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JUN 30 2006

June 29, 2006 SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Ms. Patricia Van Gerpen
Executive Director
South Dakota Public Utilities Commission
State of South Dakota
500 East Capitol Avenue
Pierre, SD 57501

Ref: SD 5418 - 1.7
2005 Switched Access Filing

Dear Ms. Van Gerpen:

On behalf of City of Brookings Municipal Telephone Department, enclosed is their 2005 Intrastate Switched Access Separations Study, pursuant to the rules established by the Commission.

City of Brookings Municipal Telephone Department requests confidentiality for a period of five years for any and all information provided to the South Dakota Public Utilities Commission (PUC) pertaining to this filing, in accordance with rules ARSD 20:10:01:39 through 20:10:01:45(1).

The contact for the confidentiality request is as follows:

Peter Rasmusson
President, Telecommunications Consulting and Engineering
Martin Group, Inc.
1515 North Sanborn Boulevard
Mitchell, SD 57301
(605) 995-6831

The following documentation is included in this study:

1. Five (5) copies of the PUC Summary Forms
2. One (1) original and four (4) copies of the Cost Study Certification Form
3. One (1) copy of the program disk

and five (5) copies of the following backup (to be treated as proprietary):

4. Trial Balance as of 12/31/05 (provided by the company)
5. Trial Balance Worksheet for Year Ending 12/31/05

June 29, 2006

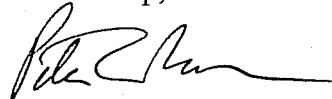
Page 2 of 2

6. Reclassification Entries
7. Known and Measurable Entries
8. Nonregulated Removal Worksheet
9. Direct Assignment Worksheet
10. Depreciation Expense and Reserve Summary
11. Account Code 6610.0, Sales and Advertising Expense
12. Account Code 6622.0, Directory Services Expense
13. Account Codes 6623.0, Customer Services with Separations Backup
14. Account Codes 6710.0, Executive and Planning
15. Account Codes 6720.0, General and Administrative
16. Land and Building Investment Worksheet
17. Central Office Equipment Worksheets
18. Outside Plant Equipment Worksheet
19. Interexchange Circuit and Circuit Mile Summary
20. Loop Study Summary
21. Allocation Factor Worksheets
22. Access Minutes of Use Summary by Month for projected minutes

The Intrastate Switched Access revenue requirement has been forwarded to the Local Exchange Carrier Association (LECA). The LECA Access Tariff, with which they concur, will include City of Brookings revenue requirement in the development of the LECA Access Tariff rates.

If you have any questions or comments, please feel free to contact me at 605-995-6831.

Sincerely,
Martin Group, Inc.



Peter Rasmusson

PR/alk

Attachments: Summary Forms and Access Study Backup (5)
Program Disk (1)

cc: Steve Meyer, Executive Vice President/General Manager
Laura Julius, Director of Finance (w/ encl.)

I am Peter Rasmusson. I hereby certify that I have overall responsibility for the preparation of all data in the attached 2005 Intrastate Switched Access filing for

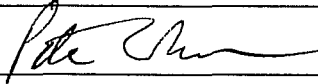
City of Brookings Municipal Telephone Department

and that I am authorized to execute this certification. Based on information known to me or provided to me by employees responsible for the preparation of the data in this submission, I hereby certify that the data has been examined and reviewed and is complete, accurate, and consistent with the rules of the South Dakota Public Utilities Commission, to the best of my knowledge.

Date:

6/29/06

Certifying Signature:



Name:

Peter Rasmusson

Title:

President of TCE

Summary Forms

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****										
Intrastate Toll Revenue Requirement Summary										
(A)	Part 36 Total (B)	Source (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)		
INTRALATA:										
15	Net Investment	\$2,794,465	J13	\$1,816,795	\$753,464	\$0	\$211,219	\$0	\$12,988	O.K.
16	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
17										
18	Return on Rate Base	\$279,446		\$181,679	\$75,346	\$0	\$21,122	\$0	\$1,299	O.K.
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20										
21	Net Return on Rate Base	\$279,446		\$181,679	\$75,346	\$0	\$21,122	\$0	\$1,299	O.K.
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23	Expenses and Other Taxes	1,177,400	J33-35, 40	626,615	258,934	67,076	181,212	8,104	35,459	O.K.
24										
25	Total IntraLATA Rev. Req.	\$1,456,846		\$808,294	\$334,280	\$67,076	\$202,334	\$8,104	\$36,758	O.K.
26		=====		=====	=====	=====	=====	=====	=====	
27										
28										
29	INTERLATA:									
30										
31	Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33										
34	Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.
36										
37	Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38	Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39	Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.
40										
41	Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42		=====		=====	=====	=====	=====	=====	=====	
43										
44										
45	TOTAL INTRASTATE REV. REQ.	\$1,456,846		\$808,294	\$334,280	\$67,076	\$202,334	\$8,104	\$36,758	
		=====		=====	=====	=====	=====	=====	=====	
	ACCESS ELEMENT MINUTES OF USE			10,881,711	14,760,452		14,760,452			
	ACCESS RATE PER MINUTE	\$0.110635		\$0.074280	\$0.022647		\$0.013708			

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 State Income Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15 Gross Receipts Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
16										
17										
18 Net Investment	\$13,791,908	C68	\$10,997,443	\$0	\$2,781,137	\$0	\$13,328	\$2,794,465	O.K.	
19 Rate of Return	10.00%	—	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
20										
21 Return on Rate Base	\$1,379,191		\$1,099,744	\$0	\$278,114	\$0	\$1,333	\$279,446	O.K.	
22										
23 AFUDC	0	H43	0	0	0	0	0	0	O.K.	
24 ITC Amortization	0	H36	0	0	0	0	0	0	O.K.	
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.	
26										
27 Net Return	\$1,379,191		\$1,099,744	\$0	\$278,114	\$0	\$1,333	\$279,446	O.K.	
28										
29 Contributions	0	H52	0	0	0	0	0	0	O.K.	
30 Interest Expense	3,754	H44	2,994	0	757	0	3	760	O.K.	
31 Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.	
32 Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.	
33 Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.	
34 Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.	
35										
36 After Tax Income	\$1,375,437		\$1,096,750	\$0	\$277,357	\$0	\$1,330	\$278,687	O.K.	
37										
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.	
40 Operating Expenses and Taxes	6,949,716	I196	5,772,316	0	1,135,375	0	42,025	1,177,400	O.K.	
41 Uncollectibles	0	V249	0	0	0	0	0	0	O.K.	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.	
43										
44 Net Revenue	\$8,328,907		\$6,872,060	\$0	\$1,413,488	\$0	\$43,358	\$1,456,846	O.K.	
45 Gross Receipts Taxes	0	Formula	0	0	0	0	0	0	O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47										
TOTAL REVENUE REQUIREMENT	\$8,328,907		\$6,872,060	\$0	\$1,413,488	\$0	\$43,358	\$1,456,846	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$3,676,307	D33	\$2,981,006	\$0	\$692,796	\$0	\$2,506	\$695,301	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	9,921,220	D68	8,363,152	0	1,558,068	0	0	1,558,068	O.K.
17 COE Transmission Equipment	4,891,325	D85	4,104,371	0	782,588	0	4,366	786,954	O.K.
18									
19 Total COE	\$14,812,545		\$12,467,523	\$0	\$2,340,656	\$0	\$4,366	\$2,345,022	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	9,982,688	D137	7,638,178	0	2,331,976	0	12,534	2,344,510	O.K.
22									
23 Total COE, IOT, C&WF	\$24,795,233		\$20,105,701	\$0	\$4,672,632	\$0	\$16,900	\$4,689,532	O.K.
24									
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26									
27 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28									
29 Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30									
31									
32 Total Tele. Plt. In Service	\$28,471,540		\$23,086,706	\$0	\$5,365,428	\$0	\$19,406	\$5,384,834	O.K.
33									
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36 TPUC, Long-term	6,267,865	D218-219	5,082,421	0	1,181,172	0	4,272	1,185,444	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$6,267,865		\$5,082,421	\$0	\$1,181,172	\$0	\$4,272	\$1,185,444	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$34,739,405		\$28,169,127	\$0	\$6,546,599	\$0	\$23,678	\$6,570,278	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Intrastate					TOTAL INTRASTATE		
			Interstate	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(21,536,570)	E34	(17,638,712)	0	(3,885,380)	0	(12,478)	(3,897,858)	(3,897,858)	O.K.
58 Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	0	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	0	O.K.
60										
61 TOTAL NET PLANT	\$13,202,835		\$10,530,415	\$0	\$2,661,219	\$0	\$11,200	\$2,672,420	\$2,672,420	O.K.
62										
63 Materials and Supplies	380,694	H31	291,285	0	88,931	0	478	89,409	89,409	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	0	O.K.
65 Cash Working Capital	208,379	Formula	175,743	0	30,987	0	1,649	32,636	32,636	O.K.
66 Equal Access Investment	0	—	0	0	0	0	0	0	0	O.K.
67										
68 TOTAL NET INVESTMENT	\$13,791,908		\$10,997,443	\$0	\$2,781,137	\$0	\$13,328	\$2,794,465	\$2,794,465	O.K.
69										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 LAND AND SUPPORT ASSETS:										
14										
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	0	O.K.
17										
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	0	O.K.
24 Other Work Equipment	3,676,307	H33	2,981,006	0	692,796	0	2,506	695,301	695,301	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	0	O.K.
30										
31 Total Support Assets	\$3,676,307		\$2,981,006	\$0	\$692,796	\$0	\$2,506	\$695,301	\$695,301	O.K.
32										
33 Tot. Land and Support Assets	\$3,676,307		\$2,981,006	\$0	\$692,796	\$0	\$2,506	\$695,301	\$695,301	O.K.
34										
35										
36 CENTRAL OFFICE EQUIPMENT:										
37										
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	0	O.K.
42										
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44										
45										
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	0	O.K.
48										
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

		Intrastate								
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$9,921,220	G15	\$8,363,152	\$0	\$1,558,068	\$0	\$0	\$1,558,068	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$9,921,220		\$8,363,152	\$0	\$1,558,068	\$0	\$0	\$1,558,068	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$9,921,220		\$8,363,152	\$0	\$1,558,068	\$0	\$0	\$1,558,068	O.K.
69		=====		=====	=====	=====	=====	=====	=====	
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$281,640	123	\$281,640	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	2,310,905	G13	1,733,179	0	577,726	0	0	577,726	O.K.
76	CAT 4.13 PL, WATS, Local	138,956	F18	135,675	0	0	0	3,281	3,281	O.K.
77	CAT 4.13 Direct	553,301	V45	553,301	0	0	0	0	0	O.K.
78	CAT 4.23 Message	590,456	G18	455,431	0	135,025	0	0	135,025	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	126,678	V48	125,593	0	0	0	1,085	1,085	O.K.
81	CAT 4.3 H/R Message	889,389	G29	819,552	0	69,837	0	0	69,837	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$4,891,325		\$4,104,371	\$0	\$782,588	\$0	\$4,366	\$786,954	O.K.
86		=====		=====	=====	=====	=====	=====	=====	
87										
88	INFORMATION ORIGATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95		=====		=====	=====	=====	=====	=====	=====	
96										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 CABLE AND WIRE FACILITIES:										
112										
113 CAT 1.1 IntraLATA PL/WATS	529,807	F31	\$517,297	\$0	\$0	\$0	\$12,510	\$12,510	O.K.	
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.	
115 CAT 1.3 Joint Message	8,810,936	G13	6,608,202	0	2,202,734	0	0	2,202,734	O.K.	
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.	
117										
118 Total CAT 1 C&WF	\$9,340,743		\$7,125,499	\$0	\$2,202,734	\$0	\$12,510	\$2,215,244	O.K.	
119										
120 CAT 2 C&WF	\$29,078	G28	\$29,078	\$0	\$0	\$0	\$0	\$0	O.K.	
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.	
122										
123 Total CAT 2 C&WF	\$29,078		\$29,078	\$0	\$0	\$0	\$0	\$0	O.K.	
124										
125 CAT 3 Joint Message	544,957	G17	420,337	0	124,620	0	0	\$124,620	O.K.	
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.	
127 CAT 3 Direct	9,047	V79	9,023	0	0	0	24	24	O.K.	
128										
129 Total CAT 3 C&WF	\$554,004		\$429,360	\$0	\$124,620	\$0	\$24	\$124,644	O.K.	
130										
131 CAT 4 Message	\$58,863	G29	\$54,241	\$0	\$4,622	\$0	\$0	\$4,622	O.K.	
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.	
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.	
134										
135 Total CAT 4 C&WF	\$58,863		\$54,241	\$0	\$4,622	\$0	\$0	\$4,622	O.K.	
136										
137 TOTAL C&WF	\$9,982,688		\$7,638,178	\$0	\$2,331,976	\$0	\$12,534	\$2,344,510	O.K.	
138										
139										
140 CAPITAL LEASES:										
141										
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.	
144										
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
160										
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	0	O.K.
166										
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174										
175										
176 LEASEHOLD IMPROVEMENTS:										
177										
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	0	O.K.
185										
186 TOTAL LEASEHOLD IMPROVEMEN	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187										
188										
189 TPIS, EXCL. ACCT. No. 2690	\$28,471,540		\$23,086,706	\$0	\$5,365,428	\$0	\$19,406	\$5,384,834		O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
204 INTANGIBLE ASSETS:										
205										
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	0	O.K.
208										
209 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
210										
211										
212 OTHER TELEPHONE PLANT:										
213										
214 Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	6,267,865	H35	5,082,421	0	1,181,172	0	4,272	1,185,444	0	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	0	O.K.
222										
223 Total Other Telephone Plant	\$6,267,865		\$5,082,421	\$0	\$1,181,172	\$0	\$4,272	\$1,185,444	0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$2,336,412	H13	\$1,894,525	\$0	\$440,294	\$0	\$1,592	\$441,887	O.K.	
16 COE Switching	9,216,952	H19	7,769,485	0	1,447,467	0	0	1,447,467	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	4,544,109	H20	3,813,018	0	727,035	0	4,056	731,091	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	5,439,097	H31	4,161,684	0	1,270,584	0	6,829	1,277,413	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$21,536,570		\$17,638,712	\$0	\$3,885,380	\$0	\$12,478	\$3,897,858	O.K.	
24										
25 ACCUM. AMORTIZATION:										
26										
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.	
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.	
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.	
31										
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
33										
34 Total Accum. Depr./Amort.	\$21,536,570		\$17,638,712	\$0	\$3,885,380	\$0	\$12,478	\$3,897,858	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.	
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.	
45 Unclassified	0	V145	0	0	0	0	0	0	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	Private Line				Extended Area Service	Other		
			Interstate		Intrastate					
			InterLATA	IntraLATA	InterLATA	IntraLATA				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 TRANS. CCT EQUIPMENT:										
14										
15 Working Loops	14,933	14,086	0	0	0	20	0	827	O.K.	
16 Avg. Cost per Loop	164.06	164.06	164.06	164.06	164.06	164.06	164.06	164.06		
17										
18 CAT 4.13 Exch Ln. Invest.	\$2,449,861	\$2,310,905	\$0	\$0	\$0	\$3,281	\$0	\$135,675		
19										
20										
21 Circuit Terminations	478	478	0	0	0	0	0	0	O.K.	
22 Avg. Cost per Termination	1,235.26	1,235.26	1,235.26	1,235.26	1,235.26	1,235.26	1,235.26	1,235.26		
23										
24 CAT 4.23 Other IX	\$590,456	\$590,456	\$0	\$0	\$0	\$0	\$0	\$0		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	14,933	14,086	0	0	0	20	0	827		
30 Loops Factor	1.000000	0.943280	0.000000	0.000000	0.000000	0.001339	0.000000	0.055381		
31 CAT 1 Exchange C&WF	\$9,340,743	\$8,810,936	\$0	\$0	\$0	\$12,510	\$0	\$517,297	O.K.	
32										
33										
34 Equivalent IX Circuit Miles	14,944	14,944	0	0	0	0	0	0	O.K.	
35 IX Cct. Miles Factor	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
36 CAT 3 Interexch. C&WF	\$544,957	\$544,957	\$0	\$0	\$0	\$0	\$0	\$0		

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

		Intrastate								
***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.842956	0.000000	0.157044	0.000000	0.000000	0.157044	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.771321	0.000000	0.228679	0.000000	0.000000	0.228679	O.K.
18	Conversation Minutes	1.000000	CM	0.771321	0.000000	0.228679	0.000000	0.000000	0.228679	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.921478	0.000000	0.078522	0.000000	0.000000	0.078522	O.K.
20										
21	TSPS Processor Time	1.000000	TSP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	1.000000	WST	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	1.000000	WSA	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	1.000000	CT2	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	1.000000	HRM	0.921478	0.000000	0.078522	0.000000	0.000000	0.078522	O.K.
30										
31	C&WF CAT 4, WATS	1.000000	CT4	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
32										
33	Equal Access MOU	1.000000	EAM	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
34										
35	Current Billings	1.000000	CB	0.960481	0.000000	0.039373	0.000000	0.000146	0.039519	O.K.
36	EU Presubscription Factor	1.000000	EPRE	0.499987	0.000000	0.500013	0.000000	0.000000	0.500013	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.611513	0.000000	0.388487	0.000000	0.000000	0.388487	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.944326	0.000000	0.000639	0.000000	0.055035	0.055674	O.K.
39	IX Special Access Factor	1.000000	ISPA	0.972930	0.000000	0.000000	0.000000	0.027070	0.027070	O.K.
40	IX Switched Access Factor	1.000000	ISWA	0.350572	0.000000	0.649428	0.000000	0.000000	0.649428	O.K.
41	IX Billing & Collection Services Factor	1.000000	IBC	0.542169	0.000000	0.457831	0.000000	0.000000	0.457831	O.K.
42	Coin Revenue Percent	1.000000	CR	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.626249	0.000000	0.373751	0.000000	0.000000	0.373751	O.K.
44	Relative Users Percent	1.000000	RUP	0.946735	0.000000	0.052592	0.000000	0.000673	0.053265	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	1.000000	FD	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Support Assets	1.000000	D31	0.810870	0.000000	0.188449	0.000000	0.000682	0.189130	O.K.
14 Land and Support Assets	1.000000	D33	0.810870	0.000000	0.188449	0.000000	0.000682	0.189130	O.K.
15									
16 COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17 COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18 COE Local Switching	1.000000	D66	0.842956	0.000000	0.157044	0.000000	0.000000	0.157044	O.K.
19 COE Total Switching	1.000000	D68	0.842956	0.000000	0.157044	0.000000	0.000000	0.157044	O.K.
20 COE Transmission	1.000000	D85	0.839112	0.000000	0.159995	0.000000	0.000893	0.160888	O.K.
21 Total COE	1.000000	C19	0.841687	0.000000	0.158018	0.000000	0.000295	0.158313	O.K.
22									
23 Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25 Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26									
27 C&WF CAT 1	1.000000	D118	0.762841	0.000000	0.235820	0.000000	0.001339	0.237159	O.K.
28 C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 C&WF CAT 3	1.000000	D129	0.775012	0.000000	0.224945	0.000000	0.000043	0.224988	O.K.
30 C&WF CAT 4	1.000000	D135	0.921478	0.000000	0.078522	0.000000	0.000000	0.078522	O.K.
31 Total C&WF	1.000000	D137	0.765142	0.000000	0.233602	0.000000	0.001256	0.234858	O.K.
32									
33 Total Equipment	1.000000	C23	0.810870	0.000000	0.188449	0.000000	0.000682	0.189130	O.K.
34									
35 TPIS	1.000000	C32	0.810870	0.000000	0.188449	0.000000	0.000682	0.189130	O.K.
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.810870	0.000000	0.188449	0.000000	0.000682	0.189130	O.K.
37									
38 Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39									
40 Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41 Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42									
43 Long-term PUC	1.000000	C36	0.810870	0.000000	0.188449	0.000000	0.000682	0.189130	O.K.
44 Net Telephone Plant	1.000000	C61	0.797587	0.000000	0.201564	0.000000	0.000848	0.202413	O.K.
45 Total Net Investment	1.000000	C68	0.797384	0.000000	0.201650	0.000000	0.000966	0.202616	O.K.
46 Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47									
48 Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.850584	0.000000	0.107379	0.000000	0.042037	0.149416	O.K.
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.842477	0.000000	0.148551	0.000000	0.008972	0.157523	O.K.
51									
52 Corporate Operations Expense	1.000000	I185	0.817358	0.000000	0.173939	0.000000	0.008705	0.182644	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$18,862	H14	\$15,295	\$0	\$3,555	\$0	\$13	\$3,567	O.K.	
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.	
17										
18 Total Network Support Exp.	\$18,862		\$15,295	\$0	\$3,555	\$0	\$13	\$3,567	O.K.	
19										
20 General Support, Alloc.	\$172,209	H14	\$139,639	\$0	\$32,453	\$0	\$117	\$32,570	O.K.	
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.	
22										
23 Total General Support Exp.	\$172,209		\$139,639	\$0	\$32,453	\$0	\$117	\$32,570	O.K.	
24										
25 Central Office Eq., Alloc.	\$589,045	H21	\$495,791	\$0	\$93,080	\$0	\$174	\$93,254	O.K.	
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.	
27										
28 Total COE Exp.	\$589,045		\$495,791	\$0	\$93,080	\$0	\$174	\$93,254	O.K.	
29										
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	O.K.	
32 Other IOT	0	H23	0	0	0	0	0	0	O.K.	
33 IOT Direct	0	V157	0	0	0	0	0	0	O.K.	
34										
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
36										
37 Cable & Wire, Alloc.	\$655,230	H31	\$501,344	\$0	\$153,063	\$0	\$823	\$153,886	O.K.	
38 Cable & Wire, Direct	254,856	V159	194,681	0	60,175	0	0	60,175	O.K.	
39										
40 Total C&WF Exp.	\$910,086		\$696,025	\$0	\$213,238	\$0	\$823	\$214,061	O.K.	
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$1,690,202		\$1,346,750	\$0	\$342,325	\$0	\$1,127	\$343,452	O.K.	
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$1,499,131		\$1,191,817	\$0	\$306,318	\$0	\$996	\$307,314	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$92,241	H36	\$74,795	\$0	\$17,383	\$0	\$63	\$17,446	O.K.	
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.	
62										
63 Total Oth. Plt. & Equip.	\$92,241		\$74,795	\$0	\$17,383	\$0	\$63	\$17,446	O.K.	
64										
65 Network Operations, Alloc.	\$317,709	H33	\$257,621	\$0	\$59,872	\$0	\$217	\$60,088	O.K.	
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.	
67										
68 Total Network Oper. Exp.	\$317,709		\$257,621	\$0	\$59,872	\$0	\$217	\$60,088	O.K.	
69										
70 Total Access Expenses	\$293,430	V180	\$293,430	\$0	\$0	\$0	\$0	\$0	O.K.	
71										
72 Depr., Support Assets	\$282,267	H13	\$228,882	\$0	\$53,193	\$0	\$192	\$53,385	O.K.	
73 Depr., COE Switching	66,942	H19	56,429	0	10,513	0	0	10,513	O.K.	
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.	
75 Depr., COE Transmission	601,812	H20	504,988	0	96,287	0	537	96,824	O.K.	
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
77 Depr., C&W Facilities	926,109	H31	708,605	0	216,341	0	1,163	217,504	O.K.	
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.	
79										
80 Total Depreciation Expense	\$1,877,130		\$1,498,904	\$0	\$376,334	\$0	\$1,892	\$378,226	O.K.	
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	O.K.	
84 Other Amortization	0	V189	0	0	0	0	0	0	O.K.	
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	O.K.	
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
88										
89 Total Depr. and Amort.	\$1,877,130		\$1,498,904	\$0	\$376,334	\$0	\$1,892	\$378,226	O.K.	
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$2,580,510		\$2,124,750	\$0	\$453,588	\$0	\$2,172	\$455,760	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$228,306	G35	\$219,284	\$0	\$8,989	\$0	\$33	\$9,022	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$228,306		\$219,284	\$0	\$8,989	\$0	\$33	\$9,022	O.K.	
111										
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.	
114										
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$114,342	V195	\$114,342	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	374,959	G19	345,516	0	29,443	0	0	29,443	O.K.	
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$489,301		\$459,858	\$0	\$29,443	\$0	\$0	\$29,443	O.K.	
122										
123 Bus. Ofc., EU Presubscription	\$9,984	G36	\$4,992	\$0	\$4,992	\$0	\$0	\$4,992	O.K.	
124 Bus. Ofc., EU MTS & WATS	8,842	G37	5,407	0	3,435	0	0	3,435	O.K.	
125 Bus. Ofc., EU Access, P/L & all Other	255,972	G38	241,721	0	164	0	14,087	14,251	O.K.	
126 Bus. Ofc., IXC Special Access	628	G39	611	0	0	0	17	17	O.K.	
127 Bus. Ofc., IXC Switched Access	4,544	G40	1,593	0	2,951	0	0	2,951	O.K.	
128 Bus. Ofc., IXC B & C Services	83	G41	45	0	38	0	0	38	O.K.	
129 Coin Collect & Admin.	1,691	G42	1,691	0	0	0	0	0	O.K.	
130										
131 Total Business Office	\$281,744		\$256,060	\$0	\$11,580	\$0	\$14,104	\$25,684	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msg. Process	0	G43	0	0	0	0	0	0	O.K.	
135 Cust. Serv., Other B&C	5,194	G44	4,917	0	273	0	3	277	O.K.	
136 Cust. Serv., CABS	48,369	G45	24,185	0	24,185	0	0	24,185	O.K.	
137 Cust. Serv., EU Common Line	302	V209	302	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$53,865		\$29,404	\$0	\$24,458	\$0	\$3	\$24,461	O.K.	
140										
141 Total Bus. Ofc., Cust. Serv.	\$335,609		\$285,464	\$0	\$36,037	\$0	\$14,108	\$50,145	O.K.	
142										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156 Other Cust. Serv., Alloc.	\$316,761	H48	\$269,432	\$0	\$34,013	\$0	\$13,316	\$47,329	O.K.
157 Other Cust. Serv., Direct	8,541	V211	8,541	0	0	0	0	0	O.K.
158									
159 Total Other Cust. Serv.	\$325,302		\$277,973	\$0	\$34,013	\$0	\$13,316	\$47,329	O.K.
160									
161 TOTAL CUSTOMER OPER. EXP.	\$1,378,518		\$1,242,579	\$0	\$108,482	\$0	\$27,457	\$135,939	O.K.
162									
163									
164 "BIG-THREE" EXPENSES:									
165									
166 Total Plt. Spec., ex Support	\$1,499,131	44	\$1,191,817	\$0	\$306,318	\$0	\$996	\$307,314	O.K.
167 Total Network Oper. Exp.	317,709	68	257,621	0	59,872	0	217	60,088	O.K.
168 Total Customer Operations	1,378,518	161	1,242,579	0	108,482	0	27,457	135,939	O.K.
169									
170 TOTAL "BIG THREE" EXPENSES	\$3,195,358		\$2,692,016	\$0	\$474,672	\$0	\$28,670	\$503,342	O.K.
171									
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$310,234	H50	\$261,365	\$0	\$46,085	\$0	\$2,784	\$48,869	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$310,234		\$261,365	\$0	\$46,085	\$0	\$2,784	\$48,869	O.K.
179									
180 Admin. & General, Allocable	\$945,868	H50	\$796,872	\$0	\$140,509	\$0	\$8,487	\$148,996	O.K.
181 Admin. & General, Direct	38,605	V231	0	0	38,605	0	0	38,605	O.K.
182									
183 Total Admin. and Gen.	\$984,473		\$796,872	\$0	\$179,114	\$0	\$8,487	\$187,601	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$1,294,707		\$1,058,237	\$0	\$225,200	\$0	\$11,270	\$236,470	O.K.
186									
187									
188 NON-INCOME TAXES:									
189									
190 Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191 Non-income Taxes, Direct	5,779	V233	0	0	5,779	0	0	5,779	O.K.
192									
193 Total Non-income Taxes	\$5,779		\$0	\$0	\$5,779	\$0	\$0	\$5,779	O.K.
194									
195									
196 TOTAL OPER. EXP. AND TAXES	\$6,949,716		\$5,772,316	\$0	\$1,135,375	\$0	\$42,025	\$1,177,400	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Net Investment	\$2,794,465	K52	\$1,816,795	\$753,464	\$0	\$211,219	\$0	\$12,988	O.K.	
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.	
15										
16 Return on Rate Base	\$279,446		\$181,679	\$75,346	\$0	\$21,122	\$0	\$1,299	O.K.	
17										
18 AFUDC	0	N37	0	0	0	0	0	0	O.K.	
19 ITC Amortization	0	N37	0	0	0	0	0	0	O.K.	
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
21										
22 Net Return	\$279,446		\$181,679	\$75,346	\$0	\$21,122	\$0	\$1,299	O.K.	
23										
24 Interest Expense	760	N67	494	205	0	57	0	4	O.K.	
25 Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.	
26 Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.	
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
28										
29 After Tax Income	\$278,687		\$181,185	\$75,142	\$0	\$21,064	\$0	\$1,295	O.K.	
30										
31 State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.	
32 Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.	
33 Operating Expenses and Taxes	1,177,400	O195	626,615	258,934	67,076	181,212	8,104	35,459	O.K.	
34 Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.	
35 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
36										
37 Basis for Gross Receipts Tax	1,456,846	16+31+32+33	808,294	334,280	67,076	202,334	8,104	36,758	O.K.	
38										
39										
40 Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.	
41										
42										
43 TOTAL REVENUE REQUIREMENT	\$1,456,846		\$808,294	\$334,280	\$67,076	\$202,334	\$8,104	\$36,758	O.K.	
44										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$695,301	L25	\$161,531	\$435,631	\$0	\$93,414	\$0	\$4,725	O.K.	
14										
15 Central Office Equipment	\$2,345,022	L70	\$577,726	\$1,558,068	\$0	\$204,861	\$0	\$4,366	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	2,344,510	L117	2,202,734	0	0	129,242	0	12,534	O.K.	
18										
19 Total COE, IOT, C&WF	\$4,689,532		\$2,780,460	\$1,558,068	\$0	\$334,104	\$0	\$16,900	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$5,384,834		\$2,941,991	\$1,993,699	\$0	\$427,518	\$0	\$21,626	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$5,384,834		\$2,941,991	\$1,993,699	\$0	\$427,518	\$0	\$21,626	O.K.	
27 Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	0	L163	0	0	0	0	0	0	O.K.	
29 Total LT PUC	1,185,444	L164	647,664	438,903	0	94,116	0	4,761	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$6,570,278		\$3,589,655	\$2,432,602	\$0	\$521,634	\$0	\$26,386	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	3,897,858	M23	1,839,540	1,724,325	0	320,105	0	13,889	O.K.	
36 Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.	
37 Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	O.K.	
38 Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.	
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.	
40 Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$2,672,420		\$1,750,115	\$708,277	\$0	\$201,529	\$0	\$12,498	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	89,409	L173	48,848	33,103	0	7,098	0	359	O.K.	
49 Cash Working Capital	32,636	L175	17,831	12,083	0	2,591	0	131	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$2,794,465		\$1,816,795	\$753,464	\$0	\$211,219	\$0	\$12,988	O.K.	
53										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
16	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	Support Assets, Message	\$692,796	N28	\$160,948	\$434,061	\$0	\$93,078	\$0	\$4,708	O.K.
21	Support Assets, Private Line	2,506	N28	582	1,570	0	337	0	17	O.K.
22										
23	Total Support Assets	\$695,301		\$161,531	\$435,631	\$0	\$93,414	\$0	\$4,725	O.K.
24										
25	Total Land and Supp. Assets	\$695,301		\$161,531	\$435,631	\$0	\$93,414	\$0	\$4,725	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38										
39	Local Switching	\$1,558,068	(E)	\$0	\$1,558,068	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$1,558,068		\$0	\$1,558,068	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$1,558,068		\$0	\$1,558,068	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	577,726	(D)	577,726	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	3,281	(I)	0	0	0	0	0	3,281	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	135,025	(G)	0	0	0	135,025	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	1,085	(G)	0	0	0	0	0	1,085	O.K.
65	COE H/R Message	69,837	(G)	0	0	0	69,837	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$786,954		\$577,726	\$0	\$0	\$204,861	\$0	\$4,366	O.K.
69										
70	Total Central Office Equip.	\$2,345,022		\$577,726	\$1,558,068	\$0	\$204,861	\$0	\$4,366	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$12,510	(I)	\$0	\$0	\$0	\$0	\$0	\$12,510	O.K.
83	Exchange Message	2,202,734	(D)	2,202,734	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$2,215,244		\$2,202,734	\$0	\$0	\$0	\$0	\$12,510	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$124,620	(G)	\$0	\$0	\$0	\$124,620	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	24	(G)	0	0	0	0	0	24	O.K.
96										
97	Total Interexchange C&WF	\$124,644		\$0	\$0	\$0	\$124,620	\$0	\$24	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$4,622	(G)	\$0	\$0	\$0	\$4,622	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$4,622		\$0	\$0	\$0	\$4,622	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$2,344,510		\$2,202,734	\$0	\$0	\$129,242	\$0	\$12,534	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	1,185,444	N46	647,664	438,903	0	94,116	0	4,761	O.K.
165										
166	Total Plt. Under Const.	\$1,185,444		\$647,664	\$438,903	\$0	\$94,116	\$0	\$4,761	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$89,409	N37	\$48,848	\$33,103	\$0	\$7,098	\$0	\$359	O.K.
174										
175	CASH WORKING CAPITAL	\$32,636	N37	\$17,831	\$12,083	\$0	\$2,591	\$0	\$131	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****									
IntraLATA Reserves and Deferrals	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$441,887	N28	\$102,658	\$276,858	\$0	\$59,368	\$0	\$3,003	O.K.
16 COE Switching	1,447,467	L44	0	1,447,467	0	0	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	731,091	L68	536,716	0	0	190,319	0	4,056	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	1,277,413	L117	1,200,166	0	0	70,418	0	6,829	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$3,897,858		\$1,839,540	\$1,724,325	\$0	\$320,105	\$0	\$13,889	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29 Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$3,897,858		\$1,839,540	\$1,724,325	\$0	\$320,105	\$0	\$13,889	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	L44	0	0	0	0	0	0	O.K.
41 COE Operator	0	L32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	L68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
45 Unclassified	0	N37	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$2,345,022	L70	\$577,726	\$1,558,068	\$0	\$204,861	\$0	\$4,366	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	2,344,510	L117	2,202,734	0	0	129,242	0	12,534	O.K.
16										
17	Total	\$4,689,532		\$2,780,460	\$1,558,068	\$0	\$334,104	\$0	\$16,900	O.K.
18	Factor	1.000000		0.592908	0.332244	0.000000	0.071245	0.000000	0.003604	O.K.
19										
20	Sum: Sw., Trans., Other	\$1,909,072	17	\$0	\$1,558,068	\$0	\$334,104	\$0	\$16,900	O.K.
21	Factor	1.000000		0.000000	0.816139	0.000000	0.175008	0.000000	0.008853	O.K.
22										
23	Central Office Equipment	\$2,345,022	L70	\$577,726	\$1,558,068	\$0	\$204,861	\$0	\$4,366	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	141,776	L117-83	0	0	0	129,242	0	12,534	O.K.
26										
27	Total	\$2,486,798		\$577,726	\$1,558,068	\$0	\$334,104	\$0	\$16,900	O.K.
28	Factor	1.000000		0.232317	0.626536	0.000000	0.134351	0.000000	0.006796	O.K.
29										
30	General Support Facilities	\$695,301	L25	\$161,531	\$435,631	\$0	\$93,414	\$0	\$4,725	O.K.
31	Central Office Equipment	2,345,022	13	577,726	1,558,068	0	204,861	0	4,366	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	2,344,510	15	2,202,734	0	0	129,242	0	12,534	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$5,384,834		\$2,941,991	\$1,993,699	\$0	\$427,518	\$0	\$21,626	O.K.
37	Factor	1.000000		0.546348	0.370243	0.000000	0.079393	0.000000	0.004016	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$5,363,208	36	\$2,941,991	\$1,993,699	\$0	\$427,518	\$0	\$0	O.K.
40	Factor	1.000000		0.548551	0.371736	0.000000	0.079713	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$5,384,834	K26	\$2,941,991	\$1,993,699	\$0	\$427,518	\$0	\$21,626	O.K.
46	Factor	1.000000		0.546348	0.370243	0.000000	0.079393	0.000000	0.004016	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$556,925	O171	\$234,918	\$148,971	\$46,951	\$95,464	\$5,979	\$24,641	O.K.
64	Factor	1.000000		0.421812	0.267489	0.084305	0.171412	0.010737	0.044245	
65										
66	Net Investment	\$2,794,465	J13	\$1,816,795	\$753,464	\$0	\$211,219	\$0	\$12,988	O.K.
67	Factor	1.000000		0.650140	0.269627	0.000000	0.075585	0.000000	0.004648	O.K.

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CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$3,567	N37	\$1,949	\$1,321	\$0	\$283	\$0	\$14	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$3,567		\$1,949	\$1,321	\$0	\$283	\$0	\$14	O.K.
19									
20 General Support, Alloc.	\$32,570	N30	\$7,567	\$20,406	\$0	\$4,376	\$0	\$221	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$32,570		\$7,567	\$20,406	\$0	\$4,376	\$0	\$221	O.K.
24									
25 Central Office Eq., Alloc.	\$93,254	N31	\$22,974	\$61,959	\$0	\$8,147	\$0	\$174	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$93,254		\$22,974	\$61,959	\$0	\$8,147	\$0	\$174	O.K.
29									
30 Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	N43	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33									
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35									
36 Cable & Wire, Alloc.	\$153,886	N33	\$144,580	\$0	\$0	\$8,483	\$0	\$823	O.K.
37 Cable & Wire, Direct	60,175	Direct	0	0	0	60,175	0	0	O.K.
38									
39 Total C&WF Exp.	\$214,061		\$144,580	\$0	\$0	\$68,658	\$0	\$823	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$343,452		\$177,070	\$83,686	\$0	\$81,464	\$0	\$1,232	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$307,314		\$167,554	\$61,959	\$0	\$76,805	\$0	\$996	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57 NON-SPECIFIC OPER. EXP.:										
58										
59 Oth. Plt. and Equip., Alloc.	\$17,446	N18	\$10,344	\$5,796	\$0	\$1,243	\$0	\$63	O.K.	
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.	
61										
62 Total Oth. Plt. & Equip.	\$17,446		\$10,344	\$5,796	\$0	\$1,243	\$0	\$63	O.K.	
63										
64 Network Operations, Alloc.	\$60,088	N18	\$35,627	\$19,964	\$0	\$4,281	\$0	\$217	O.K.	
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.	
66										
67 Total Network Oper. Exp.	\$60,088		\$35,627	\$19,964	\$0	\$4,281	\$0	\$217	O.K.	
68										
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
70										
71 Depr., Support Assets	\$53,385	L23	\$12,402	\$33,448	\$0	\$7,172	\$0	\$363	O.K.	
72 Depr., COE Switching	10,513	L44	0	10,513	0	0	0	0	O.K.	
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.	
74 Depr., COE Transmission	96,824	L68	71,081	0	0	25,205	0	537	O.K.	
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.	
76 Depr., C&W Facilities	217,504	L117	204,351	0	0	11,990	0	1,163	O.K.	
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.	
78										
79 Total Depreciation Expense	\$378,226		\$287,835	\$43,961	\$0	\$44,368	\$0	\$2,063	O.K.	
80										
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
82 Amort., Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.	
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.	
85										
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
87										
88 Total Depr. and Amort.	\$378,226		\$287,835	\$43,961	\$0	\$44,368	\$0	\$2,063	O.K.	
89										
90 TOTAL NON-SPEC. OPER. EXP.	\$455,760		\$333,805	\$69,721	\$0	\$49,892	\$0	\$2,342	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****		Part 36		Common	Local	Information	Common	Billing and	Other	
Operating Expenses and Taxes		IntraLATA	Apportion	Line	Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$9,022	N37	\$4,929	\$3,340	\$0	\$716	\$0	\$36	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$9,022		\$4,929	\$3,340	\$0	\$716	\$0	\$36	O.K.
110										
111	Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	29,443	(F)	0	0	29,443	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$29,443		\$0	\$0	\$29,443	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	4,992	N40	\$2,738	\$1,856	\$0	\$398	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	14,251	(H)	0	0	0	0	0	14,251	O.K.
125	Bus. Ofc., EU Message	3,435	(H)	0	0	0	0	3,435	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	17	(I)	0	0	0	0	0	17	O.K.
128	Bus. Ofc., IX Switched Access	2,951	N40	1,619	1,097	0	235	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	38	(H)	0	0	0	0	38	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$25,684		\$4,357	\$2,953	\$0	\$633	\$3,473	\$14,268	O.K.
134										
135	Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136	Cust. Serv., Other B&C	277	(H)	0	0	0	0	277	0	O.K.
137	Cust. Serv., CABS	24,185	N21	0	19,738	0	4,232	0	214	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$24,461		\$0	\$19,738	\$0	\$4,232	\$277	\$214	O.K.
141										
142	Total BO, CS, OS, Dir.	\$79,588		\$4,357	\$22,691	\$29,443	\$4,866	\$3,750	\$14,482	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****		Part 36		Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
Operating Expenses and Taxes		IntraLATA Total	Apportion							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$47,329	142	\$2,591	\$13,494	\$17,509	\$2,894	\$2,230	\$8,612	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	(0)	O.K.
160										
161	Total Other Cust. Serv.	\$47,329		\$2,591	\$13,494	\$17,509	\$2,894	\$2,230	\$8,612	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$135,939		\$11,877	\$39,525	\$46,951	\$8,476	\$5,979	\$23,130	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total PIt. Specific Exp.	\$343,452	41	\$177,070	\$83,686	\$0	\$81,464	\$0	\$1,232	O.K.
168	Total PIt Non-specific Exp.	77,534	62 + 67 +69	45,971	25,760	0	5,524	0	279	O.K.
169	Total Customer Operations	135,939	163	11,877	39,525	46,951	8,476	5,979	23,130	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$556,925		\$234,918	\$148,971	\$46,951	\$95,464	\$5,979	\$24,641	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$48,869	N64	\$20,614	\$13,072	\$4,120	\$8,377	\$525	\$2,162	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$48,869		\$20,614	\$13,072	\$4,120	\$8,377	\$525	\$2,162	O.K.
179										
180	Admin. & General, Allocable	\$148,996	N64	\$62,848	\$39,855	\$12,561	\$25,540	\$1,600	\$6,592	O.K.
181	Admin. & General, Direct	38,605	Direct	17,231	10,927	3,444	7,003	0	0	O.K.
182										
183	Total Admin. and Gen.	\$187,601		\$80,079	\$50,782	\$16,005	\$32,543	\$1,600	\$6,592	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$236,470		\$100,693	\$63,854	\$20,125	\$40,919	\$2,124	\$8,755	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	5,779	Direct	3,170	2,148	0	461	0	0	O.K.
191										O.K.
192										
193	Total Non-income Taxes	\$5,779		\$3,170	\$2,148	\$0	\$461	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$1,177,400		\$626,615	\$258,934	\$67,076	\$181,212	\$8,104	\$35,459	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Net Investment	\$0	Q52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16 Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
17										
18 AFUDC	\$0	T37	0	0	0	0	0	0	0	O.K.
19 ITC Amortization	0	T37	0	0	0	0	0	0	0	O.K.
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	0	O.K.
21										
22 Net Return	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23										
24 Interest Expense	\$0	T67	0	0	0	0	0	0	0	O.K.
25 Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	0	O.K.
26 Depreciation Adjustment	0	T37	0	0	0	0	0	0	0	O.K.
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0	0	O.K.
28										
29 After Tax Income	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30										
31 State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32 Federal Income Taxes	0	29	0	0	0	0	0	0	0	O.K.
33 Operating Expenses and Taxes	0	U195	0	0	0	0	0	0	0	O.K.
34 Uncollectibles	0	Direct	0	0	0	0	0	0	0	O.K.
35 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	0	O.K.
36										
37 Basis for Gross Receipts Tax	0	16+31+32+33	0	0	0	0	0	0	0	O.K.
38										
39										
40 Gross Receipts Tax	0	37	0	0	0	0	0	0	0	O.K.
41										
42										
43 TOTAL REVENUE REQUIREMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** InterLATA Investment Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$0	R25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14										
15 Central Office Equipment	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	0	R117	0	0	0	0	0	0	0	O.K.
18										
19 Total COE, IOT, C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20										
21 Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23 Total Tele. Plt. ex Intang.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24 Total Intangible Assets	0	R144	0	0	0	0	0	0	0	O.K.
25										
26 Total Plant In Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27 Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	0	O.K.
28 Total ST PUC	0	R163	0	0	0	0	0	0	0	O.K.
29 Total LT PUC	0	R164	0	0	0	0	0	0	0	O.K.
30 Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	0	O.K.
31										
32 TOTAL TELEPHONE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	0	S23	0	0	0	0	0	0	0	O.K.
36 Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	0	O.K.
37 Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	0	O.K.
38 Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	0	O.K.
39 Accum. Amort. Other	0	S30	0	0	0	0	0	0	0	O.K.
40 Accum. Def. Inc. Taxes, Net	0	S47	0	0	0	0	0	0	0	O.K.
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	0	O.K.
44										
45 NET TELEPHONE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
46 plus:										
47 Class B RTB Stock	0	R171	0	0	0	0	0	0	0	O.K.
48 Materials and Supplies	0	R173	0	0	0	0	0	0	0	O.K.
49 Cash Working Capital	0	R175	0	0	0	0	0	0	0	O.K.
50 Equal Access Investment	0	R177	0	0	0	0	0	0	0	O.K.
51										
52 NET INVESTMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
53										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17									
18 Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Support Assets, Message	0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22									
23 Total Support Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24									
25 Total Land and Supp. Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26									
27 CENTRAL OFFICE EQUIPMENT:									
28									
29 Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31									
32 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38									
39 Local Switching	\$0	(E)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58 COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59 COE Exch. Line - Message	0	(D)	0	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	0	(G)	0	0	0	0	0	0	O.K.
63 COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64 COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65 COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66 COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67									
68 Total COE Transmission	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
69									
70 Total Central Office Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 IOT EQUIPMENT:									
73									
74 Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75 Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76 Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K.
77									
78 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79									
80 CABLE AND WIRE FACILITIES:									
81									
82 Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Exchange Message	0	(D)	0	0	0	0	0	0	O.K.
84 Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Exchange Line C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87									
88 Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89 Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90									
91 Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92									
93 Interexchange Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
94 Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95 Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96									
97 Total Interexchange C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
114										
115 Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117 Total Cable and Wire Facil.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122										
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	0	O.K.
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	0	O.K.
126 COE Transmission Leases	0	68	0	0	0	0	0	0	0	O.K.
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130 IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131										
132 C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136 Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
138										
139 Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147 PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161 PLANT UNDER CONSTRUCTION:										
162										
163 Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164 Long-term	0	T46	0	0	0	0	0	0	0	O.K.
165										
166 Total Plt. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168										
169 TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171 CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 MATERIALS AND SUPPLIES	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174										
175 CASH WORKING CAPITAL	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
176										
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****										
InterLATA										
Reserves and Deferrals	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching	0	R44	0	0	0	0	0	0	0	O.K.
17 COE Operator	0	R32	0	0	0	0	0	0	0	O.K.
18 COE Transmission	0	R68	0	0	0	0	0	0	0	O.K.
19 IOT Equipment	0	R78	0	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	0	R117	0	0	0	0	0	0	0	O.K.
21 Other Plant	0	T37	0	0	0	0	0	0	0	O.K.
22										
23 Total Accum. Depr., TPIS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24										
25 ACCUM. AMORTIZATION:										
26										
27 Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0	0	O.K.
29 Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0	0	O.K.
30 Accum. Amort., Other	0	T37	0	0	0	0	0	0	0	O.K.
31										
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34 Total Accum. Depr./Amort.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	R44	0	0	0	0	0	0	0	O.K.
41 COE Operator	0	R32	0	0	0	0	0	0	0	O.K.
42 COE Transmission	0	R68	0	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	R78	0	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	R117	0	0	0	0	0	0	0	O.K.
45 Unclassified	0	T37	0	0	0	0	0	0	0	O.K.
46										
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****	Part 36 InterLATA		Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
Apportionment Factors	Total	Source								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Central Office Equipment	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14 Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	0	O.K.
15 C&W Facilities	0	R117	0	0	0	0	0	0	0	O.K.
16										
17 Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
18 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
19										
20 Sum: Sw., Trans., Other	\$0	17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22										
23 Central Office Equipment	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24 Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	0	O.K.
25 C&WF, Excl. Exch. Message	0	R117-83	0	0	0	0	0	0	0	O.K.
26										
27 Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29										
30 General Support Facilities	\$0	R25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Central Office Equipment	0	13	0	0	0	0	0	0	0	O.K.
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	0	O.K.
33 C&W Facilities	0	15	0	0	0	0	0	0	0	O.K.
34 Equal Access Investment	0	R177	0	0	0	0	0	0	0	O.K.
35										
36 Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
38										
39 Sum: Com. Ln., Sw., Trans.	\$0	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41										
42 COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	O.K.
43 IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45 Total TPIS	\$0	Q26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
46 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$0	U171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
65										
66 Net Investment	0	P13	0	0	0	0	0	0	0	O.K.
67 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

	Part 36 InterLATA ²³	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
***** FCC PART 69 ***** Operating Expenses and Taxes	Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 General Support, Alloc.	\$0	T30	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24									
25 Central Office Eq., Alloc.	\$0	T31	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29									
30 Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	T43	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33									
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35									
36 Cable & Wire, Alloc.	\$0	T33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38									
39 Total C&WF Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

	***** FCC PART 69 *****	Part 36	Common	Local	Information	Common	Billing and	Other	
	Operating Expenses and Taxes	InterLATA ²⁰ Total	Apportion	Line	Switching	Transport	Collection		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
60 Oth. Plt. and Equip., Direct	0	0	Direct	0	0	0	0	0	0 O.K.
61									
62 Total Oth. Plt. & Equip.	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
63									
64 Network Operations, Alloc.	\$0	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
65 Network Operations, Direct	0	0	Direct	0	0	0	0	0	0 O.K.
66									
67 Total Network Oper. Exp.	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
68									
69 Total Access Expenses	\$0	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
70									
71 Depr., Support Assets	\$0	\$0	R23	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
72 Depr., COE Switching	0	0	R44	0	0	0	0	0	0 O.K.
73 Depr., COE Operator	0	0	R32	0	0	0	0	0	0 O.K.
74 Depr., COE Transmission	0	0	R68	0	0	0	0	0	0 O.K.
75 Depr., IOT Equipment	0	0	R78	0	0	0	0	0	0 O.K.
76 Depr., C&W Facilities	0	0	R117	0	0	0	0	0	0 O.K.
77 Depr., PHFU	0	0	R147	0	0	0	0	0	0 O.K.
78									
79 Total Depreciation Expense	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
80									
81 Amort., Tangible Assets	\$0	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
82 Amort., Intangible Assets	0	0	R144	0	0	0	0	0	0 O.K.
83 Other Amortization	0	0	Direct	0	0	0	0	0	0 O.K.
84 Direct Assigned Amort.	0	0	Direct	0	0	0	0	0	0 O.K.
85									
86 Total Amortization Exp.	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
87									
88 Total Depr. and Amort.	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	Total	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110									
111 Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113									
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	0	(F)	0	0	0	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125 Bus. Ofc., EU Message	0	(H)	0	0	0	0	0	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132									
133 Total Business Office	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134									
135 Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136 Cust. Serv., Other B&C	0	(H)	0	0	0	0	0	0	O.K.
137 Cust. Serv., CABS	0	T21	0	0	0	0	0	0	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
141									
142 Total BO, CS, OS, Dir.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 PERIOD ADDRESSED ENDING DECEMBER 31, 2005 WITH KNOWN & MEASURABLE CHANGES
 RUN DATE AND TIME 29-Jul-06 11:59:11 AM

NOTES: SEE SHEET "G" TO INPUT PART 36 ALLOCATION FACTORS.

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
PLANT INVESTMENT DETAIL:									
21 Land, Allocable	0	--	--						
22 Land, Direct	0	--	0		0		0		0
23 Motor Vehicles	0	--	--						
24 Aircraft	0	--	--						
25 Special Purpose Vehicles	0	--	--						
26 Garage Work Equipment	0	--	--						
27 Other Work Equipment	3,676,307	--	--						
28 Buildings, Allocable	0	--	--						
29 Buildings, Direct	0	--	0		0		0		0
30 Furniture	0	--	--						
31 Office Equipment	0	--	--						
32 General Purpose Computers	0	--	--						
33 CAT 1 Oper. Sys., TSPS	0	--	--						
34 CAT 1 Oper. Sys., Other TSPS	0	--	--						
35 CAT 1 Oper. Sys., Aux. Pos.	0	--	--						
36 CAT 1 Oper. Sys., Other	0	--	0		0		0		0
37 CAT 2 Tandem Sw. Allocable	0	--	--						
38 CAT 2 Tandem Sw. Direct	0	--	0		0		0		0
39 CAT 3 Local Sw. Allocable	9,921,220	--	--						
40 CAT 3 Local Sw. Direct	0	--	0		0		0		0
41 CAT 4.12 Exchange Trunk	281,640	--	--						
42 CAT 4.12 Exch. Tr. Direct	0	--	0		0		0		0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	2,449,861	--	--						
44 Reserved	0	--	--						
45 CAT 4.13 Direct	553,301	--	553,301		0		0		0
46 CAT 4.23 Message, PL & WATS	590,456	--	--						
47 Reserved	0	--	--						
48 CAT 4.23 Direct	126,678	--	125,593		0		0	1,085	1,085
49 CAT 4.3 H/R Message	889,389	--	--						
50 CAT 4.3 WATS	0	--	0		0		0		0
51 CAT 4.3 Direct	0	--	0		0		0		0
52 CAT 1 Other IOT Equipment	0	--	--						
53 CAT 1 Coinless Pay Phones	0	--	0		0		0		0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
ENDING DECEMBER 31, 2005 WITH KNOWN & MEASURABLE CHANGES

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
70 CAT 2 CP Equipment	0	--	0	0	0	0	0	0	0
71 Reserved	0	--	--	--	--	--	--	--	--
72 Reserved	0	--	--	--	--	--	--	--	--
73 CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	9,340,743	--	--	--	--	--	--	--	--
74 Other CAT 1 C&WF	0	--	0	0	0	0	0	0	0
75 CAT 2 C&WF	29,078	--	--	--	--	--	--	--	--
76 CAT 2 C&WF, Wideband	0	--	0	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	544,957	--	--	--	--	--	--	--	--
78 Reserved	0	--	--	--	--	--	--	--	--
79 CAT 3 Direct	9,047	--	9,023	0	0	0	0	24	24
80 CAT 4 Message	58,863	--	--	--	--	--	--	--	--
81 CAT 4 WATS	0	--	0	0	0	0	0	0	0
82 CAT 4 Direct	0	--	0	0	0	0	0	0	0
83 Allocable Support Leases	0	--	--	--	--	--	--	--	--
84 Direct Support Leases	0	--	0	0	0	0	0	0	0
85 COE Operator	0	--	--	--	--	--	--	--	--
86 COE Tandem Switch	0	--	--	--	--	--	--	--	--
87 COE Local Switch	0	--	--	--	--	--	--	--	--
88 COE Transmission	0	--	--	--	--	--	--	--	--
89 COE Direct	0	--	0	0	0	0	0	0	0
90 IOT Leases	0	--	0	0	0	0	0	0	0
91 C&WF Leases	0	--	0	0	0	0	0	0	0
92 Leasehold Imp. Land etc.	0	--	--	--	--	--	--	--	--
93 Leasehold Imp. COE Switching	0	--	--	--	--	--	--	--	--
94 Leasehold Imp. COE Operator	0	--	--	--	--	--	--	--	--
95 Leasehold Imp. COE Trans.	0	--	--	--	--	--	--	--	--
96 Leasehold Imp. IOT	0	--	0	0	0	0	0	0	0
97 Leasehold Imp. C&WF	0	--	0	0	0	0	0	0	0
98 Leasehold Imp. Other	0	--	0	0	0	0	0	0	0
99 Allocable Acct. No. 2690	0	--	--	--	--	--	--	--	--
100 Direct Acct. No. 2690	0	--	0	0	0	0	0	0	0
101 Materials and Supplies	380,694	--	--	--	--	--	--	--	--
102 RTB Stock	0	--	--	--	--	--	--	--	--
103 Tele. Plt. Adjust. - Alloc.	0	--	--	--	--	--	--	--	--
104 Tele. Plt. Adjust. - Direct	0	--	0	0	0	0	0	0	0
105 Other Assets, Net	0	--	0	0	0	0	0	0	0
106 Other Liab., Def. Cr., Net	0	--	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
ENDING DECEMBER 31, 2005 WITH KNOWN & MEASURABLE CHANGES

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
123 TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--	--
124 TPUC -- Short Term, Direct	0	--	0	0	0	0	0	0	0
125 TPUC -- Long Term, Alloc.	6,267,865	--	--	--	--	--	--	--	--
126 TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0	0
127									
128 RESERVES AND DEFERRALS:									
129 Acc. Depr. Support Assets	2,336,412	--	--	--	--	--	--	--	--
130 Acc. Depr. COE Switching	9,216,952	--	--	--	--	--	--	--	--
131 Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	--
132 Acc. Depr. COE Transmission	4,544,109	--	--	--	--	--	--	--	--
133 Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	--
134 Acc. Depr. Cable and Wire Facilities	5,439,097	--	--	--	--	--	--	--	--
135 Acc. Depr. Other Plant	0	--	0	0	0	0	0	0	0
136 Accum. Amort., Tangible Inv.	0	--	--	--	--	--	--	--	--
137 Accum. Amort., Intang. Inv.	0	--	--	--	--	--	--	--	--
138 Accum. Amort., Other	0	--	0	0	0	0	0	0	0
139 Acc. Def. IT Support Assets	0	--	--	--	--	--	--	--	--
140 Acc. Def. IT COE Switching	0	--	--	--	--	--	--	--	--
141 Acc. Def. IT COE Operator	0	--	--	--	--	--	--	--	--
142 Acc. Def. IT COE Trans.	0	--	--	--	--	--	--	--	--
143 Acc. Def. IT IOT Equipment	0	--	--	--	--	--	--	--	--
144 Acc. Def. IT C&WF	0	--	--	--	--	--	--	--	--
145 Acc. Def. IT Unclassified	0	--	0	0	0	0	0	0	0
146									
147 OPERATING EXPENSES AND TAXES:									
148 Network Support, Alloc.	18,862	--	--	--	--	--	--	--	--
149 Network Support, Direct	0	--	0	0	0	0	0	0	0
150 General Support, Alloc.	172,209	--	--	--	--	--	--	--	--
151 General Support, Direct	0	--	0	0	0	0	0	0	0
152 Central Office Eq., Alloc.	589,045	--	--	--	--	--	--	--	--
153 Central Office Eq., Direct	0	--	0	0	0	0	0	0	0
154 Cust. Premises Equip.	0	--	--	--	--	--	--	--	--
155 Coinless Pay Phone Exp.	0	--	--	--	--	--	--	--	--
156 Other IOT	0	--	--	--	--	--	--	--	--
157 IOT Direct	0	--	0	0	0	0	0	0	0
158 Cable & Wire, Alloc.	655,230	--	--	--	--	--	--	--	--
159 Cable & Wire, Direct	254,856	--	194,681	0	60,175	0	0	0	60,175

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 ENDING DECEMBER 31, 2005 WITH KNOWN & MEASURABLE CHANGES

		Intrastate							
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
176	Oth. Plt. and Equip., Alloc.	92,241	--	--	--	--	--	--	--
177	Oth. Plt. and Equip., Direct	0	--	0	0	0	0	0	0
178	Network Operations, Alloc.	317,709	--	--	--	--	--	--	--
179	Network Operations, Direct	0	--	0	0	0	0	0	0
180	Total Access Expense	293,430	--	293,430	0	0	0	0	0
181	Depr., Support Assets	282,267	--	--	--	--	--	--	--
182	Depr., COE Switching	66,942	--	--	--	--	--	--	--
183	Depr., COE Operator	0	--	--	--	--	--	--	--
184	Depr., COE Transmission	601,812	--	--	--	--	--	--	--
185	Depr., IOT Equipment	0	--	--	--	--	--	--	--
186	Depr., C&W Facilities	926,109	--	--	--	--	--	--	--
187	Amort., Tangible Assets	0	--	--	--	--	--	--	--
188	Amort., Intangible Assets	0	--	--	--	--	--	--	--
189	Other Amortization	0	--	0	0	0	0	0	0
190	Direct Assigned Amort.	0	--	0	0	0	0	0	0
191	Marketing, Allocable	228,306	--	--	--	--	--	--	--
192	Marketing, Direct	0	--	0	0	0	0	0	0
193	Operator Service, Alloc.	0	--	--	--	--	--	--	--
194	Operator Service, Direct	0	--	0	0	0	0	0	0
195	Classified Directory	114,342	--	114,342	0	0	0	0	0
196	Alphabetical Directory	374,959	--	--	--	--	--	--	--
197	Foreign Directory	0	--	--	--	--	--	--	--
198	Bus. Ofc., EU Presubscription	9,984	--	--	--	--	--	--	--
199	Bus. Ofc., EU MTS & WATS	8,842	--	--	--	--	--	--	--
200	Bus. Ofc., EU Access, P/L & all Other	255,972	--	--	--	--	--	--	--
201	Bus. Ofc., IXC Special Access	628	--	--	--	--	--	--	--
202	Bus. Ofc., IXC Switched Access	4,544	--	--	--	--	--	--	--
203	Bus. Ofc., IXC B & C Services	83	--	--	--	--	--	--	--
204	Coin Collect & Admin.	1,691	--	--	--	--	--	--	--
205	Cust. Svc., Direct	0	--	0	0	0	0	0	0
206	Cust. Serv., Msg. Process	0	--	--	--	--	--	--	--
207	Cust. Serv., Other B&C	5,194	--	--	--	--	--	--	--
208	Cust. Serv., CABS	48,369	--	--	--	--	--	--	--
209	Cust. Serv., EU Common Line	302	--	302	0	0	0	0	0
210	Other Cust. Serv., Alloc.	316,761	--	--	--	--	--	--	--
211	Other Cust. Serv., Direct	8,541	--	8,541	0	0	0	0	0
212	Exec. and Planning, Alloc.	310,234	--	--	--	--	--	--	--
213	Exec. and Planning, Direct	0	--	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 ENDING DECEMBER 31, 2005 WITH KNOWN & MEASURABLE CHANGES

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
230 Admin. & General, Allocable	945,868	--	--	--	--	--	--	--	--
231 Admin. & General, Direct	38,605	--	0	0	38,605	0	0	38,605	
232 Non-income Taxes, Allocable	0	--	--	--	--	--	--	--	
233 Non-income Taxes, Direct	5,779	--	0	0	5,779	0	0	5,779	
234									
235 OTHER INCOME STATEMENT:									
236 State Income Tax Rate	0.00%	--	--	--	--	--	--	--	
237 Federal Income Tax Rate	0.00%	--	--	--	--	--	--	--	
238 Gross Receipts Tax Rate	0.00%	--	--	--	--	--	--	--	
239 Rate of Return	10.00%	--	--	--	--	--	--	--	
240 AFUDC	0	--	--	--	--	--	--	--	
241 ITC Amortization	0	--	--	--	--	--	--	--	
242 Other Return Adjustments	0	--	0	0	0	0	0	0	
243 Contributions	0	--	--	--	--	--	--	--	
244 Interest Expense	3,754	--	--	--	--	--	--	--	
245 Capital Lease Expense	0	--	--	--	--	--	--	--	
246 Capitalized Payroll taxes	0	--	--	--	--	--	--	--	
247 Depreciation Adjustment	0	--	--	--	--	--	--	--	
248 Other Income Adjustments	0	--	0	0	0	0	0	0	
249 Uncollectibles	0	--	0	0	0	0	0	0	
250 Other Revenue Adjustments	0	--	0	0	0	0	0	0	
251 Other Revenue Taxes	0	--	0	0	0	0	0	0	
252									

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 ENDING DECEMBER 31, 2005 WITH KNOWN & MEASURABLE CHANGES

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate				Intrastate		TOTAL INTRASTATE
				Other	Private Line		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
271 Working Loops	14,933	---	827	0	0	0	20	20		
272 Equivalent Interexchange Cct. Miles	14,944	---	0	0	0	0	0	0		
273 Interexchange Circuit Terminations	478	---	0	0	0	0	0	0		

Accounting

CONFIDENTIAL

1

CONFIDENTIAL

[2]

CONFIDENTIAL

[3]

Central
Office
Egypt.

CONFIDENTIAL

[4]

Outside
Plant

CONFIDENTIAL

[5]

Annual
Traffic
Factors

CONFIDENTIAL

[6]