





## Martin and Associates, Inc.

CONSULTANTS • PROFESSIONAL ENGINEERS • COMPUTER SPECIALISTS

TC 98-086

RECEIVED

APR 30 1998

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

April 28, 1998

Mr. William Bullard, Jr.  
Executive Director  
Public Utilities Commission  
State of South Dakota  
500 East Capitol  
Pierre, South Dakota 57501

Ref: SD 5208 - 1.7  
1997 Separations Study Access Filing

Dear Mr. Bullard:

On behalf of Sanborn Telephone Cooperative enclosed are five (5) copies of their Intrastate Access Separations Study pursuant to the rules established by the Commission. The following documentation is included in the study:

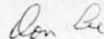
1. Five (5) hard copies of the PUC Summary Forms
2. One (1) copy of the program disk

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

This study includes both the Sanborn Telephone Cooperative and Sancom, Inc. in a single study.

If you have any questions or comments, please feel free to contact me at 605-995-2573.

Sincerely,  
Martin and Associates, Inc.



Don Lee

JKW/bkk

Attachments: Access Study (5)  
Program Disk (1)

cc: Dick Johnston, Manager



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SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

I am Don Lee. I hereby certify that I have overall responsibility for the preparation of all data in the attached 1997 Intrastate Switched Access filing for

Sanborn Telephone Cooperative

Sancom, Inc.

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:

4/2/98

Certifying Signature:

Don Lee

Name:

Don Lee

Title:

Director of Settlements

01499

### RESOLUTION

BE IT RESOLVED that SANCOM, Inc. hereby agrees to join the Local Exchange Carriers Association (LECA) and to adopt the LECA Access Tariff on file with the South Dakota Public Utilities Commission (SDPUC), effective upon the approval of its switched access cost study filing and approval of the LECA tariffed rates by the PUC. The adopted LECA tariff, upon taking effect, shall supersede and replace all other switched access tariffs filed, adopted or published by SANCOM, Inc. prior to the date of this Resolution.

This Resolution is adopted this 26th day of February, 1998.

### CERTIFICATE OF SECRETARY

I, Pam Moore, secretary of SANCOM, Inc. do hereby certify that the above is a true and correct copy of the Resolution that was adopted on the 26th day of February, 1998, at a duly called or special meeting of the Board of Directors of SANCOM, Inc..

DATED this 26th day of February, 1998.

Pam Moore  
Secretary

**1997 Cost Study  
for  
Sanborn Telephone Cooperative  
and Sancom, Inc.  
Woonsocket, South Dakota**

Prepared by:

**Martin and Associates, Inc.**

**1515 N. Sanborn Blvd.**

**Mitchell, SD 57301-1021**

**(605)996-9646**

SANSURN TELEPHONE COOP & SERVICE, INC.

\*\*\*\*\* FCC PART 69 \*\*\*\*\*  
 Revenue Requirement Summary

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Net Investment	Rate of Return	Return on Base Rate	Return on Base Rate	Return on Base Rate	Return on Base Rate	Return on Base Rate	Return on Base Rate	Return on Base Rate
15 Net Investment	\$2,072,180	J71	\$1,656,416	\$280,542	\$0	\$1,074,263	\$0	\$20,217
16 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
17 Return on Base Rate	\$293,710		\$155,646	\$28,916	\$0	\$102,139	\$0	\$7,084
18 Return Adjustments		J18,20	0	0	0	0	0	0
19 Net Return on Base Rate	\$293,710		\$155,646	\$28,916	\$0	\$102,139	\$0	\$7,084
20 Return on Other Assets	\$4,411		\$4,411	\$4,411	\$4,411	\$4,411	\$4,411	\$4,411
21 Expenses and Other Taxes	\$67,029	J33,32	292,246	108,423	4,811	277,140	111,091	123,518
22 Total Inter-LATA Rev. Req.	\$1,136,159	J33,35,40	\$864,122	\$180,726	\$4,811	\$334,244	\$111,091	\$131,365
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\*\*\*\*\* TOTAL INTRASTATE REV. REQ. \*\*\*\*\*  
 \$1,136,159  
 \*\*\*\*\*  
 \$864,122  
 \$180,726  
 \$4,811  
 \$334,244  
 \$111,091  
 \$131,365

\*\*\*\*\* ACCESS ELEMENT MINUTES OF USE \*\*\*\*\*  
 \$0.08066  
 \*\*\*\*\*  
 \$0.08077  
 \$0.08078  
 \*\*\*\*\*  
 \$0.08063

SALISBURY TELEPHONE COOP & SANCOR, INC.

(A)	Income															
	TOTAL COMPANY	(B)	Source Allocator	(C)	Intangible and Other	(D)	Message Telephone Service	(E)	Intangible	(F)	Private Line	(G)	Intangible	(H)	TOTAL INTRASTATE	(I)
13	State Income Tax	0.00%	---	0.00%	---	0.00%	---	0.00%	---	0.00%	---	0.00%	---	0.00%	---	0.00%
14	Federal Income Tax	10.00%	---	10.00%	---	10.00%	---	10.00%	---	10.00%	---	10.00%	---	10.00%	---	10.00%
15	Green Receipt Tax Rate	3.00%	---	3.00%	---	3.00%	---	3.00%	---	3.00%	---	3.00%	---	3.00%	---	3.00%
16	Green Receipt Tax Rate	3.00%	---	3.00%	---	3.00%	---	3.00%	---	3.00%	---	3.00%	---	3.00%	---	3.00%
17																
18	Net Investment	0.00%	C68	\$6,635,260	10.00%	\$0	\$2,675,740	\$0	10.00%	10.00%	\$0	\$41,453	10.00%	\$2,237,382	O.K.	
19	Rate of Return	13.00%														
20	AFUDC	0		0		0	0	0			0	0		0	O.K.	
21	Return on Rate Base	0	H18	0		0	0	0			0	0		0	O.K.	
22	AFUDC	0	H18	0		0	0	0			0	0		0	O.K.	
23	AFUDC	0	H18	0		0	0	0			0	0		0	O.K.	
24	Other Return Adjustments	0	V242	0		0	0	0			0	0		0	O.K.	
25	Other Return Adjustments	0	V242	0		0	0	0			0	0		0	O.K.	
26	Net Return	\$1,157,245		\$663,538		\$0	\$287,574	\$0			\$0	\$6,145		\$203,719	O.K.	
29	Contributions	0	H52	0		0	0	0			0	0		0	O.K.	
30	Capital Lease Expense	452,710	H46	342,790		0	112,094	0			0	2,419		115,513	O.K.	
31	Capital Lease Expense	452,710	H46	342,790		0	112,094	0			0	2,419		115,513	O.K.	
32	Capitalized Payroll Taxes	0	H08	0		0	0	0			0	0		0	O.K.	
33	Depreciation Adjustment	0	H08	0		0	0	0			0	0		0	O.K.	
34	Other Income Adjustments	0	V428	0		0	0	0			0	0		0	O.K.	
35	Other Income Adjustments	0	V428	0		0	0	0			0	0		0	O.K.	
36	Other Tax Income	\$701,032		\$522,826		\$0	\$174,460	\$0			\$0	\$3,726		\$178,256	O.K.	
38	State Income Taxes	\$0	Formula	\$0		\$0	\$0	\$0			\$0	\$0		\$0	O.K.	
39	Federal Income Taxes	135,365	Formula	100,965		0	33,691	0			0	719		34,410	O.K.	
40	Other Income Taxes	2,652,266	Formula	1,878,770		0	762,266	0			0	10,879		773,417	O.K.	
41	Unallocables	0	V249	0		0	0	0			0	0		0	O.K.	
42	Other Revenue Adjustments	0	V250	0		0	0	0			0	0		0	O.K.	
44	Net Revenue	\$3,844,877		\$2,843,198		\$0	\$1,083,941	\$0			\$0	\$17,237		\$1,159,629	O.K.	
45	Green Receipt Taxes	122,007	Formula	87,934		0	33,524	0			0	549		34,673	O.K.	
46	Other Revenue Taxes	0	V251	0		0	0	0			0	0		0	O.K.	
47	TOTAL REVENUE REQUIREMENT	\$4,066,884		\$2,931,132		\$0	\$1,171,465	\$0			\$0	\$18,286		\$1,135,751	O.K.	

## SANGUIN TELEPHONE COOP &amp; SANGCOM, INC.

instate

(A)	TOTAL COMPANY	Source/ Account	Instate		Message Telephone Service		Private Line		TOTAL INTRASTATE
			(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$2,506,363	D33	\$1,878,354	\$0	\$613,228	\$0	\$13,180	\$0	\$626,609
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 COE Backlog Equipment	3,016,397	D06	2,617,397	0	398,900	0	0	0	3,016,300
18 COE Transmission Equipment	2,833,048	D85	1,853,052	0	768,433	0	10,863	0	2,632,348
19 Total COE	\$5,649,435	D04	\$4,471,950	\$0	\$1,167,423	\$0	\$12,963	\$0	\$1,178,385
21 Misc. Equip. Items - Equipment	1,540	D44	1,540	0	0	0	0	0	1,540
22 Cable and Wire Facilities	11,504,120	D137	8,003,282	0	2,833,652	0	77,184	0	3,010,846
23 Total COE - TOT. GAWF	\$16,755,103		\$12,566,872	\$0	\$4,101,085	\$0	\$88,146	\$0	\$4,189,231
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Leasehold Improvements	\$0	D185	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28 Intangible Assets	\$61,833	D009	\$46,373	\$0	\$15,135	\$0	\$325	\$0	\$15,460
29 Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
32 Total Tele. Pk. In Service	\$19,327,299		\$14,871,199	\$0	\$4,279,440	\$0	\$101,652	\$0	\$4,651,100
33 Plant Held - Future Use	\$0	D214-D145	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 TRAC - Short term	\$2,826,217	D07	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 TRAC - Long term	\$8,290	D218-D219	\$3,716	0	14,827	0	307	0	14,824
38 Tel. Pk. Adjustment	0	D225-D221	0	0	0	0	0	0	0
39 Total Other Tel. Pk.	\$8,290		\$3,716	\$0	\$14,827	\$0	\$307	\$0	\$14,824
41									
42 TOTAL TELEPHONE PLANT	\$19,385,589		\$14,534,915	\$0	\$4,433,715	\$0	\$101,959	\$0	\$4,645,674



Sheet C  
 FROM: DECEMBER 31, 1997

29 Apr 98

11:24:20 AM

SANDHORN TELEPHONE COOP & SANGCOM, INC.

	(A)	TOTAL COMBUSTY	Source Allocation	Interest	Multiple Telephone Service			Private Line		TOTAL INVESTMENT	
					Int'l ATA (E)	Int'l ATA (F)	Int'l ATA (G)	Int'l ATA (H)	Int'l ATA (I)		
56	Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57	Accumulated Depreciation	(7,883,273)	E24	(6,022,006)	0	(1,918,503)	0	(41,515)	(1,960,067)	0	O.K.
58	Accumulated Depreciation	0	V106	0	0	0	0	0	0	0	O.K.
59	Other Liab. & Def. Ch., Net	0		0	0	0	0	0	0	0	O.K.
60	TOTAL NET PLANT	\$11,207,316		\$8,511,509	\$0	\$2,825,383	\$0	\$60,444	\$2,885,827	0	O.K.
61	Other Assets, Net	91,197	H31	66,469	0	24,094	0	0	634	24,728	O.K.
64	Fixed Toll Bank Stock	83,000	H35	0	0	0	0	0	0	0	O.K.
65	Fixed Toll Bank Stock	83,000	Formula	87,700	0	20,900	0	0	370	28,050	O.K.
66	Fixed Toll Bank Stock	0		0	0	0	0	0	0	0	O.K.
67	Fixed Toll Bank Stock	0		0	0	0	0	0	0	0	O.K.
68	TOTAL NET INVESTMENT	\$11,322,482		\$8,588,280	\$0	\$2,879,740	\$0	\$61,453	\$2,937,192	0	O.K.



Sheet 17  
ENGLIS DECEMBER 31, 1987

29-Apr-88

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SABORIN TELEPHONE COOP & SANCOR, INC.

(A) Year Investment Detail	(B) TOTAL COMPANY	(C) Share/ Allocable	(D) Intrastate and Other	Message Telephone Service			Private Line			(I) TOTAL INTRASTATE
				(E) Intra-LATA	(F) Inter-LATA	(G) Intra-LATA	(H) Inter-LATA	(J) TOTAL		
63 CAT 3 Local Sw. Allocable	\$1,016,387	G15	\$2,817,297	\$0	\$398,900	\$0	\$0	\$0	\$398,900	O.K.
64 CAT 3 Local Sw. Direct		V40	0	0	0	0	0	0	0	O.K.
65 Total CAT 3	\$1,016,387		\$2,817,297	\$0	\$398,900	\$0	\$0	\$0	\$398,900	O.K.
66 Total COE Sw. CAT 2A3	\$1,016,387		\$2,817,297	\$0	\$398,900	\$0	\$0	\$0	\$398,900	O.K.
70										
71 COE TRANSMISSION										
72 CAT 4 1/2 Exchange Trunk	\$33,785	V23	\$33,785	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
73 CAT 4 1/2 Exchange Trunk	1,316,170	G12	987,139	0	329,100	0	0	0	329,100	O.K.
74 CAT 4 1/2 Exch. Trunk, Loc. Meet	30,664	F18	20,529	0	0	0	0	0	10,135	O.K.
75 CAT 4 1/2 PL, WATS, Local	0	G45	0	0	0	0	0	0	10,135	O.K.
76 CAT 4 1/2 Direct	257,110	V20	180,110	0	107,910	0	0	0	107,910	O.K.
77 CAT 4 1/2 Direct	0	F24	0	0	0	0	0	0	0	O.K.
78 CAT 4 2 1/2 PL, WATS	3,897	V48	2,869	0	0	0	0	0	828	O.K.
79 CAT 4 2 1/2 Direct	997,070	V20	656,170	0	332,740	0	0	0	332,740	O.K.
80 CAT 4 3 WATS	0	V50	0	0	0	0	0	0	0	O.K.
81 CAT 4 3 Direct	0	V51	0	0	0	0	0	0	0	O.K.
82 Total COE CAT 4	\$2,633,048		\$1,893,852	\$0	\$768,433	\$0	\$10,966	\$0	\$779,399	O.K.
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\*\*\*\*\* INFORMATION ORIGINATOR DETERMINATION \*\*\*\*\*

97	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
98	CAT 1 Other IOT Equipment	0	V18	0	0	0	0	0	0	O.K.
99	CAT 2 COE Equipment	1,540	V70	1,540	0	0	0	0	0	O.K.
100	Total IOT Equipment	\$1,540		\$1,540	\$0	\$0	\$0	\$0	\$0	O.K.



Sheet 17  
 ENDSO DECEMBER 31, 1987

29-Apr-88

11:24:20 AM

SANDHUR TELEPHONE COOP & SANCOM, INC.

(A)	TOTAL COMPANY (B)	Source/ Allocation (C)	Intestate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
160 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0
162 COE Tandem Switch	0	H17	0	0	0	0	0	0
164 COE Local Switch	0	H18	0	0	0	0	0	0
166 COE Distribution	0	V99	0	0	0	0	0	0
165 COE Dist'n	0	V99	0	0	0	0	0	0
166	0		0	0	0	0	0	0
168 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
169 DT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0
170	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0
171 CWLF Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
172 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0
173								
174								
175 LEASEHOLD IMPROVEMENTS:								
176 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0
178 COE Switching	0	H18	0	0	0	0	0	0
179 COE Transmission	0	H20	0	0	0	0	0	0
181 COE Transmission	0	H20	0	0	0	0	0	0
182 SUT	0	V96	0	0	0	0	0	0
184 CWLF	0	V97	0	0	0	0	0	0
184 CWLF	0	V98	0	0	0	0	0	0
185								
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0
187								
188								
189 THIS EXCL. ACCT. No. 2890	\$19,260,466		\$14,444,626	\$0	\$4,714,373	\$0	\$101,227	\$4,815,640

SANJOHN TELEPHONE COOP & SANCOSM, INC.

Balance

***** FID FAS 97 ***** Fund Investment Detail	(A)	TOTAL COMPANY (B)	Special Account (C)	Indebted and Other (D)	Message Telephone Service			Private Line			TOTAL INVESTMENT (F)	
					Intnl.ATA (E)	Intnl.ATA (F)	Intnl.ATA (G)	Intnl.ATA (H)	Intnl.ATA (I)	Intnl.ATA (J)		
204 INTANGIBLE ASSETS												
206 Allowable Acct. No. 2000		\$01,873	1000	\$48,373	\$0	\$15,135	\$0	\$325			\$15,860	O.K.
207 Direct Acct. No. 2000		0	V100	0	0	0	0	0			0	O.K.
208												
209 Total Intangible Assets		\$01,873		\$48,373	\$0	\$15,135	\$0	\$325			\$15,860	O.K.
210												
211 OTHER TELEPHONE PLANT												
214 Held for Full Use - Alloc.		\$0	--	\$0	\$0	\$0	\$0	\$0			\$0	O.K.
216 Held for Full Use - Direct		0	1000	0	0	0	0	0			0	O.K.
217 TRUC Short-term - Direct		0	V124	0	0	0	0	0			0	O.K.
218 TRUC Long-term - Alloc.		58,290	1000	43,716	0	14,827	0	307			14,574	O.K.
219 TRUC Long-term - Direct		0	V100	0	0	0	0	0			0	O.K.
220 Title Pk. Adjust - Alloc.		0	1000	0	0	0	0	0			0	O.K.
221 Title Pk. Adjust - Direct		0	V104	0	0	0	0	0			0	O.K.
222												
223 Total Other Telephone Plant		\$58,290		\$43,716	\$0	\$14,827	\$0	\$327			\$14,574	O.K.



SARCONS TELEPHONE COOP & SARCONM, INC.

\*\*\*\*\* FCC PART 36 \*\*\*\*\*  
 Annual Distribution  
 of Selected Investments

(A)	TOTAL COMPANY (B)	Net Use Message (C)	Investments				Emergency Area Service (H)	Other (I)
			IMMATA (D)	IMMATA (E)	IMMATA (F)	IMMATA (G)		
13 TRMSE COT EQUIPMENT:								
14 Working Loops	5,195	5,967						
15 Avg Cost per Loop	259.86	259.86	259.00	259.00	259.86	259.86	259.79	
16 CAT 4-13 Each (A) Invest	\$1,347,263	\$1,316,719	\$0	\$0	\$10,135	\$0	\$10,139	
17								
18								
19								
20								
21 Circuit Terminations	274	274						
22 Avg Cost per Termination	936.48	936.48	936.48	936.48	936.48	936.48	936.48	
23 CAT 4-23 Other TX	\$257,144	\$257,144	\$0	\$0	\$0	\$0	\$0	
24								
25								
26								
27 CANY INVESTMENT:	5,195	5,967						
28 Working Loops	1,000,000	0,977,242	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	
29 Avg Cost per Loop	\$4,759,258	\$4,556,691	\$0	\$0	\$0	\$0	\$0	
30 CAT 7 Exchange Clav	10,324	10,324						
31	1,000,000	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	
32	\$39,657	\$39,657	\$0	\$0	\$0	\$0	\$0	
33								
34 Equipment TX Circuit Make								
35 CAT 1 Make Factor								
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SANDHORN TELEPHONE COOP & SANCOR, INC.

Intrastate

	TOTAL COMPANY	Sundry Accounts and Other	Message Telephone Service				Private Line				TOTAL INTRASTATE	
			(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Support Assets	1.000000	D31	0.749673	0.000000	0.244756	0.000000	0.000000	0.000000	0.000000	0.000000	0.250227	OK
14 Land and Support Assets	1.000000	D33	0.749673	0.000000	0.244756	0.000000	0.000000	0.000000	0.000000	0.000000	0.250227	OK
15 CCE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
16 CCE Technician	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
17 CCE Technician	0.000000	D48	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
18 CCE Technician	0.000000	D68	0.867726	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
19 CCE Total Back-Eng	1.000000	D66	0.867726	0.000000	0.132274	0.000000	0.000000	0.000000	0.000000	0.000000	0.132274	OK
20 CCE Transmission	1.000000	D65	0.703996	0.000000	0.291842	0.000000	0.000000	0.000000	0.000000	0.000000	0.291842	OK
21 Total CCE	1.000000	C19	0.791415	0.000000	0.256644	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
22												
23 Int. Chg Trm: CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
24 Int. Chg Trm: CAT 2	0.000000	D91	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
25 Total IC	1.000000	D94	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
26												
27 C&M: CAT 1	1.000000	D118	0.748168	0.000000	0.244311	0.000000	0.000000	0.000000	0.000000	0.000000	0.251832	OK
28 C&M: CAT 2	1.000000	D120	0.571100	0.000000	0.395013	0.000000	0.000000	0.000000	0.000000	0.000000	0.427887	OK
29 C&M: CAT 3	1.000000	D129	0.571100	0.000000	0.395013	0.000000	0.000000	0.000000	0.000000	0.000000	0.427887	OK
30 C&M: CAT 4	1.000000	D135	0.664754	0.000000	0.335246	0.000000	0.000000	0.000000	0.000000	0.000000	0.335246	OK
31 Total C&M	1.000000	D137	0.728853	0.000000	0.261198	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
32												
33 Total Equipment	1.000000	C23	0.749673	0.000000	0.244756	0.000000	0.000000	0.000000	0.000000	0.000000	0.250227	OK
34												
35 TRS	1.000000	C32	0.749673	0.000000	0.244756	0.000000	0.000000	0.000000	0.000000	0.000000	0.250227	OK
36 TRS, excl. Act. No. 2090	1.000000	D189	0.749673	0.000000	0.244756	0.000000	0.000000	0.000000	0.000000	0.000000	0.250227	OK
37												
38 Pre. Paid. Int. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
39												
40 Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
41												
42 Total Intangible Assets	1.000000	C29	0.749673	0.000000	0.244756	0.000000	0.000000	0.000000	0.000000	0.000000	0.250227	OK
43												
44 Long Term PUC	1.000000	C36	0.749673	0.000000	0.244756	0.000000	0.000000	0.000000	0.000000	0.000000	0.250227	OK
45												
46 Total Net Investment	1.000000	C68	0.746139	0.000000	0.244899	0.000000	0.000000	0.000000	0.000000	0.000000	0.246303	OK
47												
48 Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
49												
49 Tot. Res. Gov. Cost Serv.	1.000000	1441	0.619877	0.000000	0.381220	0.000000	0.000000	0.000000	0.000000	0.000000	0.386123	OK
50												
50 Total "BIG THREE" Expenses	1.000000	1170	0.696939	0.000000	0.296332	0.000000	0.000000	0.000000	0.000000	0.000000	0.301661	OK
51												
52 Corporate Operations Expense	1.000000	1195	0.666172	0.000000	0.315294	0.000000	0.000000	0.000000	0.000000	0.000000	0.319128	OK



SABORIN TELEPHONE COOP & SANCOR, INC.

Income

FCC PART 36 Operating Expenses and Taxes	(A)	TOTAL COMPANY (B)	Special Allocator (C)	Intangible and Other (D)	Message Telephone Service			Private Line			TOTAL INTRASTATE (F)	
					Inter-LATA (E)	Intra-LATA (F)	Inter-LATA (G)	Intra-LATA (H)	Inter-LATA (I)	Intra-LATA (J)		
56 NON-SPECIFIC OVER EXP.												
60 C&P Fr and Equip Alloc		\$183	H36		\$137	\$0	\$45	\$0	\$0	\$1	\$46	O.K.
61 C&P Fr and Equip Direct		0	V177		0	0	0	0	0	0	0	O.K.
63 Total C&P Fr & Equip		\$183			\$137	\$0	\$45	\$0	\$0	\$1	\$46	O.K.
64 Network Operations Alloc		\$208,550	H33		\$156,407	\$0	\$51,648	\$0	\$0	\$1,097	\$52,143	O.K.
65 Network Operations Credit		0	V179		0	0	0	0	0	0	0	O.K.
66 Total Network Oper Exp		\$208,550			\$156,407	\$0	\$51,648	\$0	\$0	\$1,097	\$52,143	O.K.
70 Total Access Expenses		\$30,560	V180		\$11,347	\$0	\$19,243	\$0	\$0	\$0	\$19,243	O.K.
71 Dep - Support Assets		\$165,627	H43		\$121,215	\$0	\$135,561	\$0	\$0	\$0	\$135,561	O.K.
72 Dep - COE Switching		202,843	H19		218,207	0	48,940	0	0	\$50	48,140	O.K.
74 Dep - COE Operator		0	H16		0	0	0	0	0	0	0	O.K.
75 Dep - COE Transmission		138,174	H20		97,720	0	40,817	0	0	579	41,196	O.K.
76 Dep - COE Facilities		387,199	H26		262,274	0	102,319	0	0	2,662	105,011	O.K.
77 Dep - C&W Facilities		0	H08		0	0	0	0	0	0	0	O.K.
78 Dep - Int'l		0			0	0	0	0	0	0	0	O.K.
80 Total Depreciation Expense		\$1,052,228			\$817,469	\$0	\$230,037	\$0	\$0	\$4,122	\$241,759	O.K.
81 Amort - Tangible Assets		\$0	H40		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort - Intangible Assets		9,136	H41		6,852	0	2,236	0	0	40	2,284	O.K.
84 Other Amortization		0	V189		0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort		0			0	0	0	0	0	0	0	O.K.
87 Total Amortization Exp		\$9,136			\$6,852	\$0	\$2,236	\$0	\$48	\$48	\$2,284	O.K.
89 Total Deprec. and Amort		\$1,061,364			\$824,321	\$0	\$232,273	\$0	\$48	\$4,170	\$247,043	O.K.
91 TOTAL NON-SPEC. OVER EXP.		\$1,360,687			\$992,212	\$0	\$303,207	\$0	\$0	\$5,268	\$308,475	O.K.



	Statement										
	TOTAL COMPANY		Special Activities		Interstate and DTL		Message Telephone Service		Private Line		TOTAL INTERSTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
Operating Expenses and Taxes											
146 Other Cust. Serv. Alloc.	\$0	148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
147 Other Cust. Serv. Direct	629	1211	629	629	0	0	0	0	0	0	O.K.
159 Total Other Cust. Serv.	\$629		\$629	\$629	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160	\$418,266		\$395,245	\$0	\$151,194	\$0	\$1,267	\$0	\$1,267	\$153,021	O.K.
162											
163											
TWO THREE EXPENSES											
166 Total PR Spec. or Support	\$293,867	41	\$21,963	\$0	\$10,594	\$0	\$1,430	\$0	\$1,430	\$72,024	O.K.
167 Total Network Oper. Exp.	208,050	68	186,437	0	170,546	0	1,097	0	1,097	52,143	O.K.
168 Total Customer Operators	418,200	161	382,245	0	151,194	0	1,627	0	1,627	124,167	O.K.
169											
170 TOTAL TWO THREE EXPENSES	\$800,703		\$643,515	\$0	\$272,834	\$0	\$4,354	\$0	\$4,354	\$277,186	O.K.
172											
CORPORATE OPERATIONS EXPENSE											
175 Exec. and Planning Alloc.	\$156,238	140	\$198,502	\$0	\$46,002	\$0	\$734	\$0	\$734	\$46,726	O.K.
176 Exec. and Planning Direct	0	1213	0	0	0	0	0	0	0	0	O.K.
179 Total Exec. and Planning	\$156,238		\$198,502	\$0	\$46,002	\$0	\$734	\$0	\$734	\$46,726	O.K.
180 Admin. & General Allocable	\$232,519	140	\$142,517	\$0	\$69,903	\$0	\$1,100	\$0	\$1,100	\$10,002	O.K.
181 Admin. & General Direct	86,320	1271	82,870	0	76,510	0	0	0	0	36,510	O.K.
182											
183 Total Admin. and Gen.	\$317,839		\$225,387	\$0	\$136,413	\$0	\$1,100	\$0	\$1,100	\$10,512	O.K.
185 TOTAL CORPORATE OPERATIONS	\$477,077		\$324,829	\$0	\$192,415	\$0	\$1,834	\$0	\$1,834	\$152,246	O.K.
186											
NON-INCOME TAXES											
189 Non-income Taxes Allocable	\$0	148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes Direct	6,599	1233	0	0	3,341	0	0	0	0	3,341	O.K.
192 Total Non-income Taxes	\$4,599		\$1,256	\$0	\$3,341	\$0	\$0	\$0	\$0	\$3,341	O.K.
195											
196 TOTAL OPER. EXP. AND TAXES	\$2,652,267		\$1,878,716	\$0	\$762,676	\$0	\$10,873	\$0	\$10,873	\$773,549	O.K.

SANDORH TELEPHONE COOP & SAKCOM, INC.

Page 36  
Final ATA Revenue  
Reconciliation Summary

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Net Investment	Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13	Net Investment	\$2,227,192	N27	\$1,652,416	\$228,157	\$0	\$1,652,416	\$0	\$4,227
14	Rate of Return	10.00%	8119	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
15	Return on Main Base	\$203,719		\$155,642	\$29,916	\$0	\$102,138	\$0	\$7,024
16	AT/EC	0	N27	0	0	0	0	0	0
17	TC Allocation	0	N27	0	0	0	0	0	0
18	Other Factor Adjustments	0	Direct	0	0	0	0	0	0
21	Net Return	\$203,719		\$155,642	\$29,916	\$0	\$102,138	\$0	\$7,024
24	Interest Expense	115,513	N27	61,219	11,372	\$0	46,169	0	2,762
25	Capitalized Payroll Taxes	0	N27	0	0	0	0	0	0
26	Other Factor Adjustments	0	Direct	0	0	0	0	0	0
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0
28	Allow Tax Income	\$178,206		\$144,431	\$17,544	\$0	\$61,970	\$0	\$4,261
31	State Income Taxes	\$0	29	0	0	0	0	0	0
32	Federal Income Taxes	34,410	29	18,234	3,368	0	11,566	0	823
33	State and Federal Income and Taxes	772,200	29	200,668	194,199	4,473	216,322	107,750	119,579
34	Uncollectibles	0	Direct	0	0	0	0	0	0
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0
37	Rate for Gross Receipts Tax	1,101,087	16-31-10-2-33	393,932	138,502	4,473	331,001	107,757	127,422
38	Gross Receipts Tax	34,072	37	12,190	4,224	138	10,243	3,334	3,943
41	TOTAL REVENUE REQUIREMENT	\$1,138,169		\$826,132	\$148,736	\$4,611	\$341,244	\$111,091	\$171,365

SAMSON TELEPHONE COOP & SAMCOM, INC.

Part 36 Schedule A Total	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
Part 36 Schedule A Total	Source	Common Line	Local Banking	Information	Common Transfer	Other	Other	Other	
13	Land and Support Assets	\$626,429	L25	\$171,958	\$0	\$376,887	\$0	\$26,944	O.K.
14	Capital Assets	\$1,179,385	L26	\$329,180	\$0	\$433,253	\$0	\$10,963	O.K.
15	Ints. Term Orig. Equipment	0	L29	2,136,000	0	793,742	0	77,184	O.K.
16	Ints. Term Orig. Equipm. Cont.	3,010,846	L117	0	0	0	0	0	O.K.
17	Other Ints. Term Orig. Equipm. Cont.	0		0	0	0	0	0	O.K.
18	Other Ints. Term Orig. Equipm. Cont.	0		0	0	0	0	0	O.K.
19	Total COE - TOT. CMWF	\$4,189,231		\$398,990	\$0	\$1,232,996	\$0	\$86,146	O.K.
20	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	O.K.
21	Total Fee. Pl. as Issued	\$4,815,640		\$520,948	\$0	\$1,699,882	\$0	\$115,090	O.K.
22	Total Fee. Pl. as Issued	15,460	L144	9,250	0	5,166	0	309	O.K.
23	Total Intangible Assets	\$4,831,100		\$520,948	\$0	\$1,699,882	\$0	\$115,459	O.K.
24	Total Pled in Service	0	L147	0	0	0	0	0	O.K.
25	Total Pled in Service	0	L148	0	0	0	0	0	O.K.
26	Total LT PLAC	14,574	L164	7,777	0	4,822	0	348	O.K.
27	Total LT PLAC	0	L169	0	0	0	0	0	O.K.
28	Total Tel. Pl. Asset	\$4,845,674		\$528,725	\$0	\$1,699,882	\$0	\$115,808	O.K.
29	TOTAL TELEPHONE PLANT	1,955,420	M23	1,954,378	0	614,232	0	46,693	O.K.
30	Accum. Dep. - P&U	0	M27	0	0	0	0	0	O.K.
31	Accum. Dep. - P&U	0	M29	0	0	0	0	0	O.K.
32	Accum. Amort. Tangible Pl.	4,441	M30	2,377	0	1,487	0	150	O.K.
33	Accum. Amort. Tangible Pl.	0	M31	481	0	1,487	0	0	O.K.
34	Accum. Amort. Other	0	M32	0	0	0	0	0	O.K.
35	Accum. Def. Inc. Trans. Net	0	M47	0	0	0	0	0	O.K.
42	plus	0		0	0	0	0	0	O.K.
43	Other Assets	0	Direct	0	0	0	0	0	O.K.
44	NET TELEPHONE PLANT	\$2,885,807		\$281,598	\$0	\$1,695,204	\$0	\$69,098	O.K.
45	plus	0		0	0	0	0	0	O.K.
46	NET INVESTMENT	\$2,885,807		\$281,598	\$0	\$1,695,204	\$0	\$69,098	O.K.
47	NET INVESTMENT	24,275	L171	13,199	0	8,837	0	68	O.K.
48	NET INVESTMENT	76,658	L175	14,225	0	8,912	0	637	O.K.
49	NET INVESTMENT	0	L177	0	0	0	0	0	O.K.
50	NET INVESTMENT	0		0	0	0	0	0	O.K.
51	NET INVESTMENT	\$2,937,159		\$299,157	\$0	\$1,697,363	\$0	\$70,237	O.K.
52	NET INVESTMENT	0		0	0	0	0	0	O.K.
53	NET INVESTMENT	0		0	0	0	0	0	O.K.



SANDOWN TELEPHONE COOP & SANDOWN, INC.

	Part 36 Information						Other (I)
	(B)	(C)	(D)	(E)	(F)	(G)	
(A)	Total	Source or Appropriation	Common Line	Local Switching	Information	Common Transport	Billing and Collection
13 LAND AND SUPPORT ASSETS							
15 Land Assets, Message	\$0	N28	0	0	0	0	0 O.K.
16 Land Assets, Private Line	0	N28	0	0	0	0	0 O.K.
18 Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0 O.K.
19 Support Assets, Message	\$613,228	N28	\$96,503	\$119,382	\$0	\$96,503	\$0 \$48,377 O.K.
20 Support Assets, Private Line	13,180	N28	2,117	2,117	0	7,950	0 \$67 O.K.
22 Total Support Assets	\$626,409		\$98,620	\$121,499	\$0	\$104,453	\$0 \$48,944 O.K.
25 Total Land and Supp. Assets	\$626,409		\$100,620	\$121,499	\$0	\$104,453	\$0 \$48,944 O.K.
26 CENTRAL OFFICE EQUIPMENT							
28 Operator Sys. DA	\$0	(F)	0	0	0	0	0 O.K.
30 Operator Sys., Other	0	(I)	0	0	0	0	0 O.K.
32 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0 O.K.
33 Trunking Switching	0	(S)	0	\$0	\$0	\$0	\$0 O.K.
35 Trunking Assignm	0	Direct	0	0	0	0	0 O.K.
36 Total Trunking Switching	\$0		\$0	\$0	\$0	\$0	\$0 O.K.
39 Local Switching	\$398,090	(E)	\$0	\$398,090	\$0	\$0	\$0 \$0 O.K.
40 Local Assignm	0	Direct	0	0	0	0	0 O.K.
41 Total Local Switching	\$398,090		\$0	\$398,090	\$0	\$0	\$0 \$0 O.K.
43 Total Switching	\$398,090		\$0	\$398,090	\$0	\$0	\$0 \$0 O.K.

\*\*\*\*\* FCC PART 68 \*\*\*\*\*  
 SANSBORN TELEPHONE COOP & SANSBORN, INC.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	IntrALATA Investment Detail	Source of Appropn	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
58	COE Exch. Trunk	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	COE Exch. Line	329,180	329,180	0	0	0	0	0	0
60	COE Exch. Line PL, etc.	10,135	0	0	0	0	0	10,135	0
61	COE Exch. Line Assignm	0	0	0	0	0	0	0	0
62	COE Exch. Line Assignm	107,010	0	0	0	107,010	0	0	0
63	COE Interexchange PL	0	0	0	0	0	0	0	0
64	COE Interexchange Assignm	808	0	0	0	0	0	808	0
65	COE Interexchange Assignm	332,240	0	0	0	332,240	0	0	0
66	COE I191 Assignm	0	0	0	0	0	0	0	0
67	Total COE Transmission	\$179,396	\$329,180	\$0	\$0	\$439,253	\$0	\$10,963	\$0
68	70 Total Central Office Equip	\$1,178,365	\$329,180	\$388,590	\$0	\$439,253	\$0	\$10,963	\$0
69	71								
70	72 IOT EQUIPMENT:								
71	Public Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Customer Premises Equip	0	0	0	0	0	0	0	0
73	Customer Premises Equipm	0	0	0	0	0	0	0	0
74	Total IOT Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	80 CABLE AND WIRE FACILITIES:								
76	Exchange PL and MATS	\$65,883	\$0	\$0	\$0	\$0	\$0	\$65,883	0
77	Exchange Message	2,139,920	2,139,920	0	0	0	0	0	0
78	Exchange Assignm	0	0	0	0	0	0	0	0
79	Total Exchange Line C&WF	\$2,205,803	\$2,139,920	\$0	\$0	\$0	\$0	\$65,883	0
80	Exchange Trunk Message	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
81	Exchange Trunk, PL	0	0	0	0	0	0	0	0
82	Total Exchange Trunk C&WF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
83	Interexchange Message	\$160,077	\$0	\$0	\$0	\$0	\$0	\$160,077	0
84	Interexchange Assignm	0	0	0	0	0	0	0	0
85	Total Interexchange C&WF	\$160,077	\$0	\$0	\$0	\$0	\$0	\$160,077	0
86	Total C&WF	\$11,200	\$0	\$0	\$0	\$0	\$0	\$11,200	0
87	Total Interexchange C&WF	\$171,378	\$0	\$0	\$0	\$0	\$0	\$171,378	0





SANDORH TELEPHONE COOP & SANKOM, INC.

Part 36 Inst.ATA Total		Source or Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)
<b>14 ACCUM. DEPRECIATION, TPY</b>								
15	Support Assets	\$239,837	N28	\$38,541	\$46,714	\$0	\$0	\$10,370
16	COE Switching	193,165	L44	0	183,403	0	0	0
17	COE Operator	0	L32	0	0	0	0	0
18	COE Transmission	228,729	L68	96,604	0	128,807	0	3,217
19	Equip. Maintenance	0	L19	0	0	0	0	0
20	Cable and Wire Facilities	1,293,351	L178	919,273	0	340,500	0	35,578
21	Other Plant	0	N27	0	0	0	0	0
22	Total Accum. Depr. TPYS	\$1,956,420		\$1,054,378	\$240,117	\$0	\$514,232	\$46,693
<b>25 ACCUM. AMORTIZATION</b>								
26	Accum. Depreciation, PHEU	\$0	N27	\$0	\$0	\$0	\$0	\$0
27	Accum. Amort. - Tangible Inv.	4,410	N27	\$0	\$0	\$0	\$0	\$0
28	Accum. Amort. - Intang. Inv.	0	N27	\$0	\$0	\$0	\$0	\$0
29	Accum. Amort. - Other	0	N27	\$0	\$0	\$1,487	\$0	\$0
30	Total Accum. Amortization	\$4,410		\$0	\$0	\$1,487	\$0	\$0
31	Total Accum. Depr. Amort.	\$1,960,830		\$1,054,378	\$240,117	\$1,487	\$514,232	\$46,693
<b>37 ACCUM. DEF. INC. TAXES, NET</b>								
38	Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0
39	COE Switching	0	L44	0	0	0	0	0
40	COE Operator	0	L32	0	0	0	0	0
41	COE Transmission	0	L68	0	0	0	0	0
42	Equip. Maintenance	0	L19	0	0	0	0	0
43	COE Equipment	0	L178	0	0	0	0	0
44	Cable and Wire Fac.	0	L177	0	0	0	0	0
45	Unclassified	0	N27	0	0	0	0	0
46	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0

SANDHORN TELEPHONE COOP & SANGCOM, INC.

Part 36 Int'l.ATA Apportionment Factors		Part 36 Int'l.ATA Apportionment Factors						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Total	Source	Common Line	Local Facility	Information	Common Transport	Billing and Collection	Other
13 Central Office Equipment	\$1,178,365	L20	\$329,140	\$798,990	\$0	\$439,253	\$0	\$10,963
14 Info. Crq./Trms. Eqt.	3,010,846	L78	2,138,803	0	0	793,142	0	77,184
15 CBX Facilities	1,000,000	L117	\$2,469,100	\$368,990	\$0	\$1,232,265	\$0	\$86,146
17 Total	\$4,989,211		0,989,992	0,982,442	0,000,000	0,294,425	0,000,000	0,020,041
18 Facbr	1,000,000		\$0	\$798,990	\$0	\$1,232,265	\$0	\$86,146
20 Sols. Sw., Trachs., Other	1,000,000	17	0,000,000	0,219,653	0,000,000	0,716,683	0,000,000	0,052,144
22 Central Office Equipment	\$1,178,365	L20	\$329,140	\$798,990	\$0	\$439,253	\$0	\$10,963
24 Info. Crq./Trms. Eqt.	870,825	L78	0	0	0	793,142	0	77,184
25 CBX/Fac. Ext. Each Message	\$2,649,311		\$329,140	\$798,990	\$0	\$1,232,265	\$0	\$86,146
27 Total	1,000,000		0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
28 Facbr	1,000,000		\$329,140	\$798,990	\$0	\$1,232,265	\$0	\$86,146
30 General Support Facilities	\$626,429	L25	\$100,420	\$121,956	\$0	\$376,887	\$0	\$26,944
31 Central Office Equipment	1,178,365	L3	329,140	368,990	0	539,253	0	10,963
32 Info. Crq./Trms. Eqt.	1,000,000	L4	0	0	0	793,142	0	77,184
33 CBX/Fac. Ext. Each Message	2,610,846	L5	2,138,800	0	0	793,142	0	77,184
34 Equal Access Investment	0	L177	0	0	0	0	0	0
35 Total	\$4,815,443		\$2,669,720	\$220,146	\$0	\$1,699,882	\$0	\$11,829
37 Facbr	1,000,000		0,539,253	0,198,178	0,000,000	0,334,923	0,000,000	0,028,999
38 Sols. Sw., Trachs., Equip.	\$4,700,450	36	\$2,669,720	\$220,146	\$0	\$1,699,882	\$0	\$11,829
40 Facbr	1,000,000		0,446,665	0,118,217	0,000,000	0,342,488	0,000,000	0,000,000
41 COC Ctr. 3 Facbr	1,000,000	Direct	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
43 107 Ctr. 1 Facbr	1,000,000	Direct	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
44 Total THIS	\$4,631,100	K26	\$2,577,969	\$197,820	\$0	\$1,615,551	\$0	\$15,469
45 Facbr	1,000,000		0,334,923	0,108,178	0,000,000	0,334,923	0,000,000	0,028,999

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SABICORN TELEPHONE COOP & SBCOM, INC.

\*\*\*\*\* FCC PART 97 \*\*\*\*\*  
 Part 36  
 Title 47  
 Section 1.800  
 Appendix A  
 Appointments Factors

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Intervalue Equip Factor	W01 SW Work Records	703 TRAFF Expenses	Net Investment	Local Switching	Information	Customer Transport	Billing and Collection	Other
60	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
61	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
63	\$80,325	D171	\$80,294	\$32,235	\$3,031	\$94,709	\$62,450	\$87,617
64	1.000000		0.211094	0.064758	0.007969	0.249020	0.216797	0.230375
66	\$2,037,192	J13	\$1,556,416	\$293,157	\$0	\$1,021,383	\$0	\$32,237
67	1.000000		0.529899	0.098447	0.000000	0.347741	0.000000	0.023913

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SANDORH TELEPHONE COOP & SASCORH, INC.

Part 36 Incl.ATA Quarrying Expenses and Taxes		Part 36 Incl.ATA Quarrying Expenses and Taxes						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13 PLANT SPEC. OPER EXPENSE								
14 Network Support, Alloc.	\$384	N27	\$205	\$42	\$0	\$128	\$0	\$0
15 Network Support, Direct	0	Direct	0	0	0	0	0	0
16 Total Network Support Exp.	\$384		\$205	\$42	\$0	\$128	\$0	\$0
17 General Support, Alloc.	\$24,057	N20	\$3,864	\$4,694	\$0	\$14,474	\$0	\$1,035
18 General Support, Direct	0	Direct	0	0	0	0	0	0
19 Total General Support Exp.	\$24,057		\$3,864	\$4,694	\$0	\$14,474	\$0	\$1,035
20 General Office Eq., Alloc.	\$25,498	N21	\$7,123	\$6,633	\$0	\$9,504	\$0	\$237
21 General Office Eq., Direct	0	Direct	0	0	0	0	0	0
22 Total COE Exp.	\$25,498		\$7,123	\$6,633	\$0	\$9,504	\$0	\$237
23 Cost Premiums Equip.	0	L76	\$0	\$0	\$0	\$0	\$0	\$0
24 Other OT	0	N43	0	0	0	0	0	0
25 OT Direct	0	Direct	0	0	0	0	0	0
26 Total OT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
27 Cable & Wire, Alloc.	\$46,526	N23	\$33,568	\$0	\$0	\$12,266	\$0	\$1,193
28 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0
29 Total CABW Exp.	\$46,526		\$33,568	\$0	\$0	\$12,266	\$0	\$1,193
30 TOTAL PLY SPEC. OPER EXP.	\$98,664		\$44,260	\$13,358	\$0	\$26,372	\$0	\$2,474
31 TOTAL PLY SPEC. ** SUPPORT	\$72,224		\$40,191	\$6,633	\$0	\$21,770	\$0	\$1,430



SANDORN TELEPHONE COOP & SANDCOM, INC.

	Part 36 Items A/A		Operating Expenses and Taxes							Other (I)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		
52 NON-SPECIFIC OVER EXP:										
53 On Pk and Equip. Alloc.		\$48	N18	\$27	\$4	\$0	\$13	\$0	\$1	O.K.
54 On Pk and Equip. Direct		0	Direct	0	0	0	0	0	0	O.K.
55 Total On Pk. & Equip.		\$48		\$27	\$4	\$0	\$13	\$0	\$1	O.K.
56 Network Operations, Alloc.		\$52,143	N18	\$30,733	\$4,966	\$0	\$15,942	\$0	\$1,097	O.K.
57 Network Operations, Direct		0	Direct	0	0	0	0	0	0	O.K.
58 Total Network Oper. Exp.		\$52,143		\$30,733	\$4,966	\$0	\$15,942	\$0	\$1,097	O.K.
59 Total Access Expenses		\$79,243	Direct	\$0	\$0	\$0	\$13,117	\$0	\$19,243	O.K.
70 Dep't - Support Assets		\$40,011	127	\$6,481	\$7,668	\$0	\$24,314	\$0	\$1,738	O.K.
71 Dep't - COE Switching		48,140	144	0	48,140	0	0	0	0	O.K.
72 Dep't - COE Operation		0	132	0	0	0	0	0	0	O.K.
73 Dep't - COE Maintenance		41,106	132	17,269	0	0	23,837	0	970	O.K.
74 Dep't - OTI Equipment		0	178	0	0	0	0	0	0	O.K.
75 Dep't - OTI Facilities		105,011	1117	74,635	0	0	37,684	0	2,682	O.K.
76 Dep't - P&I		0	1147	0	0	0	0	0	0	O.K.
77 Total Depreciation Expense		\$234,759		\$98,628	\$56,008	\$0	\$78,215	\$0	\$5,010	O.K.
80 Account - Tangible Assets		\$0	1141	\$0	0	0	0	0	0	O.K.
81 Account - Intangible Assets		2,284	144	1,219	247	0	764	0	55	O.K.
82 Account - Other Assets		0	Direct	0	0	0	0	0	0	O.K.
84 Direct Assigned Account		0	Direct	0	0	0	0	0	0	O.K.
85 Total Amortization Exp.		\$2,284		\$1,219	\$247	\$0	\$764	\$0	\$55	O.K.
86 Total Depr. and Amort.		\$237,043		\$99,745	\$56,255	\$0	\$78,979	\$0	\$5,064	O.K.
87 TOTAL NON-SPEC. OVER EXP:		\$398,425		\$130,504	\$61,226	\$0	\$314,339	\$0	\$55,405	O.K.

SANDHORN TELEPHONE COOP & SANCOR, INC.

Fund 06 Initial Y/A	FCC PART 6B ***** Operating Expenses and Taxes		Appropriation		Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)							(E)
104	CUSTOMER OPERATIONS EXPENSE:										
106	Marketing, Allocable	\$5,912	N27	\$3,011	\$0	\$0	\$0	\$1,943	\$0	\$139	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
109	Total Marketing Expense	\$5,912		\$3,011	\$0	\$0	\$0	\$1,943	\$0	\$139	O.K.
110	Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
111	Operator Service, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
113	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116	Catalogued Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	3,031	(F)	0	3,031	0	0	0	0	0	O.K.
119	Foreign Directory	0	D	0	0	0	0	0	0	0	O.K.
120	Total Directory	\$3,031		\$0	\$3,031	\$0	\$0	\$0	\$0	\$0	O.K.
122	Bus. Cks., EU Pre-Subscription	3,956	N40	\$2,463	\$438	\$0	\$0	\$1,355	\$0	\$0	O.K.
123	Bus. Cks., Reserved	0	(I)	0	0	0	0	0	0	0	O.K.
124	Bus. Cks., EU Message	1,827	(H)	0	0	0	0	0	17,110	1,827	O.K.
125	Bus. Cks., EU Message	17,110	(H)	0	0	0	0	0	0	0	O.K.
126	Bus. Cks., EU Reserved	0	(I)	0	0	0	0	0	0	0	O.K.
127	Bus. Cks., IX Special Access	0	(I)	0	0	0	0	0	0	0	O.K.
128	Bus. Cks., IX Special Access	0	(I)	0	0	0	0	0	0	0	O.K.
129	Bus. Cks., IX Billing and Collection	0	(H)	0	0	0	0	0	0	0	O.K.
130	Bus. Cks., Coin Collection & Admstr.	0	(D)	0	0	0	0	0	0	0	O.K.
131	Bus. Cks., Reserved	0	(I)	0	0	0	0	0	0	0	O.K.
132	Total Business Office	\$22,674		\$2,463	\$438	\$0	\$0	\$1,355	\$17,191	\$1,827	O.K.
134	Call Serv., Mktg. Process	\$39,651	(H)	0	0	0	0	0	39,651	0	O.K.
136	Call Serv., Other BAC	25,807	(H)	0	0	0	0	0	25,807	0	O.K.
137	Call Serv., CABE	55,303	N21	0	12,839	0	0	39,677	0	2,837	O.K.
139	Call Serv., EU Common Line	0	(H)	0	0	0	0	0	0	0	O.K.
140	Total Customer Service	\$120,612		\$0	\$12,839	\$0	\$0	\$39,677	\$65,259	\$2,837	O.K.
142	Total BC, CS, OS, Dr.	\$146,617		\$2,463	\$13,277	\$3,031	\$0	\$41,032	\$82,440	\$4,663	O.K.

SANBORN TELEPHONE COOP & SANCOM, INC.

Operating Expenses and Tax		Post to		Common		Local		Information		Common		Billing and		Other	
(A)		Line A TA		Line		Switching		(F)		Transport		Collection		(I)	
		Total		Appropri-		(D)		(E)		(G)		(H)		(J)	
				ation:											
				(C)											
				Direct											
				Direct											
158	Other Cust. Serv. Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160	Other Cust. Serv. Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
161	Total Other Cust. Serv.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162	TOTAL CUSTOMER OPER. EXP	\$152,429		\$152,429	\$3,031	\$44,976	\$62,410	\$44,976	\$44,976	\$44,976	\$44,976	\$44,976	\$44,976	\$44,976	O.K.
164	900 THREE EXPENSES:														
165	150 Total PM Specific Exp.	\$96,464	41	\$44,260	\$0	\$38,372	\$0	\$38,372	\$0	\$38,372	\$0	\$0	\$0	\$2,474	O.K.
166	150 Total Customer Oper. Exp.	152,429	62	3,031	0	4,904	0	4,904	0	4,904	0	0	0	4,904	O.K.
167	150 Total Customer Approp.	152,429	143	3,031	0	4,904	0	4,904	0	4,904	0	0	0	4,904	O.K.
170	TOTAL 900 THREE EXPENSES	\$300,325		\$90,294	\$3,031	\$47,180	\$0	\$47,180	\$0	\$47,180	\$0	\$0	\$0	\$9,782	(1)
172	COMPOSITE OPERATIONS EXPENSE:														
174	Exec and Planning Alloc.	\$48,736	564	\$0,866	0	\$3,961	0	\$3,961	0	\$3,961	0	\$10,132	\$0	\$10,292	O.K.
176	Exec and Planning Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
177	Total Exec. and Planning	\$48,736		\$0,866	0	\$3,961	0	\$3,961	0	\$3,961	0	\$10,132	\$0	\$10,292	O.K.
179	Admin & General Allocable	\$10,002	764	\$14,777	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$15,176	\$16,427	\$16,427	O.K.
180	Admin & General Direct	35,510	0	13,059	0	5,444	0	5,444	0	5,444	0	15,995	0	15,995	O.K.
181	Total Admin. and Gen.	\$105,512		\$28,336	\$11,377	\$11,377	\$11,377	\$11,377	\$11,377	\$11,377	\$11,377	\$31,471	\$16,427	\$16,427	O.K.
184	TOTAL COMPOSITE OPERATIONS	\$152,248		\$30,202	\$11,338	\$11,442	\$0	\$11,442	\$0	\$11,442	\$0	\$33,307	\$26,994	\$26,994	O.K.
187	NON-INCOME TAXES:														
189	Non-income Taxes, Allocable	\$0	147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	3,341	0	1,826	0	370	0	370	0	370	0	1,145	0	1,145	O.K.
192	Total Non-income Taxes	\$3,341		\$1,826	\$0	\$370	\$0	\$370	\$0	\$370	\$0	\$1,145	\$0	\$1,145	O.K.
193	TOTAL OPER. EXP. AND TAXES	\$772,967		\$220,056	\$194,599	\$4,473	\$14,807	\$14,807	\$14,807	\$14,807	\$14,807	\$102,732	\$119,325	\$119,325	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

.....

COMPANY NAME SARBORNI TELEPHONE COOP & SARBOM, INC.  
 PERIOD ADDRESSED ENDING DECEMBER 31, 1997  
 RUN DATE AND TIME 29-Apr-98 11:24:25 AM

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

	(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)
					IntraLATA		InterLATA		
					(E)	(F)	(G)	(H)	
PLANT INVESTMENT DETAIL:									
21 Land, Direct	0	0		0	0	0	0	0	0
22 Motor Vehicles	0	0		0	0	0	0	0	0
23 Automobiles	0	0		0	0	0	0	0	0
24 Special Purpose Vehicles	0	0		0	0	0	0	0	0
25 Garage Work Equipment	0	0		0	0	0	0	0	0
26 Shop Work Equipment	2,505,303	2,505,303		0	0	0	0	0	0
27 Office Work Equipment	0	0		0	0	0	0	0	0
28 Buildings, Direct	0	0		0	0	0	0	0	0
29 Furniture	0	0		0	0	0	0	0	0
30 Equipment	0	0		0	0	0	0	0	0
31 General Purpose Computers	0	0		0	0	0	0	0	0
32 CAT 1 Other Sys. TSPS	0	0		0	0	0	0	0	0
33 CAT 1 Other Sys. TSPS	0	0		0	0	0	0	0	0
34 CAT 1 Other Sys. TSPS	0	0		0	0	0	0	0	0
35 CAT 1 Other Sys. TSPS	0	0		0	0	0	0	0	0
36 CAT 1 Other Sys. Other	0	0		0	0	0	0	0	0
37 CAT 2 Transfer to Allocable	0	0		0	0	0	0	0	0
38 CAT 2 Transfer to Allocable	3,016,307	3,016,307		0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	0	0		0	0	0	0	0	0
40 CAT 3 Local Sw. Direct	33,175	33,175		0	0	0	0	0	0
41 CAT 4 12 Equip. T. Direct	0	0		0	0	0	0	0	0
42 CAT 4 12 Equip. T. Direct	0	0		0	0	0	0	0	0
43 CAT 4 13 Equip. L'n. Mag. Pl. & WATS	1,347,303	1,347,303		0	0	0	0	0	0
44 CAT 4 13 Direct	0	0		0	0	0	0	0	0
45 CAT 4 23 Message Pl. & WATS	257,144	257,144		0	0	0	0	0	0
46 CAT 4 23 Direct	3,097	3,097		0	0	0	0	0	0
47 CAT 4 23 Direct	0	0		0	0	0	0	0	0
48 CAT 4 3 140 Message	991,039	991,039		2,869	0	0	0	0	829
49 CAT 4 3 140 Message	0	0		0	0	0	0	0	0
50 CAT 4 3 WATS	0	0		0	0	0	0	0	0
51 CAT 1 Other IOT Equipment	0	0		0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	0		0	0	0	0	0	0
53 CAT 1 Connect Pay Phones	0	0		0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL  
 SANKOBN TELEPHONE COOP & SANKOBN, INC.  
 ENDING DECEMBER 31, 1997

29 Apr 98

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Intrastate

	TOTAL COMPANY		(A)	Number and Cost		Message Telephone Service			Private Line			TOTAL REVENUE
	(B)	(C)		(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
70 CAT 2 CP Equipment	1,540				1,540		0	0	0	0	0	0
71 Reversal	0											
73 CAT 1,2 Joint Mgt. Ckt. 1,1 & 1,2 PL	8,759,018											
74 Other CAT 1 C&W	0				0		0	0	0	0	0	0
75 CAT 1 WATS	49				0		0	0	0	0	0	0
76 CAT 2 C&W, Workband	0				0		0	0	0	0	0	0
77 CAT 3 Joint Message & PL WATS	394,657				0		0	0	0	0	0	0
78 CAT 3 Direct	20,987				0		0	0	0	0	0	0
80 CAT 4 Message	1,801,160				9,796		0	0	0	0	11,301	11,301
81 CAT 4 WATS	0				0		0	0	0	0	0	0
82 CAT 4 Support Leases	0				0		0	0	0	0	0	0
83 Allocable Support Leases	0				0		0	0	0	0	0	0
84 Direct Support Leases	0				0		0	0	0	0	0	0
85 CAT 4 Support Leases	0				0		0	0	0	0	0	0
86 COE Trunking Switch	0				0		0	0	0	0	0	0
87 COE Local Switch	0				0		0	0	0	0	0	0
88 COE Trunking Switch	0				0		0	0	0	0	0	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&W Leases	0				0		0	0	0	0	0	0
92 Leased Imp. COE Switching	0				0		0	0	0	0	0	0
93 Leased Imp. COE Operator	0				0		0	0	0	0	0	0
94 Leased Imp. COE Operator	0				0		0	0	0	0	0	0
95 Leased Imp. COE Trunk	0				0		0	0	0	0	0	0
96 Leased Imp. IOT	0				0		0	0	0	0	0	0
97 Leased Imp. C&W	0				0		0	0	0	0	0	0
98 Leased Imp. C&W	0				0		0	0	0	0	0	0
99 Allocable Act. No. 2050	61,803				0		0	0	0	0	0	0
100 Direct Act. No. 2050	0				0		0	0	0	0	0	0
101 Leased Imp. C&W	91,137				0		0	0	0	0	0	0
102 IOT Leases	0				0		0	0	0	0	0	0
103 Tele. Pk. Adj. - Alloc.	0				0		0	0	0	0	0	0
104 Tele. Pk. Adj. - Direct	0				0		0	0	0	0	0	0
105 Other Lab. Def. Cr. - Direct	0				0		0	0	0	0	0	0
106 Other Lab. Def. Cr. - Net	0				0		0	0	0	0	0	0

20-Apr-96 11:24:20 AM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL  
SANDHORN TELEPHONE COOP & SANDCO, INC.  
ENDING DECEMBER 31, 1997

(A)	TOTAL COMPANY (B)	Source/ Allocated (C)	Interstate			Message Telephone Services			Private Line			TOTAL INTRASTATE (I)
			Interstate and Other (D)	Inter/LATA (E)	Inter/LATA (F)	Inter/LATA (G)	Inter/LATA (H)	Inter/LATA (I)	Inter/LATA (J)	Inter/LATA (K)		
123 TRUC - Short Term, Alloc	0	--	--	0	--	0	--	0	--	0	--	0
124 TRUC - Long Term, Alloc	58,290	--	--	0	--	0	--	0	--	0	--	0
125 TRUC - Long Term, Alloc	0	--	--	0	--	0	--	0	--	0	--	0
126 TRUC - Long Term, Direct	0	--	--	0	--	0	--	0	--	0	--	0
127 RESERVES AND DEFERRALS	959,645	--	--	--	--	--	--	--	--	--	--	--
129 Acc: Dep: Support Assets	1,462,139	--	--	--	--	--	--	--	--	--	--	--
130 Acc: Dep: COE Switching	772,718	--	--	--	--	--	--	--	--	--	--	--
131 Acc: Dep: COE Transmission	1,549	--	--	--	--	--	--	--	--	--	--	--
132 Acc: Dep: COE Transmission	4,913,914	--	--	--	--	--	--	--	--	--	--	--
133 Acc: Dep: IOT Equipment	0	--	--	0	--	0	--	0	--	0	--	0
134 Acc: Dep: Other Plant	0	--	--	0	--	0	--	0	--	0	--	0
135 Acc: Dep: Other Plant	0	--	--	0	--	0	--	0	--	0	--	0
136 Acc: Amort, Intangible Inv	17,798	--	--	0	--	0	--	0	--	0	--	0
137 Acc: Amort, Other Inv	0	--	--	0	--	0	--	0	--	0	--	0
138 Accum. Amort, Other Inv	0	--	--	0	--	0	--	0	--	0	--	0
139 Acc: Del: IT Support Assets	0	--	--	0	--	0	--	0	--	0	--	0
140 Acc: Del: IT Support Assets	0	--	--	0	--	0	--	0	--	0	--	0
141 Acc: Del: IT Support Assets	0	--	--	0	--	0	--	0	--	0	--	0
142 Acc: Del: IT COE Trans.	0	--	--	0	--	0	--	0	--	0	--	0
143 Acc: Del: IT COT Equipment	0	--	--	0	--	0	--	0	--	0	--	0
144 Acc: Del: IT COT Equipment	0	--	--	0	--	0	--	0	--	0	--	0
145 Acc: Del: IT Unclassified	0	--	--	0	--	0	--	0	--	0	--	0
146 OPERATING EXPENSES AND TAXES	1,525	--	--	0	--	0	--	0	--	0	--	0
148 Network Support, Alloc	96,218	--	--	0	--	0	--	0	--	0	--	0
149 Network Support, Direct	0	--	--	0	--	0	--	0	--	0	--	0
150 Network Support, Direct	0	--	--	0	--	0	--	0	--	0	--	0
151 General Support, Direct	132,241	--	--	0	--	0	--	0	--	0	--	0
152 Central Office Eq., Alloc	50	--	--	0	--	0	--	0	--	0	--	0
153 Central Office Eq., Direct	50	--	--	0	--	0	--	0	--	0	--	0
154 Central Office Eq., Direct	0	--	--	0	--	0	--	0	--	0	--	0
155 Contingency Prov. Project Exp.	0	--	--	0	--	0	--	0	--	0	--	0
156 Other IOT	0	--	--	0	--	0	--	0	--	0	--	0
157 Other IOT	0	--	--	0	--	0	--	0	--	0	--	0
158 Cable & Wire, Alloc	171,591	--	--	0	--	0	--	0	--	0	--	0
159 Cable & Wire, Direct	0	--	--	0	--	0	--	0	--	0	--	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL  
 SANDHORN TELEPHONE COOP & SANCOM, INC.  
 FROM 01 DECEMBER 31, 1987

29 Apr 88 11:24:20 AM

INTRASTATE

	TOTAL COMPANY (B)	Source/ Allocator (C)	Message Telephone Service		Private Line		TOTAL INTRASTATE (D)
			Intra-LATA (E)	Inter-LATA (F)	Intra-LATA (G)	Inter-LATA (H)	
176 Ctr. Pk. and Equip. Alloc.	183		--	0	--	0	0
177 Ctr. Serv. - CABTS	208,550		--	0	--	0	0
178 Network Operations, Alloc.	59,000		--	0	--	0	0
179 Network Operations, Direct	169,227		--	0	--	0	0
180 Ctr. Serv. - CABTS	161,627		11,347	0	79,243	0	79,243
181 Dir. Serv. Support Assets	383,943		--	--	--	0	--
182 Dep. - COE Switching	139,124		--	--	--	--	--
183 Dep. - COE Transmission	199		--	--	--	--	--
184 Dep. - COE Transmission	199		--	--	--	--	--
185 Dep. - OT Equipment	387,285		--	--	--	--	--
186 Dep. - CMT Facilities	0		--	--	--	--	--
187 Dep. - CMT Facilities	0		--	--	--	--	--
188 Alloc. - Hourly/Other Assets	9,136		0	0	0	0	0
189 Other Allocation	0		0	0	0	0	0
190 Other Allocation	0		0	0	0	0	0
191 Marketing, Direct	20,781		0	0	0	0	0
192 Marketing, Direct	0		0	0	0	0	0
193 Marketing, Direct	0		0	0	0	0	0
194 Operator Service, Direct	0		0	0	0	0	0
195 Classified Directory	6,646		6,646	0	0	0	0
196 Classified Directory	16,812		0	0	0	0	0
197 Foreign Directory	0		0	0	0	0	0
198 Bus. Ctr. - EU Pre-Subscription	11,549		--	--	--	--	--
199 Bus. Ctr. - EU MTS & WATS	31,235		--	--	--	--	--
200 Bus. Ctr. - ITC Special Access	102,000		--	--	--	--	--
201 Bus. Ctr. - ITC Special Access	0		--	--	--	--	--
202 Bus. Ctr. - ITC Switched Access	0		--	--	--	--	--
203 Bus. Ctr. - ITC Switched Access	0		--	--	--	--	--
204 Ctr. Collect & Adm.	0		--	--	--	--	--
205 Ctr. Serv. - Direct	0		0	0	0	0	0
206 Ctr. Serv. - Other MTS	46,279		0	0	0	0	0
207 Ctr. Serv. - Other MTS	227		0	0	0	0	0
208 Ctr. Serv. - CABTS	110,706		0	0	0	0	0
209 Ctr. Serv. - EU Collection Line	3,621		3,621	0	0	0	0
210 Other Ctr. Serv. - Direct	629		629	0	0	0	0
211 Other Ctr. Serv. - Direct	0		0	0	0	0	0
212 Equip. and Planning, Alloc.	155,238		0	0	0	0	0
213 Equip. and Planning, Direct	0		0	0	0	0	0

SOUTH DAKOTA P.U.C. INFRASTATE ACCESS COST MODEL  
 SAUNDERS TELEPHONE COOP & SANKOM, INC.  
 ENDING DECEMBER 31, 1997

29-AJ-98

11:24:20 AM

	TOTAL COMPANY	Source/ Allocator	Message Telephone Service			Private Line			TOTAL INFRASTATE
			Int'lATA (B)	Int'lATA (F)	Int'lATA (G)	Int'lATA (H)	Int'lATA (I)	Int'lATA (J)	
(A)									
220 Admin & General Allocated	282,519	--	--	--	--	--	--	--	--
221 Bad Debt	85,742	--	--	--	--	--	--	--	--
230 Non-income Taxes, Allocable	0	--	0	36,510	0	0	0	0	36,510
233 Non-income Taxes, Direct	4,599	--	1,258	0	3,341	0	0	0	3,341
255 OTHER INCOME STATEMENT:									
256 State Income Tax Rate	0.00%	--	--	--	--	--	--	--	--
257 Federal Income Tax Rate	3.00%	--	--	--	--	--	--	--	--
258 State Receipts Tax Rate	10.00%	--	--	--	--	--	--	--	--
259 Rate of Return		--	--	--	--	--	--	--	--
260 P.U.C.	0	--	--	--	--	--	--	--	--
261 ITC Contribution	0	--	--	--	--	--	--	--	--
242 Other Return Adjustments	0	--	0	0	0	0	0	0	0
243 Contributions	486,910	--	--	--	--	--	--	--	--
244 Other Return Adjustments	0	--	--	--	--	--	--	--	--
245 Capital Labor Expense	0	--	--	--	--	--	--	--	--
246 Capitalized Payroll Taxes	0	--	--	--	--	--	--	--	--
247 Other Return Adjustments	0	--	--	--	--	--	--	--	--
248 Other Income Adjustments	0	--	0	0	0	0	0	0	0
249 Uncollectibles	0	--	0	0	0	0	0	0	0
250 Other Return Adjustments	0	--	0	0	0	0	0	0	0
251 Other Return Items	0	--	--	--	--	--	--	--	--
252									

Intrastate



29-Apr-98 11:24:29 AM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL  
 SANKORN TELEPHONE COOP & SANKORN, INC  
 ENCL 95) DECEMBER 31, 1997

	TOTAL COMPANY		Other	Interstate			Intrastate			TOTAL INTRASTATE
	(B)	5,185		Private Line		Private Line		Intra-ATA	Inter-ATA	
				Inter-ATA	Intra-ATA	Inter-ATA	Intra-ATA			
271 Working Lines (A)	(C)	—	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
272 Equivalent Interchange Crt. Miles		10,324		0	0	0	0	0	0	
273 Interchange Circuit Terminations		274		0	0	0	0	0	0	

TC98-082	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Kennebec Telephone Company (Staff: HB/KC) Kennebec Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association		
TC98-083	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Western Telephone Company (Staff: BK/KC) Western Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association	04/29/98	05/15/98
TC98-084	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Valley Telecom Cooperative Association and Valley Cable & Satellite Communications (Staff: TS/KC) Valley Telecom Cooperative Association and Valley Cable & Satellite Communications filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA) Valley Cable & Satellite Communications joined LECA on March 25, 1998	04/29/98	05/15/98
TC98-085	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Midstate Telephone Company and Heartland Communications, Inc. (Staff: HB/KC) Midstate Telephone Company and Heartland Communications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA) Heartland Communications, Inc. joined LECA on March 23, 1998	04/30/98	05/15/98
TC98-086	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Sanborn Telephone Cooperative and SANCOM, Inc. (Staff: BK/TS) Sanborn Telephone Cooperative and SANCOM, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA) SANCOM, Inc. joined LECA on February 26, 1998	04/30/98	05/15/98
TC98-087	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Venture Communications, Inc. (Staff: TS/KC) Venture Communications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA) Venture Communications, Inc. joined LECA on April 17, 1998	04/30/98	05/15/98
TC98-088	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Hanson Communications, Inc. d/b/a McCook Telecom (Staff: HB/KC) Hanson Communications, Inc. d/b/a McCook Telecom filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA) Hanson Communications, Inc. d/b/a McCook Telecom joined LECA on February 23, 1998	04/30/98	05/15/98
TC98-089	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Splitrock Properties, Inc. (Staff: BK/KC) Splitrock Properties, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA) Splitrock Properties, Inc. joined LECA on March 26, 1998	04/30/98	05/15/98

PAGE 2 OF 3

South Dakota Public Utilities Commission State Capitol 500 E. Capitol Pierre, SD 57501-5070 Phone: (605) 773-3705 Fax: (605) 773-3809		<h2>TELECOMMUNICATIONS SERVICE FILINGS</h2> <p>These are the telecommunications service filings that the Commission has received for the period of:</p> <h3>04/24/98 through 04/30/98</h3> <p>If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact Delaine Kolbo within five days of this filing.</p>	
DOCKET NUMBER	TITLE/STAFF/SYNOPSIS	DATE FILED	INTERVENTION DEADLINE
<b>REQUEST FOR CERTIFICATE OF AUTHORITY</b>			
TC98-076	Application by NXLD Company for a Certificate of Authority to operate as a telecommunications company within the state of South Dakota (Staff: TS/CH) NXLD proposes to provide 24-hour intrastate interexchange telecommunications services to and from all points within the state. Subject to demand and overall economic circumstances, NXLD may subsequently offer additional services.	04/27/98	05/15/98
TC98-077	Application by Elias Ventures, Inc. d/b/a American Freeway100 for a Certificate of Authority to operate as a telecommunications company within the state of South Dakota. (Staff: TS/CH) "American Freeway100 offers direct dialed (1+) service, inbound toll-free number service, travel card and prepaid calling card services."	04/27/98	05/15/98
<b>NONCOMPETITIVE TELECOMMUNICATIONS FILINGS</b>			
TC98-078	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Intrastate Telephone Company (Staff: HB/KC) Intrastate Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA) Intrastate Telephone Company joined LECA on March 3, 1998	04/27/98	05/15/98
TC98-079	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Stataline Telecommunications, Inc. (Staff: BK/KC) Stataline Telecommunications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA) Stataline Telecommunications, Inc. joined LECA on April 17, 1998	04/27/98	05/15/98
TC98-081	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Bridgewater-Canistota Independent Telephone Company (Staff: TS/KC) Bridgewater-Canistota Independent Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA) Bridgewater-Canistota Independent Telephone Company joined LECA on April 7, 1998	04/29/98	05/15/98

PAGE 1 OF 3

TC98-090	In The Matter Of The Establishment Of Switched Access Rates For The Local Exchange Carrier Association (LECA) (Staff HB/KC) On behalf of its member companies, LECA submitted revised tariff pages implementing the cost study revenue requirement that was filed by each member company.	04/30/98	05/15/98
TC98-091	In The Matter Of The Establishment Of Switched Access Revenue Requirement For James Valley Cooperative Telephone Company and Accent Communications, Inc. (Staff TS/KC) James Valley Cooperative Telephone Company and Accent Communications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Accent Communications, Inc. joined LECA on March 10, 1998.	04/30/98	05/15/98
TC98-092	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Stockholm-Strandburg Telephone Co. (Staff HB/KC) Stockholm-Strandburg Telephone Co. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association.	04/30/98	05/15/98
TC98-093	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Roberts County Telephone Cooperative Association and RC Communications, Inc. (Staff BK/KC) Roberts County Telephone Cooperative Association and RC Communications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). RC Communications, Inc. joined LECA on April 14, 1998.	04/30/98	05/15/98
<b>FORMAL COMPLAINT FILED</b>			
TC98-080	Don Hertz vs AT&T Communications of the Midwest, Inc. (Staff LH/KC) To get Mr. Hertz back as a long distance customer AT&T promised a per minute rate of 10 cents and a \$50.00 check. The January bill from AT&T was not at the promised 10 cents per minute. AT&T informed Mr. Hertz to contact the "Resolution Office". Mr. Hertz has never heard from it. The February billing from AT&T was still not at the promised 10 cent per minute rate. Mr. Hertz is now with another carrier. Mr. Hertz requests that the Commission "require AT&T to charge me the 10 cent a minute that they told me I would be paying if I switched back to AT&T."	04/23/98	NA

Important Notice: The Commission is compiling a list of internet addresses. If you have an internet address please notify the Commission by E-mailing it to Terry Norum at [terryn@pub.state.sd.us](mailto:terryn@pub.state.sd.us). Faxing the address to the Commission at 605-773-3829.



# South Dakota Public Utilities Commission



State Capitol Building, 500 East Capitol Avenue, Pierre, South Dakota 57501-5070

May 29, 1998

Karen E. Cremer  
Commission Staff Attorney  
South Dakota Public Utilities Commission  
500 E. Capitol Ave.  
Pierre, SD 57501

RE: Docket TC98-086

Dear Ms. Cremer:

Please provide a copy of all data requests submitted by Commission Staff to any party or interested entity in Docket TC98-086 and any corresponding data responses remitted to Commission Staff to myself at the above address.

If you have any questions, please contact me.

Sincerely,

Dave Jacobson

cc: Don Lee

Capitol Office  
Telephone (605)773-3201  
FAX (605)773-3809

Transportation/  
Warehouse Division  
Telephone (605)773-5280  
FAX (605)773-3225

Consumer Hotline  
1-800-332-1782

TTY Through  
Relay South Dakota  
1-800-877-1113

Internet  
bill@pac.state.sd.us

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Vice-Chairman  
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Commissioner

William Bullard Jr.  
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Shirleen Fugitt  
Loren Hammond  
Katie Hartford  
Loni Healy  
Cameron Housak  
Dave Jacobson  
Bob Keadle  
DeLaine Kolbo  
Jeffrey P. Lorenson  
Terry Norum  
Gregory A. Ralove  
Tammi Stangorsh  
Steven M. Wegman  
Rosalynne Alts Wiest

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT ) ORDER ASSESSING FILING  
OF SWITCHED ACCESS REVENUE ) FEE  
REQUIREMENT FOR SANBORN TELEPHONE ) TC98-086  
COOPERATIVE AND SANCOM, INC. )

On April 30, 1998, Sanborn Telephone Cooperative and Sancom, Inc. (Sanborn-Sancom) filed for approval by the Public Utilities Commission (Commission) its 1997 Intrastate Switched Access Cost Study.

On April 30, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of May 15, 1998, to interested individuals and entities.

SDCL 49-31-12.6 authorizes the Commission to require a deposit of up to one hundred thousand dollars (\$100,000) in the South Dakota Public Utilities Commission's (SDPUC) regulatory assessment fee fund to defray Commission expenses incident to analyzing and ruling upon this type of filing.

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20:10:01:15.02, 20:10:01:15.05, 20:10:27.07 and 20:10:27.08.

On May 28, 1998, at its regularly scheduled meeting, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess Sanborn-Sancom a \$3,000 filing fee, subject to additional amounts as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED that Sanborn-Sancom shall deposit an initial assessment of \$3,000 in the SDPUC regulatory assessment fee fund and shall deposit any additional amounts as requested by the Executive Director up to the statutory limit of \$100,000.

Dated at Pierre, South Dakota, this 11<sup>th</sup> day of June, 1998.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that this document has been served today upon all parties of record in this "ocket," as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.

By Melanie Kabis

Date 6/12/98

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg  
JAMES A. BURG, Chairman

Pam Nelson  
PAM NELSON, Commissioner

Laska Schoenfelder  
LASKA SCHOENFELDER, Commissioner

MEMORANDUM TO COMMISSIONERS BURG, NELSON AND SCHOENFELDER

FROM: Bob Knadle

RE: Sanborn Telephone Cooperative and Sancom, Inc., Woonsocket, SD  
Switched Access Revenue Requirement, TC98-086

Date: September 24, 1998

Sanborn Telephone Cooperative (Sanborn) and Sancom, Inc. (Sancom) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on April 30, 1998, based on the twelve months ended December 31, 1997. The cost study submitted by Sanborn and Sancom developed a revenue requirement of \$892,703. Sanborn and Sancom's minutes of use for 1997 was 11,056,604. Sancom, Inc. purchased the Parkston, Tripp and Wolsey exchanges of U S WEST on June 22, 1996. Sanborn and Sancom are members of the Local Exchange Carrier Association (LECA). As a member of LECA, Sanborn and Sancom's revenue requirement and minutes of use are part of the total revenue requirement and total minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport elements for LECA.

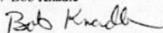
On April 30, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of May 15, 1998, to interested individuals and entities. No interventions were received by the Commission.

On June 11, 1998, the Commission ordered Sanborn and Sancom to deposit an initial assessment of \$3,000 in the SDPUC regulatory fee fund and to deposit any additional amounts as required by the executive director.

Staff data requests were responded to by Sanborn and Sancom in a timely manner and all information was submitted under oath. Staff conducted an on-site visit to the headquarters of Sanborn and Sancom on August 6, 1998. Staff reviewed auditor reports, board of director minutes, supporting documentation for adjustments that were proposed in the cost study, test year general ledger, depreciation rates, continuing property records, and minute of use records.

Staff has reviewed Sanborn and Sancom's cost study filing and all of the data responses submitted by the companies and would recommend that the revenue requirement be adjusted to exclude donations in the amount of \$1,901. If the above-mentioned item is removed from the cost study, the revenue requirement is reduced by \$329, to \$892,374. Sanborn and Sancom have agreed to Staff's recommendation.

Respectfully submitted: Bob Knadle



cc Don Lee, Martin and Associates

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT ) ORDER APPROVING  
OF SWITCHED ACCESS REVENUE ) REVENUE REQUIREMENT  
REQUIREMENT FOR SANBORN TELEPHONE )  
COOPERATIVE AND SANCOM, INC. ) TC98-086

On April 30, 1998, Sanborn Telephone Cooperative and Sancom, Inc. (Sanborn-Sancom) filed for approval by the Public Utilities Commission (Commission) its 1997 Intrastate Switched Access Cost Study.

On April 30, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of May 15, 1998, to interested individuals and entities. On May 28, 1998, the Commission voted to assess a \$3,000 filing fee. Staff filed a memorandum on September 24, 1998, with the concurrence of the company, setting forth a recommended revenue requirement. The Commission considered this matter at its October 15, 1998, meeting.

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.4, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20.10.01.15.02, 20.10.01.15.05, 20.10.27.07 and 20.10.27.08. Upon review of Sanborn-Sancom's filing, the Commission found that the revenue requirement as depicted in Staff's memorandum was fair and reasonable and should be approved. As the Commission's final decision in this matter, it is therefore

ORDERED that Sanborn-Sancom's revenue requirement is hereby approved as revised and shall be incorporated in the Local Exchange Carriers Association's determination of switched access rates. (See TC98-090.)

Dated at Pierre, South Dakota, this 26th day of October, 1998.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.

By William K. Harris

Date 10/27/98

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg  
JAMES A. BURG, Chairman

Pam Nelson  
PAM NELSON, Commissioner

Laska Schoenfelder  
LASKA SCHOENFELDER, Commissioner