TC99-069

KC | HB | KS

DOCKET NO. TC99-069

In the Matter of

IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS REVENUE REQUIREMENT FOR BROOKINGS MUNICIPAL TELEPHONE COMPANY

Public Utilities Commission of the State of South Dakota

DATE		MEMORANDA
6/28	99	Filed and Docketed;
7/1	99	Weekly Filing;
7/16	99	Order Assessing Filing Fee;
1/4	00	Revised Cost Study;
1/14	00	Order Approving Revenue Requirement;
1/14	00	Docket Closed.

TC99-069
RECEIVED
JUN 28 1999
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Martin and Associates, Inc.

CONSULTANTS • PROFESSIONAL ENGINEERS • COMPUTER SPECIALISTS

June 25, 1999

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

Ref: SD 5418 – 1.7
1998 Separations Study Access Filing

Dear Mr. Bullard:

On behalf of Brookings City Municipal Telephone Department 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.

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

Sincerely,
Martin and Associates, Inc.

Don Lee

Don Lee

AK/bkk
Attachments: Access Study (5)
Program Disk (1)
cc: Craig Osvog, General Manager – w/o encl.

1515 NORTH SANBORN BOULEVARD • MITCHELL, SOUTH DAKOTA 57301-1021 • 605-996-9646 • FAX: 605-995-2577

1998 Intrastate Cost Study

for

CITY OF BROOKINGS
MUNICIPAL TELEPHONE DEPARTMENT
PO Box 588
Brookings, South Dakota 57006

Prepared by:

Martin and Associates, Inc.
1515 North Sanborn Boulevard
Mitchell, South Dakota 57301-1021
(605) 996-9646

Martin and Associates, Inc.

CONSULTANTS • PROFESSIONAL ENGINEERS • COMPUTER SPECIALISTS

I am Don Lee. I hereby certify that I have overall responsibility for the preparation of all data in the attached 1998 Intrastate Switched Access filing for

Brookings City 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: 6-22-99

Certifying Signature: Don Lee

Name: Don Lee

Title: Director of Settlements

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Sheet "A" 24-Jun-[illegible] 09:57:28 AM
ENDING DECEMBER 31, 1999
Revised 5/8/99

CITY OF BROOKINS MUNICIPAL TELEPHONE DEPARTMENT

	******* FCC PART 69 ******* Intrastate Toll Revenue Requirement Summary	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
	INTRALATA:									
15	Net Investment	$3,034,736	J13	$1,860,826	$1,208,826	$0	$610,886	$0	$38,222	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	$362,473		$186,663	$120,883	$0	$61,086	$0	$3,822	O.K.
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20										
21	Net Return on Rate Base	$362,473		$186,663	$120,883	$0	$61,086	$0	$3,822	O.K.
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23	Expenses and Other Taxes	1,297,894	J33-35, 40	325,120	396,136	42,940	343,610	73,820	216,269	O.K.
24										
25	Total IntraLATA Rev. Req.	$1,660,368		$511,803	$517,018	$42,940	$294,696	$73,820	$220,091	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.	$1,660,368		$511,803	$517,018	$42,940	$294,696	$73,820	$220,091	
	ACCESS ELEMENT MINUTES OF USE			24,547,507	24,547,507	24,547,507	24,547,507			
	ACCESS RATE PER MINUTE	$0.053917		$0.020849	$0.021062		$0.012005			

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ENDING DECEMBER 31, 1993

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

	******* FCC PART 36 ******* Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					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%	
14	Federal Income Tax Rate	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%	
16										
17										
18	Net Investment	$15,467,113	C68	$11,842,375	$0	$3,586,838	$0	$35,797	$3,624,738	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	$1,546,711		$1,184,238	$0	$358,684	$0	$3,580	$362,473	O.K.
22										
23	AFUDC	0	H43	0	0	0	0	0	0	O.K.
24	ITC Amortization	0	H38	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	$1,546,711		$1,184,238	$0	$358,684	$0	$3,580	$362,473	O.K.
28										
29	Contributions	0	H52	0	0	0	0	0	0	O.K.
30	Interest Expense	0	H44	0	0	0	0	0	0	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	H35	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	$1,546,711		$1,184,238	$0	$358,684	$0	$3,580	$362,473	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	5,304,115	I199	4,006,221	0	1,292,067	0	5,237	1,297,894	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	$6,850,826		$5,190,459	$0	$1,650,751	$0	$9,417	$1,660,368	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	$6,850,826		$5,190,459	$0	$1,650,751	$0	$9,417	$1,660,368	O.K.

Sheet "C"
ENDING DECEMBER 31, 1996

24-Jun-99 08:57:28 AM

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

	******* FCC PART 36 ******* Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Land and Support Investment	$2,868,752	D33	$2,191,624	$0	$661,630	$0	$5,538	$667,168	O.K.
14										
15	COE Operator Equipment	$0	D43	$0	$0	$0	$0	$0	$0	O.K.
16	COE Switching Equipment	8,104,479	D68	6,262,574	0	1,841,905	0	0	1,841,905	O.K.
17	COE Transmission Equipment	3,262,520	D85	2,570,217	0	674,410	0	17,693	692,303	O.K.
18										
19	Total COE	$11,366,999		$8,832,791	$0	$2,516,315	$0	$17,693	$2,534,208	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	8,116,047	D137	6,103,417	0	1,992,782	0	19,848	2,012,630	O.K.
22										
23	Total COE, IOT, C&WF	$19,483,046		$14,936,208	$0	$4,509,097	$0	$37,741	$4,546,838	O.K.
24										
25	Total Capital Lease	$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	$22,341,838		$17,127,832	$0	$5,170,727	$0	$43,279	$5,214,006	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	3,284,978	D218-219	2,518,349	0	760,295	0	6,363	766,629	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	$3,284,978		$2,518,349	$0	$760,295	$0	$6,363	$766,629	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	$25,626,816		$19,646,181	$0	$5,930,992	$0	$49,643	$5,980,635	O.K.

Sheet "C"
ENDING DECEMBER 31, 1999

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CITY OF BROOKINS MUNICIPAL TELEPHONE DEPARTMENT

	******* FCC PART 36 ******* Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					Inter/LATA	IntraLATA	Inter/LATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
56	Other Assets, Net	0	V106	0	0	0	0	0	0	O.K.
57	Accumulated Depr./Amort	(10,466,493)	E34	(8,053,682)	0	(2,417,466)	0	(14,362)	(2,431,816)	O.K.
58	Accum. Def. Inc. Taxes, Net	0	S47	0	0	0	0	0	0	O.K.
59	Oth. Liab. & Def. Cr., Net	0	V105	0	0	0	0	0	0	O.K.
60										
61	TOTAL NET PLANT	$15,161,318		$11,612,499	$0	$3,513,538	$0	$35,281	$3,548,819	O.K.
62										
63	Materials and Supplies	143,211	H31	107,697	0	35,163	0	350	35,514	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	162,584	Formula	122,182	0	40,237	0	165	40,402	O.K.
66	Equal Access Investment	0	---	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	$15,467,113		$11,842,378	$0	$3,588,938	$0	$35,797	$3,624,735	O.K.
69										

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ENDING DECEMBER 31, 1998

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

	******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	LAND AND SUPPORT ASSETS:									
14										
15	Land, Allocable	$0	H23	$0	$0	$0	$0	$0	$0	O.K.
16	Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17										
18	Total Land	$0		$0	$0	$0	$0	$0	$0	O.K.
19										
20	Motor Vehicles	$0	H33	$0	$0	$0	$0	$0	$0	O.K.
21	Aircraft	0	H33	0	0	0	0	0	0	O.K.
22	Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23	Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24	Other Work Equipment	2,868,792	H33	2,191,624	0	661,630	0	5,538	667,168	O.K.
25	Buildings, Allocable	0	H33	0	0	0	0	0	0	O.K.
26	Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27	Furniture	0	H33	0	0	0	0	0	0	O.K.
28	Office Equipment	0	H33	0	0	0	0	0	0	O.K.
29	General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30										
31	Total Support Assets	$2,868,792		$2,191,624	$0	$661,630	$0	$5,538	$667,168	O.K.
32										
33	Tot. Land and Support Assets	$2,868,792		$2,191,624	$0	$661,630	$0	$5,538	$667,168	O.K.
34										
35										
36	CENTRAL OFFICE EQUIPMENT:									
37										
38	CAT 1 Oper. Sys., TSPS	$0	G22	$0	$0	$0	$0	$0	$0	O.K.
39	CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.
40	CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	O.K.
41	CAT 1 Oper. Sys., Other	0	V38	0	0	0	0	0	0	O.K.
42										
43	Total CAT 1	$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	O.K.
47	CAT 2 Tandem Sw. Direct	0	V39	0	0	0	0	0	0	O.K.
48										
49	Total CAT 2	$0		$0	$0	$0	$0	$0	$0	O.K.

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BROOKINS DECEMBER 31, 1996

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CITY OF BROOKINS MUNICIPAL TELEPHONE DEPARTMENT

	******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service InterLATA	Intrastate: Message Telephone Service IntraLATA	Intrastate: Private Line InterLATA	Intrastate: Private Line IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
60	CAT 2 Local Sw. Allocable	$6,104,479	G15	$6,262,574	$0	$1,841,905	$0	$0	$1,841,905	O.K.
61	CAT 2 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
62										
63	Total CAT 2	$6,104,479		$6,262,574	$0	$1,841,905	$0	$0	$1,841,905	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	$6,104,479		$6,262,574	$0	$1,841,905	$0	$0	$1,841,905	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	$241,249	123	$241,249	$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	1,560,263	G13	1,170,267	0	390,066	0	0	390,066	O.K.
76	CAT 4.13 PL, WATS, Local	74,608	F18	70,368	0	0	0	4,245	4,245	O.K.
77	CAT 4.13 Direct	0	V46	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	576,696	G13	380,404	0	196,292	0	0	196,292	O.K.
79	CAT 4.23 PL, WATS	0	F04	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	27,274	V48	23,629	0	0	0	13,645	13,645	O.K.
81	CAT 4.3 HR Message	771,995	G25	664,262	0	87,733	0	0	87,733	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	$3,252,580		$2,570,217	$0	$674,410	$0	$17,893	$692,303	O.K.
86										
87										
88	INFORMATION ORIGINATION/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	G15	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										

Sheet "D"
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CITY OF BROOKINS MUNICIPAL TELEPHONE DEPARTMENT

	******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					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	339,820	F31	$320,492	$0	$0	$0	$19,328	$19,328	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	7,104,756	G13	5,328,567	0	1,776,189	0	0	1,776,189	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	$7,444,576		$5,649,060	$0	$1,776,189	$0	$19,328	$1,795,517	O.K.
119										
120	CAT 2 C&WF	$14,301	G29	$14,301	$0	$0	$0	$0	$0	O.K.
121	CAT 2 C&WF, Wideband	0	V79	0	0	0	0	0	0	O.K.
122										
123	Total CAT 2 C&WF	$14,301		$14,301	$0	$0	$0	$0	$0	O.K.
124										
125	CAT 3 Joint Message	626,490	G17	413,042	0	213,448	0	0	$213,448	O.K.
126	CAT 3 PL/WATS etc.	0	F35	0	0	0	0	0	0	O.K.
127	CAT 3 Direct	3,011	V79	2,491	0	0	0	520	520	O.K.
128										
129	Total CAT 3 C&WF	$629,501		$415,533	$0	$213,448	$0	$520	$213,968	O.K.
130										
131	CAT 4 Message	$27,669	G29	$24,525	$0	$3,144	$0	$0	$3,144	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	$27,669		$24,525	$0	$3,144	$0	$0	$3,144	O.K.
136										
137	TOTAL C&WF	$8,116,047		$6,103,417	$0	$1,992,782	$0	$19,848	$2,012,630	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.

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CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

	******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Interstate: Message Telephone Service InterLATA	Interstate: Message Telephone Service IntraLATA	Interstate: Private Line InterLATA	Interstate: Private Line IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
160										
161	COE Operator	$0	H16	$0	$0	$0	$0	$0	$0	O.K.
162	COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163	COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
164	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
165	COE Direct	0	V69	0	0	0	0	0	0	O.K.
166										
167	Total COE Leases	$0		$0	$0	$0	$0	$0	$0	O.K.
168										
169	IOT Leases	$0	V90	$0	$0	$0	$0	$0	$0	O.K.
170										
171	C&WF Leases	$0	V91	$0	$0	$0	$0	$0	$0	O.K.
172										
173	TOTAL CAPITAL LEASES	$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	O.K.
179	COE Switching	0	H18	0	0	0	0	0	0	O.K.
180	COE Operator	0	H16	0	0	0	0	0	0	O.K.
181	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182	IOT	0	V96	0	0	0	0	0	0	O.K.
183	C&WF	0	V97	0	0	0	0	0	0	O.K.
184	Other	0	V98	0	0	0	0	0	0	O.K.
185										
186	TOTAL LEASEHOLD IMPROVEMENT	$0		$0	$0	$0	$0	$0	$0	O.K.
187										
188										
189	TPIS, EXCL. ACCT. No. 2690	$22,341,839		$17,127,832	$0	$5,170,727	$0	$43,279	$5,214,006	O.K.

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CITY OF BROOKINS MUNICIPAL TELEPHONE DEPARTMENT

	******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
204	INTANGIBLE ASSETS:									
205										
206	Allocable Acct. No. 2680	$0	H36	$0	$0	$0	$0	$0	$0	O.K.
207	Direct Acct. No. 2680	0	V100	0	0	0	0	0	0	O.K.
208										
209	Total Intangible Assets	$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	O.K.
215	Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	O.K.
216	TPUC, Short-term - Alloc.	0	H36	0	0	0	0	0	0	O.K.
217	TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.
218	TPUC, Long-term - Alloc.	3,284,978	H36	2,518,349	0	760,265	0	6,363	766,629	O.K.
219	TPUC, Long-term - Direct	0	V128	0	0	0	0	0	0	O.K.
220	Tele. Plt. Adjust. - Alloc.	0	H36	0	0	0	0	0	0	O.K.
221	Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.
222										
223	Total Other Telephone Plant	$3,284,978		$2,518,349	$0	$760,265	$0	$6,363	$766,629	O.K.

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CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

	******* FCC PART 36 ******* Reserves and Deferrals (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Interstate: Message Telephone Service: InterLATA (E)	Interstate: Message Telephone Service: IntraLATA (F)	Interstate: Private Line: InterLATA (G)	Interstate: Private Line: IntraLATA (H)	TOTAL INTRASTATE (I)	
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	$1,460,351	H13	$1,119,543	$0	$337,579	$0	$2,829	$340,808	O.K.
16	COE Switching	5,366,194	H19	4,146,846	0	1,219,348	0	0	1,219,348	O.K.
17	COE Operator	0	H16	0	0	0	0	0	0	O.K.
18	COE Transmission	886,803	H20	652,061	0	176,974	0	4,748	183,722	O.K.
19	IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	2,774,160	H31	2,086,212	0	661,184	0	6,784	667,936	O.K.
21	Other Plant	0	V135	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	$10,466,498		$8,033,662	$0	$2,417,485	$0	$14,362	$2,431,816	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHPU	$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.	$10,466,498		$8,033,662	$0	$2,417,485	$0	$14,362	$2,431,816	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.

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CITY OF BROOKINS MUNICIPAL TELEPHONE DEPARTMENT

	******* FCC PART 36 ******* Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	Private Line						
				Interstate		Intrastate		Extended Area Service	Other	
				InterLATA	IntraLATA	InterLATA	IntraLATA			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	TRANS. OCT EQUIPMENT:									
14										
15	Working Loops	16,562	15,806	0	0	0	43	0	713	O.K.
16	Avg. Cost per Loop	96.72	96.72	96.72	96.72	96.72	96.72	96.72	96.72	
17										
18	CAT 4.13 Each Ln. Invest.	$1,636,016	$1,560,363	$0	$0	$0	$4,245	$0	$70,368	
19										
20										
21	Circuit Terminations	574	574	0	0	0	0	0	0	O.K.
22	Avg. Cost per Termination	1,006.20	1,006.20	1,006.20	1,006.20	1,006.20	1,006.20	1,006.20	1,006.20	
23										
24	CAT 4.23 Other IX	$576,569	$576,569	$0	$0	$0	$0	$0	$0	
25										
26										
27	C&WF INVESTMENT:									
28										
29	Working Loops	16,562	15,806	0	0	0	43	0	713	
30	Loops Factor	1.000000	0.954363	0.000000	0.000000	0.000000	0.002596	0.000000	0.043060	
31	CAT 1 Exchange C&WF	$7,444,576	$7,104,756	$0	$0	$0	$19,328	$0	$320,492	O.K.
32										
33										
34	Equivalent IX Circuit Miles	36,432	36,432	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	$828,490	$828,490	$0	$0	$0	$0	$0	$0	

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CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

	******* FCC PART 36 ******* Physical Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(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	0.772730	0.000000	0.227270	0.000000	0.000000	0.227270	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.659295	0.000000	0.340705	0.000000	0.000000	0.340705	O.K.
18	Conversation Minutes	1.000000	CM	0.659295	0.000000	0.340705	0.000000	0.000000	0.340705	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.886356	0.000000	0.113644	0.000000	0.000000	0.113644	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-ML, Host/Remote	1.000000	HRM	0.886356	0.000000	0.113644	0.000000	0.000000	0.113644	O.K.
30										
31	C&WF CAT 4, WATS	1.000000	CT4	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	1.000000	EAM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	1.000000	CB	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
36	EU Presubscription Factor	1.000000	EPRE	0.493119	0.000000	0.506881	0.000000	0.000000	0.506881	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.537118	0.000000	0.462882	0.000000	0.000000	0.462882	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.999931	0.000000	0.000000	0.000000	0.000069	0.000069	O.K.
39	IX Special Access Factor	1.000000	ISPA	0.694335	0.000000	0.000000	0.000000	0.305665	0.305665	O.K.
40	IX Switched Access Factor	1.000000	ISWA	0.485771	0.000000	0.514229	0.000000	0.000000	0.514229	O.K.
41	IX Billing & Collection Services Factor	1.000000	IBC	0.409524	0.000000	0.590476	0.000000	0.000000	0.590476	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	0.955229	0.000000	0.044771	0.000000	0.000000	0.044771	O.K.
44	Relative Users Percent	1.000000	RUP	0.984371	0.000000	0.014154	0.000000	0.001475	0.015629	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					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Support Assets	1.000000	D31	0.766626	0.000000	0.231437	0.000000	0.001937	0.233374	O.K.
14	Land and Support Assets	1.000000	D33	0.766626	0.000000	0.231437	0.000000	0.001937	0.233374	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	0.772730	0.000000	0.227270	0.000000	0.000000	0.227270	O.K.
19	COE Total Switching	1.000000	D68	0.772730	0.000000	0.227270	0.000000	0.000000	0.227270	O.K.
20	COE Transmission	1.000000	D86	0.787801	0.000000	0.206715	0.000000	0.005484	0.212199	O.K.
21	Total COE	1.000000	C19	0.777056	0.000000	0.221370	0.000000	0.001574	0.222944	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	0.758815	0.000000	0.238588	0.000000	0.002598	0.241185	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	0.660099	0.000000	0.339075	0.000826	0.339901		O.K.
30	C&WF CAT 4	1.000000	D135	0.886356	0.000000	0.113644	0.000000	0.000000	0.113644	O.K.
31	Total C&WF	1.000000	D137	0.752018	0.000000	0.245536	0.000446	0.002446	0.247982	O.K.
32										
33	Total Equipment	1.000000	C23	0.766626	0.000000	0.231437	0.000000	0.001937	0.233374	O.K.
34										
35	TPIS	1.000000	C32	0.766626	0.000000	0.231437	0.000000	0.001937	0.233374	O.K.
36	TPIS, excl. Acct. No. 2680	1.000000	D189	0.766626	0.000000	0.231437	0.000000	0.001937	0.233374	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	0.766626	0.000000	0.231437	0.000000	0.001937	0.233374	O.K.
44	Net Telephone Plant	1.000000	C61	0.765829	0.000000	0.231744	0.002327	0.234071	O.K.
45	Total Net Investment	1.000000	C68	0.765649	0.000000	0.232037	0.002314	0.234351	O.K.
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47										
48	Tot. Bus. Clc., Cust. Serv.	1.000000	I141	0.815610	0.000000	0.183746	0.000346	0.184090	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.786602	0.000000	0.213377	0.000021	0.214398	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.763579	0.000000	0.236429	0.000992	0.236421	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	$34,444	H14	$26,406	$0	$7,972	$0	$67	$8,039	O.K.
16	Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	$34,444		$26,406	$0	$7,972	$0	$67	$8,039	O.K.
19										
20	General Support, Alloc.	$200,457	H14	$153,676	$0	$46,393	$0	$388	$46,781	O.K.
21	General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	$200,457		$153,676	$0	$46,393	$0	$388	$46,781	O.K.
24										
25	Central Office Eq., Alloc.	$290,696	H21	$225,864	$0	$64,345	$0	$458	$64,802	O.K.
26	Central Office Eq., Direct	316,072	V153	207,261	0	107,811	0	0	107,811	O.K.
27										
28	Total COE Exp.	$606,768		$433,125	$0	$172,156	$0	$458	$172,613	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.	$508,780	H31	$382,612	$0	$124,924	$0	$1,244	$126,168	O.K.
38	Cable & Wire, Direct	0	V159	0	0	0	0	0	0	O.K.
39										
40	Total C&WF Exp.	$508,780		$382,612	$0	$124,924	$0	$1,244	$126,168	O.K.
41										
42	TOTAL PLT. SPEC. OPER. EXP.	$1,349,419		$995,818	$0	$351,444	$0	$2,157	$353,601	O.K.
43										
44	TOTAL PLT. SPEC., ex SUPPORT	$1,114,518		$815,737	$0	$297,080	$0	$1,702	$298,781	O.K.

CITY OF BROOKINS MUNICIPAL TELEPHONE DEPARTMENT

	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58	NON-SPECIFIC OPER. EXP.:									
59										
60	Oth. Pit. and Equip., Alloc.	$64,103	H36	$49,143	$0	$14,836	$0	$124	$14,960	O.K.
61	Oth. Pit. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62										
63	Total Oth. Pit. & Equip.	$64,103		$49,143	$0	$14,836	$0	$124	$14,960	O.K.
64										
65	Network Operations, Alloc.	$207,869	H33	$159,373	$0	$48,113	$0	$403	$48,516	O.K.
66	Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67										
68	Total Network Oper. Exp.	$207,869		$159,373	$0	$48,113	$0	$403	$48,516	O.K.
69										
70	Total Access Expenses	$246,587	V180	$89,586	$0	$157,001	$0	$0	$157,001	O.K.
71										
72	Depr., Support Assets	$175,731	H13	$134,720	$0	$40,671	$0	$340	$41,011	O.K.
73	Depr., COE Switching	741,838	H19	573,240	0	168,598	0	0	168,598	O.K.
74	Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75	Depr., COE Transmission	140,622	H20	110,782	0	29,069	0	771	29,840	O.K.
76	Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77	Depr., C&W Facilities	285,076	H31	214,382	0	69,896	0	697	70,694	O.K.
78	Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79										
80	Total Depreciation Expense	$1,343,267		$1,033,125	$0	$308,333	$0	$1,809	$310,142	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.	$1,343,267		$1,033,125	$0	$308,333	$0	$1,809	$310,142	O.K.
90										
91	TOTAL NON-SPEC. OPER. EXP.	$1,861,856		$1,331,237	$0	$528,283	$0	$2,336	$530,619	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
105	CUSTOMER OPERATIONS EXPENSE:									
106										
107	Marketing, Allocable	$0	G35	$0	$0	$0	$0	$0	$0	O.K.
108	Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109										
110	Total Marketing Expense	$0		$0	$0	$0	$0	$0	$0	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	$103,342	V195	$103,342	$0	$0	$0	$0	$0	O.K.
118	Alphabetical Directory	223,843	G19	198,405	0	25,438	0	0	25,438	O.K.
119	Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120										
121	Total Directory	$327,185		$301,747	$0	$25,438	$0	$0	$25,438	O.K.
122										
123	Bus. Ofc., EU Presubscription	$31,117	G36	$15,344	$0	$15,773	$0	$0	$15,773	O.K.
124	Bus. Ofc., EU MTS & WATS	96,652	G37	51,914	0	44,738	0	0	44,738	O.K.
125	Bus. Ofc., EU Access, P/L & all Other	229,395	G38	229,379	0	0	0	16	16	O.K.
126	Bus. Ofc., DIC Special Access	163	G39	113	0	0	0	50	50	O.K.
127	Bus. Ofc., DIC Switched Access	1,956	G40	950	0	1,006	0	0	1,006	O.K.
128	Bus. Ofc., DIC B & C Services	22	G41	9	0	13	0	0	13	O.K.
129	Coin Collect & Admin.	1,842	G42	1,842	0	0	0	0	0	O.K.
130										
131	Total Business Office	$360,947		$299,351	$0	$61,530	$0	$66	$61,596	O.K.
132										
133	Cust. Svc., Direct	$0	V205	$0	$0	$0	$0	$0	$0	O.K.
134	Cust. Serv., Mag. Process	0	G43	0	0	0	0	0	0	O.K.
135	Cust. Serv., Other B&C	69,700	G44	68,611	0	987	0	103	1,089	O.K.
136	Cust. Serv., CABS	54,662	G45	27,331	0	27,331	0	0	27,331	O.K.
137	Cust. Serv., EU Common Line	3,668	V209	3,668	0	0	0	0	0	O.K.
138										
139	Total Customer Service	$128,030		$99,610	$0	$28,318	$0	$103	$28,420	O.K.
140										
141	Total Bus. Ofc., Cust. Serv.	$488,977		$398,961	$0	$89,847	$0	$168	$90,016	O.K.
142										

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CITY OF BROOKINS MUNICIPAL TELEPHONE DEPARTMENT

	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158	Other Cust. Serv., Alloc.	$130,508	H48	$106,483	$0	$23,990	$0	$45	$24,025	O.K.
157	Other Cust. Serv., Direct	1,361	V211	1,361	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	$131,869		$107,844	$0	$23,990	$0	$45	$24,025	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	$946,031		$806,551	$0	$139,266	$0	$213	$139,480	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Pl. Spec., ex Support	$1,114,518	44	$815,737	$0	$297,080	$0	$1,702	$298,781	O.K.
167	Total Network Oper. Exp.	207,889	68	159,373	0	48,113	0	403	48,516	O.K.
168	Total Customer Operations	946,031	161	806,551	0	139,266	0	213	139,480	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	$2,270,436		$1,783,661	$0	$484,459	$0	$2,318	$486,777	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	$194,648	H50	$152,916	$0	$41,533	$0	$199	$41,732	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	$194,648		$152,916	$0	$41,533	$0	$199	$41,732	O.K.
179										
180	Admin. & General, Allocable	$913,585	H50	$717,699	$0	$194,934	$0	$933	$195,866	O.K.
181	Admin. & General, Direct	31,963	V231	0	0	31,963	0	0	31,963	O.K.
182										
183	Total Admin. and Gen.	$945,528		$717,699	$0	$226,897	$0	$933	$227,829	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	$1,140,176		$870,615	$0	$268,430	$0	$1,131	$269,561	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	4,633	V233	0	0	4,633	0	0	4,633	O.K.
192										
193	Total Non-Income Taxes	$4,633		$0	$0	$4,633	$0	$0	$4,633	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	$5,304,115		$4,006,221	$0	$1,292,067	$0	$5,837	$1,297,894	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	$3,824,736	K52	$1,866,828	$1,208,828	$0	$510,859	$0	$38,222	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	$382,473		$186,683	$120,883	$0	$51,086	$0	$3,822	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	$382,473		$186,683	$120,883	$0	$51,086	$0	$3,822	O.K.
23										
24	Interest Expense	0	N37	0	0	0	0	0	0	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	$382,473		$186,683	$120,883	$0	$51,086	$0	$3,822	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	1,297,894	O195	325,120	396,135	42,940	243,810	73,820	216,269	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	1,680,368	16+31+32+33	$11,803	$517,018	42,940	294,896	73,820	220,091	O.K.
38										
39										
40	Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	$1,680,368		$511,803	$517,018	$42,940	$294,896	$73,820	$220,091	O.K.
44										

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CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

	******* FCC PART 69 ******* IntraLATA Investment Summary	Part 69 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	$867,168	L35	$93,934	$443,528	$0	$120,618	$0	$9,088	O.K.
14										
15	Central Office Equipment	$2,534,309	L70	$390,096	$1,841,905	$0	$284,315	$0	$17,893	O.K.
16	Inte. Term./Orig. Equipment	0	L76	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	2,012,630	L117	1,776,189	0	0	216,663	0	19,848	O.K.
18										
19	Total COE, IOT, C&WF	$4,546,939		$2,166,285	$1,841,905	$0	$500,907	$0	$37,741	O.K.
20										
21	Total Tangible Assets	$0	L141	$0	$0	$0	$0	$0	$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	$5,214,008		$2,260,219	$2,285,433	$0	$521,525	$0	$46,029	O.K.
24	Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
25										
26	Total Plant in Service	$5,214,008		$2,260,219	$2,285,433	$0	$521,525	$0	$46,029	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	766,629	L164	332,326	336,033	0	91,364	0	6,865	O.K.
30	Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	$5,980,635		$2,592,545	$2,621,465	$0	$712,909	$0	$53,715	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	2,431,816	M23	756,627	1,445,914	0	211,100	0	16,175	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	$3,548,819		$1,833,918	$1,175,552	$0	$501,810	$0	$37,540	O.K.
46	plus:									
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	36,514	L173	15,395	15,567	0	4,233	0	319	O.K.
49	Cash Working Capital	40,402	L175	17,516	17,709	0	4,816	0	363	O.K.
50	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	$3,624,735		$1,866,828	$1,208,829	$0	$510,859	$0	$38,222	O.K.
53										

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CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

	****** FCC PART 69 ****** IntraLATA Investment Detail (A)	Part 36 IntraLATA Total (B)	Source or Apportion (C)	Common Line (C)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	$0	N26	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	$661,630	N26	$93,155	$439,846	$0	$119,616	$0	$9,013	O.K.
21	Support Assets, Private Line	5,538	N28	780	3,682	0	1,001	0	75	O.K.
22										
23	Total Support Assets	$667,168		$93,934	$443,528	$0	$120,618	$0	$9,088	O.K.
24										
25	Total Land and Supp. Assets	$667,168		$93,934	$443,528	$0	$120,618	$0	$9,088	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	$1,841,905	(E)	$0	$1,841,905	$0	$0	$0	$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	$1,841,905		$0	$1,841,905	$0	$0	$0	$0	O.K.
43										
44	Total Switching	$1,841,905		$0	$1,841,905	$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	380,096	(D)	380,096	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	4,245	(I)	0	0	0	0	0	4,245	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	198,582	(G)	0	0	0	198,582	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	13,648	(G)	0	0	0	0	0	13,648	O.K.
65	COE H/R Message	87,733	(G)	0	0	0	87,733	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	$692,303		$380,096	$0	$0	$286,315	$0	$17,893	O.K.
69										
70	Total Central Office Equip.	$2,534,208		$380,096	$1,841,905	$0	$286,315	$0	$17,893	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	$19,328	(I)	$0	$0	$0	$0	$0	$19,328	O.K.
83	Exchange Message	1,776,189	(D)	1,776,189	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	$1,795,517		$1,776,189	$0	$0	$0	$0	$19,328	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	$213,448	(G)	$0	$0	$0	$213,448	$0	$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	520	(G)	0	0	0	0	0	520	O.K.
96										
97	Total Interexchange C&WF	$213,968		$0	$0	$0	$213,448	$0	$520	O.K.

CITY OF BROOKING 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	$3,144	(G)	$0	$0	$0	$3,144	$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	$3,144		$0	$0	$0	$3,144	$0	$0	O.K.
116										
117	Total Cable and Wire Facil.	$2,012,830		$1,778,189	$0	$0	$216,993	$0	$19,648	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 Improvements	$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.

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CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

	******* FCC PART 69 ******* IntraLATA Investment Detail (A)	Part 36 IntraLATA Total (B)	Source or Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	$0	N46	$0	$0	$0	$0	$0	$0	O.K.
164	Long-term	766,829	N46	332,326	336,033	0	91,384	0	6,886	O.K.
165										
166	Total Pit. Under Const.	$766,829		$332,326	$336,033	$0	$91,384	$0	$6,886	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	$35,514	N37	$15,395	$15,587	$0	$4,233	$0	$319	O.K.
174										
175	CASH WORKING CAPITAL	$40,402	N37	$17,514	$17,709	$0	$4,816	$0	$363	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 (A)	Part 36 IntraLATA Total (B)	Source or Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	$340,803	N28	$47,984	$226,586	$0	$61,615	$0	$4,642	O.K.
16	COE Switching	1,219,348	L44	0	1,219,348	0	0	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	183,722	L66	103,523	0	0	75,451	0	4,748	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	687,938	L117	607,120	0	0	74,034	0	6,784	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	$2,431,816		$758,627	$1,445,914	$0	$211,100	$0	$16,175	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHPU	$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.	$2,431,816		$758,627	$1,445,914	$0	$211,100	$0	$16,175	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	L66	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.

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ENDING DECEMBER 31, 1998

CITY OF BROOKINS 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)	
12	Central Office Equipment	$2,534,208	L70	$390,096	$1,841,905	$0	$284,315	$0	$17,893	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
16	C&W Facilities	2,012,830	L117	1,778,189	0	0	216,593	0	19,848	O.K.
16										
17	Total	$4,546,038		$2,168,285	$1,841,905	$0	$500,907	$0	$37,741	O.K.
18	Factor	1.000000		0.476838	0.405096	0.000000	0.110186	0.000000	0.008301	O.K.
19										
20	Sum: Sw., Trans., Other	$2,380,554	17	$0	$1,841,905	$0	$500,907	$0	$37,741	O.K.
21	Factor	1.000000		0.000000	0.773730	0.000000	0.210416	0.000000	0.015854	O.K.
22										
23	Central Office Equipment	$2,534,208	L70	$390,096	$1,841,905	$0	$284,315	$0	$17,893	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	236,441	L117-63	0	0	0	216,593	0	19,848	O.K.
26										
27	Total	$2,770,649		$390,096	$1,841,905	$0	$500,907	$0	$37,741	O.K.
28	Factor	1.000000		0.140796	0.664792	0.000000	0.180791	0.000000	0.013622	O.K.
29										
30	General Support Facilities	$887,168	L25	$93,934	$443,526	$0	$120,618	$0	$9,088	O.K.
31	Central Office Equipment	2,534,208	13	390,096	1,841,905	0	284,315	0	17,893	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	2,012,830	15	1,778,189	0	0	216,593	0	19,848	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	$5,214,006		$2,260,219	$2,285,433	$0	$621,525	$0	$46,829	O.K.
37	Factor	1.000000		0.433480	0.438326	0.000000	0.119203	0.000000	0.008981	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	$5,214,006	36	$2,260,219	$2,285,433	$0	$621,525	$0	$46,829	O.K.
40	Factor	1.000000		0.433480	0.438326	0.000000	0.119203	0.000000	0.008981	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	$5,214,006	K25	$2,260,219	$2,285,433	$0	$621,525	$0	$46,829	O.K.
46	Factor	1.000000		0.433480	0.438326	0.000000	0.119203	0.000000	0.008981	O.K.

CITY OF BROOKINS MUNICIPAL TELEPHONE DEPARTMENT

	******* FCC PART 69 ******* Apportionment Factors	Part 36 Intrst.ATA 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	"SIG THREE" Expenses	$713,588	O171	$170,421	$141,869	$30,732	$154,452	$86,380	$160,734	O.K.	
64	Factor	1.000000		0.238833	0.198820	0.043069	0.216425	0.077611	0.225344		(0)
65											
66	Net Investment	$3,684,736	J19	$1,865,226	$1,208,829	$0	$510,869	$0	$38,222	O.K.	
67	Factor	1.000000		0.515084	0.333494	0.000000	0.140837	0.000000	0.010545	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

	******* FCC PART 69 ******* Operating Expenses and Taxes (A)	Part 36 InterLATA Total (B)	Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	$9,038	N37	$3,486	$3,523	$0	$956	$0	$72	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	$9,038		$3,486	$3,523	$0	$956	$0	$72	O.K.
19										
20	General Support, Alloc.	$46,761	N30	$6,587	$31,100	$0	$8,458	$0	$637	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	$46,761		$6,587	$31,100	$0	$8,458	$0	$637	O.K.
24										
25	Central Office Eq., Alloc.	$64,602	N31	$9,375	$47,099	$0	$7,270	$0	$468	O.K.
26	Central Office Eq., Direct	107,811	Direct	0	0	0	107,811	0	0	O.K.
27										
28	Total CO8 Exp.	$172,413		$9,375	$47,099	$0	$115,081	$0	$468	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.	$126,166	N33	$111,346	$0	$0	$13,576	$0	$1,244	O.K.
37	Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38										
39	Total C&WF Exp.	$126,166		$111,346	$0	$0	$13,576	$0	$1,244	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	$353,601		$131,392	$81,723	$0	$138,075	$0	$2,411	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	$298,791		$121,321	$47,099	$0	$129,599	$0	$1,702	O.K.

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)	
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oth. Pt. and Equip., Alloc.	$14,960	N18	$7,127	$6,090	$0	$1,648	$0	$124	O.K.
60	Oth. Pt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Pt. & Equip.	$14,960		$7,127	$6,090	$0	$1,648	$0	$124	O.K.
63										
64	Network Operations, Alloc.	$48,516	N18	$23,115	$19,854	$0	$5,345	$0	$403	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	$48,516		$23,115	$19,854	$0	$5,345	$0	$403	O.K.
68										
69	Total Access Expenses	$157,001	Direct	$0	$0	$0	$0	$0	$157,001	O.K.
70										
71	Depr., Support Assets	$41,011	L23	$5,774	$27,264	$0	$7,414	$0	$559	O.K.
72	Depr., COE Switching	166,598	L44	0	166,598	0	0	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	29,840	L68	16,814	0	0	12,255	0	771	O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	70,694	L117	62,389	0	0	7,908	0	397	O.K.
77	Depr., PHPU	0	L147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	$310,142		$84,977	$195,861	$0	$27,277	$0	$2,027	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.	$310,142		$84,977	$195,861	$0	$27,277	$0	$2,027	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	$530,619		$115,219	$221,575	$0	$34,270	$0	$159,555	O.K.

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)	
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	$0	N37	$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	N81	$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	26,438	(F)	0	0	26,438	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	$26,438		$0	$0	$26,438	$0	$0	$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	15,773	N40	$6,837	$6,914	$0	$1,880	$0	$142	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	16	(H)	0	0	0	0	0	16	O.K.
125	Bus. Ofc., EU Message	44,736	(H)	0	0	0	0	44,736	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	1,008	N40	436	441	0	120	0	9	O.K.
129	Bus. Ofc., IX Billing and Collection	13	(H)	0	0	0	0	13	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	$61,566		$7,273	$7,355	$0	$2,000	$44,751	$217	O.K.
134										
135	Cust. Serv., Mag. Process	$0	(H)	0	0	0	0	0	0	O.K.
136	Cust. Serv., Other B&C	1,089	(H)	0	0	0	0	1,089	0	O.K.
137	Cust. Serv., CARS	27,331	N21	0	21,147	0	5,751	0	433	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	$28,420		$0	$21,147	$0	$5,751	$1,089	$433	O.K.
141										
142	Total BO, CS, OS, Dir.	$116,484		$7,273	$28,502	$26,438	$7,751	$45,841	$650	O.K.

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)	
158	Other Cust. Serv., Alloc.	$24,025	142	$1,513	$5,931	$5,294	$1,613	$9,539	$135	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	$24,025		$1,513	$5,931	$5,294	$1,613	$9,539	$135	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	$139,480		$8,796	$34,433	$30,732	$9,364	$55,380	$785	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Pt. Specific Exp.	$353,601	41	$131,392	$81,723	$0	$138,075	$0	$2,411	O.K.
168	Total Pt Non-specific Exp.	220,477	62 + 67 +69	30,242	25,714	0	8,993	0	157,528	O.K.
169	Total Customer Operations	139,480	163	8,796	34,433	30,732	9,364	55,380	785	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	$713,558		$170,421	$141,869	$30,732	$154,432	$55,380	$160,724	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	$41,732	N64	$9,967	$8,297	$1,797	$9,032	$3,239	$9,400	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	$41,732		$9,967	$8,297	$1,797	$9,032	$3,239	$9,400	O.K.
179										
180	Admin. & General, Allocable	$195,896	N64	$46,779	$38,942	$8,436	$42,390	$15,201	$44,118	O.K.
181	Admin. & General, Direct	31,933	Direct	10,949	9,116	1,975	9,923	0	0	O.K.
182										
183	Total Admin. and Gen.	$227,829		$57,728	$48,058	$10,411	$52,313	$15,201	$44,118	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	$269,561		$67,695	$56,355	$12,208	$61,345	$18,440	$53,518	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	4,633	Direct	2,027	2,049	0	557	0	0	O.K.
191										O.K.
192										
193	Total Non-Income Taxes	$4,633		$2,027	$2,049	$0	$557	$0	$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	$1,297,894		$325,120	$396,135	$42,940	$243,610	$73,820	$216,269	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME ..... CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
PERIOD ADDRESSED ..... ENDING DECEMBER 31, 1999
RUN DATE AND TIME ..... 24-Jun-99 ..... 08:57:29 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		0	0
23	Motor Vehicles	0	--	--		--	--	--	--	--		--	
24	Aircraft	0	--	--		--	--	--	--	--		--	
25	Special Purpose Vehicles	0	--	--		--	--	--	--	--		--	
26	Garage Work Equipment	0	--	--		--	--	--	--	--		--	
27	Other Work Equipment	2,866,792	--	--		--	--	--	--	--		--	
28	Buildings, Allocable	0	--	--		--	--	--	--	--		--	
29	Buildings, Direct	0	--		0		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		0	0
37	CAT 2 Tandem Sw. Allocable	0	--	--		--	--	--	--	--		--	
38	CAT 2 Tandem Sw. Direct	0	--		0		0	0		0		0	0
39	CAT 3 Local Sw. Allocable	8,104,479	--	--		--	--	--	--	--		--	
40	CAT 3 Local Sw. Direct	0	--		0		0	0		0		0	0
41	CAT 4.12 Exchange Trunk	241,249	--	--		--	--	--	--	--		--	
42	CAT 4.12 Exch. Tr. Direct	0	--		0		0	0		0		0	0
43	CAT 4.13 Exch. Ln. Mag., PL & WATS	1,835,016	--	--		--	--	--	--	--		--	
44	Reserved	0	--	--		--	--	--	--	--		--	
45	CAT 4.13 Direct	0	--		0		0	0		0		0	0
46	CAT 4.23 Message, PL & WATS	576,986	--	--		--	--	--	--	--		--	
47	Reserved	0	--	--		--	--	--	--	--		--	
48	CAT 4.23 Direct	37,274	--		23,636		0	0		0	13,648		13,648
49	CAT 4.3 HR Message	771,995	--	--		--	--	--	--	--		--	
50	CAT 4.3 WATS	0	--		0		0	0		0	0		0
51	CAT 4.3 Direct	0	--		0		0	0		0	0		0
52	CAT 1 Other IOT Equipment	0	--	--		--	--	--	--	--		--	
53	CAT 1 Coinless Pay Phones	0	--		0		0	0		0	0		0

24-Jun-99 ..... 09:57:28 AM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
ENDING DECEMBER 31, 1998

	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
70	CAT 2 CP Equipment	0	--	0	0	0	0	0	0
71	Reserved	0	--	--	--	--	--	--	--
72	Reserved	0	--	--	--	--	--	--	--
73	CAT 1.3 Joint Mag., Cat. 1.1 & 1.2 PL	7,444,578		--	--	--	--	--	--
74	Other CAT 1 C&WF	0	--	0	0	0	0	0	0
75	CAT 2 C&WF	14,301	--	--	--	--	--	--	--
76	CAT 2 C&WF, Wideband	0	--	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	828,490	--	--	--	--	--	--	--
78	Reserved	0	--	--	--	--	--	--	--
79	CAT 3 Direct	3,011	--	2,491	0	0	0	520	520
80	CAT 4 Message	27,969	--	--	--	--	--	--	--
81	CAT 4 WATS	0	--	0	0	0	0	0	0
82	CAT 4 Direct	0	--	0	0	0	0	0	0
83	Allocable Support Leases	0	--	--	--	--	--	--	--
84	Direct Support Leases	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
90	IOT Leases	0	--	0	0	0	0	0	0
91	C&WF Leases	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
97	Leasehold Imp. C&WF	0	--	0	0	0	0	0	0
98	Leasehold Imp. Other	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
101	Materials and Supplies	143,211	--	--	--	--	--	--	--
102	RTB Stock	0	--	--	--	--	--	--	--
103	Tele. Plt. Adjust. - Alloc.	0	--	--	--	--	--	--	--
104	Tele. Plt. Adjust. - Direct	0	--	0	0	0	0	0	0
105	Other Assets, Net	0	--	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	0	--	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
ENDING DECEMBER 31, 1998

	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: IntraLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE
	(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
125	TPUC -- Long Term, Alloc.	3,284,978	---	---	---	---	---	---	---
126	TPUC -- Long Term, Direct	0	---	0	0	0	0	0	0
127									
128	RESERVES AND DEFERRALS:								
129	Acc. Depr. Support Assets	1,460,351	---	---	---	---	---	---	---
130	Acc. Depr. COE Switching	6,365,194	---	---	---	---	---	---	---
131	Acc. Depr. COE Operator	0	---	---	---	---	---	---	---
132	Acc. Depr. COE Transmission	865,803	---	---	---	---	---	---	---
133	Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---
134	Acc. Depr. Cable and Wire Facilities	2,774,150	---	---	---	---	---	---	---
135	Acc. Depr. Other Plant	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
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
146									
147	OPERATING EXPENSES AND TAXES:								
148	Network Support, Alloc.	34,444	---	---	---	---	---	---	---
149	Network Support, Direct	0	---	0	0	0	0	0	0
150	General Support, Alloc.	200,457	---	---	---	---	---	---	---
151	General Support, Direct	0	---	0	0	0	0	0	0
152	Central Office Eq., Alloc.	290,868	---	---	---	---	---	---	---
153	Central Office Eq., Direct	315,072	---	207,261	0	107,811	0	0	107,811
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
158	Cable & Wire, Alloc.	608,780	---	---	---	---	---	---	---
159	Cable & Wire, Direct	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
ENDING DECEMBER 31, 1998

	******* FCC PART 36 ******* (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate: Message Telephone Service: InterLATA (E)	Intrastate: Message Telephone Service: IntraLATA (F)	Intrastate: Private Line: InterLATA (G)	Intrastate: Private Line: IntraLATA (H)	TOTAL INTRASTATE (I)
176	Oth. Pit. and Equip., Alloc.	64,103	---	---	---	---	---	---	---
177	Oth. Pit. and Equip., Direct	0	---	0	0	0	0	0	0
178	Network Operations, Alloc.	207,889	---	---	---	---	---	---	---
179	Network Operations, Direct	0	---	0	0	0	0	0	0
180	Total Access Expense	246,897	---	89,896	0	157,001	0	0	157,001
181	Depr., Support Assets	175,731	---	---	---	---	---	---	---
182	Depr., COE Switching	741,536	---	---	---	---	---	---	---
183	Depr., COE Operator	0	---	---	---	---	---	---	---
184	Depr., COE Transmission	140,622	---	---	---	---	---	---	---
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---
186	Depr., C&W Facilities	285,076	---	---	---	---	---	---	---
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	0	---	---	---	---	---	---	---
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	103,342	---	103,342	0	0	0	0	0
196	Alphabetical Directory	223,843	---	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	31,117	---	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	36,862	---	---	---	---	---	---	---
200	Bus. Ofc., EU Access, Pit. & all Other	229,395	---	---	---	---	---	---	---
201	Bus. Ofc., IXC Special Access	163	---	---	---	---	---	---	---
202	Bus. Ofc., IXC Switched Access	1,366	---	---	---	---	---	---	---
203	Bus. Ofc., IXC B & C Services	22	---	---	---	---	---	---	---
204	Coin Collect & Admin.	1,842	---	---	---	---	---	---	---
205	Cust. Svc., Direct	0	---	0	0	0	0	0	0
206	Cust. Serv., Mag. Process	0	---	---	---	---	---	---	---
207	Cust. Serv., Other B&C	69,700	---	---	---	---	---	---	---
208	Cust. Serv., CABS	54,882	---	---	---	---	---	---	---
209	Cust. Serv., EU Common Line	3,666	---	3,666	0	0	0	0	0
210	Other Cust. Serv., Alloc.	130,509	---	---	---	---	---	---	---
211	Other Cust. Serv., Direct	1,361	---	1,361	0	0	0	0	0
212	Exec. and Planning, Alloc.	194,648	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	0	0	0	0	0	0

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
ENDING DECEMBER 31, 1998

	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
230	Admin. & General, Allocable	913,566	---	---	---	---	---	---	---
231	Admin. & General, Direct	31,963	---	0	0	31,963	0	0	31,963
232	Non-Income Taxes, Allocable	0	---	---	---	---	---	---	---
233	Non-Income Taxes, Direct	4,633	---	0	0	4,633	0	0	4,633
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	0	---	---	---	---	---	---	---
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									

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
ENDING DECEMBER 31, 1998

	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Other	Interstate Private Line InterLATA	Interstate Private Line IntraLATA	Intrastate Private Line InterLATA	Intrastate Private Line IntraLATA	TOTAL INTRASTATE
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
271	Working Loops	16,562	---	713	0	0	0	43	43
272	Equivalent Interexchange Ckt. Miles	36,432	---	0	0	0	0	0	0
273	Interexchange Circuit Terminations	574	---	0	0	0	0	0	0

South Dakota Public Utilities Commission

WEEKLY FILINGS

For the Period of June 24, 1999 through June 30, 1999

If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact Delaine Kolbo within five business days of this filing.
Phone: 605-773-3705 Fax: 605-773-3809

ELECTRIC

EL99-012 In the Matter of the Filing by Otter Tail Power Company for Approval of Electric Service Agreement for the Supply of Bulk Interruptible Power between Otter Tail Power Company and Valley Queen Cheese Factory, Inc.

On June 25, 1999, the Commission received a filing from Otter Tail Power Company in accordance with South Dakota Codified Law Section 49-34A and the Commission's previous Order Approving Agreement dated October 23, 1989, Docket F-3837 for an Electric Service Agreement for the Supply of Bulk Interruptible Power between Otter Tail Power Company and Valley Queen Cheese Factory, Inc.

Staff Analyst: Michele Farris
Staff Attorney: Camron Hoseck
Date Filed: 06/25/99
Intervention deadline: 07/16/99

TELECOMMUNICATIONS

TC99-067 In the Matter of the Establishment of Switched Access Rates for the Local Exchange Carriers Association.

The Local Exchange Carrier Association filed tariff sheets implementing the switched access rates necessitated by revisions to its member companies' revenue requirements and switched access minutes of use. There is also one textual correction included in this filing.

Staff Analyst: Harlan Best/Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 06/28/99
Intervention Deadline: 07/16/99

TC99-068 In the Matter of the Establishment of Switched Access Revenue Requirement for Stateline Telecommunications, Inc.

Stateline 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.

Staff Analyst: Harlan Best/Keith Senger
Staff Attorney: Karen Cremer

Date Filed: 06/28/99
Intervention Deadline: 07/16/99

TC99-069 In the Matter of the Establishment of Switched Access Revenue Requirement for Brookings Municipal Telephone Company.

Brookings City Municipal Telephone Department 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.

Staff Analyst: Harlan Best/Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 06/28/99
Intervention Deadline: 07/16/99

TC99-070 In the Matter of the Establishment of Switched Access Revenue Requirement for McCook Cooperative Telephone Company.

McCook Cooperative 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.

Staff Analyst: Harlan Best/Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 06/28/99
Intervention Deadline: 07/16/99

TC99-071 In the Matter of the Establishment of Switched Access Revenue Requirement for Sanborn Telephone Cooperative and Sancom, Inc.

Sanborn Telephone Cooperative 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.

Staff Analyst: Harlan Best/Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 06/28/99
Intervention Deadline: 07/16/99

TC99-072 In the Matter of the Establishment of Switched Access Revenue Requirement for Golden West Telecommunications Cooperative, Inc.

Golden West Telecommunications Cooperative, 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.

Staff Analyst: Harlan Best/Keith Senger
Staff Attorney: Karen Cremer

Date Filed: 06/28/99
Intervention Deadline: 07/16/99

TC99-073 In the Matter of the Establishment of Switched Access Rates for U S WEST Communications, Inc.

U S WEST Communications filed a switched access cost study "specifically in compliance with ARSD 20:10:27:07....U S WEST Communications is not asking for the Commission to change the switched access rate schedules at this time."

Staff Analyst: Harlan Best/Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 06/29/99
Intervention Deadline: 07/16/99

TC99-074 In the Matter of the Establishment of Switched Access Revenue Requirement for Cheyenne River Sioux Tribe Telephone Authority.

Cheyenne River Sioux Tribe Telephone Authority 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.

Staff Analyst: Harlan Best/Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 06/29/99
Intervention Deadline: 07/16/99

TC99-075 In the Matter of the Establishment of Switched Access Revenue Requirement for Mobridge Telecommunications Company.

Mobridge Telecommunications 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. Mobridge Telecommunications Company requests that the Commission allow the use of GVNW's cost study model as opposed to the Commission model for determining Mobridge Telecommunications Company's revenue requirement.

Staff Analyst: Harlan Best/Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 06/29/99
Intervention Deadline: 07/16/99

TC99-076 In the Matter of the Application of CallManage, Inc. for a Certificate of Authority to Provide Telecommunications Services in South Dakota.

Application by CallManage, Inc. for a Certificate of Authority to provide intrastate, interexchange telecommunications services in the State of South Dakota . CallManage is proposing to offer 1+ and 101XXXX direct outbound dialing, 800/888 toll free inbound dialing and travel card service.

Staff Analyst: Dave Jacobson
Staff Attorney: Camron Hoseck
Date Filed: 06/29/99
Intervention Deadline: 07/16/99

TC99-077 **In the Matter of the Application of JATO Operating Two Corp. for a Certificate of Authority to Provide Local Exchange Services in South Dakota.**

JATO Operating Two Corp.'s (JATO) intends to provide facilities-based and resold competitive local exchange services. JATO requests authority to provide services throughout U S WEST territories.

Staff Analyst: Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 06/30/99
Intervention Date: 07/16/99

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You may subscribe or unsubscribe to the PUC mailing lists at http://www.state.sd.us/puc/

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS REVENUE REQUIREMENT FOR BROOKINGS MUNICIPAL TELEPHONE COMPANY	))))	ORDER ASSESSING FILING FEE TC99-069

On June 28, 1999, Brookings Municipal Telephone Company (Brookings) filed for approval by the Public Utilities Commission (Commission) its 1998 Intrastate Switched Access Cost Study.

On July 1, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of July 16, 1999, 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 July 13, 1999, at its regularly scheduled meeting, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess Brookings a filing fee as requested by the Executive Director up to the statutory limit of $100,000. It is therefore

ORDERED that Brookings shall deposit in the SDPUC regulatory assessment fee fund an amount as requested by the Executive Director up to the statutory limit of $100,000.

Dated at Pierre, South Dakota, this 16th day of July, 1999.

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: Delaine Kolbo

Date: 7/19/99

(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: Harlan Best

RE: Brookings Municipal Telephone Department, Brookings, SD
Switched Access Revenue Requirement, TC99-069

DATE: October 12, 1999

Brookings Municipal Telephone Department (Brookings) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on June 28, 1999, based on the twelve months ended December 31, 1998. The cost study submitted by Brookings developed a revenue requirement of $1,366,467. Brookings' minutes of use for 1998 was 24,547,507. Brookings is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Brookings' 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 rate elements for LECA.

On July 1, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of July 16, 1999, to interested individuals and entities. No interventions were received by the Commission.

On July 16, 1999, the Commission ordered Brookings to deposit an initial assessment in the SDPUC regulatory fee fund and to deposit any additional amounts as required by the executive director. (Sue Cichos should be contacted with any questions regarding the assessments.)

Staff requested supporting information from Brookings on July 2, July 12, July 30, and August 13, 1999. Staff data requests were responded to by Brookings in a timely manner. Staff reviewed external auditor reports for 1997 and 1998, supporting documentation for adjustments that were proposed by Brookings in the cost study, the 1998 general ledger, minutes of use, and traffic factor support.

Staff has reviewed Brookings' cost study filing and all of the data responses submitted by Brookings and would recommend that the Intrastate Switched Access Cost Study for Brookings be adjusted for the exclusion of membership dues in the amount of $2,015. If this recommendation is accepted by the Commissioners the Intrastate Switched Access Cost Study revenue requirement for Brookings is reduced by $313, to $1,366,154. Brookings has agreed to Staff's recommendations.

Respectively submitted: Harlan Best H Best

cc Don Lee, Martin and Associates

South Dakota
Public Utilities Commission

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Lisa Hull
Dave Jacobson
Katie Johnson
Bob Knadle
Delaine Kolbo
Charlene Land
Terry Norum
Gregory A. Rislov
Keith Senger
Roksyne Alita West

December 15, 1999

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

RE: INTRASTATE SWITCHED ACCESS DOCKETS

Dear Ms. Cremer:

I hereby request a copy of all staff requests for data and company responses in the following dockets:

TC99-049, TC99-050, TC99-054, TC99-058, TC99-063, TC99-064, TC99-065, TC99-066, TC99-067, TC99-068, [redacted], TC99-070, TC99-071, TC99-072, TC99-073, TC99-074, TC99-075, TC99-078, TC99-079, TC99-080, and TC99-081.

I understand that an extra copy has been provided and is available at the Commission offices.

Sincerely,

Greg Rislov

Greg Rislov, Commission Advisor
South Dakota Public Utilities Commission

c: All filing telecommunications companies

South Dakota
Public Utilities Commission

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

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 Website
www.puc.state.sd.us/puc/

Jim Burg
Chairman
Pam Nelson
Vice-Chairman
Larka Schoenfelder
Commissioner

William Bullard Jr.
Executive Director

Harlan Best
Martin C. Bettmann
Sue Cichos
Karen E. Cremer
Michele M. Farris
Marlette Fischbach
Heather K. Forney
Shirleen Fugitt
Mary Giddings
Lewis Hammond
Leni Healy
Camron Hoseck
Lisa Hull
Dave Jacobson
Katie Johnson
Bob Kendle
Delaine Kolbo
Charlene Land
Terry Norum
Gregory A. Rislov
Keith Senger
Roxayne Aiken Wiest

December 22, 1999

Don Lee, Consultant
Martin & Associates

City of Brookings Municipal Telephone Department

RE: DOCKET TC99-069, INTRASTATE SWITCHED ACCESS COST STUDY

Dear Mr. Lee:

The Public Utilities Commission's December 28, 1999 meeting agenda includes consideration of the above-named docket. Although it appears Commission Staff and the company have reached a settlement, the Commissioners must still approve the settlement. I, as an advisor to the Commissioners, have reviewed the filing and have questions that may be answered in writing before the meeting, or verbally during the meeting.

The questions are:

1. **With regard to the FRRPA Lease Expense Adjustment:**
   a. **What is the purpose for expending these funds?**
   b. **Does the cost study reflect any offsetting benefits of this expenditure?**
   c. **If the answer to (b) is no, explain why.**

Staff and the filing company may wish to discuss how best to respond. I understand time is short between now and the Commission meeting and I am not concerned about which one of you answer.

Sincerely,

Greg Rislov

Greg Rislov, Commission Advisor
SDPUC

c: Harlan Best, Commission Staff
Commissioners
Commission Counsel Wiest

Kolbo, Delaine

From: Rislov, Greg
Sent: Monday, December 27, 1999 10:32 AM
To: Kolbo, Delaine
Subject: FW: Response to Harlan Best and Greg Rislov

TC 99-069

K&M Letter.doc SDPUC (Rislov).doc

-----Original Message-----
From: Don Lee [mailto:DonLee@Martin-Associates.com]
Sent: Thursday, December 23, 1999 2:16 PM
To: 'greg.rislov@state.sd.us'
Cc: 'rolayne.wiest@state.sd.us'; 'Harlan.best@state.sd.us'
Subject: FW: Response to Harlan Best and Greg Rislov

Greg, and Harlan, the responses to your data requests follows for Docket TC 99-069.
Don Lee
Martin and Associates
Phone 605-995-2573
e-mail donlee@martin-associates.com
Fax 605-995-2577

> -----Original Message-----
> From: Ann Kuyper
> Sent: Thursday, December 23, 1999 1:38 PM
> To: Don Lee
> Subject: Response to Harlan Best and Greg Rislov
>
> Don
>
> Attached are the responses to the requests for information from
> Harlan Best and Greg Rislov.
> I have talked to Laura Julius at Swiftel Communications and she is
> satisfied with the responses. Laura's E-mail address is
> Julius@Brookings.net. I did send her a draft copy, but I thought we could
> send her the final version.
>
> Ann Kuyper
>
> <<K&M Letter.doc>>
>
> <<SDPUC (Rislov).doc>>
>

December 23, 1999

Mr. Harlan Best
Public Utilities Commission
State of South Dakota
500 East Capital
Pierre, South Dakota 57501

Ref: SD 5418-1.7
1998 Separations Study Access Filing

Harlan:

This letter is in response to your E-mail dated December 16, 1999, requesting information on the Brookings Telephone Intrastate Cost Study.

Question 1 – The dates the known and measurable (K&M) changes for investment went into service. **The known and measurable change for investments in Brookings City Municipal Telephone Department's Intrastate Cost Study was based on their 1999 Regulated Capital Budget. The majority of these costs were booked prior to December 31, 1999. Some of the budgeted items were either not purchased or purchased at a price less than anticipated. Some items included in the COE and OSP were not completed in 1999 due to the lack of time by the company engineers. Brookings anticipates completing these projects in 2000 in addition to several other projects with dollar amounts well in excess of the underexpenditure.**

Question 2 Support for the 1999 FRRPA lease. **Information regarding the FRRPA leases has already been provided.**

Sincerely,
Martin and Associates, Inc.

cc: Laura Julius

SDPUC
DOCKET NO. TC99-069
BROOKINGS CITY MUNICIPAL TELEPHONE DEPARTMENT
GREG RISLOV DATA REQUEST
DECEMBER 23, 1999

1. With regard to the FRRPA Lease Expense Adjustment:
   a. What is the purpose of expending these funds? **Per SDCL 49-31-68, these funds were expended for the purpose of providing transport redundancy via Sonet ring and to provide broadband to the entire state.**
   b. Does the cost study reflect any offsetting benefits of the expenditure? **Yes. The additional Sonet ring transport miles between the LEC and SDN switch generates additional transport revenues for the LEC.**
   c. If the answer to (b) is no, explain why. **N/A**

Martin & Associates, Inc

Engineering. Consulting. Computer Solutions.

FAX

To: Harlan Best

Company: South Dakota PUC

Date/Time: January 4, 2000

Fax Number: 605-773-3809

Number of Pages Including Cover Page: 10

From: Ann Kuyper

M&A Office Phone: 605-996-9646
M&A Fax: 605-995-2577

Important Notice
This facsimile is intended only for the use of the person to which it is addressed, and may contain information that is privileged and confidential. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination or distribution of this communication is strictly prohibited. If you have received this facsimile in error, please notify us immediately by telephone at 605-996-9646. Thank You.

Comments:

Attached is the information you requested regarding Brookings Municipal Telephone Department Intrastate Cost Study. Please note the only K&M Entry that changed due to the revisions is entry number three.

If you have not received complete or legible copies, please call 605-996-9646

1515 North Sanborn Blvd • Mitchell, SD 57301-1021 • www.martin-associates.com

Sheet "A"
ENDING DECEMBER 31, 1999
Revised 03/99

03-Jan-2000 04:03:32 PM

CITY OF BROOKING MUNICIPAL TELEPHONE DEPARTMENT

	FCC PART 69 Interstate Toll Revenue Requirement Summary	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
	INTRALATA:									
15	Net Investment	$3,410,933	J13	$1,777,243	$1,111,815	$0	$486,330	$0	$36,344	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	$341,093		$177,724	$111,182	$0	$48,633	$0	$3,634	O.K.
19	Return Adjustments	0	J19-50	0	0	0	0	0	0	O.K.
20										
21	Net Return on Rate Base	$341,093		$177,724	$111,182	$0	$48,633	$0	$3,634	O.K.
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23	Expenses and Other Taxes	1,867,934	J33-35, 40	317,527	395,211	42,921	241,801	73,787	216,038	O.K.
24										
25	Total IntraLATA Rev. Req.	$1,888,438		$495,251	$506,393	$42,921	$290,434	$73,787	$219,672	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	P19-50	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.	$1,888,438		$495,251	$506,393	$42,921	$290,434	$73,787	$219,672	
	ACCESS ELEMENT MINUTES OF USE			24,547,507	24,547,507	24,547,507	24,547,507			
	ACCESS RATE PER MINUTE	$0.050035		$0.020175	$0.020629		$0.011832			

Sheet "I" Input Documentation, Page 1

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME ____ CITY OF BROOKING MUNICIPAL TELEPHONE DEPARTMENT
PERIOD ASSESSED ____ ENDING DECEMBER 31, 1998
RUN DATE AND TIME ____ 03-Jan-2000 _____ 04:03:52 PM

NOTES: SEE SHEET "3" TO INPUT PART 36 ALLOCATION FACTORS.

------ FCC PART 36 ------ (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Interstate: Message Telephone Service: IntraLATA (E)	Interstate: Message Telephone Service: IntraLATA (F)	Interstate: Private Line: IntraLATA (G)	Interstate: Private Line: IntraLATA (H)	TOTAL INTRASTATE (I)
PLANT INVESTMENT DETAIL:								
21 Land, Allocable	0	-	-	-	-	-	-	-
22 Land, Direct	0	-	0	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	2,889,792	-	-	-	-	-	-	-
28 Buildings, Allocable	0	-	-	-	-	-	-	-
29 Buildings, Direct	0	-	0	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., Aut. Fac.	0	-	-	-	-	-	-	-
36 CAT 1 Oper. Sys., Other	0	-	0	0	0	0	0	0
37 CAT 2 Tandem Sw. Allocable	0	-	-	-	-	-	-	-
38 CAT 2 Tandem Sw. Direct	0	-	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	8,104,479	-	-	-	-	-	-	-
40 CAT 3 Local Sw. Direct	0	-	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	941,040	-	-	-	-	-	-	-
42 CAT 4.12 Exch. Tr. Direct	0	-	0	0	0	0	0	0
43 CAT 4.13 Exch. Lin. Mag., PL & WATS	1,885,016	-	-	-	-	-	-	-
44 Reserved	0	-	-	-	-	-	-	-
45 CAT 4.13 Direct	0	-	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	570,095	-	-	-	-	-	-	-
47 Reserved	0	-	-	-	-	-	-	-
48 CAT 4.23 Direct	57,274	-	23,628	0	0	0	13,048	13,048
49 CAT 4.3 HR Message	771,986	-	-	-	-	-	-	-
50 CAT 4.3 WATS	0	-	0	0	0	0	0	0
51 CAT 4.3 Direct	0	-	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	-	-	-	-	-	-	-
53 CAT 1 Cordless Pay Phones	0	-	0	0	0	0	0	0

Sheet "V" Input Documentation, Page 2

03-Jan-2000 _____ 04:09:22 PM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
ENDING DECEMBER 31, 1999

	------ FCC PART 36 ------	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Interstate: Message Telephone Service: IntraLATA	Interstate: Message Telephone Service: IntraLATA	Interstate: Private Line: IntraLATA	Interstate: Private Line: IntraLATA	TOTAL INTRASTATE
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
70	CAT 2 CP Equipment	0	-	0	0	0	0	0	0
71	Reserved	0	-	-	-	-	-	-	-
72	Reserved	0	-	-	-	-	-	-	-
73	CAT 1.5 Joint Mkg., Cat. 1.1 & 1.2 PL	7,444,579	-	-	-	-	-	-	-
74	Other CAT 1 OSWF	0	-	0	0	0	0	0	0
75	CAT 2 OSWF	14,501	-	-	-	-	-	-	-
76	CAT 2 OSWF, Wideband	0	-	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	686,490	-	-	-	-	-	-	-
78	Reserved	0	-	-	-	-	-	-	-
79	CAT 3 Direct	3,011	-	2,491	0	0	0	520	520
80	CAT 4 Message	27,669	-	-	-	-	-	-	-
81	CAT 4 WATS	0	-	0	0	0	0	0	0
82	CAT 4 Direct	0	-	0	0	0	0	0	0
83	Allocate Support Lease	0	-	-	-	-	-	-	-
84	Direct Support Lease	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
90	IOT Leases	0	-	0	0	0	0	0	0
91	OSWF Leases	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
97	Leasehold Imp. OSWF	0	-	0	0	0	0	0	0
98	Leasehold Imp. Other	0	-	0	0	0	0	0	0
99	Allocate Acct. No. 2990	0	-	-	-	-	-	-	-
100	Direct Acct. No. 2990	0	-	0	0	0	0	0	0
101	Materials and Supplies	143,211	-	-	-	-	-	-	-
102	RTB Stock	0	-	-	-	-	-	-	-
103	Tele. Pl. Adjust. - Alloc.	0	-	-	-	-	-	-	-
104	Tele. Pl. Adjust. - Direct	0	-	0	0	0	0	0	0
105	Other Assets, Net	0	-	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	0	-	0	0	0	0	0	0

Sheet "I" Input Documentation, Page 3 03-Jan-2000 04:00:32 PM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
ENDING DECEMBER 31, 1999

	------ FCC PART 36 ------ (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate: Message Telephone Service: IntraLATA (E)	Intrastate: Message Telephone Service: IntraLATA (F)	Intrastate: Private Line: IntraLATA (G)	Intrastate: Private Line: IntraLATA (H)	TOTAL INTRASTATE (I)
123	TPUC -- Short Term, Alloc.	0	–	–	–	–	–	–	–
124	TPUC -- Short Term, Direct	0	–	0	0	0	0	0	0
125	TPUC -- Long Term, Alloc.	2,325,535	–	–	–	–	–	–	–
126	TPUC -- Long Term, Direct	0	–	0	0	0	0	0	0
127									
128	RESERVES AND DEFERRALS:								
129	Acc. Depr. Support Assets	1,445,490	–	–	–	–	–	–	–
130	Acc. Depr. COE Switching	6,369,835	–	–	–	–	–	–	–
131	Acc. Depr. COE Operator	0	–	–	–	–	–	–	–
132	Acc. Depr. COE Transmission	881,886	–	–	–	–	–	–	–
133	Acc. Depr. IOT Equipment	0	–	–	–	–	–	–	–
134	Acc. Depr. Cable and Wire Facilities	2,743,999	–	–	–	–	–	–	–
135	Acc. Depr. Other Plant	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
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 CBWF	0	–	–	–	–	–	–	–
145	Acc. Def. IT Unassigned	0	–	0	0	0	0	0	0
146									
147	OPERATING EXPENSES AND TAXES:								
148	Network Support, Alloc.	34,444	–	–	–	–	–	–	–
149	Network Support, Direct	0	–	0	0	0	0	0	0
150	General Support, Alloc.	200,457	–	–	–	–	–	–	–
151	General Support, Direct	0	–	0	0	0	0	0	0
152	Central Office Eq., Alloc.	280,606	–	–	–	–	–	–	–
153	Central Office Eq., Direct	315,072	–	207,261	0	107,811	0	0	107,811
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
158	Cable & Wire, Alloc.	606,790	–	–	–	–	–	–	–
159	Cable & Wire, Direct	0	–	0	0	0	0	0	0

Sheet "V" Input Documentation, Page 4

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
ENDING DECEMBER 31, 1998

	------ FCC PART 36 ------	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: IntraLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
172	Oth. Fit. and Equip., Alloc.	64,103	-	-	-	-	-	-	-
177	Oth. Fit. and Equip., Direct	0	-	0	0	0	0	0	0
178	Network Operations, Alloc.	207,269	-	-	-	-	-	-	-
179	Network Operations, Direct	0	-	0	0	0	0	0	0
180	Total Access Expense	249,697	-	69,896	0	157,001	0	0	157,001
181	Depr., Support Assets	103,570	-	-	-	-	-	-	-
182	Depr., COE Switching	748,349	-	-	-	-	-	-	-
183	Depr., COE Operator	0	-	-	-	-	-	-	-
184	Depr., COE Transmission	139,497	-	-	-	-	-	-	-
185	Depr., IOT Equipment	0	-	-	-	-	-	-	-
186	Depr., CSW Facilities	204,806	-	-	-	-	-	-	-
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	0	-	-	-	-	-	-	-
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	108,942	-	108,942	0	0	0	0	0
196	Alphabetical Directory	223,843	-	-	-	-	-	-	-
197	Foreign Directory	0	-	-	-	-	-	-	-
198	Bus. Ctc., EU Presubscription	31,117	-	-	-	-	-	-	-
199	Bus. Ctc., EU MTS & WATS	99,882	-	-	-	-	-	-	-
200	Bus. Ctc., EU Access, Fit. & all Other	229,326	-	-	-	-	-	-	-
201	Bus. Ctc., DIC Special Access	169	-	-	-	-	-	-	-
202	Bus. Ctc., DIC Switched Access	1,865	-	-	-	-	-	-	-
203	Bus. Ctc., DIC B & C Services	22	-	-	-	-	-	-	-
204	Oth Collect & Admin.	1,842	-	-	-	-	-	-	-
205	Cust. Svc., Direct	0	-	0	0	0	0	0	0
206	Cust. Serv., Mcg. Process	0	-	-	-	-	-	-	-
207	Cust. Serv., Other B&C	69,700	-	-	-	-	-	-	-
208	Cust. Serv., ORBS	54,882	-	-	-	-	-	-	-
209	Cust. Serv., EU Common Line	3,699	-	3,699	0	0	0	0	0
210	Other Cust. Serv., Alloc.	130,609	-	-	-	-	-	-	-
211	Other Cust. Serv., Direct	1,381	-	1,381	0	0	0	0	0
212	Exec. and Planning, Alloc.	193,605	-	-	-	-	-	-	-
213	Exec. and Planning, Direct	0	-	0	0	0	0	0	0

Exhibit "F" Input Documentation, Page 5 — 03-Jan-2000 — 01:02:22 PM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
ENDING DECEMBER 31, 1999

	------ FCC PART 36 ------	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service IntraLATA	Intrastate: Message Telephone Service IntraLATA	Intrastate: Private Line IntraLATA	Intrastate: Private Line IntraLATA	TOTAL INTRASTATE
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
250	Admin. & General, Allocated	918,[illegible]	-	-	-	-	-	-	-
251	Admin. & General, Direct	31,[illegible]	-	0	0	31,[illegible]	0	0	31,[illegible]
252	Non-Income Taxes, Allocated	0	-	-	-	-	-	-	-
253	Non-Income Taxes, Direct	4,[illegible]	-	0	0	4,[illegible]	0	0	4,[illegible]
254									
255	OTHER INCOME STATEMENT:								
256	State Income Tax Rate	0.00%	-	-	-	-	-	-	-
257	Federal Income Tax Rate	0.00%	-	-	-	-	-	-	-
258	Gross Receipts Tax Rate	0.00%	-	-	-	-	-	-	-
259	Rate of Return	10.00%	-	-	-	-	-	-	-
260	AFUDC	0	-	-	-	-	-	-	-
261	ITC Amortization	0	-	-	0	0	0	0	0
262	Other Return Adjustments	0	-	0	0	0	0	0	0
263	Contributions	0	-	-	-	-	-	-	-
264	Interest Expense	0	-	-	-	-	-	-	-
265	Capital Lease Expense	0	-	-	-	-	-	-	-
266	Capitalized Payroll taxes	0	-	-	-	-	-	-	-
267	Depreciation Adjustment	0	-	-	-	-	-	-	-
268	Other Income Adjustments	0	-	0	0	0	0	0	0
269	Uncollectibles	0	-	0	0	0	0	0	0
270	Other Revenue Adjustments	0	-	0	0	0	0	0	0
271	Other Revenue Taxes	0	-	0	0	0	0	0	0
272									

Sheet "V" Input Documentation, Page 6

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

03-Jan-2000 04:03:32 PM

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
ENDING DECEMBER 31, 1999

	****** FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	Other	Interstate Private Line IntraLATA	Interstate Private Line IntraLATA	Interstate Private Line IntraLATA	Interstate Private Line IntraLATA	TOTAL INTRASTATE
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
271	Working Loops	14,862	-	713	0	0	0	43	43
272	Equivalent Interexchange Ckt. Miles	38,432	-	0	0	0	0	0	0
273	Interexchange Circuit Terminations	574	-	0	0	0	0	0	0

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
KNOWN AND MEASURABLE CHANGES ENTRIES
YEAR ENDING DECEMBER 31, 1998

ENTRY #	DESCRIPTION	ACCOUNT CODE	DR.	CR.
1.)	BUILDING EXPENSE - WAGES	6121.1	3,786.43	
	LAND MAINTENANCE - WAGES	6121.2	257.92	
	GENERAL PURPOSE COMPUTER - WAGES	6124.1	577.68	
	DIGITAL ELECTRONICS - WAGES	6212.1	5,135.92	
	CIRCUIT EQUIPMENT - WAGES	6232.1	7,531.89	
	STAT CARRIER REPAIRS - WAGES	6232.2	407.42	
	FIBER OPTIC TRANSPORT - WAGES	6232.3	7.86	
	AERIAL CABLE - WAGES	6421.0	170.45	
	UNDERGROUND CABLE - WAGES	6422.1	2,685.29	
	FIBER UNDERGROUND CAB - WAGES	6422.3	19.17	
	BURIED CABLE - WAGES	6423.1	16,523.01	
	BURIED CABLE SC - WAGES	6423.2	8.92	
	LOCATING FOR OTHERS - WAGES	6423.3	2,514.78	
	FIBER BURIED CABLE - WAGES	6423.4	658.62	
	CONDUIT SYSTEMS - WAGES	6441.0	54.53	
	PROVISIONING EXPENSE - WAGES	6512.0	4,087.31	
	NETWORK ADMIN EXP - WAGES	6532.1	830.07	
	NETWORK ADMIN EXP. ST - WAGES	6532.2	448.79	
	TESTING TOLL - WAGES	6533.1	199.92	
	TESTING LOCAL - WAGES	6533.2	4,565.07	
	TEST LOCAL ST CON. - WAGES	6533.4	203.46	
	PLANT OPER ADMIN - WAGES	6534.0	3,559.68	
	ENGINEERING EXP - WAGES	6535.0	612.09	
	CUST BILL & SERVICE - WAGES	6623.1	18,429.72	
	COLLECTION SERVICE - WAGES	6623.2	9,004.47	
	CABS - WAGES	6623.5	1,256.16	
	EXECUTIVE EXPENSE - WAGES	6711.0	10,601.83	
	ACCTG & FINANCE - WAGES	6721.1	8,040.34	
	REVENUE ACCOUNTING - WAGES	6721.2	2,687.88	
	EXTERNAL RELATIONS - WAGES	6722.0	542.80	
	HUMAN RESOURCES - WAGES	6723.1	4,579.28	
	EMPLOYEE TRAINING - WAGES	6723.4	102.17	
	INFORMATION MGMT - WAGES	6724.1	9,841.92	
	SOFTWARE MODIF - WAGES	6724.2	401.97	
	EXTERNAL INFO MGMT - WAGES	6724.3	231.53	
	BUILDING EXPENSE - BENEFITS	6121.1	1,472.94	
	LAND MAINTENANCE - BENEFITS	6121.2	69.59	
	GENERAL PURPOSE COMPUTER - BENEFITS	6124.1	151.83	
	DIGITAL ELECTRONICS - BENEFITS	6212.1	1,324.91	
	CIRCUIT EQUIPMENT - BENEFITS	6232.1	3,755.36	
	STAT CARRIER REPAIRS - BENEFITS	6232.2	108.72	
	FIBER OPTIC TRANSPORT - BENEFITS	6232.3	2.24	
	AERIAL CABLE - BENEFITS	6421.0	45.67	
	UNDERGROUND CABLE - BENEFITS	6422.1	1,165.35	
	FIBER UNDERGROUND CAB - BENEFITS	6422.3	5.22	
	BURIED CABLE - BENEFITS	6423.1	7,935.75	
	BURIED CABLE SC - BENEFITS	6423.2	2.42	
	LOCATING FOR OTHERS - BENEFITS	6423.3	1,039.85	
	FIBER BURIED CABLE - BENEFITS	6423.4	273.55	
	CONDUIT SYSTEMS - BENEFITS	6441.0	14.88	
	PROVISIONING EXPENSE - BENEFITS	6512.0	1,468.31	
	NETWORK ADMIN EXPENSE - BENEFITS	6532.1	408.48	
	NETWORK ADMIN EXP. ST - BENEFITS	6532.2	117.82	
	TESTING TOLL - BENEFITS	6533.1	48.93	
	TESTING LOCAL - BENEFITS	6533.2	1,226.89	
	TESTING LOCAL ST CON - BENEFITS	6533.4	49.89	
	PLANT OPER ADMIN - BENEFITS	6534.0	2,561.68	
	ENGINEERING EXP	6535.0	1,262.02	
	CUST BILL & SERVICE - BENEFITS	6623.1	7,738.24	
	COLLECTION SERVICE - BENEFITS	6623.2	3,083.52	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
KNOWN AND MEASURABLE CHANGES ENTRIES
YEAR ENDING DECEMBER 31, 1998

ENTRY #	DESCRIPTION	ACCOUNT CODE		DR.	CR.
	CABS - BENEFITS	6623.5		354.38	
	EXECUTIVE EXPENSE - BENEFITS	6711.0		4,225.94	
	ACCTG & FINANCE - BENEFITS	6721.1		3,637.60	
	REVENUE ACCOUNTING - BENEFITS	6721.2		1,313.33	
	EXTERNAL RELATIONS - BENEFITS	6722.0		151.17	
	HUMAN RESOURCES - BENEFITS	6723.1		1,376.42	
	EMPLOYEE TRAINING - BENEFITS	6723.4		28.17	
	INFORMATION MGMT - BENEFITS	6724.1		4,351.07	
	SOFTWARE MODIF - BENEFITS	6724.2		109.36	
	EXTERNAL INFO MGMT - BENEFITS	6724.3		67.30	
	ACCOUNTS PAYABLE		4010.1		171,711.41
	TO ACCRUE FOR THE WAGES AND BENEFITS INCREASE FOR 1999				
2.)	DEPRECIATION EXPENSE	6561.0		1,802.00	
	ACC/DEP DIGITAL ELECTRONIC		3212.1		1,784.00
	ACC/DEP SUBSCRIBER CARRIER		3232.2		13.00
	ACC/DEP URD FIBER CABLE		3422.3		3.00
	ACC/DEP BUR FIBER CABLE		3423.4		2.00
	TO ACCUMULATE DEPRECIATION EXPENSE ON TPUC AT 12/31/98 THAT WILL BE CLOSED TO TPIS IN 1999				
3.)	DEPRECIATION EXPENSE	6561.0		175,672.00	
	TPUC	2003.0		2,302,947.00	
	ACC/DEP MOTOR VEHICLES		3112.0		10,366.00
	ACC/DEP GARAGE WORK EQUIP		3115.1		2,604.00
	ACC/DEP OTHER WORK EQUIP		3116.0		1,507.00
	ACC/DEP BUILDINGS		3121.0		289.00
	ACC/DEP FURNITURE		3122.0		216.00
	ACC/DEP OFFICE EQUIP		3123.0		1,021.00
	ACC/DEP COMPUTER HARDWARE		3124.0		12,191.00
	ACC/DEP DIGITAL ELECTRONIC		3212.1		106,411.00
	ACC/DEP CIRCUIT EQUIP		3232.1		16,282.00
	ACC/DEP SUBSCRIBER CARRIER		3232.2		-
	ACC/DEP FIBER OPTIC TRANS		3232.3		398.00
	ACC/DEP FIBER IN LOOP ELECTRONICS		3232.4		1,016.00
	ACC/DEP AERIAL CABLE		3421.0		-
	ACC/DEP UNDGRND CABLE		3422.1		-
	ACC/DEP URD FIBER CABLE		3422.3		9,865.00
	ACC/DEP BURIED CABLE		3423.1		-
	ACC/DEP BUR FIBER CABLE		3423.4		13,024.00
	ACC/DEP CONDUIT SYSTEMS		3441.0		682.00
	ACCOUNTS PAYABLE		4010.0		2,302,947.00
	TO SETUP THE 1999 CAPITAL COSTS AS A PAYABLE AT 12/31/98 AND TO ACCUMULATE DEPRECIATION EXPENSE				
4.)	LECA POOLING EXPENSES	6728.3		1,746.00	
	ACCOUNTS PAYABLE		4010.0		1,746.00
	TO SETUP THE LECA ASSESSMENT PAID IN JANUARY 1999 AS A PAYABLE ON 12/31/98				
5.)	COST STUDY EXPENSES	6728.4		30,216.65	
	ACCOUNTS PAYABLE		4010.0		30,216.65
	TO SETUP ADDITIONAL COST STUDY EXPENSES ACCRUED IN 1999 FOR THE 1998 COST STUDY				
6.)	FIBER OPTIC TRANSPORT - LEASE	6232.4		315,072.00	
	ACCOUNTS PAYABLE		4010.0		315,072.00
	TO ACCRUE FOR THE ANNUAL FFRPA LEASE EXPENSE				

TC99-069

Martin & Associates, Inc

Engineering. Consulting. Computer Solutions.

FAX

To: Harlan Best

Company: South Dakota PUC

Date/Time: January 4, 2000

Fax Number: 605-773-3809

Number of Pages Including Cover Page: 2

From: Ann Kuyper

M&A Office Phone: 605-996-9646
M&A Fax: 605-995-2577

Important Notice
This facsimile is intended only for the use of the person to which it is addressed, and may contain information that is privileged and confidential. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination or distribution of this communication is strictly prohibited. If you have received this facsimile in error, please notify us immediately by telephone at 605-996-9646. Thank You.

Comments:

Attached is the information you requested. The depreciation expense decreased by $47,846. However, due to the change in non-regulated removal, the cost study depreciation amount decreased by only $41,766.

If you have not received complete or legible copies, please call 605-996-9646

1515 North Sanborn Blvd • Mitchell, SD 57301-1021 • www.martin-associates.com

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
KNOWN AND MEASURABLE ENTRIES NO. 2 & 3 - ADDITIONAL DEPRECIATION
YEAR ENDING DECEMBER 31, 1998

Additional Depreciation K&M Entry

Asset	Entry No.	Amount	Depr. %	Depreciation
Digital Elec. Switch	KM2	22,297.50	8.00%	1,784.00
Subscriber Carrier	KM2	159.64	8.00%	13.00
Underground Cable Fiber	KM2	73.21	4.00%	3.00
Buried Cable Fiber	KM2	47.48	4.00%	2.00
Total		22,577.83		1,802.00

Additional Depreciation K&M Entry

Asset	Entry No.	Amount	Depr. %	Depreciation
Motor Vehicles	KM3	75,336.00	13.76%	10,366.00
Garage Work Equip.	KM3	20,829.00	12.50%	2,604.00
Other Work Equip.	KM3	15,066.00	10.00%	1,507.00
Buildings	KM3	9,966.00	3.00%	299.00
Furniture	KM3	3,271.00	6.60%	216.00
Office Equip.	KM3	5,800.00	17.60%	1,021.00
Computer Hardware	KM3	60,957.00	20.00%	12,191.00
Digital Elec. Switch	KM3	1,330,139.00	8.00%	106,411.00
Subscriber Carrier	KM3	-	8.00%	-
Circuit Equip.	KM3	162,824.00	10.00%	16,282.00
Circuit Equip. Fiber	KM3	4,978.00	8.00%	398.00
Fiber In The Loop Elec.	KM3	12,699.00	8.00%	1,016.00
Aerial Cable	KM3	-	4.00%	-
Underground Cable	KM3	-	4.00%	-
Underground Cable Fiber	KM3	241,379.00	4.00%	9,655.00
Buried Cable	KM3	-	4.00%	-
Buried Cable Fiber	KM3	325,601.00	4.00%	13,024.00
Conduit Systems	KM3	34,098.00	2.00%	682.00
Total		2,302,947.00		175,672.00

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS REVENUE REQUIREMENT FOR BROOKINGS MUNICIPAL TELEPHONE COMPANY	))))	ORDER APPROVING REVENUE REQUIREMENT TC99-069

On June 28, 1999, Brookings Municipal Telephone Company (Brookings) filed for approval by the Public Utilities Commission (Commission) its 1998 Intrastate Switched Access Cost Study. On January 4, 2000, Brookings filed its revised cost study.

On July 1, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of July 16, 1999, to interested individuals and entities. On July 13, 1999, the Commission voted to assess a filing fee as requested by the Executive Director up to the statutory limit of $100,000. Staff filed a memorandum on October 12, 1999, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its December 28, 1999, meeting. The matter was deferred so that the company could respond to questions raised by the Commission. The company subsequently amended its revenue requirement consistent with the Commission's concerns. The Commission again considered this matter at its January 6, 2000, 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 Brookings' filing, the Commission found that the revenue requirement, as amended, and minutes of use were fair and reasonable and should be approved. As the Commission's final decision in this matter, it is therefore

ORDERED that Brookings' revenue requirement, as amended, and minutes of use are hereby approved and shall be incorporated in the Local Exchange Carriers Association's determination of switched access rates. (See TC99-067.)

Dated at Pierre, South Dakota, this 14th day of January, 2000.

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: Delaine Kolbo

Date: 1/14/00

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg

JAMES A. BURG, Chairman

Pam Nelson

PAM NELSON, Commissioner

Laska Schoenfelder

LASKA SCHOENFELDER, Commissioner