

TC02-076

KC/H#

TC02-076

DOCKET NO. _____

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
6/26 02	Filed and Docketed;
6/27 02	Shelly Filing;
7/9 02	S&S Communications Petition to Intervene;
8/7 02	Order Granting Petition to Intervene; Order Assessing Filing Fee;
8/26 02	Notice of Appearance and Request for Service;
9/6 02	S&S Request for Access to Confidential Information;
11/26 02	Revised Cost Study;
7/11 03	Motion to Dismiss and Motion for Extension of Time to Respond to ^{Second Discovery Request;}
7/24 03	Intervenor's Brief in Response to Motion to Dismiss and Motion for ^{Extension of Time;}
8/8 03	Notice of Intent to Plead Motions for Summary Judgment; ^{Order Extending Time for Response;} Order for Notice of Hearing;
8/14 03	Affidavit of Leo S. Sumpton;
8/18 03	Response of Companies Named in Above Dockets to Affidavit of Leo S. Sumpton;
9/2 03	Revised Cost Study;
9/9 03	Final Decision and Order Granting Motion to Dismiss on Summary ^{Notice of Entry;} Disposition;
10/28 03	Order Approving Revenue Requirement;
10/28 03	Docket Closed

June 24, 2002

Ms. Debra Elofson
 Executive Director
 Public Utilities Commission
 State of South Dakota
 500 East Capitol
 Pierre, SD 57501

RECEIVED

JUN 26 2002

**SOUTH DAKOTA PUBLIC
 UTILITIES COMMISSION**

Ref: SD 5418 – 1.7
 2001 Separations Study Access Filing

Dear Ms. Elofson:

On behalf of City of Brookings Municipal Telephone Department, enclosed is their Intrastate Switched 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
3. One (1) original and four (4) copies of the Cost Study Certification Form

In addition, three (3) copies of the following supporting data to the cost study have been included and are to be treated as proprietary information:

1. Preliminary Audit Report as of December 31, 2001 and December 31, 2002 (A final version of the Audit Report will be provided when it becomes available.)
2. Summary Trial Balance (December 31, 2001 Book Balances including Audit Entries)
3. Trial Balance Worksheet for the year ending December 31, 2001
4. Reclassification Journal Entries
5. Known and Measurable Change Journal Entries and Detail
6. Non-Regulated Removal Worksheet
7. Non-Operating Worksheet
8. Direct Assignment Worksheet
9. Account Code 6540, Access Expense Analysis
10. Account Code 6560, Depreciation Expense Analysis
11. Account Code 6610, Marketing Expense Analysis
12. Account Code 6621, Call Completion Service Expense Analysis
13. Account Code 6622, Number Services Expense Analysis
14. Account Code 6623, Customer Services Expense Analysis with Separations Backup
15. Account Code 6710, Executive and Planning Expense Analysis
16. Account Code 6720, General and Administrative Expense Analysis

17. Land and Building Investments Summary
18. Central Office Equipment Summary
19. Outside Plant Summary
20. Interexchange Circuit and Circuit Mile Summary
21. Loop Study Summary
22. Outside Plant Map
23. Annual Traffic Worksheets
24. Access Minutes of Use Summary

The enclosed Intrastate Access Separations Study revenue requirement has been forwarded to the Local Exchange Carrier Association (LECA). The LECA Access Tariff, with which City of Brookings Municipal Telephone Department concurs, 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 Group, Inc.



Don Lee

ALK/bkk

Attachments: Access Study (5)
Program Disk (1)
Cost Study Certification Form (5)
Access Study Supporting Data (3)

cc: Craig Osvog, Executive Vice President/General Manager

I am Don Lee. I hereby certify that I have overall responsibility for the preparation of all data in the attached 2001 Intrastate Switched Access filing for

City of Brookings

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: 6-24-02

Certifying Signature: Don Lee

Name: Don Lee

Title: Director of Settlements

CITY OF BROOKINGS 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	\$3,560,087	J13	\$1,906,945	\$911,016	\$0	\$724,099	\$0	\$18,027	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	\$356,009		\$190,695	\$91,102	\$0	\$72,410	\$0	\$1,803	O.K.
19 Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20									
21 Net Return on Rate Base	\$356,009		\$190,695	\$91,102	\$0	\$72,410	\$0	\$1,803	O.K.
22 Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23 Expenses and Other Taxes	1,460,911	J33-35, 40	404,289	568,631	60,299	362,256	61,392	4,045	O.K.
24									
25 Total IntraLATA Rev. Req.	\$1,816,920		\$594,983	\$659,733	\$60,299	\$434,666	\$61,392	\$5,848	O.K.
26									
27									
28									
INTERLATA:									
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.	\$1,816,920		\$594,983	\$659,733	\$60,299	\$434,666	\$61,392	\$5,848	
ACCESS ELEMENT MINUTES OF USE									
			25,707,773	25,707,773		25,707,773			
ACCESS RATE PER MINUTE									
	\$0.065715		\$0.023144	\$0.025663		\$0.016908			

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 ***** Revenue Requirement Summary					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	\$14,750,474	C68	\$11,190,386	\$0	\$3,542,511	\$0	\$17,576	\$3,560,087	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	\$1,475,047		\$1,119,039	\$0	\$354,251	\$0	\$1,758	\$356,009	O.K.
22										
23	AFUDC	0	H43	0	0	0	0	0	0	O.K.
24	ITC Amortization	0	H36	0	0	0	0	0	0	O.K.
25	Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.
26										
27	Net Return	\$1,475,047		\$1,119,039	\$0	\$354,251	\$0	\$1,758	\$356,009	O.K.
28										
29	Contributions	0	H52	0	0	0	0	0	0	O.K.
30	Interest Expense	269,965	H44	204,794	0	64,851	0	321	65,171	O.K.
31	Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.
34	Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.
35										
36	After Tax Income	\$1,205,082		\$914,245	\$0	\$289,400	\$0	\$1,437	\$290,837	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.
40	Operating Expenses and Taxes	6,130,095	I196	4,669,738	0	1,456,778	0	3,579	1,460,357	O.K.
41	Uncollectibles	24,448	V249	23,894	0	554	0	0	554	O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43										
44	Net Revenue	\$7,629,590		\$5,812,670	\$0	\$1,811,583	\$0	\$5,337	\$1,816,920	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	\$7,629,590		\$5,812,670	\$0	\$1,811,583	\$0	\$5,337	\$1,816,920	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
				(E)	(F)	(G)	(H)			
13	Land and Support Investment	\$3,152,515	D33	\$2,360,213	\$0	\$789,460	\$0	\$2,843	\$792,302	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	9,521,825	D68	6,857,076	0	2,664,749	0	0	2,664,749	O.K.
17	COE Transmission Equipment	5,634,015	D85	4,438,615	0	1,188,372	0	7,028	1,195,400	O.K.
18										
19	Total COE	\$15,155,840		\$11,295,691	\$0	\$3,853,121	\$0	\$7,028	\$3,860,149	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	9,143,953	D137	6,896,983	0	2,232,087	0	14,883	2,246,970	O.K.
22										
23	Total COE, IOT, C&WF	\$24,299,793		\$18,192,674	\$0	\$6,085,208	\$0	\$21,911	\$6,107,119	O.K.
24										
25	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26										
27	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28										
29	Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$27,452,308		\$20,552,886	\$0	\$6,874,667	\$0	\$24,754	\$6,899,422	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	2,302,782	D218-219	1,724,038	0	576,668	0	2,076	578,744	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$2,302,782		\$1,724,038	\$0	\$576,668	\$0	\$2,076	\$578,744	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$29,755,090		\$22,276,924	\$0	\$7,451,335	\$0	\$26,831	\$7,478,166	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56	Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.
57	Accumulated Depr./Amort	(15,547,318)	E34	(11,499,006)	0	(4,038,359)	0	(9,953)	(4,048,312)	O.K.
58	Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	O.K.
59	Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.
60										
61	TOTAL NET PLANT	\$14,207,772		\$10,777,918	\$0	\$3,412,976	\$0	\$16,878	\$3,429,854	O.K.
62										
63	Materials and Supplies	362,884	H31	273,711	0	88,582	0	591	89,173	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	179,818	Formula	138,757	0	40,953	0	108	41,061	O.K.
66	Equal Access Investment	0	--	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	\$14,750,474		\$11,190,386	\$0	\$3,542,511	\$0	\$17,576	\$3,560,087	O.K.
69										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

		Intrastate								
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land, Allocable	\$0	H33	\$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	3,152,515	H33	2,360,213	0	789,460	0	2,843	792,302	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	\$3,152,515		\$2,360,213	\$0	\$789,460	\$0	\$2,843	\$792,302	O.K.
32										
33	Tot. Land and Support Assets	\$3,152,515		\$2,360,213	\$0	\$789,460	\$0	\$2,843	\$792,302	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	V36	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	V38	0	0	0	0	0	0	O.K.
48										
49	Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$9,521,825	G15	\$6,857,076	\$0	\$2,664,749	\$0	\$0	\$2,664,749	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$9,521,825		\$6,857,076	\$0	\$2,664,749	\$0	\$0	\$2,664,749	O.K.
67										
68	Total COE Sw. CAT 2&3	\$9,521,825		\$6,857,076	\$0	\$2,664,749	\$0	\$0	\$2,664,749	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$677,584	123	\$677,584	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	2,267,109	G13	1,700,332	0	566,777	0	0	566,777	O.K.
76	CAT 4.13 PL, WATS, Local	122,569	F18	118,381	0	0	0	4,188	4,188	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	1,157,540	G18	734,429	0	423,111	0	0	423,111	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	54,044	V48	51,204	0	0	0	2,840	2,840	O.K.
81	CAT 4.3 H/R Message	1,355,169	G29	1,156,686	0	198,483	0	0	198,483	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	\$5,634,015		\$4,438,615	\$0	\$1,188,372	\$0	\$7,028	\$1,195,400	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	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	433,863	F31	\$419,039	\$0	\$0	\$0	\$14,824	\$14,824	O.K.
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	8,024,986	G13	6,018,739	0	2,006,246	0	0	2,006,246	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	\$8,458,849		\$6,437,778	\$0	\$2,006,246	\$0	\$14,824	\$2,021,071	O.K.
119									
120 CAT 2 C&WF	\$35,969	G28	\$35,969	\$0	\$0	\$0	\$0	\$0	O.K.
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.
122									
123 Total CAT 2 C&WF	\$35,969		\$35,969	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	598,664	G17	379,837	0	218,827	0	0	\$218,827	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	2,590	V79	2,531	0	0	0	59	59	O.K.
128									
129 Total CAT 3 C&WF	\$601,254		\$382,368	\$0	\$218,827	\$0	\$59	\$218,886	O.K.
130									
131 CAT 4 Message	\$47,881	G29	\$40,868	\$0	\$7,013	\$0	\$0	\$7,013	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	\$47,881		\$40,868	\$0	\$7,013	\$0	\$0	\$7,013	O.K.
136									
137 TOTAL C&WF	\$9,143,953		\$6,896,983	\$0	\$2,232,087	\$0	\$14,883	\$2,246,970	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.

	(A) ***** FCC PART 36 ***** Plant Investment Detail	(B) TOTAL COMPANY	(C) Source/ Allocator	(D) Interstate and Other	Message Telephone Service			Private Line			TOTAL INTRASTATE (I)
					Intrastate			Intrastate			
					(E) InterLATA	(F) IntraLATA	(G) InterLATA	(H) IntraLATA	(I) InterLATA	(J) IntraLATA	
160	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
161	COE Tandem Switch	0	H17	0	0	0	0	0	0	0	O.K.
162	COE Local Switch	0	H18	0	0	0	0	0	0	0	O.K.
163	COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
164	COE Direct	0	V89	0	0	0	0	0	0	0	O.K.
165	COE Direct	0		0	0	0	0	0	0	0	O.K.
166	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167	COE Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168	IOT Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
169	C&WF Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
171											
172											
173											
174											
175											
176	LEASEHOLD IMPROVEMENTS:										
177	Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
178	COE Switching	0	H18	0	0	0	0	0	0	0	O.K.
179	COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
180	COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
181	IOT	0	V96	0	0	0	0	0	0	0	O.K.
182	C&WF	0	V97	0	0	0	0	0	0	0	O.K.
183	Other	0	V98	0	0	0	0	0	0	0	O.K.
184											
185	TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
186											
187											
188											
189	TPIS, EXCL. ACCT. No. 2690	\$27,452,308		\$20,552,886	\$0	\$6,874,667	\$0	\$24,754	\$6,899,422		O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

	Intrastate										TOTAL INTRASTATE
	Message Telephone Service			Private Line			TOTAL				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(I)	
***** FCC PART 36 *****											
Plant Investment Detail											
204											
205	INTANGIBLE ASSETS:										
206	Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207	Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	0	O.K.
208	Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
209											
210											
211											
212	OTHER TELEPHONE PLANT:										
213	Held for Fut. Use - Alloc.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
214	Held for Fut. Use - Direct	0		0	0	0	0	0	0	0	O.K.
215	TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
216	TPUC, Short-term - Alloc.	0	V124	0	0	0	0	0	0	0	O.K.
217	TPUC, Short-term - Direct	0		0	0	0	0	0	0	0	O.K.
218	TPUC, Long-term - Alloc.	2,302,782	H35	1,724,038	0	576,668	0	2,076	0	578,744	O.K.
219	TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	O.K.
220	Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
221	Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	0	O.K.
222											
223	Total Other Telephone Plant	\$2,302,782		\$1,724,038	\$0	\$576,668	\$0	\$2,076	\$0	\$578,744	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$1,930,791	H13	\$1,445,537	\$0	\$483,513	\$0	\$1,741	\$485,254	O.K.	
16 COE Switching	8,146,965	H19	5,866,980	0	2,279,985	0	0	2,279,985	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	1,817,143	H20	1,431,590	0	383,286	0	2,267	385,553	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	3,652,419	H31	2,754,900	0	891,575	0	5,945	897,519	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$15,547,318		\$11,499,006	\$0	\$4,038,359	\$0	\$9,953	\$4,048,312	O.K.	
24										
25 ACCUM. AMORTIZATION:										
26										
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.	
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.	
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.	
31										
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
33										
34 Total Accum. Depr./Amort.	\$15,547,318		\$11,499,006	\$0	\$4,038,359	\$0	\$9,953	\$4,048,312	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.	
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.	
45 Unclassified	0	V145	0	0	0	0	0	0	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Private Line

***** FCC PART 36 *****
Functional Distribution
of Selected Investments

	(A)	TOTAL COMPANY (B)	Joint Use Message (C)	Interstate			Intrastate			Extended Area Service (H)	Other (I)	
				InterLATA (D)	IntraLATA (E)	InterLATA (F)	IntraLATA (G)	IntraLATA (G)				
13	TRANS. CCT EQUIPMENT:											
14	Working Loops	17,118	16,240	0	0	0	0	30	0	848	O.K.	
15	Avg. Cost per Loop	139.60	139.60	139.60	139.60	139.60	139.60	139.60	139.60	139.60		
16	CAT 4.13 Exch Ln. Invest.	\$2,369,678	\$2,267,109	\$0	\$0	\$0	\$4,188	\$0	\$0	\$118,381		
17												
18	Circuit Terminations	574	574	0	0	0	0	0	0	0	O.K.	
19	Avg. Cost per Termination	2,016.62	2,016.62	2,016.62	2,016.62	2,016.62	2,016.62	2,016.62	2,016.62	2,016.62		
20	CAT 4.23 Other IX	\$1,157,540	\$1,157,540	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
21												
22	C&WF INVESTMENT:											
23	Working Loops	17,118	16,240	0	0	0	0	30	0	848		
24	Loops Factor	1,000,000	0,948,709	0.000000	0.000000	0.000000	0.001753	0.000000	0.000000	0.049538		
25	CAT 1 Exchange C&WF	\$8,458,849	\$8,024,986	\$0	\$0	\$0	\$14,824	\$0	\$0	\$419,039	O.K.	
26												
27	Equivalent IX Circuit Miles	18,395	18,395	0	0	0	0	0	0	0	O.K.	
28	IX Cct. Miles Factor	1,000,000	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
29	CAT 3 Interexch. C&WF	\$598,664	\$598,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
30												
31												
32												
33												
34												
35												
36												

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

		Intrastate								
***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)				(C)	(D)	InterLATA	IntraLATA		InterLATA
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	0.720143	0.000000	0.279857	0.000000	0.000000	0.279857	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.634474	0.000000	0.365526	0.000000	0.000000	0.365526	O.K.
18	Conversation Minutes	1.000000	CM	0.634474	0.000000	0.365526	0.000000	0.000000	0.365526	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.853536	0.000000	0.146464	0.000000	0.000000	0.146464	O.K.
20										
21	TSPS Processor Time	1.000000	TSP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	1.000000	WST	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	1.000000	WSA	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	1.000000	CT2	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	1.000000	HRM	0.853536	0.000000	0.146464	0.000000	0.000000	0.146464	O.K.
30										
31	C&WF CAT 4, WATS	1.000000	CT4	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
32										
33	Equal Access MOU	1.000000	EAM	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
34										
35	Current Billings	1.000000	CB	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	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	0.237909	0.000000	0.762091	0.000000	0.000000	0.762091	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPL0	0.999888	0.000000	0.000000	0.000000	0.000112	0.000112	O.K.
39	IX Special Access Factor	1.000000	ISPA	0.962453	0.000000	0.000000	0.000000	0.037547	0.037547	O.K.
40	IX Switched Access Factor	1.000000	ISWA	0.408444	0.000000	0.591556	0.000000	0.000000	0.591556	O.K.
41	IX Billing & Collection Services Factor	1.000000	IBC	0.476923	0.000000	0.523077	0.000000	0.000000	0.523077	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	0.556071	0.000000	0.443929	0.000000	0.000000	0.443929	O.K.
44	Relative Users Percent	1.000000	RUP	0.922017	0.000000	0.077983	0.000000	0.000875	0.077983	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

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$20,034	H14	\$14,999	\$0	\$5,017	\$0	\$18	\$5,035	O.K.	
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.	
17										
18 Total Network Support Exp.	\$20,034		\$14,999	\$0	\$5,017	\$0	\$18	\$5,035	O.K.	
19										
20 General Support, Alloc.	\$159,943	H14	\$119,745	\$0	\$40,053	\$0	\$144	\$40,198	O.K.	
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.	
22										
23 Total General Support Exp.	\$159,943		\$119,745	\$0	\$40,053	\$0	\$144	\$40,198	O.K.	
24										
25 Central Office Eq., Alloc.	\$404,389	H21	\$301,392	\$0	\$102,809	\$0	\$188	\$102,997	O.K.	
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.	
27										
28 Total COE Exp.	\$404,389		\$301,392	\$0	\$102,809	\$0	\$188	\$102,997	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.	\$637,519	H31	\$480,860	\$0	\$155,622	\$0	\$1,038	\$156,659	O.K.	
38 Cable & Wire, Direct	405,744	V159	252,944	0	152,800	0	0	152,800	O.K.	
39										
40 Total C&WF Exp.	\$1,043,263		\$733,804	\$0	\$308,422	\$0	\$1,038	\$309,459	O.K.	
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$1,627,629		\$1,169,940	\$0	\$456,301	\$0	\$1,387	\$457,689	O.K.	
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$1,447,652		\$1,035,196	\$0	\$411,231	\$0	\$1,225	\$412,456	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$56,348	H36	\$42,186	\$0	\$14,111	\$0	\$51	\$14,162	O.K.	
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.	
62										
63 Total Oth. Plt. & Equip.	\$56,348		\$42,186	\$0	\$14,111	\$0	\$51	\$14,162	O.K.	
64										
65 Network Operations, Alloc.	\$252,796	H33	\$189,262	\$0	\$63,306	\$0	\$228	\$63,534	O.K.	
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.	
67										
68 Total Network Oper. Exp.	\$252,796		\$189,262	\$0	\$63,306	\$0	\$228	\$63,534	O.K.	
69										
70 Total Access Expenses	\$259,705	V180	\$259,705	\$0	\$0	\$0	\$0	\$0	O.K.	
71										
72 Depr., Support Assets	\$227,943	H13	\$170,655	\$0	\$57,082	\$0	\$206	\$57,288	O.K.	
73 Depr., COE Switching	1,032,901	H19	743,836	0	289,065	0	0	289,065	O.K.	
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.	
75 Depr., COE Transmission	401,185	H20	316,063	0	84,621	0	500	85,122	O.K.	
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
77 Depr., C&W Facilities	354,724	H31	267,557	0	86,590	0	577	87,167	O.K.	
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.	
79										
80 Total Depreciation Expense	\$2,016,753		\$1,498,112	\$0	\$517,358	\$0	\$1,283	\$518,641	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.	\$2,016,753		\$1,498,112	\$0	\$517,358	\$0	\$1,283	\$518,641	O.K.	
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$2,585,602		\$1,989,266	\$0	\$594,774	\$0	\$1,562	\$596,336	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$0	G35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	0	O.K.
109										
110 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
111										
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	0	O.K.
114										
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117 Classified Directory	\$109,225	V195	\$109,225	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	256,934	G19	219,302	0	37,632	0	0	37,632	37,632	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	0	O.K.
120										
121 Total Directory	\$366,159		\$328,527	\$0	\$37,632	\$0	\$0	\$37,632	\$37,632	O.K.
122										
123 Bus. Ofc., EU Presubscription	\$30,828	G36	\$15,202	\$0	\$15,626	\$0	\$0	\$15,626	\$15,626	O.K.
124 Bus. Ofc., EU MTS & WATS	45,552	G37	10,837	0	34,715	0	0	34,715	34,715	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	277,460	G38	277,429	0	0	0	31	31	31	O.K.
126 Bus. Ofc., IXC Special Access	169	G39	163	0	0	0	6	6	6	O.K.
127 Bus. Ofc., IXC Switched Access	1,924	G40	786	0	1,138	0	0	1,138	1,138	O.K.
128 Bus. Ofc., IXC B & C Services	28	G41	13	0	15	0	0	15	15	O.K.
129 Coin Collect & Admin.	1,626	G42	1,626	0	0	0	0	0	0	O.K.
130										
131 Total Business Office	\$357,587		\$306,056	\$0	\$51,494	\$0	\$37	\$51,531	\$51,531	O.K.
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	0	G43	0	0	0	0	0	0	0	O.K.
135 Cust. Serv., Other B&C	69,051	G44	63,666	0	5,324	0	60	5,385	5,385	O.K.
136 Cust. Serv., CABS	75,255	G45	37,628	0	37,628	0	0	37,628	37,628	O.K.
137 Cust. Serv., EU Common Line	3,634	V209	3,634	0	0	0	0	0	0	O.K.
138										
139 Total Customer Service	\$147,940		\$104,928	\$0	\$42,952	\$0	\$60	\$43,012	\$43,012	O.K.
140										
141 Total Bus. Ofc., Cust. Serv.	\$505,527		\$410,984	\$0	\$94,446	\$0	\$98	\$94,543	\$94,543	O.K.
142										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

		Intrastate								
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
156	Other Cust. Serv., Alloc.	\$129,293	H48	\$105,113	\$0	\$24,155	\$0	\$25	\$24,180	O.K.
157	Other Cust. Serv., Direct	791	V211	791	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$130,084		\$105,904	\$0	\$24,155	\$0	\$25	\$24,180	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$1,001,770		\$845,415	\$0	\$156,232	\$0	\$123	\$156,355	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$1,447,652	44	\$1,035,196	\$0	\$411,231	\$0	\$1,225	\$412,456	O.K.
167	Total Network Oper. Exp.	252,796	68	189,262	0	63,306	0	228	63,534	O.K.
168	Total Customer Operations	1,001,770	161	845,415	0	156,232	0	123	156,355	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$2,702,218		\$2,069,873	\$0	\$630,769	\$0	\$1,576	\$632,345	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$205,690	H50	\$157,557	\$0	\$48,013	\$0	\$120	\$48,133	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$205,690		\$157,557	\$0	\$48,013	\$0	\$120	\$48,133	O.K.
179										
180	Admin. & General, Allocable	\$662,620	H50	\$507,561	\$0	\$154,673	\$0	\$386	\$155,059	O.K.
181	Admin. & General, Direct	39,047	V231	0	0	39,047	0	0	39,047	O.K.
182										
183	Total Admin. and Gen.	\$701,667		\$507,561	\$0	\$193,720	\$0	\$386	\$194,106	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$907,357		\$665,117	\$0	\$241,734	\$0	\$506	\$242,240	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	7,737	V233	0	0	7,737	0	0	7,737	O.K.
192										
193	Total Non-income Taxes	\$7,737		\$0	\$0	\$7,737	\$0	\$0	\$7,737	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$6,130,095		\$4,669,738	\$0	\$1,456,778	\$0	\$3,579	\$1,460,357	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	\$3,560,087	K52	\$1,906,945	\$911,016	\$0	\$724,099	\$0	\$18,027	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	\$356,009		\$190,695	\$91,102	\$0	\$72,410	\$0	\$1,803	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	\$356,009		\$190,695	\$91,102	\$0	\$72,410	\$0	\$1,803	O.K.
23										
24	Interest Expense	65,171	N67	34,909	16,677	0	13,255	0	330	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	\$290,837		\$155,786	\$74,424	\$0	\$59,154	\$0	\$1,473	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	1,460,357	O195	404,079	568,511	60,299	362,032	61,392	4,045	O.K.
34	Uncollectibles	554	Direct	210	120	0	224	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	1,816,366	16+31+32+33	594,773	659,613	60,299	434,442	61,392	5,848	O.K.
38										
39										
40	Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$1,816,920		\$594,983	\$659,733	\$60,299	\$434,666	\$61,392	\$5,848	O.K.
44										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$792,302	L25	\$109,503	\$514,839	\$0	\$163,727	\$0	\$4,233	O.K.	
14										
15 Central Office Equipment	\$3,860,149	L70	\$566,777	\$2,664,749	\$0	\$621,594	\$0	\$7,028	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	2,246,970	L117	2,006,246	0	0	225,840	0	14,883	O.K.	
18										
19 Total COE, IOT, C&WF	\$6,107,119		\$2,573,024	\$2,664,749	\$0	\$847,435	\$0	\$21,911	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$6,899,422		\$2,682,527	\$3,179,588	\$0	\$1,011,162	\$0	\$26,145	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$6,899,422		\$2,682,527	\$3,179,588	\$0	\$1,011,162	\$0	\$26,145	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	578,744	L164	225,018	266,713	0	84,819	0	2,193	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$7,478,166		\$2,907,545	\$3,446,301	\$0	\$1,095,981	\$0	\$28,338	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	4,048,312	M23	1,051,235	2,595,303	0	390,968	0	10,805	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	\$3,429,854		\$1,856,310	\$850,998	\$0	\$705,013	\$0	\$17,533	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	89,173	L173	34,671	41,095	0	13,069	0	338	O.K.	
49 Cash Working Capital	41,061	L175	15,965	18,923	0	6,018	0	156	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$3,560,087		\$1,906,945	\$911,016	\$0	\$724,099	\$0	\$18,027	O.K.	
53										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
IntraLATA Investment Detail		IntraLATA Total	Apportion	Line	Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
16	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	Support Assets, Message	\$789,460	N28	\$109,110	\$512,991	\$0	\$163,140	\$0	\$4,218	O.K.
21	Support Assets, Private Line	2,843	N28	393	1,847	0	587	0	15	O.K.
22										
23	Total Support Assets	\$792,302		\$109,503	\$514,839	\$0	\$163,727	\$0	\$4,233	O.K.
24										
25	Total Land and Supp. Assets	\$792,302		\$109,503	\$514,839	\$0	\$163,727	\$0	\$4,233	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	\$2,664,749	(E)	\$0	\$2,664,749	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$2,664,749		\$0	\$2,664,749	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$2,664,749		\$0	\$2,664,749	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	566,777	(D)	566,777	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	4,188	(I)	0	0	0	0	0	4,188	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	423,111	(G)	0	0	0	423,111	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	2,840	(G)	0	0	0	0	0	2,840	O.K.
65	COE H/R Message	198,483	(G)	0	0	0	198,483	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$1,195,400		\$566,777	\$0	\$0	\$621,594	\$0	\$7,028	O.K.
69										
70	Total Central Office Equip.	\$3,860,149		\$566,777	\$2,664,749	\$0	\$621,594	\$0	\$7,028	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	\$14,824	(I)	\$0	\$0	\$0	\$0	\$0	\$14,824	O.K.
83	Exchange Message	2,006,246	(D)	2,006,246	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$2,021,071		\$2,006,246	\$0	\$0	\$0	\$0	\$14,824	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	\$218,827	(G)	\$0	\$0	\$0	\$218,827	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	59	(G)	0	0	0	0	0	59	O.K.
96										
97	Total Interexchange C&WF	\$218,886		\$0	\$0	\$0	\$218,827	\$0	\$59	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****									
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111 H/R C&WF, Message	\$7,013	(G)	\$0	\$0	\$0	\$7,013	\$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	\$7,013		\$0	\$0	\$0	\$7,013	\$0	\$0	O.K.
116									
117 Total Cable and Wire Facil.	\$2,246,970		\$2,006,246	\$0	\$0	\$225,840	\$0	\$14,883	O.K.
118									
119 TANGIBLE ASSETS:									
120									
121 Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122									
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126 COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127									
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129									
130 IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131									
132 C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133									
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135									
136 Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138									
139 Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140									
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142									
143									
144 TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145									
146									
147 PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****
 IntraLATA Investment
 Detail

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
161	PLANT UNDER CONSTRUCTION:								
162	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	O.K.
163	Long-term	578,744	N46	225,018	266,713	0	84,819	0	2,193
164									
165	Total Pll. Under Const.	\$578,744		\$225,018	\$266,713	\$0	\$84,819	\$0	\$2,193
166									O.K.
167									
168	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	O.K.
169									
170	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	O.K.
171									
172	MATERIALS AND SUPPLIES	\$89,173	N37	\$34,671	\$41,095	\$0	\$13,069	\$0	\$338
173									O.K.
174	CASH WORKING CAPITAL	\$41,061	N37	\$15,965	\$18,923	\$0	\$6,018	\$0	\$156
175									O.K.
176	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
177									O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****		Part 36						
IntraLATA Reserves and Deferrals		IntraLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13	ACCUM. DEPRECIATION, TPIS:							
14	Support Assets	N28	\$67,066	\$315,318	\$0	\$100,276	\$0	\$2,593
15	COE Switching	L44	0	2,279,985	0	0	0	0
16	COE Operator	L32	0	0	0	0	0	0
17	COE Transmission	L68	182,803	0	0	200,483	0	2,267
18	COE Equipment	L78	0	0	0	0	0	0
19	IOT Equipment	L117	801,366	0	0	90,209	0	5,945
20	Cable and Wire Facilities	L117	0	0	0	0	0	0
21	Other Plant	N37	0	0	0	0	0	0
22								
23	Total Accum. Depr., TPIS		\$1,051,235	\$2,595,303	\$0	\$390,968	\$0	\$10,805
24								
25	ACCUM. AMORTIZATION:							
26	Accum. Depreciation, PHFU	N37	\$0	\$0	\$0	\$0	\$0	\$0
27	Accum. Amort., Tangible Inv.	N37	\$0	\$0	\$0	\$0	\$0	\$0
28	Accum. Amort., Intang. Inv.	N37	\$0	\$0	\$0	\$0	\$0	\$0
29	Accum. Amort., Other	N37	\$0	\$0	\$0	\$0	\$0	\$0
30								
31	Tot. Accum. Amortization		\$0	\$0	\$0	\$0	\$0	\$0
32								
33	Total Accum. Depr./Amort.		\$1,051,235	\$2,595,303	\$0	\$390,968	\$0	\$10,805
34								
35								
36								
37	ACCUM. DEF. INC. TAXES, NET:							
38	Support Assets	N28	\$0	\$0	\$0	\$0	\$0	\$0
39	COE Switching	L44	0	0	0	0	0	0
40	COE Operator	L32	0	0	0	0	0	0
41	COE Transmission	L68	0	0	0	0	0	0
42	COE Equipment	L78	0	0	0	0	0	0
43	IOT Equipment	L117	0	0	0	0	0	0
44	Cable and Wire Fac.	L117	0	0	0	0	0	0
45	Unclassified	N37	0	0	0	0	0	0
46								
47	Total Accum. Def. Inc. Taxes		\$0	\$0	\$0	\$0	\$0	\$0

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$3,860,149	L70	\$566,777	\$2,664,749	\$0	\$621,594	\$0	\$7,028	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	2,246,970	L117	2,006,246	0	0	225,840	0	14,883	O.K.
16										
17	Total	\$6,107,119		\$2,573,024	\$2,664,749	\$0	\$847,435	\$0	\$21,911	O.K.
18	Factor	1.000000		0.421315	0.436335	0.000000	0.138762	0.000000	0.003588	O.K.
19										
20	Sum: Sw., Trans., Other	\$3,534,095	17	\$0	\$2,664,749	\$0	\$847,435	\$0	\$21,911	O.K.
21	Factor	1.000000		0.000000	0.754012	0.000000	0.239788	0.000000	0.006200	O.K.
22										
23	Central Office Equipment	\$3,860,149	L70	\$566,777	\$2,664,749	\$0	\$621,594	\$0	\$7,028	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	240,724	L117-83	0	0	0	225,840	0	14,883	O.K.
26										
27	Total	\$4,100,873		\$566,777	\$2,664,749	\$0	\$847,435	\$0	\$21,911	O.K.
28	Factor	1.000000		0.138209	0.649801	0.000000	0.206647	0.000000	0.005343	O.K.
29										
30	General Support Facilities	\$792,302	L25	\$109,503	\$514,839	\$0	\$163,727	\$0	\$4,233	O.K.
31	Central Office Equipment	3,860,149	13	566,777	2,664,749	0	621,594	0	7,028	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	2,246,970	15	2,006,246	0	0	225,840	0	14,883	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$6,899,422		\$2,682,527	\$3,179,588	\$0	\$1,011,162	\$0	\$26,145	O.K.
37	Factor	1.000000		0.388805	0.460848	0.000000	0.146557	0.000000	0.003789	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$6,873,277	36	\$2,682,527	\$3,179,588	\$0	\$1,011,162	\$0	\$0	O.K.
40	Factor	1.000000		0.390284	0.462601	0.000000	0.147115	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$6,899,422	K26	\$2,682,527	\$3,179,588	\$0	\$1,011,162	\$0	\$26,145	O.K.
46	Factor	1.000000		0.388805	0.460848	0.000000	0.146557	0.000000	0.003789	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$691,739	O171	\$202,986	\$176,179	\$44,516	\$218,548	\$47,453	\$2,058		O.K.
64 Factor	1.000000		0.293443	0.254690	0.064354	0.315939	0.068599	0.002975		(0)
65										
66 Net Investment	\$3,560,087	J13	\$1,906,945	\$911,016	\$0	\$724,099	\$0	\$18,027		O.K.
67 Factor	1.000000		0.535646	0.255897	0.000000	0.203394	0.000000	0.005064		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)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$5,035	N37	\$1,958	\$2,320	\$0	\$738	\$0	\$19	O.K.	
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.	
17										
18 Total Network Support Exp.	\$5,035		\$1,958	\$2,320	\$0	\$738	\$0	\$19	O.K.	
19										
20 General Support, Alloc.	\$40,198	N30	\$5,556	\$26,120	\$0	\$8,307	\$0	\$215	O.K.	
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.	
22										
23 Total General Support Exp.	\$40,198		\$5,556	\$26,120	\$0	\$8,307	\$0	\$215	O.K.	
24										
25 Central Office Eq., Alloc.	\$102,997	N31	\$15,123	\$71,101	\$0	\$16,585	\$0	\$188	O.K.	
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.	
27										
28 Total COE Exp.	\$102,997		\$15,123	\$71,101	\$0	\$16,585	\$0	\$188	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.	\$156,659	N33	\$139,876	\$0	\$0	\$15,746	\$0	\$1,038	O.K.	
37 Cable & Wire, Direct	152,800	Direct	0	0	0	152,800	0	0	O.K.	
38										
39 Total C&WF Exp.	\$309,459		\$139,876	\$0	\$0	\$168,546	\$0	\$1,038	O.K.	
40										
41 TOTAL PLT. SPEC. OPER. EXP.	\$457,689		\$162,512	\$99,542	\$0	\$194,176	\$0	\$1,459	O.K.	
42										
43 TOTAL PLT. SPEC., ex SUPPORT	\$412,456		\$154,999	\$71,101	\$0	\$185,131	\$0	\$1,225	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****		Part 36							
Operating Expenses and Taxes		IntraLATA	Apportion	Common	Local	Information	Common	Billing and	Other
(A)	(B)	Total	(C)	Line	Switching	(F)	Transport	Collection	(I)
57	NON-SPECIFIC OPER. EXP.:								
58									
59	Oth. Plt. and Equip., Alloc.	\$14,162	N18	\$5,967	\$6,179	\$0	\$1,965	\$0	\$51 O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0 O.K.
61									
62	Total Oth. Plt. & Equip.	\$14,162		\$5,967	\$6,179	\$0	\$1,965	\$0	\$51 O.K.
63									
64	Network Operations, Alloc.	\$63,534	N18	\$26,768	\$27,722	\$0	\$8,816	\$0	\$228 O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0 O.K.
66									
67	Total Network Oper. Exp.	\$63,534		\$26,768	\$27,722	\$0	\$8,816	\$0	\$228 O.K.
68									
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
70									
71	Depr., Support Assets	\$57,288	L23	\$7,918	\$37,225	\$0	\$11,838	\$0	\$306 O.K.
72	Depr., COE Switching	289,065	L44	0	289,065	0	0	0	0 O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	0 O.K.
74	Depr., COE Transmission	85,122	L68	40,359	0	0	44,262	0	500 O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0 O.K.
76	Depr., C&W Facilities	87,167	L117	77,829	0	0	8,761	0	577 O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0 O.K.
78									
79	Total Depreciation Expense	\$518,641		\$126,105	\$326,290	\$0	\$64,862	\$0	\$1,384 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.	\$518,641		\$126,105	\$326,290	\$0	\$64,862	\$0	\$1,384 O.K.
89									
90	TOTAL NON-SPEC. OPER. EXP.	\$596,336		\$158,840	\$360,191	\$0	\$75,643	\$0	\$1,663 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	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113									
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	37,632	(F)	0	0	37,632	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$37,632		\$0	\$0	\$37,632	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	15,626	N40	\$6,099	\$7,229	\$0	\$2,299	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU Access PL & All Other	31	(H)	0	0	0	0	0	31	O.K.
125 Bus. Ofc., EU Message	34,715	(H)	0	0	0	0	34,715	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	6	(I)	0	0	0	0	0	6	O.K.
128 Bus. Ofc., IX Switched Access	1,138	N40	444	527	0	167	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	15	(H)	0	0	0	0	15	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	\$51,531		\$6,543	\$7,756	\$0	\$2,466	\$34,729	\$37	O.K.
134									
135 Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136 Cust. Serv., Other B&C	5,385	(H)	0	0	0	0	5,385	0	O.K.
137 Cust. Serv., CABS	37,628	N21	0	28,372	0	9,023	0	233	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$43,012		\$0	\$28,372	\$0	\$9,023	\$5,385	\$233	O.K.
141									
142 Total BO, CS, OS, Dir.	\$132,175		\$6,543	\$36,127	\$37,632	\$11,489	\$40,114	\$271	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.	\$24,180	142	\$1,197	\$6,609	\$6,884	\$2,102	\$7,339	\$50	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	(0)	O.K.	
160										
161 Total Other Cust. Serv.	\$24,180		\$1,197	\$6,609	\$6,884	\$2,102	\$7,339	\$49	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$156,355		\$7,740	\$42,736	\$44,516	\$13,591	\$47,453	\$320	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total PIt. Specific Exp.	\$457,689	41	\$162,512	\$99,542	\$0	\$194,176	\$0	\$1,459	O.K.	
168 Total PIt Non-specific Exp.	77,695	62 + 67 + 69	32,734	33,901	0	10,781	0	279	O.K.	
169 Total Customer Operations	156,355	163	7,740	42,736	44,516	13,591	47,453	320	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$691,739		\$202,986	\$176,179	\$44,516	\$218,548	\$47,453	\$2,058	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$48,133	N64	\$14,124	\$12,259	\$3,098	\$15,207	\$3,302	\$143	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	(0)	O.K.	
177										
178 Total Exec. and Planning	\$48,133		\$14,124	\$12,259	\$3,098	\$15,207	\$3,302	\$143	O.K.	
179										
180 Admin. & General, Allocable	\$155,059	N64	\$45,501	\$39,492	\$9,979	\$48,989	\$10,637	\$461	O.K.	
181 Admin. & General, Direct	39,047	Direct	12,341	10,712	2,707	13,288	0	(0)	O.K.	
182										
183 Total Admin. and Gen.	\$194,106		\$57,842	\$50,204	\$12,686	\$62,277	\$10,637	\$461	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$242,240		\$71,967	\$62,463	\$15,783	\$77,485	\$13,939	\$604	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	7,737	Direct	3,020	3,579	0	1,138	0	0	O.K.	
191									O.K.	
192										
193 Total Non-income Taxes	\$7,737		\$3,020	\$3,579	\$0	\$1,138	\$0	\$0	O.K.	
194										
195 TOTAL OPER. EXP. AND TAXES	\$1,460,357		\$404,079	\$568,511	\$60,299	\$362,032	\$61,392	\$4,045	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	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	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

Part 36
 InterLATA
 Total

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****
 Operating Expenses and Taxes

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA 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. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$0	R23	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
72 Depr., COE Switching	0	R44	0	0	0	0	0	0	O.K.
73 Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	0	R68	0	0	0	0	0	0	O.K.
75 Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	0	R117	0	0	0	0	0	0	O.K.
77 Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
80									
81 Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	R144	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.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA 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.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$0	41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168 Total Plt Non-specific Exp.	0	62 + 67 +69	0	0	0	0	0	0	0	O.K.
169 Total Customer Operations	0	163	0	0	0	0	0	0	0	O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$0	T64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179										
180 Admin. & General, Allocable	\$0	T64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
182										
183 Total Admin. and Gen.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 12-Jun-2002 01:48:01 PM

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	3,152,515	--	--	--	--	--	--	--
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	9,521,825	--	--	--	--	--	--	--
40 CAT 3 Local Sw. Direct	0	--	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	677,584	--	--	--	--	--	--	--
42 CAT 4.12 Exch. Tr. Direct	0	--	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	2,389,678	--	--	--	--	--	--	--
44 Reserved	0	--	--	--	--	--	--	--
45 CAT 4.13 Direct	0	--	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	1,157,540	--	--	--	--	--	--	--
47 Reserved	0	--	--	--	--	--	--	--
48 CAT 4.23 Direct	54,044	--	51,204	0	0	0	2,840	2,840
49 CAT 4.3 H/R Message	1,355,169	--	--	--	--	--	--	--
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

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
ENDING DECEMBER 31, 2001

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
70	CAT 2 CP Equipment	0	---	0	0	0	0	0	0	
71	Reserved	0	---	---	---	---	---	---	---	
72	Reserved	0	---	---	---	---	---	---	---	
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	8,458,849	---	---	---	---	---	---	---	
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0	
75	CAT 2 C&WF	35,969	---	---	---	---	---	---	---	
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0	
77	CAT 3 Joint Message & PL/WATS	598,664	---	---	---	---	---	---	---	
78	Reserved	0	---	---	---	---	---	---	---	
79	CAT 3 Direct	2,590	---	2,531	0	0	0	59	59	
80	CAT 4 Message	47,881	---	---	---	---	---	---	---	
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	362,884	---	---	---	---	---	---	---	
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, 2001

Intrastate												
***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE		
				InterLATA	IntraLATA	InterLATA	IntraLATA					
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)				
123 TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--	--	0		
124 TPUC -- Short Term, Direct	0	--	0	0	0	0	0	0	0	0		
125 TPUC -- Long Term, Alloc.	2,302,782	--	--	--	--	--	--	--	--	0		
126 TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0	0	0		
127												
128 RESERVES AND DEFERRALS:												
129 Acc. Depr. Support Assets	1,930,791	--	--	--	--	--	--	--	--	--		
130 Acc. Depr. COE Switching	8,146,965	--	--	--	--	--	--	--	--	--		
131 Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	--	--		
132 Acc. Depr. COE Transmission	1,817,143	--	--	--	--	--	--	--	--	--		
133 Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	--	--		
134 Acc. Depr. Cable and Wire Facilities	3,652,419	--	--	--	--	--	--	--	--	--		
135 Acc. Depr. Other Plant	0	--	0	0	0	0	0	0	0	0		
136 Accum. Amort., Tangible Inv.	0	--	--	--	--	--	--	--	--	--		
137 Accum. Amort., Intang. Inv.	0	--	--	--	--	--	--	--	--	--		
138 Accum. Amort., Other	0	--	0	0	0	0	0	0	0	0		
139 Acc. Def. IT Support Assets	0	--	--	--	--	--	--	--	--	--		
140 Acc. Def. IT COE Switching	0	--	--	--	--	--	--	--	--	--		
141 Acc. Def. IT COE Operator	0	--	--	--	--	--	--	--	--	--		
142 Acc. Def. IT COE Trans.	0	--	--	--	--	--	--	--	--	--		
143 Acc. Def. IT IOT Equipment	0	--	--	--	--	--	--	--	--	--		
144 Acc. Def. IT C&WF	0	--	--	--	--	--	--	--	--	--		
145 Acc. Def. IT Unclassified	0	--	0	0	0	0	0	0	0	0		
146												
147 OPERATING EXPENSES AND TAXES:												
148 Network Support, Alloc.	20,034	--	--	--	--	--	--	--	--	--		
149 Network Support, Direct	0	--	0	0	0	0	0	0	0	0		
150 General Support, Alloc.	159,943	--	--	--	--	--	--	--	--	--		
151 General Support, Direct	0	--	0	0	0	0	0	0	0	0		
152 Central Office Eq., Alloc.	404,389	--	--	--	--	--	--	--	--	--		
153 Central Office Eq., Direct	0	--	0	0	0	0	0	0	0	0		
154 Cust. Premises Equip.	0	--	--	--	--	--	--	--	--	--		
155 Coinless Pay Phone Exp.	0	--	--	--	--	--	--	--	--	--		
156 Other IOT	0	--	--	--	--	--	--	--	--	--		
157 IOT Direct	0	--	0	0	0	0	0	0	0	0		
158 Cable & Wire, Alloc.	637,519	--	--	--	--	--	--	--	--	--		
159 Cable & Wire, Direct	405,744	--	252,944	0	152,800	0	0	0	152,800			

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
 CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 ENDING DECEMBER 31, 2001

Intrastate											
***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE			
				InterLATA	IntraLATA	InterLATA	IntraLATA		(E)	(F)	(G)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
176 Oth. Plt. and Equip., Alloc.	56,348	--	--	--	--	--	--	--	--	--	--
177 Oth. Plt. and Equip., Direct	0	--	0	0	0	0	0	0	0	0	0
178 Network Operations, Alloc.	252,796	--	--	--	--	--	--	--	--	--	--
179 Network Operations, Direct	0	--	0	0	0	0	0	0	0	0	0
180 Total Access Expense	259,705	--	259,705	0	0	0	0	0	0	0	0
181 Depr., Support Assets	227,943	--	--	--	--	--	--	--	--	--	--
182 Depr., COE Switching	1,032,901	--	--	--	--	--	--	--	--	--	--
183 Depr., COE Operator	0	--	--	--	--	--	--	--	--	--	--
184 Depr., COE Transmission	401,185	--	--	--	--	--	--	--	--	--	--
185 Depr., IOT Equipment	0	--	--	--	--	--	--	--	--	--	--
186 Depr., C&W Facilities	354,724	--	--	--	--	--	--	--	--	--	--
187 Amort., Tangible Assets	0	--	--	--	--	--	--	--	--	--	--
188 Amort., Intangible Assets	0	--	--	--	--	--	--	--	--	--	--
189 Other Amortization	0	--	0	0	0	0	0	0	0	0	0
190 Direct Assigned Amort.	0	--	0	0	0	0	0	0	0	0	0
191 Marketing, Allocable	0	--	--	--	--	--	--	--	--	--	--
192 Marketing, Direct	0	--	0	0	0	0	0	0	0	0	0
193 Operator Service, Alloc.	0	--	--	--	--	--	--	--	--	--	--
194 Operator Service, Direct	0	--	0	0	0	0	0	0	0	0	0
195 Classified Directory	109,225	--	109,225	0	0	0	0	0	0	0	0
196 Alphabetical Directory	256,934	--	--	--	--	--	--	--	--	--	--
197 Foreign Directory	0	--	--	--	--	--	--	--	--	--	--
198 Bus. Ofc., EU Presubscription	30,828	--	--	--	--	--	--	--	--	--	--
199 Bus. Ofc., EU MTS & WATS	45,552	--	--	--	--	--	--	--	--	--	--
200 Bus. Ofc., EU Access, P/L & all Other	277,460	--	--	--	--	--	--	--	--	--	--
201 Bus. Ofc., IXC Special Access	169	--	--	--	--	--	--	--	--	--	--
202 Bus. Ofc., IXC Switched Access	1,924	--	--	--	--	--	--	--	--	--	--
203 Bus. Ofc., IXC B & C Services	28	--	--	--	--	--	--	--	--	--	--
204 Coin Collect & Admin.	1,626	--	--	--	--	--	--	--	--	--	--
205 Cust. Svc., Direct	0	--	0	0	0	0	0	0	0	0	0
206 Cust. Serv., Msg. Process	0	--	--	--	--	--	--	--	--	--	--
207 Cust. Serv., Other B&C	69,051	--	--	--	--	--	--	--	--	--	--
208 Cust. Serv., CABS	75,255	--	--	--	--	--	--	--	--	--	--
209 Cust. Serv., EU Common Line	3,634	--	3,634	0	0	0	0	0	0	0	0
210 Other Cust. Serv., Alloc.	129,293	--	--	--	--	--	--	--	--	--	--
211 Other Cust. Serv., Direct	791	--	791	0	0	0	0	0	0	0	0
212 Exec. and Planning, Alloc.	205,690	--	--	--	--	--	--	--	--	--	--
213 Exec. and Planning, Direct	0	--	0	0	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

 CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 ENDING DECEMBER 31, 2001

		Intrastate										
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE			
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA	InterLATA	IntraLATA
230	Admin. & General, Allocable	662,620	---	---	---	---	---	---	---	---	---	---
231	Admin. & General, Direct	39,047	---	0	---	0	39,047	---	0	---	0	39,047
232	Non-income Taxes, Allocable	0	---	---	---	---	---	---	---	---	---	---
233	Non-income Taxes, Direct	7,737	---	0	---	0	7,737	---	0	---	0	7,737
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	269,965	---	---	---	---	---	---	---	---	---	---
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	24,448	---	23,894	---	0	554	---	0	---	0	554
250	Other Revenue Adjustments	0	---	0	---	0	0	---	0	---	0	0
251	Other Revenue Taxes	0	---	0	---	0	0	---	0	---	0	0
252												

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

 CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate		Intrastate		TOTAL INTRASTATE
				Other	Private Line	Private Line	Other	
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)
271 Working Loops	17,118	--	848	0	0	0	30	30
272 Equivalent Interexchange Cct. Miles	18,395	--	0	0	0	0	0	0
273 Interexchange Circuit Terminations	574	--	0	0	0	0	0	0



OLSEN THIELEN & CO., LTD.

Certified Public Accountants and Consultants

May 9, 2002

E-Mail - julius@brookings.net

Laura Julius, CPA
Director of Finance
Telephone Fund
Brookings Municipal Utilities
525 Western Avenue
PO Box 588
Brookings, SD 57006-0588

Dear Laura:

Enclosed is a preliminary copy of the audit report, financial statements, report on compliance and on internal control over financial reporting and report to the Audit Committee for Brookings Municipal Utilities Telephone Fund for the year ended December 31, 2001.

Please make copies for the Board for our 11:00 A.M. May 13, 2002 telephone conference meeting.

After your review, we will submit them to the Department of Legislative Audit for their review.

Sincerely,

Dennis R. Carson, CPA
Vice President and Principal

DRC/smg

Enclosures

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**CITY OF BROOKINGS MUNICIPAL UTILITIES
TELEPHONE FUND**

**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITORS' REPORT**

DECEMBER 31, 2001

 **OLSEN THIELEN & CO., LTD.**
Certified Public Accountants & Consultants

PRELIMINARY

CITY OF BROOKINGS MUNICIPAL UTILITIES
TELEPHONE FUND

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PRELIMINARY

INDEPENDENT AUDITORS' REPORT

Municipal Utilities Board
City of Brookings Municipal Utilities
Telephone Fund
Brookings, South Dakota

We have audited the accompanying balance sheet of the City of Brookings Municipal Utilities Telephone Fund (an enterprise fund of the City of Brookings), as of December 31, 2001 and 2000, and the related statements of operations and retained earnings and cash flows for the years then ended. These financial statements are the responsibility of the Fund's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, the financial statements present only the City of Brookings Municipal Utilities Telephone Fund, and are not intended to present fairly the financial position of the City of Brookings, South Dakota, and the results of its operations and cash flows of its proprietary fund types and nonexpendable trust funds in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of City of Brookings Municipal Utilities Telephone Fund, as of December 31, 2001 and 2000, and the results of its operations and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2002 on our consideration of the City of Brookings Municipal Utilities Telephone Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

March 22, 2002

PRELIMINARY
CITY OF BROOKINGS MUNICIPAL UTILITIES
TELEPHONE FUND

BALANCE SHEET
DECEMBER 31, 2001 AND 2000

ASSETS

	<u>2001</u>	<u>2000</u>
CURRENT ASSETS:		
Cash	\$ 4,816,045	\$ -
Temporary Cash Investments	9,350,000	8,856,500
Trade Receivables	2,261,125	1,859,837
Receivable from Other Funds	103,343	45,640
Accrued Revenue	532,141	498,587
Inventory for Resale	539,353	513,229
Other Current Assets	470,118	746,722
Total Current Assets	<u>18,072,125</u>	<u>12,520,515</u>
INVESTMENTS AND OTHER ASSETS:		
Restricted Cash	3,947,764	10,122,263
PCS License, Net	1,902,626	2,043,561
Advance to Other Fund	190,712	225,657
Other Investments	348,921	348,335
Deferred Charges, Net	1,325,335	1,448,575
Total Investments and Other Assets	<u>7,715,358</u>	<u>14,188,391</u>
PROPERTY, PLANT AND EQUIPMENT, NET	<u>23,262,228</u>	<u>22,429,290</u>
TOTAL ASSETS	<u>\$ 49,049,711</u>	<u>\$ 49,138,196</u>

LIABILITIES AND RETAINED EARNINGS

CURRENT LIABILITIES:		
Current Portion of Long-Term Debt	\$ 3,896,117	\$ 1,153,645
Accounts Payable - Trade	2,268,815	1,579,277
Accounts Payable - Construction	1,136,334	776,000
Other Current Liabilities	276,442	327,822
Payable to Other Funds	35,403	194,628
Total Current Liabilities	<u>7,613,111</u>	<u>4,031,372</u>
LONG-TERM DEBT	<u>24,217,730</u>	<u>27,113,858</u>
RETAINED EARNINGS	<u>17,218,870</u>	<u>17,992,966</u>
TOTAL LIABILITIES AND RETAINED EARNINGS	<u>\$ 49,049,711</u>	<u>\$ 49,138,196</u>

The accompanying notes are an integral part of the financial statements.

PRELIMINARY

CITY OF BROOKINGS MUNICIPAL UTILITIES TELEPHONE FUND

STATEMENT OF OPERATIONS AND RETAINED EARNINGS YEARS ENDED DECEMBER 31, 2001 AND 2000

	2001	2000
TELEPHONE OPERATING REVENUES:		
Local Network	\$ 2,370,077	\$ 2,324,523
Network Access	5,021,680	5,407,456
Long-Distance Network	374,079	358,261
Billing and Collection	108,978	221,092
Miscellaneous	1,112,916	1,020,219
Uncollectibles, Net	(16,017)	(9,248)
Total Telephone Operating Revenues	8,971,713	9,322,303
TELEPHONE OPERATING EXPENSES:		
Plant Specific	1,585,758	1,590,499
Depreciation	1,948,074	1,845,569
Plant Support	614,986	618,282
Customer	1,060,080	1,062,378
General and Administrative	882,938	844,897
Total Telephone Operating Expenses	6,091,836	5,961,625
TELEPHONE OPERATING INCOME	2,879,877	3,360,678
PCS OPERATING (LOSS)	(1,904,657)	(2,335,996)
NONOPERATING ACTIVITIES, NET OF EXPENSES OF \$1,589,454 AND \$1,731,629	133,870	123,144
OPERATING INCOME	1,109,090	1,147,826
OTHER INCOME AND (EXPENSE):		
Interest and Dividend Income	969,169	883,161
Miscellaneous, Net of Expenses of \$32,079 and \$6,333	(12,927)	10,271
Net Other Income and (Expense)	956,242	893,432
INTEREST EXPENSE	(1,339,428)	(1,130,214)
INCOME BEFORE OPERATING TRANSFERS	725,904	911,044
OPERATING TRANSFERS, NET	(1,500,000)	(1,634,219)
NET LOSS	(774,096)	(723,175)
RETAINED EARNINGS at Beginning of Year	17,992,966	18,716,141
RETAINED EARNINGS at End of Year	\$ 17,218,870	\$ 17,992,966

The accompanying notes are an integral part of the financial statements.

PRELIMINARY

CITY OF BROOKINGS MUNICIPAL UTILITIES TELEPHONE FUND

STATEMENT OF CASH FLOWS YEARS ENDED DECEMBER 31, 2001 AND 2000

	2001	2000
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income	\$ 1,109,090	\$ 1,147,826
Adjustments to Reconcile Operating Income to Net Cash Provided By Operating Activities:		
Depreciation and Amortization	3,076,563	2,956,378
Loss on Sale of Assets	40,301	-
Gain on Sale of Surplus Equipment	-	(49,897)
Miscellaneous Income, Net	(12,927)	10,271
Trade Receivables	(401,288)	(146,676)
Accrued Revenue	(33,554)	(17,730)
Inventory for Resale	(26,124)	96,692
Other Current Assets	(29,303)	(31,376)
Accounts Payable	689,538	600,186
Other Current Liabilities	(21,252)	(38,924)
Net Cash Provided By Operating Activities	4,391,044	4,526,750
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Receivable from Other Funds	(57,703)	(20,832)
Payable to Other Funds	(159,225)	(128,788)
Advances to Other Fund	34,945	34,945
Transfers to Other Funds	(1,500,000)	(1,801,862)
Transfer from Other Funds	-	167,643
Proceeds from Interfund Loan	1,000,000	-
Net Cash Used In Noncapital Financing Activities	(681,983)	(1,748,894)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Plant Additions, Net	(3,217,427)	(1,425,030)
Net Salvage	36,759	56,891
Materials and Supplies	(90,972)	(44,534)
Proceeds from Sale of Surplus Equipment	-	1,372,000
Restricted Cash	6,174,499	(3,430,530)
Interest Paid on Debt	(1,423,209)	(1,659,521)
Principal Payments of Long-Term Debt	(1,153,656)	-
Net Cash Provided By (Used In) Capital and Related Financing Activities	325,994	(5,130,724)

The accompanying notes are an integral part of the financial statements.

PRELIMINARY

STATEMENT OF CASH FLOWS (Continued) YEARS ENDED DECEMBER 31, 2001 AND 2000

	<u>2001</u>	<u>2000</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Dividends from Investments	\$ 88,448	\$ 5,684
Temporary Cash Investments, Net	(493,500)	1,327,400
Other	(586)	(1,186)
Interest Received on Cash Investments	1,186,628	573,039
Net Cash Provided By Investing Activities	<u>780,990</u>	<u>1,904,937</u>
NET INCREASE (DECREASE) IN CASH	4,816,045	(447,931)
CASH at Beginning of Year	<u>—</u>	<u>447,931</u>
CASH at End of Year	<u>\$ 4,816,045</u>	<u>\$ —</u>
NONCASH TRANSACTIONS:		
Change in Plant Additions Included in Accounts Payable	\$ 420,334	\$ 534,353

PRELIMINARY

CITY OF BROOKINGS MUNICIPAL UTILITIES TELEPHONE FUND

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Telephone Fund is an enterprise fund of the City of Brookings, South Dakota. The Telephone Fund provides telephone service to the City of Brookings and surrounding area and is governed by the Brookings Municipal Utilities Board. The Utilities Board also governs the Water, Electric, Waste Water and Sioux City Joint PCS Fund which are not included as part of these financial statements.

Nature of Operations

The Telephone Fund's principal line of business is providing local telephone services and access to long-distance telephone service through its local exchange network and providing Personal Communication Services (PCS). The revenues reported on the statement of operations reflect the relative importance of each type of service. The principal market for these telecommunications services are local residential and business customers residing in the exchange the Telephone Fund serves. The Fund is operating its business under the tradename of Swiftel Communications.

Basis of Accounting

The financial statements have been prepared in conformity with generally accepted accounting principles as applied in the case of regulated utilities by the Governmental Accounting Standards Board (GASB). These principles include certain accounting practices prescribed by the Federal Communications Commission (FCC) and the South Dakota Public Utilities Commission.

These principles also require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

The Telephone Fund applies all GASB pronouncements. Only those Financial Accounting Standards Board Statements and Interpretations issued on or before November 30, 1989 are applied, unless those pronouncements conflict with or contradict GASB pronouncements.

Cash Flows

Gross purchases and sales of temporary cash investments and restricted cash are not included in the measurement of cash flows. Net increases and decreases in these assets are shown in cash flows from investing activities and capital and related financing activities.

Inventories

Inventories for resale consist primarily of wireless phones and accessories and telephone systems held for resale with cost determined using average unit cost. Losses on sales of wireless phones are recognized in the period in which sales are made as a cost of acquiring subscribers. Materials and supplies to be used for future construction are recorded at average unit cost.

PCS License

The license agreement for Personal Communication Services (PCS) in Sioux Falls and Watertown costing \$2,254,964, expires in June 2005 and is renewable for an additional 10 years and is being amortized equally over an estimated economic useful life of 16 years. Service began in July 1999. Accumulated amortization as of December 31, 2001 and 2000 was \$352,338 and \$211,403.

PRELIMINARY
CITY OF BROOKINGS MUNICIPAL UTILITIES
TELEPHONE FUND

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Charges

The cost of debt issuance, the bond discount and the microwave tower relocation project have been capitalized and are being amortized over 20, 3, and 16 years respectively.

Investment Securities

Restricted and unrestricted investment securities are recorded at fair value.

Property and Depreciation

Property and equipment are recorded at original cost. Additions, improvements or major renewals are capitalized. If the assets are sold, retired or otherwise disposed of during the ordinary course of business, the cost plus removal costs less salvage, is charged to operations. Repairs and the replacement of items determined to be less than units of property are charged to maintenance expense. Any gains or losses on nonregulated property and equipment retirements are reflected in the current year operations.

The Fund includes in its telecommunications plant accounts an average cost of debt used for the construction of the plant. Interest expense capitalized in 2001, net of interest income of \$133,344 earned on funds borrowed for specific construction projects, was \$151,668. Interest expense capitalized in 2000, net of interest income of \$261,134 earned on funds borrowed for specific construction projects, was \$117,665.

Depreciation is computed using the straight-line method based on the estimated useful service lives of the various assets. Composite depreciation rates are:

	<u>2001</u>	<u>2000</u>
Telecommunications Plant	6.7%	7.0%
Personal Communication System	10.5	8.0
Customer Premise Equipment	14.8	17.0

Revenue Recognition

Revenues are recognized when earned. Telephone network access, PCS and long-distance services are furnished jointly with other companies. Compensation for interstate access services is based on tariffed access charges to interstate long-distance carriers as filed by the National Exchange Carrier Association with the FCC. Compensation for intrastate toll and access services with long-distance carriers is based on tariffed access charged long-distance carriers.

Compensated Absences

Liabilities for accumulated vacation pay benefits are accrued and recorded as compensation in the year earned.

PRELIMINARY

CITY OF BROOKINGS MUNICIPAL UTILITIES
TELEPHONE FUND

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Credit Risk

As of December 31, 2001, the Fund had no significant concentrations of credit risk with respect to consumer accounts receivable due to the large number of customers and their dispersion across many different residential and industrial customers. The Fund has not experienced any material losses in such accounts.

Income Taxes

The Telephone Fund is an enterprise fund of the City of Brookings and as such is exempt from income taxes; therefore, the financial statements do not include a provision for income taxes.

Reclassifications

Certain amounts in the 2000 financial statements and notes have been reclassified to conform with the 2001 presentation. These reclassifications had no effect on net income.

NOTE 2 - CASH, TEMPORARY CASH INVESTMENTS AND RESTRICTED CASH

	<u>2001</u>	<u>2000</u>
Cash on Hand	\$ 3,025	\$ 3,025
Cash in Banks	4,813,020	(165,604)
Cash Restricted for Customer Deposits	52,389	53,395
Certificates of Deposit	9,350,000	13,409,876
Cash Restricted for Construction	1,740,218	3,337,799
Cash Restricted Reserve for Capital Lease	<u>2,155,157</u>	<u>2,177,693</u>
Total	<u>\$ 18,113,809</u>	<u>\$ 18,816,184</u>

The City of Brookings follows the practice of aggregating the cash assets of various funds to maximize cash management efficiency and returns. Various restrictions on deposits and investments are imposed by statutes. These restrictions are summarized below:

Deposits are made in qualified public depositories as defined by SDCL 4-6A-1, 9-22-6, 9-22-6.1 and 9-22-6.2. Qualified depositories are required by SDCL 4-6A-3 to maintain at all times, segregated from their other assets, eligible collateral having a value equal to or at least 110 percent of the public deposit accounts which exceed deposit insurance such as the FDIC and NCUA.

The bank balances are reported at cost and are as follows:

	<u>2001</u>	<u>2000</u>
Insured (FDIC/NCUA - City of Brookings Pooled Funds Coverage)	\$ 233,298	\$ 700,000
Collateral jointly held by the State of South Dakota's or the municipality's agent in the name of the state and the pledging financial institution.	<u>17,877,486</u>	<u>18,113,159</u>
Total Deposits	<u>\$ 18,110,784</u>	<u>\$ 18,813,159</u>

PRELIMINARY

CITY OF BROOKINGS MUNICIPAL UTILITIES TELEPHONE FUND

NOTES TO FINANCIAL STATEMENTS

NOTE 3 - RECEIVABLE FROM/ADVANCES TO/PAYABLE TO OTHER FUNDS

Receivable from and Advances to Other Funds as of December 31, 2001 and 2000 were as follows:

	2001	2000
Receivable from Other Funds	<u>\$ 103,343</u>	<u>\$ 45,640</u>
Advances to Capital Projects Fund	<u>\$ 190,712</u>	<u>\$ 225,657</u>

Payable to Other Funds as of December 31, 2001 and 2000 were as follows:

	2001	2000
General Fund	\$ 1,123	\$ 162,579
Other Funds	<u>34,280</u>	<u>32,049</u>
Total	<u>\$ 35,403</u>	<u>\$ 194,628</u>

The Telephone Fund also has a long-term note for \$3,000,000 payable to the Electric Fund of the City of Brookings (see Note 8).

NOTE 4 - OTHER INVESTMENTS

Other investments held in the Telephone Fund's name consists of the following:

	2001	2000
South Dakota Network, LLC	\$ 330,357	\$ 330,357
Express Communications, Inc.	11,895	11,895
Other	<u>6,669</u>	<u>6,083</u>
Total	<u>\$ 348,921</u>	<u>\$ 348,335</u>

There is an operating agreement between all of the members of South Dakota Network, LLC, (SDN) including the Telephone Fund, which requires a selling member to first offer to other members any units available for sale.

There is a buy-sell agreement between all of the shareholders of Express Communications, Inc. including the Telephone Fund, which requires a selling shareholder to first offer to other shareholders any stock available for sale.

PRELIMINARY

CITY OF BROOKINGS MUNICIPAL UTILITIES TELEPHONE FUND

NOTES TO FINANCIAL STATEMENTS

NOTE 5 - DEFERRED CHARGES

The deferred charges are being amortized as follows:

	2001			2000 Net
	Cost	Accumulated Amortization	Net	
Debt Issue Cost 1998 Series (20 yrs.)	\$ 832,512	\$ 128,346	\$ 704,166	\$ 745,792
Debt Issue Cost 1999 Series (20 yrs.)	296,984	37,124	259,861	274,709
Bond Discount (3 yrs.)	124,622	103,852	20,770	62,311
Third Party Tower Relocation (16 yrs.)	403,600	63,062	340,538	365,763
Total	\$ 1,657,718	\$ 332,384	\$ 1,325,335	\$ 1,448,575

NOTE 6 - PROPERTY, PLANT AND EQUIPMENT, NET

	2001				Ending Balance
	Beginning Balance	Additions	Retirement	Adjust- ments	
Regulated Telecommunications Plant in Service:					
General Support	\$ 4,512,961	\$ 227,730	\$ 124,536	\$ -	\$ 4,616,155
Central Office	13,305,882	2,003,952	56,072	-	15,253,762
Cable and Wire Facilities	8,890,604	355,569	62,366	-	9,183,807
Subtotal	<u>\$ 26,709,447</u>	<u>\$ 2,587,251</u>	<u>\$ 242,974</u>	<u>\$ -</u>	<u>29,053,724</u>
Less Accumulated Depreciation					<u>(16,312,772)</u>
					<u>12,740,952</u>
Regulated Telecommunication Plant Under Construction	<u>\$ 24,840</u>	<u>\$ 20,960</u>	<u>\$ -</u>	<u>\$ -</u>	<u>45,800</u>
Nonregulated Equipment	<u>\$ 717,831</u>	<u>\$ 23,439</u>	<u>\$ 67,314</u>	<u>\$ (26,939)</u>	<u>647,022</u>
Less Accumulated Depreciation Plus Inventory.					<u>(545,771)</u>
					<u>362,884</u>
					<u>464,135</u>
PCS Plant in Service:					
General	\$ 1,810,563	\$ 236,102	\$ -	\$ (24,010)	2,022,655
PCS Site and Tower	2,761,423	308,556	-	(3,346)	3,066,633
Base and Switching Equipment	5,725,378	579,766	-	-	6,305,143
Subtotal	<u>\$ 10,297,364</u>	<u>\$ 1,124,423</u>	<u>\$ -</u>	<u>\$ (27,356)</u>	<u>11,394,431</u>
Less Accumulated Depreciation					<u>(1,992,002)</u>
					<u>9,402,429</u>
PCS Plant Under Construction	<u>\$ 571,048</u>	<u>\$ 37,864</u>	<u>\$ -</u>	<u>\$ -</u>	<u>608,912</u>
Total Property, Plant and Equipment, Net					<u>\$ 23,262,228</u>

PRELIMINARY
CITY OF BROOKINGS MUNICIPAL UTILITIES
TELEPHONE FUND

NOTES TO FINANCIAL STATEMENTS

NOTE 6 - PROPERTY, PLANT AND EQUIPMENT, NET (Continued)

	2000			Ending Balance
	Beginning Balance	Additions	Retirement	
Regulated Telecommunications				
Plant in Service:				
General Support	\$ 4,253,383	\$ 304,474	\$ 44,896	\$ 4,512,961
Central Office	13,069,555	236,327	-	13,305,882
Cable and Wire Facilities	8,538,980	364,293	12,669	8,890,604
Subtotal	<u>\$ 25,861,918</u>	<u>\$ 905,094</u>	<u>\$ 57,565</u>	26,709,447
Less Accumulated Depreciation				(14,491,904)
				<u>12,217,543</u>
Regulated Telecommunication				
Plant Under Construction	<u>\$ 5,184</u>	<u>\$ 19,656</u>	<u>\$ -</u>	24,840
Nonregulated Equipment	<u>\$ 669,525</u>	<u>\$ 90,435</u>	<u>\$ 42,129</u>	717,831
Less Accumulated Depreciation				(529,996)
Plus Inventory				<u>271,912</u>
				<u>459,747</u>
PCS Plant in Service:				
General	\$ 1,346,964	\$ 478,154	\$ 14,555	1,810,563
PCS Site and Tower	2,329,086	432,337	-	2,761,423
Base and Switching Equipment	5,599,877	132,539	7,038	5,725,378
Subtotal	<u>\$ 9,275,927</u>	<u>\$ 1,043,030</u>	<u>\$ 21,593</u>	10,297,364
Less Accumulated Depreciation				(1,141,252)
				<u>9,156,112</u>
PCS Plant Under Construction	<u>\$ 291,076</u>	<u>\$ 279,972</u>	<u>\$ -</u>	571,048
Total Property, Plant and Equipment, Net				<u>\$ 22,429,290</u>

NOTE 7 - PCS PLANT AND ACTIVITIES

The Telephone Fund has acquired FCC licenses and proceeded with the installation of facilities to operate a PCS network between Watertown and Sioux Falls, South Dakota. In the process of creating this system, various changes have occurred which resulted in gains and losses to be recognized by the Telephone Fund in 2000, 2000 and 1998.

PRELIMINARY
CITY OF BROOKINGS MUNICIPAL UTILITIES
TELEPHONE FUND

NOTES TO FINANCIAL STATEMENTS

NOTE 7 - PCS PLANT AND ACTIVITIES (Continued)

The change to being a provider of Sprint PCS service also required changes to the PCS equipment that was being installed. The Motorola equipment originally purchased was not compatible with the Sprint PCS network. The Motorola equipment had a cost of \$3,807,647. This equipment was not usable by the Telephone Fund to provide PCS service and was classified as PCS surplus equipment, pending resale of the equipment. On May 27, 2000, the Telephone Fund made an agreement with Motorola to reduce the cost of the equipment by \$1,131,992. Management estimates the realizable value of the surplus equipment to be one half of the remaining cost and recorded a contingent loss of \$1,337,827 in the year ended December 31, 1998. In 1999, equipment with a reduced basis of \$23,716 was sold for \$67,500 resulting in a \$43,784 gain. The remaining \$1,322,103 balance was sold in 2000 for \$1,372,000 resulting in a \$49,897 gain after commission.

The loss related to the PCS system consisted of the following:

	<u>2001</u>	<u>2000</u>
REVENUES:		
PCS Sales and Service	\$ 7,588,693	\$ 4,586,050
Tower Sublease	38,164	27,384
	<u>7,626,857</u>	<u>4,613,434</u>
EXPENSES:		
Plant Specific	1,603,396	966,145
Customer	999,580	812,621
Administrative and General	545,573	386,327
Sales	3,668,017	2,452,483
Cost of Goods Sold	1,681,585	1,370,642
Depreciation	859,313	823,244
Amortization	166,160	166,160
PCS Contingent Equipment Gain, Net	-	(49,897)
Other	7,890	21,705
Total Expenses	<u>9,531,514</u>	<u>6,949,430</u>
NET OPERATING LOSS	<u>\$ (1,904,657)</u>	<u>\$ (2,335,996)</u>

In July of 1999, the Company started PCS service under a 20 year agreement with Sprint PCS dated June of 1998, expiring in June 2018. Under this agreement, the Company is required to make affiliation fee payments based on estimated annual revenues. The total estimated future costs, for the first ten year period ending in July 2009, are \$6,263,000. Fees are renegotiable every ten years. The actual cost for the year ended December 31, 2001 and 2000 was \$301,875 and \$142,447, respectively. The agreement is automatically extended three times for ten years, for a total of 50 years ending in June 2048.

As of December 31, 2001 and 2000, the amount of interest income relating to PCS operations on the statement of operations was \$154,522 and \$77,229 and interest expense for the year was \$794,961 and \$667,887.

PRELIMINARY
CITY OF BROOKINGS MUNICIPAL UTILITIES
TELEPHONE FUND

NOTES TO FINANCIAL STATEMENTS

NOTE 8 - LONG-TERM DEBT

Long-term debt is as follows:

	2001	2000
Lease Purchase Agreements First National Bank:		
1999 Issue: Interest rates 4.3 - 5.3% due December 1, 2019	\$ 7,643,455	\$ 7,910,361
1998 Issue: Interest rates 3.9 - 5.1% due December 1, 2018	16,706,898	17,357,142
Note Payable - Electric Fund	3,763,494	3,000,000
Total	28,113,847	28,267,503
Less Amount Due Within One Year	3,896,117	1,153,645
Long-Term Debt	\$ 24,217,730	\$ 27,113,858

The Telephone Fund has borrowed \$3,000,000 from the Electric Fund of the City of Brookings and it is due in full in 2002 with 6% interest. In 2001, the Telephone Fund borrowed an additional \$1,000,000 from the Electric Fund with 5% interest and is due in full in 2006.

The lease-purchase agreement represents the portion of the agreement between the City of Brookings and the First National Bank of Brookings that relates to telephone and PCS plant. The City is the agent for the Bank for the construction of the plant assets, which began in 1998. Portions of the telephone and PCS plant to be leased by the Telephone Fund were completed and in service in 1999 with the remaining plant constructed in the year 2000. The Bank has issued certificates of participation, series 1998 and 1999, evidencing the Bank's ownership interests in a lease-purchase agreement with the City equal to the lease obligation. The 1998 certificates were sold short-term and were remarketed as long-term obligations. The City may draw funds from the construction account to pay for the cost of construction of the plant assets to be leased. Payment of the certificates by the Bank will be solely from the lease payments from the City and other moneys held in trust for the City. The capital lease terms to the City mirror the terms of the certificates of participation. The City made debt service payments as scheduled for both the 1998 and 1999 issues.

The annual amounts due for principal and future interest are as follows:

	Principal 12/31/01	Interest	Total Principal & Interest
2002	\$ 3,896,117	\$ 1,394,590	\$ 5,290,707
2003	1,184,534	1,181,378	2,365,912
2004	1,228,351	1,130,800	2,359,151
2005	1,289,485	1,077,395	2,366,880
2006	1,347,312	1,020,798	2,368,110
Thereafter	19,168,048	7,121,058	26,289,106
Total	\$ 28,113,847	\$ 12,926,019	\$ 41,039,866

PRELIMINARY
CITY OF BROOKINGS MUNICIPAL UTILITIES
TELEPHONE FUND

NOTES TO FINANCIAL STATEMENTS

NOTE 9 - NONOPERATING ACTIVITIES

Nonoperating activities consist of:

	2001	2000
REVENUES:		
Internet	\$ 540,068	\$ 496,663
Customer Premise Equipment Lease	243,053	265,331
Equipment Sales	530,165	622,929
Installation and Repair	349,617	391,384
Other	60,421	78,467
Total Revenues	1,723,324	1,854,774
EXPENSES:		
Depreciation	103,016	121,405
Cost of Goods Sold	366,693	448,024
Installation and Repair	563,064	529,293
Administration	162,112	166,108
Sales	322,323	399,965
Other	72,246	66,835
Total Expenses	1,589,454	1,731,630
NET REVENUE	\$ 133,870	\$ 123,144

NOTE 10 - TRANSFERS TO OTHER FUNDS

The Telephone Fund made operating transfers in 2001 and 2000 to the following:

	2001	2000
City General Fund	\$ 1,500,000	\$ 1,500,000
City General Fund/Community Betterment Fund	-	200,000
Telemarketing Fund, Net	-	(65,781)
Total	\$ 1,500,000	\$ 1,634,219

The amounts of funds to be transferred to other governmental funds is determined by the Municipal Utilities Board annually.

The transfers to the City of Brookings General Fund represents a set amount of \$1,500,000 in 2001 and \$1,500,000 in 2000.

The transfer to the Community Betterment Fund was \$0 in 2001 and \$200,000 in 2000.

The transfer to the Telemarketing Fund is an amount equal to the estimated telephone toll settlements derived from telemarketing activities for the year. The amount was \$101,862 in 2000. The Telemarketing Fund transferred \$167,643 to the Telephone Fund in 2000 which was recorded as an operating transfer. In 2000, the Telemarketing Fund was dissolved by resolution of Utilities Board and all remaining cash was transferred to the Telephone Fund.

PRELIMINARY
CITY OF BROOKINGS MUNICIPAL UTILITIES
TELEPHONE FUND

NOTES TO FINANCIAL STATEMENTS

NOTE 11 - RETIREMENT PLAN

All employees, except for part-time employees, participate in the South Dakota Retirement System (SDRS), a cost-sharing, multiple employer public employee retirement system established to provide retirement benefits for employees of the State of South Dakota and its political subdivisions. The SDRS provides retirement, disability and survivors benefits. The right to receive retirement benefits vests after three years of credited service. Authority for establishing, administering and amending plan provisions are found in South Dakota Codified Law 3-12. The SDRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the SDRS, P. O. Box 1098, Pierre, SD 57501-1098 or by calling (605) 773-3731.

Covered employees are required by state statute to contribute the following percentage of their salary to the plan: Class A Members, 5.0% of salary. State statute also requires the employer to contribute an amount equal to the employee's contribution. The Telephone Fund's share of contributions to the SDRS for the fiscal years ended December 31, 2001, 2000 were \$181,639 and \$169,435, respectively, equal to the required contributions each year.

NOTE 12 - LEASE COMMITMENTS

The Telephone Fund rents the space for the Sioux Falls PCS store. This lease is noncancelable and extends for 10 years ending in April 2010. The lease provides for annual increases of 2.25% on base rental expense. In addition to rent, the Fund also pays real estate taxes, repairs and maintenance and insurance above normal premium on leased property.

Rent expense and future minimum rental commitments for this lease is as follows:

Expense:	
2001	\$ 57,399
2000	36,346
Commitments:	
2002	\$ 50,100
2003	51,300
2004	52,600
2005	53,100
2006	53,100
Later Years	<u>180,900</u>
Total Commitments	<u>\$ 441,100</u>

PRELIMINARY
CITY OF BROOKINGS MUNICIPAL UTILITIES
TELEPHONE FUND

NOTES TO FINANCIAL STATEMENTS

NOTE 13 - RISK MANAGEMENT

The Telephone Fund is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the period ended December 31, 2001 the Telephone Fund managed its risks as follows:

Liability and Automobile Insurance:

The Telephone Fund is a member of the South Dakota Public Assurance Alliance and the public entity risk pools currently operating as common risk management and insurance programs for South Dakota local government entities. The Telephone Fund pays an annual premium to the pool to provide coverage for general liability, automobiles, and government officials liability.

Property, Boiler and Machine, Crime and Workers Compensation Insurance:

The Telephone Fund purchases insurance for risks related to theft, damages to property and workers compensation insurance from commercial insurance carrier.

Unemployment Benefits:

The Telephone Fund has elected to self-insure all risk for liabilities resulting from claims for unemployment benefits. During the year ended December 31, 2001, there were no claims that resulted in any amount being paid.

NOTE 14 - COMMITMENTS

In July 1999 the City of Brookings and the City of Beresford, South Dakota entered into a joint powers agreement to provide personal communications services to the Sioux City, Iowa base area. Under this agreement the Brookings Municipal Utilities initially owns 55% of the Fund and is required to supply any additional operating cash flow needed for the Sioux City PCS System. As of December 31, 2001 it is estimated that an additional \$3.0 million will be required as an investment to fund the early years of operation. The Telephone Fund may be responsible for part of the additional funding.

The Fund's total capital budget approved for 2002 is approximately \$3,304,150.

PRELIMINARY

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

Municipal Utilities Board
City of Brookings Municipal Utilities
Telephone Fund
Brookings, South Dakota

Our report on our audits of the basic financial statements of City of Brookings Municipal Utilities Telephone Fund (an enterprise fund of the City of Brookings), as of December 31, 2001 and 2000, appears on page 1. Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on pages 18-21 is presented for purposes of supplementary analysis and is not a required part of the basic financial statements. The information on pages 19-21, except for that portion marked "not audited", on which we express no opinion, has been subjected to the procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

St. Paul, Minnesota
March 22, 2002

PRELIMINARY

CITY OF BROOKINGS MUNICIPAL UTILITIES TELEPHONE FUND

MUNICIPAL UTILITIES BOARD AND GENERAL MANAGER

Lynn A. Anderson	President
Charles Lamberton	Vice President
Steven Myers	Secretary
Barbara Ward-Doherty	Member
George Prest	Member
Craig Osvog	Executive Vice President and General Manager
Mark Thompson	PCS General Manager

PRELIMINARY

CITY OF BROOKINGS MUNICIPAL UTILITIES TELEPHONE FUND

SCHEDULE OF PLANT AND ACCUMULATED DEPRECIATION YEAR ENDED DECEMBER 31, 2001

	Depreciation Rate	Plant	
		Balance 01/01/00	Additions
REGULATED TELECOMMUNICATIONS PLANT IN SERVICE:			
General Support:			
Land		\$ 133,245	\$
Motor Vehicles	20.0%	536,430	114,003
Garage Work Equipment	12.5	190,850	43,923
Other Work Equipment	10.0	317,678	23,717
Buildings	3.0	1,780,891	
Furniture	6.6	184,386	3,428
Office Equipment	17.6	124,526	8,261
Company Communications Equipment	12.0	62,142	
General Purpose Computer	20.0	1,182,812	34,399
Central Office:			
Switching	8.0	9,664,708	1,412,740
Transmission	8.0-10.0	3,604,456	591,212
Radio Systems	12.0	36,719	
Cable and Wire Facilities:			
Buried Cable	4.0	3,110,246	195,374
Aerial Cable	4.0	18,307	
Underground Cable	3.0	2,092,154	105,755
Fiber Cable	4.0	1,864,703	6,575
Conduit Systems	2.0	1,805,194	47,864
Total Regulated Telecommunications Plant in Service		<u>26,709,447</u>	<u>2,587,251</u>
REGULATED TELECOMMUNICATIONS PLANT UNDER CONSTRUCTION		<u>24,840</u>	<u>20,960</u>
NONREGULATED EQUIPMENT AND INVENTORY	Various	<u>989,743</u>	<u>114,411</u>
PCS PLANT:			
General Support:			
Land	-	85,732	
Motor Vehicles	20.0	92,791	
PCS Site Work and Tower:			
Buildings	3.0	922,303	23,866
Furniture	6.6	109,731	2,989
Office Equipment	17.6	65,269	32,289
Computers	20.0	306,551	157,048
Phones	33.3	25,508	13,009
PCS Tower Structures	5.0	1,373,448	306,504
PCS Site Work	5.0	1,088,177	2,052
Interworking Junction	10.0	202,678	6,900
Base and Switching Equipment:			
Base Equipment	10.0	5,761,064	579,766
Switching Equipment	10.0	264,112	
Total PCS Plant		<u>10,297,364</u>	<u>1,124,423</u>
PCS PLANT UNDER CONSTRUCTION		<u>571,048</u>	<u>37,864</u>
TOTAL PROPERTY, PLANT AND EQUIPMENT		<u>\$ 38,592,442</u>	<u>\$ 3,884,909</u>

PRELIMINARY

Retirements	Plant		Accumulated Depreciation	
	Adjustments	Balance 12/31/01	Balance 12/31/01	Percent of Plant
\$ 68,638	\$	\$ 133,245	\$ -	-%
		581,795	401,939	69.1
		234,773	104,220	44.4
6,527		334,868	239,723	71.6
		1,780,891	754,270	42.4
		187,814	84,889	45.2
		132,787	101,833	76.7
		62,142	62,142	100.0
49,371		1,167,840	966,931	82.8
		11,077,448	8,117,266	73.3
56,072		4,139,596	1,805,217	43.6
		36,719	33,314	90.7
		3,305,620	1,505,718	45.5
5,788		12,519	10,217	81.6
56,578		2,141,331	1,109,056	51.8
		1,871,278	451,674	24.1
		1,853,058	564,363	30.5
<u>242,974</u>	<u>-</u>	<u>29,053,724</u>	<u>16,312,772</u>	<u>56.2</u>
<u>-</u>	<u>-</u>	<u>45,800</u>	<u>-</u>	<u>-</u>
<u>67,314</u>	<u>(26,934)</u>	<u>1,009,906</u>	<u>545,771</u>	<u>54.0</u>
		85,732	-	-
		92,791	545,883	59.2
		946,169	67,159	7.1
		112,720	12,600	11.2
		97,558	32,183	33.0
		463,599	153,917	33.2
	(24,010)	14,507	8,319	57.3
		1,679,952	155,780	9.3
	(3,346)	1,086,883	123,851	11.4
		209,578	37,599	17.9
		6,340,830	1,284,490	20.3
		264,112	61,221	23.2
<u>-</u>	<u>(27,356)</u>	<u>11,394,431</u>	<u>1,992,002</u>	<u>17.4</u>
<u>-</u>	<u>-</u>	<u>608,912</u>	<u>-</u>	<u>-</u>
<u>\$ 310,288</u>	<u>\$ (54,290)</u>	<u>\$ 42,112,773</u>	<u>\$ 18,850,545</u>	<u>44.8%</u>

PRELIMINARY

CITY OF BROOKINGS MUNICIPAL UTILITIES TELEPHONE FUND

STATISTICAL AND ANALYTICAL INFORMATION YEARS ENDED DECEMBER 31 (Not Audited)

	2000 Median ⁽²⁾ Values	2001	2000	1999	1998	1997
ACCESS LINES:						
Residence	N/A	8,424	8,613	8,663	8,451	8,271
Business	N/A	7,917	7,681	7,667	7,117	6,606
Total	<u>17,303</u>	<u>16,341</u>	<u>16,294</u>	<u>16,330</u>	<u>15,568</u>	<u>14,877</u>
REGULATED TELEPHONE PLANT STATISTICS:						
In Service (Thousands)	\$ 39,810	\$ 29,054	\$ 26,710	\$ 25,862	\$ 23,701	\$ 20,478
Per Access Line	\$ 2,402	\$ 1,778	\$ 1,639	\$ 1,584	\$ 1,522	\$ 1,376
Per Dollar of Operating Revenue	\$ 3.44	\$ 3.24	\$ 2.86	\$ 2.75	\$ 2.66	\$ 2.20
Additions to Plant (Thousands)	\$ -	\$ 2,587	\$ 905	\$ 2,199	\$ 2,579	\$ 649
Percent Depreciated to Date	52.8%	56.2%	54.3%	49.0%	46.3%	49.4%
Composite Depreciation Rate	6.6%	6.7%	7.0%	7.0%	5.4%	5.6%
FINANCIAL STATISTICS:						
Telephone Operating Revenues Per Access Line	\$ 710	\$ 549	\$ 572	\$ 576	\$ 571	\$ 626
Net Income Before Operating Transfers Per Access Line	\$ 13	\$ 44	\$ 56	\$ 144	\$ 233	\$ 332
Return on Rate Base <i>Net Profit/Net W</i>	13.81%	12.29%	14.8%	28.0%	30.0%	41.1%
Net Income Before Operating Transfers (Thousands)	\$ 3,730	\$ 726	\$ 911	\$ 2,354	\$ 3,638	\$ 4,945
Equity to Total Assets	58.4%	34.4%	36.7%	37.2%	45.8%	44.4%
Long-Term Debt to Total Assets	27.1%	57.9%	57.6%	58.3%	47.9%	49.2%
Cost of Long-Term Debt	4.4%	4.6%	3.9%	5.0%	.72% ⁽¹⁾	7.00%
Current Ratio	4.6	2.3	3.2	2.6	4.7	2.5
SUMMARY OF STATEMENT OF OPERATIONS (Thousands):						
Local Network Revenue	\$ 3,367	\$ 2,370	\$ 2,325	\$ 2,186	\$ 1,866	\$ 1,762
Toll and Access Revenue	8,051	5,022	5,407	5,004	4,790	4,650
Long Distance Network	-	374	359	313	353	168
Billing and Collection	287	109	221	1,216	1,240	1,982
Other Revenue	924	1,097	1,011	692	645	744
Total Telephone Operating Revenues	12,629	8,972	9,323	9,411	8,894	9,306
PCS Operations (Loss)	-	(1,904)	(2,336)	(1,811)	(2,242)	(81)
Nonregulated Activities, Net	-	133	123	73	(15)	56
Total Telephone Operating Expenses	9,637	6,092	5,962	5,568	5,018	4,310
Operating Income	2,992	1,109	1,148	2,105	1,619	4,971
Other Income and (Expense), Net	1,330	956	893	983	2,151	332
Interest Expense	594	1,339	1,130	734	132	358
Net Income Before Operating Transfers	3,730	726	911	2,354	3,638	4,945
Operating Transfers, Net	-	(1,500)	(1,634)	(3,107)	(3,327)	(4,151)
Net Income (Loss)	<u>\$ 3,730</u>	<u>\$ (774)</u>	<u>\$ (723)</u>	<u>\$ (753)</u>	<u>\$ 311</u>	<u>\$ 794</u>

(1) In 1998, interest expense was reduced for arbitrage gain.

(2) Obtained from ten telephone companies 2000 financial information which range in the number of access lines from 13,234 to 41,129.

PRELIMINARY

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Municipal Utilities Board
City of Brookings Municipal Utilities
Telephone Fund
Brookings, South Dakota

We have audited the financial statements of the City of Brookings Municipal Utilities Telephone Fund (an enterprise fund of the City of Brookings), as of and for the year ended December 31, 2001, and have issued our report thereon dated March 22, 2002. We conducted our audit in accordance with generally accepted auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the City of Brookings Municipal Utilities Telephone Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Brookings Municipal Utilities Telephone Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of City of Brookings Municipal Utilities Telephone Fund in a separate letter dated March 22, 2002.

This report is intended for the information of the Municipal Utilities Board, Audit Committee, Management and the South Dakota Auditor General and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

St. Paul, Minnesota
March 22, 2002

PRELIMINARY

INDEPENDENT AUDITORS' REPORT TO AUDIT COMMITTEE (FULL BOARD)

Audit Committee
Municipal Utilities Board
City of Brookings Municipal Utilities
Telephone Fund
Brookings, South Dakota

We have audited the financial statements of City of Brookings Municipal Utilities Telephone Fund (an enterprise fund of the City of Brookings) as of and for the year ended December 31, 2001, and have issued our report thereon dated March 22, 2002. We are providing you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute, assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

As part of our audit, we considered the internal control of the Fund. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Significant Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Fund are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Fund during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

PRELIMINARY

City of Brookings Municipal Utilities
Telephone Fund
Page 2

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were in the areas of plant estimated useful life, accrued revenue and allowance for uncollectible accounts.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Audit Adjustments

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the Fund's financial reporting process (that is, cause future financial statements to be materially misstated). In our judgment, none of the adjustments we proposed, whether recorded or unrecorded by the Fund, either individually or in the aggregate, indicate matters that could have a significant effect on the Fund's financial reporting process.

Recorded audit adjustments pertaining to accounts receivable, accounts payable, plant, plant specific expenses, and PCS had a significant effect on the Fund's financial reporting process. The net effect of the adjustments was to decrease the net loss by \$62,743 and increase retained earnings by \$62,743.

In addition, uncorrected misstatements would have increased the net loss by \$32,940 and had no effect on retained earnings. Management has determined that their effects are immaterial, both individually and in the aggregate to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Fund's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

PRELIMINARY

City of Brookings Municipal Utilities
Telephone Fund
Page 3

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Fund's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit. We wish to thank the Fund's management and staff for their assistance.

This information is intended solely for the use of the audit committee, and management of the Fund and is not intended to be and should not be used by anyone other than these specified parties.

March 22, 2002

PRELIMINARY

CITY OF BROOKINGS MUNICIPAL UTILITIES

TELEPHONE FUND

ADJUSTING JOURNAL ENTRIES DECEMBER 31, 2001

	Account Number	Debit	Credit
(1)			
Fiber Optic Transport	2232.30011	\$ 114,388.56	
Accounts Payable	4010.10011		\$ 114,388.56
To record additional payable.			
(2)			
Depreciation Expense	6561.00811	7,625.92	
Account Depreciation Fiber Optic Transport	3232.30011		7,625.92
To record additional depreciation expense per client request.			
(3)			
Mobile Telephone Switch Office	6212.24321	500,000.00	
Accounts Payable	4010.10021		500,000.00
To record payable to Nortel/Sprint for 2001 RTU application software fees.			
(4)			
Due from Sioux City Joint Fund	1200.30021	55,092.21	
PCS Switching Revenue	8414.10021		55,092.21
To record allocation of switching costs to Sioux City market based on \$500,000 payable for RTU application software fees.			
(5)			
Accounts Payable	4010.10021	52,160.78	
SPCS National Platform	6540.54621		8,972.50
SPCS National Platform	6540.54622		36,155.72
SPCS National Platform	6540.54623		7,032.56
To reverse payable for SS7 charges already paid during the year.			
(6)			
Investments	1160.00011	3,800,000.00	
Cash	1130.00011		3,800,000.00
To reclass cash into CD's that were recorded in cash account.			
(7)			
SPCS Travel Revenue	8054.30021	94,825.22	
SPCS Travel Revenue	8054.30022	390,305.03	
SPCS Travel Revenue	8054.30023	44,784.48	
Miscellaneous Accounts Receivable	1185.00021	463,115.98	
SPCS Service Area Travel	6625.44621		180,068.19
SPCS Service Area Travel	6625.44622		690,089.31
SPCS Service Area Travel	6625.44623		122,873.21
To record adjustment to travel settlements with Sprint PCS.			

CONFIDENTIAL

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South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of June 20, 2002 through June 26, 2002

**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 report. Phone:
605-773-3705 Fax: 605-773-3809**

CONSUMER COMPLAINTS

CT02-023 In the Matter of the Complaint filed by Leroy Hill Law Office, Belle Fourche, South Dakota, against Qwest Corporation Regarding Billing, Poor Service, Disconnect and Phone Book Listing.

Complainant's representative requested dual service in January 2002, while he was in the process of moving his business. When he requested that the dual service be stopped, Qwest disconnected his home telephone service. In May 2002, Complainant's representative received a bill from Qwest for \$461.21. When Qwest was contacted about the billing, he was instructed to not pay the bill as he was still being billed for dual service. On June 17, 2002, Complainant's business phone service was disconnected. When Qwest was contacted about the disconnect, he was advised that Qwest was attempting to disconnect the dual service and that service would be restored. On this same day he received a disconnect notice from Qwest indicating that he needed to pay \$515.99 or his service would be disconnected on June 20, 2002. When a customer attempted to contact Complainant's representative, the customer was not able to find the Complainant's business phone listing in the Qwest phone book. Complainant has had its business listed in the phone book since 1962. Complainant's representative states that because his number and new address are not listed in the phone book, he has lost business. Complainant's representative has had to spend money for advertising to try and notify consumers of his new location and telephone number. Complainant's representative does not know what remedy will make him whole, but he does request a substantial sum from Qwest to reimburse him for the unnecessary advertising.

Staff Analyst: Mary Healy
Staff Attorney: Karen Cremer
Date Docketed: 06/25/02
Intervention Deadline: N/A

TELECOMMUNICATIONS

TC02-069 In the Matter of the Filing for Approval of Statement of Generally Available Terms and Conditions for Interconnection, Unbundled Network Elements, Ancillary Services and Resale of Telecommunications Services between Qwest Corporation and BridgeBand Communications, Inc.

On June 20, 2002, the Commission received for approval a filing of an Agreement for Terms and Conditions for Interconnection, Unbundled Network Elements, Ancillary Services and Resale of Telecommunications Services between Qwest Corporation (Qwest) and BridgeBand Communications Inc., (BridgeBand). According to the parties, the agreement is a negotiated agreement which sets forth the terms, conditions and prices under which Qwest will offer and provide to any requesting CLEC network interconnection, access to unbundled network elements, ancillary services and telecommunications services available for resale. The Agreement is limited to the geographical areas in which Qwest is the incumbent local exchange carrier within the State of South Dakota for purposes of providing local telecommunications services. Any party wishing to comment on the agreement may do

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 06/20/02
Intervention Deadline: 07/12/02

TC02-074 In the Matter of the Establishment of Switched Access Revenue Requirement for Valley Telecommunications Cooperative Association.

On June 20, 2002, Valley Telecom Cooperative Association, Herried, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Heather Forney
Staff Attorney: Karen Cremer
Date Docketed: 06/20/02
Intervention Deadline: 07/12/02

TC02-075 In the Matter of the Filing by Kadoka Telephone Company to Establish Switched Access Rates.

On June 25, 2002, Kadoka Telephone Company, Kadoka, South Dakota, filed revised Switched Access Tariff rates with a proposed effective date of August 1, 2002. In accordance with ARSD 20:10:27:12, the switched access rates are the average of all cost companies (for the year ended December 31, 2000) in South Dakota excluding Qwest Corporation.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 06/25/02
Intervention Deadline: 07/12/02

TC02-076 In the Matter of the Establishment of Switched Access Revenue Requirement for Brookings Municipal Telephone Company.

On June 26, 2002, the City of Brookings Municipal Telephone Department filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Heather Forney
Staff Attorney: Karen Cremer
Date Docketed: 06/26/02
Intervention Deadline: 07/12/02

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REPLY TO: BELLE FOURCHE OFFICE

July 9, 2002

VIA HAND DELIVERY

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JUL 09 2002

Debra Elofson
Executive Director
Public Utilities Commission
State Capitol
500 East Capitol
Pierre, SD 57501

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Re: S&S Communciations v. Local Exchange Carriers Association TC02-070
S&S Communications v. Baltic Telecom Cooperative TC02-071
S&S Communications v. East Plains Telecom, Inc. TC02-072
S&S Communications v. Sanborn Telephone Cooperative/SANCOM, Inc. TC02-073
S&S Communications v. Valley Telecomm. Cooperative Association TC02-074
S&S Communications v. Kadoka Telephone Company TC02-075
S&S Communications v. Brookings Municipal Telephone Company TC02-076

Dear Debra:

Enclosed please find the original and ten copies of each of the following listed documents for filing in the above-referenced matters:

1. In the Matter of the Establishment of Switched Access Rates for the Local Exchange Carriers Association - S&S Communications'Petition to Intervene;
2. In the Matter of the Establishment of Switched Access Revenue Requirement for Baltic Telecom Cooperative - S&S Communications'Petition to Intervene;
3. In the Matter of the Establishment of Switched Access Revenue Requirement for East Plains Telecom, Inc. - S&S Communications'Petition to Intervene;
4. In the Matter of the Establishment of Switched Access Revenue Requirement for Sanborn Telephone Cooperative and SANCOM, Inc. - S&S Communications'Petition to Intervene;
5. In the Matter of the Establishment of Switched Access Revenue Requirement for Valley Telecommunications Cooperative Association - S&S Communications' Petition to Intervene;

A Limited Liability Partnership

†Certified as a Civil Trial Specialist by the National Board of Trial Advocacy

*Also licensed in Wyoming **Also licensed in Wyoming and Illinois ***Also licensed in MO

6. In the Matter of the Filing by Kadoka Telephone Company to Establish Switched Access Rates - S&S Communications' Petition to Intervene; and,
7. In the matter of the Establishment of Switched Access Revenue Requirement for Brookings Municipal Telephone Company - S&S Communications' Petition to Intervene.

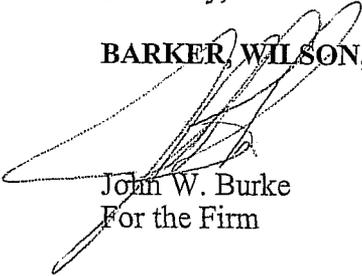
By copies of this letter, copies of the same are being served upon the opposing parties via first class mail.

If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.



John W. Burke
For the Firm

JWB/bb

Enclosures

cc: S&S Communications
Don Lee
Gene Kroell
Don Snyders
Dianna Quaschnick
Pat Morse
Craig Osvog

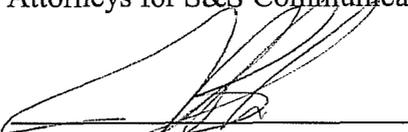
investigation. For example, there may be certain costs included that are ineligible because they have already been recovered, or are being recovered through other mechanisms.

5. In addition to the fact that the Commission's decision will directly and immediately affect the pecuniary interests of S&S Communications, the Commission's decision will directly and immediately affect the customers of switched access services in general.

WHEREFORE, S&S Communications respectfully requests leave to intervene in the above-captioned matter.

Dated this 9th day of July, 2002.

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.
Attorneys for S&S Communications

By: 

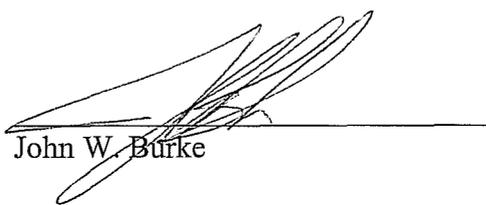
John W. Burke
117 5th Avenue
P.O. Box 100
Belle Fourche, SD 57717-0100
Tel: (605) 723-8000
Fax: (605) 723-8010

CERTIFICATE OF SERVICE

I, John W. Burke, hereby certify that on the 9th day of July, 2002, I caused a copy of the foregoing **S&S COMMUNICATIONS' PETITION TO INTERVENE** to be served upon:

Don Lee, Director of Settlements
Martin Group, Inc.
1515 North Sanborn Boulevard
Mitchell, SD 57301-1021

City of Brookings, Telephone Division
Craig Osvog, General Manager
P.O. Box 588
Brookings, SD 57006


John W. Burke

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE ESTABLISHMENT)	ORDER GRANTING
OF SWITCHED ACCESS REVENUE)	PETITION TO INTERVENE;
REQUIREMENT FOR BROOKINGS MUNICIPAL)	ORDER ASSESSING FILING
TELEPHONE COMPANY)	FEE
)	TC02-076

On June 26, 2002, Brookings Municipal Telephone Company (Brookings) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study.

On June 27, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 12, 2002, to interested individuals and entities. On July 9, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S).

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 23, 2002, at its regularly scheduled meeting, the Commission found that S&S' Petition to Intervene was timely filed and demonstrates good cause to grant intervention. Further, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess Brookings a \$1,000 filing fee, subject to additional amounts as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED, that S&S' Petition to Intervene is granted; and it is further

ORDERED, that Brookings shall deposit an initial assessment of \$1,000 in the SDPUC regulatory assessment fee fund and shall deposit any additional amounts as requested by the Executive Director up to the statutory limit of \$100,000.

Dated at Pierre, South Dakota, this 7th day of August, 2002.

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: <u><i>Delaine Kalbo</i></u>
Date: <u><i>8/7/02</i></u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Robert K. Sahr *by*
ROBERT K. SAHR, Commissioner *de*

RECEIVED

AUG 12 2002

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

August 9, 2002

Ms. Deb Elofson
Executive Director
Public Utilities Commission
State of South Dakota
500 East Capitol
Pierre, SD 57501

Dear Ms. Elofson:

On behalf of City of Brookings Municipal Telephone Department, Martin Group, Inc. requests confidentiality for any and all information provided to the South Dakota Public Utilities Commission (PUC) pertaining to Docket TC02-076.

In accordance with rules ARSD 20:10:01:39 through 20:10:01:45(1), we request all information filed concerning Docket TC02-076 be considered confidential including, but not limited to, the following:

- The actual Part 36/69 separations run, which reflects revenue requirements as well as access rates, including tariff exhibit.
- Trial balance – financial information.
- General ledger – including detail of each account analysis.
- All cost study plant and expense summary pages, including adjustments and associated workpapers.
- All plant facility information and analysis including central office equipment, cable and wire facilities, loop and circuit counts.
- Any depreciation expense analysis.
- Any commercial expense analysis.
- Access minutes of use information.
- Development of traffic allocation factors.
- Any correspondence transmittal letters which include responses to questions concerning the filing which are directed to the South Dakota Public Utilities Commission with reference to the City of Brookings Municipal Telephone Department TC02-076 tariff filing.
- Any and all responses to PUC staff data requests.

This request applies to any previously sent information provided to the South Dakota Public Utilities Commission as well as any forthcoming information to be provided to the South Dakota Public Utilities Commission which pertains to this particular filing.

In accordance with rule ARSD 20:10:01:41(2)

It is requested that the aforementioned information maintain confidentiality status for a five-year time frame.

In accordance with rule ARSD 20:10:01:41(3)

The contact for the confidentiality request is as follows:

Don Lee
General Manager, Business Services
Martin Group, Inc.
1515 North Sanborn Boulevard
Mitchell, SD 57301
(605) 995-2573

If you should have any questions regarding the information provided, please feel free to contact me at (605) 995-2573.

Sincerely,
Martin Group, Inc.

Don Lee by John Hohrman

Don Lee
General Manager, Business Services

DL/JH

cc: Mr. Harlan Best, Utility Analyst, South Dakota Public Utilities Commission
Ms. Heather Forney, Utility Analyst, South Dakota Public Utilities Commission
Mr. Keith Senger, Utility Analyst, South Dakota Public Utilities Commission
Mr. Craig Osvog, Executive Vice President/General Manager, City of Brookings Municipal Telephone Department

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

RECEIVED
AUG 26 2002
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

IN THE MATTER OF THE ESTABLISH-
MENT OF SWITCHED ACCESS REVE-
NUE REQUIREMENT FOR BROOKINGS
MUNICIPAL TELEPHONE

Docket No. TC02-076

NOTICE OF APPEARANCE AND
REQUEST FOR SERVICE

NOTICE OF APPEARANCE AND
REQUEST FOR SERVICE OF DOCUMENTS

NOTICE IS HEREBY GIVEN that Darla Pollman Rogers, of Meyer & Rogers, P. O. Box 1117, Pierre, South Dakota 57501, hereby appears on behalf of BROOKINGS MUNICIPAL TELEPHONE in the above-entitled docket for all purposes allowed by the rules.

You are requested to serve copies of any and all documents filed in said docket on the undersigned.

DATED this 26th day of August, 2002.



Darla Pollman Rogers
Meyer & Rogers
P. O. Box 1117
Pierre, South Dakota 57501
Attorney for
BROOKINGS MUNICIPAL TELEPHONE

BARKER WILSON REYNOLDS & BURKE
LAWYERS

www.courtroomcounselors.com

4200 BEACH DRIVE
P.O. BOX 9335
RAPID CITY, SD 57709-9335
605.718.8000 • FAX: 605.718.8010

211 ZINNIA STREET
P.O. BOX 100
BELLE FOURCHE, SD 57717-0100
605.723.8000 • FAX: 605.723.8010

REPLY TO: BELLE FOURCHE OFFICE

September 4, 2002

RECEIVED

SEP 06 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Debra Elofson
Executive Director
Public Utilities Commission
State Capitol
500 East Capitol
Pierre, SD 57501

Re: S&S Communciations' Request for Access to Confidential Information

Dear Debra:

Enclosed please find the original and ten copies of each of *S&S Communications' Request for Access to Confidential Information* regarding the following for filing in the above-referenced matter.

1. In the Matter of the Establishment of Switched Access Revenue Requirement for Baltic Telecom Cooperative - TC02-071;
2. In the Matter of the Establishment of Switched Access Revenue Requirement for Beresford Municipal Telephone Company - TC02-080;
3. In the Matter of the Establishment of Switched Access Revenue Requirement for Bridgewater-Canistota Independent Telephone Company - TC02-078;
4. In the Matter of the Establishment of Switched Access Revenue Requirement for Brookings Municipal Telephone Company - TC02-076;
5. In the Matter of the Establishment of Switched Access Revenue Requirement for East Plains Telecom, Inc. - TC02-072;
6. In the Matter of the Establishment of Switched Access Revenue Requirement for Fort Randall Telephone Company and Mt. Rushmore Telephone Company - TC02-086;
7. In the Matter of the Establishment of Switched Access Revenue Requirement for Interstate Telecommunication Cooperative, Inc. - TC02-053;
8. In the Matter of the Establishment of Switched Access Revenue Requirement for Kennebec Telephone Company - TC02-079;
9. In the Matter of the Establishment of Switched Access Revenue Requirement for Local Exchange Carriers Association - TC02-090;
10. In the Matter of the Establishment of Switched Access Revenue Requirement for McCook Cooperative Telephone Company - TC02-068;
11. In the Matter of the Establishment of Switched Access Revenue Requirement for Midstate Communications, Inc. - TC02-067;

12. In the Matter of the Establishment of Switched Access Revenue Requirement for Sanborn Telephone Cooperative and SANCOM, Inc. - TC02-073;
13. In the Matter of the Establishment of Switched Access Revenue Requirement for Sioux Valley Telephone Company - TC02-058;
14. In the Matter of the Establishment of Switched Access Revenue Requirement for South Dakota Network, L.L.C. - TC02-091;
15. In the Matter of the Establishment of Switched Access Revenue Requirement for Splitrock Properties, Inc. - TC02-065;
16. In the Matter of the Establishment of Switched Access Revenue Requirement for Splitrock Telecom Cooperative, Inc. - TC02-066;
17. In the Matter of the Establishment of Switched Access Revenue Requirement for Sully Buttes Telephone Cooperative, Inc. - TC02-064;
18. In the Matter of the Establishment of Switched Access Revenue Requirement for Tri-County Telcom, Inc. - TC02-089;
19. In the Matter of the Establishment of Switched Access Revenue Requirement for Union Telephone Company - TC02-077;
20. In the Matter of the Establishment of Switched Access Revenue Requirement for Valley Telecommunications Cooperative Association - TC02-074;
21. In the Matter of the Establishment of Switched Access Revenue Requirement for Vivian Telephone Company - TC02-054;
22. In the Matter of the Establishment of Switched Access Revenue Requirement for West River Cooperative Telephone Company - TC02-052.

By copies of this letter, copies of the same are being served upon the opposing parties via first class mail.

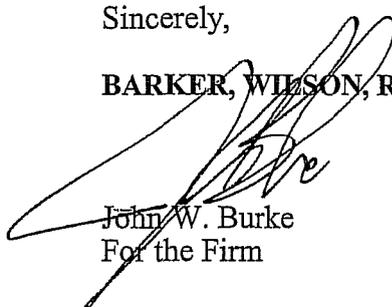
By this letter, I would also request that I be advised that if any of the above entities did not request confidential treatment of their submissions as required by A.R.S.D. 20:10:01:41.

If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.



John W. Burke
For the Firm

JWB/bb

Enclosures

cc: S&S Communications
Darla Pollman Rogers
Michael Bradley (Fort Randall documents only)
Richard Helsper (Brookings documents only)

(Response to REQUEST NO. 1):

Brookings objects to this Request. Reasons for Objection: Brookings objects to providing the requested information to Intervenor at this time because said information has been submitted to the Commission as proprietary in nature and constituting trade secrets of the company, pursuant to the Commission's confidentiality rules. Accordingly, said information is not subject to discovery outside of the procedures set forth in said rules.

(Response to REQUEST NO. 2):

Brookings objects to this request. Reasons for Objection: (1) The request is overly broad, vague, and production as requested would be unduly burdensome and work a hardship on Brookings; (2) the information requested goes beyond what is of record in this docket; and (3) some or all of the documents that support the switched access cost study may be proprietary in nature and constitute trade secrets of Brookings, and there is no protective order in place to protect the proprietary nature of these documents. Prior to discovery of such information, the Commission's confidentiality rules would need to be followed.

(Response to REQUEST NO. 3):

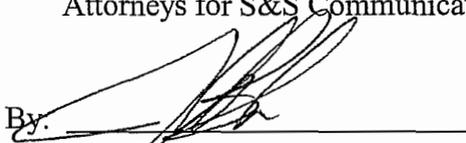
Brookings objects to this request. Reasons for Objection: Brookings objects to providing the requested information to Intervenor at this time because said information has been submitted to the Commission as proprietary in nature and constituting trade secrets of the company, pursuant to the Commission's confidentiality rules. Accordingly, said information is not subject to discovery outside of the procedures set forth in said rules.

4. Any increase of the rates charged for switched access services will directly and immediately affect the pecuniary interests of S&S Communications as it will naturally affect S&S Communications' operating expenses. However, without access to the above-described documents, S&S Communications cannot meaningfully participate in this important proceeding.

WHEREFORE, S&S Communications respectfully requests access to the above-described documents which are claimed to be confidential information.

Dated this 4th day of September, 2002.

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.
Attorneys for S&S Communications

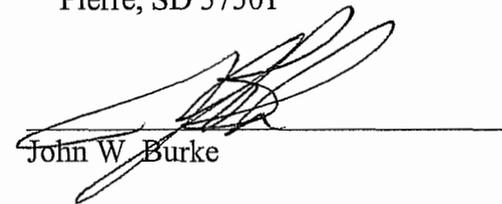
By. 

John W. Burke
117 5th Avenue
P.O. Box 100
Belle Fourche, SD 57717-0100
Tel: (605) 723-8000
Fax: (605) 723-8010

CERTIFICATE OF SERVICE

I, John W. Burke, hereby certify that on the 4th day of September, 2002, I caused a copy of the foregoing **S&S COMMUNICATIONS' REQUEST FOR ACCESS TO CONFIDENTIAL INFORMATION** to be served upon:

Darla Pollman Rogers
Meyer & Rogers
P.O. Box 1117
Pierre, SD 57501


John W. Burke

November 25, 2002

Ms. Heather K. Forney
Utility Analyst
Public Utilities Commission
State of South Dakota
500 East Capitol Avenue
Pierre, SD 57501

RECEIVED

NOV 26 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Ref: SD 5418 – 1.7
2001 Separations Study Access Filing

Dear Ms. Forney:

Please find enclosed a revised Intrastate Switched Access Separations Study for the City of Brookings Municipal Telephone Department (filed under Docket Number TC02-076), based on the rules established by the Commission regarding the weighted DEM factor. Also, in response to your September 3, 2002 letter requesting revisions due to use of frozen allocation factors in the initial filing, please note the City of Brookings' initial filing did not include frozen allocation factors.

Five (5) copies of the PUC Summary Forms and applicable backup information are included with this letter, as well as one (1) revised copy of the program disk. We trust the attached will provide you with the information you were seeking. If you have any questions or comments, please feel free to contact me at 605-995-2573.

Sincerely,
Martin Group, Inc.

Don Lee by AK

Don Lee

ALK/bkk

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

cc: Craig Osvog, Executive Vice President/General Manager

RECEIVED
 NOV 26 2002

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

***** FCC PART 69 *****	Part 36	Source	Common	Local	Information	Common	Billing and	
INTRALATA:	Total		Line	Switching		Transport	Collection	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
15 Net Investment	\$3,459,978	J13	\$1,911,195	\$803,163	\$0	\$727,504	\$0	\$18,115
16 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
17 Return on Rate Base	\$345,998		\$191,120	\$80,316	\$0	\$72,750	\$0	\$1,811
18 Return Adjustments	0	J18-20	0	0	0	0	0	0
20 Net Return on Rate Base	\$345,998		\$191,120	\$80,316	\$0	\$72,750	\$0	\$1,811
21 Income Taxes	0	J31-32	0	0	0	0	0	0
22 Expenses and Other Taxes	1,400,385	J33-35, 40	406,086	502,966	60,410	365,384	61,436	4,104
24 Total IntraLATA Rev. Req.	\$1,746,383		\$597,205	\$583,282	\$60,410	\$438,134	\$61,436	\$5,915
25								
26								
27								
28								
29 INTERLATA:								
30								
31 Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0
32 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
33 Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0
34 Return Adjustments	0	P18-20	0	0	0	0	0	0
35 Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0
36 Income Taxes	0	P31-32	0	0	0	0	0	0
37 Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0
40 Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
41								
42								
43								
44								
45 TOTAL INTRASTATE REV. REQ.	\$1,746,383		\$597,205	\$583,282	\$60,410	\$438,134	\$61,436	\$5,915
ACCESS ELEMENT MINUTES OF USE			25,707.773	25,707.773		25,707.773		
ACCESS RATE PER MINUTE	\$0.062962		\$0.023231	\$0.022689		\$0.017043		

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15 Gross Receipts Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
16										
17										
18 Net Investment	\$14,750,474	C68	\$11,290,496	\$0	\$3,442,401	\$0	\$17,576	\$3,459,978	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	\$1,475,047		\$1,129,050	\$0	\$344,240	\$0	\$1,758	\$345,998	O.K.	
22										
23 AFUDC	0	H43	0	0	0	0	0	0	O.K.	
24 ITC Amortization	0	H36	0	0	0	0	0	0	O.K.	
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.	
26										
27 Net Return	\$1,475,047		\$1,129,050	\$0	\$344,240	\$0	\$1,758	\$345,998	O.K.	
28										
29 Contributions	0	H52	0	0	0	0	0	0	O.K.	
30 Interest Expense	269,965	H44	206,679	0	62,966	0	321	63,286	O.K.	
31 Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.	
32 Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.	
33 Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.	
34 Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.	
35										
36 After Tax Income	\$1,205,082		\$922,371	\$0	\$281,274	\$0	\$1,437	\$282,711	O.K.	
37										
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.	
40 Operating Expenses and Taxes	6,130,095	I196	4,730,264	0	1,396,253	0	3,579	1,399,831	O.K.	
41 Uncollectibles	24,448	V249	23,894	0	554	0	0	554	O.K.	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.	
43										
44 Net Revenue	\$7,629,590		\$5,883,207	\$0	\$1,741,047	\$0	\$5,337	\$1,746,383	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	\$7,629,590		\$5,883,207	\$0	\$1,741,047	\$0	\$5,337	\$1,746,383	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$3,152,515	D33	\$2,404,680	\$0	\$744,992	\$0	\$2,843	\$747,835	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	9,521,825	D68	7,199,833	0	2,321,992	0	0	2,321,992	O.K.
17 COE Transmission Equipment	5,634,015	D85	4,438,615	0	1,188,372	0	7,028	1,195,400	O.K.
18									
19 Total COE	\$15,155,840		\$11,638,448	\$0	\$3,510,364	\$0	\$7,028	\$3,517,392	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	9,143,953	D137	6,896,983	0	2,232,087	0	14,883	2,246,970	O.K.
22									
23 Total COE, IOT, C&WF	\$24,299,793		\$18,535,431	\$0	\$5,742,450	\$0	\$21,911	\$5,764,362	O.K.
24									
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26									
27 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28									
29 Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30									
31									
32 Total Tele. Plt. In Service	\$27,452,308		\$20,940,111	\$0	\$6,487,443	\$0	\$24,754	\$6,512,197	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	2,302,782	D218-219	1,756,519	0	544,186	0	2,076	546,263	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$2,302,782		\$1,756,519	\$0	\$544,186	\$0	\$2,076	\$546,263	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$29,755,090		\$22,696,630	\$0	\$7,031,629	\$0	\$26,831	\$7,058,460	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Message Telephone Service				Private Line		TOTAL INTRASTATE	
			Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(15,547,318)	E34	(11,819,507)	0	(3,717,858)	0	(9,953)	(3,727,811)	0	O.K.
58 Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	0	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	0	O.K.
60										
61 TOTAL NET PLANT	\$14,207,772		\$10,877,123	\$0	\$3,313,771	\$0	\$16,878	\$3,330,649		O.K.
62										
63 Materials and Supplies	362,884	H31	273,711	0	88,582	0	591	89,173		O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0		O.K.
65 Cash Working Capital	179,818	Formula	139,662	0	40,049	0	108	40,156		O.K.
66 Equal Access Investment	0	—	0	0	0	0	0	0		O.K.
67										
68 TOTAL NET INVESTMENT	\$14,750,474		\$11,290,496	\$0	\$3,442,401	\$0	\$17,576	\$3,459,978		O.K.
69										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$0	H33	\$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	3,152,515	H33	2,404,680	0	744,992	0	2,843	747,835	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	\$3,152,515		\$2,404,680	\$0	\$744,992	\$0	\$2,843	\$747,835	O.K.
32									
33 Tot. Land and Support Assets	\$3,152,515		\$2,404,680	\$0	\$744,992	\$0	\$2,843	\$747,835	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	V36	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	V38	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$9,521,825	G15	\$7,199,833	\$0	\$2,321,992	\$0	\$0	\$2,321,992	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$9,521,825		\$7,199,833	\$0	\$2,321,992	\$0	\$0	\$2,321,992	O.K.
67										
68	Total COE Sw. CAT 2&3	\$9,521,825		\$7,199,833	\$0	\$2,321,992	\$0	\$0	\$2,321,992	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$677,584	123	\$677,584	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	2,267,109	G13	1,700,332	0	566,777	0	0	566,777	O.K.
76	CAT 4.13 PL, WATS, Local	122,569	F18	118,381	0	0	0	4,188	4,188	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	1,157,540	G18	734,429	0	423,111	0	0	423,111	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	54,044	V48	51,204	0	0	0	2,840	2,840	O.K.
81	CAT 4.3 H/R Message	1,355,169	G29	1,156,686	0	198,483	0	0	198,483	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	\$5,634,015		\$4,438,615	\$0	\$1,188,372	\$0	\$7,028	\$1,195,400	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	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	433,863	F31	\$419,039	\$0	\$0	\$0	\$14,824	\$14,824	O.K.
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	8,024,986	G13	6,018,739	0	2,006,246	0	0	2,006,246	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	\$8,458,849		\$6,437,778	\$0	\$2,006,246	\$0	\$14,824	\$2,021,071	O.K.
119									
120 CAT 2 C&WF	\$35,969	G28	\$35,969	\$0	\$0	\$0	\$0	\$0	O.K.
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.
122									
123 Total CAT 2 C&WF	\$35,969		\$35,969	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	598,664	G17	379,837	0	218,827	0	0	\$218,827	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	2,590	V79	2,531	0	0	0	59	59	O.K.
128									
129 Total CAT 3 C&WF	\$601,254		\$382,368	\$0	\$218,827	\$0	\$59	\$218,886	O.K.
130									
131 CAT 4 Message	\$47,881	G29	\$40,868	\$0	\$7,013	\$0	\$0	\$7,013	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	\$47,881		\$40,868	\$0	\$7,013	\$0	\$0	\$7,013	O.K.
136									
137 TOTAL C&WF	\$9,143,953		\$6,896,983	\$0	\$2,232,087	\$0	\$14,883	\$2,246,970	O.K.
138									
139									
140 CAPITAL LEASES:									
141									
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144									
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE			
				Message Telephone Service		Private Line					
				InterLATA	IntraLATA	InterLATA	IntraLATA				
				(A)	(B)	(C)	(D)			(E)	(F)
160											
161	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162	COE Tandem Switch	0	H17	0	0	0	0	0	0	0	O.K.
163	COE Local Switch	0	H18	0	0	0	0	0	0	0	O.K.
164	COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
165	COE Direct	0	V89	0	0	0	0	0	0	0	O.K.
166											
167	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168											
169	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170											
171	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172											
173	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174											
175											
176	LEASEHOLD IMPROVEMENTS:										
177											
178	Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179	COE Switching	0	H18	0	0	0	0	0	0	0	O.K.
180	COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
181	COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
182	IOT	0	V96	0	0	0	0	0	0	0	O.K.
183	C&WF	0	V97	0	0	0	0	0	0	0	O.K.
184	Other	0	V98	0	0	0	0	0	0	0	O.K.
185											
186	TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187											
188											
189	TPIS, EXCL. ACCT. No. 2690	\$27,452,308		\$20,940,111	\$0	\$6,487,443	\$0	\$24,754	\$6,512,197		O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
204 INTANGIBLE ASSETS:									
205									
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	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	H35	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.	2,302,782	H35	1,756,519	0	544,186	0	2,076	546,263	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	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	\$2,302,782		\$1,756,519	\$0	\$544,186	\$0	\$2,076	\$546,263	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$1,930,791	H13	\$1,472,772	\$0	\$456,278	\$0	\$1,741	\$458,019	O.K.	
16 COE Switching	8,146,965	H19	6,160,246	0	1,986,719	0	0	1,986,719	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	1,817,143	H20	1,431,590	0	383,286	0	2,267	385,553	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	3,652,419	H31	2,754,900	0	891,575	0	5,945	897,519	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$15,547,318		\$11,819,507	\$0	\$3,717,858	\$0	\$9,953	\$3,727,811	O.K.	
24										
25 ACCUM. AMORTIZATION:										
26										
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.	
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.	
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.	
31										
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
33										
34 Total Accum. Depr./Amort.	\$15,547,318		\$11,819,507	\$0	\$3,717,858	\$0	\$9,953	\$3,727,811	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.	
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.	
45 Unclassified	0	V145	0	0	0	0	0	0	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Functional Distribution of Selected Investments (A)	Private Line								Other (I)
	TOTAL COMPANY (B)	Joint Use Message (C)	Interstate		Intrastate		Extended Area Service (H)		
			InterLATA (D)	IntraLATA (E)	InterLATA (F)	IntraLATA (G)			
13 TRANS. CCT EQUIPMENT:									
14									
15 Working Loops	17,118	16,240	0	0	0	30	0	848	O.K.
16 Avg. Cost per Loop	139.60	139.60	139.60	139.60	139.60	139.60	139.60	139.60	
17									
18 CAT 4.13 Exch Ln. Invest.	\$2,389,678	\$2,267,109	\$0	\$0	\$0	\$4,188	\$0	\$118,381	
19									
20									
21 Circuit Terminations	574	574	0	0	0	0	0	0	O.K.
22 Avg. Cost per Termination	2,016.62	2,016.62	2,016.62	2,016.62	2,016.62	2,016.62	2,016.62	2,016.62	
23									
24 CAT 4.23 Other IX	\$1,157,540	\$1,157,540	\$0	\$0	\$0	\$0	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	17,118	16,240	0	0	0	30	0	848	
30 Loops Factor	1.000000	0.948709	0.000000	0.000000	0.000000	0.001753	0.000000	0.049538	
31 CAT 1 Exchange C&WF	\$8,458,849	\$8,024,986	\$0	\$0	\$0	\$14,824	\$0	\$419,039	O.K.
32									
33									
34 Equivalent IX Circuit Miles	18,395	18,395	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	\$598,664	\$598,664	\$0	\$0	\$0	\$0	\$0	\$0	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Physical Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(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	0.756140	0.000000	0.243860	0.000000	0.000000	0.243860	O.K.
16									
17 Conversation Minute-Miles	1.000000	CMM	0.634474	0.000000	0.365526	0.000000	0.000000	0.365526	O.K.
18 Conversation Minutes	1.000000	CM	0.634474	0.000000	0.365526	0.000000	0.000000	0.365526	O.K.
19 Subscriber Minutes (SLU)	1.000000	SLU	0.853536	0.000000	0.146464	0.000000	0.000000	0.146464	O.K.
20									
21 TSPS Processor Time	1.000000	TSP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22 Wtd. Stand. Work Sec., Toll	1.000000	WST	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23 Wtd. Stand. Work Sec., Aux.	1.000000	WSA	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25									
26 COE CAT 2 Minutes	1.000000	CT2	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27									
28 Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 MOU-Mi., Host/Remote	1.000000	HRM	0.853536	0.000000	0.146464	0.000000	0.000000	0.146464	O.K.
30									
31 C&WF CAT 4, WATS	1.000000	CT4	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
32									
33 Equal Access MOU	1.000000	EAM	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
34									
35 Current Billings	1.000000	CB	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	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	0.237909	0.000000	0.762091	0.000000	0.000000	0.762091	O.K.
38 EU Access, P/L and All Other Factor	1.000000	EPLO	0.999888	0.000000	0.000000	0.000000	0.000112	0.000112	O.K.
39 IX Special Access Factor	1.000000	ISPA	0.962453	0.000000	0.000000	0.000000	0.037547	0.037547	O.K.
40 IX Switched Access Factor	1.000000	ISWA	0.408444	0.000000	0.591556	0.000000	0.000000	0.591556	O.K.
41 IX Billing & Collection Services Factor	1.000000	IBC	0.476923	0.000000	0.523077	0.000000	0.000000	0.523077	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	0.556071	0.000000	0.443929	0.000000	0.000000	0.443929	O.K.
44 Relative Users Percent	1.000000	RUP	0.922017	0.000000	0.077108	0.000000	0.000875	0.077983	O.K.
45 CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
46 Foreign Directories Percent	1.000000	FD	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Support Assets	1.000000	D31	0.762781	0.000000	0.236317	0.000000	0.000902	0.237219	O.K.
14	Land and Support Assets	1.000000	D33	0.762781	0.000000	0.236317	0.000000	0.000902	0.237219	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	0.756140	0.000000	0.243860	0.000000	0.000000	0.243860	O.K.
19	COE Total Switching	1.000000	D68	0.756140	0.000000	0.243860	0.000000	0.000000	0.243860	O.K.
20	COE Transmission	1.000000	D85	0.787825	0.000000	0.210928	0.000000	0.001247	0.212175	O.K.
21	Total COE	1.000000	C19	0.767918	0.000000	0.231618	0.000000	0.000464	0.232082	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	0.761070	0.000000	0.237177	0.000000	0.001753	0.238930	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	0.635950	0.000000	0.363951	0.000000	0.000098	0.364050	O.K.
30	C&WF CAT 4	1.000000	D135	0.853536	0.000000	0.146464	0.000000	0.000000	0.146464	O.K.
31	Total C&WF	1.000000	D137	0.754267	0.000000	0.244105	0.000000	0.001628	0.245733	O.K.
32										
33	Total Equipment	1.000000	C23	0.762781	0.000000	0.236317	0.000000	0.000902	0.237219	O.K.
34										
35	TPIS	1.000000	C32	0.762781	0.000000	0.236317	0.000000	0.000902	0.237219	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.762781	0.000000	0.236317	0.000000	0.000902	0.237219	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	0.762781	0.000000	0.236317	0.000000	0.000902	0.237219	O.K.
44	Net Telephone Plant	1.000000	C61	0.765576	0.000000	0.233236	0.000000	0.001188	0.234424	O.K.
45	Total Net Investment	1.000000	C68	0.765433	0.000000	0.233376	0.000000	0.001192	0.234567	O.K.
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47										
48	Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.812980	0.000000	0.186826	0.000000	0.000194	0.187020	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.770694	0.000000	0.228722	0.000000	0.000583	0.229306	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.737528	0.000000	0.261913	0.000000	0.000558	0.262472	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$20,034	H14	\$15,282	\$0	\$4,734	\$0	\$18	\$4,752	O.K.	
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.	
17										
18 Total Network Support Exp.	\$20,034		\$15,282	\$0	\$4,734	\$0	\$18	\$4,752	O.K.	
19										
20 General Support, Alloc.	\$159,943	H14	\$122,002	\$0	\$37,797	\$0	\$144	\$37,941	O.K.	
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.	
22										
23 Total General Support Exp.	\$159,943		\$122,002	\$0	\$37,797	\$0	\$144	\$37,941	O.K.	
24										
25 Central Office Eq., Alloc.	\$404,389	H21	\$310,538	\$0	\$93,664	\$0	\$188	\$93,851	O.K.	
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.	
27										
28 Total COE Exp.	\$404,389		\$310,538	\$0	\$93,664	\$0	\$188	\$93,851	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.	\$637,519	H31	\$480,860	\$0	\$155,622	\$0	\$1,038	\$156,659	O.K.	
38 Cable & Wire, Direct	405,744	V159	252,944	0	152,800	0	0	152,800	O.K.	
39										
40 Total C&WF Exp.	\$1,043,263		\$733,804	\$0	\$308,422	\$0	\$1,038	\$309,459	O.K.	
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$1,627,629		\$1,181,624	\$0	\$444,617	\$0	\$1,387	\$446,005	O.K.	
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$1,447,652		\$1,044,341	\$0	\$402,085	\$0	\$1,225	\$403,311	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$56,348	H36	\$42,981	\$0	\$13,316	\$0	\$51	\$13,367	O.K.	
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.	
62										
63 Total Oth. Plt. & Equip.	\$56,348		\$42,981	\$0	\$13,316	\$0	\$51	\$13,367	O.K.	
64										
65 Network Operations, Alloc.	\$252,796	H33	\$192,828	\$0	\$59,740	\$0	\$228	\$59,968	O.K.	
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.	
67										
68 Total Network Oper. Exp.	\$252,796		\$192,828	\$0	\$59,740	\$0	\$228	\$59,968	O.K.	
69										
70 Total Access Expenses	\$259,705	V180	\$259,705	\$0	\$0	\$0	\$0	\$0	O.K.	
71										
72 Depr., Support Assets	\$227,943	H13	\$173,871	\$0	\$53,867	\$0	\$206	\$54,072	O.K.	
73 Depr., COE Switching	1,032,901	H19	781,018	0	251,883	0	0	251,883	O.K.	
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.	
75 Depr., COE Transmission	401,185	H20	316,063	0	84,621	0	500	85,122	O.K.	
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
77 Depr., C&W Facilities	354,724	H31	267,557	0	86,590	0	577	87,167	O.K.	
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.	
79										
80 Total Depreciation Expense	\$2,016,753		\$1,538,508	\$0	\$476,961	\$0	\$1,283	\$478,245	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.	\$2,016,753		\$1,538,508	\$0	\$476,961	\$0	\$1,283	\$478,245	O.K.	
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$2,585,602		\$2,034,023	\$0	\$550,017	\$0	\$1,562	\$551,579	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE	
				InterLATA	IntralATA	InterLATA	IntralATA	InterLATA	IntralATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
***** FCC PART 36 *****											
Operating Expenses and Taxes											
CUSTOMER OPERATIONS EXPENSE:											
105											
106	Marketing, Allocable	G35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
107	Marketing, Direct	V192	0	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.	G24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
112	Operator Service, Direct	V194	0	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	V195	\$109,225	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
117	Alphabetical Directory	G19	256,934	219,302	37,632	0	0	0	37,632	O.K.	
118	Foreign Directory	G46	0	0	0	0	0	0	0	O.K.	
119											
120	Total Directory		\$366,159	\$328,627	\$37,632	\$0	\$0	\$0	\$37,632	O.K.	
121											
122	Bus. Ofc., EU Presubscription	G36	\$30,828	\$15,202	\$15,626	\$0	\$0	\$0	\$15,626	O.K.	
123	Bus. Ofc., EU MTS & WATS	G37	45,552	10,837	34,715	0	0	0	34,715	O.K.	
124	Bus. Ofc., EU Access, P/L & all Other	G38	277,460	277,429	0	0	0	0	31	O.K.	
125	Bus. Ofc., IXC Special Access	G39	169	163	0	0	0	0	6	O.K.	
126	Bus. Ofc., IXC Switched Access	G40	1,924	786	1,138	0	0	0	1,138	O.K.	
127	Bus. Ofc., IXC B & C Services	G41	28	13	15	0	0	0	15	O.K.	
128	Coin Collect & Admin.	G42	1,626	1,626	0	0	0	0	0	O.K.	
129											
130	Total Business Office		\$357,587	\$306,056	\$51,494	\$0	\$0	\$0	\$51,494	O.K.	
131											
132	Cust. Svc., Direct	V205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
133	Cust. Serv., Mng. Process	G43	0	0	0	0	0	0	0	O.K.	
134	Cust. Serv., Other B&C	G44	69,051	63,666	5,324	0	0	0	5,385	O.K.	
135											
136	Cust. Serv., CABS	G45	75,255	37,628	37,628	0	0	0	37,628	O.K.	
137	Cust. Serv., EU Common Line	V209	3,634	3,634	0	0	0	0	0	O.K.	
138											
139	Total Customer Service		\$147,940	\$104,928	\$42,952	\$0	\$0	\$0	\$43,012	O.K.	
140											
141	Total Bus. Ofc., Cust. Serv.		\$505,527	\$410,984	\$94,446	\$0	\$98	\$0	\$94,543	O.K.	
142											

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156 Other Cust. Serv., Alloc.	\$129,293	H48	\$105,113	\$0	\$24,155	\$0	\$25	\$24,180	O.K.
157 Other Cust. Serv., Direct	791	V211	791	0	0	0	0	0	O.K.
158									
159 Total Other Cust. Serv.	\$130,084		\$105,904	\$0	\$24,155	\$0	\$25	\$24,180	O.K.
160									
161 TOTAL CUSTOMER OPER. EXP.	\$1,001,770		\$845,415	\$0	\$156,232	\$0	\$123	\$156,355	O.K.
162									
163									
164 "BIG-THREE" EXPENSES:									
165									
166 Total Plt. Spec., ex Support	\$1,447,652	44	\$1,044,341	\$0	\$402,085	\$0	\$1,225	\$403,311	O.K.
167 Total Network Oper. Exp.	252,796	68	192,828	0	59,740	0	228	59,968	O.K.
168 Total Customer Operations	1,001,770	161	845,415	0	156,232	0	123	156,355	O.K.
169									
170 TOTAL "BIG THREE" EXPENSES	\$2,702,218		\$2,082,584	\$0	\$618,058	\$0	\$1,576	\$619,634	O.K.
171									
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$205,690	H50	\$158,524	\$0	\$47,046	\$0	\$120	\$47,166	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$205,690		\$158,524	\$0	\$47,046	\$0	\$120	\$47,166	O.K.
179									
180 Admin. & General, Allocable	\$662,620	H50	\$510,677	\$0	\$151,556	\$0	\$386	\$151,943	O.K.
181 Admin. & General, Direct	39,047	V231	0	0	39,047	0	0	39,047	O.K.
182									
183 Total Admin. and Gen.	\$701,667		\$510,677	\$0	\$190,603	\$0	\$386	\$190,990	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$907,357		\$669,202	\$0	\$237,649	\$0	\$506	\$238,155	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	7,737	V233	0	0	7,737	0	0	7,737	O.K.
192									
193 Total Non-income Taxes	\$7,737		\$0	\$0	\$7,737	\$0	\$0	\$7,737	O.K.
194									
195									
196 TOTAL OPER. EXP. AND TAXES	\$6,130,095		\$4,730,264	\$0	\$1,396,253	\$0	\$3,579	\$1,399,831	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	\$3,459,978	K52	\$1,911,195	\$803,163	\$0	\$727,504	\$0	\$18,115	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	\$345,998		\$191,120	\$80,316	\$0	\$72,750	\$0	\$1,811	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	\$345,998		\$191,120	\$80,316	\$0	\$72,750	\$0	\$1,811	O.K.
23									
24 Interest Expense	63,286	N67	34,958	14,691	0	13,307	0	331	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	\$282,711		\$156,162	\$65,626	\$0	\$59,444	\$0	\$1,480	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	1,399,831	O195	405,876	502,846	60,410	365,160	61,436	4,104	O.K.
34 Uncollectibles	554	Direct	210	120	0	224	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	1,745,829	16+31+32+33	596,995	583,162	60,410	437,910	61,436	5,915	O.K.
38									
39									
40 Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
41									
42									
43 TOTAL REVENUE REQUIREMENT	\$1,746,383		\$597,205	\$583,282	\$60,410	\$438,134	\$61,436	\$5,915	O.K.
44									

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$747,835	L25	\$112,784	\$462,058	\$0	\$168,633	\$0	\$4,360	O.K.	
14										
15 Central Office Equipment	\$3,517,392	L70	\$566,777	\$2,321,992	\$0	\$621,594	\$0	\$7,028	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	2,246,970	L117	2,006,246	0	0	225,840	0	14,883	O.K.	
18										
19 Total COE, IOT, C&WF	\$5,764,362		\$2,573,024	\$2,321,992	\$0	\$847,435	\$0	\$21,911	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$6,512,197		\$2,685,808	\$2,784,050	\$0	\$1,016,067	\$0	\$26,272	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$6,512,197		\$2,685,808	\$2,784,050	\$0	\$1,016,067	\$0	\$26,272	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	546,263	L164	225,294	233,534	0	85,231	0	2,204	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$7,058,460		\$2,911,101	\$3,017,585	\$0	\$1,101,298	\$0	\$28,475	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	3,727,811	M23	1,053,245	2,269,711	0	393,973	0	10,882	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	\$3,330,649		\$1,857,857	\$747,874	\$0	\$707,325	\$0	\$17,593	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	89,173	L173	36,777	38,122	0	13,913	0	360	O.K.	
49 Cash Working Capital	40,156	L175	16,562	17,167	0	6,265	0	162	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$3,459,978		\$1,911,195	\$803,163	\$0	\$727,504	\$0	\$18,115	O.K.	
53										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
16	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	Support Assets, Message	\$744,992	N28	\$112,355	\$460,302	\$0	\$167,992	\$0	\$4,344	O.K.
21	Support Assets, Private Line	2,843	N28	429	1,756	0	641	0	17	O.K.
22										
23	Total Support Assets	\$747,835		\$112,784	\$462,058	\$0	\$168,633	\$0	\$4,360	O.K.
24										
25	Total Land and Supp. Assets	\$747,835		\$112,784	\$462,058	\$0	\$168,633	\$0	\$4,360	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	\$2,321,992	(E)	\$0	\$2,321,992	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$2,321,992		\$0	\$2,321,992	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$2,321,992		\$0	\$2,321,992	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58 COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59 COE Exch. Line - Message	566,777	(D)	566,777	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	4,188	(I)	0	0	0	0	0	4,188	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	423,111	(G)	0	0	0	423,111	0	0	O.K.
63 COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64 COE Interexchange, Assigned	2,840	(G)	0	0	0	0	0	2,840	O.K.
65 COE H/R Message	198,483	(G)	0	0	0	198,483	0	0	O.K.
66 COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67									
68 Total COE Transmission	\$1,195,400		\$566,777	\$0	\$0	\$621,594	\$0	\$7,028	O.K.
69									
70 Total Central Office Equip.	\$3,517,392		\$566,777	\$2,321,992	\$0	\$621,594	\$0	\$7,028	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	\$14,824	(I)	\$0	\$0	\$0	\$0	\$0	\$14,824	O.K.
83 Exchange Message	2,006,246	(D)	2,006,246	0	0	0	0	0	O.K.
84 Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Exchange Line C&WF	\$2,021,071		\$2,006,246	\$0	\$0	\$0	\$0	\$14,824	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	\$218,827	(G)	\$0	\$0	\$0	\$218,827	\$0	\$0	O.K.
94 Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95 Interexchange Assigned	59	(G)	0	0	0	0	0	59	O.K.
96									
97 Total Interexchange C&WF	\$218,886		\$0	\$0	\$0	\$218,827	\$0	\$59	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 H/R C&WF, Message	\$7,013	(G)	\$0	\$0	\$0	\$7,013	\$0	\$0	\$0	O.K.
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
114										
115 Total Host/Remote C&WF	\$7,013		\$0	\$0	\$0	\$7,013	\$0	\$0	\$0	O.K.
116										
117 Total Cable and Wire Facil.	\$2,246,970		\$2,006,246	\$0	\$0	\$225,840	\$0	\$14,883	\$0	O.K.
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	N28	0	0	0	0	0	0	0	O.K.
122										
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	0	O.K.
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	0	O.K.
126 COE Transmission Leases	0	68	0	0	0	0	0	0	0	O.K.
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130 IOT Equipment Leases	\$0	78	0	0	0	0	0	0	0	O.K.
131										
132 C&WF Leases	\$0	117	0	0	0	0	0	0	0	O.K.
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136 Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	0	O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
138										
139 Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147 PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	546,263	N46	225,294	233,534	0	85,231	0	2,204	O.K.
165										
166	Total Plt. Under Const.	\$546,263		\$225,294	\$233,534	\$0	\$85,231	\$0	\$2,204	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$89,173	N37	\$36,777	\$38,122	\$0	\$13,913	\$0	\$360	O.K.
174										
175	CASH WORKING CAPITAL	\$40,156	N37	\$16,562	\$17,167	\$0	\$6,265	\$0	\$162	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****										
IntraLATA Reserves and Deferrals										
	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$458,019	N28	\$69,076	\$282,992	\$0	\$103,281	\$0	\$2,670	O.K.
16	COE Switching	1,986,719	L44	0	1,986,719	0	0	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	385,553	L68	182,803	0	0	200,483	0	2,267	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	897,519	L117	801,366	0	0	90,209	0	5,945	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$3,727,811		\$1,053,245	\$2,269,711	\$0	\$393,973	\$0	\$10,882	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31										
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Total Accum. Depr./Amort.	\$3,727,811		\$1,053,245	\$2,269,711	\$0	\$393,973	\$0	\$10,882	O.K.
35										
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38										
39	Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	L44	0	0	0	0	0	0	O.K.
41	COE Operator	0	L32	0	0	0	0	0	0	O.K.
42	COE Transmission	0	L68	0	0	0	0	0	0	O.K.
43	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
45	Unclassified	0	N37	0	0	0	0	0	0	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$3,517,392	L70	\$566,777	\$2,321,992	\$0	\$621,594	\$0	\$7,028	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	2,246,970	L117	2,006,246	0	0	225,840	0	14,883	O.K.
16										
17	Total	\$5,764,362		\$2,573,024	\$2,321,992	\$0	\$847,435	\$0	\$21,911	O.K.
18	Factor	1.000000		0.446367	0.402819	0.000000	0.147013	0.000000	0.003801	O.K.
19										
20	Sum: Sw., Trans., Other	\$3,191,338	17	\$0	\$2,321,992	\$0	\$847,435	\$0	\$21,911	O.K.
21	Factor	1.000000		0.000000	0.727592	0.000000	0.265542	0.000000	0.006866	O.K.
22										
23	Central Office Equipment	\$3,517,392	L70	\$566,777	\$2,321,992	\$0	\$621,594	\$0	\$7,028	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	240,724	L117-83	0	0	0	225,840	0	14,883	O.K.
26										
27	Total	\$3,758,116		\$566,777	\$2,321,992	\$0	\$847,435	\$0	\$21,911	O.K.
28	Factor	1.000000		0.150814	0.617861	0.000000	0.225495	0.000000	0.005830	O.K.
29										
30	General Support Facilities	\$747,835	L25	\$112,784	\$462,058	\$0	\$168,633	\$0	\$4,360	O.K.
31	Central Office Equipment	3,517,392	13	566,777	2,321,992	0	621,594	0	7,028	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	2,246,970	15	2,006,246	0	0	225,840	0	14,883	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$6,512,197		\$2,685,808	\$2,784,050	\$0	\$1,016,067	\$0	\$26,272	O.K.
37	Factor	1.000000		0.412427	0.427513	0.000000	0.156025	0.000000	0.004034	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$6,485,925	36	\$2,685,808	\$2,784,050	\$0	\$1,016,067	\$0	\$0	O.K.
40	Factor	1.000000		0.414098	0.429245	0.000000	0.156657	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$6,512,197	K26	\$2,685,808	\$2,784,050	\$0	\$1,016,067	\$0	\$26,272	O.K.
46	Factor	1.000000		0.412427	0.427513	0.000000	0.156025	0.000000	0.004034	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$675,695	O171	\$203,627	\$157,869	\$44,516	\$220,135	\$47,453	\$2,094		O.K.
64 Factor	1.000000		0.301360	0.233639	0.065882	0.325791	0.070228	0.003099		
65										
66 Net Investment	\$3,459,978	J13	\$1,911,195	\$803,163	\$0	\$727,504	\$0	\$18,115		O.K.
67 Factor	1.000000		0.552372	0.232130	0.000000	0.210263	0.000000	0.005236		O.K.

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CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$4,752	N37	\$1,960	\$2,032	\$0	\$742	\$0	\$19	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$4,752		\$1,960	\$2,032	\$0	\$742	\$0	\$19	O.K.
19									
20 General Support, Alloc.	\$37,941	N30	\$5,722	\$23,443	\$0	\$8,556	\$0	\$221	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$37,941		\$5,722	\$23,443	\$0	\$8,556	\$0	\$221	O.K.
24									
25 Central Office Eq., Alloc.	\$93,851	N31	\$15,123	\$61,956	\$0	\$16,585	\$0	\$188	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$93,851		\$15,123	\$61,956	\$0	\$16,585	\$0	\$188	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.	\$156,659	N33	\$139,876	\$0	\$0	\$15,746	\$0	\$1,038	O.K.
37 Cable & Wire, Direct	152,800	Direct	0	0	0	152,800	0	0	O.K.
38									
39 Total C&WF Exp.	\$309,459		\$139,876	\$0	\$0	\$168,546	\$0	\$1,038	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$446,005		\$162,681	\$87,430	\$0	\$194,428	\$0	\$1,466	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$403,311		\$154,999	\$61,956	\$0	\$185,131	\$0	\$1,225	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. Plt. and Equip., Alloc.	\$13,367	N18	\$5,967	\$5,384	\$0	\$1,965	\$0	\$51	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$13,367		\$5,967	\$5,384	\$0	\$1,965	\$0	\$51	O.K.
63									
64 Network Operations, Alloc.	\$59,968	N18	\$26,768	\$24,156	\$0	\$8,816	\$0	\$228	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$59,968		\$26,768	\$24,156	\$0	\$8,816	\$0	\$228	O.K.
68									
69 Total Access Expenses	\$0.	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$54,072	L23	\$8,155	\$33,409	\$0	\$12,193	\$0	\$315	O.K.
72 Depr., COE Switching	251,883	L44	0	251,883	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	85,122	L68	40,359	0	0	44,262	0	500	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	87,167	L117	77,829	0	0	8,761	0	577	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$478,245		\$126,343	\$285,292	\$0	\$65,216	\$0	\$1,393	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.	\$478,245		\$126,343	\$285,292	\$0	\$65,216	\$0	\$1,393	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$551,579		\$159,077	\$314,833	\$0	\$75,998	\$0	\$1,672	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	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	37,632	(F)	0	0	37,632	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$37,632		\$0	\$0	\$37,632	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	15,626	N40	\$6,471	\$6,707	\$0	\$2,448	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	31	(H)	0	0	0	0	0	31	O.K.
125	Bus. Ofc., EU Message	34,715	(H)	0	0	0	0	34,715	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	6	(I)	0	0	0	0	0	6	O.K.
128	Bus. Ofc., IX Switched Access	1,138	N40	471	489	0	178	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	15	(H)	0	0	0	0	15	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	\$51,531		\$6,942	\$7,196	\$0	\$2,626	\$34,729	\$37	O.K.
134										
135	Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136	Cust. Serv., Other B&C	5,385	(H)	0	0	0	0	5,385	0	O.K.
137	Cust. Serv., CABS	37,628	N21	0	27,377	0	9,992	0	258	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$43,012		\$0	\$27,377	\$0	\$9,992	\$5,385	\$258	O.K.
141										
142	Total BO, CS, OS, Dir.	\$132,175		\$6,942	\$34,573	\$37,632	\$12,618	\$40,114	\$296	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.	\$24,180	142	\$1,270	\$6,325	\$6,884	\$2,308	\$7,339	\$54	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	(0)	O.K.	
160										
161 Total Other Cust. Serv.	\$24,180		\$1,270	\$6,325	\$6,884	\$2,308	\$7,339	\$54	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$156,355		\$8,212	\$40,898	\$44,516	\$14,926	\$47,453	\$349	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$446,005	41	\$162,681	\$87,430	\$0	\$194,428	\$0	\$1,466	O.K.	
168 Total Plt Non-specific Exp.	73,335	62 + 67 +69	32,734	29,541	0	10,781	0	279	O.K.	
169 Total Customer Operations	156,355	163	8,212	40,898	44,516	14,926	47,453	349	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$675,695		\$203,627	\$157,869	\$44,516	\$220,135	\$47,453	\$2,094	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$47,166	N64	\$14,214	\$11,020	\$3,107	\$15,366	\$3,312	\$146	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$47,166		\$14,214	\$11,020	\$3,107	\$15,366	\$3,312	\$146	O.K.	
179										
180 Admin. & General, Allocable	\$151,943	N64	\$45,789	\$35,500	\$10,010	\$49,502	\$10,671	\$471	O.K.	
181 Admin. & General, Direct	39,047	Direct	12,698	9,845	2,776	13,728	0	0	O.K.	
182										
183 Total Admin. and Gen.	\$190,990		\$58,487	\$45,345	\$12,786	\$63,230	\$10,671	\$471	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$238,155		\$72,701	\$56,365	\$15,894	\$78,596	\$13,983	\$617	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	7,737	Direct	3,204	3,321	0	1,212	0	0	O.K.	
191									O.K.	
192										
193 Total Non-income Taxes	\$7,737		\$3,204	\$3,321	\$0	\$1,212	\$0	\$0	O.K.	
194										
195 TOTAL OPER. EXP. AND TAXES	\$1,399,831		\$405,876	\$502,846	\$60,410	\$365,160	\$61,436	\$4,104	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$0	Q52	\$0	\$0	\$0	\$0	\$0	\$0	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
17										
18	AFUDC	\$0	T37	0	0	0	0	0	0	O.K.
19	ITC Amortization	0	T37	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23										
24	Interest Expense	\$0	T67	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	T37	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	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	0	U195	0	0	0	0	0	0	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	0	16+31+32+33	0	0	0	0	0	0	O.K.
38										
39										
40	Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111 H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116									
117 Total Cable and Wire Facil.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118									
119 TANGIBLE ASSETS:									
120									
121 Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	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	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138									
139 Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140									
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142									
143									
144 TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145									
146									
147 PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161 PLANT UNDER CONSTRUCTION:									
162									
163 Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164 Long-term	0	T46	0	0	0	0	0	0	O.K.
165									
166 Total Plt. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167									
168									
169 TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171 CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173 MATERIALS AND SUPPLIES	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174									
175 CASH WORKING CAPITAL	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	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 ***** InterLATA Reserves and Deferrals	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching	0	R44	0	0	0	0	0	0	O.K.
17 COE Operator	0	R32	0	0	0	0	0	0	O.K.
18 COE Transmission	0	R68	0	0	0	0	0	0	O.K.
19 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	0	R117	0	0	0	0	0	0	O.K.
21 Other Plant	0	T37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0	O.K.
29 Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0	O.K.
30 Accum. Amort., Other	0	T37	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.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	R44	0	0	0	0	0	0	O.K.
41 COE Operator	0	R32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	R68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	R117	0	0	0	0	0	0	O.K.
45 Unclassified	0	T37	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA 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. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$0	R23	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
72 Depr., COE Switching	0	R44	0	0	0	0	0	0	O.K.
73 Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	0	R68	0	0	0	0	0	0	O.K.
75 Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	0	R117	0	0	0	0	0	0	O.K.
77 Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
80									
81 Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	R144	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.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160									
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162									
163 TOTAL CUSTOMER OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164									
165 "BIG-THREE" EXPENSES:									
166									
167 Total Plt. Specific Exp.	\$0	41	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168 Total Plt Non-specific Exp.	0	62 + 67 +69	0	0	0	0	0	0	O.K.
169 Total Customer Operations	0	163	0	0	0	0	0	0	O.K.
170									
171 TOTAL "BIG THREE" EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$0	T64	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179									
180 Admin. & General, Allocable	\$0	T64	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182									
183 Total Admin. and Gen.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
186									
187 NON-INCOME TAXES:									
188									
189 Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191									O.K.
192									
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194									
195 TOTAL OPER. EXP. AND TAXES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 25-Nov-2002 01:00:45 PM

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

***** FCC PART 36 *****	Intrastate								TOTAL INTRASTATE
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	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	--	--	--	--	--	--	--	0
22 Land, Direct	0	--	0	--	0	--	0	--	0
23 Motor Vehicles	0	--	--	--	--	--	--	--	0
24 Aircraft	0	--	--	--	--	--	--	--	0
25 Special Purpose Vehicles	0	--	--	--	--	--	--	--	0
26 Garage Work Equipment	0	--	--	--	--	--	--	--	0
27 Other Work Equipment	3,152,515	--	--	--	--	--	--	--	0
28 Buildings, Allocable	0	--	--	--	--	--	--	--	0
29 Buildings, Direct	0	--	0	--	0	--	0	--	0
30 Furniture	0	--	--	--	--	--	--	--	0
31 Office Equipment	0	--	--	--	--	--	--	--	0
32 General Purpose Computers	0	--	--	--	--	--	--	--	0
33 CAT 1 Oper. Sys., TSPS	0	--	--	--	--	--	--	--	0
34 CAT 1 Oper. Sys., Other TSPS	0	--	--	--	--	--	--	--	0
35 CAT 1 Oper. Sys., Aux. Pos.	0	--	--	--	--	--	--	--	0
36 CAT 1 Oper. Sys., Other	0	--	0	--	0	--	0	--	0
37 CAT 2 Tandem Sw. Allocable	0	--	--	--	--	--	--	--	0
38 CAT 2 Tandem Sw. Direct	0	--	0	--	0	--	0	--	0
39 CAT 3 Local Sw. Allocable	9,521,825	--	--	--	--	--	--	--	0
40 CAT 3 Local Sw. Direct	0	--	0	--	0	--	0	--	0
41 CAT 4.12 Exchange Trunk	677,584	--	--	--	--	--	--	--	0
42 CAT 4.12 Exch. Tr. Direct	0	--	0	--	0	--	0	--	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	2,389,678	--	--	--	--	--	--	--	0
44 Reserved	0	--	--	--	--	--	--	--	0
45 CAT 4.13 Direct	0	--	0	--	0	--	0	--	0
46 CAT 4.23 Message, PL & WATS	1,157,540	--	--	--	--	--	--	--	0
47 Reserved	0	--	--	--	--	--	--	--	0
48 CAT 4.23 Direct	54,044	--	51,204	--	0	--	0	2,840	2,840
49 CAT 4.3 H/R Message	1,355,169	--	--	--	--	--	--	--	0
50 CAT 4.3 WATS	0	--	0	--	0	--	0	--	0
51 CAT 4.3 Direct	0	--	0	--	0	--	0	--	0
52 CAT 1 Other IOT Equipment	0	--	--	--	--	--	--	--	0
53 CAT 1 Coinless Pay Phones	0	--	0	--	0	--	0	--	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

 CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 ENDING DECEMBER 31, 2001

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
70 CAT 2 CP Equipment	0	---	0	0	0	0	0	0	0
71 Reserved	0	---	---	---	---	---	---	---	---
72 Reserved	0	---	---	---	---	---	---	---	---
73 CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	8,458,849	---	---	---	---	---	---	---	---
74 Other CAT 1 C&WF	0	---	0	0	0	0	0	0	0
75 CAT 2 C&WF	35,969	---	---	---	---	---	---	---	---
76 CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	598,664	---	---	---	---	---	---	---	---
78 Reserved	0	---	---	---	---	---	---	---	---
79 CAT 3 Direct	2,590	---	2,531	0	0	0	0	59	59
80 CAT 4 Message	47,881	---	---	---	---	---	---	---	---
81 CAT 4 WATS	0	---	0	0	0	0	0	0	0
82 CAT 4 Direct	0	---	0	0	0	0	0	0	0
83 Allocable Support Leases	0	---	---	---	---	---	---	---	---
84 Direct Support Leases	0	---	0	0	0	0	0	0	0
85 COE Operator	0	---	---	---	---	---	---	---	---
86 COE Tandem Switch	0	---	---	---	---	---	---	---	---
87 COE Local Switch	0	---	---	---	---	---	---	---	---
88 COE Transmission	0	---	---	---	---	---	---	---	---
89 COE Direct	0	---	0	0	0	0	0	0	0
90 IOT Leases	0	---	0	0	0	0	0	0	0
91 C&WF Leases	0	---	0	0	0	0	0	0	0
92 Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---	---
93 Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---	---
94 Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---	---
95 Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---	---
96 Leasehold Imp. IOT	0	---	0	0	0	0	0	0	0
97 Leasehold Imp. C&WF	0	---	0	0	0	0	0	0	0
98 Leasehold Imp. Other	0	---	0	0	0	0	0	0	0
99 Allocable Acct. No. 2690	0	---	---	---	---	---	---	---	---
100 Direct Acct. No. 2690	0	---	0	0	0	0	0	0	0
101 Materials and Supplies	362,884	---	---	---	---	---	---	---	---
102 RTB Stock	0	---	---	---	---	---	---	---	---
103 Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---	---
104 Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	0	0
105 Other Assets, Net	0	---	0	0	0	0	0	0	0
106 Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

 CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 ENDING DECEMBER 31, 2001

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
123 TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--	--
124 TPUC -- Short Term, Direct	0	--	0	0	0	0	0	0	
125 TPUC -- Long Term, Alloc.	2,302,782	--	--	--	--	--	--	--	
126 TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0	
127									
128 RESERVES AND DEFERRALS:									
129 Acc. Depr. Support Assets	1,930,791	--	--	--	--	--	--	--	
130 Acc. Depr. COE Switching	8,146,965	--	--	--	--	--	--	--	
131 Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	
132 Acc. Depr. COE Transmission	1,817,143	--	--	--	--	--	--	--	
133 Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	
134 Acc. Depr. Cable and Wire Facilities	3,652,419	--	--	--	--	--	--	--	
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.	20,034	--	--	--	--	--	--	--	
149 Network Support, Direct	0	--	0	0	0	0	0	0	
150 General Support, Alloc.	159,943	--	--	--	--	--	--	--	
151 General Support, Direct	0	--	0	0	0	0	0	0	
152 Central Office Eq., Alloc.	404,389	--	--	--	--	--	--	--	
153 Central Office Eq., Direct	0	--	0	0	0	0	0	0	
154 Cust. Premises Equip.	0	--	--	--	--	--	--	--	
155 Coinless Pay Phone Exp.	0	--	--	--	--	--	--	--	
156 Other IOT	0	--	--	--	--	--	--	--	
157 IOT Direct	0	--	0	0	0	0	0	0	
158 Cable & Wire, Alloc.	637,519	--	--	--	--	--	--	--	
159 Cable & Wire, Direct	405,744	--	252,944	0	152,800	0	0	152,800	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
ENDING DECEMBER 31, 2001

Intrastate

***** 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)	
176 Oth. Plt. and Equip., Alloc.	56,348	--	--	--	--	--	--	--	--
177 Oth. Plt. and Equip., Direct	0	--	0	0	0	0	0	0	
178 Network Operations, Alloc.	252,796	--	--	--	--	--	--	--	
179 Network Operations, Direct	0	--	0	0	0	0	0	0	
180 Total Access Expense	259,705	--	259,705	0	0	0	0	0	
181 Depr., Support Assets	227,943	--	--	--	--	--	--	--	
182 Depr., COE Switching	1,032,901	--	--	--	--	--	--	--	
183 Depr., COE Operator	0	--	--	--	--	--	--	--	
184 Depr., COE Transmission	401,185	--	--	--	--	--	--	--	
185 Depr., IOT Equipment	0	--	--	--	--	--	--	--	
186 Depr., C&W Facilities	354,724	--	--	--	--	--	--	--	
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	109,225	--	109,225	0	0	0	0	0	
196 Alphabetical Directory	256,934	--	--	--	--	--	--	--	
197 Foreign Directory	0	--	--	--	--	--	--	--	
198 Bus. Ofc., EU Presubscription	30,828	--	--	--	--	--	--	--	
199 Bus. Ofc., EU MTS & WATS	45,552	--	--	--	--	--	--	--	
200 Bus. Ofc., EU Access, P/L & all Other	277,460	--	--	--	--	--	--	--	
201 Bus. Ofc., IXC Special Access	169	--	--	--	--	--	--	--	
202 Bus. Ofc., IXC Switched Access	1,924	--	--	--	--	--	--	--	
203 Bus. Ofc., IXC B & C Services	28	--	--	--	--	--	--	--	
204 Coin Collect & Admin.	1,626	--	--	--	--	--	--	--	
205 Cust. Svc., Direct	0	--	0	0	0	0	0	0	
206 Cust. Serv., Msg. Process	0	--	--	--	--	--	--	--	
207 Cust. Serv., Other B&C	69,051	--	--	--	--	--	--	--	
208 Cust. Serv., CABS	75,255	--	--	--	--	--	--	--	
209 Cust. Serv., EU Common Line	3,634	--	3,634	0	0	0	0	0	
210 Other Cust. Serv., Alloc.	129,293	--	--	--	--	--	--	--	
211 Other Cust. Serv., Direct	791	--	791	0	0	0	0	0	
212 Exec. and Planning, Alloc.	205,690	--	--	--	--	--	--	--	
213 Exec. and Planning, Direct	0	--	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

 CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 ENDING DECEMBER 31, 2001

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
230 Admin. & General, Allocable	662,620	--	--	--	--	--	--	--
231 Admin. & General, Direct	39,047	--	0	0	39,047	0	0	39,047
232 Non-income Taxes, Allocable	0	--	--	--	--	--	--	--
233 Non-income Taxes, Direct	7,737	--	0	0	7,737	0	0	7,737
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	269,965	--	--	--	--	--	--	--
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	24,448	--	23,894	0	554	0	0	554
250 Other Revenue Adjustments	0	--	0	0	0	0	0	0
251 Other Revenue Taxes	0	--	0	0	0	0	0	0
252								

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

 CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate		Intrastate		TOTAL INTRASTATE
				Other	Private Line	Private Line		
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)
271 Working Loops	17,118	---	848	0	0	0	30	30
272 Equivalent Interexchange Cct. Miles	18,395	---	0	0	0	0	0	0
273 Interexchange Circuit Terminations	574	---	0	0	0	0	0	0

CONFIDENTIAL

2

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E.D. MAYER
ROBERT C. RITER, Jr.
DARLA POLLMAN ROGERS
JERRY L. WATTIER
JOHN L. BROWN

July 11, 2003

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JUL 11 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

OF COUNSEL:
Brian B. Meyer
Robert D. Hofer

TELEPHONE
605-224-5825
605-224-7889
FAX
605-224-7102

Pam Bonrud
Public Utilities Commission
500 East Capitol Avenue
Pierre, South Dakota 57501

Re: Docket Number TC02-076

Dear Pam:

You will find enclosed herein the original and ten copies of the MOTION TO DISMISS INTERVENOR AND MOTION FOR EXTENSION OF TIME for filing in the above-named 2001 cost study docket in which S&S Communications intervened.

Sincerely yours,



Darla Pollman Rogers
Attorney at Law

DPR/ph

Enclosures

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BEFORE THE PUBLIC UTILITIES COMMISSION

JUL 11 2003

OF THE STATE OF SOUTH DAKOTA

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

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

Docket No. TC02-076
MOTION TO DISMISS AND MOTION
FOR EXTENSION
OF TIME TO RESPOND TO
SECOND DISCOVERY REQUEST

BROOKINGS MUNICIPAL TELEPHONE COMPANY (Company), through undersigned counsel, respectfully requests the Public Utilities Commission (Commission) to dismiss S&S Communications (S&S) as Intervenor in this proceeding, pursuant to ARSD 20:10:01:15.05, based on the reasons stated herein. Pending a hearing and ruling on the Motion to Dismiss, Company further requests an Extension of Time to Respond to Intervenor's Second Discovery Request, dated June 12, 2003.

A. Background

On or about June 18, 2002, Company filed its 2001 Intrastate Switched Access Cost Study for approval by the Commission. S&S petitioned to intervene in said docket on July 5, 2002, and S&S was granted intervention by the Commission on July 26, 2002.

In an ancillary proceeding, the Commission Staff opened a separate docket against S&S (TC02-166) that began as a Motion for an Order to Show Cause why S&S should not be found in violation of the Order Granting Certificate of Authority. This docket was commenced on September 27, 2002, and was followed by a series of additional motions from Staff and hearings in front of the Commission. On July 2, 2003, the Commission revoked S&S's Certificate of Authority to provide telecommunications services in South Dakota.

B. Argument for Dismissal of Petition to Intervene

The rules governing intervention are found in ARSD 20:10:01:15.02-05. ARSD 20:10:01:15.02 allows a person who is not an original party to a proceeding to petition to intervene if said person is one “who claims an interest in a pending proceeding.” The petition itself must “set out clearly and concisely the facts supporting the petitioner’s alleged interest in the proceeding,” as well as the position of the petitioner, to the extent known. (ARSD 20:10:01:15.03). The Commission is granted some discretion in acting upon a petition to intervene:

A petition to intervene shall be granted by the commission if the petitioner shows that the petitioner is specifically deemed by statute to be interested in the matter involved, that the petitioner is specifically declared by statute to be an interested party to the proceeding, or that by the outcome of the proceeding the petitioner will be bound and affected either favorably or adversely with respect to an interest peculiar to the petitioner as distinguished from an interest common to the public or the taxpayers in general. ARSD 20:10:01:15.05.

Thus, overall, while intervention is generally liberally granted by the Commission, the rules do require a showing of a peculiar interest in the outcome of the proceeding, in absence of a statutorily granted right of intervention.

S&S filed its Motions to Intervene in all of the Local Exchange Carriers’ (LEC) dockets in July of 2002. S&S did not point to any statutorily granted right to intervention, so the first part of ARSD 20:10:01:15.05 is inapplicable. S&S alleged that as a switch-based interexchange carrier, it must purchase certain switched access services from the LECs. As a purchaser of switched access services, S&S claimed that “any increase in the rates of such services will directly and immediately affect the pecuniary interests of S&S ... as it will naturally affect S&S[’s] ... operating expenses.” (S&S Petition to Intervene). S&S noted some general concerns with regard to ineligible costs being included as recoverable costs, and also that the Commission’s decision in the cost

study dockets would “affect the customers of switched access services in general.” (S&S Petition to Intervene).

In early August of 2002, the Commission “found that S&S’s Petition(s) to Intervene was timely filed and demonstrates good cause to grant intervention,” and entered an Order to that effect in each of the LECs’ cost study dockets.

At the time the Petitions were filed by S&S and the Orders granted by the Commission were entered, the facts and application of the rules no doubt supported S&S’s intervention. Since that time, however, the facts have changed. As a result of the Commission’s Order of July 2, 2003, revoking S&S’s Certificate of Authority, S&S no longer has any pecuniary interest in the outcome of the cost study dockets. The change of facts is apparent:

1. S&S is no longer a switch-based interexchange carrier, and S&S no longer provides intrastate and interstate message telecommunications services to its subscribers.
2. S&S no longer purchases switched access services from LECs.
3. Because S&S no longer purchases switched access services from LECs, any increase in rates will not have any effect on S&S’s pecuniary interests or on its operating expenses.

Therefore, S&S can no longer demonstrate that “by the outcome of the proceeding [it] will be bound and affected either favorably or adversely with respect to an interest peculiar to the petitioner . . . ” (ARSD 20:10:01:15.05). S&S will not be affected by the outcome of the cost study dockets at all, as it is no longer in business.

S&S’s general allegation of interest based upon the “important and complex issues” that arise in tariff filing is insufficient to establish the level of interest re-

quired under the rules to grant and maintain intervenor status, nor is S&S's claimed interest based on the direct and immediate effect of switched access services on customers in general sufficient to sustain intervenor status. In fact, ARSD 20:10:01:15.05 states that to grant intervention to a petitioner, the petitioning party must demonstrate a peculiar interest that is distinguishable "from an interest common to the public or to the taxpayers in general."

In addition, S&S's intervention in this docket has not promoted a timely hearing and disposition of this case by the Commission. By way of example, the Commission Staff has requested S&S to provide a list of specific issues it will raise at the hearing. The purpose of Staff's request was to determine the amount of time to set aside for a hearing. To date, however, S&S has not responded to Staff's request, so a final hearing date has still not been scheduled. Instead of providing information and identifying specific issues to the Commission that will aid the Commission in its decision making process, S&S has continued to request information from companies without any stated purpose.

Because S&S can no longer demonstrate that it has an interest in the cost study docket, and because S&S's intervention has failed to facilitate the Commission's decision making role, S&S should be dismissed as an intervenor in this docket.

C. Argument for Extension of Time

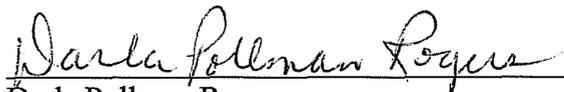
Prior to the hearings on June 30, 2003, and July 2, 2003, that culminated in the Commission revoking S&S's Certificate of Authority, S&S served Second Discovery Requests upon Company. The Discovery Requests are dated June 12, 2003, and under the rules of civil procedure, responses are due within thirty days.

Since the service of the Second Discovery Requests, S&S's Certificate of Authority was revoked, which is the reason for Company's Motion to Dismiss. In the

event the Commission grants Company's Motion, responses to the Discovery Requests would not be necessary. Therefore, Company requests that the Commission extend the time to respond to the Second Discovery Requests. If the Motion to Dismiss is denied, Company requests thirty days from the date of the Commission's ruling in which to respond to the Discovery Requests.

WHEREFORE, Company respectfully moves the Commission to dismiss S&S as an Intervenor and party in this docket, and to grant an extension of time to respond to discovery.

Dated this eleventh day of July, 2003.



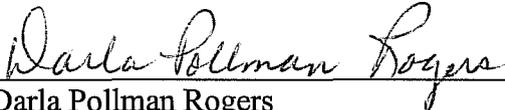
Darla Pollman Rogers
Robert C. Riter
Riter, Rogers, Wattier & Brown
P. O. Box 280
Pierre, South Dakota 57501
Telephone (605) 224-7889
Attorney for Company

CERTIFICATE OF SERVICE

The undersigned hereby certifies that she served a copy of the foregoing **MOTION** upon the person herein next designated, on the date below shown, by depositing a copy thereof in the United States mail at Pierre, South Dakota, postage prepaid, in an envelope addressed to said addressee, to-wit:

John W. Burke
Barker, Wilson, Reynolds & Burke, LLP
P. O. Box 100
Belle Fourche, South Dakota 57717-0100

Dated this eleventh day of July, 2003.



Darla Pollman Rogers
Robert C. Riter
Riter, Rogers, Wattier & Brown
P. O. Box 280
Pierre, South Dakota 57501
Telephone (605) 224-7889
Attorney for Company

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REPLY TO: BELLE FOURCHE OFFICE

July 22, 2003

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JUL 24 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Debra Elofson
Executive Director
Public Utilities Commission
State Capitol
500 East Capitol
Pierre, SD 57501

Re: Intervenor's Brief in Resistance to Motion to Dismiss and Motion for Extension of Time

Dear Debra:

Enclosed please find the originals and ten copies of each of **Intervenor's Brief in Resistance to Motion to Dismiss and for Extension of Time** for filing in the following matters:

TC02-071 Baltic Telecom Cooperative
TC02-080 Beresford Municipal Telephone Company
TC02-078 Bridgewater-Canistota Independent Telephone Company
TC02-076 Brookings Municipal Telephone Company
TC02-087 DTG Community Telephone
TC02-072 East Plains Telecom, Inc.
TC02-053 Interstate Telecommunication Cooperative, Inc.
TC02-079 Kennebec Telephone Company
TC02-090 Local Exchange Carriers Association
TC02-068 McCook Cooperative Telephone Company
TC02-067 Midstate Communications, Inc.
TC02-088 Roberts County Telephone Cooperative Association and RC Communications, Inc.
TC02-073 Sanborn Telephone Cooperative and SANCOM, Inc.
TC02-058 Sioux Valley Telephone Company
TC02-091 South Dakota Network, L.L.C.
TC02-065 Splitrock Properties, Inc.
TC02-066 Splitrock Telecom Cooperative, Inc.
TC02-064 Sully Buttes Telephone Cooperative, Inc.
TC02-089 Tri-County Telcom, Inc.
TC02-074 Valley Telecommunications Cooperative Association
TC02-054 Vivian Telephone Company
TC02-052 West River Cooperative Telephone Company

Debra Elofson
July 22, 2003
Page 2

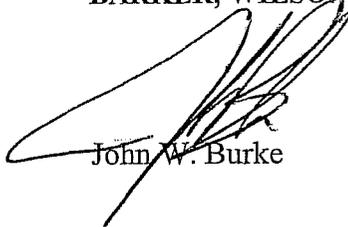
By copy of this letter, copies of the same are being served upon counsel for the opposing Petitioner via facsimile and first class mail.

If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.

A handwritten signature in black ink, appearing to be "John W. Burke", written over a horizontal line.

John W. Burke

JWB/bb
Enclosures
cc: S&S Communications
Darla Rogers

RECEIVED

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

JUL 24 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

TC02-076

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

)
)
)
) **INTERVENOR’S BRIEF IN
RESISTANCE TO MOTION
TO DISMISS AND MOTION
FOR EXTENSION OF TIME**
)
)

COMES NOW the Intervenor, S&S Communications, by and through its attorneys of record, Barker, Wilson, Reynolds & Burke, L.L.P., and hereby submits the following in resistance to Petitioner’s Motion to Dismiss and Motion for Extension of Time to Respond to Second Discovery Requests.

ARGUMENT AND AUTHORITIES

I. PETITIONER’S MOTION TO DISMISS SHOULD BE DENIED.

Petitioner contends that S&S Communications should be dismissed as an Intervenor in this matter. In its words, “[b]ecause S&S no longer purchases switched access services from LECs, any increase in rates will not have any effect on S&S’s pecuniary interest or on its operating expenses.” Disappointingly, in an unwarranted personal attack, Petitioner adds that “S&S’s intervention in this docket has not promoted a timely hearing and disposition of this case by the Commission.” Petitioner’s Motion to Dismiss at 4. Given Petitioner’s comment, before addressing Petitioner’s Motion to Dismiss on the merits, a review of the parties’ respective efforts to “promote[] a timely hearing and disposition of this case by the Commission” is warranted.

A. S&S Communications has worked toward the timely hearing and disposition of this matter.

In June of 2002, Petitioner filed its 2001 Intrastate Switched Access Cost Study for

approval by this Commission. Thereafter, S&S Communications filed S&S Communications' Petition to Intervene. S&S Communications' Petition to Intervene was granted.

On July 26, 2002, S&S Communications served Intervenor's Discovery Requests. On August 26, 2002, *thirty days* after Intervenor's Discovery Requests had been served, Petitioner served its Response to Intervenor's Discovery Requests in which Petitioner objected to each and every one of the Requests for Production. Because Petitioner did nothing more than object to the discovery requests, Petitioner's Response could have been served immediately thereby saving the parties and the Commission thirty days in this process. Instead, Petitioner waited the full thirty days to produce nothing.

On September 4, 2002, just over one week after receiving Petitioner's "responses" to Intervenor's Discovery Requests, S&S Communications served S&S Communications' Request for Access to Confidential Information.

After hearing very little from counsel for Petitioner over the next two months, on November 15, 2002, counsel for S&S Communications mailed counsel for Petitioner a letter stating as follows:

As you know, during the first week of September 2002, I served numerous Requests for Access to Confidential Information. Over the next two months, I heard very little from you in this regard until recently, when you stated in an e-mail that your clients might be willing to disclose this information if it was only reviewed by S&S Communications' expert, Porter Childers. I am writing to simply state that my patience is at an end, and that, therefore, if you do not advise me that this information can be reviewed by Mr. Childers by 12 p.m. on Monday, I will take immediate action, which may or may not include renewed Requests for Access to Confidential Information.

See Attachment A (copy of letter from Burke to Rogers dated November 15, 2002) (emphasis added). This letter prompted a response and, after some discussion, counsel for S&S Communications received a draft of a Protective Agreement on December 5, 2002.

Approximately eight days later, on December 13, 2002, counsel for S&S Communications faxed a copy of a revised Protective Agreement to counsel for Petitioner “with various modifications.” See Attachment B (copy of letter from Burke to Rogers dated December 13, 2002). Counsel for Petitioner faxed another revised Protective Agreement to counsel for S&S Communications on December 18, 2002.

On December 31, 2002, counsel for S&S Communications faxed yet another revised Protective Agreement to counsel for Petitioner. See Attachment C (copy of letter from Burke to Rogers dated December 31, 2002). After counsel for S&S Communications did not hear from counsel for Petitioner during the two weeks that followed, counsel for S&S Communications wrote a letter to counsel for Petitioner stating as follows:

A couple of days ago I called your office and was informed that you would call me back in a few minutes. I did not hear from you later that day, nor did I hear from you yesterday. As a result, I called again yesterday and left another message. In the meantime, we have received an e-mail from Karen Cremer at the Public Utilities Commission indicating that they would like to move forward with these dockets. For that reason, and because I believe that you have had plenty of time to review the language in the Protective Agreement, I would like to know whether you intend to sign the Protective Agreement by 5 p.m. MST today. If I do not hear from you in this regard, I will contact Ms. Cremer on Monday morning and ask that she set a hearing.

While I appreciate that you may be busy, I am sure that you can understand why I do not risk S&S Communications’ meaningful participation in these dockets simply because your clients are struggling with the language of a Protective Agreement concerning documents which we are clearly entitled to.

See Attachment D (copy of letter from Burke to Rogers dated January 17, 2003) (emphasis added).

Approximately three days later, on January 20, 2003, counsel for S&S Communications received a facsimile from counsel for Petitioner accompanied by another draft of the Protective Agreement. After further discussions, on February 3, 2003, counsel for S&S Communications

received yet another proposed Protective Agreement from counsel for Petitioner. Within a matter of days, the parties agreed to a Protective Agreement and it was circulated for the appropriate signatures. Approximately six weeks later, during the first week of April, 2003, a number of the “cost studies” were mailed to S&S Communications’ expert, Porter Childers.

After his initial review of the cost studies, Porter Childers related that additional information was needed to permit a meaningful consideration as to whether an increase of South Dakota’s already high switched access rates is appropriate. On June 12, 2003, S&S Communications served Intervenor’s Second Discovery Requests. To date, Petitioner has not responded to these requests. Instead, like before, Petitioner waited twenty-nine days and then served the present Motion for Extension of Time to Respond to Second Discovery Request.

Given the preceding, S&S Communications would submit that it has been Petitioner, and not S&S Communications, that “has not promoted a timely hearing and disposition of this case by the Commission.” Petitioner’s Motion to Dismiss at 4.¹

B. S&S Communications should not lose its intervenor status.

Though it fails to cite a single case in support of its argument, Petitioner contends that S&S Communications should be dismissed as an intervenor in this matter. According to Petitioner, “S&S can no longer demonstrate that ‘by the outcome of the preceding [it] will be bound and affected either favorably or adversely with respect to an interest peculiar to the petitioner’” Petitioner’s Motion to Dismiss at 3. S&S Communications should not lose its

¹ Petitioner submits that S&S Communications has not responded to Staff’s request for a list of specific issues. Petitioner’s Motion to Dismiss at 4. Petitioner’s representation is inaccurate and misleading. Staff did ask counsel for S&S Communications for an issues matrix. Thereafter, counsel for S&S Communications contacted Staff and informed it that until it had obtained the additional information requested from Petitioner—information needed by S&S Communications’ expert, Porter Childers—that it would be unable to provide an issues matrix.

intervenor status.

First, once this Commission granted S&S Communications status as an intervenor in this matter, it became “a party to the proceeding.” ARSD 20:10:01:15.05. Accord 7C C. Wright & A. Miller, *Federal Practice and Procedure* § 1920 (1985); Schneider v. Dumberton Developers, Inc., 767 F2d 1007, 1017 (CADC 1985) (“When a party intervenes, it becomes a full participant in the lawsuit and is treated just as if it were an original party.”). By rule, “[a]s a party,” S&S Communications became “entitled . . . to all . . . rights granted to parties by statute.” ARSD 20:10:01:15.05. Parties cannot be summarily dismissed from a matter. See SDCL 15-6-12(b) (motion to dismiss (1) for lack of jurisdiction over the subject matter; (2) for lack of jurisdiction over the person; (3) due to insufficiency of process; (4) due to insufficiency of service of process; (5) for failure to state a claim upon which relief can be granted; (6) for failure to join a party under § 15-6-19); SDCL 15-6-12(c) (motion for judgment on the pleadings); SDCL 15-6-41(b) (motion for involuntary dismissal); SDCL 15-6-56 (motion for summary judgment). Thus, as a party, S&S Communications cannot be summarily dismissed from this proceeding.

Second, the Commission should not overlook the fact that Petitioner will not in any way be prejudiced by S&S Communications’ continued participation in this proceeding. If Petitioner’s cost studies support the rates they seek to implement, and Petitioner has nothing to hide, it should, frankly, be indifferent to S&S Communications’ continued participation.

Third, S&S Communications’ continued participation will aid the Commission in obtaining its ultimate objective of switched access rates that are fair to Petitioner, interexchange carriers, and the citizens of South Dakota. If Petitioner shares this objective—which it should—how can it *reasonably* maintain that S&S Communications should not be allowed to

continue to participate and assist the Commission.²

II. PETITIONER'S MOTION FOR EXTENSION SHOULD BE DENIED.

As noted earlier, after his initial review of the cost studies, S&S Communications' expert, Porter Childers, indicated that additional information was needed to analyze whether an increase of South Dakota's already high switched access rates was appropriate. S&S Communications served Intervenor's Second Discovery Requests on June 12, 2003. Although Petitioner agrees that its "responses are due within thirty days," it seeks an extension because "[i]n the event the Commission grants Company's Motion, responses to the Discovery Requests would not be necessary." Petitioner's Motion to Dismiss at 4-5. Petitioner's Motion should be denied.

Petitioner's Motion is nothing more than a transparent attempt to further delay inquiry into the basis for the switched access rates it seeks to charge. It is worth noting that as of the day S&S Communications' Certificate of Authority was revoked (July 3, 2003)—the event which serves as the basis for Petitioner's Motion—Petitioner had had Intervenor's Second Discovery Requests for approximately twenty days. Because Petitioner only had thirty days to respond to Intervenor's Discovery Requests, Petitioner should have had a substantial portion of the documents already gathered and therefore should have at least produced the documents it had already gathered. There is no good faith reason why Petitioner had not already produced at least what it had gathered by July 3. S&S Communications' expert could be reviewing such documents right now. Petitioner's Motion directly contradicts the promotion of the "timely hearing and disposition of this case by the Commission." Petitioner's Motion to Dismiss at 4.

² In addition, Petitioner will no doubt seek retroactive recovery of the increased switched access rates from interexchange carriers, including S&S Communications. In that case, Petitioner will be seeking additional funds from S&S Communications and, as a result, the Commission's decision will directly and immediately affect the pecuniary interests of S&S Communications.

Dated this 22nd day of July, 2003.

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.
Attorneys for S&S Communications

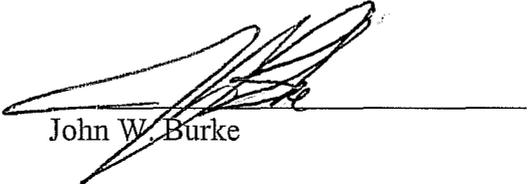
By: 

John W. Burke
211 Zinnia Street
P.O. Box 100
Belle Fourche, SD 57717-0100
Tel: (605) 723-8000
Fax: (605) 723-8010

CERTIFICATE OF SERVICE

I, John W. Burke, hereby certify that on the 22nd day of July, 2003, I caused a copy of the foregoing **INTERVENOR'S BRIEF IN RESISTANCE TO MOTION TO DISMISS AND MOTION FOR EXTENSION OF TIME** to be served upon the following via facsimile and first class mail:

Darla Pollman Rogers
Riter, Rogers, Wattier & Brown
P.O. Box 280
Pierre, SD 57501


John W. Burke

BARKER WILSON REYNOLDS & BURKE
L A W Y E R S

KENNETH E. BARKER*

MICHAEL A. WILSON†

MICHAEL P. REYNOLDS**

JOHN W. BURKE***

JEFFERY D. COLLINS

www.courtroomcounselors.com

4200 BEACH DRIVE
P.O. BOX 9335
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605.718.8000 • FAX: 605.718.8010

211 ZINNIA STREET
P.O. BOX 100
BELLE FOURCHE, SD 57717-0100
605.723.8000 • FAX: 605.723.8010

REPLY TO: BELLE FOURCHE OFFICE

November 15, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

Darla Rogers
Meyer & Rogers
P.O. Box 1117
Pierre, SD 57501

Re: S&S Communications/RLECs

Dear Ms. Rogers:

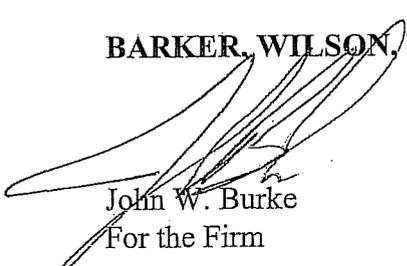
As you know, during the first week of September 2002, I served numerous Requests for Access to Confidential Information. Over the next two months, I heard very little from you in this regard until recently, when you stated in an e-mail that your clients might be willing to disclose this information if it was only reviewed by S&S Communications' expert, Porter Childers. I am writing to simply state that my patience is at an end, and that, therefore, if you do not advise me that this information can be reviewed by Mr. Childers by 12 p.m. on Monday, I will take immediate action, which may or may not include renewed Requests for Access to Confidential Information.

I look forward to hearing from you in this regard. If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.


John W. Burke
For the Firm

JWB/bb

cc: S&S Communications

Attachment
A

BARKER WILSON REYNOLDS & BURKE
L A W Y E R S

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RAPID CITY, SD 57709-9335
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REPLY TO: BELLE FOURCHE OFFICE

December 13, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

Darla Rogers
Meyer & Rogers
P.O. Box 1117
Pierre, SD 57501

Re: S&S Communications/RLECs

Dear Darla:

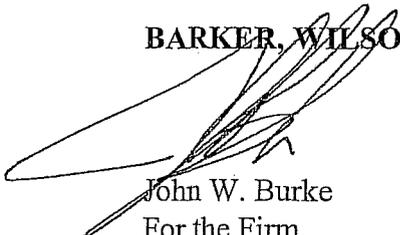
Enclosed please find a copy of the proposed Protective Agreement you faxed to me earlier this week with various modifications. I would sincerely appreciate it if you would review these modifications and let me know on Monday whether they are acceptable to you.

I look forward to hearing from you in this regard. In the meantime, if you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.


John W. Burke
For the Firm

JWB/bb
Enclosure

Attachment
B

BARKER WILSON REYNOLDS & BURKE
LAWYERS

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www.courtroomcounselors.com

REPLY TO: BELLE FOURCHE OFFICE

December 31, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

Darla Rogers
Meyer & Rogers
P.O. Box 1117
Pierre, SD 57501

Re: Protective Agreement

Dear Darla:

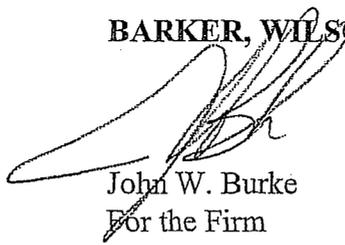
I am in receipt of your facsimile dated December 18, 2002, as well as the accompanying revised draft of the Protective Agreement. After reviewing the Protective Agreement, and given the number of changes that have been made, I took the liberty of revising the Protective Agreement. I am enclosing a draft for your review. In my opinion, it protects the interests of both your clients and S&S Communications.

I look forward to hearing from you in this regard. In the meantime, if you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.


John W. Burke
For the Firm

JWB/bb
Enclosure

Attachment
C

BARKER WILSON REYNOLDS & BURKE
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www.courtroomcounselors.com

REPLY TO: BELLE FOURCHE OFFICE

January 17, 2003

VIA FACSIMILE AND FIRST CLASS MAIL

Darla Rogers
Meyer & Rogers
P.O. Box 1117
Pierre, SD 57501

Re: S&S Communications v. RLEC's

Dear Darla:

A couple of days ago I called your office and was informed that you would call me back in a few minutes. I did not hear from you later that day, nor did I hear from you yesterday. As a result, I called again yesterday and left another message. In the meantime, we have received an e-mail from Karen Cremer at the Public Utilities Commission indicating that they would like to move forward with these dockets. For that reason, and because I believe that you have had plenty of time to review the language in the Protective Agreement, I would like to know whether you intend to sign the Protective Agreement by 5 p.m. MST today. If I do not hear from you in this regard, I will contact Ms. Cremer on Monday morning and ask that she set a hearing.

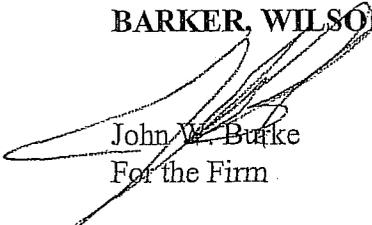
While I appreciate that you may be busy, I am sure that you can understand why I do not risk S&S Communications' meaningful participation in these dockets simply because your clients are struggling with the language of a Protective Agreement concerning documents which we are clearly entitled to.

I look forward to hearing from you in this regard. If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.


John W. Burke
For the Firm

JWB/bb

Attachment
D

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE ESTABLISHMENT)	NOTICE OF INTENT TO
OF SWITCHED ACCESS REVENUE)	CONSIDER MOTION AS ONE
REQUIREMENT FOR BROOKINGS MUNICIPAL)	FOR SUMMARY
TELEPHONE COMPANY)	JUDGMENT; ORDER FOR
)	AND NOTICE OF HEARING;
)	ORDER EXTENDING TIME
		FOR RESPONSE
		TC02-076

On June 26, 2002, Brookings Municipal Telephone Company (Company) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study.

On June 27, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 12, 2002, to interested individuals and entities. On July 9, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S). At its regularly scheduled meeting of July 23, 2002, the Commission granted intervention to S&S.

On July 11, 2003, Company filed a Motion to Dismiss and Motion for Extension of Time to Respond to Second Discovery Request (Motions). On July 24, 2003, S&S filed a Brief in Resistance to Motion to Dismiss and Motion for Extension of Time.

The Commission scheduled the Motions for consideration at its regular meeting on August 4, 2003, and the Commission voted unanimously to serve notice on the parties that S&S's Motion to Dismiss will be considered at the Commission's next regularly scheduled meeting on August 19, 2003, at 1:30 p.m. CDT at the Ramada Inn in Aberdeen, South Dakota, alternatively as a motion for summary judgment or as a motion to dismiss. The Commission further voted unanimously to extend the time for Company's response to S&S's pending discovery requests until after decision on Company's Motion to Dismiss and the further order of the Commission.

After hearing and considering the briefs, arguments and factual representations of the parties at its August 4, 2003 meeting, the Commission finds and concludes that S&S has raised an issue as to whether a genuine issue of material fact exists as to whether S&S presently continues to have an interest in the subject matter of this proceeding that is sufficient under ARSD 20:10:01:15.05 to maintain its standing as an intervening party in the proceeding. The Commission further finds and concludes that the issue of whether a genuine issue of material fact exists should be determined before the Motion to Dismiss is decided. The Commission further finds and concludes that if a genuine issue of material fact as to S&S's present interest in the subject matter of this proceeding is presented, then the Commission should hold a preliminary factual hearing to resolve such issue of fact related to S&S's continuing standing to maintain intervenor party status.

The Commission therefore serves notice, in conformity with *Richards v. Lenz*, 539 N.W.2d 80 (S.D. 1995), that it will hold a hearing on August 19, 2003, at 1:30 p.m., at the Ramada Inn, 2727 6th Avenue S.E., Aberdeen, South Dakota, to consider Company's Motion to Dismiss as a motion for summary judgment under SDCL 1-26-18 and 15-6-56, for purposes of considering the issue of whether a genuine issue of material fact exists as to S&S's current interest in this proceeding. If a genuine issue of material fact is not presented, the Commission will determine the issue of whether S&S currently has a sufficient interest in the proceeding to maintain its status as an intervenor party as a question of law based upon the material facts as to which there is no genuine issue. On or before August 15, 2003, S&S shall file and serve on the parties hereto any affidavit(s) or other proof

it wishes to present to demonstrate that a genuine issue of material fact exists as to its present interest in the outcome of this proceeding. On or before August 18, 2003, Company shall file and serve any opposing affidavit(s) or other proofs.

The Commission further serves notice that if the Commission determines at the August 19, 2003 hearing that a genuine issue of material fact is presented as to S&S's current interest in the proceeding, that the Commission will thereupon at such time and place take evidence from S&S and other parties hereto on the issue of S&S's current interest in this proceeding.

The issue at the hearing will be whether by the outcome of the proceeding S&S will be bound and affected either favorably or adversely with respect to an interest peculiar to S&S as distinguished from an interest common to the public or to the taxpayers in general. The hearing will be an adversary proceeding conducted pursuant to SDCL Chapter 1-26. All parties have the right to be present and to be represented by an attorney. These rights and other due process rights may be forfeited if not exercised at the hearing. The Commission will consider all evidence and arguments presented at the hearing. To the extent allowed by law for appeals of interlocutory decisions, the Commission's decision may be appealed by the parties to the circuit court and the state Supreme Court as provided by law. It is therefore

ORDERED, that a hearing shall be held at the time and place and in the manner specified above, on the issue set forth above; and it is further

ORDERED, that S&S shall file and serve any affidavit(s) or other proof as to the above issue on or before August 15, 2003, and that Company shall file and serve any opposing affidavit(s) or other proof on or before August 18, 2003; and it is further

ORDERED, that the time for Company to respond to S&S's pending discovery requests is extended until after the Motion to Dismiss is decided and the further order of the Commission.

Pursuant to the Americans with Disabilities Act, this hearing is being held in a physically accessible location. Please contact the Public Utilities Commission at 1-800-332-1782 at least 48 hours prior to the hearing if you have special needs so arrangements can be made to accommodate you.

Dated at Pierre, South Dakota, this 8th day of August, 2003.

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:	<u>Melaine Kolbo</u>
Date:	<u>8/8/03</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman

Gary Hanson
GARY HANSON, Commissioner

BARKER WILSON REYNOLDS & BURKE
LAWYERS

KENNETH E. BARKER"
MICHAEL A. WILSON'
MICHAEL P. REYNOLDS"
JOHN W. BURKE"
JEFFERY D. COLLINS

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REPLY TO: BELLE FOURCHE OFFICE

August 14, 2003

VIA FACSIMILE ONLY

Ms. Pamela Bonrud
Executive Director
Public Utilities Commission
State Capitol
500 East Capitol
Pierre, SD 57501

Re: Affidavit of Les S. Sumption

Dear Ms. Bonrud:

I am writing to simply advise you that earlier today I mailed, via overnight delivery, an *Affidavit of Les S. Sumption* to be filed each of the below referenced dockets. I am enclosing a copy of one of the Affidavits for your reference.

- TC02-071 Baltic Telecom Cooperative
- TC02-080 Beresford Municipal Telephone Company
- TC02-078 Bridgewater-Canistota Independent Telephone Company
- TC02-076 Brookings Municipal Telephone Company
- TC-02-087 DTG Community Telephone
- TC-02-072 East Plains Telecom, Inc.
- TC02-053 Interstate Telecommunication Cooperative, Inc.
- TC02-079 Kennebec Telephone Company
- TC02-090 Local Exchange Carriers Association
- TC02-068 McCook Cooperative Telephone Company
- TC02-067 Midstate Communications, Inc.
- TC02-088 Roberts County Telephone Cooperative Association and RC Communications, Inc.
- TC02-073 Sanborn Telephone Cooperative and SANCOM, Inc.
- TC02-058 Sioux Falley Telephone Company
- TC02-091 South Dakota Network, L.L.C.
- TC02-065 Splitrock Properties, Inc.
- TC02-066 Splitrock Telecom Cooperative, Inc.
- TC02-064 Sully Buttes Telephone Cooperative, Inc.

Ms. Pamela Bonrud
Executive Director
August 14, 2003
Page 2

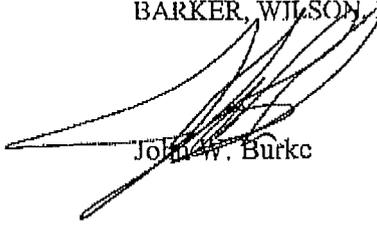
TC02-089 Tri-County Telecom, Inc.
TC02-077 Union Telephone Company
TC02-074 Valley Telecommunications Cooperative Association
TC02-054 Vivian Telephone Company
TC02-052 West River Cooperative Telephone Company

If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, LLP



John W. Burke

JWB/bb
Enclosure

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

**IN THE MATTER OF THE ESTABLISHMENT OF
SWITCHED ACCESS REVENUE REQUIREMENT**

) TC02-053; TC02-052; TC02-054;
) TC02-058; TC02-064; TC02-065;
) TC02-066; TC02-067; TC02-068;
) TC02-071; TC02-072; TC02-073;
) TC02-074; TC02-076; TC02-077;
) TC02-078; TC02-079; TC02-080;
) TC02-087; TC02-088; TC02-089;
) TC02-090; TC02-091
)

AFFIDAVIT OF LES S. SUMPTION

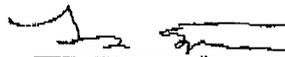
Les S. Sumption, being first duly sworn upon his oath, deposes and states as follows:

1. That I am one of the partners that owns and operates Intervenor S&S Communications.
2. That I make this Affidavit in resistance to Petitioner's Motion to Dismiss and/or Motion for Summary Judgment.
3. That prior to losing its Certificate of Authority S&S Communications was a switch-based interexchange carrier that provided both intra and interstate long distance communications services to subscribers throughout South Dakota.
4. That providing intrastate long distance services in South Dakota requires the following switched access services: Originating Carrier Common Line Access; Originating Local Switching; Originating Local Transport; Centralized Equal Access Service; Terminating Local Transport; Terminating Local Switching; and Terminating Carrier Common Line Access. Pursuant to tariffs, the cost to purchase such services exceeds \$.20 per minute.
5. That over the past several weeks several individuals and/or entities have expressed an interest in purchasing S&S Communications and/or its assets.

6. That S&S Communications is presently in negotiations to sell its business and/or assets.
7. That S&S Communications' pecuniary interests will be directly and immediately affected by the Commission's decision on this matter for the following reasons:
 - (A) Subsequent to the sale, S&S Communications, regardless of the name by which it will do business, will have to purchase switched access services;
 - (B) The individual and/or entity interested in purchasing S&S Communications and/or its assets has expressed some reluctance in following through with the purchase as a result of the rates presently charged for switched access services in South Dakota;
 - (C) If the individual and/or entity interested in purchasing S&S Communications and/or its assets fails to follow through with the purchase, S&S Communications will be divested of a substantial amount of revenue that would have been directed to creditors and/or subscribers that lost service.

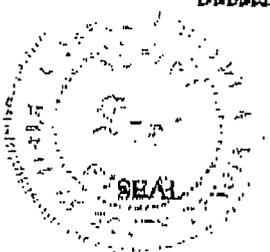
Further your affiant sayeth not.

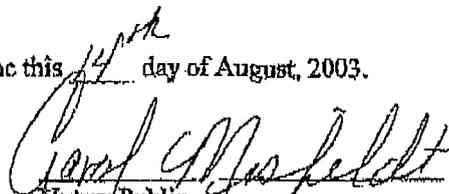
Dated this 14 day of August, 2003.



Les S. Sumption

Subscribed and sworn to before me this 14 day of August, 2003.





Notary Public
My Commission Expires: 1-23-2006

RECEIVED

BEFORE THE PUBLIC UTILITIES COMMISSION

AUG 18 2003

OF THE STATE OF SOUTH DAKOTA

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

IN THE MATTER OF THE ESTABLISH-
MENT OF SWITCHED ACCESS REVE-
NUE REQUIREMENT

Docket No.'s TC02-052, TC02-053,
TC02-054, TC02-058, TC02-064,
TC02-065, TC02-066, TC02-067,
TC02-068, TC02-071, TC02-072,
TC02-073, TC02-074, TC02-076,
TC02-077, TC02-078, TC02-079,
TC02-080, TC02-087, TC02-088,
TC02-089, TC02-090, TC02-091

RESPONSE OF COMPANIES NAMED IN ABOVE DOCKETS
TO AFFIDAVIT OF LES S. SUMPTION

Relevant Background

In June of 2002, each of the companies named in the above dockets (hereinafter "Companies") filed its 2001 Intrastate Switched Access Cost Study. S&S Communications ("S&S") was granted intervention status in the above dockets by the Commission on July 23, 2002.

On July 1, 2003, pursuant to properly given statutory notice, the Companies' switched access rates became effective, subject to final approval/refund by the Commission. On July 2, 2003, Commission revoked S&S's Certificate of Authority to do business as a telecommunications company in South Dakota.

On July 11, 2003, each of the Companies filed a Motion to Dismiss S&S as Intervenor in the Cost Study Dockets and Motion for Extension of Time to Respond to S&S's Second Discovery Request. S&S filed a Brief in Resistance to Companies' Motions.

On August 4, 2003, the Commission considered the Motions and voted to reconsider the Motion to Dismiss on August 19, 2003, alternatively as a Motion for Summary Judgment or as a Motion to Dismiss. The Commission extended the time of Companies to respond to the Second Discovery Requests pending ruling on the Motion to Dismiss.

On August 14, 2003, S&S filed an Affidavit of Les S. Sumption, resisting Companies' Motion to Dismiss and/or Motion for Summary Judgment. This Response is filed by Companies in support of the Motion to Dismiss and the Motion for Summary Judgment.

Issue

The issue presented is whether a genuine issue of material fact exists as to S&S's current interest in the cost study dockets. If the Commission determines that no genuine issue of material fact exists, it will proceed to determine whether S&S currently has sufficient interest in the proceeding to maintain its status as intervenor party as a question of law.

If the Commission determines S&S has alleged sufficient facts in its Affidavit to establish that a genuine issue of material fact may exist, the Commission will proceed to take evidence from S&S and other parties on the issue of S&S's current interest in the Companies' cost study dockets. The issue at said factual hearing will be whether by the outcome of these proceedings (the cost study dockets) S&S will be bound and affected either favorably or adversely with respect to an interest peculiar to S&S as distinguishable from an interest common to the public or to the taxpayers in general.

Argument

It is Companies' position that a further factual hearing is not necessary, as the Affidavit filed by S&S in this docket is insufficient to establish the existence of a genuine issue of material fact.

SDCL § 15-6-56 governs summary judgment practice. Specifically, SDCL § 15-6-56(e) addresses the form of affidavits necessary to support or oppose a summary judgment motion:

Supporting and opposing affidavits shall be made on personal knowledge, shall set forth such facts as would be admissible in evidence . . . when a motion for summary judgment is made . . . an adverse party may not rest upon the mere allegations or denials of his pleading, but his response . . . must set forth specific facts showing that there is a genuine issue for trial.

A careful review of the Affidavit of Les S. Sumption shows that it falls far short of the statutory standards for opposing affidavits. Paragraph 5 of the Affidavit states that over the past several weeks, "several individuals and/or entities have expressed an interest in purchasing S&S Communications and/or its assets." Paragraph 6 states that S&S is presently negotiating to sell "its business and/or its assets." S&S, however, submits no supplemental documents supporting its stated allegations.

It is highly speculative at best that S&S could sell its business. This Commission can take judicial notice of the fact that S&S can no longer provide services, since its Certificate of Authority has been revoked. Therefore, sale of S&S as a business is very unlikely. S&S is asking the Commission to keep it in these dockets on the slim chance of a sale of its business. No facts are submitted to substantiate these allegations: What is the name of the proposed buyer? Is it an individual or an entity? In his Affidavit, Mr. Sumption apparently cannot decide what type of buyer he is dealing with, despite his assertion that he is "presently" engaged in negotiations. Is the sale one of a business

or one of assets? Again, Mr. Sumption is unable to state what type of sale he is presently negotiating. It is important to remember that the purpose of the current dockets is to determine and establish fair switched access rates in accordance with this Commission's rules, not whether S&S can sell its business or assets.

Nor does Mr. Sumption's Affidavit establish sufficient facts to show that S&S's pecuniary interests will be "directly and immediately affected" by the outcome of these dockets. There is no evidence whatsoever that S&S Communications "will have to purchase switched access services." It obviously cannot do so without a Certificate of Authority. Even assuming for purposes of argument that S&S sells its business as an on-going telecommunications business, which is not only a stretch of the imagination but also not even affirmatively stated and supported by Mr. Sumption's Affidavit, the new buyer would have to establish its own interest in the Companies' switched access rates. Mr. Sumption cannot raise concerns of a phantom buyer and expect such vicarious allegations to sustain the level of specificity required by SDCL 15-6-56(e) to oppose a summary judgment motion. Such hearsay would not be admissible in a factual hearing. If, on the other hand, S&S does sell assets, such as a switch or other personal property, the outcome of these dockets would have no effect whatsoever on such a sale.

The standards of specificity of affidavits in support of or in opposition to summary judgment are high under South Dakota case law as well. The clearest example is found in the case of The Estate of Fredris J. Elliott vs. A&B Welding Supply Company, Inc., 594 NW2d 707 (SD 1999). The case involved agreements among shareholders for the purchase of stock. Specifically, the Estate tried to challenge the validity of written buy/sell agreements on the basis of alleged oral agreements between the share-

holders. In granting summary judgment upholding the validity of the written agreements, the Court stated:

However, proof of a mere possibility is never sufficient to establish a fact . . . “When challenging a summary judgment, the nonmoving party ‘must substantiate his allegations with sufficient probative evidence that would permit a finding in his favor on more than mere speculation, conjecture, or fantasy.’” Himrich v. Carpenter, 569 NW2d 568, 573 (quoting Moody v. St. Charles County, 23 F3d 1410, 1412 (8th Cir. 1994)).

See also Estate of Thomas v. Sheffield, (“mere allegations are not sufficient to preclude summary judgment”), 511 NW2d 841, 844 (SD 1994). Also on point is the case of Paradigm Hotel Mortgage Fund v. Sioux Falls Hotel Company, Inc., 511 NW2d 567 (SD 1994). The Hotel appealed the trial court’s grant of summary judgment to Paradigm in a foreclosure action against Hotel on a defaulted mortgage loan. The argument centered around the value of the mortgaged property. Hotel, in opposition to the summary judgment motion, failed to complete an appraisal “or to obtain evidence to back up [its] conclusory allegations.”

The trial court was left to decide whether an issue of fact existed on value based upon Defendant’s appraiser’s assertion that the property was worth “substantially more” than the value shown in the mortgage holder’s appraisal. In sum, the circuit court was asked to anticipate possible proof. Unsupported conclusions and speculative statements do not raise a genuine issue of fact. Paradigm at 569.

S&S is doing exactly what the Defendant in Paradigm did. It is asking this Commission to find that there is a genuine issue of material fact by “anticipating possible proof.” The “unsupported conclusions and speculative statements” in Mr. Sumption’s Affidavit clearly do not raise a genuine issue of fact.

Conclusion

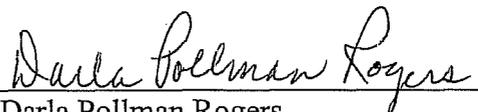
Since S&S has failed to establish that a genuine issue of material fact exists as to its current interest in the proceeding, the Commission can proceed to determine

whether S&S currently has sufficient interest in the cost study dockets to maintain its status as an intervenor party as a matter of law. Companies have established in prior proceedings before this Commission:

- (a) That S&S does not pay Companies' 2001 switched access charges, as its Certificate of Authority is revoked and it is no longer in business; thus S&S no longer has any interest in the cost study dockets;
- (b) That S&S has failed to establish a peculiar interest beyond that of the general public;
- (c) That S&S's continued presence in these dockets is prejudicial to the Companies;
- (d) That this Commission has the expertise and authority to establish switched access rates without S&S's continued participation in these dockets;
- (e) That no issue exists as to retroactive applicability of the 2001 switched access rates; and
- (f) That courts and commissions have full authority to rule upon intervenor status, including the authority to dismiss an intervenor.

Accordingly, Companies respectfully request this Commission to grant the Motion to Dismiss S&S as an intervenor in each of the above-numbered dockets. Companies also request the Commission to order that Companies are not required to respond to S&S's Second Discovery Requests.

Respectfully submitted this eighteenth day of August, 2003.



Darla Pollman Rogers
Riter, Rogers, Wattier & Brown
P. O. Box 280
Pierre, South Dakota 57501
Telephone (605) 224-7889
Attorney for Companies

CERTIFICATE OF SERVICE

The undersigned hereby certifies that she served a copy of the foregoing **RESPONSE** upon the person herein next designated, on the date below shown, by facsimile and by depositing a copy of the said Response in the United States mail at Pierre, South Dakota, postage prepaid, in an envelope addressed to said addressee, to-wit:

John W. Burke
Barker, Wilson, Reynolds & Burke, LLP
P. O. Box 100
Belle Fourche, South Dakota 57717-0100

Dated this eighteenth day of August, 2003.



Darla Pollman Rogers
Riter, Rogers, Wattier & Brown
P. O. Box 280
Pierre, South Dakota 57501
Telephone (605) 224-7889
Attorney for Companies

August 29, 2003

Ms. Heather Forney
Utility Analyst
Public Utilities Commission
State of South Dakota
500 East Capitol Avenue
Pierre, SD 57501

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SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Ref: SD 5418 – 1.7
Revised 2001 Cost Study

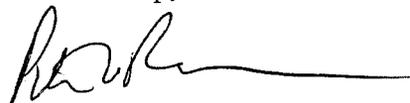
Dear Heather:

Pursuant to the PUC Staff's recommendation, we have removed the Global Crossing uncollectibles from the City of Brookings Municipal Telephone Department 2001 Intrastate Cost Study filed under Docket Number TC02-076.

Six (6) copies of the revised worksheets (summary forms, trial balance, adjusting entries, non regulated removal and direct assignment) are included with this letter.

We trust the attached will provide you with the information you will need for completing your review. If you have any questions, please contact me at 605-995-6831.

Sincerely,
Martin Group, Inc.



Peter Rasmusson
General Manager – TCE

ALK/bkk

Attachments: 6 copies

cc: Craig Osvog, Executive Vice President/General Manager
Laura Julius, Director of Finance

CITY OF BROOKINGS 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	\$3,394,766	J13	\$1,882,638	\$780,472	\$0	\$713,812	\$0	\$17,843	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	\$339,477		\$188,264	\$78,047	\$0	\$71,381	\$0	\$1,784	O.K.
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20										
21	Net Return on Rate Base	\$339,477		\$188,264	\$78,047	\$0	\$71,381	\$0	\$1,784	O.K.
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23	Expenses and Other Taxes	1,387,562	J33-35, 40	403,426	494,311	59,648	364,668	61,403	4,106	O.K.
24										
25	Total IntraLATA Rev. Req.	\$1,727,039		\$591,690	\$572,358	\$59,648	\$436,049	\$61,403	\$5,890	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.	\$1,727,039		\$591,690	\$572,358	\$59,648	\$436,049	\$61,403	\$5,890	
	ACCESS ELEMENT MINUTES OF USE			25,707,773	25,707,773		25,707,773			
	ACCESS RATE PER MINUTE	\$0.062242		\$0.023016	\$0.022264		\$0.016962			

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 SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA				
				(E)	(F)	(G)	(H)	(I)	(J)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)		
13 State Income Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
14 Federal Income Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
15 Gross Receipts Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
16											
17											
18 Net Investment	\$14,453,866	C68	\$11,059,101	\$0	\$3,377,477	\$0	\$17,288	\$3,394,766	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	\$1,445,387		\$1,105,910	\$0	\$337,748	\$0	\$1,729	\$339,477	O.K.		
22											
23 AFUDC	0	H43	0	0	0	0	0	0	O.K.		
24 ITC Amortization	0	H36	0	0	0	0	0	0	O.K.		
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.		
26											
27 Net Return	\$1,445,387		\$1,105,910	\$0	\$337,748	\$0	\$1,729	\$339,477	O.K.		
28											
29 Contributions	2,110	H52	1,574	0	535	0	1	536	O.K.		
30 Interest Expense	269,965	H44	206,589	0	63,054	0	322	63,376	O.K.		
31 Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.		
32 Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.		
33 Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.		
34 Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.		
35											
36 After Tax Income	\$1,173,312		\$897,748	\$0	\$274,158	\$0	\$1,406	\$275,564	O.K.		
37											
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
39 Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.		
40 Operating Expenses and Taxes	6,116,678	I196	4,729,116	0	1,383,970	0	3,592	1,387,562	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	\$7,562,065		\$5,835,026	\$0	\$1,721,718	\$0	\$5,321	\$1,727,039	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	\$7,562,065		\$5,835,026	\$0	\$1,721,718	\$0	\$5,321	\$1,727,039	O.K.		

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Investment Summary		Intrastate							TOTAL INTRASTATE	
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Investment	\$3,152,515	D33	\$2,404,680	\$0	\$744,992	\$0	\$2,843	\$747,835	O.K.	
14										
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
16 COE Switching Equipment	9,521,825	D68	7,199,833	0	2,321,992	0	0	2,321,992	O.K.	
17 COE Transmission Equipment	5,634,015	D85	4,438,615	0	1,188,372	0	7,028	1,195,400	O.K.	
18										
19 Total COE	\$15,155,840		\$11,638,448	\$0	\$3,510,364	\$0	\$7,028	\$3,517,392	O.K.	
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.	
21 Cable and Wire Facilities	9,143,953	D137	6,896,983	0	2,232,087	0	14,883	2,246,970	O.K.	
22										
23 Total COE, IOT, C&WF	\$24,299,793		\$18,535,431	\$0	\$5,742,450	\$0	\$21,911	\$5,764,362	O.K.	
24										
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
26										
27 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28										
29 Intangible Assets	\$5,143	D209	\$0	\$0	\$5,143	\$0	\$0	\$5,143	O.K.	
30										
31										
32 Total Tele. Plt. In Service	\$27,457,451		\$20,940,111	\$0	\$6,492,586	\$0	\$24,754	\$6,517,340	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	2,000,477	D218-219	1,525,641	0	473,033	0	1,804	474,836	O.K.	
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.	
38										
39 Total Other Tel. Plt.	\$2,000,477		\$1,525,641	\$0	\$473,033	\$0	\$1,804	\$474,836	O.K.	
40										
41										
42 TOTAL TELEPHONE PLANT	\$29,457,928		\$22,465,752	\$0	\$6,965,618	\$0	\$26,558	\$6,992,176	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
				(E)	(F)	(G)	(H)			
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(15,546,257)	E34	(11,819,956)	0	(3,716,334)	0	(9,967)	(3,726,301)	0	O.K.
58 Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	0	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	0	O.K.
60										
61 TOTAL NET PLANT	\$13,911,671		\$10,645,796	\$0	\$3,249,285	\$0	\$16,590	\$3,265,875		O.K.
62										
63 Materials and Supplies	362,884	H31	273,711	0	88,582	0	591	89,173		O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0		O.K.
65 Cash Working Capital	179,312	Formula	139,593	0	39,611	0	108	39,718		O.K.
66 Equal Access Investment	0	—	0	0	0	0	0	0		O.K.
67										
68 TOTAL NET INVESTMENT	\$14,453,866		\$11,059,101	\$0	\$3,377,477	\$0	\$17,288	\$3,394,766		O.K.
69										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 LAND AND SUPPORT ASSETS:										
14										
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	0	O.K.
17										
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	0	O.K.
24 Other Work Equipment	3,152,515	H33	2,404,680	0	744,992	0	2,843	747,835	747,835	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	0	O.K.
30										
31 Total Support Assets	\$3,152,515		\$2,404,680	\$0	\$744,992	\$0	\$2,843	\$747,835	\$747,835	O.K.
32										
33 Tot. Land and Support Assets	\$3,152,515		\$2,404,680	\$0	\$744,992	\$0	\$2,843	\$747,835	\$747,835	O.K.
34										
35										
36 CENTRAL OFFICE EQUIPMENT:										
37										
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	0	O.K.
42										
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44										
45										
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	0	O.K.
48										
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

		Intrastate								
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
63	CAT 3 Local Sw. Allocable	\$9,521,825	G15	\$7,199,833	\$0	\$2,321,992	\$0	\$0	\$2,321,992	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$9,521,825		\$7,199,833	\$0	\$2,321,992	\$0	\$0	\$2,321,992	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$9,521,825		\$7,199,833	\$0	\$2,321,992	\$0	\$0	\$2,321,992	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$677,584	123	\$677,584	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	2,267,109	G13	1,700,332	0	566,777	0	0	566,777	O.K.
76	CAT 4.13 PL, WATS, Local	122,569	F18	118,381	0	0	0	4,188	4,188	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	1,157,540	G18	734,429	0	423,111	0	0	423,111	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	54,044	V48	51,204	0	0	0	2,840	2,840	O.K.
81	CAT 4.3 H/R Message	1,355,169	G29	1,156,686	0	198,483	0	0	198,483	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	\$5,634,015		\$4,438,615	\$0	\$1,188,372	\$0	\$7,028	\$1,195,400	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	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate									
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	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	433,863	F31	\$419,039	\$0	\$0	\$0	\$14,824	\$14,824	O.K.
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	8,024,986	G13	6,018,739	0	2,006,246	0	0	2,006,246	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	\$8,458,849		\$6,437,778	\$0	\$2,006,246	\$0	\$14,824	\$2,021,071	O.K.
119									
120 CAT 2 C&WF	\$35,969	G28	\$35,969	\$0	\$0	\$0	\$0	\$0	O.K.
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.
122									
123 Total CAT 2 C&WF	\$35,969		\$35,969	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	598,664	G17	379,837	0	218,827	0	0	\$218,827	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	2,590	V79	2,531	0	0	0	59	59	O.K.
128									
129 Total CAT 3 C&WF	\$601,254		\$382,368	\$0	\$218,827	\$0	\$59	\$218,886	O.K.
130									
131 CAT 4 Message	\$47,881	G29	\$40,868	\$0	\$7,013	\$0	\$0	\$7,013	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	\$47,881		\$40,868	\$0	\$7,013	\$0	\$0	\$7,013	O.K.
136									
137 TOTAL C&WF	\$9,143,953		\$6,896,983	\$0	\$2,232,087	\$0	\$14,883	\$2,246,970	O.K.
138									
139									
140 CAPITAL LEASES:									
141									
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144									
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
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	V89	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 IMPROVEMENTS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187	=====		=====	=====	=====	=====	=====	=====	
188									
189 TPIS, EXCL. ACCT. No. 2690	\$27,452,308		\$20,940,111	\$0	\$6,487,443	\$0	\$24,754	\$6,512,197	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

	(A)	(B)	(C)	(D)	Intrastate				(I)	
					Message Telephone Service		Private Line			TOTAL INTRASTATE
					InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE		
204 INTANGIBLE ASSETS:										
205 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
206 Direct Acct. No. 2690	5,143	V100	0	0	5,143	0	0	5,143	O.K.	
208 Total Intangible Assets	\$5,143		\$0	\$0	\$5,143	\$0	\$0	\$5,143	O.K.	
209										
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	H35	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.	2,000,477	H35	1,525,641	0	473,033	0	1,804	474,836	O.K.	
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K.	
220 Tele. Plt. Adjust. - Alloc.	0	H35	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	\$2,000,477		\$1,525,641	\$0	\$473,033	\$0	\$1,804	\$474,836	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$1,907,179	H13	\$1,454,761	\$0	\$450,699	\$0	\$1,720	\$452,418	O.K.
16 COE Switching	8,137,236	H19	6,152,890	0	1,984,346	0	0	1,984,346	O.K.
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.
18 COE Transmission	1,860,901	H20	1,466,063	0	392,516	0	2,321	394,838	O.K.
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	3,640,941	H31	2,746,242	0	888,773	0	5,926	894,699	O.K.
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$15,546,257		\$11,819,956	\$0	\$3,716,334	\$0	\$9,967	\$3,726,301	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$15,546,257		\$11,819,956	\$0	\$3,716,334	\$0	\$9,967	\$3,726,301	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.
45 Unclassified	0	V145	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Functional Distribution of Selected Investments	Private Line								Other	
	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other		
			InterLATA	IntraLATA	InterLATA	IntraLATA				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 TRANS. CCT EQUIPMENT:										
14										
15 Working Loops	17,118	16,240	0	0	0	30	0	848	O.K.	
16 Avg. Cost per Loop	139.60	139.60	139.60	139.60	139.60	139.60	139.60	139.60		
17										
18 CAT 4.13 Exch Ln. Invest.	\$2,389,678	\$2,267,109	\$0	\$0	\$0	\$4,188	\$0	\$118,381		
19										
20										
21 Circuit Terminations	574	574	0	0	0	0	0	0	O.K.	
22 Avg. Cost per Termination	2,016.62	2,016.62	2,016.62	2,016.62	2,016.62	2,016.62	2,016.62	2,016.62		
23										
24 CAT 4.23 Other IX	\$1,157,540	\$1,157,540	\$0	\$0	\$0	\$0	\$0	\$0		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	17,118	16,240	0	0	0	30	0	848		
30 Loops Factor	1.000000	0.948709	0.000000	0.000000	0.000000	0.001753	0.000000	0.049538		
31 CAT 1 Exchange C&WF	\$8,458,849	\$8,024,986	\$0	\$0	\$0	\$14,824	\$0	\$419,039	O.K.	
32										
33										
34 Equivalent IX Circuit Miles	18,395	18,395	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	\$598,664	\$598,664	\$0	\$0	\$0	\$0	\$0	\$0		

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 ***** Physical Allocation Factors					InterLATA	IntraLATA	InterLATA	IntraLATA		
(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	0.756140	0.000000	0.243860	0.000000	0.000000	0.243860	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.634474	0.000000	0.365526	0.000000	0.000000	0.365526	O.K.
18	Conversation Minutes	1.000000	CM	0.634474	0.000000	0.365526	0.000000	0.000000	0.365526	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.853536	0.000000	0.146464	0.000000	0.000000	0.146464	O.K.
20										
21	TSPS Processor Time	1.000000	TSP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	1.000000	WST	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	1.000000	WSA	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	1.000000	CT2	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	1.000000	HRM	0.853536	0.000000	0.146464	0.000000	0.000000	0.146464	O.K.
30										
31	C&WF CAT 4, WATS	1.000000	CT4	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
32										
33	Equal Access MOU	1.000000	EAM	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
34										
35	Current Billings	1.000000	CB	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	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	0.237909	0.000000	0.762091	0.000000	0.000000	0.762091	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.999888	0.000000	0.000000	0.000000	0.000112	0.000112	O.K.
39	IX Special Access Factor	1.000000	ISPA	0.962453	0.000000	0.000000	0.000000	0.037547	0.037547	O.K.
40	IX Switched Access Factor	1.000000	ISWA	0.408444	0.000000	0.591556	0.000000	0.000000	0.591556	O.K.
41	IX Billing & Collection Services Factor	1.000000	IBC	0.476923	0.000000	0.523077	0.000000	0.000000	0.523077	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	0.556071	0.000000	0.443929	0.000000	0.000000	0.443929	O.K.
44	Relative Users Percent	1.000000	RUP	0.922017	0.000000	0.077108	0.000000	0.000875	0.077983	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	1.000000	FD	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Support Assets	1.000000	D31	0.762781	0.000000	0.236317	0.000000	0.000902	0.237219	O.K.
14	Land and Support Assets	1.000000	D33	0.762781	0.000000	0.236317	0.000000	0.000902	0.237219	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	0.756140	0.000000	0.243860	0.000000	0.000000	0.243860	O.K.
19	COE Total Switching	1.000000	D68	0.756140	0.000000	0.243860	0.000000	0.000000	0.243860	O.K.
20	COE Transmission	1.000000	D85	0.787825	0.000000	0.210928	0.000000	0.001247	0.212175	O.K.
21	Total COE	1.000000	C19	0.767918	0.000000	0.231618	0.000000	0.000464	0.232082	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	0.761070	0.000000	0.237177	0.000000	0.001753	0.238930	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	0.635950	0.000000	0.363951	0.000000	0.000098	0.364050	O.K.
30	C&WF CAT 4	1.000000	D135	0.853536	0.000000	0.146464	0.000000	0.000000	0.146464	O.K.
31	Total C&WF	1.000000	D137	0.754267	0.000000	0.244105	0.000000	0.001628	0.245733	O.K.
32										
33	Total Equipment	1.000000	C23	0.762781	0.000000	0.236317	0.000000	0.000902	0.237219	O.K.
34										
35	TPIS	1.000000	C32	0.762639	0.000000	0.236460	0.000000	0.000902	0.237361	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.762781	0.000000	0.236317	0.000000	0.000902	0.237219	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	1.000000	C29	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
42										
43	Long-term PUC	1.000000	C36	0.762639	0.000000	0.236460	0.000000	0.000902	0.237361	O.K.
44	Net Telephone Plant	1.000000	C61	0.765242	0.000000	0.233565	0.000000	0.001193	0.234758	O.K.
45	Total Net Investment	1.000000	C68	0.765131	0.000000	0.233673	0.000000	0.001196	0.234869	O.K.
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47										
48	Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.812980	0.000000	0.186826	0.000000	0.000194	0.187020	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.770694	0.000000	0.228722	0.000000	0.000583	0.229306	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.745928	0.000000	0.253507	0.000000	0.000564	0.254072	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$20,034	H14	\$15,282	\$0	\$4,734	\$0	\$18	\$4,752	O.K.	
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.	
17										
18 Total Network Support Exp.	\$20,034		\$15,282	\$0	\$4,734	\$0	\$18	\$4,752	O.K.	
19										
20 General Support, Alloc.	\$159,943	H14	\$122,002	\$0	\$37,797	\$0	\$144	\$37,941	O.K.	
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.	
22										
23 Total General Support Exp.	\$159,943		\$122,002	\$0	\$37,797	\$0	\$144	\$37,941	O.K.	
24										
25 Central Office Eq., Alloc.	\$404,389	H21	\$310,538	\$0	\$93,664	\$0	\$188	\$93,851	O.K.	
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.	
27										
28 Total COE Exp.	\$404,389		\$310,538	\$0	\$93,664	\$0	\$188	\$93,851	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.	\$637,519	H31	\$480,860	\$0	\$155,622	\$0	\$1,038	\$156,659	O.K.	
38 Cable & Wire, Direct	405,744	V159	252,944	0	152,800	0	0	152,800	O.K.	
39										
40 Total C&WF Exp.	\$1,043,263		\$733,804	\$0	\$308,422	\$0	\$1,038	\$309,459	O.K.	
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$1,627,629		\$1,181,624	\$0	\$444,617	\$0	\$1,387	\$446,005	O.K.	
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$1,447,652		\$1,044,341	\$0	\$402,085	\$0	\$1,225	\$403,311	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$56,348	H36	\$42,981	\$0	\$13,316	\$0	\$51	\$13,367	O.K.	
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.	
62										
63 Total Oth. Plt. & Equip.	\$56,348		\$42,981	\$0	\$13,316	\$0	\$51	\$13,367	O.K.	
64										
65 Network Operations, Alloc.	\$252,796	H33	\$192,828	\$0	\$59,740	\$0	\$228	\$59,968	O.K.	
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.	
67										
68 Total Network Oper. Exp.	\$252,796		\$192,828	\$0	\$59,740	\$0	\$228	\$59,968	O.K.	
69										
70 Total Access Expenses	\$259,705	V180	\$259,705	\$0	\$0	\$0	\$0	\$0	O.K.	
71										
72 Depr., Support Assets	\$204,331	H13	\$155,860	\$0	\$48,287	\$0	\$184	\$48,471	O.K.	
73 Depr., COE Switching	1,023,172	H19	773,661	0	249,511	0	0	249,511	O.K.	
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.	
75 Depr., COE Transmission	444,908	H20	350,509	0	93,844	0	555	94,399	O.K.	
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
77 Depr., C&W Facilities	343,246	H31	258,899	0	83,788	0	559	84,347	O.K.	
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.	
79										
80 Total Depreciation Expense	\$2,015,657		\$1,538,930	\$0	\$475,429	\$0	\$1,298	\$476,727	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.	\$2,015,657		\$1,538,930	\$0	\$475,429	\$0	\$1,298	\$476,727	O.K.	
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$2,584,506		\$2,034,444	\$0	\$548,485	\$0	\$1,577	\$550,062	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$0	G35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	0	O.K.
109										
110 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
111										
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	0	O.K.
114										
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117 Classified Directory	\$109,225	V195	\$109,225	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	256,934	G19	219,302	0	37,632	0	0	0	37,632	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	0	O.K.
120										
121 Total Directory	\$366,159		\$328,527	\$0	\$37,632	\$0	\$0	\$0	\$37,632	O.K.
122										
123 Bus. Ofc., EU Presubscription	\$30,828	G36	\$15,202	\$0	\$15,626	\$0	\$0	\$0	\$15,626	O.K.
124 Bus. Ofc., EU MTS & WATS	45,552	G37	10,837	0	34,715	0	0	0	34,715	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	277,460	G38	277,429	0	0	0	31	31	31	O.K.
126 Bus. Ofc., IXC Special Access	169	G39	163	0	0	0	6	6	6	O.K.
127 Bus. Ofc., IXC Switched Access	1,924	G40	786	0	1,138	0	0	0	1,138	O.K.
128 Bus. Ofc., IXC B & C Services	28	G41	13	0	15	0	0	0	15	O.K.
129 Coin Collect & Admin.	1,626	G42	1,626	0	0	0	0	0	0	O.K.
130										
131 Total Business Office	\$357,587		\$306,056	\$0	\$51,494	\$0	\$37	\$37	\$51,531	O.K.
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	0	G43	0	0	0	0	0	0	0	O.K.
135 Cust. Serv., Other B&C	69,051	G44	63,666	0	5,324	0	60	60	5,385	O.K.
136 Cust. Serv., CABS	75,255	G45	37,628	0	37,628	0	0	0	37,628	O.K.
137 Cust. Serv., EU Common Line	3,634	V209	3,634	0	0	0	0	0	0	O.K.
138										
139 Total Customer Service	\$147,940		\$104,928	\$0	\$42,952	\$0	\$60	\$60	\$43,012	O.K.
140										
141 Total Bus. Ofc., Cust. Serv.	\$505,527		\$410,984	\$0	\$94,446	\$0	\$98	\$98	\$94,543	O.K.
142										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

		Intrastate								
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
156	Other Cust. Serv., Alloc.	\$129,293	H48	\$105,113	\$0	\$24,155	\$0	\$25	\$24,180	O.K.
157	Other Cust. Serv., Direct	791	V211	791	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$130,084		\$105,904	\$0	\$24,155	\$0	\$25	\$24,180	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$1,001,770		\$845,415	\$0	\$156,232	\$0	\$123	\$156,355	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Pit. Spec., ex Support	\$1,447,652	44	\$1,044,341	\$0	\$402,085	\$0	\$1,225	\$403,311	O.K.
167	Total Network Oper. Exp.	252,796	68	192,828	0	59,740	0	228	59,968	O.K.
168	Total Customer Operations	1,001,770	161	845,415	0	156,232	0	123	156,355	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$2,702,218		\$2,082,584	\$0	\$618,058	\$0	\$1,576	\$619,634	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$204,016	H50	\$157,234	\$0	\$46,663	\$0	\$119	\$46,782	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$204,016		\$157,234	\$0	\$46,663	\$0	\$119	\$46,782	O.K.
179										
180	Admin. & General, Allocable	\$662,258	H50	\$510,398	\$0	\$151,473	\$0	\$386	\$151,860	O.K.
181	Admin. & General, Direct	28,762	V231	0	0	28,762	0	0	28,762	O.K.
182										
183	Total Admin. and Gen.	\$691,020		\$510,398	\$0	\$180,235	\$0	\$386	\$180,622	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$895,036		\$667,632	\$0	\$226,898	\$0	\$505	\$227,404	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	7,737	V233	0	0	7,737	0	0	7,737	O.K.
192										
193	Total Non-income Taxes	\$7,737		\$0	\$0	\$7,737	\$0	\$0	\$7,737	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$6,116,678		\$4,729,116	\$0	\$1,383,970	\$0	\$3,592	\$1,387,562	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13 Net Investment	\$3,394,766	K52	\$1,882,638	\$780,472	\$0	\$713,812	\$0	\$17,843
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
15 Return on Rate Base	\$339,477		\$188,264	\$78,047	\$0	\$71,381	\$0	\$1,784
17 AFUDC	0	N37	0	0	0	0	0	0
18 ITC Amortization	0	N37	0	0	0	0	0	0
19 Other Return Adjustments	0	Direct	0	0	0	0	0	0
21 Net Return	\$339,477		\$188,264	\$78,047	\$0	\$71,381	\$0	\$1,784
23 Interest Expense	63,376	N67	35,147	14,571	0	13,326	0	333
24 Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0
25 Depreciation Adjustment	0	N37	0	0	0	0	0	0
26 Other Income Adjustments	0	Direct	0	0	0	0	0	0
27 After Tax Income	\$276,100		\$153,117	\$63,477	\$0	\$68,055	\$0	\$1,451
30 State Income Taxes	\$0	29	0	0	0	0	0	0
31 Federal Income Taxes	0	29	0	0	0	0	0	0
32 Operating Expenses and Taxes	1,387,562	O195	403,426	494,311	59,648	364,668	61,403	4,105
33 Uncollectibles	0	Direct	0	0	0	0	0	0
34 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0
35 Basis for Gross Receipts Tax	1,727,039	16+31+32+33	591,690	572,358	59,648	436,049	61,403	5,890
36 Gross Receipts Tax	0	37	0	0	0	0	0	0
39								
40								
41								
42								
43 TOTAL REVENUE REQUIREMENT	\$1,727,039		\$591,690	\$572,358	\$59,648	\$436,049	\$61,403	\$5,890
44								

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$747,835	L25	\$112,784	\$462,058	\$0	\$168,633	\$0	\$4,360	O.K.	
14										
15 Central Office Equipment	\$3,517,392	L70	\$566,777	\$2,321,992	\$0	\$621,594	\$0	\$7,028	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	2,246,970	L117	2,006,246	0	0	225,840	0	14,883	O.K.	
18										
19 Total COE, IOT, C&WF	\$5,764,362		\$2,573,024	\$2,321,992	\$0	\$847,435	\$0	\$21,911	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$6,512,197		\$2,685,808	\$2,784,050	\$0	\$1,016,067	\$0	\$26,272	O.K.	
24 Total Intangible Assets	5,143	L144	2,121	2,199	0	802	0	21	O.K.	
25										
26 Total Plant In Service	\$6,517,340		\$2,687,929	\$2,786,249	\$0	\$1,016,870	\$0	\$26,292	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	474,836	L164	195,835	202,999	0	74,086	0	1,916	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$6,992,176		\$2,883,764	\$2,989,248	\$0	\$1,090,956	\$0	\$28,208	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	3,726,301	M23	1,054,284	2,263,878	0	397,254	0	10,885	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	\$3,265,875		\$1,829,480	\$725,370	\$0	\$693,702	\$0	\$17,323	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	89,173	L173	36,777	38,122	0	13,913	0	360	O.K.	
49 Cash Working Capital	39,718	L175	16,381	16,980	0	6,197	0	160	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$3,394,766		\$1,882,638	\$780,472	\$0	\$713,812	\$0	\$17,843	O.K.	
53										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****		Part 36		Source or		Local		Information		Common		Billing and		Other	
IntraLATA Investment		IntraLATA		Apportion		Switching		Information		Transport		Collection		Other	
Detail		Total		(C)		(E)		(F)		(G)		(H)		(I)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
13	LAND AND SUPPORT ASSETS:														
14	Land Assets, Message	\$0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
15	Land Assets, Private Line	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
16	Total Land Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
17	Support Assets, Message	\$744,992	\$112,355	N28	\$460,302	\$0	\$0	\$0	\$0	\$167,992	\$0	\$0	\$0	\$4,344	O.K.
18	Support Assets, Private Line	2,843	429	N28	1,756	0	0	0	0	641	0	0	0	17	O.K.
19	Total Support Assets	\$747,835	\$112,784		\$462,058	\$0	\$0	\$0	\$0	\$168,633	\$0	\$0	\$0	\$4,360	O.K.
20	Total Land and Supp. Assets	\$747,835	\$112,784		\$462,058	\$0	\$0	\$0	\$0	\$168,633	\$0	\$0	\$0	\$4,360	O.K.
21	CENTRAL OFFICE EQUIPMENT:														
22	Operator Sys., DA	\$0	0	(F)	0	0	0	0	0	0	0	0	0	0	O.K.
23	Operator Sys., Other	0	0	(I)	0	0	0	0	0	0	0	0	0	0	O.K.
24	Total Operator Systems	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
25	Tandem Switching	\$0	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26	Tandem Assigned	0	0	Direct	0	0	0	0	0	0	0	0	0	0	O.K.
27	Total Tandem Switching	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Local Switching	\$2,321,992	\$0	(E)	\$2,321,992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Local Assigned	0	0	Direct	0	0	0	0	0	0	0	0	0	0	O.K.
30	Total Local Switching	\$2,321,992	\$0		\$2,321,992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Total Switching	\$2,321,992	\$0		\$2,321,992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
IntraLATA Investment		IntraLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total								
(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	566,777	(D)	566,777	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	4,188	(I)	0	0	0	0	0	4,188	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	423,111	(G)	0	0	0	423,111	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	2,840	(G)	0	0	0	0	0	2,840	O.K.
65	COE H/R Message	198,483	(G)	0	0	0	198,483	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$1,195,400		\$566,777	\$0	\$0	\$621,594	\$0	\$7,028	O.K.
69										
70	Total Central Office Equip.	\$3,517,392		\$566,777	\$2,321,992	\$0	\$621,594	\$0	\$7,028	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	\$14,824	(I)	\$0	\$0	\$0	\$0	\$0	\$14,824	O.K.
83	Exchange Message	2,006,246	(D)	2,006,246	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$2,021,071		\$2,006,246	\$0	\$0	\$0	\$0	\$14,824	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	\$218,827	(G)	\$0	\$0	\$0	\$218,827	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	59	(G)	0	0	0	0	0	59	O.K.
96										
97	Total Interexchange C&WF	\$218,886		\$0	\$0	\$0	\$218,827	\$0	\$59	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 H/R C&WF, Message	\$7,013	(G)	\$0	\$0	\$0	\$7,013	\$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	\$7,013		\$0	\$0	\$0	\$7,013	\$0	\$0	O.K.	
116										
117 Total Cable and Wire Facil.	\$2,246,970		\$2,006,246	\$0	\$0	\$225,840	\$0	\$14,883	O.K.	
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.	
122										
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.	
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.	
126 COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.	
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
129										
130 IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.	
131										
132 C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.	
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
135										
136 Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.	
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.	
138										
139 Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
140										
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$5,143	N37	\$2,121	\$2,199	\$0	\$802	\$0	\$21	O.K.	
145										
146										
147 PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****		Part.36															
IntraLATA Investment Detail		IntraLATA Total		Source or Apportion		Common Line		Local Switching		Information		Common Transport		Billing and Collection		Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)									
161	PLANT UNDER CONSTRUCTION:																
162	Short-term	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
163	Long-term	474,836	195,835	N46	202,999	0	74,086	0	0	0	0	0	0	0	1,916	0	O.K.
164	Total P/L Under Const.	\$474,836	\$195,835	N46	\$202,999	\$0	\$74,086	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,916	\$0	O.K.
165																	
166	TELEPHONE PLANT ADJUSTMENT	\$0	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167	CLASS B RTB STOCK	\$0	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168	MATERIALS AND SUPPLIES	\$89,173	\$36,777	N37	\$38,122	\$0	\$13,913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$360	\$0	O.K.
169	CASH WORKING CAPITAL	\$39,718	\$16,381	N37	\$16,980	\$0	\$6,197	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160	\$0	O.K.
170	EQUAL ACCESS INVESTMENT	\$0	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
171																	
172																	
173																	
174																	
175																	
176																	
177																	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****									
IntraLATA Reserves and Deferrals	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$452,418	N28	\$68,231	\$279,532	\$0	\$102,018	\$0	\$2,638	O.K.
16 COE Switching	1,984,346	L44	0	1,984,346	0	0	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	394,838	L68	187,205	0	0	205,311	0	2,321	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	894,699	L117	798,848	0	0	89,925	0	5,926	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$3,726,301		\$1,054,284	\$2,263,878	\$0	\$397,254	\$0	\$10,885	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29 Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$3,726,301		\$1,054,284	\$2,263,878	\$0	\$397,254	\$0	\$10,885	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	L44	0	0	0	0	0	0	O.K.
41 COE Operator	0	L32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	L68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
45 Unclassified	0	N37	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$3,517,392	L70	\$566,777	\$2,321,992	\$0	\$621,594	\$0	\$7,028	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	2,246,970	L117	2,006,246	0	0	225,840	0	14,883	O.K.
16										
17	Total	\$5,764,362		\$2,573,024	\$2,321,992	\$0	\$847,435	\$0	\$21,911	O.K.
18	Factor	1.000000		0.446367	0.402819	0.000000	0.147013	0.000000	0.003801	O.K.
19										
20	Sum: Sw., Trans., Other	\$3,191,338	17	\$0	\$2,321,992	\$0	\$847,435	\$0	\$21,911	O.K.
21	Factor	1.000000		0.000000	0.727592	0.000000	0.265542	0.000000	0.006866	O.K.
22										
23	Central Office Equipment	\$3,517,392	L70	\$566,777	\$2,321,992	\$0	\$621,594	\$0	\$7,028	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	240,724	L117-83	0	0	0	225,840	0	14,883	O.K.
26										
27	Total	\$3,758,116		\$566,777	\$2,321,992	\$0	\$847,435	\$0	\$21,911	O.K.
28	Factor	1.000000		0.150814	0.617861	0.000000	0.225495	0.000000	0.005830	O.K.
29										
30	General Support Facilities	\$747,835	L25	\$112,784	\$462,058	\$0	\$168,633	\$0	\$4,360	O.K.
31	Central Office Equipment	3,517,392	13	566,777	2,321,992	0	621,594	0	7,028	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	2,246,970	15	2,006,246	0	0	225,840	0	14,883	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$6,512,197		\$2,685,808	\$2,784,050	\$0	\$1,016,067	\$0	\$26,272	O.K.
37	Factor	1.000000		0.412427	0.427513	0.000000	0.156025	0.000000	0.004034	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$6,485,925	36	\$2,685,808	\$2,784,050	\$0	\$1,016,067	\$0	\$0	O.K.
40	Factor	1.000000		0.414098	0.429245	0.000000	0.156657	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$6,517,340	K26	\$2,687,929	\$2,786,249	\$0	\$1,016,870	\$0	\$26,292	O.K.
46	Factor	1.000000		0.412427	0.427513	0.000000	0.156025	0.000000	0.004034	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$675,695	O171	\$203,627	\$157,869	\$44,516	\$220,135	\$47,453	\$2,094		O.K.
64 Factor	1.000000		0.301360	0.233639	0.065882	0.325791	0.070228	0.003099		0
65										
66 Net Investment	\$3,394,766	J13	\$1,882,638	\$780,472	\$0	\$713,812	\$0	\$17,843		O.K.
67 Factor	1.000000		0.554571	0.229905	0.000000	0.210269	0.000000	0.005256		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)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$4,752	N37	\$1,960	\$2,032	\$0	\$742	\$0	\$19	O.K.	
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.	
17										
18 Total Network Support Exp.	\$4,752		\$1,960	\$2,032	\$0	\$742	\$0	\$19	O.K.	
19										
20 General Support, Alloc.	\$37,941	N30	\$5,722	\$23,443	\$0	\$8,556	\$0	\$221	O.K.	
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.	
22										
23 Total General Support Exp.	\$37,941		\$5,722	\$23,443	\$0	\$8,556	\$0	\$221	O.K.	
24										
25 Central Office Eq., Alloc.	\$93,851	N31	\$15,123	\$61,956	\$0	\$16,585	\$0	\$188	O.K.	
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.	
27										
28 Total COE Exp.	\$93,851		\$15,123	\$61,956	\$0	\$16,585	\$0	\$188	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.	\$156,659	N33	\$139,876	\$0	\$0	\$15,746	\$0	\$1,038	O.K.	
37 Cable & Wire, Direct	152,800	Direct	0	0	0	152,800	0	0	O.K.	
38										
39 Total C&WF Exp.	\$309,459		\$139,876	\$0	\$0	\$168,546	\$0	\$1,038	O.K.	
40										
41 TOTAL PLT. SPEC. OPER. EXP.	\$446,005		\$162,681	\$87,430	\$0	\$194,428	\$0	\$1,466	O.K.	
42										
43 TOTAL PLT. SPEC., ex SUPPORT	\$403,311		\$154,999	\$61,956	\$0	\$185,131	\$0	\$1,225	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. Plt. and Equip., Alloc.	\$13,367	N18	\$5,967	\$5,384	\$0	\$1,965	\$0	\$51	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$13,367		\$5,967	\$5,384	\$0	\$1,965	\$0	\$51	O.K.
63									
64 Network Operations, Alloc.	\$59,968	N18	\$26,768	\$24,156	\$0	\$8,816	\$0	\$228	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$59,968		\$26,768	\$24,156	\$0	\$8,816	\$0	\$228	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$48,471	L23	\$7,310	\$29,948	\$0	\$10,930	\$0	\$283	O.K.
72 Depr., COE Switching	249,511	L44	0	249,511	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	94,399	L68	44,757	0	0	49,086	0	555	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	84,347	L117	75,311	0	0	8,478	0	559	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$476,727		\$127,378	\$279,459	\$0	\$68,494	\$0	\$1,396	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.	\$476,727		\$127,378	\$279,459	\$0	\$68,494	\$0	\$1,396	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$550,062		\$160,112	\$309,000	\$0	\$79,275	\$0	\$1,675	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	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	37,632	(F)	0	0	37,632	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$37,632		\$0	\$0	\$37,632	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	15,626	N40	\$6,471	\$6,707	\$0	\$2,448	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	31	(H)	0	0	0	0	0	31	O.K.
125	Bus. Ofc., EU Message	34,715	(H)	0	0	0	0	34,715	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	6	(I)	0	0	0	0	0	6	O.K.
128	Bus. Ofc., IX Switched Access	1,138	N40	471	489	0	178	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	15	(H)	0	0	0	0	15	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	\$51,531		\$6,942	\$7,196	\$0	\$2,626	\$34,729	\$37	O.K.
134										
135	Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136	Cust. Serv., Other B&C	5,385	(H)	0	0	0	0	5,385	0	O.K.
137	Cust. Serv., CABS	37,628	N21	0	27,377	0	9,992	0	258	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$43,012		\$0	\$27,377	\$0	\$9,992	\$5,385	\$258	O.K.
141										
142	Total BO, CS, OS, Dir.	\$132,175		\$6,942	\$34,573	\$37,632	\$12,618	\$40,114	\$296	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.	\$24,180	142	\$1,270	\$6,325	\$6,884	\$2,308	\$7,339	\$54	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	(0)	O.K.	
160										
161 Total Other Cust. Serv.	\$24,180		\$1,270	\$6,325	\$6,884	\$2,308	\$7,339	\$54	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$156,355		\$8,212	\$40,898	\$44,516	\$14,926	\$47,453	\$349	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$446,005	41	\$162,681	\$87,430	\$0	\$194,428	\$0	\$1,466	O.K.	
168 Total Plt Non-specific Exp.	73,335	62 + 67 +69	32,734	29,541	0	10,781	0	279	O.K.	
169 Total Customer Operations	156,355	163	8,212	40,898	44,516	14,926	47,453	349	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$675,695		\$203,627	\$157,869	\$44,516	\$220,135	\$47,453	\$2,094	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$46,782	N64	\$14,098	\$10,930	\$3,082	\$15,241	\$3,285	\$145	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$46,782		\$14,098	\$10,930	\$3,082	\$15,241	\$3,285	\$145	O.K.	
179										
180 Admin. & General, Allocable	\$151,860	N64	\$45,764	\$35,480	\$10,005	\$49,475	\$10,665	\$471	O.K.	
181 Admin. & General, Direct	28,762	Direct	9,354	7,252	2,045	10,111	0	0	O.K.	
182										
183 Total Admin. and Gen.	\$180,622		\$55,118	\$42,732	\$12,050	\$59,586	\$10,665	\$471	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$227,404		\$69,217	\$53,662	\$15,132	\$74,827	\$13,950	\$616	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	7,737	Direct	3,204	3,321	0	1,212	0	0	O.K.	
191									O.K.	
192										
193 Total Non-income Taxes	\$7,737		\$3,204	\$3,321	\$0	\$1,212	\$0	\$0	O.K.	
194										
195 TOTAL OPER. EXP. AND TAXES	\$1,387,562		\$403,426	\$494,311	\$59,648	\$364,668	\$61,403	\$4,106	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****		Part 36		Source or		Common		Local		Information		Common		Billing and		Other	
InterLATA Investment		InterLATA		Apportion		Line		Switching		(F)		(G)		(H)		(I)	
Detail		Total		(C)		(D)		(E)		(F)		(G)		(H)		(I)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
LAND AND SUPPORT ASSETS:																	
13	Land Assets, Message	\$0	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14	Land Assets, Private Line	0	0	T28	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
15	Total Land Assets	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Support Assets, Message	0	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
17	Support Assets, Private Line	0	0	T28	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
18	Total Support Assets	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19	Total Land and Supp. Assets	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
CENTRAL OFFICE EQUIPMENT:																	
20	Operator Sys., DA	\$0	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21	Operator Sys., Other	0	0	(I)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
22	Total Operator Systems	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23	Tandem Switching	\$0	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24	Tandem Assigned	0	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
25	Total Tandem Switching	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26	Local Switching	\$0	\$0	(E)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27	Local Assigned	0	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
28	Total Local Switching	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Total Local Switching	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	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	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA 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. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$0	R23	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
72 Depr., COE Switching	0	R44	0	0	0	0	0	0	O.K.
73 Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	0	R68	0	0	0	0	0	0	O.K.
75 Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	0	R117	0	0	0	0	0	0	O.K.
77 Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
80									
81 Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	R144	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.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA 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.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$0	41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168 Total Plt Non-specific Exp.	0	62 + 67 +69	0	0	0	0	0	0	0	O.K.
169 Total Customer Operations	0	163	0	0	0	0	0	0	0	O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$0	T64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179										
180 Admin. & General, Allocable	\$0	T64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
182										
183 Total Admin. and Gen.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 28-Aug-2003 04:07:27 PM

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

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				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	3,152,515	--	--	--	--	--	--	--
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	9,521,825	--	--	--	--	--	--	--
40 CAT 3 Local Sw. Direct	0	--	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	677,584	--	--	--	--	--	--	--
42 CAT 4.12 Exch. Tr. Direct	0	--	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	2,389,678	--	--	--	--	--	--	--
44 Reserved	0	--	--	--	--	--	--	--
45 CAT 4.13 Direct	0	--	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	1,157,540	--	--	--	--	--	--	--
47 Reserved	0	--	--	--	--	--	--	--
48 CAT 4.23 Direct	54,044	--	51,204	0	0	0	2,840	2,840
49 CAT 4.3 H/R Message	1,355,169	--	--	--	--	--	--	--
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

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

 CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 ENDING DECEMBER 31, 2001

		Intrastate									
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA	InterLATA
70	CAT 2 CP Equipment	0	--	0		0		0		0	0
71	Reserved	0	--								
72	Reserved	0	--								
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	8,458,849	--								
74	Other CAT 1 C&WF	0	--	0		0		0		0	0
75	CAT 2 C&WF	35,969	--								
76	CAT 2 C&WF, Wideband	0	--	0		0		0		0	0
77	CAT 3 Joint Message & PL/WATS	598,664	--								
78	Reserved	0	--								
79	CAT 3 Direct	2,590	--	2,531		0		0		59	59
80	CAT 4 Message	47,881	--								
81	CAT 4 WATS	0	--	0		0		0		0	0
82	CAT 4 Direct	0	--	0		0		0		0	0
83	Allocable Support Leases	0	--								
84	Direct Support Leases	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
90	IOT Leases	0	--	0		0		0		0	0
91	C&WF Leases	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
97	Leasehold Imp. C&WF	0	--	0		0		0		0	0
98	Leasehold Imp. Other	0	--	0		0		0		0	0
99	Allocable Acct. No. 2690	0	--								
100	Direct Acct. No. 2690	5,143	--	0		0		0		0	5,143
101	Materials and Supplies	362,884	--								
102	RTB Stock	0	--								
103	Tele. Plt. Adjust. - Alloc.	0	--								
104	Tele. Plt. Adjust. - Direct	0	--	0		0		0		0	0
105	Other Assets, Net	0	--	0		0		0		0	0
106	Other Liab., Def. Cr., Net	0	--	0		0		0		0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

 CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
123 TPUC – Short Term, Alloc.	0	—	—	—	—	—	—	—	—
124 TPUC – Short Term, Direct	0	—	0	0	0	0	0	0	
125 TPUC – Long Term, Alloc.	2,000,477	—	—	—	—	—	—	—	
126 TPUC – Long Term, Direct	0	—	0	0	0	0	0	0	
127									
128 RESERVES AND DEFERRALS:									
129 Acc. Depr. Support Assets	1,907,179	—	—	—	—	—	—	—	
130 Acc. Depr. COE Switching	8,137,236	—	—	—	—	—	—	—	
131 Acc. Depr. COE Operator	0	—	—	—	—	—	—	—	
132 Acc. Depr. COE Transmission	1,860,901	—	—	—	—	—	—	—	
133 Acc. Depr. IOT Equipment	0	—	—	—	—	—	—	—	
134 Acc. Depr. Cable and Wire Facilities	3,640,941	—	—	—	—	—	—	—	
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.	20,034	—	—	—	—	—	—	—	
149 Network Support, Direct	0	—	0	0	0	0	0	0	
150 General Support, Alloc.	159,943	—	—	—	—	—	—	—	
151 General Support, Direct	0	—	0	0	0	0	0	0	
152 Central Office Eq., Alloc.	404,389	—	—	—	—	—	—	—	
153 Central Office Eq., Direct	0	—	0	0	0	0	0	0	
154 Cust. Premises Equip.	0	—	—	—	—	—	—	—	
155 Coinless Pay Phone Exp.	0	—	—	—	—	—	—	—	
156 Other IOT	0	—	—	—	—	—	—	—	
157 IOT Direct	0	—	0	0	0	0	0	0	
158 Cable & Wire, Alloc.	637,519	—	—	—	—	—	—	—	
159 Cable & Wire, Direct	405,744	—	252,944	0	152,800	0	0	152,800	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

 CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 ENDING DECEMBER 31, 2001

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA
176	Oth. Ptl. and Equip., Alloc.	56,348	--	--	--	--	--	--	--	--
177	Oth. Ptl. and Equip., Direct	0	--	0	0	0	0	0	0	0
178	Network Operations, Alloc.	252,796	--	--	--	--	--	--	--	--
179	Network Operations, Direct	0	--	0	0	0	0	0	0	0
180	Total Access Expense	259,705	--	259,705	0	0	0	0	0	0
181	Depr., Support Assets	204,331	--	--	--	--	--	--	--	--
182	Depr., COE Switching	1,023,172	--	--	--	--	--	--	--	--
183	Depr., COE Operator	0	--	--	--	--	--	--	--	--
184	Depr., COE Transmission	444,908	--	--	--	--	--	--	--	--
185	Depr., IOT Equipment	0	--	--	--	--	--	--	--	--
186	Depr., C&W Facilities	343,246	--	--	--	--	--	--	--	--
187	Amort., Tangible Assets	0	--	--	--	--	--	--	--	--
188	Amort., Intangible Assets	0	--	--	--	--	--	--	--	--
189	Other Amortization	0	--	0	0	0	0	0	0	0
190	Direct Assigned Amort.	0	--	0	0	0	0	0	0	0
191	Marketing, Allocable	0	--	--	--	--	--	--	--	--
192	Marketing, Direct	0	--	0	0	0	0	0	0	0
193	Operator Service, Alloc.	0	--	--	--	--	--	--	--	--
194	Operator Service, Direct	0	--	0	0	0	0	0	0	0
195	Classified Directory	109,225	--	109,225	0	0	0	0	0	0
196	Alphabetical Directory	256,934	--	--	--	--	--	--	--	--
197	Foreign Directory	0	--	--	--	--	--	--	--	--
198	Bus. Ofc., EU Presubscription	30,828	--	--	--	--	--	--	--	--
199	Bus. Ofc., EU MTS & WATS	45,552	--	--	--	--	--	--	--	--
200	Bus. Ofc., EU Access, P/L & all Other	277,460	--	--	--	--	--	--	--	--
201	Bus. Ofc., IXC Special Access	169	--	--	--	--	--	--	--	--
202	Bus. Ofc., IXC Switched Access	1,924	--	--	--	--	--	--	--	--
203	Bus. Ofc., IXC B & C Services	28	--	--	--	--	--	--	--	--
204	Coin Collect & Admin.	1,626	--	--	--	--	--	--	--	--
205	Cust. Svc., Direct	0	--	0	0	0	0	0	0	0
206	Cust. Serv., Msg. Process	0	--	--	--	--	--	--	--	--
207	Cust. Serv., Other B&C	69,051	--	--	--	--	--	--	--	--
208	Cust. Serv., CABS	75,255	--	--	--	--	--	--	--	--
209	Cust. Serv., EU Common Line	3,634	--	3,634	0	0	0	0	0	0
210	Other Cust. Serv., Alloc.	129,293	--	--	--	--	--	--	--	--
211	Other Cust. Serv., Direct	791	--	791	0	0	0	0	0	0
212	Exec. and Planning, Alloc.	204,016	--	--	--	--	--	--	--	--
213	Exec. and Planning, Direct	0	--	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

 CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 ENDING DECEMBER 31, 2001

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
230 Admin. & General, Allocable	662,258	--	--	--	--	--	--	--
231 Admin. & General, Direct	28,762	--	0	0	28,762	0	0	28,762
232 Non-income Taxes, Allocable	0	--	--	--	--	--	--	--
233 Non-income Taxes, Direct	7,737	--	0	0	7,737	0	0	7,737
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	2,110	--	--	--	--	--	--	--
244 Interest Expense	269,965	--	--	--	--	--	--	--
245 Capital Lease Expense	0	--	--	--	--	--	--	--
246 Capitalized Payroll taxes	0	--	--	--	--	--	--	--
247 Depreciation Adjustment	0	--	--	--	--	--	--	--
248 Other Income Adjustments	0	--	0	0	0	0	0	0
249 Uncollectibles	0	--	0	0	0	0	0	0
250 Other Revenue Adjustments	0	--	0	0	0	0	0	0
251 Other Revenue Taxes	0	--	0	0	0	0	0	0
252								

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

 CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 ENDING DECEMBER 31, 2001

		Interstate				Intrastate			
		Private Line		Private Line		Private Line		Private Line	
***** FCC PART 36 *****		Other	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
271 Working Loops	17,118	—	848	0	0	0	30	30	30
272 Equivalent Interexchange Cct. Miles	18,395	—	0	0	0	0	0	0	0
273 Interexchange Circuit Terminations	574	—	0	0	0	0	0	0	0

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
TRIAL BALANCE WORKSHEET
YEAR ENDING DECEMBER 31, 2001

A/C NO.	ACCOUNT DESCRIPTION	GEN. LGR. BALANCE	GEN. LGR. BALANCE	GEN. LGR. BALANCE	GEN. LGR. BALANCE	ENTRY NO.	ENTRY AMOUNT	ADJUSTED BALANCE	NONREG REMOVAL	COST STUDY BALANCE
		UNREGULATED TELEPHONE PCS	UNREGULATED TELEPHONE OTHER	REGULATED TELEPHONE	TOTAL					
1180.0	ACCOUNTS RECEIVABLE					KM7.ADJ4.ADJ5.ADJ6.ADJ9.ADJ10.ADJ11	(25,001.55)	(25,001.55)		(25,001.55)
1406.0	NONREGULATED INVESTMENTS					RE1.RE2	10,417,338.78	10,417,338.78		10,417,338.78
2110.0	LAND	85,731.54		133,244.60	218,976.14	RE1	(85,731.54)	133,244.60	28,294.45	104,950.15
2112.0	MOTOR VEHICLES	92,790.70		581,784.62	674,585.32	RE1	(92,790.70)	581,794.62	174,926.62	406,868.00
2112.2	COMMUNICATION EQUIP			36,719.63	36,719.63			36,719.63	11,040.39	25,679.24
2115.0	GARAGE WORK EQUIP		2,989.98	234,773.31	237,763.29	RE1	(2,989.98)	234,773.31	70,588.66	164,184.65
2116.0	OTHER WORK EQUIP			334,868.35	334,868.35			334,868.35	100,683.96	234,184.39
2121.0	BUILDINGS	946,168.98		1,780,891.19	2,727,060.17	RE1	(946,168.98)	1,780,891.19	617,146.26	1,163,744.93
2122.0	FURNITURE	112,720.32	10,408.17	187,813.77	310,942.26	RE1	(123,128.49)	187,813.77	90,983.17	96,830.60
2123.0	OFFICE EQUIP	97,557.62	1,000.00	131,786.53	230,344.15	RE1	(98,557.62)	131,786.53	63,841.74	87,944.79
2124.0	COMPUTER HARDWARE	463,599.89	10,729.48	1,157,110.68	1,631,440.05	RE1	(474,329.37)	1,157,110.68	314,247.96	842,862.72
2125.0	MISC. COMPUTER EQUIP			62,141.95	62,141.95			62,141.95	16,876.50	45,265.45
2126.0	ERP PCS PHONES	14,508.39			14,508.39	RE1	(14,508.39)			
	TOTAL GENERAL SUP ASSETS	1,813,075.44	25,127.63	4,641,144.63	6,479,347.70		(1,838,203.07)	4,641,144.63	1,488,629.71	3,152,514.92
2212.1	DIGITAL ELECTRONIC SWITCH			11,077,447.25	11,077,447.25			11,077,447.25		11,077,447.25
2212.2	MOBILE SWITCHING OFFICE EQU	264,111.77			264,111.77	RE1	(264,111.77)			
2212.3	BASE STATION CONTROLLER EQ	1,671,899.22			1,671,899.22	RE1	(1,671,899.22)			
2212.4	BASE TRANSCEIVER STATIONS	4,668,930.81			4,668,930.81	RE1	(4,668,930.81)			
2230.2	PAGER TERMINAL & BASE		26,709.80		26,709.80	RE1	(26,709.80)			
2230.3	COE VOICE MESSAGING		163,604.04		163,604.04	RE1	(163,604.04)			
2230.4	INTERNET & ASSOC EQUIP		213,733.70		213,733.70	RE1	(213,733.70)			
2230.5	E911 & ASSOC EQUIP		118,868.70		118,868.70	RE1	(118,868.70)			
2232.1	CIRCUIT EQUIP			552,253.50	552,253.50			552,253.50	20,113.36	532,140.14
2232.2	SUBSCRIBER CARRIER			473,718.70	473,718.70	RE9	(31,741.04)	441,977.66		441,977.66
2232.3	FIBER OPTIC TRANS			1,341,008.77	1,341,008.77	RE9	40,985.36	1,381,994.13	50,332.94	1,331,661.19
2232.4	FIBER IN LOOP ELECTRONICS			1,772,613.95	1,772,613.95	RE9	0.01	1,772,613.96		1,772,613.96
2232.5	PCS INTERWORKING FUNCTION	209,577.60			209,577.60	RE1	(209,577.60)			
	TOTAL CENTRAL OFFICE ASSETS	6,814,519.40	522,916.24	15,217,042.17	22,554,477.81		(7,328,191.31)	15,226,286.50	70,446.30	15,155,840.20
2311.0	STATION APPARATUS		79,845.76		79,845.76	RE1	(79,845.76)			
2311.2	PAGERS TONEVOICE UNITS		12,325.31		12,325.31	RE1	(12,325.31)			
2311.3	KEY SYSTEM UNITS		1,057.85		1,057.85	RE1	(1,057.85)			
2351.0	PAYSTATS		17,478.21		17,478.21	RE1	(17,478.21)			
	TOTAL INFORMATION O/T ASSETS	-	110,707.13		110,707.13		(110,707.13)			
2411.1	PCS TOWER STRUCTURE	1,679,952.60			1,679,952.60	RE1	(1,679,952.60)			
2411.2	PCS SITE WORK	1,086,883.12			1,086,883.12	RE1	(1,086,883.12)			
2421.0	AERIAL CABLE			12,518.95	12,518.95			12,518.95		12,518.95
2422.1	UNDGRND CABLE			2,141,332.48	2,141,332.48			2,141,332.48		2,141,332.48
2422.3	UNDGRND FIBER OPTIC CABLE			1,069,228.58	1,069,228.58			1,069,228.58	22,772.50	1,046,456.08
2423.1	BURIED CABLE			3,305,619.45	3,305,619.45			3,305,619.45		3,305,619.45
2423.4	BURIED FIBER OPTIC CABLE			802,048.78	802,048.78			802,048.78	17,082.09	784,966.69
2441.0	CONDUIT SYSTEMS			1,853,059.37	1,853,059.37			1,853,059.37		1,853,059.37
	TOTAL C&WF ASSETS	2,766,835.72	-	9,183,807.61	11,950,643.33		(2,766,835.72)	9,183,807.61	39,854.59	9,143,953.02
	TPIS	11,394,430.56	658,751.00	29,041,954.41	41,095,175.97		(12,043,937.23)	29,051,238.74	1,598,930.60	27,452,308.14
2690.0	REGULATORY CREATED ASSET	-	-	-	-	ADJ3.ADJ6.ADJ11	5,142.50	5,142.50	-	5,142.50
1220.1	CABLE INVENTORY			362,884.20	362,884.20			362,884.20		362,884.20
1220.2	NEW INVENTORY FOR RESALE	320,656.91	150,796.56		471,453.47	RE1	(471,453.47)			
1220.3	USED INVENTORY		25,748.67		25,748.67	RE1	(25,748.67)			
1220.4	UNBILLED INVENTORY		35,678.44		35,678.44	RE1	(35,678.44)			
1220.5	NEW INVENTORY - SPEC ORDER		6,472.33		6,472.33	RE1	(6,472.33)			
	TOTAL MATERIAL AND SUPPLIES	320,656.91	218,696.00	362,884.20	902,237.11		(539,352.91)	362,884.20	-	362,884.20
2003.0	WORK IN PROGRESS	368,738.38		275,282.27	644,020.65	RE1.KM3	1,356,456.62	2,000,477.27	-	2,000,477.27
3112.0	ACCIDEP MOTOR VEHICLES	(54,883.32)		(401,939.21)	(456,822.53)	RE2.KM3.ADJ7	49,781.32	(407,041.21)	(122,383.98)	(284,657.23)
3112.2	ACCIDEP COMM EQUIP			(33,313.48)	(33,313.48)			(33,313.48)	(10,016.27)	(23,297.21)
3115.1	ACCIDEP GARAGE WORK EQUIP		(218.02)	(104,220.29)	(104,438.31)	RE2.KM3.ADJ7	170.02	(104,268.29)	(31,350.07)	(72,918.22)
3116.0	ACCIDEP OTHER WORK EQUIP			(239,723.31)	(239,723.31)	KM3.ADJ7	(676.00)	(240,399.31)	(72,280.21)	(168,119.10)
3121.0	ACCIDEP BUILDINGS	(67,159.11)		(754,270.19)	(821,429.30)	RE2.KM1.KM3.ADJ7	53,585.11	(767,844.19)	(258,914.70)	(508,929.49)
3122.0	ACCIDEP FURNITURE	(12,599.10)	(1,494.02)	(84,888.82)	(98,981.94)	RE2.KM3.ADJ7	13,228.12	(85,753.82)	(41,541.97)	(44,211.85)
3123.0	ACCIDEP OFFICE EQUIP	(32,183.00)	(439.95)	(101,832.58)	(134,455.53)	RE2.KM3.ADJ7	32,603.95	(101,851.58)	(49,340.26)	(52,511.32)
3124.0	ACCIDEP COMP HARDWARE	(91,205.21)	(5,722.30)	(960,768.66)	(1,057,696.17)	RE2.KM3.ADJ7	86,733.51	(970,962.66)	(263,893.91)	(707,268.75)
3124.1	ACCIDEP SPCS COMP CONN	(62,712.49)			(62,712.49)	RE2	62,712.49			
3125.0	ACCIDEP MISC COMP EQUIP			(62,141.95)	(62,141.95)			(62,141.95)	(16,876.50)	(45,265.45)
3126.0	ACCIDEP ERP PCS PHONES	(8,319.17)			(8,319.17)	RE2	8,319.17			
	TOTAL ACC DEP GEN SUP ASSETS	(329,061.40)	(7,874.29)	(2,743,098.49)	(3,080,034.18)		306,457.89	(2,773,576.49)	(866,397.87)	(1,907,178.62)
3212.1	ACCIDEP DIGITAL ELECTRONIC			(8,117,265.49)	(8,117,265.49)	KM3.ADJ7	(19,971.00)	(8,137,236.49)		(8,137,236.49)
3212.2	ACCIDEP MOBILE SWITCH OFFICE	(61,219.79)			(61,219.79)	RE2	61,219.79			
3230.3	ACCIDEP BASE STATION CONTROL	(308,684.22)			(308,684.22)	RE2	308,684.22			
3230.4	ACCIDEP BASE STATION EQUIP	(977,805.68)			(977,805.68)	RE2	977,805.68			
3230.2	ACCIDEP PAGER TERMBASE		(26,709.80)		(26,709.80)	RE2	26,709.80			
3230.3	ACCIDEP COE VOICE MESSAG		(144,239.22)		(144,239.22)	RE2	144,239.22			
3230.4	ACCIDEP INTERNET EQUIP		(173,118.05)		(173,118.05)	RE2	173,118.05			
3230.5	ACCIDEP E911 EQUIP		(104,753.14)		(104,753.14)	RE2	104,753.14			
3232.1	ACCIDEP CIRCUIT EQUIP			(308,831.88)	(308,831.88)	KM3.ADJ7	(11,439.00)	(320,270.88)	(14,954.72)	(305,316.16)
3232.2	ACCIDEP SUBSCRIBER CARRIER			(363,483.42)	(363,483.42)	KM3.ADJ7	(2,758.00)	(366,241.42)		(366,241.42)
3232.3	ACCIDEP FIBER OPTIC TRANS			(657,834.69)	(657,834.69)	KM3.ADJ7	(17,354.00)	(674,988.69)	(31,517.91)	(643,470.78)
3232.4	ACCIDEP FIBER IN LOOP ELEC			(475,267.43)	(475,267.43)	KM2.KM3.ADJ7	(70,600.00)	(545,872.43)		(545,872.43)
3232.4	ACCIDEP PCS INTER-WORK FUNC	(37,599.04)			(37,599.04)	RE2	37,599.04			
	TOTAL ACC DEP CO ASSETS	(1,383,308.73)	(448,820.21)	(9,922,482.91)	(11,754,611.85)		1,710,001.94	(10,044,609.91)	(46,472.63)	(9,998,137.28)
3311.0	ACCIDEP STATION APPARATUS		(74,977.86)		(74,977.86)	RE2	74,977.86			
3311.2	ACCIDEP PAGER TW UNITS		(4,281.84)		(4,281.84)	RE2	4,281.84			
3311.3	ACCIDEP KEY SYSTEMS UNIT		(1,057.85)		(1,057.85)	RE2	1,057.85			
3351.0	ACCIDEP PAYSTATS		(14,920.63)		(14,920.63)	RE2	14,920.63			
	TOTAL ACC DEP INFO I/O ASSETS	-	(95,238.18)	-	(95,238.18)		95,238.18			

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
TRIAL BALANCE WORKSHEET
YEAR ENDING DECEMBER 31, 2001

A/C NO.	ACCOUNT DESCRIPTION	GEN. LGR. BALANCE	GEN. LGR. BALANCE	GEN. LGR. BALANCE	GEN. LGR. BALANCE	ENTRY NO.	ENTRY AMOUNT	ADJUSTED BALANCE	NONREG REMOVAL	COST STUDY BALANCE
		UNREGULATED TELEPHONE PCS	UNREGULATED TELEPHONE OTHER	REGULATED TELEPHONE	TOTAL					
3411.1	ACCIDEP TOWER STRUCTURES	(155,780.02)			(155,780.02)	RE2	155,780.02			
3411.2	ACCIDEP TOWER SITE WORK	(123,851.24)			(123,851.24)	RE2	123,851.24			
3421.0	ACCIDEP AERIAL CABLE			(10,217.33)	(10,217.33)	KM3	(200.00)	(10,417.33)		(10,417.33)
3422.1	ACCIDEP UNDRGRND CABLE			(1,109,056.34)	(1,109,056.34)	KM3.ADJ7	(7,743.00)	(1,116,799.34)		(1,116,799.34)
3422.3	ACCIDEP URD FIBER CABLE			(193,174.96)	(193,174.96)	KM3.ADJ7	(58.00)	(193,232.96)	(6,786.80)	(186,446.16)
3423.1	ACCIDEP BURIED CABLE			(1,505,718.14)	(1,505,718.14)	KM3.ADJ7	(7,431.00)	(1,513,149.14)		(1,513,149.14)
3423.4	ACCIDEP BUR FIBER CABLE			(258,499.20)	(258,499.20)	KM3.ADJ7	(97.00)	(258,596.20)	(9,082.51)	(249,513.69)
3441.0	ACCIDEP CONDUIT SYSTEMS			(564,362.65)	(564,362.65)	KM3.ADJ7	(253.00)	(564,615.65)		(564,615.65)
	TOTAL ACC DEP C&W ASSETS	(279,631.26)	-	(3,641,028.62)	(3,920,659.88)		263,849.26	(3,656,810.62)	(15,869.31)	(3,640,941.31)
	TOTAL DEPRECIATION RESERVE	(1,992,001.39)	(551,932.68)	(16,306,610.02)	(18,850,544.09)		2,375,547.07	(16,474,997.02)	(928,739.81)	(15,546,257.21)
4010.0	ACCOUNTS PAYABLE					RES.KM1,KM3,KM4,KM5,KM6,ADJ1,ADJ2,ADJ3,ADJ7	(2,062,808.16)	2,062,808.16		2,062,808.16
	REVENUES									
5001.0	BASIC AREA			1,939,050.99	1,939,050.99			1,939,050.99		
5040.0	LOCAL PRIVATE LINE			88,219.11	88,219.11			88,219.11		
5060.0	OTHER LOCAL EXCHANGE			342,807.25	342,807.25	RE10	3,266.64	339,540.61		
5081.0	END USER			922,819.19	922,819.19			922,819.19		
5082.0	SWITCHED ACCESS - INTER			2,210,069.04	2,210,069.04			2,210,069.04		
5083.0	SPECIAL ACCESS - INTER			354,480.57	354,480.57			354,480.57		
5084.0	SWITCHED ACCESS - INTRA			1,499,049.94	1,499,049.94			1,499,049.94		
5084.9	SPECIAL ACCESS - INTRA			14,161.17	14,161.17			14,161.17		
5100.0	LD NETWORK SERVICES			374,078.99	374,078.99			374,078.99		
5230.0	DIRECTORY			617,854.19	617,854.19			617,854.19		
5240.0	RENT REVENUE			472,073.48	472,073.48			472,073.48		
5260.0	MISCELLANEOUS			22,988.18	22,988.18			22,988.18		
5270.1	CARRIER B&C - INTER			54,442.11	54,442.11	RE5	29,531.10	24,911.01		
5720.2	INTERLATA PIC			10,860.00	10,860.00			10,860.00		
5270.3	AOSUSIN B&C - INTER			5,776.80	5,776.80			5,776.80		
5270.5	CARRIER B&C - INTRA			44,088.38	44,088.38	RE5	31,726.10	12,362.28		
5720.6	INTRALATA PIC			10,240.00	10,240.00			10,240.00		
5270.7	AOSUSIN B&C - INTRA			4,670.44	4,670.44			4,670.44		
5300.0	UNCOLLECTABLES			(16,016.88)	(16,016.88)	KM7,ADJ4,ADJ5,ADJ10,ADJ11	25,001.55	8,984.67		
	TOTAL OPERATING REVENUE	-	-	8,971,712.95	8,971,712.95		89,525.39	8,882,187.56	-	8,882,187.56
	EXPENSES									
6112.1	MOTOR VEHICLE NON CLEAR			2,636.55	2,636.55			2,636.55	792.72	1,843.83
6115.1	GARAGE WORK EQUIPMENT	444.91	12,083.19	20,771.26	33,299.36	RE3	(12,528.10)	20,771.26	6,245.24	14,526.02
6115.2	EXEMPT MATERIALS		3,661.04	5,227.12	8,888.16	RE3	(3,661.04)	5,227.12	1,571.62	3,655.50
6116.0	OTHER WORK EQUIP			12.08	12.08			12.08	3.63	8.45
6110.0	TOTAL NETWORK SUPPORT	444.91	15,744.23	28,647.01	44,836.15		(16,189.14)	28,647.01	8,613.21	20,033.80
6121.1	BUILDING	67,329.11		144,454.53	211,783.64	RE3,KM1	(62,367.37)	149,416.27	50,382.70	99,033.57
6121.2	LAND MAINTENANCE	148.68		5,740.02	5,888.70	RE3,KM1	219.27	6,107.97	2,059.59	4,048.38
6121.3	TOWER STRUCTURE MAINT	165,878.23			165,878.23	RE3	(165,878.23)			
6122.0	FURNITURE AND ARTWORKS	1,486.03		1,361.83	2,847.86	RE3	(1,486.03)	1,361.83	659.71	702.12
6123.0	OFFICE EQUIPMENT	101,099.95		5,896.15	106,996.10	RE3	(101,099.95)	5,896.15	2,856.29	3,039.86
6124.1	GENERAL PURPOSE COMPUTER	8,965.86		44,405.05	53,370.91	RE3,KM1	(8,646.74)	44,724.17	12,146.18	32,577.99
6124.2	COMPUTER MAINTENANCE			65,782.29	65,782.29	RE12	(47,358.00)	18,424.29	5,003.66	13,420.63
6125.0	TELEPHONE OFFICE SUPPLY	10,147.52	62.96	13,811.37	24,021.85	RE3	(10,210.48)	13,811.37	6,680.68	7,120.69
6120.0	TOTAL GENERAL SUPPORT	355,055.38	62.96	281,451.24	636,569.58		(396,827.53)	239,742.05	79,798.81	159,943.24
6212.1	DIGITAL ELECTRONICS			120,792.38	120,792.38	KM1	8,035.55	128,827.93		128,827.93
6212.2	MOBILE TELE SWITCH	617,834.48			617,834.48	RE3	(617,834.48)			
6212.3	CENT BASE SITE CONTROL	66,512.90			66,512.90	RE3	(66,512.90)			
6212.4	BASE STATION EQUIPMENT	167,968.97			167,968.97	RE3	(167,968.97)			
6210.0	TOTAL CO SWITCHING	852,316.35	-	120,792.38	973,108.73		(844,280.80)	128,827.93	-	128,827.93
6232.1	CIRCUIT EQUIPMENT			237,050.79	237,050.79	KM1	18,048.64	255,099.43	1,853.24	253,246.19
6232.2	STATION CARRIER REPAIRS			2,952.79	2,952.79	KM1	225.48	3,178.27		3,178.27
6232.3	FIBER OPTIC TRANSPORT			3,824.13	3,824.13	KM1	11.18	3,835.31	26.41	3,808.90
6232.4	FIBER IN LOOP ELECTRONICS			14,713.90	14,713.90	KM1	813.76	15,527.66		15,527.66
6230.0	TOTAL CO TRANSMISSION	-	-	258,341.61	258,341.61		19,099	277,440.67	1,879.65	275,561.02
6421.0	AERIAL CABLE			10,052.74	10,052.74	KM1	27.99	10,080.73		10,080.73
6422.1	UNDERGROUND CABLE			56,032.67	56,032.67	KM1	3,385.04	59,417.71		59,417.71
6422.3	FIBER UNDERGROUND CABLE			12,369.12	12,369.12	KM1	929.51	13,298.63	2,122.06	11,176.57
6423.1	BURIED CABLE			444,420.86	444,420.86	KM1	33,202.31	477,623.17		477,623.17
6423.2	BURIED CABLE ST CONTRACT			1,575.42	1,575.42	KM1	90.64	1,666.06		1,666.06
6423.3	LOCATING FOR OTHERS			59,203.62	59,203.62	KM1	4,787.50	63,991.12		63,991.12
6423.4	FIBER BURIED CABLE			14,557.71	14,557.71	KM1	639.90	15,197.61	2,425.08	12,772.53
6423.6	SONET TRANSPORT POOLING EXP			308,472.00	308,472.00	KM6	97,272.00	405,744.00		405,744.00
6441.0	CONDUIT SYSTEMS			754.82	754.82	KM1	36.53	791.35		791.35
6410.0	TOTAL C&WF EXP	-	-	907,438.96	907,438.96		140,371.42	1,047,810.38	4,547.14	1,043,263.24
6512.0	PROVISIONING	56,723.77	36,306.78	54,658.24	147,688.79	RE3,KM1	(88,057.37)	59,631.42	3,283.29	56,348.13
6510.0	TOTAL OTH PROP, PLT, & EQUIP	56,723.77	36,306.78	54,658.24	147,688.79		(88,057.37)	59,631.42	3,283.29	56,348.13
6530.0	NETWORK OPERATION EXPENSE					RE7	326.59	326.59		326.59
6531.0	POWER EXP			26,488.57	26,488.57			26,488.57		26,488.57
6532.1	NETWORK ADMIN			20,284.40	20,284.40	KM1	2,348.51	22,632.91	1,246.17	21,386.74
6532.2	NETWORK ADMIN - STATE			6,189.91	6,189.91	KM1	120.57	6,310.48	347.46	5,963.02
6533.1	TESTING TOLL			3,770.30	3,770.30	KM1	254.01	4,024.31		4,024.31
6533.2	TESTING LOCAL			83,799.98	83,799.98	KM1	7,143.13	90,943.11		90,943.11
6533.4	TESTING LOCAL STATE CONT			2,891.08	2,891.08	KM1	254.01	3,145.09		3,145.09
6534.0	PLANT OPERATION ADMIN	11,603.08		62,150.27	73,753.35	RE3,KM1	(4,710.03)	69,043.32	3,801.51	65,241.81
6535.0	ENGINEERING	43,491.38		33,791.24	77,282.62	RE3,KM1	(39,950.86)	37,331.76	2,055.48	35,276.28
6530.0	TOTAL NETWORK OPERATIONS	55,094.46	-	239,365.75	294,460.21		(34,214.07)	260,246.14	7,450.62	252,795.52

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
TRIAL BALANCE WORKSHEET
YEAR ENDING DECEMBER 31, 2001

A/C NO.	ACCOUNT DESCRIPTION	GEN. LGR. BALANCE	GEN. LGR. BALANCE	GEN. LGR. BALANCE	GEN. LGR. BALANCE	ENTRY NO.	ENTRY AMOUNT	ADJUSTED BALANCE	NONREG REMOVAL	COST STUDY BALANCE
		UNREGULATED TELEPHONE PCS	UNREGULATED TELEPHONE OTHER	REGULATED TELEPHONE	TOTAL					
6540.1	ACCESS EXPENSE - Inter			125,154.51	125,154.51			125,154.51		125,154.51
6540.2	ACCESS EXPENSE - Infra			134,550.85	134,550.85			134,550.85		134,550.85
6540.3	ACCESS EXPENSE - B&C			61,257.20	61,257.20	RE5	(61,257.20)	-		-
6540.0	PCS TRANSPORT	408,221.55			408,221.55	RE3	(408,221.55)	-		-
6540.0	TOTAL ACCESS EXPENSE	408,221.55	-	320,962.56	729,184.11		(469,478.75)	259,705.36	-	259,705.36
6561.0	DEPRECIATION EXPENSE	859,313.14	103,015.65	1,948,073.95	2,910,402.74	RE3,KM2,KM3,ADJ7	(793,941.79)	2,116,460.95	100,804.63	2,015,656.32
6564.0	AMORTIZATION EXPENSE	229,899.40		17,452.15	247,351.55	RE3,RE11	(247,351.55)	-		-
6560.0	TOTAL DEPRECIATION/AMORT	1,089,212.54	103,015.65	1,965,526.10	3,157,754.29		(1,041,293.34)	2,116,460.95	100,804.63	2,015,656.32
EXPENSES										
6612.0	SALES EXPENSE	536,646.29	72,892.65	149,520.08	759,059.02	RE3	(759,059.02)	-		-
6612.1	SALES COMMISSION	235,654.64	94,126.35	252.88	330,033.87	RE3	(330,033.87)	-		-
6613.0	PROD ADVERTISING	377,276.54	65,863.92	11,641.24	454,781.70	RE3	(454,781.70)	-		-
6614.0	PROD ADVERTISING - CUST ED.			2,041.20	2,041.20	RE4	(2,041.20)	-		-
6610.0	TOTAL MARKETING EXP	1,149,577.47	232,882.92	163,455.40	1,545,915.79		(1,545,915.79)	-	-	-
6621.0	CALL COMPLETION SERVICES			3,266.64	3,266.64	RE10	(3,266.64)	-		-
6622.0	NUMBER SERVICES - OTHER			366,159.38	366,159.38			366,159.38		366,159.38
6620.0	TOTAL NUMBER SERVICES	-	-	369,426.02	369,426.02		(3,266.64)	366,159.38	-	366,159.38
6623.1	CUSTOMER BILLING & SERVICE	60,940.65	50,439.59	382,811.51	494,191.75	RE3,RE6,RE12,KM1	(73,313.84)	420,877.91		420,877.91
6623.2	COLLECTION SERVICE	10,867.82	27,168.10	129,713.60	167,749.52	RE3,KM1	(28,270.42)	139,479.10		139,479.10
6623.3	PAYSTAT COLLECTION		2,471.54		2,471.54	RE3	(2,471.54)	-		-
6623.5	CABS			14,673.18	14,673.18	RE12,KM1	60,581.78	75,254.96		75,254.96
6623.0	SPCS SERVICES - OTHER	3,421,494.54			3,421,494.54	RE3	(3,421,494.54)	-		-
6623.0	TOTAL CUSTOMER SERVICES	3,493,303.01	80,079.23	527,198.29	4,100,580.53		(3,464,968.56)	635,611.97	-	635,611.97
6711.0	EXECUTIVE EXP	198,537.73	9,086.09	198,223.44	403,847.26	RE3,KM1,ADJ8	(192,502.12)	211,345.14	7,329.64	204,015.50
6710.0	TOTAL EXEC & PLANNING EXP	198,537.73	9,086.09	198,223.44	403,847.26		(192,502.12)	211,345.14	7,329.64	204,015.50
6721.1	ACCOUNTING & FINANCE	59,508.05	36,373.89	160,772.93	256,654.87	RE3,KM1	(83,784.93)	172,869.94	5,995.28	166,874.66
6721.2	ACCOUNTING			50,081.39	50,081.39	RE6,RE7,KM1	2,773.44	52,854.83	1,833.05	51,021.78
6722.0	EXTERNAL RELATIONS	11,483.55		58,612.07	70,075.62	RE3,RE4,RE8,KM1,ADJ8	(16,720.59)	53,355.03	1,850.40	51,504.63
6723.1	HUMAN RESOURCES	17,021.68	39.37	89,581.89	106,642.94	RE3,KM1	(10,673.28)	95,968.65	3,328.31	92,641.34
6723.2	EMPLOYEE RELATIONS			3,310.46	3,310.46			3,310.46	114.81	3,195.65
6723.4	EMPLOYEE TRAINING			3,367.87	3,367.87			3,367.87	116.80	3,251.07
6723.5	CAFETERIA/DEF COMP ADMIN	226.80	226.80	2,672.30	3,125.90	RE3	(453.60)	2,672.30	92.88	2,579.62
6724.1	INFORMATION MANAGEMENT	22,961.72		149,555.74	172,517.46	RE3,RE12,KM1	(12,061.38)	160,456.08	5,564.76	154,891.32
6724.2	SOFTWARE MODIFICATIONS	2,616.00		53,255.92	55,871.92	RE3,RE12,KM1	(19,230.18)	36,641.74	1,270.77	35,370.97
6724.3	EXTL INFORM MANAGEMENT			13,465.92	13,465.92	KM1	1,185.19	14,651.11	508.11	14,143.00
6725.1	LEGAL	46,128.69		11,832.72	57,961.41	RE3	(46,128.69)	11,832.72	410.37	11,422.35
6725.2	OUTSIDE SERVICES EMPLOYEES	36,085.79		21,658.17	57,743.96	RE3	(36,085.79)	21,658.17	751.13	20,907.04
6728.2	INSURANCE	26,972.56		56,411.01	83,383.57	RE3	(26,972.56)	56,411.01	1,956.39	54,454.62
6728.3	LECA POOLING EXPENSES				1,746.00	KM4	1,746.00	1,746.00	0.00	1,746.00
6728.4	COST STUDY EXPENSES				27,015.89	KM5,ADJ1,ADJ2	27,015.89	27,015.89	0.00	27,015.89
6720.0	TOTAL GENERAL & ADMIN	222,984.84	36,640.06	674,578.39	934,203.29		(219,390.49)	714,812.80	23,792.86	691,019.94
7240.0	OTHER OPERATING TAXES					RE8	7,737.33	7,737.33	-	7,737.33
7320.0	INTEREST INCOME	(154,378.27)		(790,498.76)	(944,877.03)			(944,877.03)		(944,877.03)
7330.0	INTEREST INCOME - RESTRICTED	(144.15)		(24,148.65)	(24,292.80)			(24,292.80)		(24,292.80)
7350.1	DISPOSAL OF ASSETS			2,595.53	2,595.53			2,595.53		2,595.53
7350.2	INTEREST EXP - INTERFUNDS			181,614.12	181,614.12			181,614.12		181,614.12
7350.3	NON-OPERATING EXPENSE			29,483.12	29,483.12			29,483.12		29,483.12
7350.4	INTEREST ON LONG-TERM DEBT					RE13	75,435.38	75,435.38		75,435.38
7360.0	OTHER NONOPERATING INCOME	(5,002.28)		(19,151.46)	(24,153.74)			(24,153.74)		(24,153.74)
7370.0	CONTRIBUTIONS					ADJ8	2,110.00	2,110.00		2,110.00
7370.0	TRANSFERS			1,500,000.00	1,500,000.00			1,500,000.00		1,500,000.00
7300.0	TOTAL NONOPERATING INC & EXP	(159,524.70)	-	879,893.90	720,369.20		77,545.38	797,914.58		797,914.58
7520.0	INTEREST EXP - BONDS	755,938.32		345,400.09	1,101,338.41	RE3,RE13	(831,373.70)	269,964.71		269,964.71
7530.0	AMORTIZATION - DEBT ISSUANCE					RE11	17,452.15	17,452.15		17,452.15
8000.0	OTHER NONREGULATED INCOME	7,626,856.61	1,723,323.64		9,350,180.25			9,350,180.25		9,350,180.25
9000.0	OTHER NONREGULATED EXP	1,695,291.28	1,075,635.89		2,770,927.17	RE3	9,312,642.45	12,083,569.62	-	12,083,569.62
	NET REV - OTHER NONREGULATED	5,931,565.33	647,687.75	-	6,579,253.08		(9,312,642.45)	(2,733,389.37)	-	(2,733,389.37)
	CHECK TOTAL - NET INCOME	(2,546,320.30)	133,869.83	1,638,353.57	(774,096.90)	Net Income Change	(516,514.88)	(1,290,711.78)	237,499.85	(1,053,211.93)
				Per Books	(774,096.90)	Balance Sheet Change	(516,514.88)			
				Difference	0.00	Difference	0.00			

**TC02-076 - City of Brookings Municipal Telephone Department
Staff Adjustments
August 28, 2003**

ENTRY #	DESCRIPTION	ACCOUNT CODE	DR.	CR.
9.	Accounts Receivable	1180		\$7,500.47
	Uncollectible - Intrastate		5300	\$166.11
	Uncollectible - Interstate		5300	\$7,334.36
	<i>To Reverse February 25, 2003 Adjustment #4.</i>			
10.	Accounts Receivable	1180		\$11,667.39
	Uncollectible - Intrastate		5300	\$258.39
	Uncollectible - Interstate		5300	\$11,409.00
	<i>To Reverse February 25, 2003 Adjustment #5.</i>			
11.	Regulatory Created Asset - State	2690		\$129.20
	Regulatory Created Asset - Interstate	2690		\$5,704.50
	Accounts Receivable		1180	\$5,833.70
	<i>To Reverse February 25, 2003 Adjustment #6.</i>			

**CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
NONREGULATED REMOVAL WORKSHEET
YEAR ENDING DECEMBER 31, 2001**

LINE NO.	DESCRIPTION	TOTAL AMOUNT	ALLOCATION BASIS	REGULATED TELEPHONE POTS	UNREGULATED TELEPHONE PCS	UNREGULATED TELEPHONE OTHER	UNREGULATED TELEPHONE LEASES
ALLOCATION FACTORS:							
1	OFFICE EXPENSE WAGES - 1	1,545,564.60	WAGES	796,842.22	400,415.19	348,307.19	0.00
2	OFFICE EXPENSE WAGES - 2	629,647.83	WAGES	458,648.16	73,895.10	97,104.57	0.00
3	PLANT SPECIFIC EXPENSE WAGES	872,947.17	WAGES	610,480.50	0.00	262,466.67	0.00
INVESTMENT COSTS:							
4	LAND - NON-REG SPACE	9,025.82	DIRECT	0.00	0.00	\$9,025.82	0.00
5	BUILDING - NON-REG SPACE	185,676.84	DIRECT	0.00	0.00	\$185,676.84	0.00
6	LAND - VEHICLE AND PLANT SPACE	46,705.78	LINE 3	32,662.88	0.00	14,042.90	0.00
7	BUILDING - VEHICLE AND PLANT SPACE	414,276.97	LINE 3	289,717.43	0.00	124,559.54	0.00
8	LAND - GENERAL OFFICE SPACE	10,787.31	LINE 1	5,561.58	2,794.71	2,431.02	0.00
9	BUILDING - GENERAL OFFICE SPACE	633,544.63	LINE 1	326,634.75	164,134.77	142,775.11	0.00
10	LAND - REGULATED SPACE	66,725.68	DIRECT	66,725.68	0.00	0.00	0.00
11	BUILDING - REGULATED SPACE	547,392.76	DIRECT	547,392.76	0.00	0.00	0.00
12	LAND & BUILDING TOTAL	1,914,135.79	LNS 4:11	1,268,695.08	166,929.48	478,511.23	0.00
13	MOTOR VEHICLES	581,794.62	LINE 3	406,868.00	0.00	174,926.62	0.00
14	COMMUNICATION EQUIPMENT	36,719.63	LINE 3	25,679.24	0.00	11,040.39	0.00
15	GARAGE WORK EQUIPMENT	234,773.31	LINE 3	164,184.65	0.00	70,588.66	0.00
16	OTHER WORK EQUIPMENT	334,868.35	LINE 3	234,184.39	0.00	100,683.96	0.00
17	FURNITURE	187,813.77	LINE 1	96,830.60	48,657.61	42,325.56	0.00
18	OFFICE EQUIP	131,786.53	LINE 1	67,944.80	34,142.43	29,699.31	0.00
19	COMPUTER HARDWARE	1,157,110.68	LINE 2	842,862.72	135,797.83	178,450.13	0.00
20	MISC COMPUTER EQUIPMENT	62,141.95	LINE 2	45,265.45	7,292.94	9,583.56	0.00
21	CENTRAL OFFICE ASSETS	15,226,286.50	DIRECT	15,155,840.20	0.00	0.00	70,446.30
22	CABLE & WIRE FACILITIES ASSETS	9,183,807.61	DIRECT	9,143,953.02	0.00	0.00	39,854.59
23	TOTAL	29,051,238.74		27,452,308.15	392,820.29	1,095,809.42	110,300.89
DEPRECIATION RESERVES:							
24	BUILDINGS	(767,844.19)	LINE 12	(508,929.49)	(66,962.77)	(191,951.93)	0.00
25	MOTOR VEHICLES	(407,041.21)	LINE 13	(284,657.23)	0.00	(122,383.98)	0.00
26	COMMUNICATION EQUIPMENT	(33,313.48)	LINE 14	(23,297.21)	0.00	(10,016.27)	0.00
27	GARAGE WORK EQUIPMENT	(104,268.29)	LINE 15	(72,918.22)	0.00	(31,350.07)	0.00
28	OTHER WORK EQUIPMENT	(240,399.31)	LINE 16	(168,119.10)	0.00	(72,280.21)	0.00
29	FURNITURE	(85,753.82)	LINE 17	(44,211.85)	(22,216.56)	(19,325.41)	0.00
30	OFFICE EQUIPMENT	(101,851.58)	LINE 18	(52,511.32)	(26,387.07)	(22,953.19)	0.00
31	COMPUTER HARDWARE	(970,962.66)	LINE 19	(707,268.75)	(113,951.61)	(149,742.30)	0.00
32	MISC COMPUTER EQUIPMENT	(62,141.95)	LINE 20	(45,265.45)	(7,292.94)	(9,583.56)	0.00
33	CENTRAL OFFICE EQUIPMENT	(10,044,609.91)	LINE 21	(9,998,137.28)	0.00	0.00	(46,472.63)
34	CABLE & WIRE FACILITIES	(3,656,810.62)	LINE 22	(3,640,941.31)	0.00	0.00	(15,869.31)
35	TOTAL	(16,474,997.02)		(15,546,257.21)	(236,810.95)	(629,586.92)	(62,341.94)
DEPRECIATION EXPENSE:							
36	BUILDING	70,223.38	LINE 12	46,544.27	6,124.10	17,555.01	0.00
37	MOTOR VEHICLES	51,632.34	LINE 13	36,108.18	0.00	15,524.16	0.00
38	COMMUNICATION EQUIPMENT	1,391.10	LINE 14	972.84	0.00	418.26	0.00
39	GARAGE WORK EQUIPMENT	17,830.74	LINE 15	12,469.62	0.00	5,361.12	0.00
40	OTHER WORK EQUIPMENT	22,913.91	LINE 16	16,024.45	0.00	6,889.46	0.00
41	FURNITURE	11,360.82	LINE 17	5,857.26	2,943.29	2,560.27	0.00
42	OFFICE EQUIPMENT	9,970.09	LINE 18	5,140.25	2,582.99	2,246.85	0.00
43	COMPUTER EQUIPMENT	111,492.92	LINE 19	81,213.69	13,084.74	17,194.49	0.00
44	CENTRAL OFFICE EQUIPMENT	1,474,903.80	LINE 21	1,468,079.97	0.00	0.00	6,823.83
45	CABLE & WIRE FACILITIES	344,741.85	LINE 22	343,245.79	0.00	0.00	1,496.06
46	TOTAL	2,116,460.95		2,015,656.32	24,735.12	67,749.62	8,319.89
PLANT SPECIFIC EXPENSES:							
47	BUILDING	149,416.27	LINE 12	99,033.57	13,030.41	37,352.29	0.00
48	LAND MAINTENANCE	6,107.97	LINE 12	4,048.38	532.67	1,526.92	0.00
49	MOTOR VEHICLE	2,636.55	LINE 13	1,843.83	0.00	792.72	0.00
50	GARAGE WORK EQUIPMENT	20,771.26	LINE 15	14,526.02	0.00	6,245.24	0.00
51	EXEMPT MATERIALS	5,227.12	LINE 16	3,655.50	0.00	1,571.62	0.00
52	OTHER WORK EQUIPMENT	12.08	LINE 16	8.45	0.00	3.63	0.00
53	FURNITURE & ARTWORK	1,361.83	LINE 17	702.12	352.81	306.90	0.00
54	OFFICE EQUIPMENT	5,896.15	LINE 18	3,039.86	1,527.54	1,328.75	0.00
55	GENERAL PURPOSE COMPUTER	44,724.17	LINE 19	32,577.99	5,248.80	6,897.38	0.00
56	COMPUTER MAINTENANCE	18,424.29	LINE 19	13,420.63	2,162.26	2,841.40	0.00

**CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
NONREGULATED REMOVAL WORKSHEET
YEAR ENDING DECEMBER 31, 2001**

LINE NO.	DESCRIPTION	TOTAL AMOUNT	ALLOCATION BASIS	REGULATED TELEPHONE POTS	UNREGULATED TELEPHONE PCS	UNREGULATED TELEPHONE OTHER	UNREGULATED TELEPHONE LEASES
57	TELEPHONE OFFICE SUPPLY	13,811.37	LINE 18	7,120.69	3,578.16	3,112.52	0.00
58	CENTRAL OFFICE EQUIPMENT - NON LEAS	406,268.60	LINE 21	404,388.95	0.00	0.00	1,879.65
59	CABLE & WIRE FACILITIES	1,047,810.38	LINE 22	1,043,263.24	0.00	0.00	4,547.14
60	TOTAL	1,722,468.04		1,627,629.23	26,432.65	61,979.37	6,426.79
<u>PLANT NONSPECIFIC EXPENSES:</u>							
61	PROVISIONING EXPENSE	59,631.42	LINE 60	56,348.13	915.09	2,145.71	222.49
62	NETWORK OPERATION EXPENSE	326.59	DIRECT	326.59	0.00	0.00	0.00
63	POWER	26,488.57	DIRECT	26,488.57	0.00	0.00	0.00
64	NETWORK ADMIN	22,632.91	LINE 60	21,386.74	347.32	814.40	84.45
65	NETWORK ADMIN - STATE	6,310.48	LINE 60	5,963.02	96.84	227.07	23.55
66	TESTING TOLL	4,024.31	DIRECT	4,024.31	0.00	0.00	0.00
67	TESTING LOCAL	90,943.11	DIRECT	90,943.11	0.00	0.00	0.00
68	TESTING	3,145.09	DIRECT	3,145.09	0.00	0.00	0.00
69	PLANT ADMINISTRATION	69,043.32	LINE 60	65,241.81	1,059.52	2,484.38	257.61
70	ENGINEERING	37,331.76	LINE 60	35,276.28	572.89	1,343.30	139.29
71	TOTAL	319,877.56		309,143.65	2,991.66	7,014.86	727.39
<u>CUSTOMER OPERATIONS EXPENSES:</u>							
72	SERVICES	1,001,771.35	DIRECT	1,001,771.35	0.00	0.00	0.00
73	TOTAL	1,001,771.35		1,001,771.35	-	-	-
74	TOTAL 'BIG 3' EXPENSES	3,044,116.95	LN 60+71+73	2,938,544.23	29,424.31	68,994.23	7,154.18
<u>CORPORATE OPERATIONS EXPENSE:</u>							
75	EXECUTIVE & PLANNING	211,345.14	LINE 74	204,015.50	2,042.85	4,790.09	496.70
76	ACCOUNTING & FINANCE	172,869.94	LINE 74	166,874.66	1,670.95	3,918.06	406.27
77	ACCOUNTING	52,854.83	LINE 74	51,021.78	510.89	1,197.94	124.22
78	EXTERNAL RELATIONS	53,355.03	LINE 74	51,504.63	515.73	1,209.28	125.39
79	HUMAN RESOURCES	95,969.65	LINE 74	92,641.34	927.64	2,175.13	225.54
80	EMPLOYEE RELATIONS	3,310.46	LINE 74	3,195.65	32.00	75.03	7.78
81	EMPLOYEE TRAINING	3,367.87	LINE 74	3,251.07	32.55	76.33	7.92
82	CAFETERIA/DEF COMP ADMIN	2,672.30	LINE 74	2,579.62	25.83	60.57	6.28
83	INFORMATION MANAGEMENT	160,456.08	LINE 74	154,891.32	1,550.96	3,636.70	377.10
84	SOFTWARE MODIFICATIONS	36,641.74	LINE 74	35,370.97	354.18	830.48	86.11
85	EXTERNAL INFORMATION MANAGEMENT	14,651.11	LINE 74	14,143.00	141.62	332.06	34.43
86	LEGAL	11,832.72	LINE 74	11,422.35	114.37	268.19	27.81
87	OUTSIDE SERVICES EMPLOYEES	21,658.17	LINE 74	20,907.04	209.35	490.88	50.90
88	INSURANCE	56,411.01	LINE 74	54,454.62	545.27	1,278.54	132.58
89	LECA POOLING EXPENSES	1,746.00	DIRECT	1,746.00	0.00	0.00	0.00
90	COST STUDY EXPENSES	27,015.89	DIRECT	27,015.89	0.00	0.00	0.00
91	TOTAL	926,157.94		895,035.44	8,674.19	20,339.28	2,109.03
92	NET INVESTMENT	670,190.79			156,009.34	466,222.50	47,958.95
93	OPERATING EXPENSES	237,499.85			62,833.62	157,083.13	17,583.10

**CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
DIRECT ASSIGNMENT OF EXPENSES
YEAR ENDING DECEMBER 31, 2001**

- 1.) Facility Lease Expense was assigned in Part 36 as follows:

a/c 6423.6	Fiber Transport Pooling Expense	\$152,800	Directly Assigned to "Intrastate"
		<u>\$252,944</u>	Directly Assigned to "Interstate & Other"
		\$405,744	(Sheet V, Line 159)

The "intrastate" facility expense is directly assigned to Part 69 on Sheet O, Line 37, Column G.

- 2.) Access Expense is directly assigned in Part 36 as follows:

a/c 6540.0	Access Expense	\$259,705	Directly Assigned to "Interstate & Other" (Sheet V, 180)
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- 3.) Classified Directory Expense is directly assigned in Part 69 as follows:

a/c 6622.0	Classified Directory Expense	\$109,225	Directly Assigned to "Interstate & Other" (Sheet V, Line 195)
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- 4.) Other Billing & Collection Expense has a 5% End User Common Line which is directly assigned to "Interstate & Other":

a/c 6623	End User Common Line (5%)	\$3,634	(Sheet V, Line 209)
a/c 6623	All Other O, B, & C (95%)	<u>\$69,051</u>	(Sheet V, Line 207)
	Total O, B, & C	\$72,685	

- 5.) NECA TRS Expense is directly assigned to "Interstate & Other" in Part 36:

a/c 6623	TRS Expense	\$791	(Sheet V, Line 211)
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- 6.) General & Administrative Expense is directly assigned in Part 36 as follows:

a/c 6728.3	LECA Pooling Expense	\$1,746	Directly Assigned to "Intrastate"
a/c 6728.4	Cost Study Expenses	<u>\$27,016</u>	Directly Assigned to "Intrastate"
		\$28,762	(Sheet V, Line 231)

The "intrastate" G&A expense is allocated in Part 69 on Sheet O, Line 181, Columns D through G, based on Sheet O, Line 171, Columns D through G.

- 7.) Other Taxes are directly assigned in Part 36 as follows:

a/c 7240.0	PUC Regulatory Fee	\$7,737	Directly Assigned to "Intrastate" (Sheet V, Line 233)
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The "intrastate" tax expense is allocated to Part 69 on Sheet O, Line 190, Columns D through G, based on Sheet N, Line 36, Columns D through G.

- 8.) Regulated Asset for nonrecurring portion of cost study expense was assigned in Part 36 as follows:

Nonrecurring Cost Study Preparation Cost	\$15,428	
Recovery Period	<u>3</u>	
Total Direct Assignment	\$5,143	(Sheet V, Line 100)

The "intrastate" portion located on Sheet L, Line 144, Column B is allocated to Column D through I based on Sheet N Line 37, Columns D through I.

MEMORANDUM TO COMMISSIONERS SAHR, HANSON AND BURG

FROM: Heather Forney

RE: TC02-076 City of Brookings Municipal Telephone Department 2001 Intrastate Cost Study

DATE: September 8, 2003

The City of Brookings Municipal Telephone Department (Brookings) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on June 26, 2002, based on the twelve months ended December 31, 2001. The cost study submitted by Brookings developed a Revenue Requirement of \$1,749,681. Brookings' cost study included an amount for Global Crossing uncollectibles.

On June 28, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 12, 2002, to interested individuals and entities. S&S Communications filed a Petition to Intervene on July 9, 2002. The Commission granted S&S' intervention and voted to assess Brookings a \$1,000 filing fee on July 23, 2002. On August 19, 2003, the Commission voted to issue a summary disposition to dismiss S&S as an intervening party.

Staff requested supporting information from Brookings on August 7 and December 31, 2002. Staff data requests were responded to by Brookings in a timely manner. Staff reviewed external auditor reports for 2000 and 2001, supporting documentation for adjustments that were proposed by Brookings in the cost study, the 2001 general ledger, access minutes of use, and traffic factor support.

Staff has requested, and Brookings has agreed, to remove the non-recurring portion of the cost study expense and amortize that portion over a three year period, to deduct \$302,305 of the proposed known and measurable adjustment for capital costs - including the associated depreciation amounts, and to remove \$2,110 of sponsorships and membership dues. Staff opposed the inclusion of Global Crossing uncollectibles in the cost study. On August 26, 2003, Brookings, through its attorney Darla Rogers, agreed to remove the Global Crossing adjustment. On September 3, 2003, Brookings submitted a final revised cost study excluding the Global Crossing uncollectible. The revised revenue requirement for Brookings is \$1,659,745. This revenue requirement is acceptable to Brookings.

Respectively submitted: Heather Forney

HFE

cc Don Lee, Martin Group
Christy Meidema, Martin Group
Ann Kuyper, Martin Group

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE)	FINAL DECISION AND ORDER
ESTABLISHMENT OF SWITCHED)	GRANTING MOTION TO DISMISS
ACCESS REVENUE REQUIREMENT)	ON SUMMARY DISPOSITION;
FOR BROOKINGS MUNICIPAL)	NOTICE OF ENTRY
TELEPHONE COMPANY)	
)	TC02-076

On June 26, 2002, Brookings Municipal Telephone Company (Company) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On June 27, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 12, 2002, to interested individuals and entities. On July 9, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S). At its regularly scheduled meeting of July 23, 2002, the Commission granted intervention to S&S.

On July 11, 2003, Company filed a Motion to Dismiss and Motion for Extension of Time to Respond to Second Discovery Request (Company Motions). On July 24, 2003, S&S filed a Brief in Resistance to Motion to Dismiss and Motion for Extension of Time.

At its regular meeting on August 4, 2003, the Commission considered the Company Motions and voted unanimously to serve notice on the parties that S&S's Motion to Dismiss would be considered alternatively as a motion for summary judgment or as a motion to dismiss and to schedule the matter for hearing at the Commission's next regularly scheduled meeting on August 19, 2003. The Commission further voted unanimously to extend the time for Company's response to S&S's pending discovery requests until after decision on Company's Motion to Dismiss and the further order of the Commission. On August 8, 2003, the Commission issued a Notice of Intent to Consider Motion as One for Summary Judgment, Order for and Notice of Hearing; Order Extending Time for Response (Notice and Order) requesting the parties to file any affidavits or other proof demonstrating that a genuine issue of material fact exists or does not exist as to S&S's continuing interest in this proceeding sufficient to maintain party status, setting the matter for consideration and/or hearing on August 19, 2003, at 1:30 p.m. CDT at the Ramada Inn in Aberdeen, South Dakota, and extending the Company's time for response to discovery until after the issue of S&S's standing to maintain status as party is finally decided.

In response to the Commission's Notice and Order, on August 14, 2003, S&S filed an Affidavit of Les S. Sumption (Affidavit). On August 18, 2003, Company filed a Response of Companies Named in Above Dockets to Affidavit of Les S. Sumption. On August 19, 2003, the Commission, after hearing and considering the parties' filings and the arguments of counsel, voted unanimously (i) to decide that the assertions contained in the Affidavit were not sufficient to raise a genuine issue of material fact as to whether S&S continues to have an interest peculiar to it as opposed to an interest common to the public or the taxpayers in general and (ii) to grant Company's Motion to Dismiss. Accordingly, as its Final Decision on the Company's Motion to Dismiss and the Notice and Order, the Commission considering the Affidavit and the other documents and evidentiary showings in the record in the light most favorable to S&S, makes the following Findings of Fact, Conclusions of Law and Order.

FINDINGS OF FACT

1. On July 9, 2002, S&S filed a Petition to Intervene (Petition) with the Commission. At its regular meeting on July 23, 2002, the Commission voted unanimously to grant S&S's Motion to Intervene, and on August 7, 2002, the Commission issued an Order Granting Petition to Intervene. S&S has been a party to this proceeding since then.

2. The standards for intervention as a party in a proceeding before the Commission are set forth in SDCL 1-26-17.1 as follows:

A person who is not an original party to a contested case and whose pecuniary interests would be directly and immediately affected by an agency's order made upon the hearing may become a party to the hearing by intervention, if timely application therefor is made.

and in ARSD 20:10:01:15.05 as follows:

that by the outcome of the proceeding the petitioner will be bound and affected either favorably or adversely with respect to an interest peculiar to the petitioner as distinguished from an interest common to the public or to the taxpayers in general.

3. In the Petition, S&S based its assertion that its interest met these tests on the facts that "S&S is a switch-based interexchange carrier" that "provides both intra and interstate message telecommunications services to its subscribers" (Petition, ¶ 1), that to provide intrastate telecommunications services, S&S "requires . . . switched access services from the Rural Local Exchange Carriers in South Dakota" which include Company (Petition, ¶ 2), and that "[b]ecause S&S Communications purchases switched access services from [Company] any increase in the rates of such services will directly and immediately affect the pecuniary interests of S&S Communications as it will naturally affect S&S Communications' operating expenses." (Petition, ¶ 3).

4. On July 11, 2003, Company filed a Motion to Dismiss asserting that S&S no longer meets the standards for intervention set forth in SDCL 1-26-17.1 and ARSD 20:10:01:15.05 and therefore lacks standing to be a party in this case. The Company's basis for its motion is the Commission's decision in Docket No. TC02-166 to revoke S&S's certificate of authority to provide telecommunications services in South Dakota.

5. On August 8, 2003, the Commission issued a Notice of Intent to Consider Motion as One for Summary Judgment, Order for and Notice of Hearing; Order Extending Time for Response (Notice and Order) requesting the parties to file any affidavits or other proof demonstrating that a genuine issue of material fact exists or does not exist as to S&S's continuing interest in this proceeding sufficient to maintain intervenor party status.

6. The Commission takes official notice of the following matters of record in the Commission's files. On June 16, 2003, the Commission issued an Order to Show Cause and Notice of Hearing in Docket No. TC02-166 requiring S&S to appear and show cause as to why, *inter alia*, its certificate of authority to provide telecommunications services in South Dakota should not be revoked. On June 30 and July 2, 2003, the Commission held a contested case hearing on the Order to Show Cause. On July 2, 2003, following the conclusion of the evidentiary hearing and the arguments of the parties, the Commission unanimously voted to revoke S&S's certificate of authority to provide telecommunications services in South Dakota. On August 28, 2003, the Commission issued its Findings of Fact; Conclusions of Law; Notice of Entry of Order in Docket No. TC02-166 (TC02-166

Order). The TC02-166 Order was transmitted to S&S on August 29, 2003. In the TC02-166 Order, the Commission ordered *inter alia* that S&S's certificate of authority is revoked.

7. The Company's Motion to Dismiss and the Notice and Order provided sufficient notice to S&S of the Company's assertion of the Commission's action in Docket No. TC02-166 as a basis for the Commission's decision on the Motion to Dismiss to afford S&S a reasonable opportunity to refute the facts of record officially noticed in Finding 6 as provided for in SDCL 1-26-19(3).

8. The revocation of S&S's certificate of authority to provide intrastate interexchange services in the TC02-166 Order precludes S&S from utilizing the Company's switched access services to provide intrastate interexchange telecommunications services in South Dakota.

9. At the August 4, 2003 meeting at which the Company's Motion to Dismiss was first before the Commission, S&S stated that they were no longer paying for switched access services from Company.

10. In the Affidavit, Mr. Sumption states on behalf of S&S that "over the past several weeks several individuals and/or entities have expressed an interest in purchasing S&S Communications and/or its assets" (Affidavit, ¶ 5), that "S&S Communications is presently in negotiations to sell its business and/or assets" (Affidavit, ¶ 6) and that S&S's pecuniary interests will be directly and immediately affected by the Commission's decision in this matter "for the following reasons:

- (A) Subsequent to the sale, S&S Communications, regardless of the name by which it will do business, will have to purchase switched access services;
- (B) The individual and/or entity interested in purchasing S&S Communications and/or its assets has expressed some reluctance in following through with the purchase as a result of the rates presently charged for switched access services in South Dakota;
- (C) If the individual and/or entity interested in purchasing S&S Communications and/or its assets fails to follow through with the purchase, S&S Communications will be divested of a substantial amount of revenue that would have been directed to creditors and/or subscribers that lost service." (Affidavit, ¶ 7).

11. In the Affidavit, Mr. Sumption states that he is "one of the partners that owns and operates Intervenor S&S Communications." (Affidavit, ¶ 1).

12. Because S&S is a partnership, there is at least some question whether S&S could be sold to anyone as a legal entity. Furthermore, given the financial problems of S&S as documented in the TC02-166 Order and record, the Commission does not find it credible that anyone would acquire S&S as a legal entity and thereby render itself liable for S&S debts and liabilities.

13. Following revocation of its certificate of authority, S&S does not in any case have the legal right, as a matter of law, to convey to any purchaser of its assets or business either its certificate of authority or any other right to provide intrastate interexchange telecommunications services in South Dakota.

14. Following revocation of its certificate of authority, S&S does not have the legal right to continue to provide services that would involve the purchase of intrastate switched access services

from Company, and the Commission accordingly finds that the assertion stated in Affidavit, ¶ 7(A) fails as a matter of law to raise a genuine issue of material fact as to the assertion.

15. The statement in Affidavit ¶ 7(B), that "the individual and/or entity interested in purchasing S&S Communications and/or its assets has expressed some reluctance in following through with the purchase as a result of the rates presently charged for switched access services in South Dakota" is hearsay, is not legally admissible evidence and is therefore not a showing of evidence that is sufficient to raise a genuine issue of material fact as to the matter asserted. That the alleged speaker is not identified and apparently was not even identifiable as a person or entity weakens the credibility of the assertion even more.

16. Viewing the Affidavit and the other documents, admissions and evidence in the record in the light most favorable to S&S, no admissible evidence provided by or pointed to by S&S offers any concrete showing that a person or entity that has expressed interest in purchasing S&S's assets has a present intention to provide intrastate interexchange services in South Dakota and would thus incur switched access charges which could be affected by the decision in this proceeding.

17. Any person who might have an interest in purchasing the assets of S&S who is presently providing intrastate interexchange services in South Dakota has had an interest in the outcome of this proceeding that it could have asserted in a petition for intervention on its own behalf prior to now. No such petition has been filed.

18. Some concrete showing of current proximate interest is required as a condition of permitting S&S to maintain its status as an intervenor party.

19. S&S's mere assertion that it is offering telecommunications assets for sale which might possibly be sold to a person who does not now, but might desire to, provide intrastate interexchange services in South Dakota and who might theoretically have concerns about the Company's switched access revenue requirement is too speculative to meet the test for proof of standing as an intervenor and is not a sufficient showing of interest peculiar to S&S, as opposed to an interest common to the public at large, to justify S&S's intervenor party status in this proceeding.

20. Based upon the above findings, the Commission finds (i) that the Affidavit of S&S and the other documents and showings of evidence in the record in this proceeding are insufficient to demonstrate that a genuine issue of material fact is presented that would require a factual hearing as to a present interest of S&S in this proceeding that is sufficient to warrant its continued standing as an intervenor party and (ii) that after viewing all reasonable inferences to be drawn from the evidence in the record herein in favor of S&S, Company is entitled to a summary disposition as a matter of law granting Company's Motion to Dismiss S&S as an intervenor party.

21. The interests of the ultimate consumers of switched access services to be provided by Company are not peculiar to S&S as opposed to the general public and such consumer and general public interests are adequately represented in this proceeding by the Commission's Staff. Furthermore, given S&S's conduct toward the Commission and S&S's customers as set forth in the TC02-166 Order, the Commission does not find that S&S is an appropriate advocate for the interests of customers' or the general public's interests in this proceeding.

22. The evidence does not support a finding that S&S has acted in a dilatory or obstructionist manner while an intervenor party to this proceeding and such a finding has not been relied upon by the Commission in reaching its decision herein.

CONCLUSIONS OF LAW

1. The Company's Motion to Dismiss was properly filed. Notice of the Commission's intention to treat the Motion to Dismiss as a motion for summary disposition was properly filed and served upon the parties in accordance with SDCL 15-6-56 and *Richards v. Lenz*, 539 N.W.2d 80 (S.D. 1995).
2. Pursuant to SDCL 49-1-11(4), 1-26-17.1, 1-26-18, 15-6-12(c) and 15-6-56 and ARSD 20:10:01:15.05, the Commission has the authority both to deny intervention as a party for failure of the petitioner to make a sufficient showing of pecuniary interest peculiar to the petitioner and also to dismiss an intervenor party under either a motion to dismiss or a summary disposition, as appropriate, if the requisite pecuniary interest of the intervening party has ceased to exist.
3. A petition to intervene and subsequent substantive pleadings and positions asserted by an intervenor in a proceeding are "defenses or claims" subject to summary disposition pursuant to SDCL 1-26-18.
4. Intrastate switched access charges are charges made by a carrier's carrier to another carrier for use of telecommunications facilities to originate or terminate calls. ARSD 20:10:27:01(6). For a telecommunications company to be a direct purchaser and user of the Company's intrastate switched access services, as distinguished from a member of the general public indirectly purchasing such services as an end user, it must be a provider of intrastate interexchange telecommunications services. ARSD 20:10:27:01(2) and 20:10:27:02. The Commission's TC02-166 Order prohibits S&S from engaging in the provision of the intrastate interexchange services in South Dakota and hence from being a purchaser or user of switched access services. S&S is not a purchaser of Company's switched access services.
5. When challenging a summary judgment, the nonmoving party must substantiate his allegations with sufficient probative evidence that would permit a finding in his favor on more than mere speculation or conjecture. *The Estate of Frederis J. Elliot v. A&B Welding Supply Company*, 1999 S.D. 55, 594 N.W.2d 707 (1999).
6. SDCL 15-6-56(e) requires that an affidavit offered in support of opposition to a motion for summary judgment "shall be made on personal knowledge" and "shall set forth such facts as would be admissible in evidence."
6. The assertion in the Affidavit that "the individual and/or entity interested in purchasing S&S Communications and/or its assets has expressed some reluctance in following through with the purchase as a result of the rates presently charged from switched access services in South Dakota" is hearsay and is not a fact admissible in evidence.
7. The remaining assertions in the Affidavit amount to an argument that S&S has standing to intervene due to the ownership of assets whose value might be affected by the fact that they could be used by a potential purchaser to become a provider of intrastate interexchange service in South Dakota who would thus require switched access services of Company. This argument demonstrates only a mere possibility and is not a showing of interest in the Company's switched access revenue requirement that is sufficiently proximate to justify party intervenor status.
8. The interests of the consumers of switched access services in South Dakota are represented by the Commission Staff in this proceeding, and S&S has made no showing that Commission Staff is not providing adequate representation of such interest.

9. S&S has failed to make a sufficient showing that a genuine issue of material fact is presented as to a pecuniary interest peculiar to S&S in this proceeding and the Commission concludes that a genuine issue of material fact is not presented.

10. S&S's asserted pecuniary interest arising from its ownership of assets that might be used in South Dakota by a purchaser of such assets to provide telecommunications services that would require the purchase of switched access services from Company is not proof of a sufficiently proximate interest in the outcome of this proceeding to justify intervenor party status.

11. Company is entitled to disposition in its favor as a matter of law of its Motion to Dismiss considered as a motion for summary disposition.

12. Company's Motion to Dismiss is granted.

13. Despite its dismissal as a party to this proceeding, the partners of S&S and/or the owners of its assets may request the right to appear and be heard in this proceeding as non-party participants pursuant to ARSD 20:10:01:15.06.

It is therefore

ORDERED, that the Company's Motion to Dismiss S&S Communications as an intervenor party to this proceeding is granted and S&S Communications is accordingly dismissed as an intervenor party.

NOTICE OF ENTRY OF ORDER

PLEASE TAKE NOTICE that this Order was duly entered on the 9th day of September, 2003. Pursuant to SDCL 1-26-32, this Order will take effect 10 days after the date of receipt or failure to accept delivery of the decision by the parties.

Dated at Pierre, South Dakota, this 9th day of September, 2003.

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:	<u>Helaine Kalbo</u>
Date:	<u>9/9/03</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman *RS*

Gary Hanson
GARY HANSON, Commissioner

James A. Burg
JAMES A. BURG, Commissioner

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE ESTABLISHMENT)	ORDER APPROVING
OF SWITCHED ACCESS REVENUE)	REVENUE REQUIREMENT
REQUIREMENT FOR BROOKINGS MUNICIPAL)	
TELEPHONE COMPANY)	TC02-076

On June 26, 2002, Brookings Municipal Telephone Company (Brookings) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On November 26, 2002 and September 2, 2003, Brookings filed amended 2001 Intrastate Switched Access Cost Studies.

On June 27, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 12, 2002, to interested individuals and entities. On July 9, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S). At a regularly scheduled meeting of July 23, 2002, the Commission granted intervention to S&S. The Commission also voted to assess a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. On July 11, 2003, the Commission received a Motion to Dismiss S&S as intervenor in this proceeding from Brookings. At its regularly scheduled meeting of August 19, 2003, the Commission granted the Motion to Dismiss. Staff filed a memorandum on September 8, 2003, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its October 16, 2003, 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 and minutes of use as depicted in Staff's memorandum 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 and minutes of use are hereby approved as revised and shall be incorporated in the Local Exchange Carriers Association's determination of switched access rates. (See TC02-090.)

Dated at Pierre, South Dakota, this 28th day of October, 2003.

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: <u><i>Delaine Kolbo</i></u>
Date: <u><i>10/29/03</i></u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman

Gary Hanson
GARY HANSON, Commissioner

James A. Burg
JAMES A. BURG, Commissioner