KC/HB

IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS REVENUE REQUIREMENT FOR BERESFORD MUNICIPAL TELEPHONE COMPANY
ic Utilities Commission of the State of South Dakota
MEMORANDA
led and Dockited;  Elely filing;  Sommunications letition to Intervene; Order assessing filing for  My Manling teletion to Intervene; Order assessing filing for  the of appearance and togued for Service;  West Cost Studies;  West Cost Studies;  West Cost Studies;  West Assistants Anatom for Extension of Fine or Expression of the confidence of the cost Studies;  West Cost Studies;

# TELEC CONSULTING RESOURCES &

909 N. 96th Street, Suite 203 Omaha, NE 68114-2508 (402) 398-0062 FAX (402) 398-0065

Comhusker Plaza 301 S. 13th Street, Suite 401 Lincoln, NE 68508 (402) 441-4316 FAX (402) 441-4317

June 26, 2002

Ms. Debra Elofson, Executive Director South Dakota Public Utilities Commission Capitol Building, 1<sup>st</sup> Floor 500 East Capitol Avenue Pierre, South Dakota 57501-5070 REGENED

JUN 2 7 2002

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

Dear Ms. Elofson:

On behalf of Beresford Municipal Telephone Company (the "Company"), we enclose five copies of the Company's 2001 intrastate switched access cost development package and the Company's individual switched access rates developed in accordance with ARSD Chapters 20:10:27 to 20:10:29, inclusive. The enclosed cost study replaces the 2000 study filed in June 2001. The Company is included in the Local Exchange Carriers ("LECA") consolidated tariff filing. Attachment A hereto is provided in lieu of tariff sheets.

In accordance with FCC Order 01-162, CC Docket No. 80-286, *In the Matter of Jurisdictional Separations and Referral to the Federal-State Joint Board*, released May 22, 2001, the enclosed study reflects the FCC's freeze of all interstate allocation factors.

If you should have any questions, please feel free to call us at (402) 398-0062.

Sincerely,

Wendel Aanerud

TELEC Consulting Resources, Inc.

**Enclosures** 

cc: Mr. Wayne Akland, Beresford Municipal Telephone Company

# ATTACHMENT A

## TARIFF SHEET

Beresford Municipal Telephone Company (the "Company") does not currently have its own tariff for switched access services. The Company has adopted the National Exchange Carriers Association (NECA) tariff for the interstate jurisdiction and Local Exchange Carrier Association (LECA) tariff for the state jurisdiction.

If the Company were to develop and adopt a switched access tariff using its own revenue requirements as determined by the PUC program, the resulting rates would be as follows:

Switched Access Rates per minute (RPM)<sup>1</sup>

	Carrier Common Line	Local Switching	Local Transport
Originating RPM	\$0.014254	\$0.021750	\$0.019021
Terminating RPM	\$0.021974	\$0.033529	\$0.019021

Note (1) - Same rates for all Feature Groups.

Of: TELEC Consulting Resources, Inc.

By: Well Sterm

For: Beresford Municipal Telephone Company

ENDING DECEMBER 31, 2001 Revised 8/20/99

Sheet "A"

			Ci	ty of Beresford					
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)	( 1)	
INTRALATA:									
Net Investment Rate of Return	\$195,901 10.00%	J13	\$106,612 10.00%	\$77,512 10.00%	\$0 10.00%	\$11,777 10.00%	\$0 10.00%	\$0 10.00%	O.K
Return on Rate Base Return Adjustments	\$19,590 0	J18-20	\$10,661 0	\$7,751 0	\$0 0	\$1,178 0	\$0 0	\$0 0	0.K 0.K
Net Return on Rate Base Income Taxes Expenses and Other Taxes	\$19,590 0 138,261	J31-32 J33-35, 40	\$10,661 0 27,114	\$7,751 0 51,199	\$0 0 57	\$1,178 0 38,520	\$0 0 18,747	\$0 0 2,624	0.K 0.K 0.K
Total IntraLATA Rev. Req.	\$157,851		\$37,775	\$58,950	\$57	\$39,698	\$18,747	\$2,624	O.K
INTERLATA:									
Net Investment Rate of Return	\$89,690 10.00%	P13	\$49,815 10.00%	\$34,328 10.00%	\$0 10.00%	\$5,547 10.00%	\$0 10.00%	\$0 10.00%	O.K
Return on Rate Base Return Adjustments	\$8,969 0	P18-20	\$4,982 0	\$3,433 0	\$0 0	\$555 0	\$0 0	\$0 0	0.K 0.K
Net Return on Rate Base Income Taxes Expenses and Other Taxes	\$8,969 0 57,685	P31-32 P33-35, 40	\$4,982 0 11,180	\$3,433 0 19,839	\$0 0 22	\$555 0 15,183	\$0 0 10,436	\$0 0 1,025	0.K 0.K 0.K
Total InterLATA Rev. Req.	\$66,654	•	\$16,162	\$23,272 ***********************************	\$22 =========	\$15,737	\$10,436	\$1,025	О.К
TOTAL INTRASTATE REV. REQ.	\$224,505		\$53,937	\$82,222	\$79 *********	\$55,435 ************************************	\$29,183	\$3,650	
ACCESS ELEMENT MINUTES OF USE			2,914,467	2,914,467		2,914,467			
ACCESS RATE PER MINUTE	\$0.065739		\$0.018507	\$0.028212		\$0.019021			

City of Beresford

										ntrastate			
		TOTAL	Source/	Interstate	ssage Telephone Se	ervice	Priva	te Line	TOTAL				
	******* FCC PART 36 ******* Revenue Requirement Summary	TOTAL COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE				
	( A)	( B)	( C)	( D)	( E)	(F)	( G)	( H)	(1)				
13	State Income Tax Rate	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
14	Federal Income Tax Rate Gross Receipts Tax Rate	0.00% 0.00%		0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%				
15 16 17	Gross Receipts Tax Rate	0.00%	-	0.00%	0,00 /8	0.00 %	0.00%	0.00 %	0.00 /1				
18	Net Investment	\$1,304,278	C68	\$1,018,687	\$89,690	\$195,901	\$0	\$0	\$285,591	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	\$130,428		\$101,869	\$8,969	\$19,590	\$0	\$0	\$28,559	о.к.			
22 23	AFUDC	0	H43	0	0	0	0	0	0	О.К.			
24	ITC Amortization	0	H36	Ö	ő	0	Õ	ő	0	0.K.			
25	Other Return Adjustments	0	V242	n	0	0	0	0	0	O.K.			
26	Otto: Netam / tajaamama									J., 1.			
27 28	Net Return	\$130,428		\$101,869	\$8,969	\$19,590	\$0	\$0	\$28,559	O.K.			
29	Contributions	0	H52	0	0	0	0	0	0	O.K.			
30	Interest Expense	0	H44	0	0	0	0	0	0	O.K.			
31	Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.			
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.			
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.			
34 35	Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.			
36 37	After Tax Income	\$130,428		\$101,869	\$8,969	\$19,590	\$0	\$0	\$28,559	O.K.			
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	663,144	1196	467,198	57,685	138,261	0	0	195.946	О.К.			
41	Uncollectibles	0	V249	0	0	0	0	0	0	0.K.			
42 43	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	0.K.			
44	Net Revenue	\$793,572		\$569,067	\$66,654	\$157,851	\$0	\$0	\$224,505	О.К.			
45	Gross Receipts Taxes	0	Formula	0	0	0	Q Q	0	φεετ,505	0.K.			
46 47	Other Revenue Taxes	0	V251	0	0	. 0	ō	Ö	Ō	0.K.			
+1	TOTAL REVENUE REQUIREMENT	\$793,572		\$569,067	\$66,654	\$157,851 =========	\$0	\$0	\$224,505	O.K.			

Sheet "B"

ENDING DECEMBER 31, 2001

					,	ir	ntrastate				
					Message Telep	phone Service	Priv	ate Line	TOTAL		
	******* FCC PART 36 ******* Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE		
	( A)	( B)	( C)	( D)	(E)	( F)	( G)	( H)	( 1)		
13 14	Land and Support Investment	\$301,345	D33	\$235,728	\$20,645	\$44,972	\$0	\$0	\$65,617	O.K.	
15	COE Operator Equipment	\$0	D43	\$0	\$0 ي	\$0	\$0	\$0	\$0	O.K.	
16	COE Switching Equipment	893,765	D68	722,334	52,372	119,059	0	0	171,431	O.K.	
17	COE Transmission Equipment	122,291	D85	95,256	8,620	18,415	0	0	27,035	O.K.	
18 19	Total COE	\$1,016,056		\$817,590	\$60,991	\$137,475	\$0	\$0	\$198,466	O.K.	
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.	
21	Cable and Wire Facilities	1,481,784	D137	1,136,357	110,134	235,295	0	0	345,428		-1
22 23	Total COE, IOT, C&WF	\$2,497,840		\$1,953,947	\$171,125	\$372,769	\$0	\$0	\$543,894		-1
24 25	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	О.К.	
26 27	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28 29 30	Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
31 32 33	Total Tele. Plt. In Service	\$2,799,185		\$2,189,675	\$191,770	\$417,741	\$0	\$0	\$609,511	-1.120642	235037
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	0.K.	
36	TPUC, Long-term	0	D218-219	0	ō	ō	Ö	ő	Ő	0.K.	
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	Ō	Ō	ō	O.K.	
38 39 40	Total Other Tel. Plt.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
41 42	TOTAL TELEPHONE PLANT	\$2,799,185		\$2,189,675	\$191,770	\$417,741	\$0	\$0	\$609,511	-1.120642	2235037

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						Intrastate			
			•	Message Tele	ohone Service	Priv	ate Line	TOTAL	
******* FCC PART 36 ******* Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
( A)	( B)	( C)	( D)	(E)	(F)	( G)	( H)	( 1)	
Other Assets, Net	0	V105	0	0	0	0	0	0	0.K.
Accumulated Depr./Amort	(1,533,261)	E34	(1,198,602)	( 105,313)	(229,346)	0	0	( 334,660)	O.K.
Accum, Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	O.K.
Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.
TOTAL NET PLANT	\$1,265,924		\$991,073	\$86,457	\$188,395	\$0	\$0	\$274,851	O.K.
Materials and Supplies	15,824	H31	12,135	1,176	2,513	0	0	3,689	О.К.
Rural Tel, Bank Stock	0	H35	0	0	0	0	0	0	O.K.
Cash Working Capital	22,530	Formula	15,479	2,057	4,994	0	0	7,051	O.K.
Equal Access Investment	0		0	0	0	0	0	0	O.K.
TOTAL NET INVESTMENT	\$1,304,278		\$1,018,687	\$89,690	\$195,901	\$0	\$0	\$285,591	O.K.

#### City of Beresford

	intrastate								
				Message Telep	hone Service	Priv	ate Line	TOTAL	
******* FCC PART 36 *******  Plant investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
( A)	( B)	( C)	( D)	(E)	( F)	( G)	( H)	(1)	
LAND AND SUPPORT ASSETS:									
Land, Aliocable	\$11,910	H33	\$9,317	\$816	\$1,777	\$0	\$0	\$2,593	O.K.
Land, Direct	0	V22	0	0	0	0	0	0	O.K.
Total Land	\$11,910		\$9,317	\$816	\$1,777	\$0	\$0	\$2,593	O.K.
Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Aircraft	0	H33	0	0	0	0	0	0	O.K.
Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
Other Work Equipment	Ō	H33	0	0	0	0	0	0	O.K.
Buildings, Allocable	289,435	H33	226,412	19,829	43,194	0	0	63,023	O.K.
Buildings, Direct	00,,002	V29	0	0	0	0	Ō	0	0.K.
Furniture	Õ	H33	0	0	Ö	Ď	Ô	Ō	0.K.
Office Equipment	ő	H33	Ö	0	Ö	Ô	n n	Ö	0.K.
General Purpose Computers	Ö	H33	ō	Ö	ō	0	0	0	O.K.
Total Support Assets	\$289,435		\$226,412	\$19,829	\$43,194	\$0	\$0	\$63,023	O.K.
Tot. Land and Support Assets	\$301,345 ========		\$235,728 =======	\$20,645	\$44,972 =======	\$0	\$0 ==========	\$65,617	O.K.
CENTRAL OFFICE EQUIPMENT:									
CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.
CAT 1 Oper. Sys., Aux. Pos.	0	G23	. 0	0	0	0	0	0	O.K.
CAT 1 Oper, Sys., Other	0	V36	0	0	0	0	0	0	O.K.
Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	#0	0.14
CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0 \$0	\$0 0	0.K. 0.K.
Total CAT 2	\$0		\$0	\$0	\$0	<del></del> \$0	\$0	<del></del>	O.K.

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						Intrastate			
				Message Tel	ephone Service	Priv	ate Line	TOTAL	
******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	interLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
( A)	( B)	( C)	( D)	(E)	( F)	( G)	( H)	( 1)	
CAT 3 Local Sw. Allocable CAT 3 Local Sw. Direct	\$893,765 0	G15 V40	\$722,334 0	\$52,372 0	\$119,059 0	\$0 0	\$0 0	\$171,431 0	0.K. 0.K.
Total CAT 3	\$893,765		\$722,334	\$52,372	\$119,059	\$0	\$0	\$171,431	O.K.
Total COE Sw. CAT 2&3	\$893,765 		\$722,334 =======	\$52,372	\$119,059 =======	\$0 ======	\$0 ======	\$171,431 ========	0.K. 0.K.
COE TRANSMISSION:									
CAT 4.12 Exchange Trunk	\$0	123	\$0	\$0	<b>\$</b> 0	\$0	\$0	\$0	О.К.
CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
CAT 4.13 Exch. Ln. Message	83,898	G13	62,924	6,687	14,287	0	0	20,975	O.K.
CAT 4.13 PL, WATS, Local CAT 4.13 Direct	2,964 0	F18 V45	2,964	0	0	0	0	0	O.K.
CAT 4.13 bilect CAT 4.23 Message	13,143	V45 G18	0 7,083	1,932	4,128	0	0	0	O.K.
CAT 4.23 Message CAT 4.23 PL, WATS	22,286	F24	22,286	1,932	4,1∠6 ∩	U	0	6,060	0.K. 0.K.
CAT 4.23 Direct	22,200	V48	22,200	0	0	0	0	0	O.K. O.K.
CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	0.K. 0.K.
CAT 4.3 WATS	0	V50	Ö	Ō	Ö	0	0	Ö	0.K.
CAT 4.3 Direct	0	V51	ō	Ō	Ō	0	0	ő	0.K.
Total COE CAT 4	\$122,291		\$95,256	\$8,620	\$18,415	\$0	\$0 ====================================	\$27,035	O.K.
INFORMATION ORIGINATION/TER	MINATION:								
CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	0.K.
CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	0.K.
CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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							Intrastate				
				-	Message Tele	ephone Service	Priv	ate Line	TOTAL		
	******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
	( A)	( B)	( C)	( D)	( E)	(F)	( G)	( H)	( 1)		
1	CABLE AND WIRE FACILITIES:										
2	CAT 1.1 IntraLATA PL/WATS	12,443	F31 F31	\$12,443	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.	
4	CAT 1.2 InterLATA PL/WATS	33,775 1,308,339	F31 G13	33,775 981,255	104,285	222,800	0	0	327,085	O.K.	
6	CAT 1.3 Joint Message Other CAT 1 C&WF	1,300,339	V74	981,255	0	0	0	 0	0	O.K.	
/ 8	Total CAT 1 C&WF	\$1,354,557		\$1,027,473	\$104,285	\$222,800	\$0	\$0	\$327,085		-1
9	CAT 2 C&WF	\$19,987	G28	\$19.987	\$0	\$0	\$0	\$0	\$0	O.K.	
1	CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.	
3	Total CAT 2 C&WF	\$19,987		\$19,987	\$0	\$0	\$0	\$0	\$0	O.K.	
5	CAT 3 Joint Message	39,783	G17	21,439	5,848	12,495	0	0	\$18,343	O.K.	
6	CAT 3 PL/WATS etc.	67,457	F36	67,457	0	0	0	0	0	O.K.	
7 8	CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.	
9	Total CAT 3 C&WF	\$107,240		\$88,897	\$5,848	\$12,495	\$0	\$0	\$18,343	O.K.	
1	CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
2	CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.	
3	CAT 4 Direct	0	V82	0	0	0	O 	0	0	O.K.	
5	Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
7 8 9	TOTAL C&WF	\$1,481,784 ========		\$1,136,357 =======	\$110,134 =========	\$235,295 =======	\$0 ========	\$0 ======	\$345,428 ========		-1
0	CAPITAL LEASES:										
2	Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
3	Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.	
5	Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

	ave .			***************************************			Intrastate			
				-	Message Tele	phone Service	Priva	ate Line	TOTAL	
	Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	( A)	( B)	( C)	( D)	(E)	(F)	( G)	( H)	( 1)	
160										
161	COE Operator	\$0	H16	\$0	\$0	\$0 0	\$0 0	\$0	\$0	O.K.
162	COE Tandem Switch	0	H17	0	0	-	_	0	0	O.K.
163	COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
164	COE Transmission	U	H20 V89	0	0	0	0	0	0	O.K.
165 166	COE Direct	0	V89			·	0	0	_ 0	O.K.
167 168	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
169	OT Leases	\$0	V90	\$0	<b>\$</b> 0	\$0	\$0	\$0	\$0	O.K.
170 171	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172 173 174	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
174									=========	
176 177	LEASEHOLD IMPROVEMENTS:									
178	Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179	COE Switching	0	H18	0	0	Ō	0	Û	0	O.K.
180	COE Operator	0	H16	0	0	0	0	0	ō	O.K.
181	COE Transmission	0	H20	0	0	0	0	0	0	0.K.
182	IOT	0	V96	0	0	0	0	0	O O	O.K.
183	C&WF	0	V97	0	0	0	0	0	Ō	O.K.
184 185	Other	0	V98	0	0	0	0	0	0	O.K.
186 187	TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
188 189	TPIS, EXCL. ACCT. No. 2690	\$2,799,185		\$2,189,675	\$191,770	\$417,741	\$0	\$0	\$609,511	-1.120642234

							Intrastate			
		TOTAL CONTRACT			essage Telephone S	Gervice	Private L	ine	TOTAL	
	******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	intraLATA	InterLATA	IntraLATA	INTRASTATE	
	( A)	( B)	( C)	( D)	(E)	(F)	( G)	(H)	( 1)	
204	INTANGIBLE ASSETS:									
205 206	Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	o.ĸ.
207	Direct Acct. No. 2690	0	V100	0	0	0	Ō	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	n Q		0	0	0	η.	υ 40	0	0.K.
216	TPUC, Short-term - Alloc.	Ö	H35	Ö	Ö	Ö	0	Ö	0	0.K.
217	TPUC, Short-term - Direct	0	V124	0	0	0	0	Ō	0	O.K.
218	TPUC, Long-term - Alloc.	0	H35	0	0	0	0	0	0	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	Total Office Tolomboon Dio-1			***************		************				
223	Total Other Telephone Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

					Intrastate					
	****** FCC PART 36 ******	TOTAL	Source/	Interstate	Message Tele	phone Service	Priva	te Line	TOTAL INTRASTATE	
	Reserves and Deferrals	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA		
	( A)	( B)	( C)	( D)	(E)	(F)	( G)	( H)	(1)	
13 14	ACCUM. DEPRECIATION, TPIS:									
15	Support Assets	\$110,068	H13	\$86,101	\$7,541	\$16,426	\$0	\$0	\$23,967	O.K.
16	COE Switching	502,888	H19	406,430	29,468	66,990	0	0	96,458	O.K.
17	COE Operator	0	H16	0	0	0	0	0	0	O.K.
18	COE Transmission	25,194	H20	19,624	1,776	3,794	0	0	5,570	O.K.
19	IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	895,111	H31	686,446	66,529	142,136	0	0	208,665	O.K.
21 22	Other Plant	0	V135	0	0	0	0	0	0	O.K.
23 24	Total Accum. Depr., TPIS	\$1,533,261		\$1,198,602	\$105,313	\$229,346	\$0	\$0	\$334,660	O.K.
25 26	ACCUM. AMORTIZATION:									
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	φυ 0	0.K.
29	Accum, Amort., Intang, Inv.	Ö	H41	0	0	0	0	0	0	O.K.
30	Accum. Amort., Other	Ō	V138	Ö	0	0	0	0	0	0.K.
31	7.000 7.11.07, 0.11.07		1.00							U.K.
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33	Total Access Bounds	04 500 004								
34	Total Accum. Depr./Amort.	\$1,533,261		\$1,198,602	\$105,313	\$229,346	\$0	\$0	\$334,660	O.K.
35										
36 37	ACCUM. DEF. INC. TAXES, NET:									
38	ACCUMI. DEP. INC. TAXES, NET.									
39	Support Assets	0	H13	\$0	60					
40	COE Switching	0	H19	\$U 0	\$0	\$0	\$0	\$0	\$0	O.K.
41	COE Operator	0	H16	-	0	0	0	0	0	O.K.
42	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
42	IOT Equipment	-	H20 H25	_	0	0	0	0	0	O.K.
43	Cable and Wire Fac.	0	H25 H31	0	0	0	0	0	0	O.K.
45	Unclassified	0	H31 V145	0	0	0	0	0	0	O.K.
45 46	Olicigosilicu	· · · · · · · · · · · · · · · · · · ·	V 145	Ü	0	0	0	0	0	O.K.
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	<del></del> \$0	О.К.

					Priva	Private Line		Transport de la		
	****** FCC PART 36 ******	1		Inte	nterstate	Intra	ntrastate	· Volume		
	Functional Distribution of Selected Investments	COMPANY	Joint Use Message	InterLATA	IntraLATA	InterLATA	IntraLATA	Service	Other	
	( A)	(B)	0	(a)	(E)	(F)	<u>ග</u>	Î)	(1)	
5. 3	TRANS.CCT EQUIPMENT:									
4 12 19 1	Working Loops Avg. Cost per Loop	1,524 57.00	1,472 57.00	38 57.00	0 27.00	00.75	0 57.00	0 57.00	14 57.00	о Ä.
5 6 6	CAT 4.13 Exch Ln. Invest.	\$86,862	\$83,898	\$2,166	0\$	\$0	0\$	0\$	\$798	
2222	Circuit Terminations Avg. Cost per Termination	248 142.86	92	156 142.86	142.86	0 142.86	0 142.86	0 142.86	0 142.86	O.K.
25 25	CAT 4.23 Other IX	\$35,429	\$13,143	\$22,286	\$0	0\$	\$0	0\$	0\$	
27 28	C&WF INVESTMENT:									
383	Working Loops Loops Factor	1,524	1,472	38 0.024934	0.000000	0.000000	0.000000	0.00000	14 0.009186	
322	CAI 1 Exchange C&WF	\$1,354,558	\$1,308,339	\$33,775	0.9	0\$	0\$	O\$	\$12,443	o X.
35 36	Equivalent IX Circuit Miles IX Cct. Miles Factor CAT 3 Interexch. C&WF	496 1.000000 \$107,240	184 0.370968 \$39,783	312 0.629032 \$67,457	0.00000 \$0	0 0.000000 \$0	0 0000000 0\$	0 0000000 0\$	0.000000 \$0	o. Ä.

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Sheet "F" ENDING DECEMBER 31, 2001

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					li	ntrastate			
******* FOO DADT 20 ******	TOTAL	Source/	Interstate	Message Tele	phone Service	Priv	ate Line	TOTAL	
******** FCC PART 36 ******* Physical Allocation Factors	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
( A)	( B)	( C)	( D)	( E)	( F)	( G)	( H)	(1)	
Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.079708	0.170292	0.000000	0.000000	0.250000	О.К.
Dial Equipment Minutes ( DEM)	1.000000	DEM	0.808192	0.058597	0.133211	0.000000	0.000000	0.191808	О.К.
Conversation Minute-Miles	1.000000	СММ	0.538907	0.147011	0.314082	0.000000	0.00000	0.461093	О.К.
Conversation Minutes	1.000000	СМ	0.538907	0.147011	0.314082	0.000000	0.000000	0.461093	O.K.
Subscriber Minutes (SLU)	1.000000	SLU	0.852987	0.046872	0.100141	0.000000	0.000000	0.147013	O.K.
TSPS Processor Time	0.00000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	О.К.
Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
MOU-Mi., Host/Remote	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	О.К.
Current Billings	1.000000	СВ	0.790042	0.066941	0.143017	0.000000	0.000000	0.209958	О.К.
EU Presubscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
EU MTS & WATS Factor	1.000000	EMTS	0.790042	0.066941	0.143017	0.000000	0.000000	0.209958	О.К.
EU Access, P/L and All Other Factor	1.000000	EPLO	0.790042	0.066941	0.143017	0.000000	0.000000	0.209958	O.K.
IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
Relative Toll/Local Msgs.	1.000000	TLM	0.336337	0.415826	0.247837	0.000000	0.000000	0.663663	O.K.
Relative Users Percent	1.000000	RUP	0.666667	0.106276	0.227057	0.000000	0.000000	0.333333	O.K.
CABS Percent	1.000000	CAB	0.500000	0.159414	0.340586	0.000000	0.000000	0.500000	O.K.
Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

City of Beresford		
		ENDING DECEMBER 31, 2001
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Message Telephone Service Private Line	
ATA leaves ATA leaves ATA leaves ATA leaves	Internal Allocation Factors
(H) (G) (G) (G) (H)	(∀)
1,000000 D31 0,068509 0,149237 0,000000 0.000000 0,0000000 0,0000000 0,0000000 0,000000	stassA hoqqu
0,000000 0.000000 0.149237 0.000000 0.0000001	stessA hoqqu& bns bn
0.000000 D43 0.000000 0.000000 0.000000 0.000000 0.000000	OE Operator
0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000	OE Tandem Switching
1,000000 D66 0,808192 0,058697 0,133211 0,00000 0,000000	OE Local Switching
1,000000 D68 0,808192 0,058697 0,133211 0,00000 0,000000	OE Total Switching
1,000000 D85 0,778931 0,07484 0,150885 0,00000 0,00000	OE Transmission
1,000000 C19 0.804670 0.660028 0.135302 0.000000 0.00000	otal COE
	<u></u>
0,000000 D90 0,000000 0,000000 0,000000 0,000000 0,000000	f TAO .msTl.ginO .of
000000.0 000000.0 000000.0 000000.0 000000	fo. Orig./Term. CAT 2
000000.0 000000.0 000000.0 000000.0 000000	TOI listo
0.000000 0.000000.0 58588 0.16482 0.000000.1	8WF CAT 1
0,00000, 0,00000,0 0,00000,0 0,00000,1 021d 0,00000,1	8WF CAT 2
000000.0 000000.0 112311.0 652430.0 946856.0 821d 000000.1	&WF CAT 3
000000,0 000000,0 000000,0 000000,0 000000	&WF CAT 4
1.00000 D137 0.76684 0.074325 0.158792 0.00000 0.00000	otal C&WF
1.000000 C23 0.782255 0.068509 0.149237 0.000000 0.000000	otal Equipment
0000000 0000000 0000000 0000000	wouldn't man
1,000000 C32 0,782255 0,068509 0,149237 0,00000 0,00000	SId
0.00000 D189 0.783255 0.088509 0.149237 0.00000 0.000000	PIS, excl. Accl. No. 2690
0.00000,0 0.00000,0 000000,0 000000,0 000000,0 0.00000,0	lf. Held, Fut. Use
0,00000 C26 0,00000 0,00000 0,00000 0,00000 0,00000 0,00000	otal Tangible Assets
0.000000 C29 0.000000 0.000000 0.000000 0.00000 0.00000	eleseA eldignaini lato
0.000000	ong-term PUC
200000	er Telephone Plant
200000 P	inemisevni jeli listo
0.00000	səseə pilisi Leases
20007 5 20002 5 20000 7	ot. Bus. Ofc., Cust. Serv.
000000	
00000.0 000000.0 620861.0 061990.0 S18SOT.0 07tl 000000.t se	otal "BIG THREE" Expenses
00000,0 000000,0 37997s,0 \$00980,0 rs0rea,0 38rl 000000,r sen	orporate Operations Expense

Intrastate

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	<del></del>					11	ntrastate			
					essage Telephone S	ervice	Private L	ine	~~~**	
	C PART 36 ****** g Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
***************************************	( A)	( B)	( C)	( D)	(E)	(F)	( G)	( H)	(1)	
PLANT S	PEC. OPER. EXPENSE:									
	Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	0.K.
Network	Support, Direct	0	V149	0	0	0	0	0	0	O.K.
3 Total Net	work Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
) General	Support, Alloc.	\$72,182	H14	\$56,465	\$4,945	\$10,772	\$0	\$0	\$15,717	O.K.
	Support, Direct	0	V151	0	0	0	0	0	0	O.K.
! 3 Total Ge	neral Support Exp.	\$72,182		\$56,465	\$4,945	\$10,772	\$0	\$0	\$15,717	O.K.
i 5 Central C	Office Eq., Alloc.	\$65,436	H21	\$52,654	\$3,928	\$8,854	\$0	\$0	\$12,782	O.K.
	Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
7 3 Total CO	E Exp.	\$65,436		\$52,654	\$3,928	\$8,854	\$0	\$0	\$12,782	O.K.
O Cust. Pre	emises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
	Pay Phone	0	G18	0	0	0	0	0	0	O.K.
Other IO	T	0	H23	0	0	0	0	0	0	O.K.
3 IOT Dire	ct	0	V157	0	0	0	0	0	0	O.K.
Total 101	Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
7 Cable &	Wire, Alloc.	\$42,542	H31	\$32,625	\$3,162	\$6,755	\$0	\$0	\$9,917	О.К.
3 Cable &	Wire, Direct	55,332	V159	29,819	8,134	17,379	0	0	25,513	O.K.
Total C&	WF Exp.	\$97,874		\$62,444	\$11,296	\$24,134	\$0	\$0	\$35,430	O.K.
1 2 TOTAL F	PLT. SPEC. OPER. EXP.	\$235,492		\$171,563	\$20,169	\$43,760	\$0	\$0	\$63,929	О.К.
3 4 TOTAL F	PLT. SPEC., ex SUPPORT	\$163,310		\$115,098	\$15,224	\$32,988	\$0	\$0	\$48,212	O.K.

						0 0 7. 7.	o.K	0 0 7. 7.	0.K	O.K.	:		; S	, o	O.K	O. K.	O.K.	0.K	C X	O.	O. Y.	0. .K	O.K	O.K	o X
		N HO	INTRASTATE	0)		\$268 0	\$268	\$3,985 0	\$3,985	\$0		2/0,54	22,1	2.162	0	8,943	0	\$24,375	O\$	0	. 0	0	\$0	\$24,375	\$28,628
		Private Line	IntraLATA	Î)		0	\$0	0\$	\$0	\$0	É	OF C	o c	0	0	0	0	\$0	O\$	. 0	0	0	\$0	\$0	0\$
	Intrastate	Privat	InterLATA	(O)		0\$	0\$	0\$	\$0	\$0	é	9	o c	0	0	0	0	\$0	80	0	0	0	\$0	\$0	0\$
	Intr	ione Service	IntraLATA	(F)		\$184 0	\$184	\$2,731 0	\$2,731	\$0	6	6.527	0	1,473	0	6,091	0	\$16,745	0\$	0	0	0	0\$	\$16,745	\$19,660
		Message Telephone Service	InterLATA	(E)		\$84 0	\$84	\$1,254 0	\$1,254	80	6	2,871	0	689	0	2,851	0	\$7,630	\$0	0	0	0	\$0	\$7,630	\$8,968
City of Beresford			interstate and Other	(0)		996\$	\$96\$	\$14,315 0	\$14,315	\$0	000	39 601	0	7,618	0	29,418	0	\$90,546	\$0	0	0	0	\$0	\$90,546	\$105,826
ö			Source/ Allocator	(0)		H36 V177		H33 V179		V180	-	2 0	H 19	H20	H25	H31	F38		H40	H41	V189	V190			
		;	TOTAL	(B)		\$1,233 0	\$1,233	\$18,300 0	\$18,300	\$0	200	49,000	0	9,780	0	38,361	0	\$114,921	\$0	0	0	0	\$0	\$114,921	\$134,454
ENDING DECEMBER 31, 2001	İ		****** FCC PART 36 ****** Operating Expenses and Taxes	( A)	NON-SPECIFIC OPER. EXP.:	Oth. Pit. and Equip., Alloc. Oth. Pit. and Equip., Direct	Total Oth. Pit. & Equip.	Network Operations, Alloc. Network Operations, Direct	Total Network Oper. Exp.	Total Access Expenses		Depr. COT Switching	Depr., COE Operator	Depr., COE Transmission	Depr., IOT Equipment	Depr., C&W Facilities	Depr., PHFU	Total Depreciation Expense	Amort., Tangible Assets	Amort., Intangible Assets	Other Amortization	Direct Assigned Amort.	Total Amortization Exp.	Total Depr. and Amort.	TOTAL NON-SPEC, OPER. EXP.
					28	9.00 E	83 65	65 65 65	) 88 98	3 2 6	۲ F	7 2	7 4	75	9/	11	8 2	80	85	83	84	85 85	88	8 6	9 5

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Sheet "!" ENDING DECEMBER 31, 2001

						Ir	ntrastate			
	******* FCC PART 36 *******	TOTAL	Source/	Interstate	essage Telephone Se	ervice	Private L	ine	TOTAL	
	Operating Expenses and Taxes	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	( A)	( B)	( C)	( D)	( E)	(F)	( G)	( H)	(1)	
5 3	CUSTOMER OPERATIONS EXPENSE:	:								
7 3	Marketing, Allocable Marketing, Direct	\$5,853 0	G35 V192	\$4,624 0	\$392 0	\$837 0	\$0 0	\$0 0	\$1,229 0	O.I O.I
9	Total Marketing Expense	\$5,853		\$4,624	\$392	\$837	\$0	<del></del>	\$1,229	0.
1 2	Operator Service, Alloc.	\$490	G24	\$490	\$0	\$0	\$0	\$0	\$0	0.
3 4	Operator Service, Direct	0	V194	0	0	0	0	0	0	0.
+ 5 6	Total Operator Service	\$490		\$490	\$0	\$0	\$0	\$0	\$0	0.
7	Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	Ο.
8	Alphabetical Directory	303	G19	258	14	30	0	0	45	0
9 0	Foreign Directory	0	G46	0	0	0	0	0	0	0.
0 1 2	Total Directory	\$303		\$258	\$14	\$30	\$0	\$0	\$45	0.
3	Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	0.
4	Bus, Ofc., EU MTS & WATS	36,867	G37	29,126	2,468	5,273	0	0	7,741	ō
5	Bus, Ofc., EU Access, P/L & all Other	9,824	G38	7,761	658	1,405	0	Ō	2,063	Č
5	Bus. Ofc., IXC Special Access	0	G39	0	0	0	Ō	Õ	0	Č
,	Bus, Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	c
3	Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	C
9 0	Coin Collect & Admin.	0	G42	0	0	0	0	0	0	C
1 2	Total Business Office	\$46,691		\$36,888	\$3,126	\$6,678	\$0	\$0	\$9,803	0
3	Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	C
4	Cust. Serv., Msg. Process	6,658	G43	2,239	2,769	1,650	Ō	0	4,419	Č
5	Cust. Serv., Other B&C	13,712	G44	9,141	1,457	3,113	0	0	4,571	Ċ
6	Cust. Serv., CABS	17,823	G45	8,912	2,841	6,070	.0	Ō	8,912	Ċ
7 8	Cust. Serv., EU Common Line	. 0	V209	0	0	0	0	0	. 0	Č
9	Total Customer Service	\$38,193		\$20,292	\$7,067	\$10,834	\$0	\$0	\$17,901	
1	Total Bus. Ofc., Cust. Serv.	\$84,884		\$57,180	\$10,193	\$17,511	\$0	\$0	\$27,704	0

Sheet "I"

ENDING DECEMBER 31, 2001

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						Mina	Intrastate			
					essage Telephone S	ervice	Private L	ine		
	******** FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	( A)	( B)	( C)	( D)	(E)	(F)	( G)	( H)	(1)	
156 157	Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$0 0	H48 V211	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
158 159	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160 161 162	TOTAL CUSTOMER OPER. EXP.	\$91,530	•	\$62,553	\$10,599	\$18,379	\$0	\$0	\$28,977	O.K.
163 164 165	"BIG-THREE" EXPENSES:									
166	Total Plt. Spec., ex Support	\$163,310	44	\$115,098	\$15,224	\$32,988	\$0	\$0	\$48,212	O.K.
167	Total Network Oper. Exp.	18,300	68	14,315	1,254	2,731	0	0	3,985	O.K.
168	Total Customer Operations	91,530	161	62,553	10,599	18,379	0	0	28,977	O.K.
169 170 171 172	TOTAL "BIG THREE" EXPENSES	\$273,140		\$191,966	\$27,076	\$54,098	\$0	\$0	\$81,174	O.K.
172 173 174	CORPORATE OPERATIONS EXPENSI	E:								
175 176	Exec. and Planning, Alloc. Exec. and Planning, Direct	\$11,286 0	H50 V213	\$7,932 0	\$1,119 0	\$2,235 0	\$0 0	\$0 0	\$3,354 0	0.K. 0.K.
177								**********		
178	Total Exec. and Planning	\$11,286		\$7,932	\$1,119	\$2,235	\$0	\$0	\$3,354	O.K.
179 180	Admin, & General, Allocable	\$169,782	H50	\$119,325	\$16,830	\$33,627	\$0	\$0	\$50,457	0.14
181	Admin, & General, Nilodable Admin, & General, Direct	20,600	V231	0.025	Ψ10,030	20,600	φ0 0	φυ 0	20,600	O.K. O.K.
182	, (21)		1201						20,000	O.N.
183 184	Total Admin. and Gen.	\$190,382		\$119,325	\$16,830	\$54,227	\$0	\$0	\$71,057	O.K.
185 186	TOTAL CORPORATE OPERATIONS	\$201,668		\$127,257	\$17,949	\$56,462	\$0	\$0	\$74,411	O.K.
187 188 189	NON-INCOME TAXES:									
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191	Non-income Taxes, Direct	0	V233	. 0	0	0	0	φ0 0	φυ 0	0.K. 0.K.
192										0.14.
193 194 195	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
196	TOTAL OPER. EXP. AND TAXES	\$663,144		\$467,198	\$57,685	\$138,261	\$0	\$0	\$195,946	O.K.

		0 0 7. 7.	0.K	0 0 7 7	0 Ä	0.K	O.K.	0.K	0 0 7. 7	.; O	O.K.	o.K.	0.K	O.K.	0 		O.K.		0.K.	0.K
Other	<b>C</b>	\$0 10.00%	\$0	00	0	\$0	0	0	0 0	<b>-</b>	0\$	0	0	2,624	0	0	2,624		0	\$2,624
Billing and Collection	Î	\$0 10.00%	0\$	00	0	\$0	0	0	0 0	•	\$0	0	0	18,747	0	ð	18,747		0	\$18,747
Common	(O)	\$11,777 10.00%	\$1,178	00	0	\$1,178	0	0	0 0	o	\$1,178	0	0	38,520	0	0	39,698		0	\$39,698
Information	(F)	\$0 10.00%	\$0	00	0	80	0	0	0	>	0\$	0	0	27	0	0	22		0	\$57
Local Switching	(E)	\$77,512 10.00%	\$7,751	00	0	\$7,751	0	0	0	>	\$7,751	0	0	51,199	0	0	58,950		0	\$58,950
Common Line	<u>(a)</u>	\$106,612 10.00%	\$10,661	00	0	\$10,661	0	0	0	0	\$10,661	0	0	27,114	0	<b>ɔ</b>	37,775		0	\$37,775
Source	<u></u>	K52 B19		N37 N37	Direct		N67	N37	N37	Direct	,	29	29	0195	Direct	Direct	6+31+32+33		37	
Part 36 IntraLATA Total	(B)	\$195,901 10.00%	\$19,590	00	0	\$19,590	0	0	0 (	0	\$19,590	\$0	0	138,261	0	0	157,851		0	\$157,851
httaLATA Revenue Requirement Summary	(A)	Net investment Rate of Return	Return on Rate Base	AFUDC ITC Amortization	Other Return Adjustments	Net Return	Interest Expense	Capitalized Payroll Taxes	Depreciation Adjustment	Other Income Adjustments	After Tax Income	State Income Taxes	Federal Income Taxes	Operating Expenses and Taxes	Uncollectibles	Other Revenue Adjustments	Basis for Gross Receipts Tax		Gross Receipts Tax	TOTAL REVENUE REQUIREMENT
		<u>to</u> 4	5 9 7	5 6 6	2 2	525	2 23	25	56	27	28 28 30 30	3 2	32	33	34	33	37	ස ස	40	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4

City of Beresford

	******* 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)	(1)	
13	Land and Support Assets	\$44,972	L25	\$4,284	\$35,703	\$0	\$4,985	\$0	\$0	O.K.
14 15	Central Office Equipment	\$137,475	L70	\$14,287	\$119,059	\$0	\$4,128	\$0	\$0	О.К.
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	235,295	L117	222,800	0	0	12,495	0	0	O.K.
18 19	Total COE, IOT, C&WF	\$372,769		\$237,087	\$119,059	\$0	\$16,623	\$0	\$0	О.К.
20 21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22 23	Total Tele. Pit. ex Intang.	\$417,741		\$241,371	\$154,762	\$0	\$21,608	\$0	\$0	O.K.
23 24	Total Intangible Assets	9417,741	L144	φ241,371	\$154,702 0	φυ 0	φε1,008 0	0 #0	φυ 0	0.K.
25	rotal mangible Assets		C 144							O.K.
26	Total Plant In Service	\$417,741		\$241,371	\$154,762	\$0	\$21,608	\$0	\$0	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	0	L164	0	0	0	0	0	0	O.K.
30	Total Tel, Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
31 32 33	TOTAL TELEPHONE PLANT	\$417,741		\$241,371	\$154 <b>,</b> 762	\$0	\$21,608	\$0	\$0	O.K.
34	less:	000.040		400.000		_		_	_	
35 36	Accum. Depr., Pft. in Serv.	229,346 0	M23 M27	139,096 0	80,031 0	0	10,219	0	0	O.K.
37	Accum. Depr. PHFU Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Tangible Pit. Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.
39	Accum, Amort, Other	0	M30	0	0	J	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	O.K.
41	•	U	10147	Ü	U	U	U	U	0 .	O.K.
42 43	plus: Other Assets	0	Direct	0	0	0	0	0	0	о.к.
44 45 46	NET TELEPHONE PLANT	\$188,395		\$102,275	\$74,731	\$0	\$11,389	\$0	\$0	O.K.
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	0.14
48	Materials and Supplies	2,513	L173	1,452	931	0	130	0	0	0.K. 0.K.
49	Cash Working Capital	4,994	L175	2,885	1,850	0	258	0	0	0.K. 0.K.
50	Equal Access Investment	0	L177	2,000	0	0	. 0	0	0	0.K. 0.K.
51	·			***************************************				<del></del>		U.K.
52 53	NET INVESTMENT	\$195,901 		\$106,612	\$77,512 	\$0	\$11,777	\$0	\$0	O.K.

Sheet "K"

ENDING DECEMBER 31, 2001

City of Beresford

	******* FCC PART 69 ******* IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common ·	Local Switching	Information	Common Transport	Billing and Collection	Other	
	( A)	( B)	( C)	( D)	( €)	(F)	(G)	( H)	(1)	
13	LAND AND SUPPORT ASSETS:									
14 15 16	Land Assets, Message Land Assets, Private Line	\$1,777 0	N28 N28	169 0	1,411 0	0 0	197 0	0 0	0	O.K. O.K.
17 18	Total Land Assets	\$1,777		\$169	\$1,411	\$0	\$197	\$0	\$0	O.K.
19 20 21	Support Assets, Message Support Assets, Private Line	\$43,194 0	N28 N28	\$4,115 0	\$34,292 0	\$0 0	\$4,788 0	\$0 O	\$0 0	O.K. O.K.
22 23	Total Support Assets	\$43,194		\$4,115	\$34,292	\$0	\$4,788	\$0	\$0	O.K.
24 25 26	Total Land and Supp. Assets	\$44,972		\$4,284	\$35,703	\$0	\$4,985	\$0	\$0	O.K.
27 28	CENTRAL OFFICE EQUIPMENT:									
29 30 31	Operator Sys., DA Operator Sys., Other	\$0 0	(F) (I)	0 0	0	0 0	0 0	0 0	0 0	O.K. O.K.
32 33	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34 35 36	Tandem Switching Tandem Assigned	\$0 0	(G) Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	0.K. 0.K.
37 38	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 40	Local Switching Local Assigned	\$119,059 0	(E) Direct	\$0 0	\$119,059 0	\$0 0	\$0 0	\$0 0	\$0 0	0.K. 0.K.
41 42 43	Total Local Switching	\$119,059		\$0	\$119,059	\$0	\$0	\$0	\$0	O.K.
43	Total Switching	\$119,059		\$0	\$119,059	\$0	\$0	\$0	\$0	O.K.

Sheet "L"

ENDING DECEMBER 31, 2001

Sheet "L" ENDING DECEMBER 31, 2001

	******* 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)	( 1)	
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	14,287	( D)	14,287	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(1)	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	4,128	( G)	0	0	0	4,128	0	0	O.K.
63	COE Interexchange, PL	. 0	(1)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(Ġ)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(Ġ)	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 69	Total COE Transmission	\$18,415		\$14,287	\$0	\$0	\$4,128	\$0	\$0	O.K.
70 71	Total Central Office Equip.	\$137,475		\$14,287	\$119,059	\$0	\$4,128	\$0	\$0	O.K.
72 73	IOT EQUIPMENT:									
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	0.K.
76	Customer Premises Equipment	0	N60	Ô	Õ	٥	ő	0	Ö	0.K.
77	Oddiomet i formede Equipment		1400							O.K.
78 79	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
80 81	CABLE AND WIRE FACILITIES:									
82	Exchange PL and WATS	\$0	(1)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	222,800	(D)	222,800	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	. 0	Õ	Ö	0	0	0.K.
85	Example 7 losignos		Bildol							O.K.
86 87	Total Exchange Line C&WF	\$222,800		\$222,800	\$0	\$0	\$0	\$0	\$0	O.K.
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	ψ0 0	Φ0	φυ 0	0.K.
90	Exolarge Traini, I E		Direct				U	U	U	U.K.
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92 93	Interexchange Message	\$12,495	(0)	<b>₽</b> O	ro.	***	<b>\$40.455</b>			
93 94	Interexchange Message Interexchange PL, WATS	\$12,495 0	(G) (I)	\$0 0	\$0	\$0	\$12,495	\$0	\$0	O.K.
94 95	Interexchange Assigned	0		_	0	0	0	0	0	O.K.
96 96	interexcitative Assigned		( G)	0	0	0	0	0	0	O.K.
97	Total Interexchange C&WF	\$12,495		\$0	\$0	\$0	\$12,495	\$0	\$0	O.K.

25-Jun-02	
Sheet "L"	ENDING DECEMBER 31, 2001

				İ						
	IntraLATA investment  Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	( A)	(B)	0)	(0)	(E)	(F)	ල )	H)	(1)	
112	H/R C&WF, Message H/R C&WF, WATS H/R C&WF Assigned	<u>0</u> 00	( ( ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	္ဟ <b>့</b> ၀ ၀	0 0	0 O	0 0 0	0,00	<u>ф</u> 0 0	0 0 0 7 7 7
112 4 12 4 12	Total Host/Remote C&WF	\$0		\$0	\$0	0\$	0\$	0\$	0\$	O.K.
116	Total Cable and Wire Facil.	\$235,295		\$222,800	0\$	0\$	\$12,495	0\$	\$0	0. K
119	TANGIBLE ASSETS:									
22 12 5	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
123	COE Operator Leases	0\$	32	80	\$0	0\$	\$0	0\$	0\$	O.K
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	0. X.
125 126	COE Local Switching Leases COE Transmission Leases	00	939	00	00	00	00	00	00	0 0 X X
128	Total COE Leases	0\$		0\$	\$0	\$0	\$0	\$0	0\$	O.K.
13 23	IOT Equipment Leases	\$0	78	0	0	.0	0	0	0	O.K.
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
134	Total Capital Leases	\$0		\$0	0\$	\$0	\$0	0\$	\$0	0.K.
138	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.
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	0.K
14. 14. 14. 14.	Total Tangible Assets	\$0		\$0	\$0	80	\$0	0\$	\$0	0.K
143 144 145	TOTAL INTANGIBLE ASSETS	\$0	N37	0\$	0\$	O\$	0\$	80	0\$	o.K
146	PROPERTY HELD FOR FUTURE US	0\$	N46	0	0	0	0	0	0	o. K

		Ç	0 5	0.K	o.K	O.K.	O.K.	O. Ä.	O.K.
	Other ( I)	É	0	0\$	80	\$0	0\$	\$0	\$0
	Billing and Collection ( H)	Č	90	\$0	\$0	\$0	\$0	\$0	\$0
	Common Transport (G)	;	<u></u> 0	0\$	0\$	\$0	\$130	\$258	\$0
	Information (F)		0 0	0\$	0\$	\$0	\$0	0\$	\$0
City of Beresford	Local Switching (E)		0	\$0	\$0	\$0	\$931	\$1,850	\$0
City o	Common Line (D)		O# 0	\$0	\$0	80	\$1,452	\$2,885	\$0
	Source or Apportion		N46 N46		N46	N37	N37	N37	Direct
	Part 36 IntraLATA Total		0\$	0\$	\$0	\$0	\$2,513	\$4,994	\$0
	IntraLATA Investment Detail (A)	PLANT UNDER CONSTRUCTION:	Short-term Long-term	Total PIt. Under Const.	TELEPHONE PLANT ADJUSTMENT	CLASS B RTB STOCK	MATERIALS AND SUPPLIES	CASH WORKING CAPITAL	EQUAL ACCESS INVESTMENT
		161	163 164	165 166 167	168 169	170	172	174 175	176 177

City of Beresford

	******* 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)	(1)	
13	ACCUM. DEPRECIATION, TPIS:									
14 15	Support Assets	\$16,426	N28	\$1,565	\$13,041	\$0	\$1,821	\$0	\$0	O.K.
16	COE Switching	66,990	L44	0	66,990	0	0	0	0	O.K.
17	COE Operator	. 0	L32	0	, o	0	0	0	0	O.K.
18	COE Transmission	3,794	L68	2,943	0	0	850	0	0	O.K.
19	IOT Equipment	. 0	L78	. 0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	142,136	L117	134,588	0	0	7,548	0	Ō	O.K.
21	Other Plant	0	N37	0	0	0	0	Ō	ō	O.K.
22 23 24	Total Accum. Depr., TPIS	\$229,346		\$139,096	\$80,031	\$0	\$10,219	\$0	\$0	О.К.
25 26	ACCUM. AMORTIZATION:									
27	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum, Amort., Tangible Inv.	Ō	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 \$0	O.K.
31	·								φυ	0.11.
32 33	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34 35 36	Total Accum. Depr./Amort.	\$229,346		\$139,096	\$80,031	\$0	\$10,219	\$0	\$0	O.K.
37 38	ACCUM. DEF. INC. TAXES, NET:									
39	Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	0.K.
40	COE Switching	0	L44	0	0	0	0	0	0	0.K.
41	COE Operator	Ō	L32	ō	ō	ñ	0	0	0	O.K.
42	COE Transmission	0	L68	Ō	Ô	n	ő	0	0	O.K.
43	IOT Equipment	0	L78	Ō	Ö	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	L117	Õ	0	0	0	0		
45	Unclassified	Ō	N37	o o	0	0	0	0	0 0	O.K. O.K.
46										O.K.
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Sheet "M"

ENDING DECEMBER 31, 2001

City of Beresford

	******* 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)	( 1)	
13 14 15	Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities	\$137,475 0 235,295	L70 L78 L117	\$14,287 0 222,800	\$119,059 0 0	\$0 0 0	\$4,128 0 12,495	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
16 17 18	Total Factor	\$372,769 1.000000		\$237,087 0.636015	\$119,059 0.319392	\$0 0.000000	\$16,623 0.044593	\$0 0.000000	\$0 0.000000	0.K. 0.K.
19 20 21 22	Sum: Sw., Trans., Other Factor	\$135,682 1.000000	17	\$0 0.000000	\$119,059 0.877486	0.000000	\$16,623 0.122514	\$0 0.000000	\$0 0.000000	0.K. 0.K.
23 24 25	Central Office Equipment Info. Orig./Term. Eqpt. C&WF, Excl. Exch. Message	\$137,475 0 12,495	L70 L78 L117-83	\$14,287 0 0	\$119,059 0 0	\$0 0 0	\$4,128 0 12,495	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
26 27 28 29	Total Factor	\$149,969 1.000000		\$14,287 0.095267	\$119,059 0.793890	\$0 0.000000	\$16,623 0.110842	\$0 0.000000	\$0 0.000000	0.K. 0.K.
30 31 32 33 34	General Support Facilities Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities Equal Access Investment	\$44,972 137,475 0 235,295 0	L25 13 14 15 L177	\$4,284 14,287 0 222,800 0	\$35,703 119,059 0 0 0	\$0 0 0 0	\$4,985 4,128 0 12,495	\$0 0 0 0 0	\$0 0 0 0	O.K. O.K. O.K. O.K. O.K.
35 36 37 38	Total Factor	\$417,741 1.000000		\$241,371 0.577801	\$154,762 0.370473	\$0 0.000000	\$21,608 0.051725	\$0 0.000000	\$0 0,000000	0.K. 0.K.
39 40 41	Sum: Com. Ln., Sw., Trans. Factor	\$417,741 1.000000	36	\$241,371 0.577801	\$154,762 0.370473	\$0 0.000000	\$21,608 0.051725	\$0 0.000000	\$0 0.000000	0.K. 0.K.
42 43 44	COE Cat. 2 Factor IOT Cat. 1 Factor	1.000000 1.000000	Direct Direct	0.000000 1.000000	0.000000 0.00000	0.000000 0.00000	1.000000 0.000000	0.000000 0.000000	0.000000	O.K. O.K.
45 46	Total TPIS Factor	\$417,741 1.000000	K26	\$241,371 0.577801	\$154,762 0.370473	\$0 0.000000	\$21,608 0.051725	\$0 0.00000	\$0 0.000000	O.K. O.K.

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ENDING DECEMBER 31, 2001

	******* 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)	(1)		
60 61 62	Interstate Equiv. Factor Wtd. Std. Work Seconds	0.000000 1.000000	Direct Direct	0.000000 1.000000	0.000000 0.00000	0.00000 0.00000	0.000000 0.000000	0.00000 0.00000	0.000000 0.000000	O.K. O.K.	
63 64 65	"BIG THREE" Expenses Factor	\$65,054 1.000000	O171	\$10,681 0.164181	\$22,787 0.350283	\$30 0.000466	\$20,115 0.309198	\$10,036 0.154274	\$1,405 0.021597	O.K.	0
66 67	Net Investment Factor	\$195,901 1.000000	J13	\$106,612 0.544214	\$77,512 0.395669	\$0 0.000000	\$11,777 0.060117	\$0 0,000000	\$0 0.000000	O.K. O.K.	

City of Beresford

	Dart 36	***************************************							
Operating Expenses and Taxes	intraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
( A)	(B)	(0)	(0)	(E)	(F)	(O)	Ĥ)	(I )	
PLANT SPEC, OPER. EXPENSE:									
Network Support, Alloc. Network Support, Direct	0	N37 Direct	0\$	0\$	0 <del>\$</del>	0\$ 0	0\$	0\$	0 0 7. 7.
Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	0.K.
General Support, Alloc. General Support, Direct	\$10,772 0	N30 Direct	\$1,026 0	\$8,552 0	0\$	\$1,194 0	0	0	0 0 7. 7.
Total General Support Exp.	\$10,772		\$1,026	\$8,552	\$0	\$1,194	\$0	0\$	0.K
Central Office Eq., Alloc. Central Office Eq., Direct	\$8,854 0	N31 Direct	\$920 0	\$7,668 0	0\$	\$266 0	0\$	0\$	0 0 7. 7.
Total COE Exp.	\$8,854		\$920	\$7,668	\$0	\$266	\$0	0\$	O.K.
Cust. Premises Equip. Other IOT IOT Direct	O O	L76 N43 Direct	og o o	0\$	0 0	0 0	O\$ 0 0	0 <del>\$</del>	0 0 0 X X X
Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K
Cable & Wire, Alloc. Cable & Wire, Direct	\$6,755 17,379	N33 Direct	\$6,397 0	0\$	0\$	\$359 17,379	0\$	0\$	0 0 .K .K
Total C&WF Exp.	\$24,134		\$6,397	\$0	80	\$17,738	\$0	0\$	O.K.
TOTAL PLT. SPEC. OPER. EXP.	\$43,760		\$8,343	\$16,220	0\$	\$19,198	0\$	\$0	O.K.
TOTAL PLT. SPEC., ex SUPPORT	\$32,988		\$7,317	\$7,668		\$18,004	\$0	\$0	O.K.

Sheet "O" ENDING DECEMBER 31, 2001

#### City of Beresford

	******* 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)	( 1)	
57	NON-SPECIFIC OPER. EXP.:									
58 59	Oth, Plt. and Equip., Alloc.	\$184	N18	\$117	\$59	\$0	\$8	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	O	0	Ō	O.K.
61 62	Total Oth. Plt. & Equip.	\$184		\$117	\$59	\$0	\$8	\$0	\$0	O.K.
63 64	Network Operations, Alloc.	\$2,731	N18	\$1,737	\$872	\$0	\$122	\$0	\$0	О.К.
65	Network Operations, Alloc.	φ2,751	Direct	Ψ1,757	φ0/2 0	φυ 0	9122	0	0 40	0.K.
66	Network Operations, Direct		Direct					· · · · · · · · · · · · · · · · · · ·		U.K.
67 68	Total Network Oper. Exp.	\$2,731		\$1,737	\$872	\$0	\$122	\$0	\$0	О.К.
69 70	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71	Depr., Support Assets	\$2,653	L23	\$253	\$2,107	\$0	\$294	\$0	\$0	О.К.
72	Depr., COE Switching	6,527	L44	0	6,527	0	0	O	0	0.K.
73	Depr., COE Operator	0	L32	0	. 0	0	0	0	Õ	0.K.
74	Depr., COE Transmission	1,473	L68	1,143	0	0	330	0	0	O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	6,091	L117	5,768	0	0	323	0	0	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78	•							****		
79 80	Total Depreciation Expense	\$16,745		\$7,163	\$8,634	\$0	\$948	\$0	<b>\$</b> O	O.K.
81	Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	0.K.
82	Amort., Intangible Assets	0	L144	O	0	0	0	0	0	O.K.
83	Other Amortization	0	Direct	0	0	Õ	Ö	Õ	Ö	0.K.
84 85	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	0.K.
86 87	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88 89	Total Depr. and Amort.	\$16,745		\$7,163	\$8,634	\$0	\$948	\$0	\$0	О.К.
90	TOTAL NON-SPEC. OPER. EXP.	\$19,660		\$9,017	\$9,565	\$0	\$1,078	\$0	\$0	O.K.

	******* 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	\$837	N37	\$484	\$310	\$0	\$43	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O,K.
108 109 110	Total Marketing Expense	\$837		\$484	\$310	\$0	\$43	\$0	\$0	O.K.
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.
113 114 115	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	о.к.
115	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	30	(F)	0	0	30	0	0	0	O.K.
118 119	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
120 121	Total Directory	\$30		\$0	\$0	\$30	\$0	\$0	\$0	O.K.
122	Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(1)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	1,405	(H)	0	0	0	0	0	1,405	O.K.
125	Bus. Ofc., EU Message	5,273	(H)	0	0	0	0	5,273	0	O.K.
126	Bus. Ofc., EU Reserved	0	(1)	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	N40	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.
131 132	Bus. Ofc., Reserved	0	(1)	0	0	0	0	0	0	O.K.
133 134	Total Business Office	\$6,678		\$0	\$0	\$0	\$0	\$5,273	\$1,405	O.K.
135	Cust. Serv., Msg. Process	\$1,650	( H)	0	0	0	0	1,650	0	O.K.
136	Cust. Serv., Other B&C	3,113	(H)	Ō	ō	Ö	0	3,113	0	O.K.
137	Cust. Serv., CABS	6,070	N21	Ō	5,327	ŏ	744	0,110	0	O.K.
138 139	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	Ö	ő	O.K.
140 141	Total Customer Service	\$10,834		\$0	\$5,327	\$0	\$744	\$4,764	\$0	O.K.
142	Total BO, CS, OS, Dir.	\$17,542		\$0	\$5,327	\$30	\$744	\$10,036	\$1,405	O.K.

25-Jun-02

City o	f Bere	sford
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	******** 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)	(1)	
158	Other Cust, Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 160	Other Cust, Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
161 162	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	o.K.
163	TOTAL CUSTOMER OPER. EXP.	\$18,379		\$484	\$5,637	\$30	\$787	\$10,036	\$1,405	o.K.
164 165 166	"BIG-THREE" EXPENSES:									
167	Total Pit. Specific Exp.	\$43,760	41	\$8,343	\$16,220	\$0	\$19.198	\$0	\$0	O.K.
168	Total Pit Non-specific Exp.	2,915	62 + 67 +69	1,854	931	0	130	0	0	O.K.
169 170	Total Customer Operations	18,379	163	484	5,637	30	787	10,036	1,405	O.K.
171 172	TOTAL "BIG THREE" EXPENSES	\$65,054		\$10,681	\$22,787	\$30	\$20,115	\$10,036	\$1,405	O.K.
173 174	CORPORATE OPERATIONS EXPENSE	:								
175	Exec. and Planning, Alloc.	\$2,235	N64	\$367	\$783	\$1	\$691	\$345	\$48	O.K.
176 177	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
178 179	Total Exec. and Planning	\$2,235		\$367	\$783	\$1	\$691	\$345	\$48	O.K.
180	Admin. & General, Allocable	\$33,627	N64	\$5,521	\$11,779	\$16	\$10,397	\$5,188	\$726	O.K.
181 182	Admin. & General, Direct	20,600	Direct	3,382	7,216	10	6,369	3,178	445	O.K.
183 184	Total Admin, and Gen.	\$54,227		\$8,903	\$18,995	\$25	\$16,767	\$8,366	\$1,171	O.K.
185 186	TOTAL CORPORATE OPERATIONS	\$56,462		\$9,270	\$19,778	\$26.	\$17,458	\$8,711	\$1,219	o.K.
187 188	NON-INCOME TAXES:									
189	Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 191 192	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K. O.K.
193 194	Total Non-income Taxes	\$0	=	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
195	TOTAL OPER. EXP. AND TAXES	\$138,261 ========	=	\$27,114	\$51,199	\$57	\$38,520	\$18,747	\$2,624	о.к.

City of Beresford

					•					
	******* 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)	(1)	
13	Net Investment	\$89,690	Q52	\$49,815	\$34,328	\$0	\$5,547	\$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	\$8,969		\$4,982	\$3,433	\$0	\$555	\$0	\$0	o.K.
17 18	AFUDC	\$0	Т37	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	\$8,969		\$4,982	\$3,433	\$0	\$555	\$0	\$0	o.K.
23 24	Interest Expense	\$0	T67	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	O	T37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	T37	0	Ō	Ō	0	0	ō	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	Ō	o.K.
28 29 30	After Tax Income	\$8,969		\$4,982	\$3,433	\$0	\$555	\$0	\$0	о.К.
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	Ō	O.K.
33	Operating Expenses and Taxes	57,685	U195	11,180	19,839	22	15,183	10,436	1,025	O.K.
34	Uncollectibles	0	Direct	0	0	0	. 0	0	0	O.K.
35 36	Other Revenue Adjustments	0	Direct	О	0	0	0	0	0	0.K.
37 38 39	Basis for Gross Receipts Tax	66,654	6+31+32+33	16,162	23,272	22	15,737	10,436	1,025	O.K.
40 41 42	Gross Receipts Tax	. 0	37	0	0	0	0	0	0	O.K.
42 43 44	TOTAL REVENUE REQUIREMENT	\$66,654	•	\$16,162	\$23,272	\$22	\$15,737	\$10,436	\$1,025	О.К.
44			•						=========	

Sheet "P"

ENDING DECEMBER 31, 2001

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******* 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)	( D)	
Land and Support Assets	\$20,645	R25	\$2,066	\$16,176	\$0	\$2,403	\$0	\$0	0.К
Central Office Equipment	\$60,991	R70	\$6,687	\$52,372	\$0	\$1,932	\$0	\$0	О.К
Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	O.K
Cable and Wire Facilities	110,134	R117	104,285	0	0	5,848	0	0	О.К
Total COE, IOT, C&WF	\$171,125		\$110,972	\$52,372	\$0	\$7,781	\$0	\$0	0.К
Total Tangible Assets	\$0	R141	\$0	<b>\$0</b>	\$0	\$0	\$0	\$0	о.к
Talal Tala Dik an lakana	\$191,770		\$113,038	\$68,548	\$0	\$10,184	\$0	\$0	О.К
Total Tele, Ptt. ex Intang. Total Intangible Assets	\$191,770 0	R144	φ113,030 0	0	0	φ10,104 0	0	0	0.K
Total Intangible Assets		17144							0.10
Total Plant In Service	\$191,770		\$113,038	\$68,548	\$0	\$10,184	\$0	\$0	O.K
Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	O.K
Total ST PUC	0	R163	0	0	0	0	0	0	O.K
Total LT PUC	0	R164	0	0	0	0	0	0	O.K
Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	0.K
TOTAL TELEPHONE PLANT	\$191,770		\$113,038	\$68,548	\$0	\$10,184	\$0	\$0	о.к
less:					_		_		
Accum. Depr., Plt. in Serv.	105,313	523	65,128	35,376	0	4,809	0	0	O.K
Accum. Depr. PHFU	0	527	0	0	0	0	0	0	O.K
Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	O.K
Accum, Amort, Intangibles	0	S29	0	0	0	0	0	0	O.K
Accum. Amort. Other	0	S30	0	0	0	. 0	0	0	O.K
Accum. Def. Inc. Taxes, Net	0	S47	0	0	0	0	0	0	О.К
2 plus: 3 Other Assets	0	Direct	0	0	0	0	0		0.14
Unier Assets		Direct					U	0	O.K
NET TELEPHONE PLANT plus:	\$86,457		\$47,910	\$33,172	\$0	\$5,375	\$0	\$0	O.K
Class B RTB Stock	0	R171	0	0	0	0	0	0	O.K
Materials and Supplies	1,176	R173	693	420	Ō	62	Ô	0	O.K
Cash Working Capital	2,057	R175	1,213	735	0	109	0	0	0.K
Equal Access Investment	0	R177	0	0	ő	0	ō	0	0.K
I 2 NET INVESTMENT 3	\$89,690		\$49,815	\$34,328	\$0	\$5,547	\$0	\$0	О.К

Sheet "R" 31, 2001

	******* 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)	(1)	
13 14	LAND AND SUPPORT ASSETS:									
15	Land Assets, Message	\$816	T28	\$82	\$639	\$0	\$95	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17 18	Total Land Assets	\$816		\$82	\$639	\$0	\$95	\$0	\$0	O.K.
19 20	Support Assets, Message	19,829	T28	\$1,984	\$15,537	\$0	\$2,308	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	ō	0	0	Ő	0.K.
22 23	Total Support Assets	\$19,829		\$1,984	\$15,537	\$0	\$2,308	\$0	\$0	О.К.
24 25 26	Total Land and Supp. Assets	\$20,645		\$2,066	\$16,176	\$0	\$2,403	\$0	\$0	O.K.
26 27 28	CENTRAL OFFICE EQUIPMENT:									
29	Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Operator Sys., Other	0	(1)	0	0	0	0	0	0	O.K.
31 32 33	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
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 38	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Local Switching	\$52,372	(E)	\$0	\$52,372	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	Ō	O.K.
41 42 43	Total Local Switching	\$52,372		\$0	\$52,372	\$0	\$0	\$0	\$0	О.К.
44	Total Switching	\$52,372		\$0	\$52,372	\$0	\$0	\$0	\$0	O.K.

Sheet "R" 31, 2001

City of Beresford

******* 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)	( 1)	
COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	
		( D)	6.687	0	0	0	0	0	
			. 0	0	0	0	0	0	
			0	0	0	0	0	0	
	-			Ō	0	1.932	0	0	
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	_		ñ	Õ	ñ	n	ņ	Ō	
	_		•	_	•	•	•	•	
	-			_	•	-	_		
COE H/R Assigned	υ	Direct							
Total COE Transmission	\$8,620		\$6,687	\$0	\$0	\$1,932	\$0	\$0	
Total Central Office Equip.	\$60,991		\$6,687	\$52,372	\$0	\$1,932	\$0	\$0	
IOT EQUIPMENT:									
Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	
Coinless Pay Phone	0	( D)	0	0	0	0	0	O	
	0	T60	0	0	0	0	0	0	
				**********					
Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
CABLE AND WIRE FACILITIES:									
Exchange PL and WATS	\$0	( D	\$0	\$0	\$0	\$0	\$0	\$0	
	104.285	(D)	104.285	0	0	0			
Exchange Assigned	0	Direct	0	0	0	0	Ō	0	
Total Exchange Line C&WF	\$104,285		\$104,285	\$0	\$0	\$0	\$0	\$0	
Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	
	0		0						
Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
Interexchange Message	\$5,848	( G)	\$0	\$0	\$0	\$5,848	\$0	\$0	
Interexchange PL, WATS	0		0	0	Ō	0			
Interexchange Assigned	0	(Ġ)	0	Ō	Ō	ō	ō	Ö	
Total Interexchange C&WF	\$5,848		\$0	\$0	<b>\$</b> 0	\$5,848	<del></del>	\$0	
	InterLATA Investment Detail  (A)  COE Exch. Trunk COE Exch. Line - Message COE Exch. Line - PL etc. COE Exch. Line - PL etc. COE Exch. Line - Resigned COE Interexchange, Message COE Interexchange, Assigned COE H/R Message COE H/R Message COE H/R Assigned  Total COE Transmission  Total Central Office Equip. IOT EQUIPMENT:  Public Telephone Coinless Pay Phone Customer Premises Equipment  Total IOT Equipment  CABLE AND WIRE FACILITIES: Exchange PL and WATS Exchange Message Exchange Assigned  Total Exchange Line C&WF  Exchange Trunk, Message Exchange Trunk, PL  Total Exchange Trunk C&WF  Interexchange Message Interexchange PL, WATS Interexchange Assigned	InterLATA Investment Detail  (A)  (B)  COE Exch. Trunk COE Exch. Line - Message COE Exch. Line - PL etc. COE Exch. Line - Assigned COE Interexchange, Message COE Interexchange, PL COE Interexchange, PL COE Interexchange, Assigned COE H/R Message COE H/R Assigned COE H/R Assigned COE H/R Assigned COE H/R Assigned COE H/R Assigned Total COE Transmission  \$8,620  Total Central Office Equip. \$60,991  IOT EQUIPMENT:  Public Telephone Coinless Pay Phone Customer Premises Equipment  Total IOT Equipment  CABLE AND WIRE FACILITIES:  Exchange PL and WATS Exchange Message Exchange Assigned  Total Exchange Line C&WF  Total Exchange Trunk, Message Exchange Trunk, PL  Total Exchange Trunk C&WF  \$0  Interexchange Message Interexchange Message Interexchange Assigned  O  Interexchange Assigned  O  Interexchange Message Interexchange Assigned  O  Interexchange Assigned  O  Interexchange Assigned  O  Interexchange Assigned  O  Interexchange Assigned  O  Interexchange Assigned  O  Interexchange Assigned  O  Interexchange Assigned  O  Interexchange Assigned  O  Interexchange Assigned  O  Interexchange Assigned  O  Interexchange Assigned  O  Interexchange Assigned  O  Interexchange Assigned  O  Interexchange Assigned	InterLATA Investment	InterLATA investment	InterLATA Investment   Detail   Total   Apportion   Common   Line   Switching	InterLATA   Investment   Detail   Total   Apportion   Line   Switching   Information   Line   Switching   Information	InterLATA Investment   InterLATA   Source or   Common   Line   Switching   Information   Transport	InterLATA Investment   InterLATA   Source of Common   Local   Information   Transport   Collection	InterLATA   Investment   Delail   Total   Total   Apportion   Common   Lice   Switching   Information   Common   Collection   Collect

31, 2001

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	*************	*****								
	(1)	(H)	(D)	(4)	(3)	(a)	(0)	(日)	(∀ )	
O'K'	0\$	0\$	0\$	O\$	0\$	0\$	(D)	0\$	H/R C&WF, Message	111
0'к' 0'к'	0 0	0 0	0 0	0 0	0 0	0 0	(1)	0	H/R C&WF, WATS	112
					-		Direct	0	H/R C&WF, Assigned	511 114
о:к:	0\$	0\$	0\$	0\$	0\$	0\$		0\$	Total Host/Remote C&WF	116 116
O.K.	0\$	0\$	848,2\$	0\$	0\$	\$104,285		\$61,011 <b>\$</b>	Total Cable and Wire Facil.	711 811
									TANGIBLE ASSETS:	110 150
0'К'	0\$	0\$	0\$	o\$	0\$	0\$	82T	0\$	Land and Support Leases	121
О'К'	0\$	0\$	0\$	0\$	0\$	0\$	32	0\$	COE Operator Leases	153 153
O.K.	0	0	0	0	0	0	34	0	COE Tandem Switching Leases	124
0'K' 0'K'	0 0	0 0	0 0	0 0	0 0	0 0	. 6E	0 0	COE Transmission Leases  COE Transmission Leases	156 155
O'K'	O\$	O\$ 	O\$ 	0\$	0\$ 	O\$ 		<u></u>	Total COE Leases	127 128
O.K.	O\$	0\$	0\$	0\$	0\$	0\$	87	0\$	sessed Inemqiup3 TOI	130
O.K.	O\$	0\$	0\$	0\$	0\$	0\$	711	0\$	C&WF Leases	131 132
		0\$	0\$	0\$	0\$	0\$		0\$	Total Capital Leases	133 134
о.к.	0\$						ΣCT		, , , , , , , , , , , , , , , , , , , ,	132
о <sup>.</sup> к <sup>.</sup> о'к'	0 0\$	0 0\$	0 0\$	0 0\$	0 0\$	0 0\$	T37 Direct	0 0\$	Lessehold Impr., Alloc. Lessehold Impr., Direct	137
O.K.	0\$	O\$	0\$	0\$	0\$	0\$		0\$	Total Leasehold Improvementsa	139 021
O'K'	0\$	0\$	0\$	0\$	0\$	0\$		0\$	staszA əidipnsT listoT	140 141 241
оъ.	0\$	0\$	0\$	0\$	0\$	0\$	TST	0\$	STASSA BUBINATNI JATOT	143 144 143
O'K'	0\$	0\$	0\$	0\$	0\$	0\$	971	0\$	PROPERTY HELD FOR FUTURE US	741 741

Sheet "R" 31, 2001

City of Beresford

	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)	(1)
161 162	PLANT UNDER CONSTRUCTION:		3						
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0
164	Long-term	0	T46	0	0	0	0	O	0
165									
166 167 168	Total Pit. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
169 170	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0
171 172	CLASS B RTB STOCK	\$0	Т37	\$0	\$0	\$0	\$0	\$0	\$0
173 174	MATERIALS AND SUPPLIES	\$1,176	Т37	\$693	\$420	\$0	\$62	\$0	\$0
175 176	CASH WORKING CAPITAL	\$2,057	T37	\$1,213	\$735	\$0	\$109	\$0	\$0
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0

Sheet "S" ENDING DECEMBER 31, 2001

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City of Beresford

	******* 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)	(1)	
13	ACCUM. DEPRECIATION, TPIS:									
14 15	Support Assets	\$7,541	T28	\$754	\$5,908	\$0	\$878	\$0	\$0	O.K.
16	COE Switching	29,468	R44	0	29,468	Ō	0	0	0	O.K.
17	COE Operator	20,111	R32	0	. 0	0	0	0	0	O.K.
18	COE Transmission	1.776	R68	1,378	0	0	398	0	0	O.K.
19	IOT Equipment	0	R78	. 0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	66,529	R117	62,996	0	0	3,533	0	0	O.K.
21	Other Plant	0	T37	0	0	0	0	0	0	O.K.
22 23	Total Accum. Depr., TPIS	\$105,313		\$65,128	\$35,376	\$0	\$4,809	\$0	\$0	О.К.
24 25 26	ACCUM. AMORTIZATION:									
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 33	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34 35	Total Accum. Depr./Amort.	\$105,313		\$65,128	\$35,376	\$0	\$4,809	\$0	\$0	O.K.
36 37 38	ACCUM. DEF. INC. TAXES, NET:					-				
39	Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	R44	0	0	Ō	Ō	0	0	0.K.
41	COE Operator	0	R32	0	0	0	0	0	Ō	O.K.
42	COE Transmission	0	R68	0	0	0	Ō	0	Õ	0.K.
43	IOT Equipment	0	R78	0	Ō	Ō	Ö	ő	Õ	O.K.
44	Cable and Wire Fac.	0	R117	0	0	Ō	o o	Ö	ő	O.K.
45 46	Unclassified	0	T37	0	Ō	0	Ō	ő	ő	0.K.
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	о.к.

City of Beresford

	******* 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	\$60,991	R70	\$6,687	\$52,372	\$0	\$1,932	-\$0	\$0	O.K.
14 15	Info. Orig./Term. Eqpt. C&W Facilities	0 110,134	R78 R117	0 104,285	0	0	0 5,848	0	0	0.K. 0.K.
16 17	Total	\$171,125		\$110,972	\$52,372	\$0	\$7,781	\$0	\$0	O.K.
18 19	Factor	1.000000		0.648488	0.306045	0.000000	0.045468	0.000000	0.000000	O.K.
20 21	Sum: Sw., Trans., Other Factor	\$60,153 1.000000	17	0. 0.00000.0	\$52,372 0.870652	0\$ 000000.0	\$7,781 0.129348	0.00000.0	\$0 0.000000	0.K. 0.K.
22 23	Central Office Equipment	\$60,991	R70	\$6,687	\$52,372	\$0	\$1,932	\$0	\$0	О.К.
24	Info, Orig./Term. Egpt.	0	R78	φο,σογ	φυΖ,υτ Σ	0	0	0	0	O.K.
25 26	C&WF, Excl. Exch. Message	5,848	R117-83	0	0	0	5,848	0	0	0.K.
27	Total	\$66,840		\$6,687	\$52,372	\$0	\$7,781	\$0	\$0	O.K.
28 29	Factor	1.000000		0.100050	0.783543	0.00000	0.116407	0.000000	0.000000	O.K.
30	General Support Facilities	\$20,645	R25	\$2,066	\$16,176	\$0	\$2,403	\$0	\$0	O.K.
31	Central Office Equipment	60,991	13	6,687	52,372	0	1,932	Ô	O	O.K.
32	Info, Orig./Term, Egpt.	. 0	14	. 0	. 0	0	· 0	ā	Ō	0.K.
33	C&W Facilities	110,134	15	104,285	0	0	5,848	Ō	Ō	O.K.
34 35	Equal Access Investment	0	R177	0	0	0	0	<u> </u>	0	O.K.
36	Total	\$191.770		\$113,038	\$68,548	\$0	\$10,184	\$0	\$0	O.K.
37 38	Factor	1.000000		0.589446	0.357450	0.00000	0.053105	0.00000	0.000000	о.к.
39	Sum; Com. Ln., Sw., Trans.	\$191,770	36	\$113,038	\$68,548	\$0	\$10,184	\$0	\$0	O.K.
40 41	Factor	1.000000		0.589446	0.357450	0.00000	0.053105	0.000000	0.00000	O.K.
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43 44	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0,000000	0.00000	0.000000	0.000000	O.K.
45	Total TPIS	\$191,770	Q26	\$113,038	\$68,548	\$0	\$10,184	\$0	\$0	O.K.
46	Factor	1.000000		0.589446	0.357450	0.000000	0.053105	0.000000	0.00000	O.K.

Sheet "T"

ENDING DECEMBER 31, 2001

### City of Beresford

	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)	(1)		
60 61 62	Interstate Equiv. Factor Wtd. Std. Work Seconds	0.000000 1.000000	Direct Direct	0.000000 1.000000	0.00000 0.00000	0.00000 0.00000	0.00000 0.00000	0.000000 0.000000	0.000000 0.00000	O.K. O.K.	
63 64 65	"BIG THREE" Expenses Factor	\$32,106 1.000000	U171	\$5,018 0.156308	\$10,271 0.319922	\$14 0.000442	\$9,451 0.294380	\$6,694 0.208490	\$658 0.020483	O.K.	( O)
66 67	Net Investment Factor	89,690 1.000000	P13	49,815 0.555419	34,328 0.382737	0 000000.0	5,547 0.061844	0.000000	0 0000000	O.K. O.K.	

City of Beresford

	FCC PART 69 ******* Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Olher	
	( A)	( B)	( C)	( D)	(E)	(F)	( G)	( H)	(1)	
13	PLANT SPEC. OPER. EXPENSE:									
14 15 16	Network Support, Alloc. Network Support, Direct	\$0 0	T37 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 O	0.K. 0.K.
17 18 19	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20 21 22	General Support, Alloc. General Support, Direct	\$4,945 0	T30 Direct	\$495 0	\$3,875 0	\$0 0	\$576 0	\$0 0	\$0 0	O.K. O.K.
22 23 24	Total General Support Exp.	\$4,945		\$495	\$3,875	\$0	\$576	\$0	\$0	O.K.
25 26 27	Central Office Eq., Alloc. Central Office Eq., Direct	\$3,928 0	T31 Direct	\$431 0	\$3,373 0	\$0 0	\$124 0	\$0 0	\$0 0	0.K. 0.K.
28 29	Total COE Exp.	\$3,928		\$431	\$3,373	\$0	\$124	\$0	\$0	O.K.
30 31 32 33	Cust. Premises Equip. Other IOT IOT Direct	\$0 0 0	R76 T43 Direct	\$0 0 0	\$0 0 0	\$0 . 0 0	\$0 0 0	\$0 0 0	\$0 0 0	0.K. 0.K. 0.K.
34 35	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
36 37 38	Cable & Wire, Alloc. Cable & Wire, Direct	\$3,162 8,134	T33 Direct	\$2,994 0	\$0 0	\$0 0	\$168 8,134	\$0 0	\$0 0	0.K. 0.K.
39 40	Total C&WF Exp.	\$11,296		\$2,994	\$0	\$0	\$8,302	\$0	\$0	O.K.
41 42	TOTAL PLT. SPEC. OPER. EXP.	\$20,169		\$3,919	\$7,248	\$0	\$9,002	<b>\$</b> 0	\$0	О.К.
43	TOTAL PLT. SPEC., ex SUPPORT	\$15,224		\$3,425	\$3,373	\$0	\$8,426	\$0	\$0	O.K.

Sheet "U"

ENDING DECEMBER 31, 2001

City of Beresford

					ity of Defeatord					
	******* 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)	(1)	
57	NON-SPECIFIC OPER. EXP.:									
58 59	Oth. Pit. and Equip., Alloc.	\$84	T18	\$55	\$26	\$0	\$4	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	. 0	0	0	O.K.
61 62	Total Oth. Pit. & Equip.	\$84		\$55	\$26	\$0	\$4	\$0	\$0	О.К.
63 64	Network Operations, Alloc.	\$1,254	T18	\$813	\$384	\$0	\$57	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66 67	Total Network Oper. Exp.	\$1,254		\$813	\$384	\$0	\$57	. \$0	\$0	O.K.
68 69 70	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70 71	Depr., Support Assets	\$1,218	R23	\$122	\$954	\$0	\$142	\$0	\$0	O.K.
72	Depr., COE Switching	2,871	R44	0	2,871	0	0	0	0	O.K.
73	Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	689	R68	535	0	0	155	0	0	O.K.
75	Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	2,851	R117	2,700	0	0	151	0	0	O.K.
77 78	Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
79 80	Total Depreciation Expense	\$7,630		\$3,356	\$3,826	\$0	\$448	\$0	\$0	O.K.
81	Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	Amort., Intangible Assets	0	R144	Ö	0	0	0	0	0	O.K.
83	Other Amortization	Ō	Direct	0	Ō	Ö	Ō	Ö	ő	O.K.
84	Direct Assigned Amort.	0	Direct	Ō	Ō	Ō	0	Ö	Ö	O.K.
85									************	
86 87	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88 89	Total Depr. and Amort.	\$7,630		\$3,356	\$3,826	\$0	\$448	\$0	\$0	O.K.
90	TOTAL NON-SPEC, OPER, EXP.	\$8,968		\$4,224	\$4,235	\$0	\$509	\$0	\$0	О.К.

Sheet "U"

ENDING DECEMBER 31, 2001

Sheet "U" ENDING DECEMBER 31, 2001

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City of Beresford

	******* 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)	( 1)	
104 105	CUSTOMER OPERATIONS EXPENSE:									
105	Marketing, Allocable	\$392	T37	\$231	\$140	\$0	\$21	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108	Managrania and American									
109	Total Marketing Expense	\$392		\$231	\$140	\$0	\$21	\$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	14	(F)	0	0	14	0	. 0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119	T-t-! Disastes.	644							*************	
120 121	Total Directory	\$14		\$0	\$0	\$14	\$0	\$0	\$0	O.K.
122	Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	¢o.	0.14
123	Bus. Ofc., Reserved	0	(1)	ψ0 0.	0	0	φυ 0	ъо О	\$0 0	0.K. 0.K.
124	Bus. Ofc., EU Access PL & All Other	658	(H)	0	Ô	0	. 0	. 0	658	0.K. 0.K.
125	Bus, Ofc., EU Message	2,468	(H)	n	0	0	0	2,468	0	O.K. O.K.
126	Bus. Ofc., EU Reserved	_,,	(1)	0	0	n	0	2,400	0	O.K. O.K.
127	Bus. Ofc., IX Special Access	. 0	(Ď	Ŏ	Ö	0	Ö	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	T40	Ö	0	0	Ö	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	Õ	ō	Ö	0	0	0	0.K.
130	Bus. Ofc., Coin Collection & Administr	0	( D)	0	0	0	Ö	0	0	0.K.
131	Bus. Ofc., Reserved	0	(1)	0	Ō	Õ	Ö	Ô	Ö	O.K.
132					*********					0.,
133	Total Business Office	\$3,126		\$0	\$0	\$0	\$0	\$2,468	\$658	0.K.
134								,_,,_	¥¥	
135	Cust. Serv., Msg. Process	\$2,769	(⊢)	0	0 .	0	0	2,769	0	O.K.
136	Cust. Serv., Other B&C	1,457	(H)	0	0	0	0	1,457	Ō	O.K.
137	Cust. Serv., CABS	2,841	T21	0	2,474	0	368	. 0	0	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	Ò	0	0	0	O.K.
139	T-1-1 Out-10 man D					********				
140	Total Customer Service	\$7,067		\$0	\$2,474	\$0	\$368	\$4,226	\$0	O.K.
141 142	Total DO CC OC Dia	#40.0C=								
142	Total BO, CS, OS, Dir.	\$10,207		\$0	\$2,474	\$14	\$368	\$6,694	\$658	O.K.

Sheet "U" ENDING DECEMBER 31, 2001 01:24:24 PM

City of Beresford

	****** FCC PART 69 ******	Part 36 InterLATA		Common	Local	1.7	Common	Billing and Collection	Other	
	Operating Expenses and Taxes	Total	Apportion	Line 	Switching	Information	Transport	Collection		
	( A)	(B)	(C)	( D)	(E)	( F)	( G)	( H)	(1)	
158	Other Cust. Serv., Alloc.	\$0	142	<b>\$0</b>	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160 161 162	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	о.к.
163 164	TOTAL CUSTOMER OPER. EXP.	\$10,599		\$231	\$2,614	\$14	\$388	\$6,694	\$658	O.K.
165 166	"BIG-THREE" EXPENSES:									
167	Total Plt. Specific Exp.	\$20,169	41	\$3,919	\$7,248	\$0	\$9,002	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	1,338	62 + 67 +69	868	410	0	61	0	0	O.K.
169 170	Total Customer Operations	10,599	163	231	2,614	14	388	6,694	658	O.K.
171 172	TOTAL "BIG THREE" EXPENSES	\$32,106		\$5,018	\$10,271	\$14	\$9,451	\$6,694	\$658	O.K.
173 174	CORPORATE OPERATIONS EXPENSE:									
175	Exec. and Planning, Alloc.	\$1,119	T64	\$175	\$358	\$0	\$329	\$233	\$23	O.K.
176 177	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
178 179	Total Exec. and Planning	\$1,119		\$175	\$358	\$0	\$329	\$233	\$23	O.K.
180	Admin. & General, Allocable	\$16,830	T64	\$2,631	\$5,384	\$7	\$4,955	\$3,509	\$345	O.K.
181 182	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
183 184	Total Admin. and Gen.	\$16,830		\$2,631	\$5,384	\$7	\$4,955	\$3,509	\$345	O.K.
185 186	TOTAL CORPORATE OPERATIONS	\$17,949		\$2,806	\$5,742	\$8	\$5,284	\$3,742	\$368	O.K.
187 188	NON-INCOME TAXES:									
189	Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 191 192	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	0.K. 0.K. 0.K.
193 194	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
195	TOTAL OPER. EXP. AND TAXES	\$57,685	:	\$11,180 ========	\$19,839 ========	\$22 =========	\$15,183	\$10,436	\$1,025 ===========	О.К.

### Sheet "V" Input Documentation, Page 1

### SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME ...... PERIOD ADDRESSED ........ RUN DATE AND TIME ...... City of Beresford ENDING DECEMBER 31, 2001

25-Jun-02 .....

01:24:24 PM

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

### Intrastate

									••	indoid.					
			0	1-44-		Messa	ge Telepl	hone Servic	: :e		Priv	ate Line		TOT	TA1
	******* FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	Intersta and Otl		InterLA	ATA	IntraLA	·ΤΑ	InterLA	TA	IntraLA	TA	INTRAS	
	( A)	( B)	( C)	( D)	)	(E	)	(F	)	( G	)	( H	)	(	1)
	PLANT INVESTMENT DETAIL:														
21	Land, Allocable	11,910													
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	0													
28	Buildings, Allocable	289,435													
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	893,765													
40	CAT 3 Local Sw. Direct	0			0		0		0		0		0		0
41	CAT 4.12 Exchange Trunk	0													
42	CAT 4.12 Exch. Tr. Direct	0			0		0	•	0		0		0		0
43	CAT 4.13 Exch. Ln. Msg., PL & WATS	86,862													
44	Reserved	0													
45	CAT 4.13 Direct	0			0		0		0		0		0		0
46	CAT 4.23 Message, PL & WATS	35,429													
47	Reserved	0													
48	CAT 4.23 Direct	0			0		0		0		0		0		0
49	CAT 4.3 H/R Message	0													
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
															-

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001

### Intrastate

					Message Tel	ephone Service	Pri	vate Line		
	****** FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	( A)	( B)	( C)	( D)	(E)	(F)	( G)	(H)	( 1)	
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	1,354,558								
74	Other CAT 1 C&WF	0		0	0	0	0	0	0	
75	CAT 2 C&WF	19,987		-			*****			
76	CAT 2 C&WF, Wideband	0		0	0	0	0	0	0	
77	CAT 3 Joint Message & PL/WATS	107,240								
78	Reserved	0								
79	CAT 3 Direct	0		0	0	0	0	0	0	
80	CAT 4 Message	0								
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							Marrow	
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	Acres (married and married and	0	0	0	0	0	0	
101	Materials and Supplies	15,824								
102	RTB Stock	0	****							
103	Tele. Pit. Adjust Alloc.	0						-		
104	Tele, Plt, Adjust Direct	0	-	0	0	0	0	0	0	
105	Other Assets, Net	0		0	0	0	0	Ō	ō	
106	Other Liab., Def. Cr., Net	0		0	0	0	. 0	Ō	Ô	
								•	ŭ	

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001

Intrastate

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		mam.11	<b>A</b>		Message Tele	phone Service	Priv	vate Line	TOTAL	
	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate - and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	( A)	( B)	( C)	( D)	( E)	( F)	( G)	( H)		
400	TOLIC Charl Torm Allen	0								
123 124	TPUC - Short Term, Alloc. TPUC - Short Term, Direct	0		0	0	0	0	D	0	
125	TPUC Long Term, Alloc.	0								
126	TPUC Long Term, Direct	0	200	0	0	0	0	0	0	
127	1700 Long Tenn, Direct	· ·		J	J	ū		J	J	
128	RESERVES AND DEFERRALS:									
129	Acc. Depr. Support Assets	110,068				***				
130	Acc. Depr. COE Switching	502,888	genina			***				
131	Acc. Depr. COE Operator	0						***		
132	Acc. Depr. COE Transmission	25,194		_				-		
133	Acc. Depr. IOT Equipment	0								
134	Acc. Depr. Cable and Wire Facilities	895,111								
135	Acc. Depr. Other Plant	0		0	0	0	0	0	0	
136	Accum. Amort., Tangible Inv.	Ō								
137	Accum. Amort., Intang. Inv.	Ō								
138	Accum. Amort., Other	0		0	0	0	0	0	0	
139	Acc. Def. IT Support Assets	0								
140	Acc. Def. IT COE Switching	Ō								
141	Acc. Def. IT COE Operator	0								
142	Acc. Def. IT COE Trans.	Ō					***			
143	Acc. Def. IT IOT Equipment	ō								
144	Acc. Def. IT C&WF	Ō						- Marine		
145	Acc. Def. IT Unclassified	Ō		0	0	0	0	0	0	
146								•	-	
147	OPERATING EXPENSES AND TAXES:									
148	Network Support, Alloc.	0								
149	Network Support, Direct	0		0	0	0	0	0	0	
150	General Support, Alloc.	72,182								
151	General Support, Direct	0		0	0	0	0	0	0	
152	Central Office Eq., Alloc.	65,436								
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.	42,542								
159	Cable & Wire, Direct	55,332		29,819	8,134	17,379	0	0	25,513	
				•	-,,		Ū	U	20,010	

Sheet "V" Input Documentation, Page 4

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford

ENDING DECEMBER 31, 2001

Intrastate

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TOTAL INTRASTATE 00 00 IntraLATA Private Line InterLATA <u>(j</u> IntraLATA Message Telephone Service  $\overline{\mathbb{H}}$ InterLATA <u>(ii</u> Interstate and Other 0 Source/ Allocator O 11,286 6,658 13,712 17,823 17,780 49,000 36,867 9,824 TOTAL COMPANY 18,300 9,780 38,361 <u>6</u> Bus. Ofc., EU MTS & WATS Bus. Ofc., EU Access, PIL & all Other Bus. Ofc., IXC Special Access Bus. Ofc., IXC Switched Access Bus. Ofc., EU Presubscription 3us. Ofc., IXC B & C Services Cust. Serv., EU Common Line \*\*\*\*\*\* FCC PART 36 \*\*\*\*\*\* Oth. Plt. and Equip., Alloc. Oth. Plt. and Equip., Direct Network Operations, Alloc. Network Operations, Direct Cust. Serv., Msg. Process Cust. Serv., Other B&C Exec. and Planning, Alloc. Exec. and Planning, Direct Depr., COE Transmission Amort., Intangible Assets Other Cust. Serv., Direct Amort., Tangible Assets Operator Service, Direct Other Cust. Serv., Alloc. Operator Service, Alloc. Direct Assigned Amort. Fotal Access Expense Depr., Support Assets Coin Collect & Admin. Depr., COE Switching Depr., IOT Equipment Alphabetical Directory Depr., COE Operator Depr., C&W Facilities Marketing, Allocable 3 Classified Directory Other Amortization Cust. Serv., CABS Foreign Directory Cust. Svc., Direct Marketing, Direct 

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
City of Beresford
ENDING DECEMBER 31, 2001

	LATOT	INTRASTATE	0	20,600	0			1	ŀ	i	-	•	•	0	ŀ	ł	I	l	:	0	0	0	0
	Private Line	IntraLATA	Î)	0	0			ı	I	!	:	i	1	0		-	1	ı	1	0	0	0	0
Intrastate	Priva	InterLATA	(D)	0	0			ı	ı	1	i	I	i	0	I	•	I	i	ı	0	0	0	0
<u>ii</u>	none Service	intraLATA	(9)	20,600	0			ļ	1	1	ı	ı	ı	0	i	i	ł	i	1	0	0	0	0
	Message Telephone Service	InterLATA	(E)	0	0			i	-	ļ	1	!	ľ	0	1	ı	1	ı	;	0	0	0	0
		Interstate and Other	(a)	0	0			ŀ	I	l	1	ı		0	I	1	I		l	0	0	0	0
		Source/ Allocator	0		1 1			1	ŀ	warm.		1	ı	1	ł	1	***	!	1	i	1	i	‡ •
		rotal. MPANY	(B)	169,782 20,600	00	)		0.00%	0.00%	0.00%	%00.0	0	0	0	0	0	0	0	0	0	0	0	0
		⊢ łō Cō		-							-												
		T T T T T T T T T T T T T T T T T T T	(A)	Admin. & General, Allocable Admin. & General, Direct	able		OTHER INCOME STATEMENT:	State Income Tax Rate	te te	Gross Receipts Tax Rate	Seturn	AFUDC	ITC Amortization	Other Return Adjustments	Contributions	Interest Expense	Capital Lease Expense	Capitalized Payroll taxes	Depreciation Adjustment	Other Income Adjustments	Uncollectibles	Other Revenue Adjustments	Other Revenue Taxes

Sheet "V"	Input	Documentation.	Page	6
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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001

					erstate	Intr			
		TOTAL	Source/		Priv	ate Line	Priv	TOTAL	
	****** FCC PART 36 ******	COMPANY	Allocator	Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE
	( A)	( B)	( C)	( D)	( E)	( F)	( G)	( H)	(1)
271	Working Loops	1,524		14	38	0	0	0	0
272	Equivalent Interexchange Cct. Miles	496		0	312	0	0	0	0
273	Interexchange Circuit Terminations	248		0	156	0	0	0	0

# South Dakota Public Utilities Commission WEEKLY FILINGS For the Period of June 27, 2002 through July 3, 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

CE02-002 In the Matter of the Complaint filed by Tanya Stahl, Huron, South Dakota, against NorthWestern Public Service Company Regarding Denied Service.

Complainant states that after moving into her residence, she requested service to be placed in her name. She was told by NorthWestern that it refuses to provide service to her because the former occupant had an outstanding balance with NorthWestern. Complainant states that she was told by NorthWestern that it had a voice recorded conversation where Complainant stated her roommate Chris was moving out so she needed service in her name. Complainant denies making this statement. Complaint requests that NorthWestern be required to connect her service, pay for any damages which were caused by the lack of service, and also to provide a copy of the voice recorded conversation.

Staff Analyst: Mary Healy Staff Attorney: Kelly Frazier Date Docketed: 07/03/02 Intervention Deadline: N/A

CT02-024 In the Matter of the Complaint filed by Dennis Sever, Administrator, on behalf of Bethany Lutheran Home, Sioux Falls, South Dakota, against McLeodUSA Telecommunications Services, Inc. Regarding Contract and Billing Dispute.

Complainant's representative states that in 2001, that it updated the facility to have high speed internet DSL service. McLeodUSA could not offer this service to the facility, so the Complainant changed its provider to Ionex. By switching to Ionex, the Complainant was also able to receive lower long distance rates than what it received from McLeodUSA. Complainant's representative states that it was told it should be released from the McLeodUSA contract under stipulation #6 "Most Favored Customer" in its contract with McLeodUSA. The Ionex representative then told the Complainant to write a letter of termination to McLeodUSA. Complainant was then double billed from McLeodUSA and Ionex for long distance calls and also assessed a termination fee from McLeodUSA. Complainant has since received notification from McLeodUSA that it has a credit balance and still owes a termination fee. Complainant's representative requests that McLeodUSA release it from any termination fees and pay Complaint \$2,511.42 for the double billings.

Staff Analyst: Mary Healy

Staff Attorney: Kelly Frazier Date Docketed: 06/27/02 Intervention Deadline: N/A

### **TELECOMMUNICATIONS**

TC02-077 In the Matter of the Establishment of Switched Access Revenue Requirement for Union Telephone Company.

On June 27, 2002, Union Telephone Cooperative, Hartford, 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: Harlan Best Staff Attorney: Karen Cremer Date Docketed: 06/27/02

Intervention Deadline: 07/19/02

TC02-078 In the Matter of the Establishment of Switched Access Revenue Requirement for Bridgewater-Canistota Independent Telephone Company.

On June 27, 2002, the Bridgewater-Canistota Telephone Company 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: 06/27/02

Intervention Deadline: 07/19/02

## TC02-079 In the Matter of the Establishment of Switched Access Revenue Requirement for Kennebec Telephone Company.

On June 27, 2002, Kennebec Telephone Company, Kennebec, 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: Keith Senger Staff Attorney: Karen Cremer Date Docketed: 06/27/02

Intervention Deadline: 07/19/02

TC02-080 In the Matter of the Establishment of Switched Access Revenue

### Requirement for Beresford Municipal Telephone Company.

On June 27, 2002, Beresford Municipal Telephone Company, Beresford, 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: Harlan Best Staff Attorney: Karen Cremer Date Docketed: 06/27/02

Intervention Deadline: 07/19/02

TC02-081 In the Matter of the Filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation and New Edge Network, Inc. d/b/a New Edge Networks.

On June 27, 2002, the Commission received for approval a Filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation (Qwest) and New Edge Network, Inc. d/b/a New Edge Networks. According to the parties, the Amendment is made in order to add to the Agreement the terms, conditions and rates for Private Line to Unbundled Loop Conversions, as set forth in Exhibit A to the Amendment. Any party wishing to comment on the agreement may do so by filing written comments with the Commission and the parties to the agreement no later than July 17, 2002. Parties to the agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Kelly Frazier Date Docketed: 06/27/02

Initial Comments Due: 07/17/02

TC02-082 In the Matter of the Filing by 1-800-RECONEX, Inc. for Approval of its Switched Access Tariff and Rates.

On May 31, 2002, 1-800-RECONEX, (Reconex) Inc. filed an Access Tariff with the Commission. Although Reconex is not yet providing service in the state of South Dakota, they currently provide service in other states via total service resale (TSR.) Reconex now intends to provide service through TSR and unbundled network element platform (UNE-P.)

Staff Analyst: Michele Farris Staff Attorney: Kelly Frazier Date Docketed: 06/28/02

Intervention Deadline: 07/19/02

TC02-083 In the Matter of the Filing for Approval of an Adoption Agreement between Qwest Corporation and VP Telecom, Inc.

On July 1, 2002, the Commission received for approval a Filing of Wireline Adoption Interconnection Agreement and ISP Amendment to Agreement between VP Telecom (Telecom) and Qwest Corporation (Qwest). According to the parties, Telecom chooses to adopt, in its entirety, the terms and conditions of the Interconnection Agreement and any associated amendments, if applicable, between Sprint Communications Company and Qwest f/k/a US West Communications, Inc. which was approved by the Commission on November 13, 2001, in Docket No. TC01-151. The filing also includes an ISP Bound Traffic Amendment to the Interconnection Agreement between Telecom and Qwest to change the definitions of "Bill and Keep," "Information Service" and "Information Service Access." Any party wishing to comment on the agreement may do so by filing written comments with the Commission and the parties to the agreement no later than July 22, 2002. Parties to the agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Kelly Frazier Date Docketed: 07/01/02

Initial Comments Due: 07/22/02

TC02-084

In the Matter of the Petition of Black Hills FiberCom, L.L.C. for a Declaratory Ruling Regarding ARSD 20:10:32:11 and Alternative Petition for Approval of an Amendment to Black Hills FiberCom, L.L.C.'s Local Calling Area Pursuant to ARSD 20:10:32:11.

Black Hills FiberCom, L.L.C. (FiberCom) has filed a Petition for Declaratory Ruling Regarding Application of ARSD § 20:10:32:11 and Alternative Petition for Approval of an Amendment to Black Hills FiberCom. L.L.C.'s Local Calling Exchange Area Pursuant to ARSD § 20:10:32:11. In its Petition for Declaratory Ruling, FiberCom requests that the Commission find that FiberCom does not need to obtain Commission approval prior to FiberCom charging its customers for utilizing non-network ISP services through Rapid City telephone numbers attached to PRIs purchased from Qwest. If the Commission determines that FiberCom must obtain approval, then FiberCom requests that the Commission approve the proposed amendment to FiberCom's local calling plan.

Staff Attorney: Rolayne Ailts Wiest

Date Docketed: 07/01/02

Intervention Deadline: 07/11/02

## TC02-085 In the Matter of the Establishment of Switched Access Rates for Qwest Corporation.

On July 1, 2002, Qwest Corporation filed a switched access cost study "in accordance with ARSD 20:10:27:07....Qwest Corporation is not asking for the Commission to change the switched access rate schedules at this time."

Staff Analyst: Heather Forney Staff Attorney: Karen Cremer Date Docketed: 07/01/02 Intervention Deadline: 07/19/02

## TC02-086 In the Matter of the Establishment of Switched Access Rates for Fort Randall Telephone Company and Mt. Rushmore Telephone Company.

On July 1, 2002, the Fort Randall Telephone Company and Mount Rushmore Telephone Company 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: 07/01/02

Intervention Deadline: 07/19/02

## TC02-087 In the Matter of the Establishment of Switched Access Rates for DTG Community Telephone.

On July 1, 2002, Dakota Community Telephone, Irene, South Dakota, filed a switched access cost study pursuant to the rules established by the Commission.

Staff Analyst: Harlan Best Staff Attorney: Karen Cremer Date Docketed: 07/01/02

Intervention Deadline: 07/19/02

TC02-088 In the Matter of the Establishment of Switched Access Revenue Requirement for Roberts County Telephone Cooperative Association and RC Communications, Inc.

On July 1, 2002, Roberts County Telephone Cooperative Association and RC Communications, Inc., New Effington, 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: Keith Senger Staff Attorney: Karen Cremer Date Docketed: 07/01/02

Intervention Deadline: 07/19/02

## TC02-089 In the Matter of the Establishment of Switched Access Revenue Requirement for Tri-County Telcom, Inc.

On July 1, 2002, Tri- County Telecom, Inc., Emery, 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: Keith Senger Staff Attorney: Karen Cremer Date Docketed: 07/01/02 Intervention Deadline: 07/19/02

## TC02-090 In the Matter of the Establishment of Switched Access Rates for the Local Exchange Carriers Association.

On July 1, 2002, the Local Exchange Carriers Association (LECA) filed revised switched access tariff pages. The purpose of these revisions is to implement changes in rates as necessitated by revisions in member companies' revenue requirements and access minutes of use.

Staff Analyst: Harlan Best Staff Attorney: Karen Cremer Date Docketed: 07/01/02

Intervention Deadline: 07/19/02

## TC02-091 In the Matter of the Establishment of Switched Access Rates for South Dakota Network, LLC.

On July 1, 2002, South Dakota Network, LLC (SDN) filed a switched access separations study, pursuant to the rules of the Commission. Revised pages to the SDN Tariff were filed to implement the change in revenue requirement.

Staff Analyst: Harlan Best Staff Attorney: Karen Cremer Date Docketed: 07/01/02

Intervention Deadline: 07/19/02

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# BARKER WILSON REYNOLDS & BURKE

KENNETH E. BARKER<sup>1\*</sup>
MICHAEL A. WILSON<sup>†</sup>

MICHAEL P. REYNOLDS"

JOHN W. BURKE"

4200 Beach Drive P.O. Box 9335 Rapid City, SD 57709-9335 605.343.6400 + Fax: 605.343.4841

117 5TH AVENUE P.O. BOX 100 BELLE FOURCHE, SD 57717-0100 605.892.2743 ◆ FAX: 605.892.4273

### REPLY TO: BELLE FOURCHE OFFICE

July 12, 2002

RECEIVED

Debra Elofson Executive Director Public Utilities Commission State Capitol 500 East Capitol Pierre, SD 57501 1012 15 202

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

Re: S&S Communications v. Union Telephone Company TC02-077

S&S Communications v. Bridgewater-Canistota Independent Telephone Company TC02-078

S&S Communications v. Kennebec Telephone Company TC02-079

S&S Communications v. Beresford Municipal Telephone Company TC02-080

S&S Communications v. Fort Randall Telephone Company and Mt. Rushmore Telephone Company TC02-086

S&S Communications v. Roberts County Telephone Cooperative Association and RC Communications, Inc. TC02-088

S&S Communications v. Tri-County Telcom, Inc. TC02-089

S&S Communications v. Local Exchange Carriers Association TC02-090

S&S Communications v. South Dakota Network, L.L.C. TC02-091

### 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 Union Telephone Company S&S Communications' Petition to Intervene;
- 2. In the Matter of the Establishment of Switched Access Revenue Requirement for Bridgewater-Canistota Independent Telephone Company S&S Communications' Petition to Intervene;
- 3. In the Matter of the Establishment of Switched Access Revenue Requirement for Kennebec Telephone Company S&S Communications' Petition to Intervene;
- 4. In the Matter of the Establishment of Switched Access Revenue Requirement for Beresford Municipal Telephone Company S&S Communications' Petition to Intervene;

- 5. In the Matter of the Establishment of Switched Access Revenue Requirement for Fort Randall Telephone Company and Mt. Rushmore Telephone Company S&S Communications' Petition to Intervene;
- 6. In the Matter of the Establishment of Switched Access Revenue Requirement for Roberts County Telephone Cooperative Association and RC Communications, Inc. S&S Communications' Petition to Intervene;
- 7. In the Matter of the Establishment of Switched Access Revenue Requirement for Tri-County Telcom, Inc. S&S Communications' Petition to Intervene;
- 8. In the Matter of the Establishment of Switched Access Rates for Local Exchange Carriers Association S&S Communications' Petition to Intervene; and,
- 9. In the Matter of the Establishment of Switched Access Rates for South Dakota Network, L.L.C. 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

Wendel Aanerud

Rick Freeman

Richard Freemark

Rod Bowar

Wayne Akland

John Coleman

Bruce Hanson

Pamela Harrington

Jim Ekstrand

Craig Osvog

Bryan Roth

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

	)	SOUTH DAKOTA PUBLIC TC0210801ES COMMISSION
IN THE MATTER OF THE ESTABLISHMENT OF	)	
SWITCHED ACCESS REVENUE REQUIREMENT	)	S&S COMMUNICATIONS'
FOR BERESFORD MUNICIPAL TELEPHONE	)	PETITION TO INTERVENE
COMPANY	)	
	)	
	)	

COMES NOW S&S Communications, by and through its attorney, John W. Burke, and, in accordance with A.R.S.D. 20:10:01:15.02, hereby moves the Commission for leave to intervene in the above-captioned matter. This Petition is based upon the following.

- 1. S&S Communications is a switch-based interexchange carrier located in Aberdeen, South Dakota. S&S Communications provides both intra and interstate message telecommunications services to its subscribers.
- 2. To provide intrastate message telecommunications services to its subscribers, S&S Communications requires the following switched access services from the Rural Local Exchange Carriers in South Dakota ("RLECs"): (1) Carrier Common Line Access Service (originating and terminating); (2) Local Switching (originating and terminating); and (3) Local Transport (originating and terminating). The RLECs necessarily includes Beresford Municipal Telephone Company.
- 3. Because S&S Communications purchases switched access services from Beresford Municipal Telephone 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.
- 4. Tariff filings, including charges for switched access services, always raise important and complex issues which should not be resolved without a careful and thorough

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 12th day of July, 2002.

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

Attorneys for S&S Communications

By:

John W. Burke

117 5<sup>th</sup> Xvenue

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 12th day of July, 2002, I caused a copy of the foregoing S&S COMMUNICATIONS' PETITION TO INTERVENE to be served upon:

Wendel Aanerud TELEC Consulting Resources, Inc. 909 North 96<sup>th</sup> Street, Suite 203 Omaha, NE 68114-2508

Wayne Akland, Manager

Beresford Municipal Telephone Company

101 North 3<sup>rd</sup> Street

Beresford, SD 57004

John W. Burke

## DEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

On June 27, 2002, Beresford Municipal Telephone Company (Beresford) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study.

On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 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 Beresford 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 Beresford 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 \_\_\_\_\_\_ 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: Date: (OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

PAM NELSON, Commissioner

ROBERT K. SAHR, Commissioner

## TELEC CONSULTING RESOURCES #

909 N. 96th Street, Suite 203 Omaha, NE 68114-2508 (402) 398-0062 FAX (402) 398-0065

RECEIVED

Cornhusker Plaza

AUG - 9 2002 Comhusker Plaza 301 S. 13th Street, Suite 401

(402) 441-4316

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

FAX (402) 441-4317

August 7, 2002

FAX Received AUG 0 7 2002

VIA FACSIMILE (605) 773-3809 AND REGULAR U.S. MAIL

Ms. Debra Elofson, Executive Director South Dakota Public Utilities Commission Capitol Building, 1<sup>st</sup> Floor 500 East Capitol Avenue Pierre, South Dakota 57501-5070

In the Matter of the Establishment of Switched Access Revenue Requirement for RE: Beresford Municipal Telephone Company (the "Company"); TC02-080

Dear Ms. Elofson:

In connection with the Company's 2001 intrastate switched access cost study filed with the Commission at docket TC02-080, we hereby affirm that said cost study and all work papers and documents submitted to the Commission relating to the cost study are considered by the Company to be proprietary and constitute trade secrets of the Company. Accordingly, we request that all such information, as well as any information that might be submitted to the Commission in response to staff data requests in the above-referenced docket, be treated as confidential by the Commission.

Sincerely,

Wedd & Claud

TELEC Consulting Resources, Inc.

AUG 2 6 2002

### BEFORE THE PUBLIC UTILITIES COMMISSION

### OF THE STATE OF SOUTH DAKOTA

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE ESTABLISH-MENT OF SWITCHED ACCESS REVE-NUE REQUIREMENT FOR BERESFORD MUNICIPAL TELEPHONE COMPANY Docket No. TC02-080

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 BERESFORD MUNICIPAL TELEPHONE COMPANY 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 36<sup>T</sup> day of August, 2002.

Darla Pollman Rogers

Meyer & Rogers

P. O. Box 1117

Pierre, South Dakota 57501

Attorney for Beresford

## 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

www.couraoomcourisciois.com

### REPLY TO: BELLE FOURCHE OFFICE

September 4, 2002

RECEIVED

SEP 0.6 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' Request for Access to Confidential Information

Dear Debra:

Kenneth E. Barker"

MICHAEL A. WILSON<sup>1</sup>

Michael P. Reynolds"

JOHN W. BURKE'''

JEFFERY D. COLLINS

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, WILLSON, 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)

RECEIVED

CED 0 6 2002

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

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	)	TC02-080
IN THE MATTER OF THE ESTABLISHMENT OF	)	
SWITCHED ACCESS REVENUE REQUIREMENT	)	<b>S&amp;S COMMUNICATIONS'</b>
FOR BERESFORD MUNICIPAL TELEPHONE	)	REQUEST FOR ACCESS
COMPANY	)	TO CONFIDENTIAL
	)	INFORMATION
	)	

COMES NOW S&S Communications, by and through its attorney, John W. Burke, and, in accordance with A.R.S.D. 20:10:01:43, hereby requests access to confidential information.

This request is based upon the following.

- 1. The South Dakota Public Utilities Commission granted S&S Communications' request to intervene in the above-captioned matter.
- 2. On July 26, 2002, S&S Communications served Intervenor's Discovery Requests, which included requests for the following:
  - **REQUEST NO. 1:** Please provide copies, as well as an electronic version of, any and all documents that you submitted and/or provided to the South Dakota Public Utilities Commission in connection with this matter, including, but not limited to, any switched access cost study(ies).
  - **REQUEST NO. 2:** Please provide copies, as well as an electronic version of, any and all documents that support and/or provide foundation for, any switched access cost study that you submitted and/or provided to the South Dakota Public Utilities Commission in connection with this matter.
  - **REQUEST NO. 3:** Please provide copies, as well as an electronic version of, any and all documents that you submitted and/or provided to the South Dakota Public Utilities Commission in response to any and all data requests issued by the South Dakota Public Utilities Commission subsequent to the commencement of this matter.
- 3. Thirty-one days after the above-referenced Requests had been served, Beresford Municipal Company responded to the above Requests as follows:

### (Response to REQUEST NO. 1):

Beresford objects to this Request. Reasons for Objection: Beresford 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):

Beresford 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 Beresford; (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 Beresford, 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):

Beresford objects to this request. <u>Reasons for Objection</u>: Beresford 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 abovedescribed documents which are claimed to be confidential information. Dated this 4<sup>th</sup> day of September, 2002.

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

Attorneys for S&S Communications

John W. Burke

127 5<sup>th</sup> 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 4<sup>th</sup> 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



909 N. 96th Street, Suite 203 Omaha, NE 68114-2508 (402) 398-0062 FAX (402) 398-0065

## RECEIVED

October 22, 2002

OCT 2 3 2002

Cornhusker Plaza 301 S. 13th Street, Suite 401 Lincoln, NE 68508 (402) 441-4316 FAX (402) 441-4317

## SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

Ms. Debra Elofson, Executive Director South Dakota Public Utilities Commission Capitol Building, 1<sup>st</sup> Floor 500 East Capitol Avenue Pierre, South Dakota 57501-5070

Dear Ms. Elofson:

Please find enclosed five copies of each Companies revised 2001 intrastate switched access cost studies. Companies Included are Union Telephone Company, Bridgewater-Canistota Telephone Company, Kennebec Telephone Company and Beresford Municipal Telephone currently on file with the commission in docket numbers TC02-077, TC02-078, TC02-079, and TC02-0080 respectively. These studies are revised per agreement with staff regarding frozen interstate factors. A new cost study and the 2001 traffic factors work papers are included.

If you should have any questions, please feel free to call us at (402) 398-0062.

Sincerely,

Wendel Aanerud

TELEC Consulting Resources, Inc.

### **Enclosures**

cc:

Wayne Akland – Beresford Municipal

Rod Bowar – Kennebec Telephone Co. Rick Freemark – Union Telephone Co.

Rick Hilderbrand - STE

Pat Morse – STE



### **COST STUDY CHECKLIST**

COMPANY YEAR Beresford Municipal Telephone Company 2001

<u>Ck</u>	<u>Tab</u>	Description	Source (Workbook, sheets)
X	_ 1	SDPUC cost study & disk	COS98_OCTREV.WK4
X	_ 2	SDPUC rate development	Stdy_sup_OCTREV.xls, Rate Dev
	_ 3	Financial statement from accountant	Accountant
	_ 4	Trial balance from accountant	Kennebec / 01_ADDS.xls
	_ 5	Account adjustment & average spreadsheet	Account adjustments worksheet.xls, Inv, Adj
	_ 6	Capital investment support (average)	Stdy_sup.xls, COE_Avg, OSP_Avg, Mat_Supl
	_ 7	COE adjustments for Common and Power	COMM_POW.WK4
	_ 8	Land and Building adjustment for Non-Reg	L&B_ADJ.xls
	- 9	Expense adjustment support	DistWage.xls, Exp Summary, Loadings, Wage Dist 01_Time.xls, Dist, MACC Inv, Express Netting
X	_ 10	Minutes of use factors	01_Traf_OCTREV.wk4, Factors, SLU, SPF, DEM, CM_CMM, CABS, Usage
	_ 11	Loops worksheet	10_Facts.xls, Loops
	_ 12	Circuit terminations and miles	Stdy_sup.xls, Term_Miles
	_ 13	Lease Expense Direct Assignment	Frrpa.xls, Filed Copy
	14	Misc. factor support	Stdy_sup.xls, Factor_Sup, EU_Bill

## RECEWED

OCT 2 3 2002

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

## TAB 1

09:40:07 AM

ENDING DECEMBER 31, 2001 Revised 8/20/99

Sheet "A"

			· c	ity of Beresford					
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)	( 1)	
INTRALATA:									
Net Investment Rate of Return	\$216,075 10.00%	J13	\$105,976 10.00%	\$99,917 10.00%	\$0 10.00%	\$10,182 10.00%	\$0 10.00%	\$0 10.00%	O.K.
Return on Rate Base Return Adjustments	\$21,608 0	J18-20	\$10,598 0	\$9,992 0	\$0 0	\$1,018 0	\$0 0	\$0 0	0.K. 0.K.
Net Return on Rate Base Income Taxes Expenses and Other Taxes	\$21,608 0 146,575	J31-32 J33-35, 40	\$10,598 0 26,519	\$9,992 0 62,010	\$0 0 53	\$1,018 0 36,884	\$0 0 18,517	\$0 0 2,592	0.K. 0.K. 0.K.
Total IntraLATA Rev. Req.	\$168,183		\$37,116	\$72,002	\$53 ========	\$37,902 ========	\$18,517	\$2,592 ======	O.K.
INTERLATA:	0.400 077		0.40.400	040.054	***	04.755	20	90	0.14
Net Investment Rate of Return	\$100,877 10.00%	P13	\$49,468 10.00%	\$46,654 10.00%	\$0 10.00%	\$4,755 10.00%	\$0 10.00%	\$0 10.00%	O.K.
Return on Rate Base Return Adjustments	\$10,088 0	P18-20	\$4,947 0	\$4,665 0	\$0 0	\$476 0	\$0 0	\$0 0	0.K. 0.K.
Net Return on Rate Base Income Taxes Expenses and Other Taxes	\$10,088 0 62,283	P31-32 P33-35, 40	\$4,947 0 10,979	\$4,665 0 25,269	\$0 0 21	\$476 0 14,595	\$0 0 10,399	\$0 0 1,022	O.K. O.K. O.K.
Total InterLATA Rev. Req.	\$72,371		\$15,925	\$29,934 ==========	\$21 =======	\$15,071 =========	\$10,399	\$1,022	О.К.
TOTAL INTRASTATE REV. REQ.	\$240,554		\$53,042	\$101,936 *************	\$73 *********	\$52,973 *******	\$28,916	\$3,614 ******	
ACCESS ELEMENT MINUTES OF USE			2,914,467	2,914,467		2,914,467			
ACCESS RATE PER MINUTE	\$0.071351		\$0.018199	\$0.034976		\$0.018176			

18-Oct-02

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						l)	ntrastate			
	******* FCC PART 36 *******	TOTAL	Source/	Interstate	essage Telephone Se	rvice	Priva	ate Line	TOTAL	
	Revenue Requirement Summary	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	( A)	( B)	( C)	( D)	(E)	(F)	( G)	( H)	(1)	
i	State Income Tax Rate	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
; ;	Federal Income Tax Rate Gross Receipts Tax Rate	0.00% 0.00%		0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	
, }	Net Investment Rate of Return	\$1,304,278 10.00%	C68 	\$987,326 10.00%	\$100,877 10.00%	\$216,075 10.00%	\$0 10.00%	\$0 10.00%	\$316,952 10.00%	0,K
	Return on Rate Base	\$130,428		\$98,733	\$10,088	\$21,608	\$0	\$0	\$31,695	О.К.
	AFUDC	0	H43	0	0	0	0	0	0	O.K.
	ITC Amortization	0	H36	0	0	0	0	0	0	O.K
	Other Return Adjustments	0	V242	0	0	0	0	0	0	О.К
	Net Return	\$130,428		\$98,733	\$10,088	\$21,608	\$0	\$0	\$31,695	О.К.
l	Contributions	0	H52	0	0	0	0	0	0	O.K.
ĺ	Interest Expense	0	H44	0	0	0	0	0	0	O.K.
	Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.
	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.
	Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.
	Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.
j	After Tax Income	\$130,428		\$98,733	\$10,088	\$21,608	\$0	\$0	\$31,695	О.К.
	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
	Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.
i	Operating Expenses and Taxes	663,144	l196	454,285	62,283	146,575	0	0	208.859	О.К.
	Uncollectibles	0	V249	. 0	. 0	0	0	0	0	0.K.
	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	О.К.
	Net Revenue	\$793,572		\$553,018	\$72,371	\$168,183	\$0	\$0	\$240,554	O.K.
	Gross Receipts Taxes	0	Formula	0	. 0	0	0	0	0	O.K.
	Other Revenue Taxes	0	V251	0	0	0	0	0	0	О.К.
	TOTAL REVENUE REQUIREMENT	\$793,572		\$553,018	\$72,371	\$168,183	\$0	\$0	\$240,554	О.К.

09:40:07 AM

City of Beresford

						Ir	ntrastate		•	
				-	Message Telep	phone Service	Pri	vate Line	TOTAL	
	******* FCC PART 36 ******* Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	( A)	( B)	( C)	( D)	(E)	( F)	( G)	( H)	(1)	
13 14	Land and Support Investment	\$301,345	D33	\$228,416	\$23,252	\$49,677	\$0	\$0	\$72,929	O.K.
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	893,765	D68	659,207	74,784	159,774	0	0	234,558	O.K.
17	COE Transmission Equipment	122,291	D85	95,880	8,421	17,990	0	0	26,411	O.K.
18 19	Total COE	\$1,016,056		\$755,087	\$83,205	\$177,764	\$0	\$0	\$260,969	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	1,481,784	D137	1,138,245	109,532	234,009	0	0	343,540	-1
22 23 24	Total COE, IOT, C&WF	\$2,497,840	· ·	\$1,893,332	\$192,736	\$411,773	\$0	\$0	\$604,509	-1
25 26	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 29 30	Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 32 33	Total Tele. Plt. In Service	\$2,799,185		\$2,121,747	\$215,989	\$461,450	\$0	\$0	\$677,439	-1.120642235503
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	Ō	O.K.
36	TPUC, Long-term	0	D218-219	0	0	0	0	0	0	O.K.
37 38	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
39 40	Total Other Tel. Plt.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
41 42	TOTAL TELEPHONE PLANT	\$2,799,185		\$2,121,747	\$215,989	\$461,450	\$0	\$0	\$677,439	-1.120642235503

						O.	O. X.	O.K	O.K.		0.K	O.K.	O.K	O X	0.K	0.K	
			I V HO	INTRASTATE	(1)	0	(371,581)		0		\$305,858	3.669	0	7,426	0	\$316,952	
			Private Line	IntraLATA	Î)	0	0	0	0		\$0	0	0	0	0	0\$	
		Intrastate	Pri	InterLATA	<u>(0</u>	0	0	0	0	***************************************	\$0	0	0	0	0	0\$	
			hone Service	IntraLATA	(F)	0	( 253, 109)	0	0		\$208,341	2,499	0	5,235	0	\$216,075	
			Message Telephone Service	InterLATA	(i)	0	(118,471)	0	0		\$97,517	1,170	0	2,191	0	\$100,877	
09:40:07 AM	oity of peresion		•	Interstate	(0)	0	(1,161,681)	0	0	Balance describerated from	990'096\$	12,155	0	15,104	0	\$987,326	
		,		Allocator	១	V105	E34	E47	V106			H31	H35	Formula	l		
18-Oct-02			iv H	COMPANY	(B)	0	(1,533,261)	0	0		\$1,265,924	15,824	0	22,530	0	\$1,304,278	
Sheet "C" ENDING DECEMBER 31, 2001			********	Investment Summary	₹)	Other Assets, Net	Accumulated Depr./Amort	Accum. Def. Inc. Taxes, Net	Oth. Liab. & Def. Cr., Net		TOTAL NET PLANT	Materials and Supplies	Rural Tel. Bank Stock	Cash Working Capital	Equal Access Investment	TOTAL NET INVESTMENT	
						56	22	28	29	8	62	63	64	65	99	89	69

0'К'	0\$	0\$	0\$	0\$	0\$	0\$		0\$	S TAO letoT	6Þ
O'K'	0	0	0	0	0	0	8£V	0	CAT 2 Tandem Sw. Direct	8Þ
O'K'	0\$	0\$	0\$	0\$	0\$	0\$	979	0\$	CAT 2 Tandem Sw. Allocable	97
										94
O'K'	0\$	0\$	0\$	0\$	0\$	0\$		 	r TAO latoT	43 44
								,03	1 1/2 10101	2Þ
O'K'	0	0	0	0	0	0	96V	0	CAT 1 Oper. Sys., Other	14
O'K'	0	0	0	0	0	0	GZ3	0	CAT 1 Oper. Sys., Aux. Pos.	04
O'K'	0	0	0	0	0	0	621	0	CAT 1 Oper. Sys., Other TSPS	66
O'K'	0\$	0\$	0\$	0\$	0\$	0\$	<b>G22</b>	0\$	CAT 1 Oper. Sys., TSPS	86
									CENTRAL OFFICE EQUIPMENT:	36 37
										32
о.к.	626'27\$		0\$		707'070	01110770		=======================================	Tot. Land and Support Assets	34
ЯΟ	000 023	0\$	05	ZZ9'67\$	\$53,252	\$228,416		\$301,345	stessA hoddug bos bos L toT	32 33
O'K'	<b>₹</b> ₽0,0 <b>₹</b>	0\$	0\$	<b>Þ</b> LZ'ZÞ\$	\$22,333	886,612\$		3£4,68S\$	Total Support Assets	31
о.к.								_	General Purpose Computers	30
O'K'	0	0	0	0	0	0	H33	0		53
	0	0	0	0	0	0	H33	0	Office Equipment	82
O'K'	0	0	0	0	0	0	H33	0	Furniture	72
O'K'	0	0	0	0	0	0	6ZV	0	Buildings, Direct	97
O.K.	740,0T	0	0	<b>Þ</b> \7,7 <i>A</i>	22,333	219,388	H33	289,435	Buildings, Allocable	52
O'K'	0	0	0	0	0	0	H33	0	Other Work Equipment	54
O'K'	0	0	0	0	0	0	H33	0	Garage Work Equipment	23
O'K'	0	0	0	0	0	0	H33	0	Special Purpose Vehicles	22
O'K'	0	0	O	0	0	0	H33	0	Aircraft	53 55 54 50
O.K.	0\$	0\$	0\$	0\$	0\$	0\$	H33	0\$	Motor Vehicles	
о.к.	288,2\$	0\$	0\$	£96'L\$	616\$	820'6\$		016,11\$	bns.l lstoT	81 91
						_		-	accus found	71
O'K'	0	0	0	0	0	0	VZS	0	Land, Direct	91
O'K'	\$2,882	0\$	0\$	\$96,1\$	616\$	820'6\$	H33	016,11\$	Land, Allocable	91 14
		•							LAND AND SUPPORT ASSETS:	13
	(1)	(H )	( <u>o</u> )	(H)	(∃)	(a)	(0)	(8)	(∀)	
	atat8artni 	ATALentul	ATA_hetril	ATA_lantn1	ATALhetnl	and Other	Allocator	COMPANY	Plant Investment Detail	
	JATOT				dələT əgsssəM	etstereini	Source	JATOT	****** FCC PART 36 ******	
		aile Site Line	 whq	anivas anod	nataT anszzaM					
	***************************************		trastate	บ					-	
	,					ity of Beresford	၁			
						MA 70:04:60		18-Oct-02	ENDING DECEMBEK 31' 5001 2Peet "D"	
						MM 70.00.00		50 FO 67	10 V - 10	

					0 0 7. 7.	O.K.	0.K 0.K		<u> </u>	, X	0 .K	0.K	O.K.	0.K	O (	<u>ځ</u>	) S	0 .K ?:	0.K.			0.K	, A		O.K
			INTRASTATE	(1)	\$234,558 0	\$234,558	\$234,558	#1 01 01 01 01 01 01 01 01 01 01 01 01 01	S	Q 0	20,975	0	0	5,436	0 0		<b>&gt;</b> c	0 0	\$26,411		;	0\$	0 0		0\$
		Private Line	IntraLATA	Î	0¢	\$0	\$0		G.	0	0	0	0 (	<b>-</b>	<b>&gt;</b> C	• •	o c	0	\$0		Ç	<u></u>	0	6	0#
	Intrastate	Priv	InterLATA	(6)	0	0\$	\$0		\$0	0	0	0	0 0	- <	0		0	0	80		ç	Q# C	0	C#	2
		Message Telephone Service	IntraLATA	(F)	\$159,774 0	\$159,774	\$159,774		80	0	14,287	0 (	0 2 703	50.5	0	0	0	0	\$17,990		Q.	ç	0	0.8	) }
		Message Te	InterLATA	(E)	\$74,784 0	\$74,784	\$74,784		\$0	0	6,687	0 0	1 733	3	0	0	0	0	\$8,421		0\$	0	0	80	
City of Beresford		Interstate	and Other	(0)	\$659,207 0	\$659,207	\$659,207		0\$	0	62,924	7,904	707.7	22,286		0	0	0	\$95,880		80	0	0	80	
		Source/	Allocator	(0)	G15 V40				123	V42	G13	r 16 V45	G18	F24	V48	G29	V50	V51			G13	G18	0//0		
		TOTAL	COMPANY	(B)	\$893,765 0	\$893,765	\$893,765		\$	0 00 00	2,098	402,2	13,143	22,286	0	0	0	0	\$122,291	IINATION:	80	0	0	\$0	
		****** FCC PART 36 *******	Plant Investment Detail	(A)	CAT 3 Local Sw. Allocable CAT 3 Local Sw. Direct	Total CAT 3	Total COE Sw. CAT 2&3	COE TRANSMISSION:	CAT 4.12 Exchange Trunk	CA1 4.12 Exch. Ir. Direct CAT 4 13 Exch. In Message	CAT 4.13 PL. WATS, Local	CAT 4.13 Direct	CAT 4.23 Message	CAT 4.23 PL, WATS	CAT 4.23 Direct	CAT 4.3 H/K Message	CAL 4.3 WALS	CAL 4.3 Direct	Total COE CAT 4	INFORMATION ORIGINATION/TERMINATION:	CAT 1 Other IOT Equipment	CAT 1 Coinless Pay Phones	CAL 2 CP Equipment	Total IOT Equipment	
					63 64	99	89 69	27.5	73	75	92	77	78	79	8 2	0 6	2 0	8 8	85 86	88 8	8 8 3	91	2 6	94	S

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Sheet "D" ENDING DECEMBER 31, 2001

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							Intrastate	99 99 99 99 90 90 90 10 11 11 12 13 14 15 15 15 15 15 15 15 15 15 15 15 15 15			
				-	Message Tele	ephone Service	Pri	vate Line	TOTAL		
	Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate - and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
	( A)	( B)	( C)	( D)	(E)	(F)	( G)	( H)	(1)		
111 112	CABLE AND WIRE FACILITIES:										
113	CAT 1.1 IntraLATA PL/WATS	12,443	F31	\$12,443	\$0	\$0	\$0	\$0	\$0	O.K.	
114	CAT 1,2 InterLATA PL/WATS	33,775	F31	33,775	0	0	0	0	0	O.K.	
115	CAT 1.3 Joint Message	1,308,339	G13	981,255	104,285	222,800	0	0	327,085	O.K.	
116	Other CAT 1 C&WF	0	V74	0	0	. 0	0	0	. 0	O.K.	
117 118 119	Total CAT 1 C&WF	\$1,354,557		\$1,027,473	\$104,285	\$222,800	\$0	\$0	\$327,085		-1
120	CAT 2 C&WF	\$19,987	G28	\$19,987	. \$0	\$0	\$0	\$0	\$0	О.К.	
121	CAT 2 C&WF, Wideband	Ψ15,507	V76	ψ15,567 0	0	0	0	0	0	O.K.	
122	CAT 2 Gavit, Wideballa		410						· · · · · · · · · · · · · · · · · · ·	O.K.	
123 124	Total CAT 2 C&WF	\$19,987		\$19,987	\$0	\$0	\$0	\$0	\$0	O.K.	
125	CAT 3 Joint Message	39,783	G17	23,327	5,247	11,209	0	0	\$16,456	O.K.	
126	CAT 3 PL/WATS etc.	67,457	F36	67,457	0	0	0	0	0	O.K.	
127	CAT 3 Direct	0	V79	0	0	0	0	0	. 0	O.K.	
128	THE OAT O COME	6407.040		000.704	#F 0.47	#44.000			4.0		
129	Total CAT 3 C&WF	\$107,240		\$90,784	\$5,247	\$11,209	\$0	\$0	\$16,456	O.K.	
130 131	CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	rn.	0.14	
132	CAT 4 Message CAT 4 WATS	0	V81	0	φυ 0	0		0 20	\$0	O.K.	
133	CAT 4 WATS	0	V82	0	0	0	0	0	0 0	O.K. O.K.	
134	CAT 4 Direct		VOZ	U	U	U	U	U	U	O.K.	
135 136	Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
137 138	TOTAL C&WF	\$1,481,784 =========		\$1,138,245	\$109,532	\$234,009	\$0	\$0	\$343,540		-1
139									=========		
140	CAPITAL LEASES:										
140	CAPITAL LEAGES.										
142	Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	eo.	<u></u>	OK	
143	Direct Support Leases	0	V84	φ0 0	φ0 0	φυ 0	φυ 0	\$0 0	\$0 0	O.K. O.K.	
144	Shoot auppoint codoco		VOT					U	U	O.K.	
145	Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
	• •			•	•	•	<del>*</del>	4-	45	·	

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	-						Intrastate			
					Message Tele	ephone Service	Priv	ate Line	TOTAL	
	******** FCC PART 36 ******* Plant investment Detail	TOŢAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	( A)	( B)	( C)	( D)	(E)	( F)	( G)	( H)	(1)	
160				•	•	••	•		•	0.14
161	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162	COE Tandem Switch	0	H17	0	Ü	0	0	0	0	O.K.
163	COE Local Switch	0	H18	0	Ü	0	0	U	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								,	, -	
171 172	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
173	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	. \$0	\$0	\$0	O.K.
174 175						<u> </u>				
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	a	0	0	O.K.
183	C&WF	0	V97	0	0	0	0	0	0	O.K.
184 185	Other	0	V98	0	0	0	0	0	0	O.K.
186	TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187 188								========	25499220222	
189	TPIS, EXCL. ACCT. No. 2690	\$2,799,185		\$2,121,747	\$215,989	\$461,450	\$0	\$0	\$677,439	-1.12064223550

							0.0 .K.	O.K			O.K	0. K	o.ĸ	O.K	0 .K	O.K.	0 .K	0.K	O.K.
			IATOT	INTRASTATE	(1)		. 0	0\$			\$0	0	0	0	0	0	0	0	\$0
			91	IntraLATA	Ĥ)		0	\$0			\$0	0	0	0	0	0	0	0	0\$
		Intrastate	Private Line	InterLATA	(D)		0\$	0\$			\$0	0	0	0	0	0	0	0	\$0
		_	vice	IntraLATA	(F)		0\$	\$0			\$0	0	0	0	0	0	0	0	0\$
			essage Telephone Service	InterLATA	(E)		0\$	\$0			80	0	0	0	0	0	0	0	\$0
09:40:07 AM	City of Beresford		ł	and Other	(a)		0\$	0\$			\$0	0	0	0	0	0	0	0	\$0
	O		Joseph	Source/ Allocator	0		H36 V100				l	1	H35	V124	H35	V126	H35	V104	
18-Oct-02			, to	COMPANY	(B)		0\$	0\$			80	0	0	0	0	0	0	0	\$0
Sheet "D" ENDING DECEMBER 31, 2001			**************************************	Plant Investment Detail	( <del>V</del> )	INTANGIBLE ASSETS:	Allocable Acct. No. 2690 Direct Acct. No. 2690	Total Intangible Assets		OTHER TELEPHONE PLANT:	Held for Fut. Use - Alloc.	Held for Fut. Use - Direct	TPUC, Short-term - Alloc.	TPUC, Short-term - Direct	TPUC, Long-term - Alloc.	TPUC, Long-term - Direct	Tele. Plt. Adjust Alloc.	Tele. Plt. Adjust Direct	Total Other Telephone Plant
						204	206	208 209	210	212 213 213	214	215	216	217	218	219	220	221	223

Sheet "E" ENDING DECEMBER 31, 2001 18-Oct-02

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	•					ir	ntrastate			
		T0T41	0	1-11-1-	Message Tele	phone Service	Priva	ite Line	TOTAL	
	******** FCC PART 36 ******* Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	intraLATA	INTRASTATE	
	( A)	( B)	( C)	( D)	(E)	(F)	( G)	( H)	( 1)	
13	ACCUM. DEPRECIATION, TPIS:									
14 15	Support Assets	\$110,068	H13	\$83,430	\$8,493	\$18,145	\$0	\$0	\$26,638	О.К.
16	COE Switching	502,888	H19	370,911	42,078	89,899	0	0	131,977	O.K.
17	COE Operator	0	H16	0	0	0	0	0	0	O.K.
18	COE Transmission	25,194	H20	19,753	1,735	3,706	0	0	5,441	O.K.
19	IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	895,111	H31	687,587	66,166	141,359	0	0	207,525	O.K.
21 22	Other Plant	0	V135	0	0	0	0	0	0	O.K.
23	Total Accum. Depr., TPIS	\$1,533,261		\$1,161,681	\$118,471	\$253,109	\$0	\$0	\$371,581	O.K.
24 25 26	ACCUM. AMORTIZATION:									
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	o o	o o	a	0	0	ō	0.K.
30	Accum. Amort., Other	0	V138	Ö	Ö	n	o o	Ö	0	0.K.
31	Account Pariote, Other		• .00							0.14.
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34 35	Total Accum. Depr./Amort.	\$1,533,261		\$1,161,681	\$118,471	\$253,109	\$0	\$0	\$371,581	O.K.
36										
37 38	ACCUM. DEF. INC. TAXES, NET:									
39	Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	ő	H19	0	0	0	0	0	0	O.K.
41	COE Operator	0	H16	0	0	0	0	0	0	0.K.
42	COE Transmission	0	H20	0	0	0	ก	0	0	0.K. 0.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. O.K.
45	Unclassified	0	V145	0	0	0	n	0	0	0.K. 0.K.
46			V 170						U	U.K.
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

						0.K		0.K			0 7.	0. Ä.
			Other	()		14 57.00	\$798	0 142.86	\$0		14 0.009186 \$12,443	0.000000
		- - - -	Extended Area Service	Î		0 57.00	\$0	0 142.86	\$0		0.0000000	0.000000
		Intrastate	IntraLATA	(9)		0 57.00	80	0 142.86	\$0		0°0000000 \$0	0 0.00000 \$0
	Private Line	Int	InterLATA	(9)		0 57.00	80	0 142.86	\$0		0 000000 \$0	0.000000 \$0
	Priva	Interstate	intraLATA	(E)		0 57.00	80	0 142.86	0\$		0 0.00000 \$0	0 0.000000 \$0
09:40:07 AM City of Beresford		lat	InterLATA	(0)		38 57.00	\$2,166	156 142.86	\$22,286		38 0.024934 \$33,775	312 0.629032 \$67,457
ō		1	Joint Use Message	0)		1,472 57.00	\$83,898	92 142.86	\$13,143		1,472 0.965879 \$1,308,339	184 0.370968 \$39,783
18-Oct-02		; H	COMPANY	(B)		1,524 57.00	\$86,862	248 142.86	\$35,429		1,524 1.000000 \$1,354,558	496 1.000000 \$107,240
Sheet "F" ENDING DECEMBER 31, 2001	•	****** FCC PART 36 ******	Functional Distribution of Selected Investments	(A)	TRANS. CCT EQUIPMENT:	Working Loops Avg. Cost per Loop	CAT 4.13 Exch Ln. Invest.	Circuit Terminations Avg. Cost per Termination	CAT 4.23 Other IX	C&WF INVESTMENT:	Working Loops Loops Factor CAT 1 Exchange C&WF	Equivalent IX Circuit Miles IX Cct. Miles Factor CAT 3 Interexch. C&WF
					13	<u>τ</u> το το t	<u>-</u> e ç	2222	24 22	26 27 28	33 33 33 33 33 33 33 33 33 33 33 33 33	33 35 36

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						lr	ntrastate			
		TOTAL	Source/	Interstate -	Message Tele	phone Service	Priv	vate Line	TOTAL	
	******* FCC PART 36 ******* Physical Allocation Factors	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	( A)	( B)	( C)	( D)	(E)	( F)	( G)	( H)	(1)	
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.079708	0.170292	0.000000	0.000000	0.250000	О.К.
14 15	Dial Equipment Minutes ( DEM)	1.000000	DEM	0.737562	0.083673	0.178765	0.000000	0.000000	0.262438	O.K.
16 17	Conversation Minute-Miles Conversation Minutes	1.000000 1.000000	CMM CM	0.586361 0.586361	0.131881 0.131881	0.281758 0.281758	0.000000	0.000000	0.413639 0.413639	O.K. O.K.
18 19	Subscriber Minutes ( SLU)	1.000000	SLU	0.861839	0.044050	0.094111	0.000000	0.000000	0.138161	O.K.
20 21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	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	0.000000	CT2	0.000000	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	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
30										
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34	Overest Dillings	1.000000	CD	0.790042	0.000044	0.440047	0.000000	0.00000	0.000050	- 44
35 36	Current Billings	0.000000	CB EPRE	0.790042	0.066941 0.000000	0.143017 0.000000	0.000000	0.000000	0.209958	O.K.
36 37	EU Presubscription Factor EU MTS & WATS Factor	1,000000	EMTS	0.790042	0.066941	0.00000	0.000000 0000000	0.000000	0.000000	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.790042	0.066941	0.143017	0.000000	0.000000 0.000000	0.209958 0.209958	O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000941	0.000000	0.000000	0.000000		O.K.
40	IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000 0.00000	O.K.
41	IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000		O.K.
42	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000 0.00000	O.K. O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.336337	0.415826	0.247837	0.000000	0.000000		
44	Relative Users Percent	1.000000	RUP	0.666667	0.415626	0.227056	0.000000	0.000000	0.663663 0.333333	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.159414	0.340586	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.00000	0.K. 0.K.
	. 2,2,5, 2,100,01,00 1 0,001,1	0.00000	, ,	0.00000	0.00000	0.00000	0.00000	0.000000	0.000000	U.K.

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		****************			11	ntrastate	***************************************	~ > > > > > > > > > > > > > > > > > > >	
				Message Te	lephone Service	Pri	vate Line	TOTAL	
******* FCC PART 36 ******* Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
( A)	( B)	( C)	( D)	(E)	( F)	( G)	( H)	( 1)	
Support Assets Land and Support Assets	1.000000 1.000000	D31 D33	0.757988 0.757988	0.077161 0.077161	0.164852 0.164852	0.000000 0.000000	0.000000 0.000000	0.242013 0.242013	-0.000000400346 -0.000000400346
COE Operator COE Tandem Switching COE Local Switching COE Total Switching	0.000000 0.000000 1.000000 1.000000	D43 D49 D66 D68	0.000000 0.000000 0.737562 0.737562	0.000000 0.000000 0.083673 0.083673	0.000000 0.000000 0.178765 0.178765	0.00000 0.00000 0.00000 0.00000	0.00000 0.00000 0.00000 0.00000	0.000000 0.000000 0.262438 0.262438	O.K. O.K. O.K. O.K.
OCOE Transmission Total COE	1.000000 1.000000	D85 C19	0.784031 0.743155	0.068858 0.081890	0.147111 0.174955	0.00000 0.00000	0.000000	0.215969 0.256845	O.K. O.K.
2 3 Info. Orig./Term. CAT 1 4 Info. Orig./Term. CAT 2 5 Total IOT	0.000000 0.000000 0.000000	D90 D92 D94	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	O.K. O.K. O.K.
7 C&WF CAT 1 8 C&WF CAT 2 9 C&WF CAT 3 10 C&WF CAT 4 11 Total C&WF	1.000000 1.00000 1.00000 0.00000 1.00000	D118 D120 D129 D135 D137	0.758531 1.000000 0.846553 0.000000 0.768158	0.076988 0.000000 0.048924 0.000000 0.073919	0.164482 0.000000 0.104523 0.000000 0.157924	0.00000 0.00000 0.00000 0.00000 0.00000	0.000000 0.000000 0.000000 0.000000 0.000000	0.241470 0.000000 0.153447 0.000000 0.231842	-0.000000738249 O.K. O.K. O.K. -0.000000674862
2 B Total Equipment	1.000000	C23	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.000000400346
TPIS TPIS, excl. Acct. No. 2690	1.000000 1.000000	C32 D189	0.757988 0.757988	0.077161 0.077161	0.164852 0.164852	0.000000 0.000000	0.000000 0.000000	0.242013 0.242013	-0.000000400346 -0.000000400346
B Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
Total Tangible Assets Total Intangible Assets	0.000000 0.000000	C25 C29	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	O.K. O.K.
Long-term PUC Net Telephone Plant Total Net Investment Capital Leases	0.000000 1.000000 1.00000 0.000000	C36 C61 C68 D173	0.000000 0.758392 0.756990 0.000000	0.000000 0.077032 0.077343 0.000000	0.000000 0.164576 0.165667 0.000000	0.000000 0.000000 0.00000 0.00000	0.000000 0.000000 0.000000 0.000000	0.000000 0.241609 0.243010 0.000000	O.K. -0.000000373245 -0.000000373272 O.K.
Tot. Bus. Ofc., Cust. Serv.	1.000000	1141	0.673625	0.120077	0.206298	0.000000	0.000000	0.326375	O.K.
Total "BIG THREE" Expenses	1.000000	1170	0.686657	0.104880	0.208463	0.000000	0.000000	0.313343	-0.000000131934
Corporate Operations Expense	1.000000	l185	0.616516	0.094167	0.289317	0.000000	0.000000	0.383484	-0.000000118457

Sheet "i" ENDING DECEMBER 31, 2001

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		TOTAL	0	1-11-	essage Telephone S	ervice	Private I	ine	TOTAL	
	******** FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	( A)	( B)	( C)	( D)	( E)	( F)	( G)	(H)	( 1)	
13 14	PLANT SPEC. OPER. EXPENSE:									
15	Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17 18 19	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	. \$0	\$0	о.к.
20	General Support, Alloc.	\$72,182	H14	\$54,713	\$5,570	\$11,899	\$0	\$0	\$17,469	O.K.
21	General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22 23 24	Total General Support Exp.	\$72,182		\$54,713	\$5,570	\$11,899	\$0	\$0	\$17,469	О.К.
25	Central Office Eq., Alloc.	\$65,436	H21	\$48,629	\$5,359	\$11,448	\$0	\$0	\$16,807	O.K.
26 27	Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
28 29	Total COE Exp.	\$65,436		\$48,629	\$5,359	\$11,448	\$0	\$0	\$16,807	O.K.
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 33	Other IOT IOT Direct	0	H23 V157	0	0	0	0	0	0	O.K.
34	101 bilect		V 157			····	U			O.K.
35 36	Total IOT Exp.	\$0		\$0	. \$0	\$0	\$0	\$0	\$0	O.K.
37	Cable & Wire, Alloc.	\$42,542	H31	\$32,679	\$3,145	\$6,718	\$0	\$0	\$9,863	O.K.
38 39	Cable & Wire, Direct	55,332 	V159	29,819	8,134	17,379	0	0	25,513	O.K.
40 41	Total C&WF Exp.	\$97,874		\$62,498	\$11,279	\$24,097	\$0	\$0	\$35,376	O.K.
42 43	TOTAL PLT. SPEC. OPER. EXP.	\$235,492		\$165,840	\$22,207	\$47,445	\$0	\$0	\$69,652	O.K.
44	TOTAL PLT. SPEC., ex SUPPORT	\$163,310		\$111,127	\$16,637	\$35,546	\$0	\$0	\$52,183	O.K.

			_	City of Beresford	:					
	ı					. J.	Intrastate			
	E C C C C C C C C C C C C C C C C C C C	i i	Č	1	Message Telephone Service	hone Service	Priv	Private Line	IATOT	
	Operating Expenses and Taxes	COMPANY	Source/ Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	IOTAL	
	(A)	(8)	0	(0)	(E)	(F)	(9)	í)	()	
58	NON-SPECIFIC OPER. EXP.:									
61	Oth. Pit. and Equip., Alloc. Oth. Pit. and Equip., Direct	\$1,233 0	H36 V177	\$935 0	\$9\$ 0	\$203 0	0\$	0	\$298 0	0.0 7. 7.
89 8	Total Oth. Plt. & Equip.	\$1,233		\$935	\$95	\$203	\$0	\$0	\$298	0.K
65	Network Operations, Alloc. Network Operations, Direct	\$18,300 0	H33 V179	\$13,871 0	\$1,412 0	\$3,017 0	0\$	0\$	\$4,429 0	0 O.K.
88 6	Total Network Oper. Exp.	\$18,300		\$13,871	\$1,412	\$3,017	\$0	\$0	\$4,429	0.K
20 22	Total Access Expenses	\$0	V180	0\$	80	\$0	\$0	\$0	\$0	0. Ä.
72	Depr., Support Assets	\$17,780	H13	\$13,477	\$1,372	\$2,931	80	\$0	\$4,303	O.K.
73	Depr., COE Switching	49,000	H19	36,141	4,100	8,759	0	0	12,859	O.K.
± 15	Dept., COE Operator	9 780	9 CH	0 7 668	0 673	1 430	<b>5</b> C	00	2,13	0 0 7. 7
2/2	Depr., 10T Equipment	0	H25	0	0	0 0	0	0	2117	; y
72	Depr., C&W Facilities	38,361	H34	29,467	2,836	6,058	00	0 0	8,894	0 0 X, 7
79			2						0	S
8 2	Total Depreciation Expense	\$114,921		\$86,753	\$8,981	\$19,187	\$0	\$0	\$28,168	O.K.
85	Amort., Tangible Assets	0\$	H40	\$0	\$0	\$0	\$0	80	0\$	O. X.
83	Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0.K
82	Other Amortization Direct Assigned Amort.	00	V189 V190	00	00	00	00	00	00	0 0 .K.
87	Total Amortization Exp.	\$0		0\$	\$0	80	0\$	\$0	80	O.K.
88 06	Total Depr. and Amort.	\$114,921		\$86,753	\$8,981	\$19,187	0\$	\$0	\$28,168	O.K.
91	TOTAL NON-SPEC, OPER, EXP.	\$134,454		\$101,558	\$10,488	\$22,407	0\$	\$0	\$32,896	0.K.

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Sheet "I" ENDING DECEMBER 31, 2001

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	TOTAL	Causes!	Interestato	essage Telephone Se	ervice	Private L	ine	TOTAL	
******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
( A)	( B)	( C)	( D)	(E)	( F)	( G)	( H)	(1)	
CUSTOMER OPERATIONS EXPENSE:									
Marketing, Allocable	\$5,853	G35	\$4,624	\$392	\$837	\$0	\$0	\$1,229	0.K
Marketing, Direct	0	V192	0	0	0 	0	0	0	O.K
Total Marketing Expense	\$5,853		\$4,624	\$392	\$837	\$0	\$0	\$1,229	O.K
Operator Service, Alloc.	\$490	G24	\$490	\$0	\$0	\$0	\$0	\$0	О.К
Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K
Total Operator Service	\$490		\$490	\$0	\$0	\$0	\$0	\$0	О.К
Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	О.К
Alphabetical Directory	303	G19	261	13	29	0	0	42	O.K
Foreign Directory	0	G46	0	0	0	0	0	0	O.K
Total Directory	\$303		\$261	\$13	\$29	\$0	\$0	\$42	О.К
Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K
Bus. Ofc., EU MTS & WATS	36,867	G37	29,126	2,468	5,273	0	0	7,741	O.K
Bus. Ofc., EU Access, P/L & all Other	9,824	G38	7,761	658	1,405	0	0	2,063	O.K
Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O.K
Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.K
Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K
Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K
Total Business Office	\$46,691		\$36,888	\$3,126	\$6,678	\$0	\$0	\$9,803	O.K
Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	О.К
Cust. Serv., Msg. Process	6,658	G43	2,239	2,769	1,650	0	0	4,419	O.K
Cust. Serv., Other B&C	13,712	G44	9,141	1,457	3,113	0	0	4,571	O.K
Cust. Serv., CABS	17,823	G45	8,912	2,841	6,070	0	0	8,912	O.K
Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	. 0	O.K
Total Customer Service	\$38,193		\$20,292	\$7,067	\$10,834	\$0	\$0	\$17,901	O.K
Total Bus. Ofc., Cust. Serv.	\$84,884		\$57,180	\$10,193	\$17,511	\$0	\$0	\$27,704	0.К

Sheet "I" ENDING DECEMBER 31, 2001

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City of Beresford

	<del></del>						Intrastate			
					essage Telephone S	ervice	Private L	ine		
	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	· InterLATA	- IntraLATA	InterLATA	- IntraLATA	TOTAL INTRASTATE	
	( A)	( B)	( C)	( D)	( E)	(F)	( G)	( H)	(1)	
156 157	Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$0 0	H48 V211	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
158 159	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160 161 162	TOTAL CUSTOMER OPER. EXP.	\$91,530		\$62,555	\$10,598	\$18,377	\$0	\$0	\$28,975	O.K.
163 164 165	"BIG-THREE" EXPENSES:									
166	Total Pit. Spec., ex Support	\$163,310	44	\$111,127	\$16,637	\$35,546	\$0	\$0	\$52,183	O.K.
167 168	Total Network Oper. Exp. Total Customer Operations	18,300 91,530	68 161	13,871 62,555	1,412 10,598	3,017 18,377	0	0	4,429 28,975	O.K. O.K.
169	Total Customer Operations		101						20,973	O.K.
170 171	TOTAL "BIG THREE" EXPENSES	\$273,140		\$187,554	\$28,647	\$56,940	\$0	\$0	\$85,587	O.K.
172 173 174	CORPORATE OPERATIONS EXPENSE	:								
175	Exec. and Planning, Alloc.	\$11,28 <u>6</u>	H50	\$7,750	\$1,18 <u>4</u>	\$2,353	\$0	\$0	\$3,536	O.K.
176 177	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
178 179	Total Exec. and Planning	\$11,286		\$7,750	\$1,184	\$2,353	\$0	\$0	\$3,536	O.K.
180	Admin. & General, Allocable	\$169,782	H50	\$116,582	\$17,807	\$35,393	\$0	\$0	\$53,200	О.К.
181	Admin. & General, Direct	20,600	V231	0	0	20,600	0	O	20,600	O.K.
182 183 184	Total Admin. and Gen.	\$190,382		\$116,582	\$17,807	\$55,993	\$0	\$0	\$73,800	O.K.
185 186	TOTAL CORPORATE OPERATIONS	\$201,668		\$124,332	\$18,990	\$58,346	\$0	\$0	\$77,336	O.K.
187 188 189	NON-INCOME TAXES:									
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191	Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	0.K.
192 193 194	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
195 196	TOTAL OPER. EXP. AND TAXES	\$663,144		\$454,285	\$62,283	\$146,575	\$0	\$0	\$208,859	O.K.

		Billing and Collection	Î	\$0 10.00%	\$0	0 (	00	0\$	0	0	0	0	0\$	0	0	18,517	00	18,517	0		\$18,517
		Common Transport	(O)	\$10,182 10.00%	\$1,018	0	00	\$1,018	0	0	0	0	\$1,018	0	0	36,884	0 0	37,902	0		\$37,902
		Information	(F)	\$0 10.00%	0\$	0 0	00	\$0	0	0	0	0	\$0		0	53	00	53	0		\$53
	City of Beresford	Local Switching	(E)	\$99,917 10.00%	\$9,992	0 (	00	\$9,992	0	0	0	0	\$9,992	0	0	62,010	00	72,002	0		\$72,002
09:40:07 AM	U	Common Line	(0)	\$105,976 10.00%	\$10,598	0 (	00	\$10,598	0	0	0	0	\$10,598	0	0	26,519	0 0	37,116	0		\$37,116
		Source	0	K52 B19		N37	N3/ Direct		N67	N37	N37	Direct		29	29	O195	Direct	168,183 16+31+32+33	37		
18-Oct-02		Part 36 IntraLATA Total	(B)	\$216,075 10.00%	\$21,608	0 0	00	\$21,608	0	0	0	0	\$21,608	\$0	0	146,575	0	168,183	0		\$168,183
Sheet "J" ENDING DECEMBER 31, 2001		****** FCC PART 69 ****** IntraLATA Revenue Requirement Summary	(A)	Net Investment Rate of Return	Return on Rate Base	AFUDC	II C Amortization Other Return Adjustments	Net Return	Interest Expense	Capitalized Payroll Taxes	Depreciation Adjustment	Other Income Adjustments	After Tax Income	State Income Taxes	Federal Income Taxes	Operating Expenses and Taxes	Other Revenue Adjustments	Basis for Gross Receipts Tax	Gross Receipts Tax		TOTAL REVENUE REQUIREMENT
				6 4 4	5 6 7	<u> </u>	50 50 50 50 50 50	52 52	2 2	25	26	27	3 23 28	3 5	32	33	35	36 37	39	41	44

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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)	( 1)	
Land and Support Assets	\$49,677	L25	\$3,756	\$42,001	\$0	\$3,920	\$0	\$0	О.К.
Central Office Equipment	\$177,764	L70	\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.
Info. Term./Orig. Equipment Cable and Wire Facilities	0 234,009	L78 L117	0 222,800	0 0	0 0	0 11,209	0 0	0 0	0.K. 0.K.
Total COE, IOT, C&WF	\$411,773		\$237,087	\$159,774	<del></del> \$0	\$14,912	\$0	**************************************	O.K.
Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O,K.
Total Tele. Pit. ex Intang.	\$461,450		\$240,843	\$201,775	\$0	\$18,832	•	·	
Total Intangible Assets	\$401,430 0	L144	\$240,843 0	φ201,775 0	90 0	\$18,832 0	\$0 0	\$0 0	O.K. O.K.
Total Plant in Service	\$461,450		\$240,843	\$201,775	<del></del> \$0	\$18,832	<del></del> \$0	\$0	О.К.
Total Pit. Held Future Use	0	L147	0	0	0	0	0	0	O.K.
Total ST PUC	0	L163	0	0	0	0	0	0	O.K.
Total LT PUC	0	L164	0	0	0	0	0	0	O.K.
Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
TOTAL TELEPHONE PLANT	\$461,450		\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
less:					•				
Accum. Depr., Pit. in Serv.	253,109	M23	138,903	105,240	0	8,966	0	0	O.K.
Accum, Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.
Accum. Amort. Tangible Pit.	0	M28	0	. 0	0	0	0	0	O.K.
Accum. Amort, Intangibles	0	M29	0	0	0	0	0	0	O.K.
Accum. Amort, Other	0	M30	0	0	0	0	0	0	O.K.
Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	O.K.
plus: Other Assets	0	Direct	0	0	0	0	0	•	
Ottlei Assets		Direct			·	O	0	0	O.K.
NET TELEPHONE PLANT plus:	\$208,341		\$101,939	\$96,535	\$0	\$9,866	\$0	\$0	O.K.
Class B RTB Stock	0	L171	0	0	0	0	0	. 0	O.K.
Materials and Supplies	2,499	L173	1,304	1,093	0	102	0	Ō	O.K.
Cash Working Capital	5,235	L175	2,732	2,289	0	214	0	0	O.K.
Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
NET INVESTMENT	\$216,075		\$105,976	\$99,917	\$0	\$10,182	\$0	\$0	O.K.

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	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)	(1)	
	LAND AND SUPPORT ASSETS:									
i	Land Assets, Message	\$1,963	N28	148	1,660	0	155	0	0	O.K.
i	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
,	Total Land Assets	\$1,963		\$148	\$1,660	\$0	\$155	\$0	\$0	O.K.
1	Support Assets, Message	\$47,714	N28	\$3,607	\$40,341	\$0	\$3,765	\$0	\$0	O.K.
	Support Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
	Total Support Assets	\$47,714		\$3,607	\$40,341	\$0	\$3,765	<del></del>	\$0	O.K.
;	Total Land and Supp. Assets	\$49,677		\$3,756	\$42,001	\$0	\$3,920	\$0	\$0	О.К.
	CENTRAL OFFICE EQUIPMENT:									
1	Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
1	Operator Sys., Other	0	(1)	0	0	0	0	0	0	O.K.
	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
	Tandem Switching	\$0	( G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
i	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
	Local Switching	\$159,774	(E)	\$0	\$159,774	\$0	\$0	\$0	\$0	o.K.
1	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
	Total Local Switching	\$159,774		\$0	\$159,774	\$0	\$0	\$0	\$0	O.K.
	Total Switching	\$159,774		\$0	\$159,774	\$0	\$0	\$0	\$0	O.K.

Sheet "L" ENDING DECEMBER 31, 2001

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	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)	(1)	
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	14,287	(D)	14,287	0	0	0	0	O	O.K.
60	COE Exch. Line - PL etc.	0	(1)	11,201	Ď	ñ	n	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	n	. 0	ñ	0	Ô	0	O.K.
62	COE Interexchange, Message	3,703	( G)	0	0	n	3,703	ñ	o o	0.K.
		3,703	(1)	0	0	0	3,703	0	0	O.K.
63	COE Interexchange, PL	0		0	n	0	0	0	0	O.K.
64	COE Interexchange, Assigned		(G)	U	0		0	•	_	
65	COE H/R Message	0	(G)	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	\$17,990		\$14,287	\$0	\$0	\$3,703	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$177,764		\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	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	7-2	, -		,	•	·	, -	•-	•	
80	CABLE AND WIRE FACILITIES:									
81	0,1022,110 111121,10121,120.									
82	Exchange PL and WATS	\$0	(1)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	222,800	(D)	222,800	0	0	0	0	0	O.K.
84	Exchange Assigned	222,000	Direct	222,000	0	0	0	0	0	
	Exchange Assigned	U	Difect	U	U	U	U	U	U	O.K.
85	Total Francisco Contra	#200 000		#000 000	\$0	фл				
86	Total Exchange Line C&WF	\$222,800		\$222,800	<b>\$</b> U	\$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	\$11,209	( G)	\$0	\$0	\$0	\$11,209	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	( D	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	\$11,209		\$0	\$0	\$0	\$11,209	\$0	\$0	O.K.
	<del>-</del>							<del>-</del> -	+-	

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	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	\$0	( G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(1)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	Ō	Direct	Ō	ō	Õ	Õ	Ö	Ö	O.K.
114	,, t 33. tt   ,g									0.11.
115 116	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Total Cable and Wire Facil.	\$234,009		\$222,800	\$0	\$0	\$11,209	\$0	\$0	O.K.
118		,		,	*-	*-	7,=	40	Ψ	0
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122	•••	·			_	_	_	•	ŭ	0.,
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	Ō	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	Ö	O.K.
126	COE Transmission Leases	0	68	0	0	Õ	Ō	0	Ö	O.K.
127										0.14.
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129							**	**	4.5	<b></b>
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131	• •								•	0
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133								•	ū	0.,
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135								*-	4-5	<b></b>
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	ō	O.K.
138	·					*************				0.11.
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140	·				·		*-	7-	Ψυ	O.11.
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142	•			, -	<del>-</del>	4.5	ų.	Ψ	ΨΟ	O.N.
143										
144	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145		4-5		+3	Ψ5	Ψυ	Ψυ	Ψ	φU	U.K.
146										
147	PROPERTY HELD FOR FUTURE USE	\$0	N46	0	0	Ö	0	0	0	0.10
		<i>-</i>		,	-	3	J	U	u	O.K.

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	******* 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)	(1)	
1	PLANT UNDER CONSTRUCTION:									
3	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
4	Long-term	0	N46 ·	0	0	0	0	0	0	O.K.
5 6 7	Total Plt. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
9	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
1	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
3	MATERIALS AND SUPPLIES	\$2,499	N37	\$1,304	\$1,093	\$0	\$102	\$0	\$0	O.K.
5	CASH WORKING CAPITAL	\$5,235	N37	\$2,732	\$2,289	\$0	\$214	\$0	\$0	O.K.
7	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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******* FCC PART 69 *******	Part 36 IntraLATA		Common	Local		Common	Billing and		
Apportionment Factors	Total	Source	Line	Switching	Information	Transport	Collection	Other	
( A)	( B)	( C)	( D)	( E)	( F)	( G)	( H)	( 1)	
Central Office Equipment	\$177,764	L70	\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.
Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
C&W Facilities	234,009	L117	222,800	0	0	11,209	0	0	O.K.
Total	\$411,773		\$237,087	\$159,774	\$0	\$14,912	\$0	\$0	O.K.
Factor	1.000000		0.575771	0.388014	0.000000	0.036215	0.000000	0.000000	O.K.
Sum: Sw., Trans., Other	\$174,686	17	\$0	\$159,774	\$0	\$14,912	\$0	\$0	О.К.
Factor	1.000000		0.000000	0.914634	0.000000	0.085366	0.000000	0.000000	O.K.
Central Office Equipment	\$177,764	L70	\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	О.К.
Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	0.K.
C&WF, Excl. Exch. Message	11,209	L117-83	0	0	0	11,209	0	0	O.K.
Total	\$188,973		\$14,287	\$159,774	\$0	\$14,912	\$0	<del></del> \$0	О.К.
Factor	1.000000		0.075604	0.845484	0.000000	0.078912	0.000000	0.000000	O.K.
General Support Facilities	\$49,677	L25	\$3,756	\$42,001	\$0	\$3,920	\$0	\$0	O.K.
Central Office Equipment	177,764	13	14,287	159,774	0	3,703	0	0	O.K.
Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
C&W Facilities	234,009	15	222,800	0	0	11,209	0	0	O.K.
Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
Total	\$461,450		\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
Factor	1.000000		0.521926	0.437263	0.000000	0.040811	0.000000	0.000000	O.K.
Sum: Com. Ln., Sw., Trans.	\$461,450	36	\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
Factor	1.000000		0.521926	0.437263	0.000000	0.040811	0.000000	0.000000	O.K.
COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
Total TPIS	\$461,450	K26	\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
Factor	1.000000		0.521926	0.437263	0.000000	0.040811	0.000000	0.000000	O.K.

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	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)	( 1)		
60 61 62	Interstate Equiv. Factor Wtd. Std. Work Seconds	0.000000 1.000000	Direct Direct	0.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000	0.000000 0.000000	0.000000 0.000000	O.K. O.K.	
63 64 65	"BIG THREE" Expenses Factor	\$69,042 1.000000	0171	\$10,507 0.152186	\$27,518 0.398562	\$29 0.000413	\$19,548 0.283127	\$10,036 0.145362	\$1,405 0.020350	O.K.	0
66 67	Net Investment Factor	\$216,075 1.000000	J13	\$105,976 0.490459	\$99,917 0.462418	\$0 0.000000	\$10,182 0.047123	\$0 0.000000	\$0 0.000000	O.K. O.K.	

	Sheet "O" ENDING DECEMBER 31, 2001	18-Oct-02		09:40:07 AM					
				υ I	City of Beresford				
	Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	
	( A)	(B)	0	(0)	(E)	(F)	(O)	Î)	•
5, 13	PLANT SPEC. OPER. EXPENSE:								
<u>4 to 6 i</u>	Network Support, Alloc. Network Support, Direct	08	N37 Direct	0\$	08	80	0	0\$	
2 42	Total Network Support Exp.	80		\$0	\$0	\$0	\$0	\$0	
22 23	General Support, Alloc. General Support, Direct	\$11,899 0	N30 Direct	006\$	\$10,061 0	08	\$939 0	0\$	
2 22 23	Total General Support Exp.	\$11,899		\$900	\$10,061	\$0	\$939	\$0	
4 5 9 5	Central Office Eq., Alloc. Central Office Eq., Direct	\$11,448 0	N31 Direct	\$920 0	\$10,290 0	0	\$238 0	0	
28.2	Total COE Exp.	\$11,448		\$920	\$10,290	\$0	\$238	0\$	
325	Cust. Premises Equip. Other IOT	0g 0 0	L76 N43	0\$	0\$	08	<b>0</b> ,0 °	0\$	
2 8 4	Total IOT Exp.	0\$	) 	0\$	0\$	0\$	0\$	0\$	
35 37	Cable & Wire, Alloc. Cable & Wire, Direct	\$6,718 17,379	N33 Direct	\$6,397 0	0\$	0 0	\$322 17,379	0 \$	
330 33	Total C&WF Exp.	\$24,097		\$6,397	\$0	\$0	\$17,701	0\$	
3 4 5	TOTAL PLT. SPEC. OPER. EXP.	\$47,445		\$8,216	\$20,350	0\$	\$18,878	\$0	
43	TOTAL PLT. SPEC., ex SUPPORT	\$35,546		\$7,317	\$10,290	80	\$17,939	0\$	

O.K

Other (1)

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Sheet "O" ENDING DECEMBER 31, 2001 09:40:07 AM

	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)	(1)	
104	CUSTOMER OPERATIONS EXPENSE:									
105 106 107	Marketing, Allocable Marketing, Direct	\$837 0	N37 Direct	\$437 0	\$366 0	\$0 0	\$34 0	\$0 0	\$0 0	O.K. O.K.
108	Warteting, Direct		5.1001							
109 110	Total Marketing Expense	\$837		\$437	\$366	\$0	\$34	\$0	\$0	O.K.
111	Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 113	Operator Service, Direct		Direct	0	0	0	0	<u> </u>	0	O.K.
114 115	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	29	(F)	0	0	29	0	0	0	O.K.
118 119	Foreign Directory	0	Direct	0	0	O 	0	0 		O.K.
120 121	Total Directory	\$29		\$0	\$0	\$29	\$0	\$0	\$0	O.K.
122	Bus. Ofc., EU Presubscription	0	N40	\$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	1,405	(H)	0	0	0	0	0	1,405	O.K.
125	Bus. Ofc., EU Message	5,273	(H)	0	0	0	0	5,273	0	O.K.
126	Bus. Ofc., EU Reserved	0	(1)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(1)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	N40	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.
131 132	Bus. Ofc., Reserved	0	(1)	0	0	0 	0	0	0 	O.K.
133 134	Total Business Office	\$6,678		\$0	\$0	\$0	\$0	\$5,273	\$1,405	O.K.
135	Cust. Serv., Msg. Process	\$1,650	( H)	0	0	0	0	1,650	0	O.K.
136	Cust, Serv., Other B&C	3,113	(H)	0	0	0	0	3,113	0	O.K.
137	Cust. Serv., CABS	6,070	N21	0	5,552	0	518	0	ō	O.K.
138 139	Cust. Serv., EU Common Line	0	( H)	0	0	0	0	0	0	O.K.
140 141	Total Customer Service	\$10,834		\$0	\$5,552	\$0	\$518	\$4,763	\$0	O.K.
142	Total BO, CS, OS, Dir.	\$17,540		\$0	\$5,552	\$29	\$518	\$10,036	\$1,405	O.K.

Sheet "O"

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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)	
Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$0 0	142 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
Total Other Cust, Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
TOTAL CUSTOMER OPER. EXP.	\$18,377		\$437	\$5,918	\$29	\$552	\$10,036	\$1,405	O.K.
"BIG-THREE" EXPENSES:									
Total Plt. Specific Exp. Total Plt Non-specific Exp. Total Customer Operations	\$47,445 3,220 18,377	41 62 + 67 +69 163	\$8,216 1,854 437	\$20,350 1,249 5,918	\$0 0 29	\$18,878 117 552	\$0 0 10,036	\$0 0 1,405	O.K. O.K. O.K.
TOTAL "BIG THREE" EXPENSES	\$69,042		\$10,507	\$27,518	\$29	\$19,548	\$10,036	\$1,405	О.К.
CORPORATE OPERATIONS EXPENSE	<b>≣</b> :								
Exec. and Planning, Alloc. Exec. and Planning, Direct	\$2,353 0	N64 Direct	\$358 0	\$938 0	\$1 0	\$666 0	\$342 0	\$48 0	O.K. O.K.
Total Exec. and Planning	\$2,353		\$358	\$938	\$1	\$666	\$342	\$48	O.K.
Admin. & General, Allocable Admin. & General, Direct	\$35,393 20,600	N64 Direct	\$5,386 3,135	\$14,106 8,210	\$15 9	\$10,021 5,832	\$5,145 2,994	\$720 419	0.K. 0.K.
Total Admin. and Gen.	\$55,993		\$8,521	\$22,317	\$23	\$15,853	\$8,139	\$1,139	O.K.
TOTAL CORPORATE OPERATIONS	\$58,346		\$8,879	\$23,254	\$24	\$16,519	\$8,481	\$1,187	O.K.
NON-INCOME TAXES:									
Non-income Taxes, Allocable Non-income Taxes, Direct	\$0 0	N37 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 . 0	O.K. O.K. O.K.
Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
TOTAL OPER. EXP. AND TAXES	\$146,575		\$26,519	\$62,010	\$53	\$36,884	\$18,517	\$2,592	О.К.

		Billing and Collection	Î	\$0 10.00%	\$0	00	0	\$0	0	0 (	00	0\$	80	0	10,399	00	10,399	0	\$10,399
		Common Transport	ල )	\$4,755 10.00%	\$476	00	0	\$476	0	0 (	00	\$476	\$0	0	14,595	0	15,071	0	\$15,071
		Information	(F)	\$0 10.00%	0\$	- 0 0	0	0\$	0	0 (	00	\$0	\$	0	21	00	21	0	\$21
	City of Beresford	Local Switching	(E)	\$46,654 10.00%	\$4,665	00	0	\$4,665	0	0 (	00	\$4,665	\$0	0	25,269	00	29,934	0	\$29,934
09:40:07 AM	Ö	Common Line	(0)	\$49,468 10.00%	\$4,947	00	0	\$4,947	0	0 (	00	\$4,947	\$0	0	10,979	00	15,925	0	\$15,925
	!	Source	0)	Q52 B19		T37 T37	Direct		T67	T37	T37 Direct		29	29	U195	Direct	72,371 16+31+32+33	37	
18-Oct-02		Part 36 InterLATA Total	(B)	\$100,877 10.00%	\$10,088	90 0	0	\$10,088	\$0	0	00	\$10,088	\$0	0	62,283	00	72,371	0	\$72,371
Sheet "p" ENDING DECEMBER 31, 2001		rece PART 69 ****** InterLATA Revenue Requirement Summary	( A)	Net Investment Rate of Return	Return on Rate Base	AFUDC ITC Amortization	_	Net Return	Interest Expense		Depreciation Adjustment Other Income Adjustments	After Tax Income	State Income Taxes			Uncollectiples Other Revenue Adjustments	Basis for Gross Receipts Tax	Gross Receipts Tax	TOTAL REVENUE REQUIREMENT
				5 4	5 4 5	÷ 6 5	223	22 25	24	25	26 27	23 28	3 5	32	33	¥ 8	37	8 6 4 3	4 4 4 4 4 4 4

0 000 0 0000 0 00000

\$0 0 0 1,022

\$0 10.00%

Other (1)

O.K.

\$1,022

18-Oct-02

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******* 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)	( 1)	
Land and Support Assets	\$23,252	R25	\$1,758	\$19,659	\$0	\$1,835	\$0	\$0	O.Ł
Central Office Equipment	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$0	\$0	0.1
Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	0.1
Cable and Wire Facilities	109,532	R117	104,285	0	0	5,247	0	0	O.Ł
Total COE, IOT, C&WF	\$192,736		\$110,972	\$74,784	\$0	\$6,980	\$0	\$0	0.1
Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	0.1
Total Tele. Plt. ex Intang.	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.F
Total Intangible Assets	0	R144	0	0	0	φο,οιο 0	0	0	0.1
_									
Total Plant In Service	\$215,989	D4.47	\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	0.1
Total Plt. Held Future Use	0	R147 R163	. 0	0	0	0	0	0	0.1
Total ST PUC	0	R164	0	0 0	0 0	0 0	0	0 0	0.8
Total LT PUC Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	۱.O ۱.O
TOTAL TELEPHONE PLANT	\$215,989		\$112,730	\$94,443	\$0	\$8,815	<del></del>	<del></del> \$0	0.1
	,,		, ,	,	,-	<b>1-1-</b>	<del></del>	4-	<b></b>
less:					_		_		
Accum. Depr., Plt. in Serv.	118,471	S23	65,016	49,259	0	4,197	0	0	O.F
Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	0.8
Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	O.F
Accum. Amort. Intangibles	0	S29	Ü	0	0	0	0	0	O.F
Accum. Amort. Other	0	S30	0	0	0	0	0	0	O.F
Accum. Def. Inc. Taxes, Net	0	S47	0	0	0	0	0	0	0.8
plus:									
Other Assets	0	Direct	0	0	0	0	0	0	O.F
NET TELEPHONE PLANT plus:	\$97,517		\$47,714	\$45,184	\$0	\$4,618	\$0	\$0	0.8
Class B RTB Stock	0	R171	0	0	0	0	0	0	0.8
Materials and Supplies	1,170	R173	610	511	0	48	0	0	0.K
Cash Working Capital	2,191	R175	1,143	958	0	89	0	0	O.K
Equal Access Investment	0	R177	0	0	0	0	0	0	O.K
NET INVESTMENT	\$100,877		\$49,468	\$46,654	\$0	\$4,755	<del></del> \$0	\$0	0.6

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	******* 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)	(1)	
13	LAND AND SUPPORT ASSETS:									
14 15	Land Assets, Message	\$919	T28	\$69	\$777	\$0	\$73	\$0	\$0	O.K.
16 17	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
18	Total Land Assets	\$919		\$69	\$777	\$0	\$73	\$0	\$0	O.K.
19 20	Support Assets, Message	22,333	T28	\$1,688	\$18,882	\$0	\$1,762	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22 23	Total Support Assets	\$22,333		\$1,688	\$18,882	\$0	\$1,762	\$0	\$0	O.K.
24 25	Total Land and Supp. Assets	\$23,252		\$1,758	\$19,659	\$0	\$1,835	\$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	(1)	0	0	0	0	0	0	O.K.
31 32 33	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
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	О.К.
38 39	Local Switching	\$74,784	( E)	\$0	\$74,784	\$0	\$0	\$0	\$0	О.К.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41 42 43	Total Local Switching	\$74,784		\$0	\$74,784	\$0	\$0	\$0	\$0	О.К.
44	Total Switching	\$74,784		\$0	\$74,784	\$0	\$0	\$0	\$0	O.K.

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Sheet "R" 31, 2001

	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)	(1)	
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	6,687	( D)	6,687	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	( 1)	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	1,733	( G)	0	0	0	1,733	0	0	O.K.
63	COE Interexchange, PL	0	(1)	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 67	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
68 69	Total COE Transmission	\$8,421		\$6,687	\$0	\$0	\$1,733	\$0	\$0	O.K.
70 71	Total Central Office Equip.	\$83,205		\$6,687	\$74,784	\$0	\$1,733	\$0	\$0	О.К.
71 72 73	IOT EQUIPMENT:									
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 77	Customer Premises Equipment	O	T60	0	0	0	0	0	0	O.K.
78 79	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
80 81	CABLE AND WIRE FACILITIES:									
82	Exchange PL and WATS	\$0	( 1)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	104,285	( D)	104,285	0	0	0	0	0	O.K.
84 85	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
86 87	Total Exchange Line C&WF	\$104,285		\$104,285	\$0	\$0	\$0	\$0	\$0	O.K.
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	Ô	0	0	0	. 0	0	0.K.
90	,									0.11.
91 92	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
93	Interexchange Message	\$5,247	(G)	\$0	\$0	\$0	\$5,247	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(1)	0	0	0	0	0	0	0.K. 0.K.
95 96	Interexchange Assigned	0	(Ġ)	Ō	Ō	Ō	Ö	ő	Ö	0.K.
97	Total Interexchange C&WF	\$5,247		\$0	\$0	\$0	\$5,247	\$0	\$0	• О.К.

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					,					
	InterLATA Investment  Oetail	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)	(1)	
111	H/R C&WF, Message	\$0	( G)	\$0	\$0	\$0	\$0	\$0	\$0	о.к.
112	H/R C&WF, WATS	. 0	(1)	0 0	0	0	0	0	0	O.K.
113 114	H/R C&WF, Assigned	0	Direct		0	0	0	0	0	O.K.
115 116	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 118	Total Cable and Wire Facil.	\$109,532		\$104,285	\$0	\$0	\$5,247	\$0	\$0	O.K.
119 120	TANGIBLE ASSETS:									
120 121 122	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
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.
126 127	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
128 129	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	о.к.
130 131	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
132 133	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
134 135	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136	Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137 138	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	0.K.
139 140	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
141 142	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
143 144 145 146	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
146	PROPERTY HELD FOR FUTURE USE	\$0	T46	\$0	\$0	\$0	\$0	\$0	<b>\$</b> 0	О.К.

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	Other	<del>C</del>		0 80	0\$	\$0	\$0	0\$	\$0	\$0
	Billing and Collection	Î.		000	O\$	\$0	\$0	0\$	\$0	\$0
	Common Transport	<u>ග</u>		0\$	0\$	0\$	\$0	\$48	\$89	0\$
	Information	( <del>.</del> )		0\$	\$0	0\$	\$0	\$0	\$0	\$0
City of Beresford	Local Switching	(E)		0\$	\$	0\$	\$0	\$511	\$958	0\$
	Common Line	(0)		0\$	0\$	0\$	\$0	\$610	\$1,143	\$0
	Source or Apportion	0		T46 T46		T46	T37	T37	T37	Direct
	Part 36 InterLATA Total	(B)		0\$	0\$	0\$	\$0	\$1,170	\$2,191	\$0
	PCC PART 69 ******* InterLATA Investment Detail	(A)	61 PLANT UNDER CONSTRUCTION:	62 63 Short-term 64 Long-term	65 66 Total Plt. Under Const. 67	69 TELEPHONE PLANT ADJUSTMENT	) I CLASS B RTB STOCK	72 73 - MATERIALS AND SUPPLIES	1 5 CASH WORKING CAPITAL	76 77 EQUAL ACCESS INVESTMENT

	Other	(1)		0\$	00	00	0	\$0		•	<u>ှို</u> င	0	0	0\$	0\$			05	0	0	0	<b>၁</b> c	00	C
	Billing and Collection	(H)		0\$	00	00	00	80		Č	O P	0	0	0\$	0\$			G.	0	0	0	<b>&gt;</b> 0	00	05
	Common Transport	(9)		\$670 0	0 357	3 160	0	\$4,197		ě	<u> </u>	0	0	0\$	\$4,197			0\$	0	0	0 (	<b>&gt;</b> C	00	O\$
	Information	(F)		0\$	0 0	00	0	80		Ç	<u>,</u> 0	0	0	0\$	0\$			80	0	0	0 (	<b>&gt;</b> C	00	0\$
City of Beresford	Local	(E)		\$7,181 42,078	0 0	00	00	\$49,259		Ç	Q O	0	0	\$0	\$49,259			80	0	0	0	<b>)</b> C	00	08
09:40:07 AM	Соттоп Line	(0)		\$642 0	0 1,378	0 62 696	0	\$65,016		ě	9 0	0	0	0\$	\$65,016			0\$	0	0	0 0	<b>&gt;</b> C	00	80
	Source or Apportion	0		T28 R44	R32 R68	R78	T37			1	T37	T37	137					T28	R44	R32	R68	R117	T37	
18-Oct-02	Part 36 InterLATA Total	(B)		\$8,493 42,078	0 1,735	0 66 166	0	\$118,471		c		0	0	0\$	\$118,471			\$0	0	0	0	<b>&gt;</b> C	0	0\$
Sheet "S" ENDING DECEMBER 31, 2001		(A)	ACCUM. DEPRECIATION, TPIS:	Support Assets COE Switching	COE Operator COE Transmission	IOT Equipment	Other Plant	Total Accum. Depr., TPIS	ACCUM. AMORTIZATION:		Accum. Depreciation, Franco. Accum. Amort., Tangible Inv.	Accum. Amort., Intang. Inv.	Accum. Amort., Other	Tot. Accum. Amortization	Total Accum. Depr./Amort.		ACCUM. DEF. INC. TAXES, NET:	Support Assets	COE Switching	COE Operator	COE Transmission	IOI Equipment Cable and Wire Fac.	Unclassified	Total Accum. Def. Inc. Taxes
She	* *	1		15 Su 16 CO				23 23 Tot	-					32 70 71		35 36						44 2 G		T.

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City of Beresford

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)	(1)	
Central Office Equipment	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$0	\$0	О.К.
Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
C&W Facilities	109,532	R117	104,285	0	. 0	5,247	0	0	O.K.
Total	\$192,736		\$110,972	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
Factor	1.000000		0.575773	0.388012	0.000000	0.036215	0.000000	0.00000	O.K.
Sum: Sw., Trans., Other	\$81,764	17	\$0	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
Factor	1.000000		0.000000	0.914634	0.000000	0.085366	0.000000	0.000000	O.K.
Central Office Equipment	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$0	\$0	О.К.
Info, Orig./Term, Egpt.	0	R78	0	0	0	0	0	0	O.K.
C&WF, Excl. Exch. Message	5,247	R117-83	0	0	0	5,247	0	0	O.K.
Total	\$88,451		\$6,687	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
Factor	1.000000		0.075605	0.845483	0.000000	0.078912	0.000000	0.000000	O.K.
General Support Facilities	\$23,252	R25	\$1,758	\$19,659	\$0	\$1,835	\$0	\$0	O.K.
Central Office Equipment	83,205	13	6,687	74,784	0	1,733	0	0	O.K.
Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
C&W Facilities	109,532	15	104,285	0	0	5,247	0	0	O.K.
Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
Total	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
Factor	1.000000		0.521928	0.437261	0.00000	0.040811	0.000000	0.000000	0.K.
Sum: Com. Ln., Sw., Trans.	\$215,989	36	\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
Factor	1.000000		0.521928	0.437261	0.000000	0.040811	0.00000	0.00000	O.K.
COE Cat. 2 Factor	1,000000	Direct	0.000000	0.000000	0,000000	1,000000	0.000000	0.000000	O.K.
IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.00000	0.000000	0.K.
Total TPIS	\$215,989	Q26	\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	О.К.
Factor	1.000000		0.521928	0.437261	0.000000	0.040811	0.000000	0.000000	0.K.

Sheet "T" ENDING DECEMBER 31, 2001

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	******* 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)	(1)		
)	Interstate Equiv. Factor Wtd. Std. Work Seconds	0.000000 1.000000	Direct Direct	0.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	O.K. O.K.	
	"BIG THREE" Expenses Factor	\$34,312 1.000000	U171	\$4,918 0.143341	\$12,880 0.375389	\$13 0.000389	\$9,149 0.266652	\$6,694 0.195086	\$658 0.019166	O.K.	( 0)
; ;	Net investment Factor	100,877 1.000000	P13	49,468 0.490380	46,654 0.462480	0 0.000000	4,755 0.047139	0.000000	0.000000	O.K. O.K.	

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	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)	(1)	
13 14	PLANT SPEC. OPER. EXPENSE:			•						
15	Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	Ō	0	0	O.K.
17 18 19	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
20	General Support, Alloc.	\$5,570	T30	\$421	\$4,709	\$0	\$440	\$0	\$0	O.K.
21	General Support, Direct	0	Direct	0	0	ő	0	0	0	0.K.
22 23 24	Total General Support Exp.	\$5,570		\$421	\$4,709	\$0	\$440	\$0	\$0	О.К.
25	Central Office Eq., Alloc.	\$5,359	T31	\$431	\$4,816	\$0	\$112	\$0	\$0	O.K.
26 27	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
28 29	Total COE Exp.	\$5,359		\$431	\$4,816	\$0	\$112	\$0	\$0	О.К.
30	Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
31	Other IOT	0	T43	0	0	0	0	0	0	O.K.
32 33	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
34 35	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36	Cable & Wire, Alloc.	\$3,145	T33	\$2,994	\$0	\$0	\$151	\$0	\$0	O.K.
37 38	Cable & Wire, Direct	8,134	Direct	0	0	0	8,134	0	0	O.K.
39 40	Total C&WF Exp.	\$11,279		\$2,994	\$0	. \$0	\$8,285	\$0	\$0	О.К.
41 42	TOTAL PLT. SPEC. OPER. EXP.	\$22,207		\$3,846	\$9,525	\$0	\$8,836	\$0	\$0	O.K.
43	TOTAL PLT. SPEC., ex SUPPORT	\$16,637		\$3,425	\$4,816	\$0	\$8,396	\$0	\$0	O.K.

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	******* 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)	(1)	
	NON-SPECIFIC OPER, EXP.:									
1	Oth. Plt. and Equip., Alloc. Oth. Plt. and Equip., Direct	\$95 0	T18 Direct	\$55 0	\$37 0	\$0 0	\$3 0	\$0 0	\$0 0	0.K. 0.K.
	Total Oth. Plt. & Equip.	\$95		\$55	\$37	\$0	\$3	\$0	\$0	О.К.
	Network Operations, Alloc. Network Operations, Direct	\$1,412 0	T18 Direct	\$813 0	\$548 0	\$0 0	\$51 0	\$0 0	\$0 0	O.K. O.K.
	Total Network Oper. Exp.	\$1,412		\$813	\$548	\$0	\$51	\$0	\$0	O.K.
	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
	Depr., Support Assets Depr., COE Switching	\$1,372 4,100	R23 R44	\$104 0	\$1,160 4,100	\$0 0	\$108 0	\$0 0	\$0 0	O.K. O.K.
	Depr., COE Operator	0	R32	0	0	0	0	0	0	О.К.
	Depr., COE Transmission Depr., IOT Equipment	673 0	R68 R78	535 0	0	0 0	139 0	U O	0	0.K. 0.K.
	Depr., C&W Facilities	2,836	R117	2,700	0	0	136	0	0	O.K.
	Depr., PHFU	0	R147	0	ō	ō	0	0	0	O.K.
	Total Depreciation Expense	\$8,981		\$3,338	\$5,260	\$0	\$383	\$O	\$0	O.K.
	Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0 ·	\$0	\$0	О.К.
	Amort., Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
	Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
	Direct Assigned Amort.	0	Direct	0	0	0	0	0	. 0	O.K.
	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
	Total Depr. and Amort.	\$8,981		\$3,338	\$5,260	\$0	\$383	\$0	\$0	O.K.
	TOTAL NON-SPEC. OPER. EXP.	\$10,488		\$4,206	\$5,845	\$0	\$437	\$0	\$0	O.K.

Sheet "U" ENDING DECEMBER 31, 2001 09:40:07 AM

					,					
	PCC 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)	(1)	
104	CUSTOMER OPERATIONS EXPENSE:									
105	Mariation Allegable	\$392	T37	\$204	\$171	\$0	\$16	\$0	\$0	O.K.
106 107	Marketing, Allocable Marketing, Direct	φ3 <del>9</del> 2	Direct	φ204 0	Ψι/ I 0	0	0	0	ψ0 0	O.K.
108	Marketing, Direct		Direct							0.,
109	Total Marketing Expense	\$392		\$204	\$171	\$0	\$16	\$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	T ( 10 ( 0 4	\$0		\$0	<del></del> \$0	\$0		\$0	#O	0.14
114 115	Total Operator Service	<b>\$</b> U		φu	<b>\$</b> U	φu	\$0	φU	\$0	O.K.
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	13	(F)	0	0	. 13	0	0	0	O.K.
118	Foreign Directory	0	Direct	Ö	Õ	0	Õ	o O	0	O.K.
119	. o.o.g., D., aoto.,				***********		************			· · · · ·
120	Total Directory	\$13		\$0	\$0	\$13	\$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	( 1)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	658	(H)	0	0	0	0	0	658	O.K.
125	Bus. Ofc., EU Message	2,468	(H)	0	0	0	0	2,468	0	O.K.
126	Bus. Ofc., EU Reserved	0	(1)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(1)	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	Ü	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	U	(1)	U	U	U	U	0	0	O.K.
132 133	Total Business Office	\$3,126		\$0	\$0	\$0	\$0	\$2,468	#CCD	0.14
134	Total Busiless Office	φ3,120		φυ	φυ	φU	φυ	φ2,400	\$658	O.K.
135	Cust. Serv., Msg. Process	\$2,769	( H)	0	0	0	0	2,769	0	O.K.
136	Cust. Serv., Other B&C	1,457	(H)	0	0	Õ	0	1,457	0	0.K.
137	Cust. Serv., CABS	2,841	T21	o o	2,599	ő	243	1,437	0	O.K.
138	Cust. Serv., EU Common Line	2,011	(H)	0	2,000	0	0	0	0	0.K. 0.K.
139			,					·	· · · · · · · · · · · · · · · · · · ·	U.K.
140	Total Customer Service	\$7,067		\$0	\$2,599	\$0	\$243	\$4,226	\$0	O.K.
141		• •		• •	<del>-</del>	**	72.0	4.1220	ΨΟ	O.14.
142	Total BO, CS, OS, Dir.	\$10,206		\$0	\$2,599	\$13	\$243	\$6,694	\$658	O.K.

Sheet "U" ENDING DECEMBER 31, 2001

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City of Beresford

		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	( A)	( B)	( C)	( D)	(E)	(F)	( G)	( H)	( 1)	
158	Other Cust. Serv., Alloc,	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 160	Other Cust. Serv., Direct	0	Direct	0	. 0	0	0	0	0	O.K.
161 162	Total Other Cust. Serv.	\$0		<del></del> \$0	\$0	\$0	\$0	\$0	\$0	O.K.
163 164	TOTAL CUSTOMER OPER. EXP.	\$10,598		\$204	\$2,770	\$13	\$259	\$6,694	\$658	O.K.
165 166	"BIG-THREE" EXPENSES:									
167	Total Plt. Specific Exp.	\$22,207	41	\$3,846	\$9,525	\$0	\$8,836	\$0	\$0	O.K.
168	Total Pit Non-specific Exp.	1,507	62 + 67 +69	868	585	0	55	0	0	O.K.
169 170	Total Customer Operations	10,598	163	204	2,770	13	259	6,694	658	O.K.
171	TOTAL "BIG THREE" EXPENSES	\$34,312		\$4,918	\$12,880	\$13	\$9,149	\$6,694	\$658	O.K.
172 173 174	CORPORATE OPERATIONS EXPENSE	<b>:</b> :								
175	Exec. and Planning, Alloc.	\$1,184	T64	\$170	\$444	\$0	\$316	\$231	\$23	O.K.
176 177	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0.K.
178 179	Total Exec. and Planning	\$1,184		\$170	\$444	\$0	\$316	\$231	\$23	O.K.
180	Admin, & General, Allocable	\$17,807	T64	\$2,552	\$6,684	\$7	\$4,748	\$3,474	\$341	0.K.
181 182	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
183 184	Total Admin. and Gen.	\$17,807		\$2,552	\$6,684	\$7	\$4,748	\$3,474	\$341	O.K.
185 186	TOTAL CORPORATE OPERATIONS	\$18,990		\$2,722	\$7,129	\$7	\$5,064	\$3,705	\$364	O.K.
187 188	NON-INCOME TAXES:									
189	Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	. \$0	\$0	\$0	O.K.
190 191 192	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K. O.K. O.K.
193 194	Total Non-income Taxes	\$0		\$0	\$0	. \$0	\$0	\$0	\$0	O.K.
195	TOTAL OPER. EXP. AND TAXES	\$62,283 ==========		\$10,979	\$25,269	\$21	\$14,595 =======	\$10,399	\$1,022	О.К.

### SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME ..... PERIOD ADDRESSED ...... RUN DATE AND TIME ...... City of Beresford

ENDING DECEMBER 31, 2001 18-Oct-02 .....

... 09:40:07 AM

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

rasi	

		7074	0	1-44-4-		Messa	ige Telep	hone Servio	е		Priv	vate Line		TO <sup>-</sup>	TAI
	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Othe		InterLA	ATA	IntraLA		InterL	ATA	IntraLA	TA	INTRAS	
	( A)	( B)	( C)	( D)	•	( E	)	( F	)	( 0	G)	( H	)	(	i)
	PLANT INVESTMENT DETAIL:														
21	Land, Allocable	11,910	<u></u>							-					
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	٥										_			
27	Other Work Equipment	0													
28	Buildings, Allocable	289,435	_											****	
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	893,765	_									_			
40	CAT 3 Local Sw. Direct	0			0		0		0		0		0		0
41	CAT 4.12 Exchange Trunk	0													
42	CAT 4.12 Exch. Tr. Direct	0			0		0		0		0		0		0
43	CAT 4.13 Exch. Ln. Msg., PL & WATS	86,862													
44	Reserved	0													
45	CAT 4.13 Direct	0			0		0		0		0		0		0
46	CAT 4.23 Message, PL & WATS	35,429													
47	Reserved	0		-											
48	CAT 4.23 Direct	0			0		0		0		0		0		0
49	CAT 4.3 H/R Message	0													
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

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### SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001

(A) T 2 CP Equipment	TOTAL COMPANY	Source/ Allocator	Interstate											
T 2 CP Equipment		Allocator	and Othe		InterLA	TA	IntraLA	 \TA	interLA	TA	IntraLA		TOT/ INTRAST	
	( B)	( C)	( D)	-	(E)		( F	)	( G)		( H)		(1)	)
	0			0		0		0		0		0		0
	0			Ü		Ū		J		ū		٠		·
served	0													
T 1.3 Joint Msg., Cat. 1.1 & 1.2 i	1,354,558													
ner CAT 1 C&WF	0.004,700,1			0		0		0		0		0		0
T 2 C&WF	19,987			Ü		·		٠		Ü		٠		•
T 2 C&WF, Wideband	15,507			0		0		0		0		0		0
T 3 Joint Message & PL/WATS	107,240			Ü		Ü		Ū		Ü				Ū
served	107,240										and the same			
T 3 Direct	0			0		0		0		0		0		0
T 4 Message	0			ŭ		Ü		J		U		·		U
T 4 WATS	n			0		0		0		0		0		0
T 4 Direct	n			ō		Õ		Ö		Õ		ñ		Ö
ocable Support Leases	n			•		•		-		•		Ū		·
ect Support Leases	0			0		0		0		0		0		0
E Operator	Ō			-						-		-		•
E Tandem Switch	0						******							
E Local Switch	Ō													
E Transmission	0													
E Direct	0			0		0		0		0		0		0
Γ Leases	Ō			Ō		0		Ō		ō		ō		ō
WF Leases	0			0		0		Ó		0		Ō		ō
asehold Imp. Land etc.	0													-
asehold Imp. COE Switching	0													
asehold Imp. COE Operator	0													
asehold Imp. COE Trans.	0						_							
	0			0		0		0		0		0		0
	0			0		0		0		Ō		Ō		n
	Ō			0		Ō		0		0		Ö		0
ocable Acct. No. 2690	0							-		_		•		J
	0			0		0		0		n		n		0
	15.824							_		Ū		J		Ü
B Stock	0		****								*****			
e. Pit. Adjust Alloc.	0													
e. Plt. Adjust, - Direct	0			0		0		0		0		0		0
ner Assets, Net	0			0		0		Ö		0		Õ		0
ner Liab., Def. Cr., Net	0			0		0		ō		ō		Ö		0
asehold Imp. IOT asehold Imp. C&WF asehold Imp. C&WF asehold Imp. Other ocable Acct. No. 2690 ect Acct. No. 2690 terials and Supplies B Stock e. Plt. Adjust Alloc. e. Plt. Adjust Direct ler Assets, Net	0 0 15,824 0 0 0	    	  	0 0 0		0 0	  	0 0		-			0 0 0	0

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001

				 Maec	ane Tele	phone Serv	ice		 Priv	ate Line		 	
	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	 InterLA		IntraLA		InterLA		IntraLA		OTAL ASTATE
			Allocator	and Other									 
	( 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.	0	<del></del>										
126 127	TPUC Long Term, Direct	0		0		0		0		0		0	0
128	RESERVES AND DEFERRALS:												
129	Acc. Depr. Support Assets	110,068											
130	Acc. Depr. COE Switching	502,888											
131	Acc. Depr. COE Operator	0											
132	Acc. Depr. COE Transmission	25,194											
133	Acc. Depr. IOT Equipment	0											
134	Acc. Depr. Cable and Wire Facilities	895,111											
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.	0											
149	Network Support, Direct	0		0		0		0		0		0	0
150	General Support, Alloc.	72,182											
151	General Support, Direct	0		0		0		0		0		0	0
152	Central Office Eq., Alloc.	65,436											
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.	42,542											
159	Cable & Wire, Direct	55,332		29,819	8	3,134	17	7,379		0		0	25,513

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001

18-Oct-02	***************************************	09:40:07 AN

						Mess	age Tele	phone Serv	ice		Pri	vate Line			
	****** FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	Interstate and Othe		InterLA		IntraLA	λΤΑ	InterLA		IntraL.A	ATA	TO INTRA	TAL STATE
	( A)	( B)	( C)	( D)	-	(E)	 )	( F	)	( G	)	( H	)	(	( 1)
176	Oth. Plt. and Equip., Alloc.	1,233													
177	Oth. Plt. and Equip., Direct	0			0		0		0		0		0		0
178	Network Operations, Alloc.	18,300													
179	Network Operations, Direct	0			0		0		0		0		0		0
180	Total Access Expense	Ô			0		0		0		0		0		0
181	Depr., Support Assets	17,780													
182	Depr., COE Switching	49,000													
183	Depr., COE Operator	0													
184	Depr., COE Transmission	9,780													
185	Depr., IOT Equipment	0		·											
186	Depr., C&W Facilities	38,361													
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			Ō		0		Ō		Ō		Ō		ō
191	Marketing, Allocable	5,853													-
192	Marketing, Direct	0			0		0		0		0		0		0
193	Operator Service, Alloc.	490													
194	Operator Service, Direct	0			0		0		0		0		0		0
195	Classified Directory	Ō			0		0		0		0		0		ō
196	Alphabetical Directory	303													
197	Foreign Directory	0													
198	Bus. Ofc., EU Presubscription	Ō													
199	Bus. Ofc., EU MTS & WATS	36,867													
200	Bus. Ofc., EU Access, P/L & all Other	9,824				****						-			
201	Bus. Ofc., IXC Special Access	0													
202	Bus. Ofc., IXC Switched Access	0													
203	Bus. Ofc., IXC B & C Services	ō													
204	Coin Collect & Admin.	ō	<del></del>					-							
205	Cust. Svc., Direct	ñ			0		0		0		0		0		0
206	Cust. Serv., Msg. Process	6,658			•		-		J		•		U		U
207	Cust. Serv., Other B&C	13,712		***											
208	Cust. Serv., CABS	17,823													
209	Cust. Serv., EU Common Line	0			0		0		0		0		0		0
210	Other Cust. Serv., Alloc.	ñ					J		U		u		U		U
211	Other Cust. Serv., Direct	0			0		0		0		0		0		0
212	Exec. and Planning, Alloc.	11,286			J		·		U		U		υ		U
213	Exec. and Planning, Direct	0	****		0		0		n		0		0		0
		J			-		٠		Ū		J		U		U

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## SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001

		TOTAL	Source/	Interstate		Messa	ge Telepl	none Service			Priv	vate Line		тот	ΓΔ1
	****** FCC PART 36 ******	COMPANY	Allocator	and Other		Interi_A	TA	IntraLATA	Α	InterLA	TA	IntraL/	ATA	INTRAS	TATE
	( A)	( B)	( C)	( D)		(E)	)	(F)		( G)	1	( F	1)	(	
230	Admin. & General, Allocable	169,782	-												
231	Admin. & General, Direct	20,600			0		0	20,6	00		0		0	2	20,600
232	Non-income Taxes, Allocable	0													
233	Non-income Taxes, Direct	0			0		0		0		0		0		0
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%		an said											
239	Rate of Return	10.00%													
240	AFUDC	0													
241	ITC Amortization	0													
242	Other Return Adjustments	0			0		0		0		0		0		0
243	Contributions	0													
244	Interest Expense	0													
245	Capital Lease Expense	0													
246	Capitalized Payroll taxes	0								~~~					
247	Depreciation Adjustment	0													
248	Other Income Adjustments	0			0		0		0		0		0		0
249	Uncollectibles	0			0		0		0		0		0		0
250	Other Revenue Adjustments	0			0		0		0		0		0		0
251	Other Revenue Taxes	0			0		0		0		0		0		0
252															

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001

			•		Inte	erstate	Int	trastate	
		TOTAL	Source/	-	Priv	vate Line	Pri	vate Line	TOTAL
	******* FCC PART 36 ******	COMPANY	Allocator	Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE
	( A)	(B)	( C)	( D)	(E)	(F)	( G)	( H)	(1)
271	Working Loops	1,524		14	38	0	0	0	0
272	Equivalent Interexchange Cct. Miles	496		0	312	0	0	0	0
273	Interexchange Circuit Terminations	248		0	156	0	0	0	0

INTRASTATE SWITCHED ACCESS CHARGE RATE DEVELOPMENT

DATE:

10/18/02

COMPANY:

Beresford Municipal Telephone Company

YEAR:

2001

		Revenue	Orginating	Terminating	Total	Orginating	Terminating
		Requirement	MOU	MOU	MOU	Rate	Rate
1	Carrier Common Line	\$53,042	1,308,956	1,605,511	2,914,467	\$0.014525	\$0.021196
2	Local Switching *	\$102,009	1,308,956	1,605,511	2,914,467	\$0.027934	\$0.040763
3	Local Transport	\$52,973	1,308,956	1,605,511	2,914,467	\$0.018176	\$0.018176
4	Total	\$208,024				\$0.060634	\$0.080134

<sup>\*</sup> INCLUDING INFORMATION ELEMENT REVENUE REQUIREMENT

## **TAB 10**

# TRAFFIC STUDY

Company: Beresford Municipal Telepnone Company Study Year: 2001 Method 3 Date Printed: 10/17/2002

FACTORS	<u>S</u>	ST-ER	ST-RA	EAS	LOCAL		TOTAL STATE
DEM	0.195854	0.044050	0.094111	0.161301	0.504684	1.000000	0.138161
SPF	0.250000	0.079708	0.170292	0.121100	0.378900	1.000000	0.250000
WEIGHTED DEM	0.587562	0.083673	0.178765	0.036330	0.113670	1.000000	0.262438
CONVERSATION MINUTES	0.586361	0.131881	0.281758	×	×	1.000000	0.413639
CONVERSATION MINUTE MILES	0.586361	0.131881	0.281758	×	×	1.000000	0.413639
SLU MINUTES	4,420,663	994,266	2,124,213	3,640,776	3,640,776 11,391,355 22,571,274	22,571,274	

### TRAFFIC STUDY

Company:	Beresford	Municipal	Telepnone	Company
----------	-----------	-----------	-----------	---------

Study Year: 2001 Method 3

	PHASED DEM FACTORS	PART 36.125 (f)
	INTERSTATE	SLU
1 2 3	IS-ER IS-RA TOTAL	0.195773 <u>0.000081</u> 0.195854
	IS WDEM CALCULATION	

4	IS (SLU) TOTAL Times 3	0.587562
5	ST+LOCAL	0.412438
		1.000000

	INTRASTAT	ΓE					
		SLU	WEIGHT	UNADJ	ADJ	WEIGHTED	
			<b>FACTOR</b>	DEM	<b>FACTOR</b>	DEM	
6	ST-ER	0.044050	2.000000	0.088100	0.318831	0.083673	
7	ST-RA	0.094111	2.000000	0.188223	0.681169	<u>0.178765</u>	
8	TOTAL	0.138161	-	0.276323	1.000000	0.262438	
9	TOTAL INT	ERSTATE			0.587562		
10	TOTAL LD	TOTAL LDS ER 0.083673					
11	TOTAL LD	TOTAL LDS RA <u>0.178765</u>					
12	TOTAL WE	IGHTED DEI	M		0.850000		
	WEIGHTED	DEM FOR (	COST STUD	Y			
13	TOTAL INT	ERSTATE			0.587562		
14	TOTAL LD	SER			0.083673		
15	TOTAL LD:	S RA			0.178765		
16	EAS				0.036330		
17	LOCAL			•	0.113670		
	TOTAL				1.000000		

<sup>\* 85%</sup> maximum intrastate plus interstate

그 그는 그는 그를 가는 그를 가는 것도 가장 하는 것을 하는 것이 하고 있다면 하는 것이 없다.	
그 그는 그는 양화되었다. 그리고 있는 사람들이 하는 사람들이 얼마 얼마 없는 것이 없는 것이 없는 것이 없다.	•
그는 그는 생각 그는 사람들은 사람들이 가능했다. 그 전에 하지만 되었다면 하는 것이 없는 사람들이 되었다면 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데	
그 그는 사람은 회에 가는 사람들은 그는 사람들은 경우를 받는데 되었다. 독교는 일반했다. 문제 나는 그 그 그는	
그는 그는 그는 그는 그는 그는 그는 그는 그는 그는 그는 그는 그를 보는 것이 없는 것이 없는 것이 없는 것이 없는 것이 없는 것이 없는 것이다.	
그는 그 가는 왜 그의 문장하네요. 그 그런 사람들은 눈이 하는 가족들은 나는 사람들은 다음을 가셨다.	
그는 그는 가는 그는 그들의 그는 물리를 받는 것 같아. 그는 그들은 전 기사를 가고 있는 때문에는 살아왔는 말하는 것이다.	
그는 그는 사람들이 되었다면 하는 것이 되었다. 그는 사람들이 되고 얼마를 모르는 사람들이 되었다는 것이 없었다.	
그는 그는 아이들이 많아 있는데 되었다. 그 사람들이 살아 있는데 그들을 보고 있는데 그리고 있다.	
그는 그는 그는 그들이 가진 하는 그는 그는 그는 그는 그는 그들은 그들은 그들은 그들은 그들은 그는 그는 그는 그는 그는 그를 가는 것이다.	
그는 그는 그는 그는 것이 되어도 하는데 하는데 한테를 하고 있다. 그는 그는 그는 그는 그는 그는 그는 그는 그는 그는 그는 그는 그는	
그는 그는 그는 그를 살았다면 하루 하다는 하는 하는 사람들이 살아 들었다. 하는 회에 살아 되었다는 그 그는 그는 그는 그를 다 하는 것이다.	
그는 그는 그는 그는 가는 것이 되었다. 그들은 그리고 있는 것이 없는 것이다.	
그는 그는 그는 이번 시간으로 되고 만난하다면 하는 방법 점을 하는 위한 것은 반짝을 살았다.	
그는 사람들은 사람들은 그릇이 모두는 모르는 학생들은 그는 그 하를 바다는 사람들이 되었다고 한글을 다시다.	
그는 그는 일반 사람이 되고 있는 노인을 받아 있는 바라는 이번 일반 그들은 사람들에 가는 하다면 하셨다고 있다.	
그는 그는 일본 일본 일본 경화를 받아 보고 하는 말을 못 하셨다. 이 하는 것은 그들은 그들은 그들은 그는 그는 그는 그는 그를 받는 것은 그를 받는 것은 것은 것은 것은 것은 것은 것은 것은 것	
그는 그는 전에 빨리지를 난다려움이 하는데, 집에는 이번, 말하고 모양하고 모양하고 모양하고 모양했다.	
그는 그 사람이 살아가 없는 어머니를 하는 것 같아. 그리를 하는 것이 없는 것이 없는 것이 없는 것이 없는 것이다.	
그는 이 말로 보고 생물한 모양이 내려가 무리 소마를 하는 것이라면 하를 몰라고 하살은 화장을 다 있었다면 하는데 하는데 그 모양이다.	
그 그 그 회에 대한 경험 하는 기가를 하면 하는 것은 그 나를 가는 것이 되는 것을 위한 것을 수 있다.	
그는 아이들 아니는 아이를 다고 못하게 하게 되지만 하게 하면 얼마를 하셨습니다. 그 사람이 되었다면 하는데 모든데 하다.	
하는 그는 수 많은 회사 학교 회에는 이번 함께 참당하는데 살고 말했다. 사람들 하는 사람들 다음하는 수 있는 것 같습니다.	
그는 그 이번 사람들이 많은 아이들은 모든 것이 보니 아이들이 그리는 그는 사람들이 되었다면 얼마를 먹는다.	
는 사람들은 사람들은 전경화가 한 경우는 전환 전환생님, 그래, 이 동안 있는 사회원들은 사원 작품을 받았다. 그런 사회 등 기계 등 기계 등 기계 등 기계 등 기계 등 기계 등 기계 등 기	
그는 그 그림을 보는 것이라 마음에, 하나들에는 다른다. 아무슨 나는 아이들은 아이들은 아이들은 아이들은 아이들은 사람들은 아이들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람	
그는 그는 얼마를 보고 있다면 하는 사람이 되었다면 그는 그리고 그렇지 않는 얼마를 보고 있다.	
도 보고 있는 것이 되었다. 그렇게 되었다. 그런 사람이 되었다. 그들은 그 그런 그 그런 그 그런 그 그런 그는 그런 그는 그를 보고 있다. 그 그는 그들은 그는 그는 것을 보는 것을 하고 있는 그는 것을 받는 것을 하는 것을 보고 있다. 그를 보고 있는 것을 보고 있다. 그를 보고 있는 것을 보고 있다.	
는 사람들이 되었다. 그런 사람들은 사람들이 되었다면 보고 있는 것이 되었다. 그런 사람들은 사람들은 사람들은 사람들은 사람들이 되었다. 참 하나는 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은	
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## TELEC CONSULTING RESOURCES &

909 N. 96th Street, Suite 203 Omaha, NE 68114-2508 (402) 398-0062 FAX (402) 398-0065

Cornhusker Plaza 301 S. 13th Street, Suite 401 Lincoln, NE 68508 (402) 441-4316 FAX (402) 441-4317

February 26, 2003

Ms. Pam Bonrud, Executive Director South Dakota Public Utilities Commission Capitol Building, 1<sup>st</sup> Floor 500 East Capitol Avenue Pierre, South Dakota 57501-5070

### RECEIVED

FEB 2 7 2003

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

Dear Ms. Bonrud:

Please find enclosed revised 2001 intrastate switched access cost studies for Union Telephone Company, Bridgewater-Canistota Telephone Company, Kennebec Telephone Company and Beresford Municipal Telephone (the "Company"), currently on file with the commission in docket numbers TC02-077, TC02-078, TC02-079, and TC02-0080 respectively. These studies are revised to include Global Crossing uncollectibles using the method consistant with all LECA companies. Four copies of each Company's' studies are enclosed.

If you should have any questions, please feel free to call us at (402) 398-0062.

Sincerely,

Wendel Aanerud

TELEC Consulting Resources, Inc.

Enclosures

cc: Wayne Akland – Beresford Municipal

Rod Bowar – Kennebec Telephone Co.

Rick Freemark - Union Telephone Co.

### Global Crossing Uncolledtibles Know and Measurable

### Beresford Municipal Telephone Company

Intrastate Uncollectibles (12/01 - 1/28/02)	\$787
Less NECA Settlement (70%)	\$551
1/3 of amount entered on Sheet V Line 249	\$184
1/3 of amount entered on Sheet V Line 100	\$184

Sheet "A" ENDING DECEMBER 31, 2001 Revised 8/20/99

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	******* FCC PART 69 *******				ty of beresion					
	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)	(1)	
	INTRALATA:									
15 16 17		\$216,259 10.00%	J13	\$106,072 10.00%	\$99,998 10.00%	\$0 10.00%	\$10,190 10.00%	\$0 10.00%	\$0 10.00%	О.К.
18 19 20	Return Adjustments	\$21,626 0	J18-20	\$10,607 0	\$10,000 0	\$0 0	\$1,019 0	\$0 0	\$0 0	O.K. O.K.
21 22	Net Return on Rate Base Income Taxes	\$21,626 0	J31-32	\$10,607 0	\$10,000 0	\$0 0	\$1,019 0	\$0 0	\$0 0	O.K. O.K.
23 24	Expenses and Other Taxes	146,759	J33-35, 40	26,519	62,194	53	36,884	18,517	2,592	O.K.
25 26 27	Total IntraLATA Rev. Req.	\$168,385		\$37,126 ==========	\$72,194 =======	\$53 ====================================	\$37,903 =======	\$18,517	\$2,592 =========	O.K.
28 29 30	INTERLATA:									
31 32 33	Net Investment Rate of Return	\$100,877 10.00%	P13	\$49,468 10.00%	\$46,654 10.00%	\$0 10.00%	\$4,755 10,00%	\$0 10.00%	\$0 10.00%	O.K.
34 35	Return on Rate Base Return Adjustments	\$10,088 0	P18-20	\$4,947 0	\$4,665 0	\$0 0	\$476 0	\$0 0	\$0 0	O.K. O.K.
36 37	Net Return on Rate Base	\$10,088		\$4,947	\$4,665	\$0	\$476	\$0	\$0	O.K.
38	Income Taxes Expenses and Other Taxes	0 62,283	P31-32 P33-35, 40	0 10,979	0 25,269	0 21	0 14,595	0 10,399	0 1,022	O.K. O.K.
40 41 42 43	Total InterLATA Rev. Req.	\$72,371		\$15,925	\$29,934 	\$21	\$15,071 ======	\$10,399	\$1,022 ======	O.K.
44 45	TOTAL INTRASTATE REV. REQ.	\$240,756		\$53,051 *******	\$102,128 ************************************	\$73 *******	\$52,974 ********	\$28,916	\$3,614 ********	
	ACCESS ELEMENT MINUTES OF USE			2,914,467	2,914,467		2,914,467			
	ACCESS RATE PER MINUTE	\$0.071421		\$0.018203	\$0.035042		\$0.018176			

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							Intrastate			
	******* FCC PART 36 *******	TOTAL	Source/	Interstate	Message Telephone S	Service	Priva	ite Line	70741	
	Revenue Requirement Summary	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
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	\$1,304,462	C68	\$987,326	\$100,877	\$216,259	\$0	\$0	\$317,136	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	\$130,446		\$98,733	\$10,088	\$21,626	\$0	\$0	\$31,714	O.K.
22										
23	AFUDC	0	H43	O	0	0	0	0	0	O.K.
24	ITC Amortization	0	H36	O	0	0	0	0	0	O.K.
25	Other Return Adjustments	0	V242	C	0	0	Ō	Ō	Ō	O.K.
26	•									
27	Net Return	\$130,446		\$98,733	\$10,088	\$21,626	\$0	\$0	\$31,714	O.K.
28		. ,		•					, ,	
29	Contributions	0	H52	0	0	0	0	0	0	O.K.
30	Interest Expense	0	H44	0	0	. 0	0	0	0	O.K.
31	Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.
33	Depreciation Adjustment	0	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	\$130,446		\$98,733	\$10,088	\$21,626	\$0	\$0	\$31,714	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	Ō	0	0	O.K.
40	Operating Expenses and Taxes	663,144	1196	454,285	62,283	146,575	0	0	208,859	O.K.
41	Uncollectibles	184	V249	,		184	0	0	184	O.K.
42	Other Revenue Adjustments	0	V250	Ö	Ō	0	Ō	Ō	0	O.K.
43	and national regions									
44	Net Revenue	\$793,774		\$553.018	\$72,371	\$168,385	\$0	\$0	\$240,756	O.K.
45	Gross Receipts Taxes	. 0	Formula	0		0	0	0	0	O.K.
46	Other Revenue Taxes	. 0	V251	0		0	0	0	0	O.K.
47	Other Meverine Taxes		V Z J I							~
41	TOTAL REVENUE REQUIREMENT	\$793,774		\$553,018	\$72,371	\$168,385	\$0	\$0	\$240,756	O.K.
	CONTRACTION (INCONTRIBERA)	=======================================		######################################		=========	• •			

Sheet "C" ENDING DECEMBER 31, 2001 25-Feb-03

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						In	trastate				
	****** FCC PART 36 ******	TOTAL	Source/	1-44-	Message Telep	hone Service	Priv	ate Line	TOTAL		
	Investment Summary	COMPANY	Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)		
13 14	Land and Support Investment	\$301,345	D33	\$228,416	\$23,252	\$49,677	\$0	\$0	\$72,929	O.K.	
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
16	COE Switching Equipment	893,765	D68	659,207	74,784	159,774	0	0	234,558	O.K.	
17	COE Transmission Equipment	122,291	D85	95,880	8,421	17,990	0	0	26,411	O.K.	
18 19	Total COE	\$1,016,056		\$755,087	\$83,205	\$177,764	\$0	\$0	\$260,969	O.K.	
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.	
21	Cable and Wire Facilities	1,481,784	D137	1,138,245	109,532	234,009	0	0	343,540	-	·1
22 23	Total COE, IOT, C&WF	\$2,497,840		\$1,893,332	\$192,736	\$411,773	\$0	\$0	\$604,509	-	1
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 30	Intangible Assets	\$184	D209	\$0	\$0	\$184	\$0	\$0	\$184	O.K.	
31 32	Total Tele. Plt. In Service	\$2,799,369		\$2,121,747	\$215,989	\$461,634	\$0	\$0	\$677,623	-1.120642235502	6
33 34	Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
35	TPUC, Short-term	0	D214-213 D216-217	0	0	0	0	0	0	O.K.	
36	TPUC, Long-term	0	D218-219	Ö	ō	0	0	0	0	O.K.	
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.	
38 39 40	Total Other Tel. Plt.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
41 42	TOTAL TELEPHONE PLANT	\$2,799,369		\$2,121,747	\$215,989	\$461,634	\$0	\$0	\$677,623	-1.120642235502	6

Sheet "C" ENDING DECEMBER 31, 2001 25-Feb-03

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							Intrastate			
	****** FCC PART 36 ******	TOTAL	Source/		Message Telep	hone Service	Pr	ivate Line	TOTAL	
	Investment Summary	COMPANY	Allocator	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
56	Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.
57	Accumulated Depr./Amort	(1,533,261)	E34	(1,161,681)	(118,471)	(253,109)	0	0	(371,581)	O.K.
58	Accum. Def. Inc. Taxes, Net	0	E47	Ó	` oʻ	Ò	0	0	` ` o	O.K.
59	Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.
60						***************************************		***********		
61	TOTAL NET PLANT	\$1,266,108		\$960,066	\$97,517	\$208,525	\$0	\$0	\$306,042	O.K.
62										
63	Materials and Supplies	15,824	H31	12,155	1,170	2,499	0	0	3,669	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	22,530	Formula	15,104	2,191	5,235	0	0	7,426	O.K.
66	Equal Access Investment	0	_	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	\$1,304,462		\$987,326	\$100,877	\$216,259	\$0	\$0	\$317,136	O.K.
69				===========		=========	=======================================		=========	

Sheet "D" ENDING DECEMBER 31, 2001 25-Feb-03

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						lr	trastate			
	******* FCC PART 36 ******	TOTAL	Source/	Interstate	Message Telep	hone Service	Priv	ate Line	TOTAL	
	Plant Investment Detail	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 14	LAND AND SUPPORT ASSETS:							,		
15	Land, Allocable	\$11,910	H33	\$9,028	\$919	\$1,963	\$0	\$0	\$2,882	O.K.
16 17	Land, Direct	0	V22	0	0	0	0	0	0	O.K.
18 19	Total Land	\$11,910		\$9,028	\$919	\$1,963	\$0	\$0	\$2,882	O.K.
20	Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21	Aircraft	O	H33	0	0	0	0	0	0	O.K.
22	Special Purpose Vehicles	0	H33	0	0	0	O	0	0	O.K.
23	Garage Work Equipment	0	H33	0	0	0	0	0	Ō	O.K.
24	Other Work Equipment	0	H33	0	0	0	. 0	0	0	O.K.
25	Buildings, Allocable	289,435	H33	219,388	22,333	47,714	0	0	70,047	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 30	General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
31 32	Total Support Assets	\$289,435		\$219,388	\$22,333	\$47,714	\$0	\$0	\$70,047	O.K.
33	Tot. Land and Support Assets	\$301,345		\$228,416	\$23,252	\$49,677	\$0	\$0	\$72,929	O.K.
34		=========						egacine entre	==========	
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	o o	0	ő	0	O.K.
41	CAT 1 Oper. Sys., Other	0	V36	0	Ō	0	o	0	0	0.K.
42	T : 10.5									
43 44	Total CAT 1	\$0 ======		\$0 ====================================	\$0 ====================================	\$0 ======	\$0 ====================================	\$0 ==========	\$0 ======	O.K.
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	<del></del>		\$0	\$0	<del></del>	\$0	<del></del>	\$0	O.K.

Sheet "D" ENDING DECEMBER 31, 2001 25-Feb-03

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				_		•	Intrastate			
	******* FCC PART 36 ******	TOTAL	Source/	Interstate	Message Tel	ephone Service	Priv	rate Line	7074	
	Plant Investment Detail	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
63 64 65	CAT 3 Local Sw. Allocable CAT 3 Local Sw. Direct	\$893,765 0	G15 V40	\$659,207 0	\$74,784 0	\$159,774 0	\$0 0	\$0 0	\$234,558 0	0.K. 0.K.
66 67	Total CAT 3	\$893,765		\$659,207	\$74,784	\$159,774	\$0	\$0	\$234,558	O.K.
68 69	Total COE Sw. CAT 2&3	\$893,765		\$659,207	\$74,784 ==========	\$159,774	\$0	\$0	\$234,558	O.K. O.K.
70 71 72	COE TRANSMISSION:									
73	CAT 4.12 Exchange Trunk	\$0	123	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	φ0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	83,898	G13	62,924	6.687	14,287	0	0	20,975	O.K.
76	CAT 4.13 PL, WATS, Local	2,964	F18	2,964	0,007	17,207 N	n	0	20,575	O.K.
77	CAT 4.13 Direct	0	V45	0	ō	Ö	ñ	n	0	O.K.
78	CAT 4.23 Message	13,143	G18	7.707	1,733	3,703	ñ	n	5,436	O.K.
79	CAT 4.23 PL, WATS	22,286	F24	22,286	.,0	0,,00	n	n	0,100	O.K.
80	CAT 4.23 Direct	22,230	V48	22,200	ñ	n	n	n	. 0	0.K.
81	CAT 4.3 H/R Message	0	G29	Õ	ñ	Ô	n	n	0	O.K.
82	CAT 4.3 WATS	Ō	V50	n	o o	0	Ô	Ô	0	O.K.
83	CAT 4.3 Direct	ō	V51	n	Ö	Ô	n	0	Ö	O.K.
84			***							O.IV.
85	Total COE CAT 4	\$122,291		\$95.880	\$8,421	\$17,990	\$0	\$0	\$26,411	O.K.
86		==========		=======================================	#F####################################					•
87										
88 89	INFORMATION ORIGINATION/TERM	IINATION:								
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	Ō	0	0	0	0	O.K.
92 93	CAT 2 CP Equipment	ō	V70	ō	ō	ō	ō	0	ō	O.K.
94 95	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
96		=========								

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					-		Intrastate				
	******* FCC PART 36 ******	TOTAL	Source/	Interstate	Message Tele	phone Service	Priv	rate Line	TOTAL		
	Plant Investment Detail	COMPANY	Allocator	and Other	InterLATA	IntraLATA	interLATA	IntraLATA	INTRASTATE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)		
111 112											
113	CAT 1.1 IntraLATA PL/WATS	12,443	F31	\$12,443	\$0	\$0	\$0	\$0	\$0	O.K.	
114		33,775	F31	33,775	0	0	0	0	0	O.K.	
115		1,308,339	G13	981,255	104,285	222,800	0	0	327,085	O.K.	
116 117	Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.	
118 119	Total CAT 1 C&WF	\$1,354,557		\$1,027,473	\$104,285	\$222,800	\$0	\$0	\$327,085		-1
120	CAT 2 C&WF	\$19,987	G28	\$19,987	\$0	\$0	\$0	\$0	\$0	O.K.	
121	CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.	
122			•,0							0	
123 124	Total CAT 2 C&WF	\$19,987		\$19,987	\$0	\$0	\$0	\$0	\$0	O.K.	
125	CAT 3 Joint Message	39,783	G17	23,327	5,247	11,209	0	0	\$16,456	O.K.	
126	CAT 3 PL/WATS etc.	67,457	F36	67,457	. 0	0	0	0	0	O.K.	
127	CAT 3 Direct	0	V79	0	Ö	0	0	0	0	O.K.	
128				<del></del>							
129	Total CAT 3 C&WF	\$107,240		\$90,784	\$5,247	\$11,209	\$0	\$0	\$16,456	O.K.	
130		. ,			. ,						
131	CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	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						***************************************					
135 136	Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
137	TOTAL C&WF	\$1,481,784		\$1,138,245	\$109,532	\$234,009	\$0	\$0	\$343,540		-1
138								=======================================	=========		
139											
140	CAPITAL LEASES:										
141						<b>a</b> -	a-			0.1/	
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	T. 10							<del></del>	\$0	O.K.	
145	Total Support Leases	\$0		\$0	\$0	\$0	\$0	ΦU	φu	U.N.	

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	•						Intrastate			
	******* FCC PART 36 *******	TOTAL	Source/	Interstate	Message Tele	ephone Service	Priva	ate Line	TOTAL	
	Plant Investment Detail	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
160										
161	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162	COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163	COE Local Switch	0	H18	0	0	0	0	O	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	1071									
169	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170	0.01475.1							••		5.14
171	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172	TOTAL CARITAL LEARER					***	0.0		fin.	0.14
173 174	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	. \$0	\$0	\$0	O.K.
175		#######################################		=========			=======			
176	LEASEHOLD IMPROVEMENTS:									
177	LEASEHOLD IMPROVEMENTS.									
178	Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179	COE Switching	0	H18	0	η	0	0	0	0	O.K.
180	COE Operator	0	H16	0	n	n	ñ	n	ő	O.K.
181	COE Transmission	0	H20	n	n	o o	n	0	0	O.K.
182	IOT	0	V96	0	ñ	o o	Ô	ō	Õ	O.K.
183	C&WF	ō	V97	0	Ō	0	0	0	0	O.K.
184	Other	o o	V98	0	0	0	Ö	ō	ō	O.K.
185										
186	TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187		==========			=========	=======================================				
188										
189	TPIS, EXCL. ACCT, No. 2690	\$2,799,185		\$2,121,747	\$215,989	\$461,450	\$0	\$0	\$677,439	-1,12064223550

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							Intrastate			
	****** FCC PART 36 ******	TOTAL	Source/	Interstate	Message Telephone S	ervice	Private L	ine	TOTAL	
	Plant Investment Detail	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
204 205	INTANGIBLE ASSETS:									
206	Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207	Direct Acct. No. 2690	184	V100	0	0	184	0	Ō	184	O.K.
208										
209	Total Intangible Assets	\$184		\$0	\$0	\$184	\$0	\$0	\$184	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.	0	H35	0	0	0	0	Ü	0	O.K.
219	TPUC, Long-term - Direct	Ü	V126	U	U	0	U	Ü	0	O.K. O.K.
220	Tele, Pit. Adjust Alloc.	0	H35	0	Ü	U	U	0	0	0.K. 0.K.
221	Tele, Plt. Adjust Direct	Ü	V104	0	U	U	U	U	0	U.K.
222 223	Total Other Telephone Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
223	Total Other Telephone Flant	20		Φυ	φυ	φU	40	φυ	Ψ0	O.1C.

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						In	trastate			
	****** FCC PART 36 ******	TOTAL	Source/	Interstate	Message Teler	phone Service	Priva	te Line	TOTAL	
	Reserves and Deferrals	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	ACCUM. DEPRECIATION, TPIS:									
15	Support Assets	\$110,068	H13	\$83,430	\$8,493	\$18,145	\$0	\$0	\$26,638	O.K.
16	COE Switching	502,888	H19	370,911	42,078	89,899	0	0	131,977	O.K.
17	COE Operator	0	H16	0	0	0	0	0	0	O.K.
18	COE Transmission	25,194	H20	19,753	1,735	3,706	0	0	5,441	O.K.
19	IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	895,111	H31	687,587	66,166	141,359	0	0	207,525	O.K.
21 22	Other Plant	0	V135	0	0	0	0	0	0	O.K.
23 24	Total Accum. Depr., TPIS	\$1,533,261		\$1,161,681	\$118,471	\$253,109	\$0	\$0	\$371,581	O.K.
25 26	ACCUM. AMORTIZATION:									
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.	Ō	H41	0	ō	0	0.	0	0	O.K.
30	Accum, Amort., Other	0	V138	0	Õ	Õ	Õ	0	0	O.K.
31					-			***		
32 33	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34 35 36	Total Accum. Depr./Amort.	\$1,533,261		\$1,161,681	\$118,471	\$253,109	\$0	\$0	\$371,581	O.K.
37 38	ACCUM. DEF. INC. TAXES, NET:									
39	Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	H19	O	0	0	0	O	0	O.K.
41	COE Operator	0	H16	0	0	0	0	0	0	O.K.
42	COE Transmission	0	H20	0	0	o o	0	0	0	O.K.
43	IOT Equipment	Ō	H25	0	Ō	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	H31	n	0	0	Õ	Ö	Ö	O.K.
45	Unclassified	0	V145	0	0	0	n	n	0	O.K.
46			V 140							
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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					Priv	ate Line				
	******* FCC PART 36 ****** Functional Distribution	TOTAL	Joint Use	Int	terstate	int	rastate	Estanded Asse		
	of Selected Investments	COMPANY	Message	InterLATA	IntraLATA	interLATA	IntraLATA	Extended Area Service	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	TRANS. CCT EQUIPMENT:									
15 16 17	Working Loops Avg. Cost per Loop	1,524 57.00	1,472 57.00	38 57.00	0 57.00	0 57.00	0 57.00	0 57,00	14 57.00	O.K.
18 19 20	CAT 4.13 Exch Ln. Invest.	\$86,862	\$83,898	\$2,166	\$0	\$0	\$0	\$0	\$798	
21 22 23	Circuit Terminations Avg. Cost per Termination	248 142.86 	92 142.86 	156 142.86 	0 142,86 	0 142.86 	0 142.86 	0 142.86 	0 142,86 	O.K.
24 25 26	CAT 4.23 Other IX	\$35,429	\$13,143	\$22,286	\$0	\$0	\$0	\$0	\$0	
27 28	C&WF INVESTMENT:									
29 30 31 32	Working Loops Loops Factor CAT 1 Exchange C&WF	1,524 1,000000 \$1,354,558	1,472 0.965879 \$1,308,339	38 0.024934 \$33,775	0.000000 \$0	0 0.000000 \$0	0.000000 \$0	0.000000 \$0	14 0.009186 \$12,443	O.K.
33 34 35 36	Equivalent IX Circuit Miles IX Cct. Miles Factor CAT 3 Interexch. C&WF	496 1.000000 \$107,240	184 0.370968 \$39,783	312 0.629032 \$67,457	0 0.000000 \$0	0 0.000000 \$0	0 0.000000 \$0	0 0.000000 \$0	0 0.000000 \$0	O.K.

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						i	ntrastate			
	******* FCC PART 36 ******	TOTAL	Source/	Interstate	Message Telep	phone Service	Priv	ate Line	TOTAL	
	Physical Allocation Factors	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.079708	0.170292	0.000000	0.000000	0.250000	O.K.
15 16	Dial Equipment Minutes (DEM)	1.000000	DEM	0.737562	0.083673	0.178765	0.000000	0.000000	0.262438	O.K.
17	Conversation Minute-Miles	1.000000	СММ	0.586361	0.131881	0.281758	0.000000	0.000000	0.413639	O.K.
18	Conversation Minutes	1.000000	CM	0.586361	0.131881	0.281758	0.000000	0.000000	0.413639	O.K.
19 20	Subscriber Minutes (SLU)	1.000000	SLU	0.861839	0.044050	0.094111	0.000000	0.000000	0.138161	O.K.
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0,000000	O.K.
22	Wtd, Stand, Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 25	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26 27	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
28	Exchange Trunk Minutes	1.000000	ЕТМ	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
30		0.00000		0.00000	0.000000	0.00000	0.000000	0.000000	0.00000	0.14.
31 32	C&WF CAT 4, WATS	0.000000	CT4	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
33 34	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
35	Current Billings	1,000000	СВ	0.790042	0.066941	0.143017	0.000000	0.000000	0.209958	O.K.
36	EU Presubscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.790042	0.066941	0.143017	0.000000	0.000000	0.209958	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.790042	0.066941	0.143017	0.000000	0.000000	0.209958	O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.336337	0.415826	0.247837	0.000000	0.000000	0.663663	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.106277	0.227056	0.000000	0.000000	0.333333	O.K.
45	CABS Percent	1.000000	CAB	0.500007	0.159414	0.340586	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
-,0	r oreign birectories r creent	5.500000	, 0	3,50000	0.00000	5.500000	5.500000	5.500000	2,00000	

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		TOTAL COMPANY	Source/ Allocator	interstate and Other						
	******* FCC PART 36 ******* Internal Allocation Factors				Message Telephone Service		Private Line		TOTAL	
					InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14 15	Support Assets Land and Support Assets	1.000000 1.000000	D31 D33	0.757988 0.757988	0.077161 0.077161	0.164852 0.164852	0.000000 0.000000	0.000000 0.000000	0.242013 0.242013	-0.0000004003459 -0.0000004003459
16 17 18	COE Tandem Switching	0.000000 0.000000	D43 D49	0.000000 0.000000	000000.0 000000.0	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000	O.K. O.K.
19 20	5	1.000000 1.000000 1.000000	D66 D68 D85	0.737562 0.737562 0.784031	0.083673 0.083673 0.068858	0.178765 0.178765 0.147111	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.262438 0.262438 0.215969	O.K. O.K. O.K.
21 22	Total COE	1.000000	C19	0.743155	0.081890	0.174955	0.000000	0.000000	0.256845	O.K.
23 24 25 26	Info. Orig./Term. CAT 1 Info. Orig./Term. CAT 2 Total IOT	0.000000 0.000000 0.000000	D90 D92 D94	0.00000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.00000 0.00000 0.00000	0.00000 0.00000 0.00000	0.000000 0.000000 0.000000	O.K. O.K. O.K.
27 28	C&WF CAT 1 C&WF CAT 2	1.000000 1.000000	D118 D120	0.758531 1.000000	0.076988 0.000000	0.164482 0.000000	0.000000 0.000000	0.000000 0.000000	0.241470 0.000000	-0.0000007382487 O.K.
29 30 31	C&WF CAT 3 C&WF CAT 4 Total C&WF	1.000000 0.000000 1.000000	D129 D135 D137	0.846553 0.000000 0.768158	0.048924 0.000000 0.073919	0.104523 0.000000 0.157924	0.00000 0.00000 0.00000	0.000000 0.000000 0.000000	0.153447 0.000000 0.231842	O.K. O.K. -0.0000006748622
32 33 34	Total Equipment	1.000000	C23	0.757988	0.077161	0.164852	0.000000	0.00000	0.242013	-0.0000004003459
35 36 37	TPIS TPIS, excl. Acct. No. 2690	1.000000 1.000000	C32 D189	0.757938 0.757988	0.077156 0.077161	0.164907 0.164852	0.000000 0.000000	0.000000 0.000000	0.242063 0.242013	-0.0000004003196 -0.0000004003459
38 39	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40 41 42	Total Tangible Assets Total Intangible Assets	0.000000 1.000000	C25 C29	0.000000 0.000000	0.00000 0.00000	0.000000 1.000000	0.00000 0.00000	0.00000 0.000000	0.000000 1.000000	O.K. O.K.
43 44 45	Long-term PUC Net Telephone Plant Total Net Investment	0.000000 1.000000 1.000000	C36 C61 C68	0.000000 0.758282 0.756884	0.000000 0.077021 0.077332	0.000000 0.164698 0.165784	0.00000 0.00000 0.00000	0.000000 0.00000 0.00000	0.000000 0.241719 0.243117	O.K. -0.0000003731912 -0.000000373219
46 47	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
48 49 50	Tot. Bus. Ofc., Cust. Serv.  Total "BIG THREE" Expenses	1.000000 1.000000	l141 l170	0.673625 0.686657	0.120077 0.104880	0.206298 0.208463	0.000000	0.000000	0.326375 0.313343	O.K. -0.0000001319335
51 52	Corporate Operations Expense	1.000000	1185	0.616516	0.094167	0.289317	0.000000	0.000000	0.383484	-0.0000001184567

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	Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Se	ervice	Private Line		TOTAL	
					InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	PLANT SPEC. OPER. EXPENSE:									
15	Network Support, Alloc.	\$0	H14	\$0		\$0	\$0	\$0	\$0	O.K.
16 17	Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
18 19	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20	General Support, Alloc.	\$72,182	H14	\$54,713	\$5,570	\$11,899	\$0	\$0	\$17,469	O.K.
21	General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22 23 24	Total General Support Exp.	\$72,182		\$54,713	\$5,570	\$11,899	\$0	\$0	\$17,469	O.K.
25	Central Office Eq., Alloc.	\$65,436	H21	\$48,629	\$5,359	\$11,448	\$0	\$0	\$16,807	O.K.
26	Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27 28 29	Total COE Exp.	\$65,436		\$48,629	\$5,359	\$11,448	\$0	\$0	\$16,807	O.K.
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 34	IOT Direct	0	V157	۰ 0	0	0	0	0	0	O.K.
35 36	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37	Cable & Wire, Alloc.	\$42,542	H31	\$32,679	\$3,145	\$6,718	\$0	\$0	\$9,863	O.K.
38	Cable & Wire, Direct	55,332	V159	29,819	8,134	17,379	0	0	25,513	O.K.
39 40 41	Total C&WF Exp.	\$97,874		\$62,498	\$11,279	\$24,097	\$0	\$0	\$35,376	O.K.
42	TOTAL PLT. SPEC. OPER. EXP.	\$235,492		\$165,840	\$22,207	\$47,445	\$0	\$0	\$69,652	O.K.
	TOTAL PLT. SPEC., ex SUPPORT	\$163,310		\$111,127	\$16,637	\$35,546	\$0	\$0	\$52,183	O.K.

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	******* FCC PART 36 ******	TOTAL	Source/	Interstate	Message Tele	phone Service	Priv	rate Line		
	Operating Expenses and Taxes	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
58 59	NON-SPECIFIC OPER. EXP.:									
60	Oth. Plt. and Equip., Alloc.	\$1,233	H36	\$935	\$95	\$203	\$0	\$0	\$298	O.K.
61 62	Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
63 64	Total Oth. Plt. & Equip.	\$1,233		\$935	\$95	\$203	\$0	\$0	\$298	O.K.
65	Network Operations, Alloc.	\$18,300	H33	\$13,871	\$1,412	\$3,017	\$0	\$0	\$4,429	O.K.
66 67	Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
68 69	Total Network Oper. Exp.	\$18,300		\$13,871	\$1,412	\$3,017	\$0	\$0	\$4,429	O.K.
70 71	Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
72	Depr., Support Assets	\$17,780	H13	\$13,477	\$1,372	\$2,931	\$0	\$0	\$4,303	O.K.
73	Depr., COE Switching	49,000	H19	36,141	4,100	8,759	0	0	12,859	O.K.
74	Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75	Depr., COE Transmission	9,780	H20	7,668	673	1,439	0	0	2,112	O.K.
76	Depr., IOT Equipment	0	H25	0	0	. 0	0	0	. 0	O.K.
77	Depr., C&W Facilities	38,361	H31	29,467	2,836	6,058	0	0	8,894	O.K.
78 79	Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
80 81	Total Depreciation Expense	\$114,921		\$86,753	\$8,981	\$19,187	\$0	\$0	\$28,168	O.K.
82	Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Amort., Intangible Assets	Ö	H41	0	0	0	0	0	0	O.K.
84	Other Amortization	0	V189	0	ō	0	Ō	ō	ō	O.K.
85	Direct Assigned Amort.	Ō	V190	0	ō	Ō	ō	ō	ō	O.K.
86	Direct, Bolgilou / Illoru		V 155							0.,
87 88	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89 90	Total Depr. and Amort.	\$114,921		\$86,753	\$8,981	\$19,187	\$0	\$0	\$28,168	O.K.
91	TOTAL NON-SPEC. OPER. EXP.	\$134,454		\$101,558	\$10,488	\$22,407	\$0	\$0	\$32,896	O.K.

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	******* FCC PART 36 ******	TOTAL	Source/	Interstate	Message Telephone Se	rvice	Private L	ine		
	Operating Expenses and Taxes	COMPANY	Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
105 106	CUSTOMER OPERATIONS EXPENSE:									
107	Marketing, Allocable	\$5,853	G35	\$4,624	\$392	\$837	\$0	\$0	\$1,229	O.K.
108	Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109 110	Total Marketing Expense	\$5,853		\$4,624	\$392	\$837	<del></del> \$0	\$0	\$1,229	O.K.
111	Total Walkeling Expense	ψυ,000		φ <del>4</del> ,024	φ332	<b>\$637</b>	ΦU	ΦU	\$1,229	U.K.
112	Operator Service, Alloc.	\$490	G24	\$490	\$0	\$0	\$0	\$0	\$0	O.K.
113	Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.
114 115	Total Operator Service	#400								0.14
116	Total Operator Service	\$490		\$490	\$0	\$0	\$0	\$0	\$0	O.K.
117	Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118	Alphabetical Directory	303	G19	261	13	29	0	Ö	42	O.K.
119	Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120	T 1 181 1									
121 122	Total Directory	\$303		\$261	\$13	\$29	\$0	\$0	\$42	O.K.
123	Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	Bus. Ofc., EU MTS & WATS	36,867	G37	29,126	2,468	5,273	0	0	7.741	O.K.
125	Bus. Ofc., EU Access, P/L & all Other	9,824	G38	7,761	658	1,405	0	0	2,063	O.K.
126	Bus. Ofc., IXC Special Access	0	G39	0	0	0	Õ	ō	0	O.K.
127	Bus. Ofc., IXC Switched Access	0	G40	0	0	Ō	0	0	ō	0.K.
128	Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K.
129	Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.
130		<del> </del>								
131	Total Business Office	\$46,691		\$36,888	\$3,126	\$6,678	\$0	\$0	\$9,803	O.K.
132										
133	Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134	Cust. Serv., Msg. Process	6,658	G43	2,239	2,769	1,650	0	0	4,419	O.K.
135	Cust. Serv., Other B&C	13,712	G44	9,141	1,457	3,113	0	0	4,571	O.K.
136	Cust. Serv., CABS	17,823	G45	8,912	2,841	6,070	0	0	8,912	O.K.
137	Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.
138 139	Total Customer Service	\$38,193		\$20,292	\$7,067	\$10,834	\$0	\$0	\$17,901	O.K.
140 141 142	Total Bus. Ofc., Cust. Serv.	\$84,884		\$57,180	\$10,193	\$17,511	\$0	\$0	\$27,704	O.K.

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	******* FCC PART 36 *******	TOTAL	Source/	Interstate	Message Telephone Se	ervice	Private Li	ine	TOTAL	
	Operating Expenses and Taxes	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156 157 158	Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$0 0	H48 V211	\$0 0	<b>\$0</b> 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
159 160	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
161 162	TOTAL CUSTOMER OPER. EXP.	\$91,530		\$62,555	\$10,598	\$18,377	\$0	\$0	\$28,975	O.K.
163 164 165	"BIG-THREE" EXPENSES:									
166	Total Plt. Spec., ex Support	\$163,310	44	\$111,127	\$16,637	\$35,546	\$0	\$0	\$52,183	O.K.
167	Total Network Oper. Exp.	18,300	68	13,871	1,412	3,017	0	0	4,429	O.K.
168	Total Customer Operations	91,530	161	62,555	10,598	18,377	0	0	28,975	O.K.
169 170 171 172	TOTAL "BIG THREE" EXPENSES	\$273,140		\$187,554	\$28,647	\$56,940	\$0	\$0	\$85,587	O.K.
172 173 174	CORPORATE OPERATIONS EXPENSE:									
175	Exec. and Planning, Alloc.	\$11,286	H50	\$7,750	\$1,184	\$2,353	\$0	\$0	\$3,536	O.K.
176 177	Exec. and Planning, Direct	0	V213	0	0	0	0	0		O.K.
178 179	Total Exec. and Planning	\$11,286		\$7,750	\$1,184	\$2,353	\$0	\$0	\$3,536	Ø.K.
180	Admin. & General, Allocable	\$169,782	H50	\$116,582	\$17,807	\$35,393	\$0	\$0	\$53,200	O.K.
181 182	Admin. & General, Direct	20,600	V231		<u> </u>	20,600		0 	20,600	Ø.K.
183 184	Total Admin. and Gen.	\$190,382		\$116,582	\$17,807	\$55,993	\$0	\$0	\$73,800	Ø.K.
185 186 187	TOTAL CORPORATE OPERATIONS	\$201,668		\$124,332	\$18,990	\$58,346	\$0	\$0	\$77,336	O.K.
188 189	NON-INCOME TAXES:									
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191	Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	O.K.
192 193 194	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
195 196	TOTAL OPER. EXP. AND TAXES	\$663,144		\$454,285	\$62,283	\$146,575	\$0	\$0	\$208,859	O.K.

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	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)	(1)	
13	Net Investment	\$216,259	K52	\$106,072	\$99,998	\$0	\$10,190	\$0	\$0	O.K.
14 15	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
16 17	Return on Rate Base	\$21,626		\$10,607	\$10,000	\$0	\$1,019	\$0	\$0	O.K.
18	AFUDC	0	N37	0	0	0	0	0	0	O.K.
19	ITC Amortization	0	N37	0	0	Ō	0	0	ō	O.K.
20 21	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
22 23	Net Return	\$21,626		\$10,607	\$10,000	\$0	\$1,019	\$0	\$0	O.K.
24	Interest Expense	0	N67	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.
27 28	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
29 30	After Tax Income	\$21,626		\$10,607	\$10,000	\$0	\$1,019	\$0	\$0	O.K.
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	146,575	O195	26,519	62,010	53	36,884	18,517	2,592	O.K.
34	Uncollectibles	184	Direct	0	184	0	0	0	0	O.K.
35 36	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
37 38 39	Basis for Gross Receipts Tax	168,201	16+31+32+33	37,126	72,010	53	37,903	18,517	2,592	O.K.
40 41 42	Gross Receipts Tax	0	37	0	O 		<u> </u>	O 	0	O.K.
43 44	TOTAL REVENUE REQUIREMENT	\$168,385 =========	=	\$37,126 	\$72,194 	\$53 ====================================	\$37,903	\$18,517 ====================================	\$2,592 =======	O.K.

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	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)	(1)	
13 14	Land and Support Assets	\$49,677	L25	\$3,756	\$42,001	\$0	\$3,920	\$0	\$0	О.К.
15	Central Office Equipment	\$177,764	L70	\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	L78	0	O	0	0	Ō	0	O.K.
17 18	Cable and Wire Facilities	234,009	L117	222,800	0	0	11,209	ō	0	O.K.
19	Total COE, IOT, C&WF	\$411,773		\$237,087	\$159,774	\$0	\$14,912	\$0	\$0	O.K.
20 21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22	Total Tolo Dit ev Intona	£464.4E0		6240.042	#204 77F	<b>c</b> 0	E40.020	eo.	¢o.	0.14
23	Total Tele. Plt, ex Intang. Total Intangible Assets	\$461,450	1.4.4	\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K. O.K.
24 25	rotal Intangible Assets	184 	L144	96 	80	0	8			U.K.
26	Total Plant In Service	\$461,634		\$240,939	\$201,856	\$0	\$18,840	\$0	\$0	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	0	L164	0	0	0	0	0	0	O.K.
30 31	Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
32	TOTAL TELEPHONE PLANT	\$461,634		\$240,939	\$201,856	\$0	\$18,840	\$0	\$0	O.K.
33										
34	less:								_	
35	Accum. Depr., Plt. in Serv.	253,109	M23	138,903	105,240	0	8,966	0	0	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 41	Accum. Def. Inc. Taxes, Net	0	M47	0	0	σ	0	O	0	O.K.
42	plus:									
43 44	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
45	NET TELEPHONE PLANT	\$208,525		\$102,035	\$96,616	\$0	\$9,874	\$0	\$0	O.K.
46	plus:						_	_		0.14
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	2,499	L173	1,304	1,093	0	102	0	0	O.K.
49	Cash Working Capital	5,235	L175	2,732	2,289	0	214	0	0	O.K.
50	Equal Access Investment	0	L177	0	0	0	0	0	D	O.K.
51 52	NET INVESTMENT	\$216,259		\$106,072	\$99,998	\$0	\$10,190	\$0	\$0	O.K.
53		=======================================					=======================================	=======================================		

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	******* 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)	(1)	
13 14	LAND AND SUPPORT ASSETS:									
15	Land Assets, Message	\$1,963	N28	148	1,660	0	155	0	0	O.K.
16 17	Land Assets, Private Line		N28	0	0	0	0	0	0	O.K.
18 19	Total Land Assets	\$1,963		\$148	\$1,660	\$0	\$155	\$0	\$0	O.K.
20	Support Assets, Message	\$47,714	N28	\$3,607	\$40,341	\$0	\$3,765	\$0	\$0	O.K.
21 22	Support Assets, Private Line	0	N28	0		0	0	0	0	O.K.
23 24	Total Support Assets	\$47,714		\$3,607	\$40,341	\$0	\$3,765	\$0	\$0	O.K.
25 26	Total Land and Supp. Assets	\$49,677		\$3,756	\$42,001	\$0	\$3,920	\$0	\$0	O.K.
27 28	CENTRAL OFFICE EQUIPMENT:									
29	Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30	Operator Sys., Other	0	(1)	0	0	O	0	0	0	O.K.
31										
32 33	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 36	Tandem Assigned		Direct	<u> </u>			<u> </u>	0	0	O.K.
37 38	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Local Switching	\$159,774	(E)	\$0	\$159,774	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41 42	Total Local Switching	\$159,774		\$0	\$159,774	\$0	\$0	\$0	\$0	O.K.
43 44	Total Switching	\$159,774		\$0	\$159,774	\$0	\$0	\$0	\$0	O.K.

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	******* 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)	(1)	
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	14,287	(D)	14,287	0	0	Ö	0	0	O.K.
60	COE Exch. Line - PL etc.	. 0	(1)	. 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	3,703	(G)	0	0	0	3,703	0	0	O.K.
63	COE Interexchange, PL	. 0	(1)	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	OOL IIII / OOIGIIOG		D., 001							
68	Total COE Transmission	\$17,990		\$14,287	\$0	\$0	\$3,703	\$0	\$0	O.K.
69	TOTAL COL TIGHTHOSISH	Ψ11,555		ψ11,201	40	<b>4</b> 2	451.55			
70 71	Total Central Office Equip.	\$177,764		\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.
72 73	IOT EQUIPMENT:									
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	Ō	Ō	0	0	O.K.
76	Customer Premises Equipment	0	N60	Ö	Ō	ō	0	0	0	O.K.
77	Oddionici i romiodo Equipment		1100							
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79	Total 10 1 Equipment	ΨΟ		ΨΟ	Ψ	**	40	**	*-	
80	CABLE AND WIRE FACILITIES:									
81	CABLE AND WINE PACIEITIES.									
82	Exchange PL and WATS	\$0	(1)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	222,800	(D)	222,800	0	0	0	0	0	O.K.
84	Exchange Assigned	222,000	Direct	0	Ö	Ö	o o	Ō	0	O.K.
85	Exchange Assigned	U	Direct							•
86	Total Exchange Line C&WF	\$222,800		\$222,800	\$0	\$0	\$0	\$0	\$0	O.K.
87	Total Exchange Line Cavvr	φ222,000		Ψ222,000	ΨΟ	ΨΟ	40	**	<del></del>	
	Fuchasa Tauch Managa	¢0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88	Exchange Trunk, Message	\$0 0	Direct	0	0	0	0	0	0	O.K.
89	Exchange Trunk, PL	U	Direct	U	U	U				J.,
90	T / 15 1 T / 00145			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	Total Exchange Trunk C&WF	\$0		φu	φυ	φυ	40	Ψυ	Ψ0	0.,
92		***	(0)	***	r.o	¢o.	\$11,209	\$0	\$0	O.K.
93	Interexchange Message	\$11,209	(G)	\$0	\$0	\$0 0	\$11,209 0	фU	0	0.K.
94	Interexchange PL, WATS	0	(I) (C)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	Ü	U	U	U	O.N.
96	T-1-11-1	644.000		\$0	\$0	\$0	\$11,209	\$0	\$0	O.K.
97	Total Interexchange C&WF	\$11,209		φU	ΦU	ψυ	ψ11,255	4.3		

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	IntraLATA Investment Detail  (A)	Part 36 IntraLATA Total (B)	Source or Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection(H)	Other (I)	
	(**)	(6)	(0)	(6)	(_)	(+)	(G)	(17)	(1)	
111 112 113 114	H/R C&WF, Message H/R C&WF, WATS H/R C&WF, Assigned	\$0 0 0	(G) (I) Direct	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
115 116	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 118	Total Cable and Wire Facil.	\$234,009		\$222,800	\$0	\$0	\$11,209	\$0	\$0	O.K.
119 120	TANGIBLE ASSETS:									
121 122	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
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.
126 127	COE Transmission Leases	0	68	0	0	0		0	0	O.K.
128 129	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
130 131	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
132 133	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
134 135	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137 138	Leasehold Impr., Direct	0	Direct	0	0	0		0	0	O.K.
139 140	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
141 142 143	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
144 145 146	TOTAL INTANGIBLE ASSETS	\$184	N37	\$96	\$80	\$0	\$8	\$0	\$0	O.K.
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

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	******* 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)	(1)	
161 162	PLANT UNDER CONSTRUCTION:									
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	0	N46	0	0	0	0	0	0	O.K.
165	-							***************************************		
166	Total Pit. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	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										0.14
173	MATERIALS AND SUPPLIES	\$2,499	N37	\$1,304	\$1,093	\$0	\$102	\$0	\$0	O.K.
174							***	***	œo.	0.14
175	CASH WORKING CAPITAL	\$5,235	N37	\$2,732	\$2,289	\$0	\$214	\$0	\$0	O.K.
176	FOLIAL ACCESS INVESTMENT		Discost		¢o.	£0	en.	\$0	\$0	O.K.
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	Φ0	φu	U.N.

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	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)	(1)	
13 14	ACCUM. DEPRECIATION, TPIS:									
15	Support Assets	\$18,145	N28	\$1,372	\$15,341	\$0	\$1,432	\$0	\$0	O.K.
16	COE Switching	89,899	L44	0,5,2	89,899	0	0	0	0	O.K.
17	COE Operator	0	L32	ō	0,000	0	ō	0	Ō	O.K.
18	COE Transmission	3,706	L68	2,943	ō	o o	763	0	Ō	O.K.
19	IOT Equipment	0,,00	L78	2,0.0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	141,359	L117	134,588	Ō	0	6,771	0	0	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22								\$0	\$0	O.K.
23	Total Accum. Depr., TPIS	\$253,109		\$138,903	\$105,240	\$0	\$8,966	<b>\$</b> 0	\$0	U.K.
24 25 26	ACCUM. AMORTIZATION:									
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 33	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34	Total Accum. Depr./Amort.	\$253,109		\$138,903	\$105,240	\$0	\$8,966	\$0	\$0	O.K.
35	rotarricount Bopt.minore.	Ψ200,100		Ψ100,000	4,00,2,0	**	+-1	•	,	
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38	7,000,000,000,000,000,000,000,000,000,0									
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	ō	L68	0	0	0	0	0	0	O.K.
43	IOT Equipment	0	L78	Ō	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	Ö	L117	Ō	Ō	0	0	0	0	O.K.
45	Unclassified	ō	N37	0	Ō	0	0	0	0	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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	******* 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)	(1)	
13	Central Office Equipment	\$177,764	L70	\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.
14 15	Info. Orig./Term. Eqpt. C&W Facilities	0 234,009	L78 L117	0 222,800	0 0	0 0	0 11,209	0 0	0 0	0.K. 0.K.
16 17	Total	\$411,773		\$237,087	\$159,774	\$0	\$14,912	\$0	<del></del> \$0	O.K.
18 19	Factor	1.000000		0.575771	0.388014	0.000000	0.036215	0.000000	0.000000	O.K.
20	Sum: Sw., Trans., Other	\$174,686	17	\$0	\$159,774	\$0	\$14,912	\$0	\$0	O.K.
21 22	Factor	1.000000		0.000000	0,914634	0.000000	0.085366	0.000000	0.000000	O.K.
23	Central Office Equipment	\$177,764	L70	\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.
24	Info, Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25 26	C&WF, Excl. Exch. Message	11,209	L117-83	0	0	0	11,209	0	0	O.K.
27	Total	\$188,973		\$14,287	\$159,774	\$0	\$14,912	\$0	\$0	O.K.
28 29	Factor	1.000000		0.075604	0.845484	0.000000	0.078912	0.00000	0.000000	O.K.
30	General Support Facilities	\$49,677	L25	\$3,756	\$42,001	\$0	\$3,920	\$0	\$0	O.K.
31	Central Office Equipment	177,764	13	14,287	159,774	0	3,703	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	234,009	15	222,800	0	0	11,209	0	0	O.K.
34 35	Equal Access Investment	0	L177	<u></u>	0	0	0	0		O.K.
36	Total	\$461,450		\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
37 38	Factor	1.000000		0.521926	0.437263	0.000000	0.040811	0.000000	0.000000	O.K.
39	Sum: Com. Ln., Sw., Trans.	\$461,450	36	\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
40 41	Factor	1.000000		0.521926	0.437263	0.000000	0.040811	0.000000	0.000000	O.K.
42	COE Cat. 2 Factor	1.000000	Direct	0,000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43 44	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
45	Total TPIS	\$461,634	K26	\$240,939	\$201,856	\$0	\$18,840	\$0	\$0	O.K.
46	Factor	1.000000		0.521926	0.437263	0.000000	0.040811	0.000000	0.000000	O.K.

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# City of Beresford

	******* 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 61 62	Interstate Equiv. Factor Wtd. Std. Work Seconds	0.000000 1.000000	Direct Direct	0.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	O.K. O.K.
63 64 65	"BIG THREE" Expenses Factor	\$69,042 1.000000	0171	\$10,507 0.152186	\$27,518 0.398562	\$29 0.000413	\$19,548 0.283127	\$10,036 0.145362	\$1,405 0.020350	O.K.
66 67	Net Investment Factor	\$216,259 1.000000	J13	\$106,072 0.490486	\$99,998 0,462397	\$0 0.000000	\$10,190 0.047117	\$0 0.000000	\$0 0.000000	O.K. O.K.

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	******* 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 14	PLANT SPEC. OPER. EXPENSE;									
15 16	Network Support, Alloc. Network Support, Direct	\$0 0	N37 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
17 18 19	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20 21 22	General Support, Alloc. General Support, Direct	\$11,899 0	N30 Direct	\$900 0	\$10,061 0	\$0 0	\$939 0	\$0 0	\$0 0	O.K. O.K.
23 24	Total General Support Exp.	\$11,899		\$900	\$10,061	\$0	\$939	\$0	\$0	O.K.
25 26 27	Central Office Eq., Alloc. Central Office Eq., Direct	\$11,448 0	N31 Direct	\$920 0	\$10,290 0	\$0 0	\$238 0	\$0 0	\$0 0	O.K. O.K.
28 29	Total COE Exp.	\$11,448		\$920	\$10,290	\$0	\$238	\$0	\$0	O.K.
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 33	IOT Direct	0	Direct	<u></u>	0	0		<u> </u>	0	O.K.
34 35	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36	Cable & Wire, Alloc.	\$6,718	N33	\$6,397	\$0	\$0	\$322	\$0	\$0	O.K.
37 38	Cable & Wire, Direct	17,379	Direct		0	0	17,379	0		O.K.
39 40	Total C&WF Exp.	\$24,097		\$6,397	\$0	\$0	\$17,701	\$0	\$0	O.K.
41 42	TOTAL PLT. SPEC. OPER. EXP.	\$47,445		\$8,216	\$20,350	\$0	\$18,878	\$0	\$0	O.K.
43	TOTAL PLT. SPEC., ex SUPPORT	\$35,546		\$7,317	\$10,290	\$0	\$17,939	\$0	\$0	O.K.

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	******* FCC PART 69 *******	Part 36 IntraLATA		Common	Local		Common	Billing and		
	Operating Expenses and Taxes	Total	Apportion	Line	Switching	Information	Transport	Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(i)	
57 58	NON-SPECIFIC OPER, EXP.:									
59 60 61	Oth. Plt. and Equip., Alloc. Oth. Plt. and Equip., Direct	\$203 0	N18 Direct	\$117 0	\$79 0	\$0 0	\$7 0	\$0 0	\$0 0	O.K. O.K.
62 63	Total Oth. Plt. & Equip.	\$203		\$117	\$79	\$0	\$7	\$0	\$0	O.K.
64 65 66	Network Operations, Alloc. Network Operations, Direct	\$3,017 0	N18 Direct	\$1,737 0	\$1,171 0	\$0 0	\$109 0	\$0 0	\$0 0	O.K. O.K.
67 68	Total Network Oper. Exp.	\$3,017		\$1,737	\$1,171	\$0	\$109	\$0	\$0	O.K.
69 70	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71 72	Depr., Support Assets Depr., COE Switching	\$2,931 8,759	L23 L44	\$222 0	\$2,478 8,759	\$0 0	\$231 0	\$0 0	\$0 0	O.K.
73 74	Depr., COE Operator Depr., COE Transmission	0 1,439	L32 L68	0 1,143	0	0	0 296	0 0	0 0	0.K. 0.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 77	Depr., C&W Facilities Depr., PHFU	6,058 0	L117 L147	5,768 0	0 0	0 0	290 0	0 0	0 0	O.K. O.K.
78 79 80	Total Depreciation Expense	\$19,187		\$7,132	\$11,238	\$0	\$818	\$0	\$0	O.K.
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 85	Direct Assigned Amort.		Direct	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.	\$19,187		\$7,132	\$11,238	\$0	\$818	\$0	\$0	O.K.
90	TOTAL NON-SPEC. OPER. EXP.	\$22,407		\$8,986	\$12,487	\$0	\$934	\$0	\$0	O.K.

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	******* 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)	(1)	
104 105	CUSTOMER OPERATIONS EXPENSE:									
106 107	Marketing, Allocable Marketing, Direct	\$837 0	N37 Direct	\$437 0	\$366 0	\$0 0	\$34 0	\$0 0	\$0 0	O.K. O.K.
108	-		D.,, 000							
109 110	Total Marketing Expense	\$837		\$437	\$366	\$0	\$34	\$0	\$0	O.K.
111	Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113	•	**************************************							····	
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	29	(F)	0	0	29	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119					***************************************					
120	Total Directory	\$29		\$0	\$0	\$29	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	N40	. \$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	1,405	(H)	0	0	0	0	0	1,405	O.K.
125	Bus. Ofc., EU Message	5,273	(H)	0	0	0	0	5,273	0	O.K.
126	Bus. Ofc., EU Reserved	0	(1)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(1)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	N40	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	(1)	0	0	0	0	0	0	O.K.
132										0.14
133	Total Business Office	\$6,678		\$0	\$0	\$0	\$0	\$5,273	\$1,405	O.K.
134									_	
135	Cust. Serv., Msg. Process	\$1,650	(H)	0	0	0	0	1,650	0	O.K.
136	Cust. Serv., Other B&C	3,113	(H)	. 0	0	0	0	3,113	0	O.K.
137	Cust. Serv., CABS	6,070	N21	0	5,552	0	518	0	0	O.K.
138 139	Cust. Serv., EU Common Line	0	(H)	0	0 	<u></u>		0		O.K.
140 141	Total Customer Service	\$10,834		\$0	\$5,552	\$0	\$518	\$4,763	\$0	O.K.
	Total BO, CS, OS, Dir.	\$17,540		\$0	\$5,552	\$29	\$518	\$10,036	\$1,405	O.K.

	******* 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)	(1)	
158 159	Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$0 0	142 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
160 161 162	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
163 164	TOTAL CUSTOMER OPER. EXP.	\$18,377		\$437	\$5,918	\$29	\$552	\$10,036	\$1,405	O.K.
165 166	"BIG-THREE" EXPENSES:									
167	Total Plt. Specific Exp.	\$47,445	41	\$8,216	\$20,350	\$0	\$18,878	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	3,220	62 + 67 +69	1,854	1,249	0	117	0	0	O.K.
169 170	Total Customer Operations	18,377	163	437	5,918	29	552	10,036	1,405	O.K.
171 172	TOTAL "BIG THREE" EXPENSES	\$69,042		\$10,507	\$27,518	\$29	\$19,548	\$10,036	\$1,405	O.K.
173 174	CORPORATE OPERATIONS EXPENSE:									
175	Exec. and Planning, Alloc.	\$2,353	N64	\$358	\$938	\$1	\$666	\$342	\$48	O.K.
176 177	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
178 179	Total Exec. and Planning	\$2,353		\$358	\$938	\$1	\$666	\$342	\$48	O.K.
180	Admin. & General, Allocable	\$35,393	N64	\$5,386	\$14,106	\$15	\$10,021	\$5,145	\$720	O.K.
181 182	Admin. & General, Direct	20,600	Direct	3,135	8,210 	9	5,832	2,994	419	O.K.
183 184	Total Admin, and Gen.	\$55,993		\$8,521	\$22,317	\$23	\$15,853	\$8,139	\$1,139	O.K.
185 186	TOTAL CORPORATE OPERATIONS	\$58,346		\$8,879	\$23,254	\$24	\$16,519	\$8,481	\$1,187	O.K.
187 188	NON-INCOME TAXES:									
189	Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 191	Non-income Taxes, Direct	0	Direct	0	Ō	0	0	0	0	O.K. O.K.
192 193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194 195	TOTAL OPER. EXP. AND TAXES	\$146,575		\$26,519	\$62,010	\$53	\$36,884 =========	\$18,517 =========	\$2,592	O.K.

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	******* 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)	(1)	
13	Net Investment	\$100,877	Q52	\$49,468	\$46,654	\$0	\$4,755	\$0	\$0	O.K.
14 15	Rate of Return	10.00%	B19	10.00%	10.00%	10,00%	10.00%	10.00%	10.00%	O.K.
16 17	Return on Rate Base	\$10,088		\$4,947	\$4,665	\$0	\$476	\$0	\$0	O.K.
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 21	Other Return Adjustments		Direct	0	0	0	0	<u> </u>	0	O.K.
22 23	Net Return	\$10,088		\$4,947	\$4,665	\$0	\$476	\$0	\$0	O.K.
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 28	Other Income Adjustments	0	Direct	0	0				0	O.K.
29 30	After Tax Income	\$10,088		\$4,947	\$4,665	\$0	\$476	\$0	\$0	O.K.
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Federal Income Taxes	0	29	O	0	0	0	0	0	O.K.
33	Operating Expenses and Taxes	62,283	U195	10,979	25,269	21	14,595	10,399	1,022	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	. 0	O.K.
35 36	Other Revenue Adjustments	0	Direct	0	0	0	0	D	0	O.K.
37 38 39	Basis for Gross Receipts Tax	72,371	16+31+32+33	15,925	29,934	21	15,071	10,399	1,022	O.K.
40 41 42	Gross Receipts Tax		37	0	0	0	0	0	0	O.K.
43	TOTAL REVENUE REQUIREMENT	\$72,371		\$15,925	\$29,934	\$21	\$15,071	\$10,399	\$1,022	O.K.
44		=========	*		==========			===========	=========	

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	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)	(1)	
13 14	Land and Support Assets	\$23,252	R25	\$1,758	\$19,659	\$0	\$1,835	\$0	\$0	O.K.
15	Central Office Equipment	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$0	\$0	О.К.
16	Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	109,532	R117	104,285	ō	0	5,247	ō	0	O.K.
18 19 20	Total COE, IOT, C&WF	\$192,736		\$110,972	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
21 22	Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23	Total Tele. Plt. ex Intang.	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
24	Total Intangible Assets	0	R144	0	0	0	. 0	0	0	O.K.
25 26	Total Plant In Service	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
27	Total Pit. Held Future Use	φ <u>2</u> 13,569	R147	φ112,130 0	φ54,445	0	0	0	0	O.K.
28	Total ST PUC	0	R163	0	0	0	0	Ö	٥	O.K.
29	Total LT PUC	0	R164	0	0	0	Ö	0	ō	0.K.
30	Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	Ö	0.K.
31	rotal rei. Fit. Adjust.		17103							0
32 33	TOTAL TELEPHONE PLANT	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
34	less:									
35	Accum. Depr., Plt. in Serv.	118,471	S23	65,016	49,259	0	4,197	0	0	O.K.
36	Accum, Depr. PHFU	0	S27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	S30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	0	S47	0	0	0	0	0	0	O.K.
41										
42	plus:		D:4	0	0	0	0	0	0	O.K.
43	Other Assets	0	Direct	U						0.11.
44 45	NET TELEPHONE PLANT	\$97,517		\$47,714	\$45,184	\$0	\$4,618	\$0	\$0	O.K.
46 47	plus: Class B RTB Stock	0	R171	0	0	0	0	0	0	O.K.
	Materials and Supplies	1,170	R173	610	511	ō	48	Ō	0	O.K.
48 49	Cash Working Capital	2,191	R175	1,143	958	Ö	89	0	0	O.K.
49 50	Equal Access Investment	2,191	R177	1,143	0	o o	0	Ō	0	O.K.
51	·		13.17.7		-			\$0	<del></del>	O.K.
52 53	NET INVESTMENT	\$100,877 =========		\$49,468 =========	\$46,654 =========	\$0 ===========	\$4,755 ==========	***********	######################################	U.N.

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					City of Defesion					
	******* 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)	(1)	
13 14	LAND AND SUPPORT ASSETS:									
15	Land Assets, Message	\$919	T28	\$69	\$777	\$0	\$73	\$0	\$0	O.K.
16 17	Land Assets, Private Line	0	T28	0	0	0	0	0	<u> </u>	O.K.
18	Total Land Assets	\$919		\$69	\$777	\$0	\$73	\$0	\$0	O.K.
19 20	Support Assets, Message	22,333	T28	\$1,688	\$18,882	\$0	\$1,762	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	o	0	0	0	O.K.
22 23	Total Support Assets	\$22,333		\$1,688	\$18,882	\$0	\$1,762	\$0	\$0	O.K.
24 25	Total Land and Supp. Assets	\$23,252		\$1,758	\$19,659	\$0	\$1,835	\$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	(1)	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	ō	0	0	0	0	O.K.
36 37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38 39	Local Switching	\$74,784	(E)	\$0	\$74,784	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	φ14,104	Direct	0	0	0	0	0	O	O.K.
41 42	Total Local Switching	\$74,784		\$0	\$74,784	\$0	\$0	\$0	\$0	O.K.
43 44	Total Switching	\$74,784		\$0	\$74,784	\$0	\$0	\$0	\$0	O.K.

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					City of Delesion					
	******* 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)	(1)	
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch, Line - Message	6,687	(D)	6.687	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(1)	0	Ō	Ō	0	ō	Ō	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	1,733	(G)	0	0	0	1,733	0	0	O.K.
63	COE Interexchange, PL	0	(1)	0	0	0	. 0	0	0	O.K.
64	COE Interexchange, Assigned	0	(Ġ)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	Ō	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	Ō	0	0	- 0	0	0	O.K.
67	· · · · · · · · · · · · · · · · ·									
68	Total COE Transmission	\$8,421		\$6,687	\$0	\$0	\$1,733	\$0	\$0	O.K.
69	Total GGE Transmission	40,121		45,557	40	**	******	<del>-</del> -		
70	Total Central Office Equip.	\$83,205		\$6,687	\$74,784	\$0	\$1,733	\$0	\$0	O.K.
71	, star contrar contra 244.b.	400,200		40,000	4,	**	* 1,1	*-	•-	
72 73	IOT EQUIPMENT:									
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	o	O.K.
76	Customer Premises Equipment	Ō	T60	Ö	Ō	0	0	0	O	O.K.
77	Oddiomo, Fromisco Equipment		100							
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79	. otal . o . Equipmont	40		**	**	*-	**	*-	• •	
80	CABLE AND WIRE FACILITIES:									
81	CABLE AND THICE I AGICATIES.									
82	Exchange PL and WATS	\$0	(1)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	104,285	(D)	104,285	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	ō	ō	0	O.K.
85	Exolitinge / lasighed		Direct							
86	Total Exchange Line C&WF	\$104,285		\$104,285	\$0	\$0	\$0	\$0	\$0	O.K.
87	Total Exchange Line Cavvi	Ψ104,205		Ψ104,203	Ψυ	Ψυ	Ψυ	Ψ	45	<b></b>
	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88		0	Direct	0	0	φ0	0	0	0	O.K.
89	Exchange Trunk, PL	U	Direct	U	U	U	U	ū		0.14.
90	T. I. T. I. COME			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	Total Exchange Trunk C&WF	\$0		φu	φu	φu	40	φυ	40	0.14.
92			401				\$5,247	\$0	\$0	O.K.
93	Interexchange Message	\$5,247	(G)	\$0	\$0	\$0		\$U 0	ФU О	0.K. 0.K.
94	Interexchange PL, WATS	0	(1)	0	0	0	0	0	0	0.K. 0.K.
95	Interexchange Assigned	0	(G)	0	0	0	Ü	U	U	U.K.
96						60	ee 247	\$0	\$0	O.K.
97	Total Interexchange C&WF	\$5,247		\$0	\$0	\$0	\$5,247	φυ	φυ	O.R.

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	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)	(1)	
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 113	H/R C&WF, WATS H/R C&WF, Assigned	0	(I) Direct	0	0	0 0	0	0 0	0	O.K. O.K.
114	Tint Ouver, Assigned		Direct							
115 116	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 118	Total Cable and Wire Facil.	\$109,532		\$104,285	\$0	\$0	\$5,247	\$0	\$0	O.K.
119	TANGIBLE ASSETS:									
120 121 122	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
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.
126 127	COE Transmission Leases	0	68	0	0	0		0	0	O.K.
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., Alloc.		Direct	0	0	0	0	0	0	O.K.
138	Loudoniola III.pr., Silvot									
139 140	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
141 142	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 144 145	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
146 147	PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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	******* 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)	(1)	
161 162	PLANT UNDER CONSTRUCTION:									
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 Pit. 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	TELET TIONE I BUTT TOUGHT MENT	Ψυ	140	ΨΟ	ΨΟ	45	40	Ψ5	40	0.1.1.
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$1,170	T37	\$610	\$511	\$0	\$48	\$0	\$0	O.K.
174	0.00.0000000000000000000000000000000000									0.14
175 176	CASH WORKING CAPITAL	\$2,191	T37	\$1,143	\$958	\$0	\$89	\$0	\$0	О.К.
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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	******* 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)	(1)	
13 14	ACCUM. DEPRECIATION, TPIS:									
15	Support Assets	\$8,493	T28	\$642	\$7,181	\$0	\$670	\$0	\$0	O.K.
16	COE Switching	42,078	R44	0	42,078	0	0	0	0	O.K.
17	COE Operator	0	R32	Ö	.2,0,0	0	0	0	Ō	O.K.
18	COE Transmission	1,735	R68	1,378	o o	0 -	357	0	0	O.K.
19	IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	66,166	R117	62,996	0	Ö	3,169	0	0	O.K.
21	Other Plant	0	T37	0	0	ō	0	0	0	O.K.
22 23	Total Accum. Depr., TPIS	\$118,471		\$65,016	\$49,259	\$0	\$4,197	\$0	\$0	O.K.
24 25 26	ACCUM. AMORTIZATION:									
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 33	Tot, Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34 35 36	Total Accum. Depr./Amort.	\$118,471		\$65,016	\$49,259	\$0	\$4,197	\$0	\$0	O.K.
37 38	ACCUM. DEF. INC. TAXES, NET:									
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.	Ö	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.

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	******* 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)	(1)	
13	Central Office Equipment	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$0	\$0	O.K.
14 15	Info. Orig./Term. Eqpt. C&W Facilities	100 533	R78 R117	404.285	0	0	0	0	0	0.K. 0.K.
16	C&VV Facilities	109,532	KIII	104,285		0	5,247			U.K.
17	Total	\$192,736		\$110,972	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
18	Factor	1.000000		0.575773	0.388012	0.000000	0.036215	0.000000	0.000000	O.K.
19	Sure Sur Trans. Other	004 704	49		074.704		25.005	60		O.K.
20 21	Sum: Sw., Trans., Other Factor	\$81,764 1.000000	17	\$0 0.000000	\$74,784 0.914634	\$0 0.000000	\$6,980 0,085366	\$0 0.000000	\$0 0.000000	O.K. O.K.
22	i actor	1.000000		0.00000	0.514054	0.00000	0.003300	0.000000	0.000000	O., v.
23	Central Office Equipment	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$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	5,247	R117-83	0	0	0	5,247	0	0	O.K.
26 27	Total	\$88,451		\$6,687	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
28	Factor	1.000000		0.075605	0.845483	0.000000	0.078912	0.00000	0.000000	O.K.
29										
30	General Support Facilities	\$23,252	R25	\$1,758	\$19,659	\$0	\$1,835	\$0	\$0	O.K.
31	Central Office Equipment	83,205	13	6,687	74,784	0	1,733	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	109,532	15	104,285	0	0	5,247	0	0	O.K.
34 35	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
36	Total	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
37	Factor	1.000000		0.521928	0.437261	0.000000	0.040811	0.000000	0.000000	O.K.
38	Factor	1.000000		0.321320	0.457201	0.00000	0.040011	0.00000	0.00000	0.,
39	Sum: Com. Ln., Sw., Trans.	\$215,989	36	\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
40	Factor	1.000000		0.521928	0.437261	0.000000	0.040811	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	0.00000	0.000000	O.K.
44										
45	Total TPIS	\$215,989	Q26	\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
46	Factor	1.000000		0.521928	0.437261	0.000000	0.040811	0.000000	0.000000	O.K.

Sheet "T" ENDING DECEMBER 31, 2001 25-Feb-03

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	******* 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)	(1)		
60 61 62	Interstate Equiv. Factor Wtd. Std. Work Seconds	0.000000 1.000000	Direct Direct	0.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.00000	O.K. O.K.	
63 64 65	"BIG THREE" Expenses Factor	\$34,312 1.000000	U171	\$4,918 0.143341	\$12,880 0.375389	\$13 0.000389	\$9,149 0.266652	\$6,694 0.195086	\$658 0.019166	O.K.	
66 67	Net Investment Factor	100,877 1.000000	P13	49,468 0.490380	46,654 0.462480	0 0.000000	4,755 0.047139	0.000000	0.000000	0.K. 0.K.	

Sheet "U" ENDING DECEMBER 31, 2001

25-Feb-03

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					•					
	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)	(1)	
13 14	PLANT SPEC. OPER. EXPENSE:									
15	Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 17	Network Support, Direct	0	Direct	0	0	0	0	0	0	О.К.
18 19	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20	General Support, Alloc.	\$5,570	T30	\$421	\$4,709	\$0	\$440	\$0	\$0	O.K.
21 22	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
23 24	Total General Support Exp.	\$5,570		\$421	\$4,709	\$0	\$440	\$0	\$0	O.K.
25	Central Office Eq., Alloc,	\$5,359	T31	\$431	\$4,816	\$0	\$112	\$0	\$0	O.K.
26 27	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
28 29	Total COE Exp.	\$5,359		\$431	\$4,816	\$0	\$112	\$0	\$0	O.K.
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 33	IOT Direct	0	Direct		0	0	0	<u> </u>	0	O.K.
34 35	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36	Cable & Wire, Alloc,	\$3,145	T33	\$2,994	\$0	\$0	\$151	\$0	\$0	O.K.
37 38	Cable & Wire, Direct	8,134	Direct	0	0	0	8,134	0	0	O.K.
39 40	Total C&WF Exp.	\$11,279		\$2,994	\$0	\$0	\$8,285	\$0	\$0	O.K.
41 42	TOTAL PLT. SPEC. OPER. EXP.	\$22,207		\$3,846	\$9,525	\$0	\$8,836	\$0	\$0	O.K.
43	TOTAL PLT. SPEC., ex SUPPORT	\$16,637		\$3,425	\$4,816	\$0	\$8,396	\$0	\$0	O.K.

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Part 36   InterLATA   Operating Expenses and Taxes   InterLATA   Operating Expenses and Taxes   (a)   (b)   (c)					· ·	.,					
NON-SPECIFIC OPER, EXP.:			InterLATA	Apportion			Information			Other	
Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Sect		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(!)	
59 Oth, Plt. and Equip., Alloc.   \$95   \$18   \$55   \$37   \$0   \$3   \$0   \$0   \$0   \$0   \$0   \$0		NON-SPECIFIC OPER. EXP.:									
Colf. Pilt. and Equip., Direct   O   Direct   O   O   O   O   O   O   O   O   O		Oth, Plt. and Equip., Alloc.	\$95	T18	\$55	\$37	\$0	\$3	\$0	\$0	O.K.
Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.   Fig.	60										
64 Network Operations, Alloc. 65 Network Operations, Direct 66 Network Operations, Direct 67 Total Network Oper. Exp. 68 Total Access Expenses 69 Total Access Expenses 69 Total Access Expenses 70 Direct 71 Depr., Support Assets 71 Depr., COE Operator 72 Depr., COE Operator 73 Depr., COE Operator 74 Depr., COE Transmission 75 Depr., IOT Equipment 76 Depr., IOT Equipment 77 Depr., PHFU 78 Depr., PHFU 79 Total Depreciation Expense 70 R141 71 Says 72 Depr., PHFU 73 Depr., PHFU 74 Depr., Support Assets 75 Depr., IOT Equipment 76 Depr., COE Transmission 77 Depr., PHFU 78 Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr., Depr	61	, , ,									
Network Operations, Alloc.   \$1,412   T18   \$813   \$548   \$0   \$51   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$		Total Oth. Plt. & Equip.	\$95		\$55	\$37	\$0	\$3	\$0	\$0	O.K.
Second Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of t											
Total Network Oper. Exp.   \$1,412   \$813   \$548   \$0   \$51   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$											
Total Network Oper. Exp.   \$1,412   \$813   \$548   \$0   \$51   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$		Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
Total Access Expenses   S0   Direct   S0   S0   S0   S0   S0   S0   S0   S											
Total Access Expenses   So   Direct   So   So   So   So   So   So   O.K.		Total Network Oper. Exp.	\$1,412		\$813	\$548	\$0	\$51	\$0	\$0	O.K.
Total Deprication Expense   \$8,981   \$3,338   \$5,260   \$0   \$108   \$0   \$0   \$0   \$0   \$0   \$0   \$0		T-1-1 A F	<b>**</b>	Discont			do.				0.16
Total Depr., Support Assets		Total Access Expenses	ΦU	Direct	\$0	φu	φυ	φu	ΦU	φυ	U.K.
Depr., CÓE Switching		Denr. Support Assets	\$1.372	R23	\$104	\$1.160	\$0	\$108	50	.\$0	οк
Depr., COE Operator											
Depr., COE Transmission   673   R68   535   0   0   139   0   0   0   0   0   0   0   0   0			·			•	_		Ō		
Depr., IOT Equipment   O R78			673		535	. 0	0	139	0	0	
Total Depreciation Expense   \$8,981   \$3,338   \$5,260   \$0   \$0   \$0   \$0   \$0   \$0   \$0	75	Depr., IOT Equipment	0	R78		0	0	0	0	0	O.K.
78 79 Total Depreciation Expense \$8,981 \$3,338 \$5,260 \$0 \$383 \$0 \$0 \$0 \$K. 80 81 Amort., Tangible Assets \$0 R141 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	76	Depr., C&W Facilities	2,836	R117	2,700	0	0	136	0	0	
Total Depreciation Expense   \$8,981   \$3,338   \$5,260   \$0   \$383   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	77	Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
81 Amort., Tangible Assets \$0 R141 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0								***************************************			
81 Amort., Tangible Assets       \$0       R141       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0         \$0       \$0       \$0       \$0       \$0       \$0       \$0         \$0       \$0       \$0       \$0       \$0       \$0       \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0		Total Depreciation Expense	\$8,981		\$3,338	\$5,260	\$0	\$383	\$0	\$0	O.K.
82 Amort., Intangible Assets 0 R144 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
83 Other Amortization 0 Direct 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									·		
84 Direct Assigned Amort. 0 Direct 0 0 0 0 0 0 0 0 O.K. 85			_								
85 — — — — — — — — — — — — — — — — — — —									-		
86 Total Amortization Exp. \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		Direct Assigned Amort.	0	Direct	0	0	0	Ü	Ü	U	U.K.
87 88 Total Depr. and Amort. \$8,981 \$3,338 \$5,260 \$0 \$383 \$0 \$0 O.K. 89		Total According to the Com-									ΩK
88 Total Depr. and Amort. \$8,981 \$3,338 \$5,260 \$0 \$383 \$0 \$0 O.K. 89		ιοται Amoπization Exp.	\$0		\$U	<b>\$</b> 0	<b>⊅</b> 0	ΦU	φu	φu	U.K.
89		Total Dans and Amort	#0 ND4		<b>¢</b> 2 220	&E 350	¢η	5393	<b>€</b> n	\$0	OK
		rotar Depr. and Amort.	\$0,301		φο,οοδ	φυ,200	ΨU	Ψουο	ΨΟ	φυ	O., C.
90 101A) NUN-SPEL UPER EXP 310 406 34 700 33,043 30 3437 30 40 0.11.	90	TOTAL NON-SPEC. OPER. EXP.	\$10,488		\$4,206	\$5,845	\$0	\$437	\$0	\$0	O.K.

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	******* 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)	(1)	
104 105										
106		\$392	T37	\$204	\$171	\$0	\$16	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	Ψ1,71	0	0	0	0	O.K.
108		<del>-</del>	5.1001							J
109	Total Marketing Expense	\$392		\$204	\$171	\$0	\$16	\$0	\$0	O.K.
110	3 4,	,		+	*.,,	*-	* -	*-		
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	13	(F)	0	0	13	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119	T + + 61 + +									0.14
120	Total Directory	\$13		\$0	\$0	\$13	\$0	\$0	\$0	O.K.
121	Due Of EU December delice	•	T40					r.o.	\$0	O.K.
122	Bus, Ofc., EU Presubscription Bus, Ofc., Reserved	0	T40	\$0 0	\$0	\$0 0	\$0 0	\$0 0	φυ 0	0.K. 0.K.
123	Bus, Ofc., EU Access PL & All Other	<del>-</del>	(1)	0	0	0	0	0	658	0.K.
124 125	Bus. Ofc., EU Message	658 2,468	(H)	0	0	0	0	2,468	0	O.K.
	Bus. Ofc., EU Reserved	2,468 N	(H)	0	0	0	0	2,400 0	0	O.K.
126 127	Bus, Ofc., IX Special Access	u	(1)	0	n	0	0	0	0	O.K.
128	Bus, Ofc., IX Switched Access	0	(I) 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)	Ö	a	o	Ö	0	Ö	O.K.
131	Bus. Ofc., Reserved	0	(1)	0	0	0	0	o o	0	O.K.
132	3.13. (3.13.), 1.13.3.1.13.1		(1)							
133	Total Business Office	\$3,126		\$0	\$0	\$0	\$0	\$2,468	\$658	O.K.
134		7-1,		*-	*-	•	·			
135	Cust. Serv., Msg. Process	\$2,769	(H)	a	0	0	0	2,769	0	O.K.
136	Cust, Serv., Other B&C	1,457	(H)	0	0	0	0	1,457	0	O.K.
137	Cust, Serv., CABS	2,841	T21	ō	2,599	0	243	. 0	0	O.K.
138	Cust, Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139			V7	************						
140	Total Customer Service	\$7,067		\$0	\$2,599	\$0	\$243	\$4,226	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$10,206		\$0	\$2,599	\$13	\$243	\$6,694	\$658	O.K.

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	******* 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)	(1)	
158 159 160	Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$0 0	142 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	0.K. 0.K.
161 162	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	0.K.
163 164 165	TOTAL CUSTOMER OPER. EXP. "BIG-THREE" EXPENSES:	\$10,598		\$204	\$2,770	\$13	\$259	\$6,694	\$658	O.K.
166 167 168 169 170	Total Plt. Specific Exp. Total Plt Non-specific Exp. Total Customer Operations	\$22,207 1,507 10,598	41 62 + 67 +69 163	\$3,846 868 204	\$9,525 585 2,770	\$0 0 13	\$8,836 55 259	\$0 0 6,694	\$0 0 658	0.K. 0.K. 0.K.
171 172 173	TOTAL "BIG THREE" EXPENSES  CORPORATE OPERATIONS EXPENSE:	\$34,312		\$4,918	\$12,880	\$13	\$9,149	\$6,694	\$658	O.K.
174 175 176 177	Exec. and Planning, Alloc. Exec. and Planning, Direct	\$1,184 0	T64 Direct	\$170 0	\$444 0	\$0 0	\$316 0	\$231 0	\$23 0 	O.K. O.K.
178 179	Total Exec. and Planning	\$1,184		\$170	\$444	\$0	\$316	\$231	\$23	O.K.
180 181 182	Admin. & General, Allocable Admin. & General, Direct	\$17,807 0	T64 Direct	\$2,552 0	\$6,684 0	\$7 0 	\$4,748 0 	\$3,474 0	\$341 0 	O.K. O.K.
183	Total Admin, and Gen.	\$17,807		\$2,552	\$6,684	\$7	\$4,748	\$3,474	\$341	O.K.
185 186 187	TOTAL CORPORATE OPERATIONS  NON-INCOME TAXES:	\$18,990		\$2,722	\$7,129	\$7	\$5,064	\$3,705	\$364	O.K.
188 189 190 191	Non-income Taxes, Allocable Non-income Taxes, Direct	\$0 0	T37 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	0.K. 0.K. 0.K.
192 193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194 195	TOTAL OPER. EXP. AND TAXES	\$62,283 =======	:	\$10,979 ==========	\$25,269	\$21	\$14,595 ======	\$10,399 ==========	\$1,022 ========	O.K.

# Sheet "V" Input Documentation, Page 1

#### SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL \*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*

COMPANY NAME ..... PERIOD ADDRESSED ...... RUN DATE AND TIME ......

City of Beresford ENDING DECEMBER 31, 2001 25-Feb-03 .....

03:12:58 PM

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

									In	trastate					
		TOTAL	Davis			Messa	ge Teleph	one Servic			Priv	ate Line			
	******* FCC PART 36 *******	COMPANY	Source/ Allocator	Interstate and Othe		InterLA	TA	IntraLA	.TA	InterLA	TA	IntraLA	TA	TOT INTRAS	
	(A)	(B)	(C)	(D)	-	(E	)	(F	)	(G	)	(H)	)	(	(1)
	PLANT INVESTMENT DETAIL:														
21	Land, Allocable	11,910								<del></del>					
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	0													
28	Buildings, Allocable	289,435		_											
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	893,765													
40	CAT 3 Local Sw. Direct	· o			0		0		0		0		0		0
41	CAT 4.12 Exchange Trunk	0													
42	CAT 4.12 Exch. Tr. Direct	0			0		0		0		0		0		0
43	CAT 4.13 Exch. Ln. Msg., PL & WATS	86,862													
44	Reserved	. 0	<del></del>												
45	CAT 4.13 Direct	0			0		0		0		0		0		0
46	CAT 4.23 Message, PL & WATS	35,429													
47	Reserved	. 0								<del></del>					
48	CAT 4.23 Direct	0			0		0		0		0		0		0
49	CAT 4.3 H/R Message	Ö													
50	CAT 4.3 WATS	ō			0		0		0		0		0		0
51	CAT 4.3 Direct	Ō			0		0		0		0		0		0
52		ō													
	CAT 4 Caialana Barra Bhanna						Λ		Λ		n		n		ก

53 CAT 1 Coinless Pay Phones

Sheet "V" Input Documentation, Page 2

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
City of Beresford
ENDING DECEMBER 31, 2001

25-Feb-03 .....

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			103 Te	102 RT				_	98 Le	97 Le		_	94 Le	_	92 Le	_	90 10						85.00			82 C/			79 C/	78 Re		76 C/			73 C/	72 Re		70 C/	ļ	<b>*</b>			
Other Assets, Net	hor Apports Nicot	Tele. Plt. Adjust Direct	Tele. Plt. Adjust Alloc.	RTB Stock	Materials and Supplies	atarials and Cupplies	Direct Acct. No. 2690	Allocable Acct. No. 2690	Leasehold Imp. Other	Leasehold Imp. C&WF	_easehold imp. IOI	_easehold Imp. COE Trans.	easehold Imp. COE Operator	easehold Imp. COE Switching	Leasehold Imp. Land etc.	C&WF Leases	IOT Leases	COE Direct	COE Transmission	COE Local Switch	COE landem Switch		COE Operator	Direct Support Leases	Allocable Support Leases	CAT 4 Direct	CAT 4 WATS	CAT 4 Message	CAT 3 Direct	Reserved	CAT 3 Joint Message & PL/WATS	AT 2 C&WF, Wideband	AT 2 C&WF	Other CAT 1 C&WF	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	Reserved	Reserved	CAT 2 CP Equipment	(A)	******* FCC PART 36 ******			
	5	0	0	0	120,01	15 834	184	0	0	0				. 0	Ö	0	0	0			o c		<b>5</b>	0	0	0	0	0	0	0	107,240	0	19,987	0	1,354,558	0	0	0	(B)	COMPANY	TOTAL		
i	l	i	1	1	!	1	1	1	1	1	I	1	1	1	I	I	İ	1	ı	I	ł			1	l	ı	1	1	1	I	I	1	1	1		1	i	I	(0)	Allocator	Source/		
<b>&gt;</b> 0	<b>5</b>	0	i	ı		1	0	1	0		· c		I	I	i	0	. 0	0	1	ł	١		1	0	1	0	0	1	0	i	I	0	1	0	1	1	i	0	(D)	and Other	Interetate	ı	
<b>-</b> (	0	0	1	1		l	0	1	c			1	1	i	1	c			1	I	1		ł	0	1	0	0	I	0	l	l	0	I	0	I	l	-	0	(E)	InterLATA	Message Tel		
<b>.</b>	0	c		1		1	184	1	_	, ,			I	I	ı	_	o c		1	1			I	0	1	0	0	1	0	1	ı	0	1	0	i	ı	l	0	(F)	IntraLATA	Message Telephone Service		
0	0													I													0		0		!	0	1	0				0	(G)	InterLATA		Intrastate	
			1			I		I					: 1	ı	ı				I			Ì	1		I					l	1		1		1	1	i		(H)	IntraLATA	Private Line		
0 0						l		ı				1			ı				1	1	ļ	i			1		0 0		0	ł	1	0		0	ı			0 0	(1)	INTRASTATE	TOTAL		

Sheet "V" Input Documentation, Page 3

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001

25-Feb-03 ......

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Acc. Def. IT COE Operator
Acc. Def. IT COE Trans.
Acc. Def. IT IOT Equipment
Acc. Def. IT C&WF Cable & Wire, Direct Network Support, Alloc. Coinless Pay Phone Exp. Other IOT Central Office Eq., Alloc. General Support, Direct Network Support, Direct TPUC — Long Term, Alloc.
TPUC — Long Term, Direct Cable & Wire, Alloc. IOT Direct Cust. Premises Equip Central Office Eq., Direct General Support, Alloc. OPERATING EXPENSES AND TAXES: Acc. Def. IT Unclassified Acc. Def. IT COE Switching Acc. Def. IT Support Assets Accum. Amort., Other Accum. Amort., Intang. Inv. Accum. Amort., Tangible Inv. Acc. Depr. Other Plant Acc. Depr. IOT Equipment
Acc. Depr. Cable and Wire Facilities Acc. Depr. COE Transmission Acc. Depr. COE Operator Acc. Depr. COE Switching Acc. Depr. Support Assets RESERVES AND DEFERRALS: TPUC - Short Term, Direct TPUC -- Short Term, Alloc \*\*\*\*\*\* FCC PART 36 \*\*\*\*\*\* E TOTAL COMPANY (B) 895,111 502,888 110,068 42,542 55,332 65,436 72,182 25,194 Allocator Source/ 1111 <u>0</u> and Other Interstate | | |11111 9 29,819 0 InterLATA 11111 1 1 11111 1 Message Telephone Service  $\widehat{\mathbb{H}}$ 8,134 0 0 IntraLATA ı -11111 11 11111 I Ī 17,379 0 0 Intrastate InterLATA 111 1 111111 <u>(0</u> 0 Private Line IntraLATA +++1 11111 | | 11111 1 Ξ 0 0 0 0 0 0 INTRASTATE 111 1 1 11111 11 11111 1 TOTAL 3 25,513 0 0 0

Sheet "V" Input Documentation, Page 4

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
City of Beresford
ENDING DECEMBER 31, 2001

25-Feb-03 ..... 03:12:58 PM

Intrastate

206 Cust. Serv., Msg. Process 207 Cust. Serv., Other B&C 208 Cust. Serv., CABS 209 Cust. Serv., EU Common Line 210 Other Cust. Serv., Alloc. 211 Other Cust. Serv., Direct 212 Exec. and Planning, Alloc. 213 Exec. and Planning, Direct		00022507755555	(A)  176 Oth. Plt. and Equip., Alloc. 177 Oth. Plt. and Equip., Direct 178 Network Operations, Alloc. 179 Network Operations, Direct 180 Total Access Expense
6,658 13,712 17,823 0 0 0 11,286	303 0 36,867 9,824 0 0 0	17,780 49,000 0 9,780 38,361 0 0 5,853 0 490 0 0	TOTAL COMPANY (B) 1,233 0 18,300 0
1111111	1111111111		Source/ Allocator (C)
	0		Interstate and Other (D)
			Message To InterLATA (E) 0
			Message Telephone Service  IterLATA IntraLATA  (E) (F)  0
			InterLATA (G)
1 1 111			Private Line IntraLATA (H)
			TOTAL INTRASTATE  (I)  0  0  0  0  0  0

Sheet "V" Input Documentation, Page 5

25-Feb-03 .....

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001

Intrastate

					Message Telephone Service			Priv	ate Line						
	****** FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	Interstate and Other		InterLATA		IntraLA		InterLA		IntraLA	TA	TOT INTRAS	
	(A)	(B)	(C)	(D)		(E)	-	(F	)	(G)	_	(H)		(	(1)
230	Admin. & General, Allocable	169,782													
231	Admin. & General, Direct	20,600			0		0		20,600		0		0		20,600
232	Non-income Taxes, Allocable	0													
233	Non-income Taxes, Direct	0			0		0		0		0		0		0
234															
235	OTHER INCOME STATEMENT:														
236	State Income Tax Rate	0.00%													
237	Federal Income Tax Rate	0.00%													
238	Gross Receipts Tax Rate	0.00%													
239	Rate of Return	10.00%						-							
240	AFUDC	0													
241	ITC Amortization	0											_		_
242	Other Return Adjustments	0	***		0		0		0		0		0		0
243	Contributions	0													
244	Interest Expense	0													
245	Capital Lease Expense	0													
246	Capitalized Payroll taxes	0													
247	Depreciation Adjustment	0							_		_		•		•
248	Other Income Adjustments	0			0		0		0		0		U		0
249	Uncollectibles	184			0		0		184		0		0		184
250	Other Revenue Adjustments	0			0		0		0		Ü		0		0
251	Other Revenue Taxes	0			0		0		0		0		0		0
252															

Sheet "V" Input Documentation, Page 6

25-Feb-03 .....

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City of Beresford	", 经非非非常的实际的现在分词的现在分词的现在分词的现在分词的现在分词的现在分词的现在分词 计设计设计设计设计设计设计设计设计设计设计设计设计	SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
-------------------	--------------------------------------------------------------------------	-----------------------------------------------

ENDING DECEMBER 31, 2001

271 272 272 273	
(A) Working Loops Equivalent Interexchange Cct. Miles Interexchange Circuit Terminations	
(B) 1,524 496 248	TOTAL
Allocator (C)	Source/
(D) 14	
(E) 38 312 156	1 1
(F) 0 0 0	Interstate Private Line
(G) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Pr
(H) 0 0 0	Intrastate Private Line
(I) 0 0 0 0	TOTAL

# TELEC CONSULTING RESOURCES &

909 N. 96th Street, Suite 203 Omaha, NE 68114-2508 (402) 398-0062 FAX (402) 398-0065

Comhusker Plaza 301 S. 13th Street, Suite 401 Lincoln, NE 68508 (402) 441-4316 FAX (402) 441-4317

March 21, 2003

Ms. Pam Bonrud, Executive Director South Dakota Public Utilities Commission Capitol Building, 1<sup>st</sup> Floor 500 East Capitol Avenue Pierre, South Dakota 57501-5070

# RECEIVED

MAR 2 5 2003

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

Dear Ms. Bonrud:

Please find enclosed revised 2001 intrastate switched access cost studies for both the Union Telephone Company and the Beresford Municipal Telephone Company, currently on file with the commission in docket numbers TC02-077 and TC02-0080 respectively. These studies are revised to include adjustments for direct assignment of cost study preparation expense per staff agreement. Four copies of work papers and studies are enclosed.

If you should have any questions, please feel free to call us at (402) 398-0062.

Sincerely,

Wendel Aanerud

TELEC Consulting Resources, Inc.

Enclosures

# Adjustment to Cost Study Preparation Expense

(Based on an Estimated Expense for Years Filed)

Beresfo	rd Municipal Telephone Company	2001
Ln. No.		
1	Estimated Annual Non Recurring Hours	20
2	Hourly Rate	\$85
3	Total Annual Non Recurring Expense	\$1,700
4	Non recurring expense included in current financial	\$1,700
5	NR Exp per year (Ln 4) / 3	\$567
6	Adj. Amount (Ln5-Ln4)	-\$1,133
7	Amount to Sheet V, Line 231, Column (F)	-\$1,133
	(Admin. & General, Direct; Message Tel. Service; IntraLATA (F))	

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

Sheet "A" ENDING DECEMBER 31, 2001 Revised 8/20/99

21-Mar-03

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****** FCC PART 69 ******			C	ity of belesion					
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)	( 1)	
INTRALATA:									
Net Investment Rate of Return	\$216,213 10.00%	J13	\$106,048 10.00%	\$99,977 10.00%	\$0 10.00%	\$10,188 10.00%	\$0 10.00%	\$0 10.00%	O.K.
Return on Rate Base Return Adjustments	\$21,621 0	J18-20	\$10,605 0	\$9,998 0	\$0 0	\$1,019 0	\$0 0	\$0 0	O.K. O.K.
Net Return on Rate Base Income Taxes Expenses and Other Taxes	\$21,621 0 145,626	J31-32 J33-35, 40	\$10,605 0 26,346	\$9,998 0 61,742	\$0 0 52	\$1,019 0 36,563	\$0 0 18,353	\$0 0 2,569	O.K. O.K. O.K.
Total IntraLATA Rev. Req.	\$167,248		\$36,951 =======	\$71,740 =======	\$52 ======	\$37,582	\$18,353	\$2,569	О.К.
INTERLATA:									
Net Investment Rate of Return	\$100,877 10.00%	P13	\$49,468 10.00%	\$46,654 10.00%	\$0 10.00%	\$4,755 10.00%	\$0 10.00%	\$0 10.00%	O.K.
Return on Rate Base Return Adjustments	\$10,088 0	P18-20	\$4,947 0	\$4,665 0	\$0 0	\$476 0	\$0 0	\$0 0	O.K. O.K.
Net Return on Rate Base Income Taxes Expenses and Other Taxes	\$10,088 0 62,283	P31-32 P33-35, 40	\$4,947 0 10,979	\$4,665 0 25,269	\$0 0 21	\$476 0 14,595	\$0 0 10,399	\$0 0 1,022	O.K. O.K. O.K.
Total InterLATA Rev. Req.	\$72,371	:	\$15,925	\$29,934 =======	\$21	\$15,071	\$10,399	\$1,022	O.K.
TOTAL INTRASTATE REV. REQ.	\$239,619		\$52,876	\$101,674 ***********	\$73	\$52,653 ******	\$28,751	\$3,591 ********	
ACCESS ELEMENT MINUTES OF USE			2,914,467	2,914,467		2,914,467			
ACCESS RATE PER MINUTE	\$0.071095		\$0.018143	\$0.034886		\$0.018066			

21-Mar-03

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City of Beresford

					lı	ntrastate			
				lessage Telephone Se	ervice	Priva	ate Line	TOTAL	
******* FCC PART 36 ******* Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	intraLATA	InterLATA	IntraLATA	INTRASTATE	
( A)	( B)	( C)	( D)	( E)	(F)	( G)	( H)	(1)	
State Income Tax Rate	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Federal Income Tax Rate	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Gross Receipts Tax Rate	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Net Investment	\$1,304,415	C68	\$987,326	\$100.877	\$216,213	\$0	\$0	\$317,090	O
Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
Return on Rate Base	\$130,442		\$98,733	\$10,088	\$21,621	\$0	\$0	\$31,709	0
AFUDC	0	H43	0	0	0	0	0	0	С
ITC Amortization	0	H36	0	o o	Ô	0	Ô	Ö	Ö
Other Return Adjustments	n	V242	0	Õ	Ö	0	0	Õ	Č
Othor Motari Majadiridina									
Net Return	\$130,442		\$98,733	\$10,088	\$21,621	\$0	\$0	\$31,709	0
Contributions	0	H52	0	0	0	0	0	0	0
Interest Expense	0	H44	0	0	0	0	0	0	C
Capital Lease Expense	0	H46	0	0	0	0	0	0	(
Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	(
Depreciation Adjustment	0	H36	0	0	0	0	0	0	(
Other Income Adjustments	0	V248	0	0	0	0	0	0	(
				************					
After Tax Income	\$130,442		\$98,733	\$10,088	\$21,621	\$0	\$0	\$31,709	C
State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	C
Federal Income Taxes	0	Formula	0	0	0	0	0	0	c
Operating Expenses and Taxes	662,011	1196	454,285	62,283	145,442	Õ	Õ	207,726	Č
Uncollectibles	184	V249	0	0	184	ō	Ō	184	Č
Other Revenue Adjustments	0	V250	0	Ō	0	Ō	ō	0	Č
•									
Net Revenue	\$792,637		\$553,018	\$72,371	\$167,248	. \$0	\$0	\$239,619	C
Gross Receipts Taxes	0	Formula	0	0	0	0	0	0	Ċ
Other Revenue Taxes	0	V251	0	0	0	0	0	0	Ċ
TOTAL REVENUE REQUIREMENT	\$792,637		\$553,018	\$72,371	\$167,248	\$0	\$0	\$239,619	О

21-Mar-03

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						ir	ntrastate				
		TOTAL	0	1.4	Message Telep	hone Service	Pri	vate Line	TOTAL		
	Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
	( A)	( B)	( C)	( D)	(E)	(F)	( G)	( H)	(1)		
13 14	Land and Support Investment	\$301,345	D33	\$228,416	\$23,252	\$49,677	\$0	\$0	\$72,929	O.K.	
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
16	COE Switching Equipment	893,765	D68	659,207	74,784	159,774	0	0	234,558	O.K.	
17	COE Transmission Equipment	122,291	D85	95,880	8,421	17,990	0	0	26,411	O.K.	
18 19	Total COE	\$1,016,056		\$755,087	\$83,205	\$177,764	\$0	\$0	\$260,969	O.K.	
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.	
21 22	Cable and Wire Facilities	1,481,784	D137	1,138,245	109,532	234,009	0	0	343,540		-1
23 24	Total COE, IOT, C&WF	\$2,497,840		\$1,893,332	\$192,736	\$411,773	\$0	\$0	\$604,509		-1
25 26	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
27	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28 29 30	Intangible Assets	\$184	D209	\$0	\$0	\$184	\$0	\$0	\$184	O.K.	
31 32 33	Total Tele. Plt. In Service	\$2,799,369		\$2,121,747	\$215,989	\$461,634	\$0	\$0	\$677,623	-1.120642	235503
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	Ō	O.K.	
36	TPUC, Long-term	0	D218-219	0	0	0	0	0	0	O.K.	
37 38	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.	
39 40	Total Other Tel. Plt.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
41 42	TOTAL TELEPHONE PLANT	\$2,799,369		\$2,121,747	\$215,989	\$461,634	\$0	\$0	\$677,623	-1.120642	235503

21-Mar-03

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						Intrastate			
******	TOTAL	Coursel		Message Tele	phone Service	P	rivate Line	TOTAL	
******* FCC PART 36 ******* Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
( A)	( B)	( C)	( D)	(E)	(F)	( G)	(H)	( 1)	
Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.
Accumulated Depr./Amort	(1,533,261)	E34	( 1,161,681)	( 118,471)	( 253,109)	0	0	( 371,581)	O.K.
Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	O.K.
Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.
TOTAL NET PLANT	\$1,266,108		\$960,066	\$97,517	\$208,525	\$0	\$0	\$306,042	О.К.
Materials and Supplies	15,824	H31	12,155	1,170	2,499	0	0	3,669	O.K.
Rural Tel, Bank Stock	0	H35	0	0	0	0	0	. 0	O.K.
Cash Working Capital	22,483	Formula	15,104	2,191	5,189	0	0	7,379	O.K.
Equal Access Investment	0		0	0	0	0	0	0	O.K.
TOTAL NET INVESTMENT	\$1,304,415 ========		\$987,326	\$100,877	\$216,213	\$0	\$0	\$317,090	O.K.

21-Mar-03

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City of Beresford

					l)	ntrastate			
	TOTAL	0		Message Teler	phone Service	Priv	ate Line	TOTAL	
Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
( A)	( B)	( C)	( D)	( E)	(F)	( G)	( H)	(1)	
LAND AND SUPPORT ASSETS:					•				
Land, Allocable	\$11,910	H33	\$9,028	\$919	\$1,963	\$0	\$0	\$2,882	(
Land, Direct	0	V22	0	0	0	0	0	0	•
Total Land	\$11,910		\$9,028	\$919	\$1,963	\$0	\$0	\$2,882	
Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	
Aircraft	0	H33	0	0	0	0	0	0	
Special Purpose Vehicles	0	H33	0	0	0	0	0	0	
Garage Work Equipment	0	H33	0	0	0	0	0	0	
Other Work Equipment	0	H33	0	0	0	0	0	0	
Buildings, Allocable	289,435	H33	219,388	22,333	47,714	0	0	70,047	
Buildings, Direct	0	V29	0	0	0	0	0	0	
Furniture	0	H33	0	0	0	0	0	0	
Office Equipment	0	H33	0	0	0	0	0	0	
General Purpose Computers	0	H33	0	0	0	0	0	0	
Total Support Assets	\$289,435		\$219,388	\$22,333	\$47,714	\$0	\$0	\$70,047	
Tot. Land and Support Assets	\$301,345 		\$228,416 ======	\$23,252 ========	\$49,677 =======	\$0	\$0 =========	\$72,929 =========	
CENTRAL OFFICE EQUIPMENT:									
CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	
CAT 1 Oper. Sys., 101 C	0	G21	0	η.	0	φ0 0	0	φυ 0	
CAT 1 Oper. Sys., Aux. Pos.	Ö	G23	0	0	0	0	0	0	
CAT 1 Oper. Sys., Other	0	V36	0	Ō	Ö	0	Ö	Ö	
Total CAT 1	 \$0		\$0	<del></del>	\$0	<del></del> \$0	\$0	<del></del> \$0	
	=======================================		=======================================	=======================================	==========	φυ =========	=======================================	фU	
CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	
CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	
Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	<del></del> \$0	

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						Intrastate			
			-	Message Te	lephone Service	Pri	vate Line	TOTAL	
******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate - and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
( A)	( B)	( C)	( D)	(E)	( F)	( G)	( H)	(1)	
CAT 3 Local Sw. Allocable CAT 3 Local Sw. Direct	\$893,765 0	G15 V40	\$659,207 0	\$74,784 0	\$159,774 0	\$0 0	\$0 0	\$234,558 0	O.K. O.K.
Total CAT 3	\$893,765		\$659,207	\$74,784	\$159,774	\$0	\$0	\$234,558	О.К.
Total COE Sw. CAT 2&3	\$893,765		\$659,207	\$74,784 ========	\$159,774 =========	\$0 ======	\$0 =======	\$234,558 =========	O.K. O.K.
COE TRANSMISSION:									
CAT 4.12 Exchange Trunk CAT 4.12 Exch. Tr. Direct	\$0 0	123 V42	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
CAT 4.12 Exch. In. Direct	83.898	G13	62,924	6.687	14,287	0	0	20,975	O.K. O.K.
CAT 4.13 PL, WATS, Local	2,964	F18	2,964	0	0	Ö	ő	20,579	O.K.
CAT 4.13 Direct	. 0	V45	0	0	0	0	0	Ō	O.K.
CAT 4.23 Message	13,143	G18	7,707	1,733	3,703	0	0	5,436	O.K.
CAT 4.23 PL, WATS	22,286	F24	22,286	0	0	0	0	0	O.K.
CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	O.K.
CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
Total COE CAT 4	\$122,291		\$95,880	\$8,421	\$17,990	\$0	\$0	\$26,411	O.K.
INFORMATION ORIGINATION/TERM	MINATION:								
CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
CAT 1 Coinless Pay Phones CAT 2 CP Equipment	0	G18 V70	0 0	0	0 0	0 0	0	0 0	O.K. O.K.
• •		*,0				<del></del>			U.K.
Total IOT Equipment	\$0 ======		\$0 ======	\$0 =====	\$0 =======	\$0 ======	\$0 ======	\$0 =========	O.K.

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							Intrastate				
		<b>TOT!</b>			Message Tele	ephone Service	Pri	vate Line	TOTAL		
	******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
	( A)	( B)	( C)	( D)	( E)	(F)	( G)	( H)	(1)		
111 112	CABLE AND WIRE FACILITIES:										
113	CAT 1.1 IntraLATA PL/WATS	12,443	F31	\$12,443	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	0.K. 0.K.	
114	CAT 1.2 InterLATA PL/WATS	33,775	F31	33,775	_	-	_	=	_		
115 116	CAT 1.3 Joint Message Other CAT 1 C&WF	1,308,339 0	G13 V74	981,255 0	104,285 0	222,800 0	0 0	0 0	327,085 0	O.K. O.K.	
117 118	Total CAT 1 C&WF	\$1,354,557		\$1,027,473	\$104,285	\$222,800	\$0	\$0	\$327,085		-1
119 120	CAT 2 C&WF	\$19,987	G28	\$19,987	\$0	\$0	\$0	\$0	\$0	O.K.	
121 122	CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.	
123 124	Total CAT 2 C&WF	\$19,987		\$19,987	\$0	\$0	\$0	\$0	\$0	O.K.	
125	CAT 3 Joint Message	39,783	G17	23,327	5,247	11,209	0	0	\$16,456	O.K.	
126	CAT 3 PL/WATS etc.	67,457	F36	67,457	0	0	0	0	0	O.K.	
127 128	CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.	
129 130	Total CAT 3 C&WF	\$107,240		\$90,784	\$5,247	\$11,209	\$0	\$0	\$16,456	O.K.	
131	CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
132	CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.	
133 134	CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.	
135 136	Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
137 138	TOTAL C&WF	\$1,481,784 		\$1,138,245 	\$109,532	\$234,009	\$0	\$0	\$343,540		-1
139 140 141	CAPITAL LEASES:										
142	Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
143 144	Direct Support Leases	0	V84	0	0	0	Ō	0	0	О.К.	
145	Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

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	-						Intrastate			
		~~~	0	-	Message Tele	ephone Service	Priv	ate Line	TOTAL	
	******** FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate - and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	( A)	( B)	(C)	( D)	(E)	(F)	( G)	( H)	(1)	
160		00	1140	***	ΦO.	\$0	60	\$0	\$0	O.K.
161	COE Operator	\$0	H16	\$0	\$0 0	φυ 0	\$0 0	φυ	φυ 0	O.K. O.K.
162	COE Tandem Switch	0	H17	0 0	Ü	0	0	0	0	O.K.
163	COE Local Switch	U	H18	~	U	0	0	n	0	O.K. O.K.
164	COE Transmission	0	H20 V89	0	U	0	0	0	0	O.K.
165	COE Direct	U	V89	U	U	U	U	U	U	U.K.
166 167 168	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
169 170	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170 171 172	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172 173 174	TOTAL CAPITAL LEASES	\$0		\$0 =======	\$0 ======	\$0 ======	\$0 ======	\$0	\$0 ======	O.K.
175 176 177	LEASEHOLD IMPROVEMENTS:									
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.
184 185	Other	0	V98	0	0	0	0 	0	0 	O.K.
186 187	TOTAL LEASEHOLD IMPROVEMENT	\$0 ======		\$0 ======	\$0 ======	\$0 =======	\$0 ======	\$0 ======	\$0 ======	O.K.
188 189	TPIS, EXCL. ACCT. No. 2690	\$2,799,185		\$2,121,747	\$215,989	\$461,450	\$0	\$0	\$677,439	-1.1206422355

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					-		Intrastate			
	******* FOO DADT 26 ******	TOTAL	Saurant	Interstate	Message Telephone S	Service	Private L	ine	TOTAL	
	******** FCC PART 36 ******** Plant Investment Detail	COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	( A)	( B)	( C)	( D)	(E)	(F)	( G)	( H)	(1)	
204 205	INTANGIBLE ASSETS:									
206	Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207	Direct Acct. No. 2690	184	V100	O	0	184	0	0	184	O.K.
208						***************************************		***************************************		
209 210	Total Intangible Assets	\$184 		\$0	\$0 	\$184 	\$0 	\$0	\$184	O.K.
211										
212	OTHER TELEPHONE PLANT:									
213 214	Held for Fut. Use - Alloc.	r.c.		••	<b>#</b> 0	•••				
214	Held for Fut. Use - Alloc. Held for Fut. Use - Direct	\$0 0		\$0 0	\$0	\$0	\$0	\$0	\$0	O.K.
216	TPUC, Short-term - Alloc.	0	H35	0	0	0	Ü	U	U	O.K.
217	TPUC, Short-term - Direct	0	V124	0	n	0	0	0	U	O.K. O.K.
218	TPUC, Long-term - Alloc.	Ô	H35	0	ñ	0	0	0	0	O.K.
219	TPUC, Long-term - Direct	o O	V126	0	ñ	0	n	0	0	O.K.
220	Tele. Plt. Adjust Alloc.	Ō	H35	Ö	Ö	Ö	Ö	0	0	O.K.
221	Tele. Plt. Adjust Direct	0	V104	0	0	Õ	ő	0	Ö	O.K.
222					***************************************					
223	Total Other Telephone Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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						lı	ntrastate			
					Message Tele	phone Service	Priva	ate Line	TOTAL	
	******* FCC PART 36 ******* Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	( A)	( B)	( C)	( D)	(E)	(F)	( G)	( H)	( I)	
13	ACCUM. DEPRECIATION, TPIS:									
14 15	Support Assets	\$110,068	H13	\$83,430	\$8,493	\$18,145	\$0	\$0	\$26,638	O.K.
16	COE Switching	502,888	H19	370,911	42,078	89,899	0	0	131,977	O.K.
17	COE Operator	0	H16	0	0	0	0	0	0	O.K.
18	COE Transmission	25,194	H20	19,753	1,735	3,706	0	0	5,441	O.K.
19	IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	895,111	H31	687,587	66,166	141,359	0	0	207,525	O.K.
21 22	Other Plant	0	V135	0	0	0	0	0	0	O.K.
22 23 24	Total Accum. Depr., TPIS	\$1,533,261		\$1,161,681	\$118,471	\$253,109	\$0	\$0	\$371,581	O.K.
25 26	ACCUM. AMORTIZATION:									
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.	ō	H41	o o	ñ	Ô	n	Õ	0	O.K.
30	Accum. Amort., Other	0	V138	Õ	0	ō	Ō	Õ	Ö	O.K.
31	•									
32 33	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34 35	Total Accum. Depr./Amort.	\$1,533,261		\$1,161,681	\$118,471	\$253,109	\$0	\$0	\$371,581	O.K.
36 37 38	ACCUM. DEF. INC. TAXES, NET:		•							
39	Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	ñ	H19	0	0	0	0	0	0	O.K.
41	COE Operator	n	H16	0	ñ	0	0	0	0	O.K.
42	COE Transmission	0	H20	Ö	ñ	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. O.K.
45	Unclassified	0	V145	0	0	0	0	0	0	O.K. O.K.
46			¥ 1 3 U							U.K.
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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					Priv	ate Line				
	******* FCC PART 36 *******			ir	terstate	Ini	trastate			
	Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use - Message	InterLATA	IntraLATA	InterLATA	IntraLATA	Extended Area Service	Other	
	( A)	(B)	( C)	( D)	(E)	( F)	( G)	( H)	(1)	
13 14	TRANS. CCT EQUIPMENT:									
15 16 17	Working Loops Avg. Cost per Loop	1,524 57.00	1,472 57.00	38 57.00	0 57.00	0 57.00	0 57.00	0 57.00	14 57.00	O.K.
18 19 20	CAT 4.13 Exch Ln. Invest.	\$86,862	\$83,898	\$2,166	\$0	\$0	\$0	\$O	\$798	
21 22 23	Circuit Terminations Avg. Cost per Termination	248 142.86	92 142.86	156 142.86	0 142.86	0 142.86	0 142.86	0 142.86	0 142.86	O.K.
24 25 26	CAT 4.23 Other IX	\$35,429	\$13,143	\$22,286	\$0	\$0	\$0	\$0	\$0	
27 28	C&WF INVESTMENT:									
29 30 31	Working Loops Loops Factor CAT 1 Exchange C&WF	1,524 1.000000 \$1,354,558	1,472 0.965879 \$1,308,339	38 0.024934 \$33,775	0 0.000000 \$0	0 0.000000 \$0	0.000000 \$0	0 0.000000 \$0	14 0.009186 \$12,443	O.K.
32 33	-						·	7-2	4.2,	<b>3</b>
34 35 36	Equivalent IX Circuit Miles IX Cct. Miles Factor CAT 3 Interexch. C&WF	496 1.000000 \$107,240	184 0.370968 \$39,783	312 0.629032 \$67,457	0 0.000000 \$0	0 0.000000 \$0	0 0.000000 \$0	0 0.000000 \$0	0 0.000000 \$0	O.K.

					O.K.	O.K.	0 0 0 7. 7. 7.	0 0 0 0 X X X X X X X X	O.K.	0 O.K.	0.K	O.K.	00000000000000000000000000000000000000
		TOTAL	INTRASTATE	()	0.250000	0.262438	0.413639 0.413639 0.138161	0.000000.0	0.000000	0.000000	0.000000	0.000000	0.209958 0.000000 0.209958 0.209958 0.000000 0.000000 0.000000 0.663663 0.333333 0.500000
		Private Line	IntraLATA	Î	0.00000	0.000000	0.000000	0.000000 0.000000 0.000000 0.000000	0.00000	0.000000	0.000000	0.000000	0.000000 0.000000 0.000000 0.000000 0.000000
	Intrastate	Priva	InterLATA	ල)	0.00000	0.00000	0.000000	0.000000 0.000000 0.000000 0.000000	0.00000	0.000000	0.000000	0.000000	0.000000 0.000000 0.000000 0.000000 0.000000
	Int	none Service	IntraLATA	(F)	0.170292	0.178765	0.281758 0.281758 0.094111	0.000000 0.000000 0.000000 0.000000	0.000000	0.000000	0.000000	0.00000	0.143017 0.000000 0.143017 0.143017 0.000000 0.000000 0.000000 0.247837 0.227056 0.340586
		Message Telephone Service	InterLATA	(E)	0.079708	0.083673	0.131881 0.131881 0.044050	0.000000 0.000000 0.000000 0.000000	0.00000	0.000000	0.000000	0.00000	0.066941 0.000000 0.066941 0.006900 0.000000 0.000000 0.000000 0.415826 0.16277 0.159414
City of Beresford			and Other	(a)	0.750000	0.737562	0.586361 0.586361 0.861839	0.000000 0.000000 0.000000 1.000000	0.000000	1.000000	0.000000	0.000000	0.790042 0.000000 0.790042 0.790042 0.000000 0.000000 0.000000 0.365667 0.566667 0.500000
Ö		Č	Allocator	(0)	SPF	DEM	CMM CM SLU	TSP WST WSC	CT2	ETM HRM	CT4	EAM	CB EPRE EMTS EPLO ISVA ISVA IBC CR TLM TLM
		i di	COMPANY	(B)	1.000000	1.000000	1.000000 1.000000 1.000000	0.000000 0.000000 0.000000 1.000000	0.000000	1.000000	0.00000	0.000000	1,000000 0,000000 1,000000 0,000000 0,000000 0,000000 1,000000 1,000000 1,000000 0,000000
ENDING DECEMBER 31, 2001	Parameter States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States of the States	H. C. C. C. C. C. C. C. C. C. C. C. C. C.	Physical Allocation Factors	(A)	Subscriber Plant Fact. (SPF)	Dial Equipment Minutes ( DEM)	Conversation Minute-Miles Conversation Minutes Subscriber Minutes (SLU)	TSPS Processor Time Wid. Stand. Work Sec., Toll Wid. Stand. Work Sec., Aux. Wid. Stand. Work Sec., Comb.	COE CAT 2 Minutes	Exchange Trunk Minutes MOU-Mi., Host/Remote	C&WF CAT 4, WATS	Equal Access MOU	Current Billings EU Presubscription Factor EU MTS & WATS Factor EU Access, P/L and All Other Factor IX Special Access Factor IX Suitched Access Factor IX Billing & Collection Services Factor Coin Revenue Percent Relative Toll/Local Msgs. Relative Users Percent CABS Percent Foreign Directories Percent
					5 3	4 to t	2 1 2 4 5	23 23 24 2	26	78 67	3 3 8	33 8	35 35 35 36 36 37 47 47 47 47 47 47 47

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Sheet "G" ENDING DECEMBER 31, 2001

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City of Beresford

				#*************************************			ntrastate			
		<b></b> 11	0 /	-	Message Tel	ephone Service	Pri	vate Line	TOTAL	
	******* FCC PART 36 ******* Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	( A)	( B)	( C)	( D)	( E)	( F)	( G)	( H)	(1)	
13	Support Assets	1.000000	D31	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.000000400346
14 15	Land and Support Assets	1.000000	D33	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.000000400346
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	0.737562	0.083673	0.178765	0.000000	0.000000	0.262438	O.K.
19	COE Total Switching	1.000000	D68	0.737562	0.083673	0.178765	0.000000	0.000000	0.262438	O.K.
20	COE Transmission	1.000000	D85	0.784031	0.068858	0.147111	0.000000	0.000000	0.215969	O.K.
	Total COE	1.000000	C19	0.743155	0.081890	0.174955	0.000000	0.000000	0.256845	O.K.
21 22	Total COE	1.000000	Cia	0.743133	0.001090	0.174933	0.000000	0.000000	0.230043	U.K.
23	Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
		0.000000	D90 D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Info. Orig./Term. CAT 2									
25	Total IOT	0.000000	D94	0.000000	0.000000	0.00000	0.000000	0.000000	0.000000	O.K.
26 27	C&WF CAT 1	1.000000	D118	0.758531	0.076988	0.164482	0.000000	0.000000	0.241470	-0.000000738249
28	C&WF CAT 2	1.000000	D120	1.000000	0.00000	0.000000	0.000000	0.000000	0.000000	O.K.
	C&WF CAT 2	1.000000	D129	0.846553	0.048924	0.104523	0.000000	0.000000	0.153447	O.K.
29						0.000000				
30	C&WF CAT 4	0.000000	D135	0.000000	0.000000		0.000000	0.000000	0.000000	O.K.
31	Total C&WF	1.000000	D137	0.768158	0.073919	0.157924	0.000000	0.000000	0.231842	-0.000000674862
32 33	Total Equipment	1.000000	C23	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.000000400346
34	rotal Equipment	1.000000	020	0.737500	0.077101	0.104032	0.000000	0.00000	0.242013	-0.000000400340
35	TPIS	1.000000	C32	0.757938	0.077156	0.164907	0.000000	0.000000	0.242063	-0.00000040032
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.000000400346
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	0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44	Net Telephone Plant	1.000000	C61	0.758282	0.077021	0.164698	0.000000	0.000000	0.241719	-0.000000373191
45	Total Net Investment	1.000000	C68	0.756911	0.077335	0.165754	0.000000	0.000000	0.243090	-0.000000373232
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000		
47	Oupliar Leades	0.000000	0173	0.000000	0.000000	0.000000	0.00000	0.000000	0.000000	O.K.
48	Tot. Bus. Ofc., Cust. Serv.	1.000000	1141	0.673625	0.120077	0.206298	0.000000	0.000000	0.326375	O.K.
49		50000		0.070020	320017	0.200200	0.00000	0.00000	0.320373	J.A.
50	Total "BIG THREE" Expenses	1.000000	1170	0.686657	0.104880	0.208463	0.000000	0.000000	0.313343	-0.000000131934
51	,						0.00000	0.00000	0.010070	0.000000101004
52	Corporate Operations Expense	1.000000	1185	0.620000	0.094699	0.285301	0.000000	0.000000	0.380000	-0.000000119126
	, ,						0.00000	0.00000	0.00000	-0.000000113120

Sheet "I"

ENDING DECEMBER 31, 2001

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						lr	ntrastate			
					Message Telephone S	ervice	Private I	Line	TOTAL	
	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	( A)	( B)	( C)	( D)	( E)	(F)	( G)	(H)	(1)	
13 14	PLANT SPEC. OPER. EXPENSE:									
15	Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17 18	Total Network Support Exp.	<del></del> \$0		\$0	<del></del> \$0	\$0	\$O	<del></del> \$0	\$0	O.K.
19		070.100		051310	<b>#</b> E 570	<b>*</b> 44.000	#0	r.o.	£47.400	0.14
20	General Support, Alloc.	\$72,182 0	H14 V151	\$54,713 0	\$5,570 0	\$11,899 0	\$0 0	\$0 0	\$17,469 0	O.K. O.K.
21 22	General Support, Direct		V 151							O.K.
23 24	Total General Support Exp.	\$72,182		\$54,713	\$5,570	\$11,899	\$0	\$0	\$17,469	O.K.
25	Central Office Eq., Alloc.	\$65,436	H21	\$48,629	\$5,359	\$11,448	\$0	\$0	\$16,807	O.K.
26	Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$65,436		\$48,629	\$5,359	\$11,448	\$0	\$0	\$16,807	O.K.
29	0.15	¢ο	H24	\$0	40	\$0	\$0	\$0	\$0	O.K.
30	Cust. Premises Equip. Coinless Pay Phone	\$0 0	F124 G18	\$u	\$0 0	\$U 0	φυ 0	\$0 0	φυ 0	0.K. 0.K.
31 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	101 200		110.							0
35	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36	·									
37	Cable & Wire, Alloc.	\$42,542	H31	\$32,679	\$3,145	\$6,718	\$0	\$0	\$9,863	O.K.
38	Cable & Wire, Direct	55,332	V159	29,819	8,134	17,379	0	0	25,513	O.K.
39 40	Total C&WF Exp.	\$97,874		\$62,498	\$11,279	\$24,097	\$0	<del></del> \$0	\$35,376	O.K.
41 42	TOTAL PLT. SPEC. OPER. EXP.	\$235,492		\$165,840	\$22,207	\$47,445	\$0	\$0	\$69,652	О.К.
43 44	TOTAL PLT. SPEC., ex SUPPORT	\$163,310		\$111,127	\$16,637	\$35,546	\$0	\$0	\$52,183	O.K.

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= 00 = 1 = 00 444		TOTAL	0 1		Message Tele	phone Service	Pri	vate Line	TOTAL	
******* FCC PART 36 *** Operating Expenses and		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
( A)		( B)	( C)	( D)	(E)	( F)	( G)	(H)	(1)	
NON-SPECIFIC OPER.	EXP.:									
Oth. Plt. and Equip., Allo		\$1,233	H36	\$935	\$95	\$203	\$0	\$0	\$298	O.K.
Oth. Plt. and Equip., Dire	ect	0	V177	0	0	0	0	0	0	O.K.
Total Oth. Plt. & Equip.		\$1,233		\$935	\$95	\$203	\$0	\$0	\$298	O.K.
Network Operations, Allo		\$18,300	H33	\$13,871	\$1,412	\$3,017	\$0	\$0	\$4,429	O.K.
Network Operations, Dire	ect	0	V179	0	0	0	0	0	0	O.K.
Total Network Oper. Exp		\$18,300		\$13,871	\$1,412	\$3,017	\$0	\$0	\$4,429	O.K.
Total Access Expenses		\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Depr., Support Assets		\$17,780	H13	\$13,477	\$1,372	\$2,931	\$0	\$0	\$4,303	О.К.
Depr., COE Switching		49,000	H19	36,141	4,100	8,759	0	0	12,859	O.K.
Depr., COE Operator		0	H16	0	0	0	0	0	0	O.K.
Depr., COE Transmission	n	9,780	H20	7,668	673	1,439	0	0	2,112	O.K.
Depr., IOT Equipment		0	H25	0	0	0	0	0	0	O.K.
Depr., C&W Facilities		38,361	H31	29,467	2,836	6,058	0	0	8,894	O.K.
Depr., PHFU		0	H38	0	0	0	0	0	0	O.K.
Total Depreciation Exper	ise	\$114,921		\$86,753	\$8,981	\$19,187	\$0	\$0	\$28,168	O.K.
Amort., Tangible Assets		\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Amort., Intangible Assets	;	0	H41	0	0	0	0	0	0	O.K.
Other Amortization		0	V189	0	0	0	0	0	0	O.K.
Direct Assigned Amort.		0	V190	0	0	0	0	0	0	O.K.
Total Amortization Exp.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Total Depr. and Amort.		\$114,921		\$86,753	\$8,981	\$19,187	\$0	\$0	\$28,168	O.K.
TOTAL NON-SPEC. OPE	ER. EXP.	\$134,454		\$101,558	\$10,488	\$22,407	\$0	\$0	\$32,896	О.К.

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		TOTAL	0	1-44-4-	Aessage Telephone Se	ervice	Private I	ine	TOTAL	
	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	interLATA	IntraLATA	INTRASTATE	
	( A)	( B)	( C)	( D)	(E)	(F)	( G)	( H)	(1)	
105 106	CUSTOMER OPERATIONS EXPENSE:									
107	Marketing, Allocable	\$5,853	G35	\$4,624	\$392	\$837	\$0	\$0	\$1,229	O.K.
108 109	Marketing, Direct	0	V192	0		0	0	0	0	O.K.
110 111	Total Marketing Expense	\$5,853		\$4,624	\$392	\$837	\$0	\$0	\$1,229	O.K.
112	Operator Service, Alloc.	\$490	G24	\$490	\$0	\$0	\$0	\$0	\$0	O.K.
113	Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.
114 115 116	Total Operator Service	\$490		\$490	\$0	\$0	\$0	\$0	\$0	о.к.
117	Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118	Alphabetical Directory	303	G19	261	13	29	0	0	42	O.K.
119 120	Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120 121 122	Total Directory	\$303		\$261	\$13	\$29	\$0	\$0	\$42	O.K.
123	Bus. Ofc., EU Presubscription	\$0	G36	\$0	. \$0	\$0	\$0	\$0	\$0	O.K.
124	Bus. Ofc., EU MTS & WATS	36,867	G37	29,126	2,468	5,273	0	0	7,741	O.K.
125	Bus. Ofc., EU Access, P/L & all Other	9,824	G38	7,761	658	1,405	0	0	2,063	O.K.
126	Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O.K.
127	Bus, Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K.
129	Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.
130 131 132	Total Business Office	\$46,691		\$36,888	\$3,126	\$6,678	\$0	\$0	\$9,803	O.K.
133	Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134	Cust. Serv., Msg. Process	6.658	G43	2,239	2,769	1,650	Õ	0	4,419	0.K.
135	Cust. Serv., Other B&C	13,712	G44	9,141	1,457	3,113	ō	Ö	4,571	O.K.
136	Cust. Serv., CABS	17,823	G45	8,912	2,841	6,070	ő	ő	8,912	O.K.
137	Cust. Serv., EU Common Line	0	V209	0	0	0	Ö	o o	0,512	O.K.
138 139 140	Total Customer Service	\$38,193		\$20,292	\$7,067	\$10,834	\$0	\$0	\$17,901	O.K.
141 142	Total Bus. Ofc., Cust. Serv.	\$84,884		\$57,180	\$10,193	\$17,511	\$0	\$0	\$27,704	О.К.

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						Intrastate			
				Vlessage Telephone S	ervice	Private I	ine.	TOTAL	
Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
( A)	(B)	( C)	( D)	(E)	(F)	( G)	(H)	(1)	
Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$0 0	H48 V211	\$0 0	\$0 O	\$0 0	\$0 0	\$0 0	\$0 0	0.K 0.K
Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К
TOTAL CUSTOMER OPER. EXP.	\$91,530		\$62,555	\$10,598	\$18,377	\$0	\$0	\$28,975	O.K
"BIG-THREE" EXPENSES:									
Total Plt. Spec., ex Support	\$163,310	44	\$111,127	\$16,637	\$35,546	\$0	\$0	\$52,183	0.К
Total Network Oper. Exp.	18,300	68	13,871	1,412	3,017	0	0	4,429	О.К
Total Customer Operations	91,530	161	62,555	10,598	18,377	0	0	28,975	O.K
TOTAL "BIG THREE" EXPENSES	\$273,140		\$187,554	\$28,647	\$56,940	\$0	\$0	\$85,587	O.K
CORPORATE OPERATIONS EXPENSE	<b>:</b> :								
Exec. and Planning, Alloc. Exec. and Planning, Direct	\$11,286 0	H50 V213	\$7,750 0	\$1,184 0	\$2,353 0	\$0 0	\$0 0	\$3,536 0	0.K 0.K
Total Exec. and Planning	\$11,286		\$7,750	 \$1,184	\$2,353	<del></del> \$0	\$0	\$3,536	0.K
_				4.5	227.000	-	-		
Admin. & General, Allocable Admin. & General, Direct	\$169,782 19,467	H50 V231	\$116,582 0	\$17,807 0	\$35,393 19,467	\$0 0	\$0 0	\$53,200 19,467	0.K 0.K
Total Admin. and Gen.	\$189,249		\$116,582	\$17,807	\$54,860	\$0	\$0	\$72,667	О.К.
TOTAL CORPORATE OPERATIONS	\$200,535		\$124,332	\$18,990	\$57,213	\$0	\$0	\$76,203	O.K
NON-INCOME TAXES:									
Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	O.K.
Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
TOTAL OPER. EXP. AND TAXES	\$662,011		\$454,285	\$62,283	\$145,442	\$0	\$0	\$207,726	О.К.

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	******* 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)	(1)	
13 14	Net Investment Rate of Return	\$216,213 10.00%	K52 B19	\$106,048 10.00%	\$99,977 10.00%	\$0 10.00%	\$10,188 10.00%	\$0 10.00%	\$0 10.00%	O.K. O.K.
15 16 17	Return on Rate Base	\$21,621	-	\$10,605	\$9,998	\$0	\$1,019	\$0	\$0	O.K.
18	AFUDC	0	N37	0	0	0	0	0	0	O.K.
19	ITC Amortization	0	N37	0	0	0	0	0	D	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21 22 23	Net Return	\$21,621		\$10,605	\$9,998	\$0	\$1,019	\$0	\$0	O.K.
24	Interest Expense	0	N67	0	ρ	٥	0	0	0	O.K.
25	Capitalized Payroll Taxes	0	N37	0	0	D	0	Ō	Ď	O.K.
26	Depreciation Adjustment	0	N37	Ö	0	0	o o	0	0	O.K.
27 28	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
29 30	After Tax Income	\$21,621		\$10,605	\$9,998	\$0	\$1,019	\$0	\$0	O.K.
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	145,442	O195	26,346	61,558	52	36,563	18,353	2,569	O.K.
34	Uncollectibles	184	Direct	0	184	0	0	0	0	O.K.
35 36	Other Revenue Adjustments	0	Direct	0	0	0	0	ō	Ō	O.K.
37 38 39	Basis for Gross Receipts Tax	167,064	16+31+32+33	36,951	71,556	52	37,582	18,353	2,569	O.K.
40 41 42	Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
43 44	TOTAL REVENUE REQUIREMENT	\$167,248	• •	\$36,951	\$71,740	\$52 =========	\$37,582 =========	\$18,353	\$2,569	O.K.

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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)	(1)	
Land and Support Assets	\$49,677	L25	\$3,756	\$42,001	\$0	\$3,920	\$0	\$0	О.К.
Central Office Equipment	\$177,764	L70	\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.
Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
Cable and Wire Facilities	234,009	L117	222,800	0	0	11,209	0	0	O.K.
Total COE, IOT, C&WF	\$411,773		\$237,087	\$159,774	\$0	\$14,912	\$0	\$0	O.K.
Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Total Tele. Plt. ex Intang.	\$461,450		\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
Total Intangible Assets	184	L144	96	80	O	8	0	0	О.К.
Total Plant in Service	\$461,634		\$240,939	\$201,856	\$0	\$18,840	\$0	\$0	O.K.
Total Plt. Held Future Use	0	L147	0	0	0	0	Ō	0	0.K.
Total ST PUC	0	L163	0	0	0	0	0	0	O.K.
Total LT PUC	0	L164	0	0	0	0	0	0	O.K.
Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
TOTAL TELEPHONE PLANT	\$461,634		\$240,939	\$201,856	\$0	\$18,840	\$0	\$0	O.K.
less:									
Accum. Depr., Plt. in Serv.	253.109	M23	138,903	105,240	0	8,966	0	0	O.K.
Accum. Depr. PHFU	. 0	M27	. 0	0	0	0	0	Ď	O.K.
Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	O.K.
Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.
Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.
Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	O.K.
plus:									
Other Assets	0	Direct	0	0	0	0	0	0	O.K.
NET TELEPHONE PLANT	\$208,525		\$102,035	\$96,616	\$0	\$9,874	\$0	\$0	O.K.
plus:									
Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
Materials and Supplies	2,499	L173	1,304	1,093	0	102	0	0	O.K.
Cash Working Capital	5,189	L175	2,708	2,269	0	212	0	0	O.K.
Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
NET INVESTMENT	\$216,213		\$106,048	\$99,977	\$0	\$10,188	\$0	\$0	O.K.

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City of Beresford

	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)	(1)	
13	LAND AND SUPPORT ASSETS:									
14 15	Land Assets, Message	\$1,963	N28	148	1,660	0	155	0	0	O.K.
16 17	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
18	Total Land Assets	\$1,963		\$148	\$1,660	\$0	\$155	\$0	\$0	O.K.
19 20	Support Assets, Message	\$47,714	N28	\$3,607	\$40,341	\$0	\$3,765	\$0	\$0	O.K.
21	Support Assets, Private Line	0	N28	0	0	O	0	0	0	O.K.
22 23	Total Support Assets	\$47,714		\$3,607	\$40,341	\$0	\$3,765	\$0	\$0	О.К.
24 25	Total Land and Supp. Assets	\$49,677		\$3,756	\$42,001	\$0	\$3,920	\$0	\$0	O.K.
26 27 28	CENTRAL OFFICE EQUIPMENT:									
29	Operator Sys., DA	\$0	( F)	0	0	0	0	0	0	O.K.
30	Operator Sys., Other	0	(1)	0	0	Ò	0	0	0	O.K.
31 32 33	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
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 38	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Local Switching	\$159,774	(E)	\$0	\$159,774	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41 42 43	Total Local Switching	\$159,774		\$0	\$159,774	\$0	\$0	\$0	\$0	O.K.
44	Total Switching	\$159,774		\$0	\$159,774	\$0	\$0	\$0	\$0	O.K.

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City of Beresford

	******* 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)	( 1)	
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	14,287	( D)	14,287	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(1)	0	0	O	0	٥	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	3,703	( G)	0	0	0	3,703	0	0	O.K.
63	COE Interexchange, PL	0	(1)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(Ġ)	0	0	0	0	0	0	O.K.
65	COE H/R Message	ō	(G)	Ō	Ō	0	0	Ō	Ō	O.K.
66	COE H/R Assigned	ō	Direct	0	0	0	0	0	0	O.K.
67 68	Total COE Transmission	\$17,990		\$14,287	\$0	\$0	\$3,703	\$0	\$0	O.K.
69 70	Total Central Office Equip.	\$177,764		\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.
71 72 73	IOT EQUIPMENT:									
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	Ō	( D)	0	0	O	0	Ō	0	O.K.
76 77	Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
78 79	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
80 81	CABLE AND WIRE FACILITIES:									
82	Exchange PL and WATS	\$0	(1)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	222,800	(D)	222,800	0	0	0	0	0	O.K.
84 85	Exchange Assigned	0	Direct	0	0	0	0	0	Ō	O.K.
86 87	Total Exchange Line C&WF	\$222,800		\$222,800	\$0	\$0	\$0	\$0	\$0	O.K.
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	0.K.
90	Exonange Traini, I E		Directi							U.K.
91 92	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
93	Interexchange Message	\$11,209	( G)	\$0	\$0	\$0	\$11,209	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	( ŋ	0	0	0	0	0	0	O.K.
95 96	Interexchange Assigned	0	(Ĝ)	0	ō	ō	ō	0	0	0.K.
97	Total Interexchange C&WF	\$11,209		\$0	\$0	\$0	\$11,209	\$0	\$0	О.К.

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	******* 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)	(1)	
1	H/R C&WF, Message	\$0	( G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
2	H/R C&WF, WATS	0	(1)	0	0	0	0	0	0	O.K.
3	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
5	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
) 7	Total Cable and Wire Facil.	\$234,009		\$222,800	\$0	\$0	\$11,209	\$0	\$0	O.K.
)	TANGIBLE ASSETS:									
, 	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
3	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Ļ	COE Tandem Switching Leases	0	34	0	0	0	Ō	Ò	0	O.K.
i	COE Local Switching Leases	0	39	0	0	0	0	0	Ō	O.K.
;	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
}	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
ì	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
:	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
	Leasehold Impr., Direct	0	Direct	ō	ő	Ö	ő	0	0	O.K.
	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
	TOTAL INTANGIBLE ASSETS	\$184	N37	\$96	\$80	\$0	\$8	\$0	\$0	O.K.
	PROPERTY HELD FOR FUTURE USI	\$0	N46	0	0	0	0	0	0	О.К.

sford	Information	(F)		<del>03</del>	\$0	\$0	\$0	\$0	0\$	\$0
sford					,			_		
City of Beresford	Local Switching	(E)		3\$	0\$	0\$		\$1,093	\$2,269	\$0
	Common Line	(a)		0\$	\$0	0\$	\$0	\$1,304	\$2,708	\$0
	Source or Apportion	0)		N46 N46		N46	N37	N37	N37	Direct
	Part 36 IntraLATA Total	(B)		0\$	\$0	0\$	\$0	\$2,499	\$5,189	\$
	IntraLATA Investment Detail	( A)	PLANT UNDER CONSTRUCTION:	Short-term Long-term	Total Pit. Under Const.	TELEPHONE PLANT ADJUSTMENT	CLASS B RTB STOCK	MATERIALS AND SUPPLIES	CASH WORKING CAPITAL	EQUAL ACCESS INVESTMENT
	City of	Part 36 IntraLATA Source or Common Total Apportion Line	Part 36   Common   Total   Apportion   Line   Common   Part 36	Part 36	Part 36	Part 36	Part 36	IntraLATA   IntraLATA   Source or Common Detail   IntraLATA   Source or Common Line   (A)   (B)   (C)   (D)   (D)	IntraLATA   Source or Common   Detail   Total   Apportion   Line   Common   Total   Apportion   Line   Common	
0.K

0\$

Other (1)

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fCC PART 69 forms for forms for first forms for forms for forms for forms for forms for forms for forms for forms for forms for forms for forms for forms for forms for forms for forms for forms for forms for forms for for forms for forms for forms for for for for for for for for for for	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)	(1)	
ACCUM. DEPRECIATION, TPIS:									
Support Assets	\$18,145	N28	\$1,372	\$15,341	\$0	\$1,432	\$0	\$0	O.K.
COE Switching	89,899	L44	0	89,899	0	0	0	0	O.K.
COE Operator	0	L32	0	0	0	0	0	0	O.K.
COE Transmission	3,706	L68	2,943	0	0	763	0	0	O.K.
IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
Cable and Wire Facilities	141,359	L117	134,588	0	0	6,771	0	0	O.K.
Other Plant	0	N37	0	0	0	. 0	0	0	O.K.
Total Accum. Depr., TPIS	\$253,109		\$138,903	\$105,240	\$0	\$8,966	\$0	\$0	O.K.
ACCUM. AMORTIZATION:									
Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Accum. Amort., Intang. Inv.	. 0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
Total Accum. Depr./Amort.	\$253,109		\$138,903	\$105,240	\$0	\$8,966	\$0	\$0	O.K.
ACCUM. DEF. INC. TAXES, NET:									
Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
COE Switching	0	L44	0	0	0	0	0	0	O.K.
COE Operator	Ō	L32	Ō	Ö	Ö	0	0	0	O.K.
COE Transmission	Ō	L68	0	Ö	Ö	Ö	0	Ö	O.K.
IOT Equipment	Ō	L78	Ō	0	Ö	ő	0	0	O.K.
Cable and Wire Fac.	Ō	L117	Ō	0	Ö	ñ	0	ő	O.K.
Unclassified	Ō	N37	0	0	0	0	ō	ő	O.K.
Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	<del></del>	\$0	\$0	<del></del> \$0	O.K.

0'K' 0'K'	0\$ 000000.0	000000°0 0\$	048,81 <b>\$</b> 118040.0	000000°0	\$28,10 <b>\$</b> £857£ <del>1</del> .0	\$240'939 0.521926	KS6	\$461,634 000000.1	Total TPIS Factor	9† 9† 4†
0'K' 0'K'	000000.0 000000.0	000000.0 000000.0	000000.r 000000.0	000000.0 000000.0	000000.0 000000.0	000000.0 000000.1	Direct Direct	000000.† 000000.†	COE Cat. 2 Factor IOT Cat. 1 Factor	43 43
O'K' O'K'	0\$ 000000.0	0\$ 000000.0	\$18,81\$ 118040.0	000000 <sup>-</sup> 0 0\$	\$77,102 <b>\$</b> 69 <b>S</b> 764.0	\$\$40,643 929125.0	36	000000.1 000000.1	Sum: Com. Ln., Sw., Trans. Factor	38 04 0
0'K' 0'K'	000000°0	000000°0	\$58,81\$ 118040.0	000000°0	377,102 <b>\$</b> £8 <b>3</b> 7£ <b>4</b> .0	**************************************		000000.1	Total Factor	36 37
O'K' O'K' O'K' O'K' O'K'	0 0 0 0 0 0\$	0 0 0 0 0 0\$	026,5\$ 0 607,5 0 602,11	0 0 0 0 0\$	100,212 0 0 0 0	\$3,5\$ 0 008,2SS 0	221 12 13 13 15 15	779,64\$ 487,771 0 600,452	General Support Facilities Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities Equal Access Investment	35 33 33 34 35 36 36 37 36 37
O'K' O'K'	000000°0	000000.0	210,412 210870.0	000000 0 0\$	ታሂሂ'63ነ\$ 54848ት8	782,41 <b>\$</b> 403570.0		E76,881\$ 000000.1	Total Factor	72 82
O'K' O'K' O'K'	0 0 0\$	0 0 0\$	607,6 <b>\$</b> 0 602,11	0 0 0\$	<u></u>	78 <b>2,</b> ዾየ <i>\$</i> 0 0	077 178 170	<del>ኦ</del> Მፕ,ፕፕ <b>ነ</b> ዕ ୧୦ <u></u> ፯,የተ	Central Office Equipment Info. Orig./Term. Eqpt., C&WF, Excl. Exch. Message	58 54 53
O.K. O.K.	000000°0	0\$ 000000°0	\$16,41\$ 696380.0	0\$ 000000°0	ትሂሂ <b>'</b> 69 <b>ነ\$</b> ት <mark>ዩ</mark> 9ትነ6:0	0\$ 0\$00000	Z١	888,471 <b>\$</b> 000000.1	Sum: Sw., Trans., Other Factor	15 20 27 27
O'K' O'K'	000000.0	000000°0 0\$	\$14,912 \$15850.0	000000°0 0\$	\$1088£.0	780,752\$ 177373.0		ETT,114\$ 000000.1	Total Factor	81 81
0'К' 0'К' 0'К'	0 0 0\$	0 0 0\$	607,6 <b>\$</b> 0 02,11	0 0 0\$	ስፕፕ, <mark>6</mark> 2ኑ <b>\$</b>	782,41\$ 0 008,252	7117 718 710	487,ፕፕ <b>ተ</b> 0 00,462	Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities	13
	(1)	(H)	(9)	(H)	(3)	(a)	(0)	(8)	(A.)	
	Other	Billing and Collection	nommoO hogansıT	noitsmoini 	Local Switching	nommoO Line	Source	9£ hsq ATAJsitril IstoT	PECC PART 69 ******* Apportionment Factors	

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	******* 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)	( 1)		
60 61 62	Interstate Equiv. Factor Wtd. Std. Work Seconds	0.000000 1.000000	Direct Direct	0.000000 1.000000	0.000000 0.00000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	O.K. O.K.	
63 64 65	"BIG THREE" Expenses Factor	\$69,042 1.000000	O171	\$10,507 0.152186	\$27,518 0.398562	\$29 0.000413	\$19,548 0.283127	\$10,036 0.145362	\$1,405 0.020350	O.K.	0
66 67	Net Investment Factor	\$216,213 1.000000	J13	\$106,048 0.490479	\$99,977 0.462402	\$0 0.000000	\$10,188 0.047119	\$0 0.000000	\$0 0.000000	O.K. O.K.	

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	******* 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)	(1)	
13 14	PLANT SPEC. OPER. EXPENSE:									
15	Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 17	Network Support, Direct	0	Direct	0	0	0	0	0	Ő	О.К.
18 19	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20	General Support, Alloc.	\$11,899	N30	\$900	\$10,061	\$0	\$939	\$0	\$0	O.K.
21 22	General Support, Direct	0	Direct	0	0	0	0	0	0	0.K.
23 24	Total General Support Exp.	\$11,899		\$900	\$10,061	\$0	\$939	\$0	\$0	О.К.
25	Central Office Eq., Alloc.	\$11,448	N31	\$920	\$10,290	\$0	\$238	\$0	\$0	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	0.K.
27										0
28 29	Total COE Exp.	\$11,448		\$920	\$10,290	\$0	\$238	\$0	\$0	O.K.
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 33	IOT Direct	0	Direct	0	0	0	Ō	ō	0	O.K.
34 35	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36	Cable & Wire, Alloc.	\$6,718	N33	\$6,397	\$0	\$0	\$322	\$0	\$0	O.K.
37 38	Cable & Wire, Direct	17,379	Direct	O	0	0	17,379	0	0	O.K.
39 40	Total C&WF Exp.	\$24,097		\$6,397	\$0	\$0	\$17,701	\$0	\$0	O.K.
41 42	TOTAL PLT. SPEC. OPER. EXP.	\$47,445		\$8,216	\$20,350	\$0	\$18,878	\$0	\$0	O.K.
43	TOTAL PLT. SPEC., ex SUPPORT	\$35,546		\$7,317	\$10,290	\$0	\$17,939	\$0	\$0	O.K.

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**	***** 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)	( 1)	
7 N	ON-SPECIFIC OPER. EXP.:									
	th. Plt. and Equip., Alloc. th. Plt. and Equip., Direct	\$203 0	N18 Direct	\$117 0	\$79 0	\$0 0	\$7 0	\$0 0	\$0 0	0.K. 0.K.
1 2 To	otal Oth. Plt. & Equip.	\$203		\$117	\$79	\$0	\$7	\$0	\$0	O.K.
	etwork Operations, Alloc. etwork Operations, Direct	\$3,017 0	N18 Direct	\$1,737 0	\$1,171 0	\$0 0	\$109 0	\$0 0	\$0 0	O.K. O.K.
7 To	otal Network Oper. Exp.	\$3,017		\$1,737	\$1,171	\$0	\$109	\$0	\$0	O.K.
3 9 To	otal Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
2 D	epr., Support Assets epr., COE Switching	\$2,931 8,759	L23 L44	\$222 0	\$2,478 8,759	\$0 0	\$231 0	\$0 0	\$0 0	O.K. O.K.
‡ De	epr., COE Operator epr., COE Transmission	0 1,439	L32 L68	0 1,143	0	0 0	0 296	0	0	O.K. O.K.
5 De	epr., IOT Equipment epr., C&W Facilities epr., PHFU	0 6,058 0	L78 L117 L147	0 5,768 0	0 0 0	0 0 0	0 290 0	0 0 0	0 0 0	O.K. O.K. O.K.
3 ) To	otal Depreciation Expense	\$19,187		\$7,132	\$11,238	\$0	\$818	\$0	\$0	O.K.
	nort., Tangible Assets nort., Intangible Assets	\$0 0	L141 L144	\$0 <i>0</i>	\$0 0	\$0 0	\$0	\$0	\$0	O.K.
Ot	her Amortization rect Assigned Amort.	0	Direct Direct	0	0	0	0 0 0	0 0 0	0 0 0	O.K. O.K. O.K.
i	otal Amortization Exp.	\$0	Direct	 \$0	<del></del>	\$0	 \$0	<del></del>	 \$0	O.K.
•	tal Depr. and Amort.	\$19,187		\$7,132	\$11,238	\$0	\$818	\$0	\$0	O.K.
TC	OTAL NON-SPEC. OPER. EXP.	\$22,407		\$8,986	\$12,487	\$0	\$934	\$0	\$0	О.К.

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	******* 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)	(1)	
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$837	N37	\$437	\$366	\$0	\$34	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108 109	Total Marketing Expense	\$837		\$437	\$366	\$0	\$34	\$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	•			***************************************				was spray you gamps with the sale sale deleted	***************************************	
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	29	(F)	0	0	29	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119						***************************************		************		0.14
120	Total Directory	\$29		\$0	\$0	\$29	\$0	\$0	\$0	O.K.
121			1140	<b>60</b>	(fo	¢o.	r.	r.o.	ψū	0.14
122	Bus. Ofc., EU Presubscription	0	N40	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
123	Bus. Ofc., Reserved	0	(1)	U O	0	0 N	0	0	1,405	O.K.
124	Bus. Ofc., EU Access PL & All Other	1,405	(H)	U	0	. 0	0	-	1,405	0.K.
125	Bus. Ofc., EU Message	5,273	(H)	U	0	0	0	5,273	_	
126	Bus. Ofc., EU Reserved	0	(1)	U	U	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(1)	U	U	Ü	· ·	_	_	O.K.
128	Bus. Ofc., IX Switched Access	0	N40	Ü	U	Ü	0	0	0	0.K.
129	Bus. Ofc., IX Billing and Collection	0	( H)	O	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	( D)	O	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	( 1)	0	0	0	0	0	0	O.K.
132								**********		
133 134	Total Business Office	\$6,678		\$0	\$0	\$0	\$0	\$5,273	\$1,405	O.K.
135	Cust. Serv., Msg. Process	\$1,650	(H)	0	0	0	0	1,650	0	O.K.
136	Cust. Serv., Other B&C	3,113	(H)	Ô	Ö	Ö	0	3,113	0	O.K.
137	Cust. Serv., CABS	6,070	N21	0	5,552	o o	518	0,110	Ö	O.K.
138	Cust. Serv., EU Common Line	0,070	(H)	0	0,552	0	0	0	0	O.K.
139	Cust. Serv., LO Common Line		(1)							U.K.
140	Total Customer Service	\$10,834		\$0	\$5,552	\$0	\$518	\$4,763	\$0	O.K.
141		+,		43	40,002	**	40.0	ψ-1,1-00	ΨΟ	O
142	Total BO, CS, OS, Dir.	\$17,540		\$0	\$5,552	\$29	\$518	\$10,036	\$1,405	O.K.

City of Beresford

	******* 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)	(1)	
158 159	Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$0 0	142 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
160 161 162	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
163 164	TOTAL CUSTOMER OPER. EXP.	\$18,377		\$437	\$5,918	\$29	\$552	\$10,036	\$1,405	O.K.
165 166	"BIG-THREE" EXPENSES:									
167	Total Plt. Specific Exp.	\$47,445	41	\$8,216	\$20,350	\$0	\$18,878	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	3,220	62 + 67 +69	1,854	1,249	0	117	0	0	O.K.
169	Total Customer Operations	18,377	163	437	5,918	29	552	10,036	1,405	O.K.
170 171	TOTAL "BIG THREE" EXPENSES	\$69,042		\$10,507	\$27,518	\$29	\$19,548	\$10,036	\$1,405	O.K.
172 173 174	CORPORATE OPERATIONS EXPENSE	:								
175	Exec, and Planning, Alloc.	\$2,353	N64	\$358	\$938	\$1	\$666	\$342	\$48	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177	2,000, 2,12 , 10,111,13,			*********			***			
178 179	Total Exec. and Planning	\$2,353		\$358	\$938	\$1	\$666	\$342	\$48	O.K.
180	Admin. & General, Allocable	\$35,393	N64	\$5,386	\$14,106	\$15	\$10,021	\$5,145	\$720	O.K.
181	Admin. & General, Direct	19,467	Direct	2,963	7,759	8	5,512	2,830	396	O.K.
182					***************************************	***************************************	***************************************		de la destada de la distanción de desarro	
183	Total Admin. and Gen.	\$54,860		\$8,349	\$21,865	\$23	\$15,532	\$7,975	\$1,116	O.K.
184 185 186	TOTAL CORPORATE OPERATIONS	\$57,213		\$8,707	\$22,803	\$24	\$16,199	\$8,317	\$1,164	O.K.
187 188	NON-INCOME TAXES:									
189	Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 191 192	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K. O.K.
193 194	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
195	TOTAL OPER. EXP. AND TAXES	\$145,442 ========	:	\$26,346 ======	\$61,558 ========	\$52 =======	\$36,563 ======	\$18,353	\$2,569	O.K.

		Other	(1)	\$0 10.00%	\$0	000	\$0	0	0	0	0	\$0	\$0	0	1,022	0	1,022	0	\$1,022
		Billing and Collection	(H)	\$0 10.00%	\$0	000	\$0	0	0	0 (		\$0	\$0	0	10,399 0	0	10,399	0	\$10,399
		Common Transport	(9)	\$4,755 10.00%	\$476	000	\$476	0	0	0 (		\$476	\$0	0	14,595 0	0	15,071	0	\$15,071
		Information	(F)	\$0 10.00%	0\$	000	80	0	0	0 (	-	\$0	\$0	0	21	0	21	0	\$21
	City of Beresford	Local Switching	(E)	\$46,654 10.00%	\$4,665	000	\$4,665	0	0	0 (		\$4,665	\$0		25,269 0	0	29,934	0	\$29,934
09:57:57 AM	O	Common Line	(0)	\$49,468 10.00%	\$4,947	000	\$4,947	0	0	0		\$4,947	\$0	0	10,979	0	15,925	0	\$15,925
		Source	0	Q52 B19		T37 T37 Direct		167	T37	T37	Direct		59	59	U195 Direct	Direct	72,371 16+31+32+33	37	
21-Mar-03		Part 36 InterLATA Total	(B)	\$100,877 10.00%	\$10,088	0	\$10,088	0\$	0	0 (	0	\$10,088	0\$	0	62,283	00	72,371	0	\$72,371
Sheet "P" ENDING DECEMBER 31, 2001		InterLATA Revenue Requirement Summary	( A)	Net Investment Rate of Return	Return on Rate Base	AFUDC ITC Amortization Other Return Adjustments	Net Return	Interest Expense	Capitalized Payroll Taxes	Depreciation Adjustment	Other Income Adjustments	After Tax Income	State Income Taxes	Federal Income Taxes	Operating Expenses and Taxes	Other Revenue Adjustments	Basis for Gross Receipts Tax	Gross Receipts Tax	TOTAL REVENUE REQUIREMENT
				6 4	5 to 1	18 19 20	22 23	25 25	25	26	27	3 2 2	3 5	32	33	35	37	39 40 40 7	44 44 44

00 0 0000 0 00000 0 00000 0 77 7 777 7 7777 7 77777 7

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******** 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)	(1)	
Land and Support Assets	\$23,252	R25	\$1,758	\$19,659	\$0	\$1,835	\$0	\$0	O.K
Central Office Equipment	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$0	\$0	O.K
Info, Term./Orig, Equipment	. 0	R78	0	0	0	0	0	0	O.K
Cable and Wire Facilities	109,532	R117	104,285	0	0	5,247	0	0	O.K
Total COE, IOT, C&WF	\$192,736		\$110,972	\$74,784	\$0	\$6,980	\$0	\$0	О.К
Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K
Total Tele. Pit. ex Intang.	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K
Total Intangible Assets	0	R144	0	0	0	0	0	0	O.K
Total Plant In Service	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K
Total Pit, Held Future Use	0	R147	0	0	0	0	0	0	O.K
Total ST PUC	0	R163	0	0	0	0	0	0	O.K
Total LT PUC	0	R164	0	_ 0	0	0	0	0	O.K
Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	O.K
TOTAL TELEPHONE PLANT	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	0.К
less:									
Accum. Depr., Plt. in Serv.	118,471	S23	65,016	49,259	0	4,197	0	0	O.K
Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	O.K
Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	O.K.
Accum. Amort. Intangibles	0	S29	U	0	U	0	0	0	O.K.
Accum. Amort. Other	0	S30 S47	U 0	0	υ 0	0	0	0 0	O.K. O.K.
Accum. Def. Inc. Taxes, Net	U	547	U	U	U	U	U	U	U.K.
plus:									
Other Assets	0	Direct	0	0	0	0	0	0	O.K.
NET TELEPHONE PLANT	\$97,517		\$47,714	\$45,184	\$0	\$4,618	\$0	\$0	О.К.
Class B RTB Stock	0	R171	0	0	0	0	0	0	О.К.
Materials and Supplies	1,170	R173	610	511	ő	48	o o	0	O.K.
Cash Working Capital	2,191	R175	1,143	958	ō	89	Ö	Ö	0.K.
Equal Access Investment	0	R177	0	0	Ō	0	Ō	0	O.K.
NET INVESTMENT	\$100,877		\$49,468	\$46,654	\$0	\$4,755	\$0	\$0	О.К.

Sheet "R"

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	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)	(1)	
13	LAND AND SUPPORT ASSETS:									
14 15 16	Land Assets, Message Land Assets, Private Line	\$919 0	T28 T28	\$69 0	\$777 0	\$0 0	\$73 0	\$0 0	\$0 0	O.K. O.K.
17 18	Total Land Assets	\$919		\$69	\$777	\$0	\$73	\$0	\$0	O.K.
19 20 21	Support Assets, Message Support Assets, Private Line	22,333 0	T28 T28	\$1,688 0	\$18,882 0	\$0 0	\$1,762 0	\$0 0	\$0 0	O.K. O.K.
22 23	Total Support Assets	\$22,333		\$1,688	\$18,882	\$0	\$1,762	\$0	\$0	O.K.
24 25	Total Land and Supp. Assets	\$23,252		\$1,758	\$19,659	\$0	\$1,835	\$0	\$0	O.K.
26 27	CENTRAL OFFICE EQUIPMENT:									
28 29 30	Operator Sys., DA Operator Sys., Other	\$0 0	(F) (1)	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
31 32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
33 34 35	Tandem Switching Tandem Assigned	\$0 0	( G) Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
36 37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
38 39 40	Local Switching Local Assigned	\$74,784 0	(E) Direct	\$0 0	\$74,784 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
41 42	Total Local Switching	\$74,784		\$0	\$74,784	\$0	\$0	\$0	\$0	O.K.
43 44	Total Switching	\$74,784		\$0	\$74,784	\$0	\$0	\$0	\$0	О,К.

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					Only of Borociors					
	******* 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)	( 1)	
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	٥.۴
59	COE Exch. Line - Message	6,687	(D)	6,687	Ō	Ō	0	0	0	0.8
60	COE Exch. Line - PL etc.	0	(1)	0	Ō	Ō	0	0	0	0.8
61	COE Exch. Line - Assigned	Ö	Direct	Ō	Ō	0	0	0	0	0.4
62	COE Interexchange, Message	1,733	( G)	Ď	Ō	Ō	1,733	0	0	0.1
63	COE Interexchange, Message	00	(1)	n	Õ	0	0	Ō	Ō	O.K
64	COE Interexchange, Assigned	ñ	(Ġ)	Ď	Ō	0	0	0	Ō	O.K
65	COE H/R Message	ñ	(G)	n	n	Ď	0	Ō	0	0.8
66	COE H/R Assigned	0	Direct	n	n	n	Ō	ō	n n	O.K
67	COE HIN Assigned		Direct							0
68 69	Total COE Transmission	\$8,421		\$6,687	\$0	\$0	\$1,733	\$0	\$0	О.К
70 71	Total Central Office Equip.	\$83,205		\$6,687	\$74,784	\$0	\$1,733	\$0	\$0	O.K
72 73	IOT EQUIPMENT:									
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K
75	Coinless Pay Phone	O	( D)	0	0	O	0	0	0	O.K
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K
77							***************************************	************		
78 79	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K
80 81	CABLE AND WIRE FACILITIES:									
82	Exchange PL and WATS	\$0	(1)	\$0	\$0	\$0	\$0	\$0	\$0	O.K
83	Exchange Message	104,285	( D)	104,285	0	0	0	0	0	O.K
84 85	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K
86 87	Total Exchange Line C&WF	\$104,285		\$104,285	\$0	\$0	\$0	\$0	\$0	O.K
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K
89	Exchange Trunk, PL	0	Direct	0	Ō	0	0	0	0	0.K
90	g, -				-					0.10
91 92	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K
93	Interexchange Message	\$5,247	( G)	\$0	\$0	\$0	\$5,247	\$0	\$0	O.K
94	Interexchange PL, WATS	0	(1)	Ö	0	0	0	0	0	0.K
95 96	Interexchange Assigned	0	( Ġ)	0	0	0	0	<u> </u>	0	0.K
97	Total Interexchange C&WF	\$5,247		\$0	\$0	\$0	\$5,247	\$0	\$0	O.K.

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	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)	(1)	
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	( 1)	0	0	0	0	0	0	O.K.
113 114	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
115 116	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 118	Total Cable and Wire Facil.	\$109,532		\$104,285	\$0	\$0	\$5,247	\$0	\$0	O.K.
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	o	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126 127	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
128 129	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
130 131	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132 133	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 135	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136	Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	Ō	Direct	ō	0	0	0	0	0	O.K.
138 139	Total Leasehold Improvementsa	\$0		<del></del> \$0	\$0	\$0	<del></del> \$0	<del></del> \$0	<b>\$</b> 0	О.К.
140 141 142	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 144 145	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
146 147	PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Sheet "R"

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	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)	(1)	
161 162	PLANT UNDER CONSTRUCTION:									
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	
164	Long-term	0	T46	0	0	0	0	0	0	
165 166 167	Total Plt. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
168 169 170	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	
172 173 174	MATERIALS AND SUPPLIES	\$1,170	Т37	\$610	\$511	\$0	\$48	\$0	\$0	
175 176	CASH WORKING CAPITAL	\$2,191	T37	\$1,143	\$958	\$0	\$89	\$0	\$0	
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	

			Ö	City of Beresford				
rrrrrr FCC PART 69 rrrrrr InterLATA Reserves and Deferrals	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switchíng	Information	Common Transport	Billing and Collection	Other
( A)	(B)	0	(0)	(E)	( F)	(6)	(H)	()
ACCUM. DEPRECIATION, TPIS:								
Support Assets COE Switching	\$8,493 42,078	T28 R44	\$642 0	\$7,181 42,078	08	\$670	\$0	0\$
COE Operator	0	R32	0 0 7 0 7 0	0	00	0	0 0	00
COE Transmission IOT Equipment	cc/'-	R78	0/5,1	0	0	) (CC	0	0
Cable and Wire Facilities Other Plant	66,166	R117 T37	62,996	00	00	3,169 0	00	00
Total Accum Dan TDIS	£118 471		\$65 016	\$49.259	5		G	C#
				1	<u>}</u>	·	) -	2
ACCUM. AMORTIZATION:								
Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0
Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0
Accum. Amort., Intang. Inv. Accum. Amort., Other	00	13/ T37	00	00	00	00	00	0 0
:	The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s							
Tot. Accum. Amortization	\$0		<b>\$</b> 0	\$0	80	\$0	\$0	9
Total Accum. Depr./Amort.	\$118,471		\$65,016	\$49,259	\$0	\$4,197	0\$	\$0
ACCUM, DEF. INC. TAXES, NET:								
Support Assets	&0 *	T28	<b>2</b> 0	Q\$ °	0\$	Q\$ °	\$0 \$	S .
COE SWICHING	<b>5</b> C	R37	<b>o</b> c	<b>o</b> c	o c	o c	0 0	00
COE Transmission	0	R68	0	0	0	0	0	00
IOT Equipment	0	R78	0	0	0	0	0	0
Cable and Wire Fac.	0 (	R117	0	0	0	0	0	0
Unclassified	0	13/	0	0	0	0	0	0
Total Accum. Def. Inc. Taxes	0\$		\$0	\$0	0\$	OS.	C#	0\$

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	******* 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)	( 1)	
13 14 15	Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities	\$83,205 0 109,532	R70 R78 R117	\$6,687 0 104,285	\$74,784 0	\$0 0 0	\$1,733 0 5,247	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
16 17 18	Total Factor	\$192,736 1.000000	Kill	\$110,972 0.575773	\$74,784 0.388012	\$0 0.000000	\$6,980 0.036215	 \$0 0.000000	\$0 0.000000	O.K. O.K.
19 20 21	Sum: Sw., Trans., Other Factor	\$81,764 1.000000	17	\$0 0.000000	\$74,784 0.914634	\$0 0.000000	\$6,980 0.085366	\$0 0.000000	\$0 0.000000	0.K. 0.K.
22 23 24 25	Central Office Equipment Info. Orig./Term. Eqpt. C&WF, Excl. Exch. Message	\$83,205 0 5,247	R70 R78 R117-83	\$6,687 0 0	\$74,784 0 0	\$0 0 0	\$1,733 0 5,247	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
26 27 28 29	Total Factor	\$88,451 1.000000		\$6,687 0.075605	\$74,784 0.845483	\$0 0.000000	\$6,980 0.078912	\$0 0.000000	\$0 0.000000	O.K. O.K.
30 31 32 33	General Support Facilities Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities	\$23,252 83,205 0 109,532	R25 13 14 15	\$1,758 6,687 0 104,285	\$19,659 74,784 0 0	\$0 0 0 0	\$1,835 1,733 0 5,247	\$0 0 0 0	\$0 0 0 0	O.K. O.K. O.K. O.K.
34 35 36	Equal Access Investment Total	0  \$215,989 1.000000	R177	0  \$112,730 0.521928	0  \$94,443 0.437261	0  \$0 0.000000	0  \$8,815 0.040811	0  \$0 0.000000	0  \$0 0.000000	O.K.
37 38 39 40	Factor Sum: Com. Ln., Sw., Trans. Factor	\$215,989 1.000000	36	\$112,730 0.521928	\$94,443 0.437261	\$0 0.000000	\$8,815 0.040811	\$0 0.000000	\$0 0.000000	O.K. O.K. O.K.
41 42 43 44	COE Cat. 2 Factor IOT Cat. 1 Factor	1.000000 1.000000	Direct Direct	0.000000 1.000000	0.000000 0.000000	0.000000 0.000000	1.000000 0.000000	0.000000 0.000000	0.000000 0.000000	O.K. O.K.
44 45 46	Total TPIS Factor	\$215,989 1.000000	Q26	\$112,730 0.521928	\$94,443 0.437261	\$0 0.000000	\$8,815 0.040811	\$0 0.000000	\$0 0.000000	O.K. O.K.

Sheet "T" ENDING DECEMBER 31, 2001

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	******** 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)	(1)		
60 61 62	Interstate Equiv. Factor Wtd. Std. Work Seconds	0.000000 1.000000	Direct Direct	0.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	O.K. O.K.	
63 64 65	"BIG THREE" Expenses Factor	\$34,312 1.000000	U171	\$4,918 0.143341	\$12,880 0.375389	\$13 0.000389	\$9,149 0.266652	\$6,694 0.195086	\$658 0.019166	O.K.	( 0)
66 67	Net Investment Factor	100,877 1.000000	P13	49,468 0.490380	46,654 0.462480	0.000000	4,755 0.047139	0.000000	0 0.000000	O.K. O.K.	

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	******* 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)	(1)	
13 14	PLANT SPEC. OPER. EXPENSE:									
15 16 17	Network Support, Alloc. Network Support, Direct	\$0 0	T37 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
18 19	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20 21 22	General Support, Alloc. General Support, Direct	\$5,570 0	T30 Direct	\$421 0	\$4,709 0	\$0 0	\$440 0	\$0 0	\$0 0	O.K. O.K.
23 24	Total General Support Exp.	\$5,570		\$421	\$4,709	\$0	\$440	\$0	\$0	O.K.
25 26 27	Central Office Eq., Alloc. Central Office Eq., Direct	\$5,359 0	T31 Direct	\$431 0	\$4,816 0	\$0 0	\$112 0	\$0 0	\$0 0	O.K. O.K.
28 29	Total COE Exp.	\$5,359		\$431	\$4,816	\$0	\$112	\$0	\$0	O.K.
30 31 32 33	Cust. Premises Equip. Other IOT IOT Direct	\$0 0 0	R76 T43 Direct	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
34 35	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
36 37 38	Cable & Wire, Alloc. Cable & Wire, Direct	\$3,145 8,134	T33 Direct	\$2,994 0 	\$0 0 	\$0 0	\$151 8,134	\$0 0 	\$0 0	O.K. O.K.
39 40	Total C&WF Exp.	\$11,279		\$2,994	\$0	\$0	\$8,285	\$0	\$0	О.К.
41 42	TOTAL PLT. SPEC. OPER. EXP.	\$22,207		\$3,846	\$9,525	\$0	\$8,836	\$0	\$0	O.K.
43	TOTAL PLT. SPEC., ex SUPPORT	\$16,637		\$3,425	\$4,816	\$0	\$8,396	\$0	\$0	O.K.

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******* 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)	(1)	
NON-SPECIFIC OPER. EXP.:									
Oth. Pit. and Equip., Alloc. Oth. Pit. and Equip., Direct	\$95 0	T18 Direct	\$55 0	\$37 0	\$0 0	\$3 0	\$0 0	\$0 0	0.K. 0.K.
Total Oth. Plt. & Equip.	\$95		\$55	\$37	\$0	\$3	\$0	\$0	О.К.
Network Operations, Alloc. Network Operations, Direct	\$1,412 0	T18 Direct	\$813 0	\$548 0	\$0 0	\$51 0	\$0 0	\$0 0	O.K. O.K.
Total Network Oper. Exp.	\$1,412		\$813	\$548	\$0	\$51	\$0	\$0	O.K.
Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Depr., Support Assets Depr., COE Switching	\$1,372 4,100	R23 R44	\$104 0	\$1,160 4,100 0	\$0 0 0	\$108 0 0	\$0 0	\$0 0 0	O.K. O.K. O.K.
Depr., COE Operator Depr., COE Transmission Depr., IOT Equipment	0 673 0	R32 R68 R78	0 535 0	0	0	139 0	0	0	O.K. O.K. O.K.
Depr., C&W Facilities Depr., PHFU	2,836 0	R117 R147	2,700 0	0	0	136 0	0	0	0.K. 0.K.
Total Depreciation Expense	\$8,981		\$3,338	\$5,260	\$0	\$383	\$0	\$0	О.К.
Amort., Tangible Assets Amort., Intangible Assets	\$0 0	R141 R144	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	0.K. 0.K.
Other Amortization Direct Assigned Amort.	0	Direct Direct	0 0	0 0	0	0 0	0	0	O.K. O.K.
Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Total Depr. and Amort.	\$8,981		\$3,338	\$5,260	\$0	\$383	\$0	\$0	O.K.
TOTAL NON-SPEC. OPER. EXP.	\$10,488		\$4,206	\$5,845	\$0	\$437	\$0	\$0	O.K.

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		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	( A)	( B)	( C)	( D)	( E)	( F)	( G)	( H)	(1)	
104	CUSTOMER OPERATIONS EXPENSE:									
105 106	Marketing, Allocable	\$392	T37	\$204	\$171	\$0	\$16	\$0	\$0	O.K.
107 108	Marketing, Direct	0	Direct	0	0	O	0	0	0	O.K.
109 110	Total Marketing Expense	\$392		\$204	\$171	\$0	\$16	\$0	\$0	O.K.
111	Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 113	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
114 115	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	13	(F)	Ō	O	13	0	0	0	O.K.
118 119	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
120 121	Total Directory	\$13		\$0	\$0	\$13	\$0	\$0	\$0	O.K.
122	Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(1)	Ō	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	658	(H)	0	0	0	0	0	658	O.K.
125	Bus. Ofc., EU Message	2,468	(H)	0	0	0	0	2,468	0	O.K.
126	Bus. Ofc., EU Reserved	. 0	(1)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(1)	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.
131 132	Bus. Ofc., Reserved	0	(1)		0 	0	0 	0 	0	O.K.
133 134	Total Business Office	\$3,126		\$0	\$0	\$0	\$0	\$2,468	\$658	O.K.
135	Cust. Serv., Msg. Process	\$2,769	( H)	0	0	0	0	2,769	0	O.K.
136	Cust. Serv., Other B&C	1,457	(H)	ō	0	Ō	0	1,457	0	O.K.
137	Cust. Serv., CABS	2,841	T21	Ō	2,599	Ö	243	0	Ö	O.K.
138 139	Cust. Serv., EU Common Line	0	(H)	Ō	0	Ō	0	0	0	O.K.
140 141	Total Customer Service	\$7,067		\$0	\$2,599	\$0	\$243	\$4,226	\$0	O.K.
142	Total BO, CS, OS, Dir.	\$10,206		\$0	\$2,599	\$13	\$243	\$6,694	\$658	O.K.

Sheet "U"

ENDING DECEMBER 31, 2001

	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)	( 1)	
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K. O.K.
159 160	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	U.K.
161 162	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
163 164	TOTAL CUSTOMER OPER. EXP.	\$10,598		\$204	\$2,770	\$13	\$259	\$6,694	\$658	O.K.
165 166	"BIG-THREE" EXPENSES:									
167	Total Plt. Specific Exp.	\$22,207	41	\$3,846	\$9,525	\$0	\$8,836	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	1,507	62 + 67 +69	868	585	0	55	0	0	O.K.
169 170	Total Customer Operations	10,598	163	204	2,770 	13 	259 	6,694 	658	O.K.
171 172	TOTAL "BIG THREE" EXPENSES	\$34,312		\$4,918	\$12,880	\$13	\$9,149	\$6,694	\$658	O.K.
173 174	CORPORATE OPERATIONS EXPENSE:									
175	Exec. and Planning, Alloc.	\$1,184	T64	\$170	\$444	\$0	\$316	\$231	\$23	O.K.
176 177	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
178 179	Total Exec. and Planning	\$1,184		\$170	\$444	\$0	\$316	\$231	\$23	O.K.
180	Admin. & General, Allocable	\$17,807	T64	\$2,552	\$6,684	\$7	\$4,748	\$3,474	\$341	O.K.
181 182	Admin. & General, Direct	0	Direct	0	0		0	0	0	O.K.
183 184	Total Admin. and Gen.	\$17,807		\$2,552	\$6,684	\$7	\$4,748	\$3,474	\$341	O.K.
185 186	TOTAL CORPORATE OPERATIONS	\$18,990		\$2,722	\$7,129	\$7	\$5,064	\$3,705	\$364	O.K.
187 188	NON-INCOME TAXES:									
189	Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 191 192	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K. O.K.
192 193 194	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
195	TOTAL OPER. EXP. AND TAXES	\$62,283		\$10,979	\$25,269	\$21	\$14,595	\$10,399	\$1,022	0.K.

#### Sheet "V" Input Documentation, Page 1

## SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME ...... PERIOD ADDRESSED ....... RUN DATE AND TIME ....... City of Beresford

ENDING DECEMBER 31, 2001
21-Mar-03

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

										masiate					
					_	Messa	ige Telepi	none Servic	:e		Priv	ate Line		TO	TA1
	****** FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	Interstate and Othe		InterLA	TA	IntraLA	ATA	InterL	ATA	IntraLA		INTRAS	
	( A)	(B)	( C)	( D)	•	( E	)	( F	)	( G	5)	( H		(	1)
	PLANT INVESTMENT DETAIL:														
21	Land, Allocable	11,910													
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	0													
28	Buildings, Allocable	289,435													
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	893,765													
40	CAT 3 Local Sw. Direct	. 0			0		0		0		0		0		0
41	CAT 4.12 Exchange Trunk	o o													-
42	CAT 4.12 Exch. Tr. Direct	0			0		0		0		0		0		0
43	CAT 4.13 Exch. Ln. Msg., PL & WATS	86,862	***								-		_		_
44	Reserved	0													
45	CAT 4.13 Direct	o o			0		0		0		0		0		0
46	CAT 4.23 Message, PL & WATS	35,429			•		•		•		•		•		ū
47	Reserved	0										trina			
48	CAT 4.23 Direct	0			0		0		0		0		0		0
49	CAT 4.3 H/R Message	0			-		-		-		•		•		•
50	CAT 4.3 WATS	n			0		0		O		0		0		0
51	CAT 4.3 Direct	n			0		0		0		0		0		0
52	CAT 1 Other IOT Equipment	0		***	_		•				J		J		J
53	CAT 1 Coinless Pay Phones	Ô			0		0		0		0		0		0
-	Cr., Connect aj i nonce	· ·			-		-		_		_		•		-

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## SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001

					Message 7	Telephor	ne Service	,,	Pr	ivate Line	TOTAL
	****** FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA		IntraLATA	InterL	ATA	IntraLATA	INTRASTATE
	( A)	( B)	( C)	( D)	( E)		( F)	((	 S)	( H)	(1)
70	CAT 2 CP Equipment	0		0	0	}	0		0	0	0
71	Reserved	Ō									
72	Reserved	0									
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	1,354,558		***			****				
74	Other CAT 1 C&WF	0		0	0	)	0		0	0	0
75	CAT 2 C&WF	19,987									
76	CAT 2 C&WF, Wideband	0		0	0	)	0		0	0	0
77	CAT 3 Joint Message & PL/WATS	107,240									
78	Reserved	· o									
79	CAT 3 Direct	0		0	0	1	0		0	0	0
80	CAT 4 Message	0									
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								derategia.	
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	184		0	0		184		0	0	184
101	Materials and Supplies	15,824									
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	Ō
106	Other Liab., Def. Cr., Net	0		0	0		0		0	Ō	Ō

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## SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001

					M	essage Tele	ephone Servic	e		Priv	vate Line		то	TAL
	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Inte	rLATA	IntraLAT	Α	InterLA	 ATA	IntraLA	ATA	INTRAS	
	( A)	( B)	( C)	( D)		(E)	(F)	_	( G	5)	( H	0	(	(1)
123	TPUC Short Term, Alloc.	0												
124	TPUC Short Term, Direct	0		0		0		0		0		0		0
125	TPUC Long Term, Alloc.	0												
126	TPUC Long Term, Direct	0		0		0		0		0		0		0
127														
128	RESERVES AND DEFERRALS:													
129	Acc. Depr. Support Assets	110,068												
130	Acc. Depr. COE Switching	502,888												
131	Acc. Depr. COE Operator	0												
132	Acc. Depr. COE Transmission	25,194												
133	Acc. Depr. IOT Equipment	0												
134	Acc. Depr. Cable and Wire Facilities	895,111												
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.	0												
149	Network Support, Direct	0		0		0		0		0		0		0
150	General Support, Alloc.	72,182												
151	General Support, Direct	0		0		0		0		0		0		0
152	Central Office Eq., Alloc.	65,436												
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.	42,542							****					
159	Cable & Wire, Direct	55,332		29,819		8,134	17,3	379		0		0	2	25,513

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001

					Message T	elephone Service	Pri	vate Line	
	****** FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
	( A)	( B)	( C)	( D)	(E)	(F)	( G)	( H)	(1)
176	Oth. Plt. and Equip., Alloc.	1,233				-			
177	Oth. Plt. and Equip., Direct	0		0	0	0	0	0	0
178	Network Operations, Alloc.	18,300							
179	Network Operations, Direct	0		0	0	0	0	0	0
180	Total Access Expense	Q		0	0	0	0	0	0
181	Depr., Support Assets	17,780							
182	Depr., COE Switching	49,000							
183	Depr., COE Operator	0				****			
184	Depr., COE Transmission	9,780	***						
185	Depr., IOT Equipment	0			***				
186	Depr., C&W Facilities	38,361	****						
187	Amort., Tangible Assets	0							
188	Amort., Intangible Assets	0					***		***
189	Other Amortization	O		0	0	0	0	0	0
190	Direct Assigned Amort.	0		0	0	0	0	0	0
191	Marketing, Allocable	5,853							***
192	Marketing, Direct	0		0	0	0	0	0	0
193	Operator Service, Alloc.	490							
194	Operator Service, Direct	0		0	0	0	0	0	0
195	Classified Directory	0		0	0	0	0	0	0
196	Alphabetical Directory	303							
197	Foreign Directory	0	***	-					
198	Bus. Ofc., EU Presubscription	0			*****				
199	Bus. Ofc., EU MTS & WATS	36,867			****	****	***		
200	Bus. Ofc., EU Access, P/L & all Other	9,824			****				***
201	Bus. Ofc., IXC Special Access	. 0							
202	Bus. Ofc., IXC Switched Access	0	****						
203	Bus. Ofc., IXC B & C Services	0							
204	Coin Collect & Admin.	0					***		
205	Cust. Svc., Direct	0		0	0	0	0	0	0
206	Cust. Serv., Msg. Process	6,658					*****		
207	Cust. Serv., Other B&C	13,712	***						
208	Cust. Serv., CABS	17,823	****						
209	Cust. Serv., EU Common Line	0		0	0	0	0	0	0
210	Other Cust. Serv., Alloc.	0							
211	Other Cust. Serv., Direct	0		0	0	0	0	0	0
212	Exec. and Planning, Alloc.	11,286							
213	Exec. and Planning, Direct	0	_	0	0	0	0	0	0

Sheet "V"	Innut	Documentation.	Page	Ē

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## SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001

					Messa	ige Telep	hone Service	Pr	ivate Line	
	****** FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLA	ATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
	( A)	( B)	(C)	( D)	( E	)	(F)	( G)	( H)	(1)
230	Admin. & General, Allocable	169,782								
231	Admin. & General, Direct	19,467		0		0	19,467	0	0	19,467
232	Non-income Taxes, Allocable	0								
233	Non-income Taxes, Dírect	0		0		0	0	٥	0	0
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	Ü						<del></del>	***	
241	ITC Amortization	Ü								
242	Other Return Adjustments	Ü		0		U	0	0	0	0
243	Contributions	0	*****							****
244	Interest Expense	Ü							****	
245	Capital Lease Expense	0								
246	Capitalized Payroll taxes	0								
247	Depreciation Adjustment	0				_				
248	Other Income Adjustments	0	A1-40-48	0		0	0	0	0	0
249	Uncollectibles	184		0		0	184	0	0	184
250	Other Revenue Adjustments	0		0		0	0	0	0	0
251 252	Other Revenue Taxes	0		0		0	0	0	0	0

				IATOT	INTRASTATE	(1)	0	0	0	
			ntrastate	Private Line	IntraLATA		0	0	0	
			Intra	Priva	InterLATA	(9)	0	0	0	
09:57:57 AM			Interstate	Private Line	IntraLATA	(F)	0	0	0	
21-Mar-03			Inter	Priva	InterLATA IntraLATA	(E)	38	312	156	
21-Mar-03				I	Other	(0)	14	0	0	
	ដ.			0	Source/ Allocator	0)	1	I	ļ	
	SESS COST MODEL			, v	COMPANY	(B)	1,524	496	248	
Sheet "V" Input Documentation, Page 6	SOUTH DAKOTA PUC INTRASTATE ACCESS COST	City of Beresford ENDING DECEMBER 31, 2001			****** FCC PART 36 ******	(A)	Working Loops	Equivalent Interexchange Cct. Miles	Interexchange Circuit Terminations	

# LAW OFFICES RITER, ROGERS, WATTIER & BROWN, LLP

Professional & Executive Building 319 South Coteau Street P.O. Box 280 Pierre, South Dakota 57501-0280

www.riterlaw.com

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

RECEIVED

OF COUNSEL: Brian B. Meyer Robert D. Hofer

JUL 1 1 2003

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

605-224-7102

July 11, 2003

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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

Re:

2001 Cost Study Dockets as follows:

TC02-087 TC02-078

TC02-080

TC02-071

TC02-089

TC02-064

TC02-072

TC02-053

TC02-079

TC02-090

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 abovenamed 2001 cost study dockets in which S&S Communications intervened.

Sincerely yours,

Darla Pollman Rogers

Attorney at Law

DPR/ph

Enclosures

#### BEFORE THE PUBLIC UTILITIES COMMISSION

JUL 1 1 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 FOR BERESFORD MUNICIPAL TELEPHONE COMPANY Docket No. TC02-080

MOTION TO DISMISS AND MOTION
FOR EXTENSION
OF TIME TO RESPOND TO
SECOND DISCOVERY REQUEST

BERESFORD 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

# BARKER WILSON REYNOLDS & BURKE

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#### REPLY TO: BELLE FOURCHE OFFICE

July 22, 2003

## RECEIVED

JUL 2 4 2003

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

Debra Elofson
Executive Director
Public Utilities Commission

State Capitol 500 East Capitol Pierre, SD 57501

Re:

enneth E. Barker'

IICHAEL A. WILSON'

IICHAEL P. REYNOLDS"

ohn W. Burke'''

FFERY D. COLLINS

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.

A T to to 1 T to 1 dts. Th

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.

tohn W. Burke

JWB/bb Enclosures

cc:

S&S Communications

Darla Rogers

## RECEIVED

BEFORE THE PUBLIC UTILITIES COMMISSION JUL. 2 4 2003 OF THE STATE OF SOUTH DAKOTA

	SOUTH DAKOTA PUBLIC UTILITIES COMMISSION
	) TC02-080
IN THE MATTER OF THE ESTABLISHMENT OF	)
SWITCHED ACCESS REVENUE REQUIREMENT	) INTERVENOR'S BRIEF IN
FOR BERESFORD MUNICIPAL TELEPHONE	) RESISTANCE TO MOTION
COMPANY	) TO DISMISSS 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

#### 1. 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.

1. 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 email 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

#### 2. 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

<sup>&</sup>lt;sup>1</sup> 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.<sup>2</sup>

#### 2. 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.

<sup>&</sup>lt;sup>2</sup> 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 22<sup>nd</sup> day of July, 2003.

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

Attorneys for S&S Communications

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 22<sup>nd</sup> 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

LAWYERS

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www.confidodificodi

JEFFERY D. COLLINS

**IOHN W. BURKE**"

KENNETH E. BARKER"

MICHAEL A. WILSON

MICHAEL P. REYNOLDS"

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

# BARKER WILSON REYNOLDS & BURKE

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JOHN W. BURKE"

KENNETH E. BARKER"

MICHAEL A. WILSON<sup>t</sup>

MICHAEL P. REYNOLDS"

JEFFERY D. COLLINS

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

A I :--:-- I :-L:1:-- D---- --- L:

# BARKER WILSON REYNOLDS & BURKE LAWYERS

MICHAEL A. WILSON'

Kenneth E. Barker'

Michael P. Reynolds"

John W. Burke'''

JEFFERY D. COLLINS

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#### 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

# BARKER WILSON REYNOLDS & BURKE

KENNETH E. BARKER<sup>1</sup>

MICHAEL A. WILSON<sup>t</sup>

MICHAEL P. REYNOLDS"

JOHN W. BURKE"

JEFFERY D. COLLINS

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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

> S&S Communications v. RLEC's Re:

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 X

For the Firm

JWB/bb

Attachment

# OF THE STATE OF SOUTH DAKOTA

IN THE	E MATTER OF	THE EST	ABLISHMENT
OF	SWITCHED	<b>ACCESS</b>	REVENUE
<b>REQU</b>	IREMENT	FOR	<b>BERESFORD</b>
MUNIC	IPAL TELEPHO	ONE COM	PANY

 NOTICE OF INTENT TO
 CONSIDER MOTION AS ONE
 FOR SUMMARY
 JUDGMENT; ORDER FOR
 AND NOTICE OF HEARING; ORDER EXTENDING TIME FOR RESPONSE TC02-080

On June 27, 2002, Beresford Municipal Telephone Company (Company) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study.

On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 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:
Date: 8/8/03
(OFFICIAL SEAL)

ROBERT K. SAHR, Chairman

Say Mauson

GARY HANSON, Commissioner

KENNETH E. BARKER"

MICHAEL A. WILSON

MICHAEL P. REYNOLDS'

JOHN W. BURKE"

**IEFFERY D. COLLINS** 



4200 Brach 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

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 carlier 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 Telcom, 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 KEYNOLDS & BURKE, LLP

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. SUMP'TION

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

- That I am one of the partners that owns and operates Intervenor S&S
   Communications.
- That I make this Affidavit in resistance to Petitioner's Motion to Dismiss and/or Motion for Summary Judgment.
- 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.
- That over the past several weeks several individuals and/or entities have expressed an interest in purchasing S&S Communications and/or its assets.

- That S&S Communications is presently in negotiations to sell its husiness and/or
  assets.
- 7. That S&S Communications' pocuniary 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 ! \ day of August, 2003.

Les S. Sumption

Subscribed and swom to before me this

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, TC02-080, 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 (here-inafter "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 ongoing 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 <u>The Estate of Fredris J. Elliott vs. A&B Welding Supply Company, Inc.</u>, 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." <u>Himrich v. Carpenter</u>, 569 NW2d 568, 573 (quoting Moody v. St. Charles County, 23 F3d 1410, 1412 (8<sup>th</sup> 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 <u>Paradigm</u> 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

# TELEC CONSULTING RESOURCES &

Suite 310, Embassy Tower 9300 Underwood Avenue Omaha, NE 68114 402.398.0062 Fax 402.398.0065

August 28, 2003

Ms. Pam Bonrud, Executive Director South Dakota Public Utilities Commission Capitol Building, 1<sup>st</sup> Floor 500 East Capitol Avenue Pierre, South Dakota 57501-5070 233 South 13th Street, Suite 1225 Lincoln, NE 68508 402.441.4315 Fax 402.441.4317

RECEIVED

AUG 2 9 2003

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

Dear Ms. Bonrud:

Please find enclosed revised 2001 intrastate switched access cost studies for Union Telephone Company, Bridgewater-Canistota Telephone Company, Kennebec Telephone Company and Beresford Municipal Telephone (the "Company"), currently on file with the commission in docket numbers TC02-077, TC02-078, TC02-079, and TC02-0080 respectively. These studies are revised to remove Global Crossing uncollectibles. Five copies of each Company's' studies are enclosed.

If you should have any questions, please feel free to call us at (402) 398-0062.

Sincerely,

Wendel Kanerud

TELEC Consulting Resources, Inc.

**Enclosures** 

cc: Wayne Akland - Beresford Municipal

Rod Bowar – Kennebec Telephone Co. Rick Freemark – Union Telephone Co.  28-Aug-03

10:05:07 AM

******* FCC PART 69 ******			С	ity of Beresford				
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)	(1)
INTRALATA:								
Net Investment Rate of Return	\$216,029 10.00%	J13	\$105,952 10.00%	\$99,897 10.00%	\$0 10.00%	\$10,180 10.00%	\$0 10.00%	\$0 10.00%
B Return on Rate Base B Return Adjustments	\$21,603 0	J18-20	\$10,595 0	\$9,990 0	\$0 0	\$1,018 0	\$0 0	\$0 0
Net Return on Rate Base Income Taxes Expenses and Other Taxes	\$21,603 0 145,442	J31-32 J33-35, 40	\$10,595 0 26,346	\$9,990 0 61,558	\$0 0 52	\$1,018 0 36,563	\$0 0 18,353	\$0 0 2,569
4 5 Total IntraLATA Rev. Req. 5	\$167,045		\$36,942	\$71,548	\$52	\$37,581	\$18,353	\$2,569
, B INTERLATA: 1								
Net investment Rate of Return	\$100,877 10.00%	P13	\$49,468 10.00%	\$46,654 10.00%	\$0 10.00%	\$4,755 10.00%	\$0 10.00%	\$0 10.00%
Return on Rate Base Return Adjustments	\$10,088 0	P18-20	\$4,947 0	\$4,665 0	\$0 0	\$476 0	\$0 0	\$0 0
Net Return on Rate Base Income Taxes	\$10,088 0	P31-32	\$4,947 0	\$4,665 0	\$0 0	\$476 0	\$0 0	\$0 0
Expenses and Other Taxes  Total InterLATA Rev. Req.	62,283  \$72,371	P33-35, 40	10,979  \$15,925	25,269  \$29,934	21  \$21	14,595  \$15,071	10,399  \$10,399	1,022  \$1,022
! !	=======================================				=======================================	=========		
TOTAL INTRASTATE REV. REQ.	\$239,416 ************************************		\$52,867 ************	\$101,482	\$73 ******	\$52,652	\$28,751	\$3,591 ********
ACCESS ELEMENT MINUTES OF USE			2,914,467	2,914,467		2,914,467		
ACCESS RATE PER MINUTE	\$0.071026		\$0.018139	\$0.034820		\$0.018066		

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O.K.

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O.K.

28-Aug-03

10:05:07 AM

			-			1	ntrastate			
	******* FCC PART 36 *******	TOTAL	Source/	Interstate	lessage Telephone Se	ervice	Priva	ate Line	TOTAL	
	Revenue Requirement Summary	COMPANY	Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	( A)	( B)	( C)	( D)	(E)	( F)	( G)	( H)	(1)	
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 16	Gross Receipts Tax Rate	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
17 18	Net Investment	\$1,304,231	C68	\$987,326	\$100,877	\$216,029	\$0	\$0	\$316,906	O.K.
19 20	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
21	Return on Rate Base	\$130,423		\$98,733	\$10,088	\$21,603	\$0	\$0	\$31,691	O.K.
22	AFUDC		1140	_		_	_			
23 24	ITC Amortization	0	H43 H36	0	0	0	0	0	0	O.K.
25	Other Return Adjustments	0	V242	0	0	0 0	0 0	0	0 0	0.K. 0.K.
26	Other Netarit Adjustinents	U	V242	U	U	U	U	U	U	O.K.
27 28	Net Return	\$130,423		\$98,733	\$10,088	\$21,603	\$0	\$0	\$31,691	O.K.
29	Contributions	0	H52	0	0	0	0	0	0	O.K.
30	Interest Expense	0	H44	Ö	ō	Ö	Ō	Ô	Ö	O.K.
31	Capital Lease Expense	0	H46	0	Ō	Ō	Ō	0	Ō	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 35	Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.
36 37	After Tax Income	\$130,423		\$98,733	\$10,088	\$21,603	\$0	\$0	\$31,691	O.K.
38	State Income Taxes	ro.	Formula	ro.	60	<b>f</b> n	œo.	ro.	¢o.	0.14
39	Federal Income Taxes	\$0 0	Formula	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
40	Operating Expenses and Taxes	662,011	1196	454,285	62,283	145,442	0	0	207.726	O.K.
41	Uncollectibles	002,011	V249	454,265 N	02,203	145,442	0	0	207,726	0.K. 0.K.
42	Other Revenue Adjustments	0	V249 V250	0	0	0	0	0	0	O.K.
43	Other Neverlae Adjustments		V230						· · · · · · · · · · · · · · · · · · ·	O.K.
44	Net Revenue	\$792,434		\$553,018	\$72,371	\$167,045	\$0	\$0	\$239,416	O.K.
45	Gross Receipts Taxes	0	Formula	0	0	0	0	0	0	O.K.
46 47	Other Revenue Taxes	0	V251	0	0	0	Ō	Ō	0	O.K.
47	TOTAL REVENUE REQUIREMENT	\$792,434		\$553,018	\$72,371 ===========	\$167,045	\$0 ======	\$0 =====	\$239,416	О.К.

							7	7				-1.120642235503			-1.120642235503
					O.K.	0 0 0 7. 7. 7.	0.0 .X. X.		O.K	O.K.	O.K.	-1.1206	0 0 0 0 7, 7, 7, 7,	о. Ä.	-1.1200
		TOTAL	INTRASTATE	(1)	\$72,929	\$0 234,558 26,411	\$260,969 0 343,540	\$604,509	0\$	\$0	\$0	\$677,439	000	\$0	\$677,439
		Private Line	IntraLATA	Ĥ)	\$0	0 <del>8</del> 0	0 0	0\$	\$0	0\$	\$0	\$0	000	0\$	\$0
	Intrastate	Priv	InterLATA	(0)	\$0	0 0	0 9 0	\$0\$	\$	\$0	\$0	0\$	000	\$0	\$0
	Ш	hone Service	IntraLATA	(F)	\$49,677	\$0 159,774 17,990	\$177,764 0 234 009	\$411,773	0\$	\$0	\$0	\$461,450	00 00	0\$	\$461,450
		Message Telephone Service	InterLATA	(E)	\$23,252	\$0 74,784 8,421	\$83,205	\$192,736	\$0	0\$	\$0	\$215,989	00 0	0\$	\$215,989
City of Beresford		1	interstate and Other	(0)	\$228,416	\$0 659,207 95,880	\$755,087 0 0	\$1,893,332	0\$	80	\$0	\$2,121,747	000	0\$	\$2,121,747
O		Č	Source/ Allocator	0)	D33	D43 D68 D85	D94	<u> </u>	D173	D186	0209		D214-215 D216-217 D218-219 D220-221		
		H	COMPANY	(B)	\$301,345	\$0 893,765 122,291	\$1,016,056	\$2,497,840	\$0	0\$	\$0	\$2,799,185	0\$	0\$	\$2,799,185
ENDING DECEMBER 31, 2001	•	· · · · · · · · · · · · · · · · · · ·	Investment Summary	(A)	Land and Support Investment	COE Operator Equipment COE Switching Equipment COE Transmission Equipment	Total COE Info. Orig./Term. Equipment Cable and Wire Equipment	Total COE, IOT, C&WF	Total Capital Leases	Leasehold Improvements	Intangible Assets	Total Tele. Plt. In Service	Plant Held, Future Use TPUC, Short-lerm TPUC, Long-lerm Tel. Plt. Adjustment	Total Other Tel. Plt.	TOTAL TELEPHONE PLANT
					5 3	51 2	22 13	22	25	52 52	3 23 28	32 33	35 37 37	8 8 9 7	42

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Sheet "C" ENDING DECEMBER 31, 2001

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			***************************************				Intrastate			
	*******	TOTAL	C/	_	Message Tele	phone Service	Pri	vate Line	TOTAL	
	******* FCC PART 36 ******* Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	( A)	( B)	( C)	( D)	(E)	( F)	( G)	( H)	( 1)	
56	Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.
57	Accumulated Depr./Amort	(1,533,261)	E34	(1,161,681)	( 118,471)	(253,109)	0	0	( 371,581)	O.K.
58	Accum, Def. Inc. Taxes, Net	0	E47	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	\$1,265,924		\$960,066	\$97,517	\$208,341	\$0	\$0	\$305,858	O.K.
62										
63	Materials and Supplies	15,824	H31	12,155	1,170	2,499	0	0	3,669	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	22,483	Formula	15,104	2,191	5,189	0	0	7,379	O.K.
66	Equal Access Investment	0		0	0	0	0	0	0	O.K.
67				************		***************************************				
68	TOTAL NET INVESTMENT	\$1,304,231		\$987,326	\$100,877	\$216,029	\$0	\$0	\$316,906	O.K.
69		Mark State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State S		222222222			=======================================	=======================================		

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******* FCC PART 36 *******	TOTAL	Source/	Interstate	Message Telep	phone Service	Priv	vate Line	TOTAL	
Plant Investment Det		Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
( A)	( B)	( C)	( D)	(E)	( F)	( G)	( H)	( 1)	
LAND AND SUPPORT ASSI	ETS:								
Land, Allocable	\$11,910	H33	\$9,028	\$919	\$1,963	\$0	\$0	\$2,882	c
Land, Direct	0	V22	0	0	0	0	0	0	C
Total Land	\$11,910		\$9,028	\$919	\$1,963	\$0	\$0	\$2,882	c
Motor Vehicles	\$0	Н33	\$0	\$0	\$0	\$0	\$0	\$0	С
Aircraft	0	H33	. 0	0	0	0	0	0	Ċ
Special Purpose Vehicles	0	H33	0	Ō	ō	Ō	ō	Ō	Č
Garage Work Equipment	Ō	H33	0	Ö	Ō	Ö	Ō	Ō	Č
Other Work Equipment	0	H33	0	Ô	0	Ō	Ō	0	Ċ
Buildings, Allocable	289,435	H33	219,388	22,333	47,714	0	Ō	70,047	Ċ
Buildings, Direct	Ó	V29	0	0	0	Ō	Ō	0	Ċ
Furniture	. 0	H33	0	0	0	0	0	0	(
Office Equipment	0	H33	0	0	0	Ō	0	Ō	Č
General Purpose Computers	0	H33	0	0	0	Ō	ō	0	C
Total Support Assets	\$289,435		\$219,388	\$22,333	\$47,714	\$0	\$0	\$70,047	c
Tot. Land and Support Asset	s \$301,345		\$228,416	\$23,252	\$49,677	\$0	\$0	\$72,929	c
CENTEN OFFICE FOUNDA									
CENTRAL OFFICE EQUIPM	ENI:								
CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	(
CAT 1 Oper, Sys., Other TSI	PS 0	G21	0	0	0	ñ	0	0	(
CAT 1 Oper, Sys., Aux. Pos.	0	G23	ō	ō	ō	ō	Ö	Ō	(
CAT 1 Oper. Sys., Other	Ō	V36	0	Õ	Ō	Õ	Ō	0	(
•	***************************************								
Total CAT 1	\$0 ========		\$0 =======	\$0 ==========	\$0 ===========	\$0 ========	\$0 ======	\$0 =======	(
	_			_		_			
CAT 2 Tandem Sw. Allocable	7-	G26	\$0	\$0	\$0	\$0	\$0	\$0	
CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	
Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	(

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City of Beresford

							Intrastate			
	****** FCC PART 36 ******	TOTAL	Source/	Interstate ·	Message Tel	ephone Service	Pri	vate Line	TOTAL	
	Plant Investment Detail	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	( A)	( B)	( C)	( D)	(E)	(F)	( G)	( H)	( I)	
63 64 65	CAT 3 Local Sw. Allocable CAT 3 Local Sw. Direct	\$893,765 0	G15 V40	\$659,207 0	\$74,784 0	\$159,774 0	\$0 0	\$0 0	\$234,558 0	O.K. O.K.
66 67	Total CAT 3	\$893,765		\$659,207	\$74,784	\$159,774	\$0	\$0	\$234,558	О.К.
68 69	Total COE Sw. CAT 2&3	\$893,765 ======		\$659,207	\$74,784	\$159,774 =========	\$0 ======	\$0 ======	\$234,558 =======	O.K. O.K.
70 71 72	COE TRANSMISSION:									
73	CAT 4.12 Exchange Trunk	\$0	123	\$0	\$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	83,898	G13	62,924	6,687	14,287	Ō	0	20,975	O.K.
76	CAT 4.13 PL, WATS, Local	2,964	F18	2,964	0	0	ō	Ō	0	O.K.
77	CAT 4.13 Direct	. 0	V45	0	Ō	Ō	Ō	Ō	Ō	O.K.
78	CAT 4.23 Message	13,143	G18	7,707	1,733	3,703	0	0	5,436	O.K.
79	CAT 4.23 PL, WATS	22,286	F24	22,286	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	O.K.
82	CAT 4.3 WATS	0	V50	0	. 0	0	0	0	0	O.K.
83 84	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
85 86	Total COE CAT 4	\$122,291		\$95,880	\$8,421	\$17,990	\$0	\$0	\$26,411	O.K.
87 88 89	INFORMATION ORIGINATION/TERM	MINATION:								
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	O	0	0	Ō	0	0	O.K.
92 93	CAT 2 CP Equipment	0	V70	ō	0	ō	0	0	0	О.К.
93 94 95	Total IOT Equipment	\$0		\$0	\$0 ======	\$0	\$0	\$0 ========	\$0 ======	O.K.

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					***************************************		Intrastate				
	******* FCC PART 36 *******	TOTAL	Source/	Interstate	Message Tel	ephone Service	Pri	vate Line	TOTAL		
	Plant Investment Detail	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
	( A)	( B)	(C)	( D)	(E)	( F)	( G)	(H)	( 1)		
111 112	CABLE AND WIRE FACILITIES:										
113	CAT 1.1 IntraLATA PL/WATS	12,443	F31	\$12,443	\$0	\$0	\$0	\$0	\$0	O.K.	
114	CAT 1.2 InterLATA PL/WATS	33,775	F31	33,775	0	0	0	0	0	O.K.	
115	CAT 1.3 Joint Message	1,308,339	G13	981,255	104,285	222,800	0	0	327,085	O.K.	
116 117	Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.	
118	Total CAT 1 C&WF	\$1,354,557		\$1,027,473	\$104,285	\$222,800	\$0	\$0	\$327,085		-1
119											
120	CAT 2 C&WF	\$19,987	G28	\$19,987	\$0	\$0	\$0	\$0	\$0	O.K.	
121 122	CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.	
123 124	Total CAT 2 C&WF	\$19,987		\$19,987	\$0	\$0	\$0	\$0	\$0	O.K.	
125	CAT 3 Joint Message	39,783	G17	23,327	5,247	11,209	0	0	\$16,456	O.K.	
126	CAT 3 PL/WATS etc.	67,457	F36	67,457	0	0	0	0	0	O.K.	
127 128	CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.	
129 130	Total CAT 3 C&WF	\$107,240		\$90,784	\$5,247	\$11,209	\$0	\$0	\$16,456	O.K.	
131	CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
132	CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.	
133	CAT 4 Direct	o o	V82	o o	0	0	ō	o o	0	O.K.	
134	Orti i Briodi		102							0	
135 136	Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
137	TOTAL C&WF	\$1,481,784		\$1,138,245	\$109,532	\$234,009	\$0	\$0	\$343,540		-1
138				=======================================		=========	=======================================		============		
139											
140	CAPITAL LEASES:										
141 142	Allocable Support Leases	\$0	H14	<b>¢</b> 0	\$0	\$0	\$0	\$0	\$0	o.ĸ.	
		·	V84	\$0	D 20	0 20	0 20	0 20	\$0 0	O.K.	
143 144	Direct Support Leases	0	V04	0			U			U.N.	
145	Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

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		**********			4,		Intrastate			
	******* FCC PART 36 *******	TOTAL	Course	-	Message Tele	ephone Service	Priv	ate Line	TOTAL	
	Plant Investment Detail	COMPANY	Source/ Allocator	Interstate - and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	( A)	( B)	( C)	( D)	( E)	(F)	( G)	( H)	(1)	
160										
61	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
62	COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
63	COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
64	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.
66						· · · · · · · · · · · · · · · · · · ·				
67 68	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
69 70	IOT Leases	\$0	V90	\$0	\$0	\$D	\$0	\$0	\$0	O.K.
71 72	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
73	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
74 75		==========								
76 77	LEASEHOLD IMPROVEMENTS:									
78	Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
9	COE Switching	0	H18	0	0	Ō	0	0	0	O.K.
30	COE Operator	0	H16	0	0	0	0	0	0	O.K.
31	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
32	IOT	0	V96	0	0	0	0	0	0	O.K.
33	C&WF	0	V97	0	0	0	٥	0	O	O.K.
34 35	Other	0	V98	0	<u></u>	0 	0	0	0	O.K.
36 37 38	TOTAL LEASEHOLD IMPROVEMENT	\$0 =======		\$0 =========	\$0 ======	\$0 ========	\$0 ======	\$0 ======	\$0 ===========	O.K.
89	TPIS, EXCL. ACCT. No. 2690	\$2,799,185		\$2,121,747	\$215,989	\$461,450	\$0	\$0	\$677,439	-1.12064223550

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	****** FCC PART 36 ******	TOTAL	Source/	Interstate	Message Telephone S	Service	Private L	ine	TOTAL	
	Plant Investment Detail	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	( A)	( B)	( C)	( D)	(E)	( F)	( G)	(H)	(1)	
204 205	INTANGIBLE ASSETS:									
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						==========		=========	========	
212 213	OTHER TELEPHONE PLANT:									
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.	0	H35	0	0	0	0	0	0	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.
221 222	Tele. Plt. Adjust Direct	0	V104	0	0	0	0	0	0	O.K.
223	Total Other Telephone Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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	******* FCC PART 36 *******	TOTAL	Source/	-	Message Tele	phone Service	Priva	ate Line	TOTAL	
	Reserves and Deferrals	COMPANY	Allocator	Interstate - and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	( A)	(B)	( C)	( D)	(E)	( F)	( G)	( H)	(1)	
13 14	ACCUM. DEPRECIATION, TPIS:									
15	Support Assets	\$110,068	H13	\$83,430	\$8,493	\$18,145	\$0	\$0	\$26,638	O.K.
16	COE Switching	502,888	H19	370,911	42,078	89,899	0	0	131,977	O.K.
17	COE Operator	0	H16	0	0	0	0	0	0	O.K.
18	COE Transmission	25,194	H20	19,753	. 1,735	3,706	0	0	5,441	O.K.
19	IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	895,111	H31	687,587	66,166	141,359	0	0	207,525	O.K.
21 22	Other Plant	0	V135	0	0	0	0	0	0	O.K.
23	Total Accum. Depr., TPIS	\$1,533,261		\$1,161,681	\$118,471	\$253,109	\$0	\$0	\$371,581	O.K.
24 25 26	ACCUM. AMORTIZATION:									
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	Ō	0	O.K.
29	Accum. Amort., Intang. Inv.	Ô	H41	Ō	Ď	ō	0	Ō	0	O.K.
30	Accum. Amort., Other	Ö	V138	Ď	Ď	Ō	Ō	Ō	Ō	O.K.
31							*			
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33		*							2271 521	
34	Total Accum. Depr./Amort.	\$1,533,261		\$1,161,681	\$118,471	\$253,109	\$0	\$0	\$371,581	O.K.
35										
36	ACCULA DEE INC. TAVES NET									
37	ACCUM. DEF. INC. TAXES, NET:									
38			1140		••	••	00		r.o.	O.K.
39	Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K. O.K.
40	COE Switching	0	H19	0	0	0	0	0	0	
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. O.K.
45 46	Unclassified	0	V145	0	0	0	U	U		U.K.
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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					Priv	vate Line				
	******* FCC PART 36 ******* Functional Distribution	TOTAL	1-1-111		terstate	Ini	trastate			
	of Selected Investments	TOTAL COMPANY	Joint Use - Message	InterLATA	IntraLATA	InterLATA	IntraLATA	Extended Area Service	Other	
	( A)	( B)	( C)	( D)	( E)	( F)	( G)	( H)	(1)	
3	TRANS. CCT EQUIPMENT:									
5	Working Loops Avg. Cost per Loop	1,524 57.00	1,472 57.00	38 57.00	0 57.00	0 57.00	0 57.00	0 57.00	14 57.00	O.K.
8 9	CAT 4.13 Exch Ln. Invest.	\$86,862	\$83,898	\$2,166	\$0	\$0	\$0	\$0	\$798	
1 2 3	Circuit Terminations Avg. Cost per Termination	248 142.86	92 142.86	156 142.86	0 142.86	0 142.86	0 142.86	0 142.86	0 142.86	O.K.
4	CAT 4.23 Other IX	\$35,429	\$13,143	\$22,286	\$0	\$0	\$D	\$0	\$0	
7	C&WF INVESTMENT:									
9	Working Loops Loops Factor CAT 1 Exchange C&WF	1,524 1.000000 \$1,354,558	1,472 0.965879 \$1,308,339	38 0.024934 \$33,775	0.000000 \$0	0 0.000000 \$0	0.000000 \$0	0 0.000000 \$0	14 0.009186 \$12,443	О.К.
5 5 5	Equivalent IX Circuit Miles IX Cct. Miles Factor CAT 3 Interexch. C&WF	496 1.000000 \$107,240	184 0.370968 \$39,783	312 0.629032 \$67,457	0 0.000000 \$0	0 0.000000 \$0	0.000000 \$0	0 0.000000 \$0	0 0.000000 \$0	O.K.

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	******* FCC PART 36 *******	TOTAL	Source/	Interstate -	Message Tele	phone Service	Pri	vate Line	TOTAL	
	Physical Allocation Factors	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	( A)	( B)	( C)	( D)	( E)	(F)	( G)	( H)	( 1)	
13 14	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.079708	0.170292	0.000000	0.000000	0.250000	O.K.
15 16	Dial Equipment Minutes ( DEM)	1.000000	DEM	0.737562	0.083673	0.178765	0.000000	0.000000	0.262438	O.K.
17	Conversation Minute-Miles	1.000000	CMM	0.586361	0.131881	0.281758	0.000000	0.000000	0.413639	O.K.
18	Conversation Minutes	1.000000	CM	0.586361	0.131881	0.281758	0.000000	0.000000	0.413639	O.K.
19 20	Subscriber Minutes (SLU)	1.000000	SLU	0.861839	0.044050	0.094111	0.000000	0.000000	0.138161	O.K.
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 25	Wtd. Stand. Work Sec., Comb.	1.000000	wsc	1.000000	0.00000	0.000000	0.000000	0.000000	0.000000	0.K.
26 27	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
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	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
30										
31 32	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	1.000000	CB	0.790042	0.066941	0.143017	0.000000	0.000000	0.209958	O.K.
36	EU Presubscription Factor	0.000000	EPRE .	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.790042	0.066941	0.143017	0.000000	0.000000	0.209958	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.790042	0.066941	0.143017	0.000000	0.000000	0.209958	O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.336337	0.415826	0.247837	0.000000	0.000000	0.663663	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.106277	0.227056	0.000000	0.000000	0.333333	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.159414	0.340586	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

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	******* FCC PART 36 ******	TOTAL	Source/	Interstate -	Message Tel	ephone Service	Pri	vate Line	TOTAL	
	Internal Allocation Factors	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	intraLATA	TOTAL INTRASTATE	
	( A)	( B)	( C)	( D)	( E)	(F)	( G)	( H)	(1)	
13 14 15	Support Assets Land and Support Assets	1.000000 1.000000	D31 D33	0.757988 0.757988	0.077161 0.077161	0.164852 0.164852	0.000000 0.000000	0.000000 0.00000	0.242013 0.242013	-0.000000400346 -0.000000400346
16 17 18 19 20	COE Operator COE Tandem Switching COE Local Switching COE Total Switching COE Transmission	0.000000 0.000000 1.000000 1.000000 1.000000	D43 D49 D66 D68 D85	0.000000 0.000000 0.737562 0.737562 0.784031	0.000000 0.000000 0.083673 0.083673 0.068858	0.000000 0.000000 0.178765 0.178765 0.147111	0.000000 0.000000 0.000000 0.000000 0.000000	0.000000 0.000000 0.000000 0.000000 0.000000	0.000000 0.000000 0.262438 0.262438 0.215969	O.K. O.K. O.K. O.K. O.K.
21 22 23	Total COE	1.000000	C19	0.743155	0.081890	0.174955	0.000000	0.000000	0.256845	O.K.
24 25 26	Info. Orig./Term. CAT 1 Info. Orig./Term. CAT 2 Total IOT	0.000000 0.000000 0.000000	D90 D92 D94	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	O.K. O.K. O.K.
27 28 29 30 31	C&WF CAT 1 C&WF CAT 2 C&WF CAT 3 C&WF CAT 4 Total C&WF	1.000000 1.000000 1.000000 0.000000 1.000000	D118 D120 D129 D135 D137	0.758531 1.000000 0.846553 0.000000 0.768158	0.076988 0.000000 0.048924 0.000000 0.073919	0.164482 0.000000 0.104523 0.000000 0.157924	0.00000 0.00000 0.00000 0.00000 0.00000	0.000000 0.000000 0.000000 0.000000 0.000000	0.241470 0.000000 0.153447 0.000000 0.231842	-0.00000738249 O.K. O.K. O.K. -0.000000674862
32 33 34	Total Equipment	1.000000	C23	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.000000400346
35 36 37	TPIS TPIS, excl. Acct. No. 2690	1.000000 1.000000	C32 D189	0.757988 0.757988	0.077161 0.077161	0.164852 0.164852	0.00000 0.00000	0.000000 0.000000	0.242013 0.242013	-0.000000400346 -0.000000400346
38 39	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40 41 42	Total Tangible Assets Total Intangible Assets	0.000000 0.000000	C25 C29	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	O.K. O.K.
43 44 45 46 47	Long-term PUC Net Telephone Plant Total Net Investment Capital Leases	0.000000 1.000000 1.000000 0.000000	C36 C61 C68 D173	0.000000 0.758392 0.757017 0.000000	0.000000 0.077032 0.077346 0.000000	0.000000 0.164576 0.165637 0.000000	0.000000 0.000000 0.000000 0.000000	0.000000 0.000000 0.000000 0.000000	0.000000 0.241609 0.242983 0.000000	O.K. -0.000000373245 -0.000000373285 O.K.
48 49	Tot. Bus. Ofc., Cust. Serv.	1.000000	l141	0.673625	0.120077	0.206298	0.000000	0.000000	0.326375	O.K.
50 51	Total "BIG THREE" Expenses	1.000000	1170	0.686657	0.104880	0.208463	0.000000	0.000000	0.313343	-0.000000131934
52	Corporate Operations Expense	1.000000	1185	0.620000	0.094699	0.285301	0.000000	0.000000	0.380000	-0.000000119126

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	******* FCC PART 36 *******	TOTAL	Source/	t-11-1-	Message Telephone S	Service	Private I	Line	TOTAL	
	Operating Expenses and Taxes	COMPANY	Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	( A)	( B)	( C)	( D)	(E)	( F)	( G)	(H)	(1)	
13 14	PLANT SPEC. OPER. EXPENSE:									
15 16	Network Support, Alloc. Network Support, Direct	\$0 0	H14 V149	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
17 18	Total Network Support Exp.	\$0		<del></del>	\$0	\$0	\$0	\$0	\$0	O.K.
19 20 21	General Support, Alloc. General Support, Direct	\$72,182 0	H14 V151	\$54,713 0	\$5,570 0	\$11,899 0	\$0 0	\$0 0	\$17,469 0	0.K. 0.K.
22 23 24	Total General Support Exp.	\$72,182		\$54,713	\$5,570	\$11,899	\$0	\$0	\$17,469	O.K.
25 26	Central Office Eq., Alloc. Central Office Eq., Direct	\$65,436 0	H21 V153	\$48,629 0	\$5,359 0	\$11,448 0	\$0 0	\$0 0	\$16,807 0	O.K. O.K.
27 28 29	Total COE Exp.	\$65,436		\$48,629	\$5,359	\$11,448	\$0	\$0	\$16,807	O.K.
30 31 32 33	Cust. Premises Equip. Coinless Pay Phone Other IOT IOT Direct	\$0 0 0 0	H24 G18 H23 V157	\$0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0	0.K. 0.K. 0.K. 0.K.
34 35 36	Total IOT Exp.	\$0		<del></del> \$0	\$0	\$0	\$0	\$0	\$0	о.к.
37 38 39	Cable & Wire, Alloc. Cable & Wire, Direct	\$42,542 55,332	H31 V159	\$32,679 29,819	\$3,145 8,134	\$6,718 17,379	\$0 0	\$0 0	\$9,863 25,513	O.K. O.K.
40	Total C&WF Exp.	\$97,874		\$62,498	\$11,279	\$24,097	\$0	\$0	\$35,376	O.K.
41 42 43	TOTAL PLT. SPEC. OPER. EXP.	\$235,492		\$165,840	\$22,207	\$47,445	\$0	\$0	\$69,652	O.K.
44	TOTAL PLT. SPEC., ex SUPPORT	\$163,310		\$111,127	\$16,637	\$35,546	\$0	\$0	\$52,183	O.K.

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	******	TOTAL			Message Tele	phone Service		vate Line	~~~	
	Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	( A)	( B)	( C)	( D)	(E)	( F)	( G)	( H)	(1)	
58 59	NON-SPECIFIC OPER. EXP.:									
60	Oth. Plt. and Equip., Alloc.	\$1,233	H36	\$935	\$95	\$203	\$0	\$0	\$298	O.K.
61 62	Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	O	O.K.
63 64	Total Oth. Plt. & Equip.	\$1,233		\$935	\$95	\$203	\$0	\$0	\$298	O.K.
65	Network Operations, Alloc.	\$18,300	H33	\$13,871	\$1,412	\$3,017	\$0	\$0	\$4,429	O.K.
66 67	Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
68 69	Total Network Oper. Exp.	\$18,300		\$13,871	\$1,412	\$3,017	\$0	\$0	\$4,429	O.K.
70 71	Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>	O.K.
72	Depr., Support Assets	\$17,780	H13	\$13,477	\$1,372	\$2,931	\$0	\$0	\$4,303	O.K.
73	Depr., COE Switching	49,000	H19	36,141	4,100	8,759	0	0	12,859	O.K.
74	Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75	Depr., COE Transmission	9,780	H20	7,668	673	1,439	0	0	2,112	O.K.
76	Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77	Depr., C&W Facilities	38,361	H31	29,467	2,836	6,058	0	0	8,894	O.K.
78 79	Depr., PHFU	0	H38	0	0	0 	0	0	0	O.K.
80 81	Total Depreciation Expense	\$114,921		\$86,753	\$8,981	\$19,187	\$0	\$0	\$28,168	O.K.
82	Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Amort., Intangible Assets	Ō	H41	0	0	Ô	Ō	0	0	O.K.
84	Other Amortization	0	V189	0	0	0	0	0	0	O.K.
85 86	Direct Assigned Amort.	0	V190	0	0	0 	0	0	0	O.K.
87 88	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89 90	Total Depr. and Amort.	\$114,921		\$86,753	\$8,981	\$19,187	\$0	\$0	\$28,168	O.K.
91	TOTAL NON-SPEC. OPER. EXP.	\$134,454		\$101,558	\$10,488	\$22,407	\$0	\$0	\$32,896	O.K.

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******* FCC PART 36 ******	TOTAL	Source/	Interstate	/lessage Telephone Se	ervice	Private L	ine	TOTAL	
Operating Expenses and Taxes	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
( A)	( B)	( C)	( D)	( E)	(F)	( G)	(H)	( i)	
CUSTOMER OPERATIONS EXPENSE:									
Marketing, Allocable	\$5,853	G35	\$4,624	\$392	\$837	\$0	\$0	\$1,229	0.1
Marketing, Direct	0	V192	0	0	0	0	0	0	۷.۵
Total Marketing Expense .	\$5,853		\$4,624	\$392	\$837	\$0	\$0	\$1,229	٥.١
Operator Service, Alloc.	\$490	G24	\$490	\$0	\$0	\$0	\$0	\$0	0.8
Operator Service, Direct	0	V194	0	0	Ō	0	0	0	O.K
Total Operator Service	\$490		\$490	\$0	\$0	\$0	\$0	\$0	O.K
Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	0.1
Alphabetical Directory	303	G19	261	13	29	0	0	42	0.1
Foreign Directory	0	G46	0	0	0	0	0	0	O.K
Total Directory	\$303		\$261	\$13	\$29	\$0	\$0	\$42	O.K
Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	0.1
Bus. Ofc., EU MTS & WATS	36,867	G37	29,126	2,468	5,273	0	0	7,741	0.1
Bus. Ofc., EU Access, P/L & all Other	9,824	G38	7,761	658	1,405	0	0	2,063	0.1
Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O.F
Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.F
Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.F
Coin Collect & Admin.	0	G42	0	0	0	0	0	0	0.1
Total Business Office	\$46,691		\$36,888	\$3,126	\$6,678	\$0	\$0	\$9,803	O.K
Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K
Cust. Serv., Msg. Process	6,658	G43	2,239	2,769	1,650	0	0	4,419	O.K
Cust. Serv., Other B&C	13,712	G44	9,141	1,457	3,113	0	0	4,571	O.F
Cust. Serv., CABS	17,823	G45	8,912	2,841	6,070	0	0	8,912	O.K
Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	0.1
Total Customer Service	\$38,193		\$20,292	\$7,067	\$10,834	\$0	\$0	\$17,901	O.K
Total Bus. Ofc., Cust. Serv.	\$84,884		\$57,180	\$10,193	\$17,511	\$0	\$0	\$27,704	О.К

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					vlessage Telephone S	ervice	Private L	ine		
	Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	- IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	( A)	(B)	( C)	( D)	(E)	( F)	( G)	( H)	(1)	
156 157 158	Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$0 0	H48 V211	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
159 160	Total Other Cust. Serv.	\$0		\$0	\$O	\$0	\$0	\$0	\$0	O.K.
161 162	TOTAL CUSTOMER OPER. EXP.	\$91,530		\$62,555	\$10,598	\$18,377	\$0	\$0	\$28,975	O.K.
163 164 165	"BIG-THREE" EXPENSES:									
166 167 168	Total Plt. Spec., ex Support Total Network Oper. Exp. Total Customer Operations	\$163,310 18,300 91,530	44 68 161	\$111,127 13,871 62,555	\$16,637 1,412 10,598	\$35,546 3,017 18,377	\$0 0 0	\$0 0 0	\$52,183 4,429 28,975	0.K. 0.K. 0.K.
169 170 171	TOTAL "BIG THREE" EXPENSES	\$273,140		\$187,554	\$28,647	\$56,940	\$0	\$0	\$85,587 -	О.К.
172 173 174	CORPORATE OPERATIONS EXPENSE	:								
175 176 177	Exec. and Planning, Alloc. Exec. and Planning, Direct	\$11,286 0	H50 V213	\$7,750 0	\$1,18 <del>4</del> 0	<b>\$2,353</b> 0	\$0 0	\$0 0	\$3,536 0	O.K. O.K.
178 179	Total Exec. and Planning	\$11,286		\$7,750	\$1,184	\$2,353	\$0	\$0	\$3,536	O.K.
180 181	Admin. & General, Allocable Admin. & General, Direct	\$169,782 19,467	H50 V231	\$116,582 0	\$17,807 0	\$35,393 19,467	\$0 0	\$0 0	\$53,200 19,467	0.K. 0.K.
182 183	Total Admin, and Gen.	\$189,249		\$116,582	\$17,807	\$54,860	\$0	\$0	\$72,667	O.K.
184 185 186	TOTAL CORPORATE OPERATIONS	\$200,535		\$124,332	\$18,990	\$57,213	\$0	\$0	\$76,203	O.K.
187 188 189	NON-INCOME TAXES:									
190 191	Non-income Taxes, Allocable Non-income Taxes, Direct	\$0 0	H36 V233	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	0.K. 0.K.
192 193 194	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
195 196	TOTAL OPER. EXP. AND TAXES	\$662,011		\$454,285	\$62,283	\$145,442	\$0	\$0	\$207,726	O.K.

				Ö	City of Beresford					
	****** FCC PART 69 ****** IntraLATA Revenue Requirement Summary	Part 36 IntraLATA Total	Source	Common Line	Local	Information	Common	Billing and Collection	Other	
	(A)	(B)	0	(Q)	(E)	(F)	(6)	Ĥ)	(1)	
4 4	Net Investment Rate of Return	\$216,029 10.00%	K52 B19	\$105,952 10.00%	\$99,897 10.00%	\$0 10.00%	\$10,180 10.00%	\$0 10.00%	\$0 10.00%	
5 4 7	Return on Rate Base	\$21,603		\$10,595	066'6\$	0\$	\$1,018	0\$	\$0	
<del>-</del> <del>6</del> 6	AFUDC ITC Amortization	00	N37	00	00	00	00	00	0	
28	Other Return Adjustments	0	Direct .	0	0	0 0	0 0	0	0 0	
22 53	Net Return	\$21,603		\$10,595	89,990	\$0	\$1,018	80	\$0	•
24	Interest Expense	С	N67	C	C	c	_	C	C	Ī
25	Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	
26	Depreciation Adjustment Other Income Adjustments	00	N37	0 0	00	00	0 (	0 0	0 0	•
78			בופנו		0	o	0	0	O	
30	After Tax Income	\$21,603		\$10,595	\$9,990	\$0	\$1,018	\$0	\$0	Ū
3	State Income Taxes	\$0	29	0	0	0	0	0	0	_
32	Federal Income Taxes	0	29	0	0	0	0	0	0	_
33	Operating Expenses and Taxes	145,442	0195	26,346	61,558	52	36,563	18,353	2,569	Ŭ
34	Uncollectibles	0	Direct	0	0	0	0	0	0	Ŭ
32	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	•
37 38	Basis for Gross Receipts Tax	167,045	16+31+32+33	36,942	71,548	52	37,581	18,353	2,569	Ū
9 4 4	Gross Receipts Tax	0	37	0	0	0	0	0	0	Ü
44 43	TOTAL REVENUE REQUIREMENT	\$167,045	11	\$36,942	\$71,548	\$52	\$37,581	\$18,353	\$2,569	Ü

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City of Beresford

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	******* 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)	( 🗉	( F)	( G)	( H)	(1)	
13	Land and Support Assets	\$49,677	L25	\$3,756	\$42,001	\$0	\$3,920	\$0	\$0	O.K.
14 15	Central Office Equipment	\$177,764	L70	\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	234,009	L117	222,800	0	0	11,209	0	0	O.K.
18 19	Total COE, IOT, C&WF	\$411,773		\$237,087	\$159,774	\$0	\$14,912	\$0	\$0	O.K.
20 21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22	Takal Tala Bib and latera	8484 458		#040 B40	C004 775	<b>#</b> O	\$18,832	\$0	\$0	O.K.
23	Total Tele. Pit. ex Intang.	\$461,450	1444	\$240,843	\$201,775	\$0 0	\$10,032 0	ъо О	φυ 0	0.K.
24 25	Total Intangible Assets	0 	L144	0 		U				U.N.
26	Total Plant In Service	\$461,450		\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	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	0	L164	0	0	0	0	0	0	O.K.
30	Total Tel. Pit. Adjust.	0	L169	0	0	0	0	0	0	O.K.
31		***********		***************************************						
32	TOTAL TELEPHONE PLANT	\$461,450		\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
33										
34	less:								_	
35	Accum. Depr., Plt. in Serv.	253,109	M23	138,903	105,240	0	8,966	0	0	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:	_		_	_	_	_	•	•	014
43 44	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
45	NET TELEPHONE PLANT	\$208,341		\$101,939	\$96,535	\$0	\$9,866	\$0	\$0	O.K.
46	plus:	φεσσ,5+1		ψ101,000	φ30,000	Ψΰ	Ψ0,000	Ψ0	40	•
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	2,499	L173	1,304	1,093	o o	102	Ō	0	O.K.
49	Cash Working Capital	5,189	L175	2,708	2,269	ō	212	Ō	Ō	O.K.
50	Equal Access Investment	0,105	L177	2,700	0	ő	0	Ō	0	O.K.
51										
52	NET INVESTMENT	\$216,029		\$105,952	\$99,897	\$0	\$10,180	\$0	\$0	O.K.
53		==========		========						

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8

\$159,774

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\$159,774

Total Switching

28-Aug-03

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	******* 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)	(1)	
58	COE Exch, Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
59	COE Exch. Line - Message	14,287	( D)	14,287	0	0	0	, 1	0	O.K.
60	COE Exch. Line - PL etc.	0	(1)	0	n	n	n	ñ	o o	O.K.
61	COE Exch. Line - Assigned	0	Direct	Ô	ñ	0	Ô	n	Ō	O.K.
62	COE Interexchange, Message	3,703	(G)	ñ	. 0	Ô	3,703	Ô	ő	O.K.
63	COE Interexchange, PL	0,700	(1)	Ö	0	0	0,700 N	0	0	O.K.
64	COE Interexchange, Assigned	0	( G)	n	n	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		•	0	•	U	•		
	COE H/R Assigned	U	Direct	0	U	0	0	. 0	0	O.K.
67 68 69	Total COE Transmission	\$17,990		\$14,287	\$0	\$0	\$3,703	\$0	\$0	O.K.
70 71	Total Central Office Equip.	\$177,764		\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.
72 73	IOT EQUIPMENT:									
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	Ō	(D)	0	0	0	Õ	Õ	0	O.K.
76	Customer Premises Equipment	Ō	N60	0	Ô	ñ	Õ	ō	Ö	O.K.
77			,,,,,							V.11.
78 79	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
80 81	CABLE AND WIRE FACILITIES:									
82	Exchange PL and WATS	\$0	(1)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	222,800	( D)	222,800	ñ	0	n	0	0	O.K.
84	Exchange Assigned	0	Direct	0	Ö	Ö	Ö	Ô	Ö	O.K.
85			2.,000							0
86 87	Total Exchange Line C&WF	\$222,800		\$222,800	\$0	\$0	\$0	\$0	\$0	O.K.
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	Exchange Traint, I E		Direct	U	U	U	U	U	U	O.K.
91 92	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	о.к.
93	Interexchange Message	\$11,209	(G)	\$0	\$0	\$0	\$11,209	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(1)	0	0	0	Ψ11,20 <del>3</del> Ω	0	0	O.K.
95	Interexchange Assigned	0	( G)	n	n	0	0	0	0	O.K.
96	marchalige resigned		( 3)	U	U		U			O.K.
97	Total Interexchange C&WF	\$11,209		\$0	\$0	\$0	\$11,209	\$0	\$0	O.K.

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	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)	(1)	
111 112 113	H/R C&WF, Message H/R C&WF, WATS H/R C&WF, Assigned	\$0 0 . 0	(G) (I) Direct	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
114 115	Total Host/Remote C&WF	\$0		\$D	\$0	\$0	\$0	\$0	<del></del> \$0	O.K.
116 117 118	Total Cable and Wire Facil.	\$234,009		\$222,800	\$0	\$0	\$11,209	\$0	<b>~</b> \$0	O.K.
119 120	TANGIBLE ASSETS:									
121 122	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
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.
126 127	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
128 129	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
130 131	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
132 133	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
134 135	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137 138	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	O	O.K.
139 140	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
141 142 143	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
144 145 146	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
147	PROPERTY HELD FOR FUTURE USI	\$0	N46	0	0	0	0	0	0	0.K.

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	******** 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)	( 1)	
161 162	PLANT UNDER CONSTRUCTION:									
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	0	N46	O	0	O	0	Ô	0	O.K.
165								***************************************		
166 167	Total Plt. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168	TELEPHONE DI ANIT AD ILICTATENT	**	1140	**	•		ΦO	rt o	ΦO	0.17
169 170	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172		Ψ	1101	Ψυ	Ψ	Ψ	<b>Q</b> U	40	45	
173	MATERIALS AND SUPPLIES	\$2,499	N37	\$1,304	\$1,093	\$0	\$102	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$5,189	N37	\$2,708	\$2,269	\$0	\$212	\$0	\$0	O.K.
176				4						
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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	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)	(1)	
13 14	ACCUM. DEPRECIATION, TPIS:									
15	Support Assets	\$18,145	N28	\$1,372	\$15,341	\$0	\$1,432	\$0	\$0	O.K.
16	COE Switching	89,899	L44	Ψ1,072	89,899	n T	φ1,102	0	0	0.K.
17	COE Operator	05,055	L32	0	05,000	0	Ö	n	ő	O.K.
18	COE Transmission	3,706	L68	2,943	Ö	Ö	763	Ö	ō	0.K.
19	IOT Equipment	0,700	L78	2,340	n	0	0	. 0	0.	O.K.
20	Cable and Wire Facilities	141,359	L117	134,588	0	0	6,771	0	Ō	O.K.
21	Other Plant	0	N37	0	ñ	0	0,	Ō	0	O.K.
22	Other Field		7.07							
23 24	Total Accum. Depr., TPIS	\$253,109		\$138,903	\$105,240	\$0	\$8,966	\$0	\$0	O.K.
25 26	ACCUM. AMORTIZATION:									
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 33	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34 35	Total Accum. Depr./Amort.	\$253,109		\$138,903	\$105,240	\$0	\$8,966	\$0	\$0	O.K.
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38		•		•				<b>A</b> 0		
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	Ü	0	0	0.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 46	Unclassified	0	N37	0	0	0	0	0	0	O.K.
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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City of Beresford

	******* 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)	( 1)	
13	Central Office Equipment	\$177,764	L70	\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15 16	C&W Facilities	234,009	L117	222,800	0	0	11,209	0	0	O.K.
17	Total	\$411,773		\$237,087	\$159,774	\$0	\$14,912	\$0	\$0	O.K.
18 19	Factor	1.000000		0.575771	0.388014	0.000000	0.036215	0.000000	0.000000	O.K.
20	Sum: Sw., Trans., Other	\$174,686	17	\$0	\$159,774	\$0	\$14,912	\$0	\$0	O.K.
21 22	Factor	1.000000		0.00000	0.914634	0.000000	0.085366	0.00000	0.000000	O.K.
23	Central Office Equipment	\$177,764	L70	\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25 26	C&WF, Excl. Exch. Message	11,209	L117-83	0	0	0	11,209	0	0 	O.K.
27	Total	\$188,973		\$14,287	\$159,774	\$0	\$14,912	\$0	\$0	O.K.
28	Factor	1.000000		0.075604	0.845484	0.000000	0.078912	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$49,677	L25	\$3,756	\$42,001	\$0	\$3,920	\$0	\$0	O.K.
31	Central Office Equipment	177,764	13	14,287	159,774	0	3,703	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	234,009	15	222,800	0	0	11,209	0	0	O.K.
34 35	Equal Access Investment	0	L177	0	0		0	0		O.K.
36	Total	\$461,450		\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
37 38	Factor	1.000000		0.521926	0.437263	0.00000	0.040811	0.000000	0.000000	O.K.
39	Sum: Com. Ln., Sw., Trans.	\$461,450	36	\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
40	Factor	1.000000		0.521926	0.437263	0.000000	0.040811	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 44	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
45	Total TPIS	\$461,450	K26	\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
46	Factor	1.000000		0.521926	0.437263	0.000000	0.040811	0.000000	0.000000	O.K.

Sheet "N" ENDING DECEMBER 31, 2001

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	******* 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)	(1)		
60 61 62	Interstate Equiv. Factor Wtd. Std. Work Seconds	0.000000 1.000000	Direct Direct	0.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	O.K. O.K.	
63 64 65	"BIG THREE" Expenses Factor	\$69,042 1.000000	0171	\$10,507 0.152186	\$27,518 0.398562	\$29 0.000413	\$19,548 0.283127	\$10,036 0.145362	\$1,405 0.020350	O.K.	0
66 67	Net Investment Factor	\$216,029 1.000000	J13	\$105,952 0.490452	\$99,897 0.462423	\$0 0.000000	\$10,180 0.047124	\$0 0.000000	\$0 0.000000	O.K. O.K.	

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	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)	(1)	
13	PLANT SPEC. OPER. EXPENSE:									
14 15	Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
16 17	Network Support, Direct	0	Direct	0	0	0	0	0	O	O.K.
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
19 20	General Support, Alloc.	\$11,899	N30	\$900	\$10,061	\$0	\$939	\$0	\$0	O.K.
21 22	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
23 24	Total General Support Exp.	\$11,899		\$900	\$10,061	\$0	\$939	\$0	\$0	O.K.
25	Central Office Eq., Alloc.	\$11,448	N31	\$920	\$10,290	\$0	\$238	\$0	\$0	O.K.
26 27	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
28 29	Total COE Exp.	\$11,448		\$920	\$10,290	\$0	\$238	\$0	\$0	О.К.
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 33	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
34 35	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36	Cable & Wire, Alloc.	\$6,718	N33	\$6,397	\$0	\$0	\$322	\$0	\$0	O.K.
37 38	Cable & Wire, Direct	17,379	Direct	0	0	0	17,379	0	0	О.К.
39 40	Total C&WF Exp.	\$24,097		\$6,397	\$0	\$0	\$17,701	\$0	\$0	O.K.
40 41 42	TOTAL PLT. SPEC. OPER. EXP.	\$47,445		\$8,216	\$20,350	\$0	\$18,878	\$0	\$0	О.К.
43	TOTAL PLT. SPEC., ex SUPPORT	\$35,546		\$7,317	\$10,290	\$0	\$17,939	\$0	\$0	O.K.

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	******* 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)	(1)	
57	NON-SPECIFIC OPER. EXP.:									
58 59	Oth. Plt. and Equip., Alloc.	\$203	N18	\$117	\$79	\$0	\$7	\$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.	\$203		\$117	\$79	\$0	\$7	\$0	\$0	O.K.
63 64	Network Operations, Alloc.	\$3,017	N18	\$1,737	\$1,171	\$0	\$109	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66 67	Total Network Oper. Exp.	\$3,017		\$1,737	\$1,171	\$0	\$109	<del></del> \$0	\$0	O.K.
68 69 70	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71	Depr., Support Assets	\$2,931	L23	\$222	\$2,478	\$0	\$231	\$0	\$0	O.K.
72	Depr., COE Switching	8,759	L44	0	8,759	0	0	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	O	O.K.
74	Depr., COE Transmission	1,439	L68	1,143	0	0	296	0	0	O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	6,058	L117	5,768	0	0	290	0	0	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78										
79 80	Total Depreciation Expense	\$19,187		\$7,132	\$11,238	\$0	\$818	\$0	\$0	O.K.
81	Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	Amort., Intangible Assets	0	L144	0	O	Ō	0	0	O	O.K.
83	Other Amortization	0	Direct	Ō	Ō	Ō	0	Ō	O	O.K.
84	Direct Assigned Amort,	0	Direct	Ō	ō	0	0	Ō	Ď	O.K.
85	<b>.</b>						**********			• • • • • • • • • • • • • • • • • • • •
86 87	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88 89	Total Depr. and Amort.	\$19,187		\$7,132	\$11,238	\$0	\$818	\$0	\$0	O.K.
90	TOTAL NON-SPEC. OPER. EXP.	\$22,407		\$8,986	\$12,487	\$0	\$934	\$0	\$0	O.K.

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	******* 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)	(1)	
104 105	CUSTOMER OPERATIONS EXPENSE:									
106	Marketing, Allocable	\$837	N37	\$437	\$366	\$0	\$34	\$0	\$0	O.K.
107 108	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
109 110	Total Marketing Expense	\$837		\$437	\$366	\$0	\$34	\$0	\$0	O.K.
111	Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	Ō	Direct	0	0	0	0	Ō	0	O.K.
113	,							***************************************		
114 115	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	29	(F)	0	0	29	0	0	. 0	O.K.
118 119	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
120 121	Total Directory	\$29		\$0	\$0	\$29	\$0	\$0	\$0	O.K.
122	Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(1)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	1,405	(H)	0	0	0	. 0	0	1,405	O.K.
125	Bus. Ofc., EU Message	5,273	(H)	0	0	0	0	5,273	0	O.K.
126	Bus. Ofc., EU Reserved	0	(1)	0	0	0	. 0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(1)	0	0	0	0	. 0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	N40	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.
131 132	Bus. Ofc., Reserved	0	(1)	0	O	. 0	0	O	0	O.K.
133 134	Total Business Office	\$6,678		\$0	\$0	\$0	\$0	\$5,273	\$1,405	O.K.
135	Cust. Serv., Msg. Process	\$1,650	( H)	0	0	0	0	1,650	O	O.K.
136	Cust. Serv., Other B&C	3,113	(H)	Ö	0	Ö	Ö	3,113	Ō	O.K.
137	Cust. Serv., CABS	6,070	N21	Ō	5,552	Õ	518	0	0	O.K.
138 139	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
140 141	Total Customer Service	\$10,834		\$0	\$5,552	\$0	\$518	\$4,763	\$0	O.K.
142	Total BO, CS, OS, Dir.	\$17,540		\$0	\$5,552	\$29	\$518	\$10,036	\$1,405	O.K.

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City of Beresford

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	****** 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)	(1)	
8 9	Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$0 0	142 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
0	Total Other Cust, Serv.	\$0		\$0	\$0	\$0	\$0	<del></del> \$0	<del></del> \$0	o.K.
3	TOTAL CUSTOMER OPER. EXP.	\$18,377		\$437	\$5,918	\$29	\$552	\$10,036	\$1,405	O.K.
5	"BIG-THREE" EXPENSES:									
7 B 9	Total Plt. Specific Exp. Total Plt Non-specific Exp. Total Customer Operations	\$47,445 3,220 18,377	41 62 + 67 +69 163	\$8,216 1,854 437	\$20,350 1,249 5,918	\$0 0 29	\$18,878 117 552	\$0 0 10,036	\$0 0 1,405	O.K. O.K. O.K.
D 1	TOTAL "BIG THREE" EXPENSES	\$69,042		\$10,507	\$27,518	\$29	\$19,548	\$10,036	\$1,405	O.K.
3	CORPORATE OPERATIONS EXPENSE:									
4 5 3	Exec. and Planning, Alloc. Exec. and Planning, Direct	<b>\$2,353</b> 0	N64 Direct	\$358 0	\$938 0	\$1 0	\$666 0	\$342 0	\$48 0	O.K. O.K.
8	Total Exec. and Planning	\$2,353		\$358	\$938	\$1	\$666	\$342	\$48	O.K.
) 1	Admin. & General, Allocable Admin. & General, Direct	\$35,393 19,467	N64 Direct	\$5,386 2,963	\$14,106 7,759	\$15 8	\$10,021 5,512	\$5,145 2,830	\$720 396	O.K. O.K.
3	Total Admin. and Gen.	\$54,860		\$8,349	\$21,865	\$23	\$15,532	\$7,975	\$1,116	O.K.
ł 5	TOTAL CORPORATE OPERATIONS	\$57,213		\$8,707	\$22,803	\$24	\$16,199	\$8,317	\$1,164	О.К.
7	NON-INCOME TAXES:									
)	Non-income Taxes, Allocable Non-income Taxes, Direct	\$0 0	N37 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K. O.K.
3	Total Non-income Taxes	\$0		\$0	\$0	\$0	<del></del> \$0	\$0	\$0	O.K.
5	TOTAL OPER. EXP. AND TAXES	\$145,442		\$26,346	\$61,558	\$52	\$36,563	\$18,353	\$2,569	O.K.
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Sheet "P" ENDING DECEMBER 31, 2001 28-Aug-03

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	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)	(1)	
13	Net investment	\$100,877	Q52	\$49,468	\$46,654	\$0	\$4,755	\$0	\$0	O.K.
14 15	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
16 17	Return on Rate Base	\$10,088	-	\$4,947	\$4,665	\$0	\$476	\$0	\$0	O.K.
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 21	Other Return Adjustments	0	Direct -	0	0	0	0	0	0	O.K.
22 23	Net Return	\$10,088		\$4,947	\$4,665	\$0	\$476	\$0	\$0	O.K.
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 28	Other Income Adjustments	0	Direct	0	0	0	0	. 0	0	O.K.
29 30	After Tax Income	\$10,088		\$4,947	\$4,665	\$0	\$476	\$0	\$0	O.K.
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
32	Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.
33	Operating Expenses and Taxes	62,283	U195	10,979	25,269	21	14,595	10,399	1,022	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35 36	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
37 38 39	Basis for Gross Receipts Tax	72,371	16+31+32+33	15,925	29,934	21	15,071	10,399	1,022	O.K.
40 41 42	Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
43 44	TOTAL REVENUE REQUIREMENT	\$72,371	:	\$15,925	\$29,934 =======	\$21 =======	\$15,071	\$10,399 ========	\$1,022	O.K.

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City of Beresford

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	******* 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)	( 1)	
13 14	Land and Support Assets	\$23,252	R25	\$1,758	\$19,659	\$0	\$1,835	\$0	\$0	O.K.
15	Central Office Equipment	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	R78	0	0	0	. 0	0	0	O.K.
17	Cable and Wire Facilities	109,532	R117	104,285	Ō	0	5,247	Ō	Ō	O.K.
18 19	Total COE, IOT, C&WF	\$192,736		\$110,972	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
20 21	Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22 23	Total Tele. Plt. ex Intang.	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
24	Total Intangible Assets	Ψ213,303	R144	9112,730	ψ34,443 0	0	φο,ο13 0	0	0	O.K.
25	1 5 to 1 1 1 5 to 1 1 5 to 1 1 5 to 1 1 5 to 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1									0.14.
26	Total Plant In Service	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
27	Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	O.K.
28	Total ST PUC	0	R163	0	0	0	0	0	0	O.K.
29	Total LT PUC	0	R164	0	0	0	0	0	0	O.K.
30	Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	O.K.
31 32	TOTAL TELEPHONE PLANT	#245 000			#04.440		#D 045	**************************************		0.14
32 33	TOTAL TELEPHONE PLANT	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
34	less:									
35	Accum. Depr., Plt. in Serv.	118,471	S23	65,016	49,259	0	4,197	0	0	O.K.
36	Accum. Depr. PHFU	0	S27	010,00	75,255	0	7,137	0	0	O.K.
37	Accum. Amort, Tangible Plt.	0	S28	0	0	0	0	0	0	O.K.
38	Accum. Amort, Intangibles	0	S29	0	0	0	0	n	0	O.K.
39	Accum. Amort. Mangibles Accum. Amort. Other	0	S30	0	0	0	U N	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	0	S47	0	0	0	0	0	0	O.K.
41	Accom. Det. Inc. Taxes, Net	U	547	U	U	U	U	U	U	U.K.
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44	Other Assets	U	Direct	U	U	U	U	U	U	U.K.
45	NET TELEPHONE PLANT	\$97,517		\$47,714	\$45,184	\$0	\$4,618	\$0	\$0	O.K.
46	plus:	φ37,317		Φ47,714	ф <del>4</del> 5,164	φυ	φ4,010	. Φυ	40	O.K.
47	Class B RTB Stock	0	R171	0	0	0	0	D	0	O.K.
48	Materials and Supplies	1,170	R173	610	511	o o	48	Ö	Ö	O.K.
49	Cash Working Capital	2,191	R175	1,143	958	Ö	89	0	ō	O.K.
50	Equal Access Investment	2,101	R177	0	0	o O	0	Ö	0	O.K.
51	Equal todada introduncia		17111		·					O.14.
52	NET INVESTMENT	\$100,877		\$49,468	\$46,654	\$0	\$4,755	\$0	\$0	O.K.
53							==========	=======================================		

Sheet "R"

28-Aug-03

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					City of Berestora					
	******* 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)	(1)	
13 14	LAND AND SUPPORT ASSETS:									
15	Land Assets, Message	\$919	T28	\$69	\$777	\$0	\$73	\$0	\$0	о.к.
16 17	Land Assets, Private Line	0	T28	0	. 0	0	0	0	0	O.K.
18 19	Total Land Assets	\$919		\$69	\$777	\$0	\$73	\$0	\$0	O.K.
20	Support Assets, Message	22,333	T28	\$1,688	\$18,882	\$0	\$1,762	\$0	\$0	O.K.
21 22	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
23 24	Total Support Assets	\$22,333		\$1,688	\$18,882	\$0	\$1,762	\$0	\$0	O.K.
25 26	Total Land and Supp. Assets	\$23,252		\$1,758	\$19,659	\$0	\$1,835	\$0	\$0	O.K.
27 28	CENTRAL OFFICE EQUIPMENT:									
29	Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Operator Sys., Other	0	(1)	0	Ō	0	Ō	0	0	O.K.
31 32 33	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34	Tandem Switching	\$0	( G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 36	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
37 38	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Local Switching	\$74,784	(E)	\$0	\$74,784	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41 42 43	Total Local Switching	\$74,784		\$0	\$74,784	\$0	\$0	\$0	\$0	O.K.
44	Total Switching	\$74,784		\$0	\$74,784	\$0	\$0	\$0	\$0	O.K.

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	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)	(1)	
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
59	COE Exch. Line - Message	6,687	( D)	6,687	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(1)	0,007	n	n	Ô	0	ň	0.K.
61	COE Exch. Line - Assigned	0	Direct	n	0	0	0	0	0	O.K.
62	COE Interexchange, Message	1,733	( G)	0	0	0	1,733	0	n	O.K.
63	COE Interexchange, Message	1,733	(1)	0	0	0	1,733 N	0	. 0	
64	COE Interexchange, Assigned	0		U	U	Ü	U	-	U	O.K.
		-	(G)	0	0	0	0	0	U	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	\$8,421		\$6,687	\$0	<del></del> \$0	\$1,733	<del></del> \$0	<del></del> \$0	O.K.
69	Total Goz. Transmission	ψ0,721		φυ,υσ <i>ι</i>	Ψ	φυ	41,733	ųυ	φυ	O.K.
70 71	Total Central Office Equip.	\$83,205		\$6,687	\$74,784	\$0	\$1,733	\$0	\$0	O.K.
72 73	IOT EQUIPMENT:									
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
75	Coinless Pay Phone	0	( D)	O	0	0	0	Ō	0	O.K.
76	Customer Premises Equipment	0	T60	Ō	Ō	0	Ō	Õ	D.	O.K.
77				***************************************						0
78 79	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
80 81	CABLE AND WIRE FACILITIES:									
82	Exchange PL and WATS	\$0	(1)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	104,285	( D)	104,285	Ō	0	0	Õ	0	O.K.
84	Exchange Assigned	. 0	Direct	0	0	0	ō	ō	ō	O.K.
85 86	Total Exchange Line C&WF	\$104,285		\$104,285	<del></del> \$0	\$0	\$0	<del></del> \$0	 \$0	O.K.
87		4101,200		Ψ157,200	Ψυ	Ψυ	Ψυ	. 45	Ψο	0.10
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	- Direct	Ō	0	0	0	0	0	О.К.
90										
91 92	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
93	Interexchange Message	\$5,247	(G)	\$0	\$0	\$0	\$5,247	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(1)	0	Ō	0	0	0	0	O.K.
95	Interexchange Assigned	Ō	( Ġ)	0	ō	Ō	ō	Ö	Ō	O.K.
96 97	Total Interexchange C&WF	\$5,247		\$0	\$0	<del></del> \$0	\$5,247	\$0	\$0	о.к.

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	******* 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)	(1)	
111 112 113 114	H/R C&WF, Message H/R C&WF, WATS H/R C&WF, Assigned	\$0 0 0	( G) ( l) Direct	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
115 116	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
117 118	Total Cable and Wire Facil.	\$109,532		\$104,285	\$0	\$0	\$5,247	\$0	\$0	O.K.
119 120	TANGIBLE ASSETS:									
121 122	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 124 125 126	COE Operator Leases COE Tandem Switching Leases COE Local Switching Leases	\$0 0 0	32 34 39	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
127	COE Transmission Leases	0	68	0	0		0 	0	0	O.K.
128 129	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	-\$0	O.K.
130 131	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132 133	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 135	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136 137 138	Leasehold Impr., Alloc. Leasehold Impr., Direct	\$0 0	T37 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
139 140	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
141 142 143	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 144 145 146	TOTAL INTANGIBLE ASSETS	\$0	Т37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
147	PROPERTY HELD FOR FUTURE USI	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Sheet "R"

28-Aug-03

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31, 2001

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	******* 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)	( 1)	
161 162	PLANT UNDER CONSTRUCTION:									
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	
164	Long-term	0	T46	0	0	0	0	0	0	
165 166 167 168	Total Plt. Under Const.	\$0		\$0	\$0	\$0	\$0	· \$0	\$0	
169 170	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	
171 172	CLASS B RTB STOCK	\$0	Т37	\$0	\$0	\$0	\$0	\$0	\$0	
173 174	MATERIALS AND SUPPLIES	\$1,170	T37	\$610	\$511	\$0	\$48	\$0	\$0	
175 176	CASH WORKING CAPITAL	\$2,191	T37	\$1,143	\$958	\$0	\$89	\$0	\$0	
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	

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	****** 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)	0)	(a)	(E)	(F)	(6)	Î	(1)		
5 5	ACCUM. DEPRECIATION, TPIS:										
<del>4</del> <del>1</del> <del>1</del> <del>1</del> <del>1</del>	Support Assets COE Switching	\$8,493	T28 R44	\$642	\$7,181 42.078	0 <b>\$</b>	\$670	0\$ 0	\$ 0	0 0 7. 7.	
17	COE Operator	0	R32	0	0	0	0	0	0	0.K	
18	COE Transmission	1,735	R68	1,378	0	0	357	0	0	O ( 각 ;	
<u>5</u>	OT Equipment	0	R78	0	0 0	0 0	2 480	<b>&gt;</b> c	<b>&gt;</b> C	; ; ; ;	
2 2	Cable and Wire Facilities Other Plant	00,100 0	K11/ T37	02,990	00	00	601.c	0 0	0	0	
22		***********								:	
23	Total Accum. Depr., TPIS	\$118,471		\$65,016	\$49,259	\$0	\$4,197	0\$	O\$	0.	
52	ACCUM. AMORTIZATION:										
9 8		c	1	Ę	Ę	Ę	6	Ş	Ç#	,	
27	Accum. Depreciation, PHFU	0 0	13/	<u>ک</u>	<u></u>	Q# C	g C	<u>ှိ</u> င	<u> </u>	, o	
29 52	Accum, Amort., Intang. Inv.	0	T37	0	. 0	0	0	0	0	0.K	
3	Accum. Amort., Other	0	T37	0	0	0	0	0	0	0.K	
33											
33	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	O\$	0. K.	
34	Total Accum. Depr./Amort.	\$118,471		\$65,016	\$49,259	\$0	\$4,197	0\$	0\$	О Ä.	
36											
37	ACCUM. DEF. INC. TAXES, NET:										
æ 6		ę	00.1	6	e	¥	G	Ş	Ģ	S	
, ,	Support Assets	0#	07 [	<u> </u>	ခွ ဇ	ş	3 0	<u>ş</u> c	} <	; ; ; ;	
9 ;	COE Switching	0	R44	<b>ə</b> 6	<b>&gt;</b> 0	<b>-</b>	<b>&gt;</b> C	<b>-</b>	<b>O</b> C	ز <u>ب</u> ک ک	
- 4	COE Operator	<b>o</b> (	K32	<b>&gt;</b> (	<b>-</b>	<b>-</b>	> 0	0 0	<b>&gt;</b> C	; <u>&gt;</u>	
45	COE Transmission	0	K68	0	<b>5</b> (	<b>&gt;</b> (	<b>&gt;</b> (	<b>&gt;</b> (	<b>&gt;</b> 0	<u>ځ</u> ک	
43	IOT Equipment	0	R78	0	0	0	0	o (	0 (	S. S.	
44	Cable and Wire Fac.	0	R117	0	0	0	0	0	0 1	 	
45	Unclassified	0	T37	0	0	0	0	0	O .	Ö.K.	
46								6	6	2	
47	Total Accum. Def. Inc. Taxes	\$0		20	<b>⊃</b> ¢	O <sub>s</sub>	O₽	O#	⊃ <del>,</del>		

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28-Aug-03

Sheet "S" ENDING DECEMBER 31, 2001

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	******* 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)	(1)	
13	Central Office Equipment	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$0	\$0	O.K.
14 15 16	Info. Orig./Term. Eqpt. C&W Facilities	0 109,532	R78 R117	0 104,285	0 0	0 0	0 5,247	0 0	0 0	O.K. O.K.
17	Total	\$192,736		\$110,972	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
18 19	Factor	1.000000		0.575773	0.388012	0.000000	0.036215	0.000000	0.000000	O.K.
20 21 22	Sum: Sw., Trans., Other Factor	\$81,764 1.000000	17	\$0 0.000000	\$74,784 0.914634	\$0 0.000000	\$6,980 0.085366	\$0 0.000000	\$0 0.000000	O.K. O.K.
23	Central Office Equipment	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
25 26	C&WF, Excl. Exch. Message	5,247	R117-83	0	0	0	5,247	0	0	O.K.
27	Total	\$88,451		\$6,687	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
28 29	Factor	1.000000		0.075605	0.845483	0.00000	0.078912	0.00000	0.000000	O.K.
30	General Support Facilities	\$23,252	R25	\$1,758	\$19,659	\$0	\$1,835	\$0	\$0	O.K.
31	Central Office Equipment	83,205	13	6.687	74.784	0	1,733	Ď	Ö	O.K.
32	Info. Orig./Term. Egpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	109,532	15	104,285	0	0	5,247	0	0	O.K.
34 35	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
36	Total	\$215,989		\$112,730	\$94,443	\$0	\$8.815	\$0	\$0	O.K.
37 38	Factor	1.000000		0.521928	0.437261	0.000000	0.040811	0.000000	0.000000	O.K.
39	Sum: Com. Ln., Sw., Trans.	\$215,989	36	\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
40	Factor	1.000000	-	0.521928	0.437261	0.000000	0.040811	0.000000	0.000000	O.K.
41								-10-10-1		
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43 44	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
45	Total TPIS	\$215,989	Q26	\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
46	Factor	1.000000		0.521928	0.437261	0.000000	0.040811	0.000000	0.000000	O.K.

			O.K	.; .;	0.K.		0 0 7. 7.	
	Other	0)	0.00000	0.00000	\$658 0.019166		0.00000	
	Billing and Collection	Î	0.00000	0.00000	\$6,694 0.195086		0.000000	
	Common Transport	(b)	0.00000	0.000000	\$9,149		4,755 0.047139	
	Information	(P)	0.000000	0.000000	\$13		0.000000	
City of Beresford	Local Switching	(E)	0.000000	0.000000	\$12,880		46,654 0.462480	
U	Common Line	<u>a</u>	0.000000	1.000000	\$4,918		49,468 0.490380	
	Source	0	Direct	Direct	U171		P13	
	Part 36 InterLATA Total	(B)	0.000000	1.000000	\$34,312	2000	100,877	
	Apportionment Factors	₹)	Interstate Equiv. Factor	Wtd. Std. Work Seconds	"BIG THREE" Expenses		Net Investment Factor	
			90	9 6	8 2	65	66	;

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28-Aug-03

Sheet "T" ENDING DECEMBER 31, 2001 Sheet "U" ENDING DECEMBER 31, 2001 28-Aug-03

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	******* 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)	(1)	
13 14	PLANT SPEC. OPER. EXPENSE:									
15	Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 17	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
18 19	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20	General Support, Alloc.	\$5,570	T30	\$421	\$4,709	\$0	\$440	\$0	\$0	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22 23 24	Total General Support Exp.	\$5,570		\$421	\$4,709	\$0	\$440	\$0	\$0	O.K.
25	Central Office Eq., Alloc.	\$5,359	T31	\$431	\$4,816	\$0	\$112	\$0	\$0	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27 28 29	Total COE Exp.	\$5,359		\$431	\$4,816	\$0	\$112	\$0	\$0	O.K.
30	Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Other IOT	Ō	T43	0	0	0	0	0	0	O.K.
32 33	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
34 35	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36	Cable & Wire, Alloc.	\$3,145	T33	\$2,994	\$0	\$0	\$151	\$0	\$0	O.K.
37 38	Cable & Wire, Direct	8,134	Direct	0	0	0	8,134	0	0	O.K.
39 40	Total C&WF Exp.	\$11,279		\$2,994	\$0	\$0	\$8,285	\$0	\$0	O.K.
41 42	TOTAL PLT. SPEC. OPER. EXP.	\$22,207		\$3,846	\$9,525	\$0	\$8,836	\$0	\$0	O.K.
43	TOTAL PLT. SPEC., ex SUPPORT	\$16,637		\$3,425	\$4,816	\$0	\$8,396	\$0	\$0	O.K.

Sheet "U" ENDING DECEMBER 31, 2001 28-Aug-03

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	******* 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)	(0)	( D)	(E)	(F)	( G)	( H)	(1)	
57	NON-SPECIFIC OPER. EXP.:									
58 59 60	Oth. Pit. and Equip., Alloc. Oth. Pit. and Equip., Direct	\$95 0	T18 Direct	\$55 0	\$37 0	\$0 0	\$3 0	\$0 0	\$0 0	0.K. 0.K.
61 62	Total Oth. Plt. & Equip.	\$95		\$55	\$37	\$0	\$3	\$0	\$0	O.K.
63 64 65	Network Operations, Alloc. Network Operations, Direct	\$1,412 0	T18 Direct	\$813 0	\$548 0	\$0 0	\$51 0	\$0 0	\$0 0	O.K. O.K.
66 67 68	Total Network Oper. Exp.	\$1,412		\$813	\$548	\$0	\$51	\$0	\$0	O.K.
69 70	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71 72	Depr., Support Assets Depr., COE Switching	\$1,372 4,100	R23 R44	\$104 0	\$1,160 -4,100	\$0 0	\$108 0	\$0 0	\$0 0	0.K. 0.K.
73 74	Depr., COE Operator Depr., COE Transmission	0 673	R32 R68	0 535	0 0	0 0	0 139	0 0	0 0	O.K. O.K.
75	Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76 77 78	Depr., C&W Facilities Depr., PHFU	2,836 0	R117 R147	2,700 0	0 0	0 0	136 0	0	0	O.K. O.K.
79 80	Total Depreciation Expense	\$8,981		\$3,338	\$5,260	\$0	\$383	\$0	\$0	O.K.
81	Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	Amort., Intangible Assets	0	R144	Ô	0	0	0	0	0	O.K.
83	Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 85	Direct Assigned Amort.	0	Direct	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.	\$8,981		\$3,338	\$5,260	\$0	\$383	\$0	\$0	O.K.
90	TOTAL NON-SPEC. OPER. EXP.	\$10,488		\$4,206	\$5,845	\$0	\$437	\$0	\$0	O.K.

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	******* 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)	(1)	
104	CUSTOMER OPERATIONS EXPENSE:									
105 106	Marketing, Allocable	\$392	T37	\$204	\$171	\$0	\$16	\$0	\$0	О.К.
107	Marketing, Direct	ψ332	Direct	0	0	0	0	0	0	O.K.
108						***************************************				
109 110	Total Marketing Expense	\$392		\$204	\$171	\$0	\$16	\$0	\$0	O.K.
111	Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	ő	Direct	0	ō	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	13	(F)	0	0	13	0	0	0	O.K.
118 119	Foreign Directory	0	Direct	0	0	0	0 	0 	0	O.K.
120	Total Directory	\$13		\$0	\$0	\$13	\$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	( 1)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	658	( H)	0	0	0	0	0	658	O.K.
125	Bus. Ofc., EU Message	2,468	(H)	0	0	0	0	2,468	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	(1)	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	(1)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$3,126		\$0	\$0	\$0	\$0	\$2,468	\$658	O.K.
134										
135	Cust. Serv., Msg. Process	\$2,769	( H)	0	0	0	0	2,769	0	O.K.
136	Cust. Serv., Other B&C	1,457	(H)	0	0	0	0	1,457	0	O.K.
137	Cust. Serv., CABS	2,841	T21	0	2,599	0	243	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	\$7,067		\$0	\$2,599	\$0	\$243	\$4,226	\$0	O.K.
141				• -	. , -	•	•	•		
142	Total BO, CS, OS, Dir.	\$10,206		\$0	\$2,599	\$13	\$243	\$6,694	\$658	O.K.

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City of Beresford

******* 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)	(1)	
Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
TOTAL CUSTOMER OPER. EXP.	\$10,598		\$204	\$2,770	\$13	\$259	\$6,694	\$658	O.K.
"BIG-THREE" EXPENSES:									
Total Plt. Specific Exp.	\$22,207	41	\$3,846	\$9,525	\$0	\$8,836	\$0	\$0	O.K.
Total Pit Non-specific Exp.	1,507	62 + 67 +69	868	585	0	55	0	0	О.К.
Total Customer Operations	10,598	163	204	2,770	13	259	6,694	658	O.K.
TOTAL "BIG THREE" EXPENSES	\$34,312		\$4,918	\$12,880	\$13	\$9,149	\$6,694	\$658	O.K.
CORPORATE OPERATIONS EXPE	ENSE:								
Exec. and Planning, Alloc.	\$1,184	T64	\$170	\$444	\$0	\$316	\$231	\$23	О.К.
Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
Total Exec. and Planning	\$1,184		\$170	\$444	\$0	\$316	\$231	\$23	O.K.
Admin. & General, Allocable	\$17,807	T64	\$2,552	\$6,684	\$7	\$4,748	\$3,474	\$341	O.K.
Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
Total Admin. and Gen.	\$17,807	•	\$2,552	\$6,684	\$7	\$4,748	\$3,474	\$341	О.К.
TOTAL CORPORATE OPERATION	IS \$18,990		\$2,722	\$7,129	\$7	\$5,064	\$3,705	\$364	О.К.
NON-INCOME TAXES:									
Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K. O.K.
Total Non-income Taxes	\$0	•	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
TOTAL OPER, EXP. AND TAXES	\$62,283		\$10,979	\$25,269	\$21	\$14,595	\$10,399	\$1,022	О.К.

### SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME ...... PERIOD ADDRESSED ........ RUN DATE AND TIME ...... City of Beresford

ENDING DECEMBER 31, 2001 28-Aug-03 .....

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

					Intrastate										
		TOTAL	Source/	Interst		Messa	age Telep	hone Servi	ce		Priv	vate Line		то:	TAL
	******* FCC PART 36 *******	COMPANY	Allocator	and Of		InterLA		IntraL	ATA	InterLA	ATA	Intral.A	ATA	INTRAS	
	( A)	( B)	( C)	( 🗅	))	( E	====	( F		( G	····	( H	) )	(	1)
	PLANT INVESTMENT DETAIL:														
21	Land, Allocable	11,910													
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	0													
28	Buildings, Allocable	289,435													
29	Buildings, Direct	0			0		0		0		0		0		0
30	Furniture	0													
31	Office Equipment	0													
32	General Purpose Computers	Ó										-		****	
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	893,765													
40	CAT 3 Local Sw. Direct	0			0		0		0		0		0		0
41	CAT 4.12 Exchange Trunk	Ō													
42	CAT 4.12 Exch. Tr. Direct	0			0		0		0		0		0		0
43	CAT 4.13 Exch. Ln. Msg., PL & WATS	86,862			-										
44	Reserved	0													
45	CAT 4.13 Direct	0			0		0		0		0		0		0
46	CAT 4.23 Message, PL & WATS	35,429			_		_		=						
47	Reserved	0													
48	CAT 4.23 Direct	ñ			0		0		0		0		0		0
49	CAT 4.3 H/R Message	n			ŭ		•		•	*****	•		ŭ		ŭ
50	CAT 4.3 WATS	n			0		0		0		0		٥		0
51	CAT 4.3 Direct	n			0		0		0		0	8	0		0
52	CAT 1 Other IOT Equipment	n	***		U		J		Ü		J	****	•		-
53	CAT 1 Coinless Pay Phones	n			0		0		0		0		0		0
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### SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001

### Intrastate

		TOTAL	01	1-44-1-	Interstate		age Telep	hone Servi	ce		Pri	ivate Line		тот	· A I
	******* FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	and Othe		InterLA	TA	IntraLA	ATA	InterLA	ATA	IntraL	ATA	INTRAS	
	( A)	( B)	( C)	( D)	•	(E	)	( F	)	( G	5)	( H	f)	(1	)
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	1,354,558													
74	Other CAT 1 C&WF	0			0		0		0		0		0		0
75	CAT 2 C&WF	19,987													
76	CAT 2 C&WF, Wideband	Ó			0		0		0		0		0		0
77	CAT 3 Joint Message & PL/WATS	107,240													
78	Reserved	Ó													
79	CAT 3 Direct	0	*****		0		0		0		0		0		0
80	CAT 4 Message	Ō													
81	CAT 4 WATS	Ō			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	Ô			ñ		Ō		0		0		0		0
98	Leasehold Imp. Other	0	****		ō		Ō		Ō		Ō		0		0
99	Allocable Acct. No. 2690	0			•		_		_		_				
100	Direct Acct, No. 2690	Ō			0		0		0		0		0		0
101	Materials and Supplies	15,824			_		-		_		-				
102	RTB Stock	.0,52,													
103	Tele. Plt. Adjust Alloc.	o o		-											
104	Tele. Plt. Adjust Direct	ō			0		0		0		0		0		0
105	Other Assets, Net	ō			ō		ō		ō		ō		ō		0
106	Other Liab., Def. Cr., Net	0			ō		ō		Ō		Ō		Ō		0
		•			-		-		-		_		_		

28-Aug-03 .....

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001

28-Aug-03		10:05:07 AM
20-Aug-00	***************************************	10.00.01 710

		TOTAL				Mess	sage Tele <sub>l</sub>	phone Serv	ice		Priv	ate Line			
	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Intersta and Oth		interLA	ATA	IntraLA	 .TA	InterLA	TA	IntraL/	ATA	TO INTRAS	
	( A)	( B)	(C)	( D)	····-	( E	=====	(F)	1	( 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.	0													
126 127	TPUC Long Term, Direct	0			0		0		0		0		0		0
128	RESERVES AND DEFERRALS:														
129	Acc. Depr. Support Assets	110,068													
130	Acc. Depr. COE Switching	502,888		****										****	
131	Acc. Depr. COE Operator	0								****					
132	Acc. Depr. COE Transmission	25,194													
133	Acc. Depr. IOT Equipment	0													
134	Acc. Depr. Cable and Wire Facilities	895,111													
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.	0	~~~	***											
149	Network Support, Direct	0			0		0		0		0		0		0
150	General Support, Alloc.	72,182													
151	General Support, Direct	0			0		0		0		0		0		0
152	Central Office Eq., Alloc.	65,436						***							
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.	42,542													
159	Cable & Wire, Direct	55,332		29.	,819	8	3,134	17	,379		0		0	2	25,513

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001

28-Aug-03	 10:05:07 AM

				Interstate		Message Telephone Service			ice	Private Line				<b>TO</b> T	· A 1
	****** FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	Intersta and Ot		interLA	TA	IntraLA	TA	InterLA	TA	IntraLA	TA	TOT	
	( A)	( B)	( C)	( D)	)	(E)	<del></del>	(F)	)	( G		(H	)	( )	)
176	Oth. Plt. and Equip., Alloc.	1,233													
177	Oth. Pit. and Equip., Direct	0			0		0		0		0		0		0
178	Network Operations, Alloc.	18,300													
179	Network Operations, Direct	0			0		0		0		0		0		0
180	Total Access Expense	0			0		0		0		0		0		0
181	Depr., Support Assets	17,780													
182	Depr., COE Switching	49,000													
183	Depr., COE Operator	0													
184	Depr., COE Transmission	9,780													
185	Depr., IOT Equipment	0													
186	Depr., C&W Facilities	38,361													
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	5,853	*							_					
192	Marketing, Direct	0	****		0		0		0		0		0		0
193	Operator Service, Alloc.	490													
194	Operator Service, Direct	0			0		0		0		0		0		0
195	Classified Directory	0			0		0		0		0		0		0
196	Alphabetical Directory	303													
197	Foreign Directory	0													
198	Bus. Ofc., EU Presubscription	0													
199	Bus. Ofc., EU MTS & WATS	36,867	****												
200	Bus. Ofc., EU Access, P/L & all Other	9,824													
201	Bus. Ofc., IXC Special Access	0													
202	Bus. Ofc., IXC Switched Access	0													
203	Bus. Ofc., IXC B & C Services	0													
204	Coin Collect & Admin.	0													
205	Cust. Svc., Direct	0			0		0		0		0		0		0
206	Cust. Serv., Msg. Process	6,658													
207	Cust. Serv., Other B&C	13,712										***			
208	Cust. Serv., CABS	17,823													
209	Cust. Serv., EU Common Line	0			0		0		0		0		0		0
210	Other Cust. Serv., Alloc.	0													
211	Other Cust. Serv., Direct	0	*****		0		0		0		0		0		0
212	Exec. and Planning, Alloc.	11,286								****		****			
213	Exec. and Planning, Direct	0			0		0		0		0		0		0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001 28-Aug-03 ...... 10:05:07 AM

		TOTAL	Source/	Interstate		Messa	ge Telepl	none Servic	е		Priv	vate Line		TOT	TA1
	******* FCC PART 36 *******	COMPANY	Allocator	and Other		InterLA	TA	IntraLA	TA	InterLA	TA	IntraLA	TA	INTRAS	
	( A)	( B)	( C)	( D)		( E,	)	( F)		( G)	)	( H	)	(	1)
230	Admin. & General, Allocable	169,782													
231	Admin. & General, Direct	19,467			0		0	19	,467		0		0	1	9,467
232	Non-income Taxes, Allocable	0													
233 234	Non-income Taxes, Direct	0			0		0		0		0		0		0
235	OTHER INCOME STATEMENT:														
236	State Income Tax Rate	0.00%													
237	Federal Income Tax Rate	0.00%													
238	Gross Receipts Tax Rate	0.00%													
239	Rate of Return	10.00%													
240	AFUDC	0													
241	ITC Amortization	0													
242	Other Return Adjustments	0			0		0		0		0		0		0
243	Contributions	0													
244	Interest Expense	0												******	
245	Capital Lease Expense	0													
246	Capitalized Payroll taxes	0													
247	Depreciation Adjustment	0													
248	Other Income Adjustments	0			0		0		0		0		0		0
249	Uncollectibles	0			0		0		0		0		0		0
250	Other Revenue Adjustments	0			0		0		0		0		0		0
251 252	Other Revenue Taxes	0			0		0		0		0		0		0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001 28-Aug-03 ...... 10:05:07 AM

					Inte	erstate	In		
	****** FCC DADT 2C ******	TOTAL	Source/		Priv	ate Line	Pri	vate Line	TOTAL
	****** FCC PART 36 ******	COMPANY	Allocator	Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE
	( A)	(B)	( C)	( D)	(E)	(F)	( G)	( H)	( 1)
271	Working Loops	1,524		14	38	0	0	0	0
272	Equivalent Interexchange Cct. Miles	496		0	312	0	0	0	0
273	Interexchange Circuit Terminations	248		0	156	0	0	0	0

## 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 BERESFORD MUNICIPAL	) NOTICE OF ENTRY
TELEPHONE COMPANY	)
	) TC02-080

On June 27, 2002, Beresford Municipal Telephone Company (Company) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 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 15, 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,  $\P$  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,  $\P$  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,  $\P$  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,  $\P$  5), that "S&S Communications is presently in negotiations to sell its business and/or assets" (Affidavit,  $\P$  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;
  - 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,  $\P$  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

Dated at Pierre, South Dakota, this \_\_gth\_ 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: Date: (OFFICIAL SEAL)

ROBERT K. SAHR, Chairman Jay Hauson

GARY HANSON, Commissioner

JAMES A. BURG, Commissioner

BY ORDER OF THE COMMISSION:

### TELEC CONSULTING RESOURCES &

Suite 310, Embassy Tower 9300 Underwood Avenue Omaha, NE 68114 402.398.0062 Fax 402.398.0065

SEP 1 1 2003

233 South 13th Street, Suite 1225 Lincoln, NE 68508 402.441.4315 Fax 402.441.4317

September 10, 2003

Mr. Harlan Best, Utility Analyst Capitol Building, 1<sup>st</sup> Floor 500 East Capitol Avenue Pierre, South Dakota 57501-5070

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

Dear Mr. Harlan Best:

The following is in response to your email requests dated September 9, 2003, for Beresford Municipal Switched Access Cost Study (docket number TC02-0080) and Union Telephone Company Switched Access Cost Study (docket number TC02-077).

Attached are Sheets A and V for each study and also an updated *Distribution of Accounts 6610* & 6620 worksheet for the Union Telephone Company.

If you have any questions, feel free to contact me 402-398-0062.

Sincerely,

Wellder Adherud

TELEC Consulting Resources, Inc.

Sheet "A" ENDING DECEMBER 31, 2001 Revised 8/20/99 10-Sep-03

10:21:58 AM

*******			C	ity of Beresford					
******* 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)	(1)	
INTRALATA:									
Net Investment Rate of Return	\$216,600 10.00%	J13	\$106,252 10.00%	\$100,145 10.00%	\$0 10.00%	\$10,203 10.00%	\$0 10.00%	\$0 10.00%	O.K.
Return on Rate Base Return Adjustments	\$21,660 0	J18-20	\$10,625 0	\$10,014 0	\$0 0	\$1,020 0	\$0 0	\$0 0	0.K. 0.K.
Net Return on Rate Base Income Taxes Expenses and Other Taxes	\$21,660 0 145,424	J31-32 J33-35, 40	\$10,625 0 26,345	\$10,014 0 61,551	\$0 0 52	\$1,020 0 36,558	\$0 0 18,350	\$0 0 2,569	O.K. O.K. O.K.
Total IntraLATA Rev. Req.	\$167,084		\$36,970	\$71,566	\$52	\$37,578	\$18,350	\$2,569	O.K.
INTERLATA:  Net Investment Rate of Return	\$100,880 10.00%	P13	\$49,470 10.00%	\$46,654 10.00%	\$0 10.00%	\$4,755 10.00%	\$0 10.00%	\$0 10.00%	O.K.
Return on Rate Base Return Adjustments	\$10,088 0	P18-20	\$4,947 0	\$4,665 0	\$0 0	\$476 0	\$0 0	\$0 0	0.K. 0.K.
Net Return on Rate Base Income Taxes Expenses and Other Taxes	\$10,088 0 62,274	P31-32 P33-35, 40	\$4,947 0 10,978	\$4,665 0 25,265	\$0 0 21	\$476 0 14,593	\$0 0 10,397	\$0 0 1,021	0.K. 0.K. 0.K.
Total InterLATA Rev. Req.	\$72,362		\$15,925 =======	\$29,931 =========	\$21	\$15,068	\$10,397	\$1,021	O.K.
TOTAL INTRASTATE REV. REQ.	\$239,447		\$52,894 ********	\$101,496 *********	\$73 ************	\$52,647 *******	\$28,746 ************************************	\$3,590 **********	
ACCESS ELEMENT MINUTES OF USE			2,914,467	2,914,467		2,914,467			
ACCESS RATE PER MINUTE	\$0.071038		\$0.018149	\$0.034825		\$0.018064			

### SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME ...... PERIOD ADDRESSED ...... City of Beresford

ENDING DECEMBER 31, 2001

RUN DATE AND TIME ......

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

Intrastate

			Source/	Interstate	Messa	ge Telepl	hone Servic	е	Private Line				TOTAL		
	****** FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	Interstat and Oth		InterLA	.TA	IntraLA	.TA	InterLA	TA	IntraLA	.TA	INTRAS	
	( A)	( B)	( C)	( D)	_	(E)	)	(F)	_	( G	)	( H)		(1)	
	PLANT INVESTMENT DETAIL:														
21	Land, Allocable	11,910	_	_		·									
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	0								_		_			
28	Buildings, Allocable	289,435		_											
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	893,765	_												
40	CAT 3 Local Sw. Direct	0			0		0		0		0		0		0
41	CAT 4.12 Exchange Trunk	0				_		_							
42	CAT 4.12 Exch. Tr. Direct	0	_		0		0		0		0		0		0
43	CAT 4.13 Exch. Ln. Msg., PL & WATS	86,862													
44	Reserved	0										******			
45	CAT 4.13 Direct	0			0		0		0		0		0		0
46	CAT 4.23 Message, PL & WATS	35,429								_					
47	Reserved	0													
48	CAT 4.23 Direct	0			0		0		0		0		0		0
49	CAT 4.3 H/R Message	0		_											
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

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### SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001

					Message <sup>-</sup>	Telephor	ne Service	Pri	ivate Line	TOTAL
	****** FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA		IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
	( A)	( B)	(C)	( D)	(E)		(F)	( G)	(H)	(1)
70	CAT 2 CP Equipment	0		0	C	)	0	0	0	0
71	Reserved	0								
72	Reserved	0								
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	1,354,558								
74	Other CAT 1 C&WF	0		0	C	)	. 0	0	0	0
75	CAT 2 C&WF	19,987								
76	CAT 2 C&WF, Wideband	. 0		0	0	)	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	107,240		-					-	
78	Reserved	0	***							
79	CAT 3 Direct	0		0	0	)	0	0	0	0
80	CAT 4 Message	0								
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	l	0	0	0	0
90	IOT Leases	0		0	0	1	0	0	0	0
91	C&WF Leases	0		0	0	1	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	<del></del>	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	567		0	0		567	0	0	567
101	Materials and Supplies	15,824		_						
102	RTB Stock	0					****	_		
103	Tele. Plt. Adjust Alloc.	0		_	_					<del></del>
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

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### SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001

			-	Message Tele	ephone Service		vate Line		
	****** FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	Interstate - and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
	( A)	( B)	( C)	( D)	(E)	( F)	( G)	( H)	(1)
123	TPUC Short Term, Alloc.	0					<del></del>		
124	TPUC Short Term, Direct	0	_	0	0	0	0	0	0
125	TPUC Long Term, Alloc.	0							
126 127	TPUC Long Term, Direct	0		0	0	0	0	0	0
128	RESERVES AND DEFERRALS:								
129	Acc. Depr. Support Assets	110,068	-						
130	Acc. Depr. COE Switching	502,888							
131	Acc. Depr. COE Operator	0							
132	Acc. Depr. COE Transmission	25,194							
133	Acc. Depr. IOT Equipment	0		***		****			
134	Acc. Depr. Cable and Wire Facilities	895,111							
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						<del></del>	_
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.	0							
149	Network Support, Direct	0	_	0	0	0	0	0	0
150	General Support, Alloc.	72,182							
151	General Support, Direct	0		0	0	0	0	0	0
152	Central Office Eq., Alloc.	65,436		<del></del>				<del></del>	
153	Central Office Eq., Direct	0		0	0	0	0	0	0
154	Cust. Premises Equip.	0	_						_
155	Coinless Pay Phone Exp.	0	<del></del>						
156	Other IOT	0						_	
157	IOT Direct	0	<del></del>	0	0	0	0	. 0	0
158 159	Cable & Wire, Alloc. Cable & Wire, Direct	42,542 55,332		 29,819	 8,134	 17,379	0	0	 25,513

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### SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001

				Interstate	Mess	age Tele	phone Serv	rice		Priv	ate Line		70	TAI	
	****** FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	and Oth		InterLA	ATA	IntraLA	ATA	InterLA	ATA	IntraL/	ATA	INTRA	TAL. STATE
	( A)	( B)	( C)	( D)		( E	)	( F	)	( G	<del></del>	( H	D	(1)	
176	Oth. Plt. and Equip., Alloc.	1,233									-				
177	Oth. Plt. and Equip., Direct	0			0		0		0		0		0		0
178	Network Operations, Alloc.	18,300													
179	Network Operations, Direct	0			0		0		0		0		0		0
180	Total Access Expense	0			0		0		0		0		0		0
181	Depr., Support Assets	17,780													
182	Depr., COE Switching	49,000													
183	Depr., COE Operator	0													
184	Depr., COE Transmission	9,780										_			
185	Depr., IOT Equipment	0													
186	Depr., C&W Facilities	38,361	_							_					
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	5,853	_	_											
192	Marketing, Direct	0			0		0		0		0		0		0
193	Operator Service, Alloc.	490													
194	Operator Service, Direct	0			0		0		0		0		0		0
195	Classified Directory	0			0		0		0		0		0		0
196	Alphabetical Directory	303													
197	Foreign Directory	0				_									
198	Bus. Ofc., EU Presubscription	0	_												
199	Bus. Ofc., EU MTS & WATS	36,867	<del></del>												
200	Bus. Ofc., EU Access, P/L & all Other	9,824													
201	Bus. Ofc., IXC Special Access	0						_							
202	Bus. Ofc., IXC Switched Access	0		_						_					
203	Bus. Ofc., IXC B & C Services	Ō													
204	Coin Collect & Admin.	Ō													
205	Cust. Svc., Direct	0			0		0		0		0		0		Û
206	Cust. Serv., Msg. Process	6,658			-		-		_		_		Ū		-
207	Cust. Serv., Other B&C	13,712										_			
208	Cust. Serv., CABS	17,823		turneta.											
209	Cust. Serv., EU Common Line	0			0		0		0		0		0		0
210	Other Cust. Serv., Alloc.	0			-		•		J		ŭ		Ü		J
211	Other Cust. Serv., Direct	56	-		56		0		0		0		0		0
212	Exec. and Planning, Alloc.	11,286					J		J	_	J		·		•
213	Exec. and Planning, Direct	0			0		0		0		0		0		0
	_														

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Intrastate

### SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford ENDING DECEMBER 31, 2001

Contributions

Uncollectibles

Interest Expense

Capital Lease Expense Capitalized Payroll taxes

Depreciation Adjustment

Other Revenue Taxes

Other Income Adjustments

Other Revenue Adjustments

				Message Telep	hone Service	Priv	vate Line	TOTAL
******* FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	Interstate - and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
( A)	( B)	( C)	( D)	(E)	( F)	( G)	( H)	(1)
Admin. & General, Allocable	169,726							
Admin. & General, Direct	19,467		0	0	19,467	0	0	19,467
Non-income Taxes, Allocable	0				-			_
Non-income Taxes, Direct	0		0	0	0	0	0	0
OTHER INCOME STATEMENT:								
State Income Tax Rate	0.00%					******		
Federal Income Tax Rate	0.00%							
Gross Receipts Tax Rate	0.00%							
Rate of Return	10.00%							
AFUDC	0							***
ITC Amortization	0			_				
Other Return Adjustments	0		0	0	0	0	0	0

				TOTAL	INTRASTATE	(1)	0	0
			Intrastate	Private Line	IntraLATA	Î)	0	0
			Ξ	Pri	InterLATA	(O)	0	0
10:21:58 AM			Interstate	Private Line	IntraLATA	(-)	0	0
			Int	Private	InterLATA	(E)	312	156
10-Sen-03				i	Other	(0)	<u>†</u> 0	0
	ᆸ.				Source/ Allocator	0)		1
	CCESS COST MODI			; !	TOTAL	(B)	1,326	248
Sheet "V" Input Documentation, Page 6	SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL	City of Beresford ENDING DECEMBER 31, 2001			****** FCC PART 36 ******	(A)	Working Loops Fourivalent Interexchange Cct. Miles	Interexchange Circuit Terminations
						į	27.1	273



Bob Sahr, Chair Gary Hanson, Vice-Chair Jim Burg, Commissioner

# SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

500 East Capitol Avenue Pierre, South Dakota 57501-5070 www.state.sd.us/puc Capitol Office (605) 773-3201 (605) 773-3809 fax

Transportation/Warehouse (605) 773-5280 (605) 773-3225 fax

Consumer Hotline 1-800-332-1782

### MEMORANDUM TO COMMISSIONERS SAHR, HANSON AND BURG

FROM: Harlan Best

RE: Beresford Municipal Telephone Company, Beresford, SD Switched Access Revenue Requirement, TC02-080

DATE: September 11, 2003

Beresford Municipal Telephone Company (Beresford) filed an Intrastate Switched Access Cost Study pursuant to ARSD Chapters 20:10:27 to 20:10:29, inclusive on June 27, 2002, based on the twelve months ended December 31, 2001. The cost study submitted by Beresford developed a revenue requirement of \$191,673. Beresford's access minutes of use for 2001 were 2,914,467. Beresford is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Beresford's revenue requirement and access minutes of use are part of the total revenue requirement and total access minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport rate elements for LECA.

On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 2002, the Commission received a Petition To Intervene from S&S Communications (S&S). On July 23, 2002, the Commission granted S&S' intervention and voted to assess Beresford a \$1000 filing fee, subject to additional amounts as requested by the Executive Director up to the statutory limit of \$100,000. (Any questions regarding the amount expended should be addressed to Heather Forney.) 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 Beresford on June 28, July 12, and September 27, 2002. Staff data requests were responded to by Beresford in a timely manner. Staff reviewed trial balances for 2000 and 2001, supporting documentation for adjustments that were proposed by Beresford in the cost study, access minutes of use, and traffic factor support.

The cost study filed by Beresford included FCC frozen allocation factors. Staff requested Beresford to resubmit its cost study without the use of frozen allocation factors since Chapter 28 of the administrative rules does not allow allocation factors to be frozen in time. On October 23, 2002, Beresford submitted an amended cost study that increased the revenue requirement to \$208,024. Beresford filed a second amended cost study on February 27, 2003, which included an adjustment for Global Crossing uncollectibles. The revenue requirement with this filing is \$208,226.

Staff requested, and Beresford has agreed, to increase working loops by 2 to 1526; to directly assign the Federal Telecommunications Relay Service assessment to the interstate jurisdiction; and to amortized non-recurring cost study expense of \$1700 over three years. Staff opposed the addition of Global Crossing uncollectibles in the cost study. On August 26, 2003, Beresford, through its attorney Darla Rogers, agreed to remove the Global Crossing adjustment. On August 29, 2003, Beresford submitted a revised cost study excluding the Global Crossing uncollectible. Beresferd filed a final revised cost study implementing the agreed to adjustments on September 11, 2003. The revenue requirement for Beresford is \$207,110. This revenue requirement is acceptable to Beresford.

Respectively submitted: Harlan Best

cc Wendel Aanerud, TELEC Consulting Resources, Inc

## DEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

IN THE	MATTER OF	THE EST	ABLISHMENT	)	ORDER APPROVING
OF S	WITCHED	<b>ACCESS</b>	REVENUE	)	REVENUE REQUIREMENT
REQUIR	REMENT	FOR	BERESFORD	)	
MUNICIPAL TELEPHONE COMPANY				)	TC02-080

On June 27, 2002, Beresford Municipal Telephone Company (Beresford) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On October 23, 2002, February 27, 2003, March 25, 2003, August 29, 2003 and September 11, 2003, Beresford filed amended 2001 Intrastate Switched Access Cost Studies.

On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 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 Beresford. At its regularly scheduled meeting of August 19, 2003, the Commission granted the Motion to Dismiss. Staff filed a memorandum on September 11, 2003, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its September 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 Beresford's 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 Beresford's 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  $23^{10}$  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.

Date:

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

ROBERT K. SAHR, Chairman

GARY HANSON, Commissioner