



Vantage Point

Customer Focused. Technology Driven.

June 28, 2004

Ms. Pam Bonrud
 Executive Director
 South Dakota Public Utilities Commission
 State of South Dakota
 500 East Capitol Avenue
 Pierre, SD 57501

RECEIVED

JUN 30 2004

**SOUTH DAKOTA PUBLIC
 UTILITIES COMMISSION**

RE: James Valley's 2003 Intrastate Switched Access Cost Study

Dear Ms. Bonrud:

On behalf of James Valley Cooperative Telephone Company, enclosed is the 2003 Intrastate Switched Access Separations Study, pursuant to the rules established by the Commission. The following documentation is included in the study:

1. Five (5) copies of the PUC Summary Forms
2. One (1) copy of the program diskette
3. Five (5) copies of the Cost Study Certification Form

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

1. Trial Balance Worksheets for the year ending December 31, 2003
2. Reclassification Journal Entries (including Known & Measurable Change journal entries)
3. Non-Regulated Adjustments Worksheet
4. Non-Operating Worksheet
5. Direct Labor Summary
6. Depreciation Expense Analysis
7. Account 6623 Local Business Office Expense Summary
8. Direct Assignment Detail
9. Known & Measurable Changes Detail
10. Company-generated Trial Balance, as of December 31, 2003
11. Land and Building Investments Summary
12. Central Office Equipment Summary
13. Outside Plant Summary
14. Interexchange Circuit and Circuit Mile Summary
15. Loop Study Summary
16. Annual Traffic Factor and Host/Remote Factor Calculations
17. Sent-Paid / Received-Collect Messages and Revenues
18. Access Minutes of Use Summary

The enclosed Intrastate Access Separations Study revenue requirement has been forwarded to the Local Exchange Carrier Association (LECA). The LECA Switched Access Tariff, with which James Valley Cooperative Telephone Company concurs, will include the attached Intrastate Access Revenue Requirement in the development of the LECA Switched Access Tariff rates.

If you have any questions or comments, please feel free to contact me at (605) 995-1749.

Sincerely,



JoAnn Hohrman
Telco Revenue Consultant
Vantage Point Solutions, Inc.

Enclosures: PUC Summary Forms (5)
Program Diskette (1)
Cost Study Certification Form (5)
Proprietary Supporting Documentation (3)

cc: James Groft, General Manager

COST STUDY CERTIFICATION FORM

I am General Manager . I hereby certify that I have overall responsibility for the
(Title of Certifying Officer or Employee)

preparation of all data in the attached 2003 Intrastate Switched Access filing data submission
(Title of Data Submission)

for James Valley Cooperative Telephone Co. and that I am authorized to execute this certification.
(Name of Exchange Carrier)

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

Date: June 29, 2004

Certifying Signature: 

Name: James Groft

Title: General Manager

SDPUC S-forms

James Valley Cooperative Telephone Company

***** FCC PART 69 *****

Intrastate Toll Revenue Requirement Summary		Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
INTRALATA:										
15	Net Investment	\$2,751,676	J13	\$1,726,048	\$552,133	\$0	\$429,350	\$0	\$44,145	O.K.
16	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
17										
18	Return on Rate Base	\$275,168		\$172,605	\$55,213	\$0	\$42,935	\$0	\$4,415	O.K.
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20										
21	Net Return on Rate Base	\$275,168		\$172,605	\$55,213	\$0	\$42,935	\$0	\$4,415	O.K.
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23	Expenses and Other Taxes	983,190	J33-35, 40	454,440	186,068	3,426	286,588	34,084	18,584	O.K.
24										
25	Total IntraLATA Rev. Req.	\$1,258,358		\$627,045	\$241,281	\$3,426	\$329,523	\$34,084	\$22,999	O.K.
26										
27										
28										
29	INTERLATA:									
30										
31	Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33										
34	Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.
36										
37	Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38	Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39	Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.
40										
41	Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42										
43										
44										
45	TOTAL INTRASTATE REV. REQ.	\$1,258,358		\$627,045	\$241,281	\$3,426	\$329,523	\$34,084	\$22,999	
	ACCESS ELEMENT MINUTES OF USE			10,221,941	10,221,941		10,221,941			
	ACCESS RATE PER MINUTE	\$0.117184		\$0.061343	\$0.023604		\$0.032237			

Intrastate

***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15 Gross Receipts Tax Rate	4.00%	---	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
16										
17										
18 Net Investment	\$12,734,545	C68	\$9,982,869	\$0	\$2,713,990	\$0	\$37,685	\$2,751,676	O.K.	
19 Rate of Return	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
20										
21 Return on Rate Base	\$1,273,454		\$998,287	\$0	\$271,399	\$0	\$3,769	\$275,168	O.K.	
22										
23 AFUDC	0	H43	0	0	0	0	0	0	O.K.	
24 ITC Amortization	0	H36	0	0	0	0	0	0	O.K.	
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.	
26										
27 Net Return	\$1,273,454		\$998,287	\$0	\$271,399	\$0	\$3,769	\$275,168	O.K.	
28										
29 Contributions	0	H52	0	0	0	0	0	0	O.K.	
30 Interest Expense	401,526	H44	314,817	0	85,530	0	1,179	86,709	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	\$871,928		\$683,470	\$0	\$185,869	\$0	\$2,590	\$188,458	O.K.	
37										
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.	
40 Operating Expenses and Taxes	4,269,953	I196	3,337,097	0	916,680	0	16,176	932,856	O.K.	
41 Uncollectibles	0	V249	0	0	0	0	0	0	O.K.	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.	
43										
44 Net Revenue	\$5,543,407		\$4,335,384	\$0	\$1,188,079	\$0	\$19,945	\$1,208,024	O.K.	
45 Gross Receipts Taxes	230,975	Formula	180,641	0	49,503	0	831	50,334	O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47										
TOTAL REVENUE REQUIREMENT	\$5,774,383		\$4,516,025	\$0	\$1,237,582	\$0	\$20,776	\$1,258,358	O.K.	

James Valley Cooperative Telephone Company

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Investment	\$2,870,107	D33	\$2,242,669	\$0	\$618,425	\$0	\$9,013	\$627,438	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	3,652,106	D68	2,875,398	0	776,708	0	0	776,708	O.K.
17	COE Transmission Equipment	4,186,028	D85	3,369,726	0	806,058	0	10,243	816,302	O.K.
18										
19	Total COE	\$7,838,134		\$6,245,124	\$0	\$1,582,766	\$0	\$10,243	\$1,593,010	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	15,265,468	D137	11,807,766	0	3,395,395	0	62,307	3,457,702	O.K.
22										
23	Total COE, IOT, C&WF	\$23,103,602		\$18,052,890	\$0	\$4,978,161	\$0	\$72,550	\$5,050,712	O.K.
24										
25	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26										
27	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28										
29	Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$25,973,709		\$20,295,559	\$0	\$5,596,587	\$0	\$81,563	\$5,678,150	O.K.
33										
34	Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36	TPUC, Long-term	544,823	D218-219	425,718	0	117,394	0	1,711	119,105	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$544,823		\$425,718	\$0	\$117,394	\$0	\$1,711	\$119,105	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$26,518,532		\$20,721,278	\$0	\$5,713,980	\$0	\$83,274	\$5,797,254	O.K.

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Message Telephone Service		Private Line		TOTAL INTRASTATE		
(A)	(B)	(C)	Interstate (D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.	
57 Accumulated Depr./Amort	(14,025,023)	E34	(10,925,734)	0	(3,052,696)	0	(46,593)	(3,099,289)	O.K.	
58 Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	O.K.	
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.	
60										
61 TOTAL NET PLANT	\$12,493,509		\$9,795,544	\$0	\$2,661,285	\$0	\$36,681	\$2,697,965	O.K.	
62										
63 Materials and Supplies	125,652	H31	97,191	0	27,948	0	513	28,461	O.K.	
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.	
65 Cash Working Capital	115,384	Formula	90,134	0	24,758	0	492	25,250	O.K.	
66 Equal Access Investment	0	--	0	0	0	0	0	0	O.K.	
67										
68 TOTAL NET INVESTMENT	\$12,734,545		\$9,982,869	\$0	\$2,713,990	\$0	\$37,685	\$2,751,676	O.K.	
69										

James Valley Cooperative Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 LAND AND SUPPORT ASSETS:										
14										
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	0	O.K.
17										
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	0	O.K.
24 Other Work Equipment	2,870,107	H33	2,242,669	0	618,425	0	9,013	627,438	627,438	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	0	O.K.
30										
31 Total Support Assets	\$2,870,107		\$2,242,669	\$0	\$618,425	\$0	\$9,013	\$627,438	\$627,438	O.K.
32										
33 Tot. Land and Support Assets	\$2,870,107		\$2,242,669	\$0	\$618,425	\$0	\$9,013	\$627,438	\$627,438	O.K.
34										
35										
36 CENTRAL OFFICE EQUIPMENT:										
37										
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	0	O.K.
42										
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44										
45										
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	0	O.K.
48										
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

		Intrastate								
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
63	CAT 3 Local Sw. Allocable	\$3,652,106	G15	\$2,875,398	\$0	\$776,708	\$0	\$0	\$776,708	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$3,652,106		\$2,875,398	\$0	\$776,708	\$0	\$0	\$776,708	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$3,652,106		\$2,875,398	\$0	\$776,708	\$0	\$0	\$776,708	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$389,814	123	\$389,814	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	2,020,972	G13	1,515,729	0	505,243	0	0	505,243	O.K.
76	CAT 4.13 PL, WATS, Local	22,042	F18	12,735	0	0	0	9,306	9,306	O.K.
77	CAT 4.13 Direct	369,928	V45	369,928	0	0	0	0	0	O.K.
78	CAT 4.23 Message	238,439	G18	114,717	0	123,722	0	0	123,722	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	5,073	V48	4,136	0	0	0	937	937	O.K.
81	CAT 4.3 H/R Message	1,139,760	G29	962,666	0	177,094	0	0	177,094	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$4,186,028		\$3,369,726	\$0	\$806,058	\$0	\$10,243	\$816,302	O.K.
86										
87										
88	INFORMATION ORIGINATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										

James Valley Cooperative Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	135,196	F31	\$78,113	\$0	\$0	\$0	\$57,083	\$57,083	O.K.
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	12,395,992	G13	9,296,994	0	3,098,998	0	0	3,098,998	O.K.
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.
117									
118 Total CAT 1 C&WF	\$12,531,188		\$9,375,107	\$0	\$3,098,998	\$0	\$57,083	\$3,156,081	O.K.
119									
120 CAT 2 C&WF	\$997,124	G28	\$997,124	\$0	\$0	\$0	\$0	\$0	O.K.
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.
122									
123 Total CAT 2 C&WF	\$997,124		\$997,124	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	97,534	G17	46,925	0	50,609	0	0	\$50,609	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	57,749	V79	52,525	0	0	0	5,224	5,224	O.K.
128									
129 Total CAT 3 C&WF	\$155,283		\$99,450	\$0	\$50,609	\$0	\$5,224	\$55,833	O.K.
130									
131 CAT 4 Message	\$1,581,873	G29	\$1,336,085	\$0	\$245,788	\$0	\$0	\$245,788	O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.
134									
135 Total CAT 4 C&WF	\$1,581,873		\$1,336,085	\$0	\$245,788	\$0	\$0	\$245,788	O.K.
136									
137 TOTAL C&WF	\$15,265,468		\$11,807,766	\$0	\$3,395,395	\$0	\$62,307	\$3,457,702	O.K.
138									
139									
140 CAPITAL LEASES:									
141									
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144									
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

James Valley Cooperative Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
160										
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	0	O.K.
166										
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174										
175										
176 LEASEHOLD IMPROVEMENTS:										
177										
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	0	O.K.
185										
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187										
188										
189 TPIS, EXCL. ACCT. No. 2690	\$25,973,709		\$20,295,559	\$0	\$5,596,587	\$0	\$81,563	\$5,678,150		O.K.

James Valley Cooperative Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
204 INTANGIBLE ASSETS:										
205										
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	0	O.K.
208										
209 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
210										
211										
212 OTHER TELEPHONE PLANT:										
213										
214 Held for Fut. Use - Alloc.	\$0	--	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	--	0	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	544,823	H35	425,718	0	117,394	0	1,711	119,105	119,105	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	0	O.K.
222										
223 Total Other Telephone Plant	\$544,823		\$425,718	\$0	\$117,394	\$0	\$1,711	\$119,105	\$119,105	O.K.

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$1,615,175	H13	\$1,262,079	\$0	\$348,024	\$0	\$5,072	\$353,096	O.K.	
16 COE Switching	1,716,203	H19	1,351,211	0	364,992	0	0	364,992	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	1,300,388	H20	1,046,804	0	250,402	0	3,182	253,584	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	9,393,257	H31	7,265,639	0	2,089,279	0	38,339	2,127,618	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$14,025,023		\$10,925,734	\$0	\$3,052,696	\$0	\$46,593	\$3,099,289	O.K.	
24										
25 ACCUM. AMORTIZATION:										
26										
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.	
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.	
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.	
31										
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
33										
34 Total Accum. Depr./Amort.	\$14,025,023		\$10,925,734	\$0	\$3,052,696	\$0	\$46,593	\$3,099,289	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.	
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.	
45 Unclassified	0	V145	0	0	0	0	0	0	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

Private Line

***** FCC PART 36 ***** Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	Private Line				Extended Area Service	Other		
			Interstate		Intrastate					
			InterLATA	IntraLATA	InterLATA	IntraLATA				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 TRANS. CCT EQUIPMENT:										
14										
15 Working Loops	4,171	4,126	0	0	0	19	0	26	O.K.	
16 Avg. Cost per Loop	489.81	489.81	489.81	489.81	489.81	489.81	489.81	489.81		
17										
18 CAT 4.13 Exch Ln. Invest.	\$2,043,014	\$2,020,972	\$0	\$0	\$0	\$9,306	\$0	\$12,735		
19										
20										
21 Circuit Terminations	241	241	0	0	0	0	0	0	O.K.	
22 Avg. Cost per Termination	989.37	989.37	989.37	989.37	989.37	989.37	989.37	989.37		
23										
24 CAT 4.23 Other IX	\$238,439	\$238,439	\$0	\$0	\$0	\$0	\$0	\$0		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	4,171	4,126	0	0	0	19	0	26		
30 Loops Factor	1.000000	0.989211	0.000000	0.000000	0.000000	0.004555	0.000000	0.006234		
31 CAT 1 Exchange C&WF	\$12,531,188	\$12,395,992	\$0	\$0	\$0	\$57,083	\$0	\$78,113	O.K.	
32										
33										
34 Equivalent IX Circuit Miles	8,529	8,529	0	0	0	0	0	0	O.K.	
35 IX Cct. Miles Factor	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
36 CAT 3 Interexch. C&WF	\$97,534	\$97,534	\$0	\$0	\$0	\$0	\$0	\$0		

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.787326	0.000000	0.212674	0.000000	0.000000	0.212674	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.481118	0.000000	0.518882	0.000000	0.000000	0.518882	O.K.
18	Conversation Minutes	1.000000	CM	0.481118	0.000000	0.518882	0.000000	0.000000	0.518882	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.893663	0.000000	0.106337	0.000000	0.000000	0.106337	O.K.
20										
21	TSPS Processor Time	1.000000	TSP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	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	1.000000	HRM	0.844622	0.000000	0.155378	0.000000	0.000000	0.155378	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										
35	Current Billings	1.000000	CB	0.692108	0.000000	0.271971	0.000000	0.035922	0.307892	O.K.
36	EU Presubscription Factor	1.000000	EPRE	0.454545	0.000000	0.545455	0.000000	0.000000	0.545455	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.590793	0.000000	0.409207	0.000000	0.000000	0.409207	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.971998	0.000000	0.000000	0.000000	0.028002	0.028002	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	0.187200	0.000000	0.812800	0.000000	0.000000	0.812800	O.K.
44	Relative Users Percent	1.000000	RUP	0.703901	0.000000	0.295008	0.000000	0.001091	0.296099	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

Intrastate

***** FCC PART 36 ***** Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Support Assets	1.000000	D31	0.781389	0.000000	0.215471	0.000000	0.003140	0.218611	O.K.
14 Land and Support Assets	1.000000	D33	0.781389	0.000000	0.215471	0.000000	0.003140	0.218611	O.K.
15									
16 COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17 COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18 COE Local Switching	1.000000	D66	0.787326	0.000000	0.212674	0.000000	0.000000	0.212674	O.K.
19 COE Total Switching	1.000000	D68	0.787326	0.000000	0.212674	0.000000	0.000000	0.212674	O.K.
20 COE Transmission	1.000000	D85	0.804994	0.000000	0.192559	0.000000	0.002447	0.195006	O.K.
21 Total COE	1.000000	C19	0.796762	0.000000	0.201932	0.000000	0.001307	0.203238	O.K.
22									
23 Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25 Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26									
27 C&WF CAT 1	1.000000	D118	0.748142	0.000000	0.247303	0.000000	0.004555	0.251858	O.K.
28 C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 C&WF CAT 3	1.000000	D129	0.640446	0.000000	0.325912	0.000000	0.033642	0.359554	O.K.
30 C&WF CAT 4	1.000000	D135	0.844622	0.000000	0.155378	0.000000	0.000000	0.155378	O.K.
31 Total C&WF	1.000000	D137	0.773495	0.000000	0.222423	0.000000	0.004082	0.226505	O.K.
32									
33 Total Equipment	1.000000	C23	0.781389	0.000000	0.215471	0.000000	0.003140	0.218611	O.K.
34									
35 TPIS	1.000000	C32	0.781389	0.000000	0.215471	0.000000	0.003140	0.218611	O.K.
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.781389	0.000000	0.215471	0.000000	0.003140	0.218611	O.K.
37									
38 Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39									
40 Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41 Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42									
43 Long-term PUC	1.000000	C36	0.781389	0.000000	0.215471	0.000000	0.003140	0.218611	O.K.
44 Net Telephone Plant	1.000000	C61	0.784051	0.000000	0.213013	0.000000	0.002936	0.215949	O.K.
45 Total Net Investment	1.000000	C68	0.783920	0.000000	0.213120	0.000000	0.002959	0.216080	O.K.
46 Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47									
48 Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.744877	0.000000	0.241667	0.000000	0.013456	0.255123	O.K.
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.723510	0.000000	0.270306	0.000000	0.006184	0.276490	O.K.
51									
52 Corporate Operations Expense	1.000000	I185	0.682517	0.000000	0.311649	0.000000	0.005833	0.317483	O.K.

James Valley Cooperative Telephone Company

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$647	H14	\$506	\$0	\$139	\$0	\$2	\$141	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$647		\$506	\$0	\$139	\$0	\$2	\$141	O.K.
19									
20 General Support, Alloc.	\$156,328	H14	\$122,153	\$0	\$33,684	\$0	\$491	\$34,175	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$156,328		\$122,153	\$0	\$33,684	\$0	\$491	\$34,175	O.K.
24									
25 Central Office Eq., Alloc.	\$143,013	H21	\$113,947	\$0	\$28,879	\$0	\$187	\$29,066	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$143,013		\$113,947	\$0	\$28,879	\$0	\$187	\$29,066	O.K.
29									
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	O.K.
34									
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36									
37 Cable & Wire, Alloc.	\$304,699	H31	\$235,683	\$0	\$67,772	\$0	\$1,244	\$69,016	O.K.
38 Cable & Wire, Direct	208,488	V159	108,238	0	100,250	0	0	100,250	O.K.
39									
40 Total C&WF Exp.	\$513,187		\$343,921	\$0	\$168,022	\$0	\$1,244	\$169,266	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$813,175		\$580,527	\$0	\$230,725	\$0	\$1,923	\$232,648	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$656,200		\$457,868	\$0	\$196,901	\$0	\$1,431	\$198,332	O.K.

James Valley Cooperative Telephone Company

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58 NON-SPECIFIC OPER. EXP.:									
59									
60 Oth. Plt. and Equip., Alloc.	\$4,707	H36	\$3,678	\$0	\$1,014	\$0	\$15	\$1,029	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. Plt. & Equip.	\$4,707		\$3,678	\$0	\$1,014	\$0	\$15	\$1,029	O.K.
64									
65 Network Operations, Alloc.	\$159,694	H33	\$124,783	\$0	\$34,409	\$0	\$501	\$34,911	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$159,694		\$124,783	\$0	\$34,409	\$0	\$501	\$34,911	O.K.
69									
70 Total Access Expenses	\$549,195	V180	\$549,195	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$311,401	H13	\$243,325	\$0	\$67,098	\$0	\$978	\$68,076	O.K.
73 Depr., COE Switching	348,409	H19	274,311	0	74,098	0	0	74,098	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	308,757	H20	248,547	0	59,454	0	756	60,210	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	895,237	H31	692,462	0	199,122	0	3,654	202,775	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$1,863,804		\$1,458,646	\$0	\$399,771	\$0	\$5,387	\$405,158	O.K.
81									
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	O.K.
86									
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88									
89 Total Depr. and Amort.	\$1,863,804		\$1,458,646	\$0	\$399,771	\$0	\$5,387	\$405,158	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$2,577,400		\$2,136,302	\$0	\$435,195	\$0	\$5,904	\$441,098	O.K.

		Intrastate								
		Message Telephone Service				Private 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)	(I)		
105	CUSTOMER OPERATIONS EXPENSE:									
106										
107	Marketing, Allocable	\$55,118	G35	\$38,148	\$0	\$14,990	\$0	\$1,980	\$16,970	O.K.
108	Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109										
110	Total Marketing Expense	\$55,118		\$38,148	\$0	\$14,990	\$0	\$1,980	\$16,970	O.K.
111										
112	Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
113	Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.
114										
115	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Classified Directory	\$4,317	V195	\$4,317	\$0	\$0	\$0	\$0	\$0	O.K.
118	Alphabetical Directory	20,088	G19	17,952	0	2,136	0	0	2,136	O.K.
119	Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120										
121	Total Directory	\$24,405		\$22,269	\$0	\$2,136	\$0	\$0	\$2,136	O.K.
122										
123	Bus. Ofc., EU Presubscription	\$22,368	G36	\$10,167	\$0	\$12,201	\$0	\$0	\$12,201	O.K.
124	Bus. Ofc., EU MTS & WATS	55,680	G37	32,895	0	22,785	0	0	22,785	O.K.
125	Bus. Ofc., EU Access, P/L & all Other	107,392	G38	104,385	0	0	0	3,007	3,007	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	Total Business Office	\$185,440		\$147,447	\$0	\$34,985	\$0	\$3,007	\$37,993	O.K.
132										
133	Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134	Cust. Serv., Msg. Process	0	G43	0	0	0	0	0	0	O.K.
135	Cust. Serv., Other B&C	0	G44	0	0	0	0	0	0	O.K.
136	Cust. Serv., CABS	38,049	G45	19,025	0	19,025	0	0	19,025	O.K.
137	Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.
138										
139	Total Customer Service	\$38,049		\$19,025	\$0	\$19,025	\$0	\$0	\$19,025	O.K.
140										
141	Total Bus. Ofc., Cust. Serv.	\$223,489		\$166,472	\$0	\$54,010	\$0	\$3,007	\$57,017	O.K.
142										

James Valley Cooperative Telephone Company

		Intrastate								
		Message Telephone Service				Private 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)	(I)		
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	0	V211	0	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$303,012		\$226,888	\$0	\$71,136	\$0	\$4,987	\$76,124	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$656,200	44	\$457,868	\$0	\$196,901	\$0	\$1,431	\$198,332	O.K.
167	Total Network Oper. Exp.	159,694	68	124,783	0	34,409	0	501	34,911	O.K.
168	Total Customer Operations	303,012	161	226,888	0	71,136	0	4,987	76,124	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$1,118,906		\$809,540	\$0	\$302,447	\$0	\$6,919	\$309,366	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$165,381	H50	\$119,655	\$0	\$44,703	\$0	\$1,023	\$45,726	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$165,381		\$119,655	\$0	\$44,703	\$0	\$1,023	\$45,726	O.K.
179										
180	Admin. & General, Allocable	\$378,329	H50	\$273,725	\$0	\$102,265	\$0	\$2,340	\$104,604	O.K.
181	Admin. & General, Direct	32,656	V231	0	0	32,656	0	0	32,656	O.K.
182										
183	Total Admin. and Gen.	\$410,985		\$273,725	\$0	\$134,921	\$0	\$2,340	\$137,260	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$576,366		\$393,380	\$0	\$179,624	\$0	\$3,362	\$182,986	O.K.
186										
187										
188	NON-INCOME TAXES:									
189										
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191	Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$4,269,953		\$3,337,097	\$0	\$916,680	\$0	\$16,176	\$932,856	O.K.

James Valley Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Net Investment	\$2,751,676	K52	\$1,726,048	\$552,133	\$0	\$429,350	\$0	\$44,145	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	\$275,168		\$172,605	\$55,213	\$0	\$42,935	\$0	\$4,415	O.K.	
17										
18 AFUDC	0	N37	0	0	0	0	0	0	O.K.	
19 ITC Amortization	0	N37	0	0	0	0	0	0	O.K.	
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
21										
22 Net Return	\$275,168		\$172,605	\$55,213	\$0	\$42,935	\$0	\$4,415	O.K.	
23										
24 Interest Expense	86,709	N67	54,390	17,399	0	13,529	0	1,391	O.K.	
25 Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.	
26 Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.	
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
28										
29 After Tax Income	\$188,458		\$118,215	\$37,815	\$0	\$29,406	\$0	\$3,023	O.K.	
30										
31 State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.	
32 Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.	
33 Operating Expenses and Taxes	932,856	O195	429,358	176,417	3,289	273,407	32,721	17,664	O.K.	
34 Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.	
35 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
36										
37 Basis for Gross Receipts Tax	1,208,024	16+31+32+33	601,963	231,630	3,289	316,342	32,721	22,079	O.K.	
38										
39										
40 Gross Receipts Tax	50,334	37	25,082	9,651	137	13,181	1,363	920	O.K.	
41										
42										
43 TOTAL REVENUE REQUIREMENT	\$1,258,358		\$627,045	\$241,281	\$3,426	\$329,523	\$34,084	\$22,999	O.K.	
44										

James Valley Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$627,438	L25	\$162,426	\$249,697	\$0	\$191,992	\$0	\$23,324	O.K.	
14										
15 Central Office Equipment	\$1,593,010	L70	\$505,243	\$776,708	\$0	\$300,815	\$0	\$10,243	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	3,457,702	L117	3,098,998	0	0	296,397	0	62,307	O.K.	
18										
19 Total COE, IOT, C&WF	\$5,050,712		\$3,604,241	\$776,708	\$0	\$597,212	\$0	\$72,550	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$5,678,150		\$3,766,667	\$1,026,405	\$0	\$789,204	\$0	\$95,874	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$5,678,150		\$3,766,667	\$1,026,405	\$0	\$789,204	\$0	\$95,874	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	119,105	L164	79,009	21,530	0	16,554	0	2,011	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$5,797,254		\$3,845,676	\$1,047,934	\$0	\$805,759	\$0	\$97,885	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	3,099,289	M23	2,155,258	505,510	0	383,874	0	54,647	O.K.	
36 Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.	
37 Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	O.K.	
38 Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.	
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.	
40 Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$2,697,965		\$1,690,419	\$542,424	\$0	\$421,884	\$0	\$43,238	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	28,461	L173	18,880	5,145	0	3,956	0	481	O.K.	
49 Cash Working Capital	25,250	L175	16,750	4,564	0	3,509	0	426	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$2,751,676		\$1,726,048	\$552,133	\$0	\$429,350	\$0	\$44,145	O.K.	
53										

James Valley Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
16	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	Support Assets, Message	\$618,425	N28	\$160,093	\$246,110	\$0	\$189,234	\$0	\$22,988	O.K.
21	Support Assets, Private Line	9,013	N28	2,333	3,587	0	2,758	0	335	O.K.
22										
23	Total Support Assets	\$627,438		\$162,426	\$249,697	\$0	\$191,992	\$0	\$23,324	O.K.
24										
25	Total Land and Supp. Assets	\$627,438		\$162,426	\$249,697	\$0	\$191,992	\$0	\$23,324	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38										
39	Local Switching	\$776,708	(E)	\$0	\$776,708	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$776,708		\$0	\$776,708	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$776,708		\$0	\$776,708	\$0	\$0	\$0	\$0	O.K.

James Valley Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	505,243	(D)	505,243	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	9,306	(I)	0	0	0	0	0	9,306	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	123,722	(G)	0	0	0	123,722	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	937	(G)	0	0	0	0	0	937	O.K.
65	COE H/R Message	177,094	(G)	0	0	0	177,094	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$816,302		\$505,243	\$0	\$0	\$300,815	\$0	\$10,243	O.K.
69										
70	Total Central Office Equip.	\$1,593,010		\$505,243	\$776,708	\$0	\$300,815	\$0	\$10,243	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$57,083	(I)	\$0	\$0	\$0	\$0	\$0	\$57,083	O.K.
83	Exchange Message	3,098,998	(D)	3,098,998	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$3,156,081		\$3,098,998	\$0	\$0	\$0	\$0	\$57,083	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	\$50,609	(G)	\$0	\$0	\$0	\$50,609	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	5,224	(G)	0	0	0	0	0	5,224	O.K.
96										
97	Total Interexchange C&WF	\$55,833		\$0	\$0	\$0	\$50,609	\$0	\$5,224	O.K.

James Valley Cooperative Telephone Company

***** 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	\$245,788	(G)	\$0	\$0	\$0	\$245,788	\$0	\$0	O.K.	
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.	
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.	
114										
115 Total Host/Remote C&WF	\$245,788		\$0	\$0	\$0	\$245,788	\$0	\$0	O.K.	
116										
117 Total Cable and Wire Facil.	\$3,457,702		\$3,098,998	\$0	\$0	\$296,397	\$0	\$62,307	O.K.	
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.	
122										
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.	
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.	
126 COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.	
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
129										
130 IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.	
131										
132 C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.	
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
135										
136 Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.	
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.	
138										
139 Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
140										
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
145										
146										
147 PROPERTY HELD FOR FUTURE USE	\$0	N46	0	0	0	0	0	0	O.K.	

James Valley Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161 PLANT UNDER CONSTRUCTION:										
162										
163 Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164 Long-term	119,105	N46	79,009	21,530	0	16,554	0	2,011	2,011	O.K.
165										
166 Total Plt. Under Const.	\$119,105		\$79,009	\$21,530	\$0	\$16,554	\$0	\$2,011	\$2,011	O.K.
167										
168										
169 TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171 CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 MATERIALS AND SUPPLIES	\$28,461	N37	\$18,880	\$5,145	\$0	\$3,956	\$0	\$481	\$481	O.K.
174										
175 CASH WORKING CAPITAL	\$25,250	N37	\$16,750	\$4,564	\$0	\$3,509	\$0	\$426	\$426	O.K.
176										
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

James Valley Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Reserves and Deferrals	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$353,096	N28	\$91,406	\$140,519	\$0	\$108,045	\$0	\$13,125	O.K.
16 COE Switching	364,992	L44	0	364,992	0	0	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	253,584	L68	156,954	0	0	93,448	0	3,182	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	2,127,618	L117	1,906,898	0	0	182,381	0	38,339	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$3,099,289		\$2,155,258	\$505,510	\$0	\$383,874	\$0	\$54,647	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29 Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$3,099,289		\$2,155,258	\$505,510	\$0	\$383,874	\$0	\$54,647	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	L44	0	0	0	0	0	0	O.K.
41 COE Operator	0	L32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	L68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
45 Unclassified	0	N37	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

James Valley Cooperative Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Central Office Equipment	\$1,593,010	L70	\$505,243	\$776,708	\$0	\$300,815	\$0	\$10,243	O.K.	
14 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
15 C&W Facilities	3,457,702	L117	3,098,998	0	0	296,397	0	62,307	O.K.	
16										
17 Total	\$5,050,712		\$3,604,241	\$776,708	\$0	\$597,212	\$0	\$72,550	O.K.	
18 Factor	1.000000		0.713611	0.153782	0.000000	0.118243	0.000000	0.014364	O.K.	
19										
20 Sum: Sw., Trans., Other	\$1,446,471	17	\$0	\$776,708	\$0	\$597,212	\$0	\$72,550	O.K.	
21 Factor	1.000000		0.000000	0.536968	0.000000	0.412875	0.000000	0.050157	O.K.	
22										
23 Central Office Equipment	\$1,593,010	L70	\$505,243	\$776,708	\$0	\$300,815	\$0	\$10,243	O.K.	
24 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
25 C&WF, Excl. Exch. Message	358,704	L117-83	0	0	0	296,397	0	62,307	O.K.	
26										
27 Total	\$1,951,714		\$505,243	\$776,708	\$0	\$597,212	\$0	\$72,550	O.K.	
28 Factor	1.000000		0.258872	0.397962	0.000000	0.305994	0.000000	0.037173	O.K.	
29										
30 General Support Facilities	\$627,438	L25	\$162,426	\$249,697	\$0	\$191,992	\$0	\$23,324	O.K.	
31 Central Office Equipment	1,593,010	13	505,243	776,708	0	300,815	0	10,243	O.K.	
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.	
33 C&W Facilities	3,457,702	15	3,098,998	0	0	296,397	0	62,307	O.K.	
34 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
35										
36 Total	\$5,678,150		\$3,766,667	\$1,026,405	\$0	\$789,204	\$0	\$95,874	O.K.	
37 Factor	1.000000		0.663362	0.180764	0.000000	0.138990	0.000000	0.016885	O.K.	
38										
39 Sum: Com. Ln., Sw., Trans.	\$5,582,276	36	\$3,766,667	\$1,026,405	\$0	\$789,204	\$0	\$0	O.K.	
40 Factor	1.000000		0.674755	0.183868	0.000000	0.141377	0.000000	0.000000	O.K.	
41										
42 COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.	
43 IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
44										
45 Total TPIS	\$5,678,150	K26	\$3,766,667	\$1,026,405	\$0	\$789,204	\$0	\$95,874	O.K.	
46 Factor	1.000000		0.663362	0.180764	0.000000	0.138990	0.000000	0.016885	O.K.	

James Valley Cooperative Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$344,712	O171	\$125,153	\$48,851	\$2,136	\$138,320	\$22,785	\$7,467		O.K.
64 Factor	1.000000		0.363066	0.141715	0.006197	0.401264	0.066098	0.021662		(0)
65										
66 Net Investment	\$2,751,676	J13	\$1,726,048	\$552,133	\$0	\$429,350	\$0	\$44,145		O.K.
67 Factor	1.000000		0.627272	0.200653	0.000000	0.156032	0.000000	0.016043		O.K.

James Valley Cooperative Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$141	N37	\$94	\$26	\$0	\$20	\$0	\$2	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$141		\$94	\$26	\$0	\$20	\$0	\$2	O.K.
19									
20 General Support, Alloc.	\$34,175	N30	\$8,847	\$13,600	\$0	\$10,457	\$0	\$1,270	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$34,175		\$8,847	\$13,600	\$0	\$10,457	\$0	\$1,270	O.K.
24									
25 Central Office Eq., Alloc.	\$29,066	N31	\$9,219	\$14,172	\$0	\$5,489	\$0	\$187	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$29,066		\$9,219	\$14,172	\$0	\$5,489	\$0	\$187	O.K.
29									
30 Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	N43	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33									
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35									
36 Cable & Wire, Alloc.	\$69,016	N33	\$61,856	\$0	\$0	\$5,916	\$0	\$1,244	O.K.
37 Cable & Wire, Direct	100,250	Direct	0	0	0	100,250	0	0	O.K.
38									
39 Total C&WF Exp.	\$169,266		\$61,856	\$0	\$0	\$106,166	\$0	\$1,244	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$232,648		\$80,015	\$27,798	\$0	\$122,132	\$0	\$2,703	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$198,332		\$71,075	\$14,172	\$0	\$111,655	\$0	\$1,431	O.K.

James Valley Cooperative Telephone Company

	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
***** FCC PART 69 ***** Operating Expenses and Taxes	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
(A)									
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$1,029	N18	\$734	\$158	\$0	\$122	\$0	\$15	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$1,029		\$734	\$158	\$0	\$122	\$0	\$15	O.K.
63									
64 Network Operations, Alloc.	\$34,911	N18	\$24,913	\$5,369	\$0	\$4,128	\$0	\$501	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$34,911		\$24,913	\$5,369	\$0	\$4,128	\$0	\$501	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$68,076	L23	\$17,623	\$27,092	\$0	\$20,831	\$0	\$2,531	O.K.
72 Depr., COE Switching	74,098	L44	0	74,098	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	60,210	L68	37,266	0	0	22,188	0	756	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	202,775	L117	181,739	0	0	17,382	0	3,654	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$405,158		\$236,629	\$101,189	\$0	\$60,401	\$0	\$6,940	O.K.
80									
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87									
88 Total Depr. and Amort.	\$405,158		\$236,629	\$101,189	\$0	\$60,401	\$0	\$6,940	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$441,098		\$262,276	\$106,716	\$0	\$64,650	\$0	\$7,456	O.K.

Part 36 IntraLATA Total Operating Expenses and Taxes

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Operating Expenses and Taxes	Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
CUSTOMER OPERATIONS EXPENSE:								
104 Marketing, Allocable	\$16,970	N37	\$11,258	\$3,068	\$0	\$2,359	\$0	\$287
106 Marketing, Direct	0	Direct	0	0	0	0	0	0
107 Total Marketing Expense	\$16,970		\$11,258	\$3,068	\$0	\$2,359	\$0	\$287
109 Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0
110 Operator Service, Direct	0	Direct	0	0	0	0	0	0
111 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0
112 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
113 Alphabetical Directory	2,136	(F)	0	0	2,136	0	0	0
114 Foreign Directory	0	Direct	0	0	0	0	0	0
115 Total Directory	\$2,136		\$0	\$0	\$2,136	\$0	\$0	\$0
116 Bus. Ofc., EU Presubscription	12,201	N40	\$8,233	\$2,243	\$0	\$1,725	\$0	\$0
117 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0
118 Bus. Ofc., EU Access PL & All Other	3,007	(H)	0	0	0	0	0	3,007
119 Bus. Ofc., EU Message	22,785	(H)	0	0	0	0	22,785	0
120 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0
121 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0
122 Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0
123 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0
124 Bus. Ofc., Coin Collection & Administr.	0	(D)	0	0	0	0	0	0
125 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0
126 Total Business Office	\$37,993		\$8,233	\$2,243	\$0	\$1,725	\$22,785	\$3,007
127 Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0
128 Cust. Serv., Other B&C	0	(H)	0	0	0	0	0	0
129 Cust. Serv., CABS	19,025	N21	0	10,216	0	7,855	0	954
130 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0
131 Total Customer Service	\$19,025		\$0	\$10,216	\$0	\$7,855	\$0	\$954
132 Total BO, CS, OS, Dir.	\$59,153		\$8,233	\$12,459	\$2,136	\$9,580	\$22,785	\$3,961

James Valley Cooperative Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$76,124		\$19,491	\$15,526	\$2,136	\$11,938	\$22,785	\$4,248		O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$232,648	41	\$80,015	\$27,798	\$0	\$122,132	\$0	\$2,703		O.K.
168 Total Plt Non-specific Exp.	35,940	62 + 67 + 69	25,647	5,527	0	4,250	0	516		O.K.
169 Total Customer Operations	76,124	163	19,491	15,526	2,136	11,938	22,785	4,248		O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$344,712		\$125,153	\$48,851	\$2,136	\$138,320	\$22,785	\$7,467		O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$45,726	N64	\$16,602	\$6,480	\$283	\$18,348	\$3,022	\$991		O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0		O.K.
177										
178 Total Exec. and Planning	\$45,726		\$16,602	\$6,480	\$283	\$18,348	\$3,022	\$991		O.K.
179										
180 Admin. & General, Allocable	\$104,604	N64	\$37,978	\$14,824	\$648	\$41,974	\$6,914	\$2,266		O.K.
181 Admin. & General, Direct	32,656	Direct	12,997	5,073	222	14,364	0	0		O.K.
182										
183 Total Admin. and Gen.	\$137,260		\$50,975	\$19,897	\$870	\$56,338	\$6,914	\$2,266		O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$182,986		\$67,577	\$26,377	\$1,153	\$74,686	\$9,936	\$3,257		O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0		O.K.
191										
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0		O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$932,856		\$429,358	\$176,417	\$3,289	\$273,407	\$32,721	\$17,664		O.K.

James Valley Cooperative Telephone Company

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

James Valley Cooperative Telephone Company

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

James Valley Cooperative Telephone Company

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

James Valley Cooperative Telephone Company

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

James Valley Cooperative Telephone Company

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

James Valley Cooperative Telephone Company

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

James Valley Cooperative Telephone Company

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

James Valley Cooperative Telephone Company

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

James Valley Cooperative Telephone Company

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

James Valley Cooperative Telephone Company

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

James Valley Cooperative Telephone Company

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

James Valley Cooperative Telephone Company

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

James Valley Cooperative Telephone Company

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

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME James Valley Cooperative Telephone Company
 PERIOD ADDRESSED Ending December 31, 2003
 RUN DATE AND TIME 28-Jun-2004 06:48:23 PM

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

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
PLANT INVESTMENT DETAIL:									
21 Land, Allocable	0	--	--	--	--	--	--	--	0
22 Land, Direct	0	--	0	--	0	--	0	--	0
23 Motor Vehicles	0	--	--	--	--	--	--	--	0
24 Aircraft	0	--	--	--	--	--	--	--	0
25 Special Purpose Vehicles	0	--	--	--	--	--	--	--	0
26 Garage Work Equipment	0	--	--	--	--	--	--	--	0
27 Other Work Equipment	2,870,107	--	--	--	--	--	--	--	0
28 Buildings, Allocable	0	--	--	--	--	--	--	--	0
29 Buildings, Direct	0	--	0	--	0	--	0	--	0
30 Furniture	0	--	--	--	--	--	--	--	0
31 Office Equipment	0	--	--	--	--	--	--	--	0
32 General Purpose Computers	0	--	--	--	--	--	--	--	0
33 CAT 1 Oper. Sys., TSPS	0	--	--	--	--	--	--	--	0
34 CAT 1 Oper. Sys., Other TSPS	0	--	--	--	--	--	--	--	0
35 CAT 1 Oper. Sys., Aux. Pos.	0	--	--	--	--	--	--	--	0
36 CAT 1 Oper. Sys., Other	0	--	0	--	0	--	0	--	0
37 CAT 2 Tandem Sw. Allocable	0	--	--	--	--	--	--	--	0
38 CAT 2 Tandem Sw. Direct	0	--	0	--	0	--	0	--	0
39 CAT 3 Local Sw. Allocable	3,652,106	--	--	--	--	--	--	--	0
40 CAT 3 Local Sw. Direct	0	--	0	--	0	--	0	--	0
41 CAT 4.12 Exchange Trunk	389,814	--	--	--	--	--	--	--	0
42 CAT 4.12 Exch. Tr. Direct	0	--	0	--	0	--	0	--	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	2,043,014	--	--	--	--	--	--	--	0
44 Reserved	0	--	--	--	--	--	--	--	0
45 CAT 4.13 Direct	369,928	--	369,928	--	0	--	0	--	0
46 CAT 4.23 Message, PL & WATS	238,439	--	--	--	--	--	--	--	0
47 Reserved	0	--	--	--	--	--	--	--	0
48 CAT 4.23 Direct	5,073	--	4,136	--	0	--	0	937	937
49 CAT 4.3 H/R Message	1,139,760	--	--	--	--	--	--	--	0
50 CAT 4.3 WATS	0	--	0	--	0	--	0	--	0
51 CAT 4.3 Direct	0	--	0	--	0	--	0	--	0
52 CAT 1 Other IOT Equipment	0	--	--	--	--	--	--	--	0
53 CAT 1 Coinless Pay Phones	0	--	0	--	0	--	0	--	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

James Valley Cooperative Telephone Company
Ending December 31, 2003

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Intrastate						TOTAL INTRASTATE
			Interstate and Other	Message Telephone Service		Private Line		(I)	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
70 CAT 2 CP Equipment	0	---	0	0	0	0	0	0	
71 Reserved	0	---	---	---	---	---	---	---	
72 Reserved	0	---	---	---	---	---	---	---	
73 CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	12,531,188	---	0	0	0	0	0	0	
74 Other CAT 1 C&WF	0	---	---	---	---	---	---	---	
75 CAT 2 C&WF	997,124	---	0	0	0	0	0	0	
76 CAT 2 C&WF, Wideband	0	---	---	---	---	---	---	---	
77 CAT 3 Joint Message & PLWATS	97,534	---	---	---	---	---	---	---	
78 Reserved	0	---	---	---	---	---	5,224	5,224	
79 CAT 3 Direct	57,749	---	52,525	0	0	0	---	---	
80 CAT 4 Message	1,581,873	---	---	0	0	0	0	0	
81 CAT 4 WATS	0	---	0	0	0	0	0	0	
82 CAT 4 Direct	0	---	---	---	---	---	---	---	
83 Allocable Support Leases	0	---	0	0	0	0	0	0	
84 Direct Support Leases	0	---	---	---	---	---	---	---	
85 COE Operator	0	---	---	---	---	---	---	---	
86 COE Tandem Switch	0	---	---	---	---	---	---	---	
87 COE Local Switch	0	---	---	---	---	---	---	---	
88 COE Transmission	0	---	0	0	0	0	0	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	---	---	---	---	---	---	---	
92 Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---	
93 Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---	
94 Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---	
95 Leasehold Imp. COE Trans.	0	---	0	0	0	0	0	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	---	---	---	---	---	---	---	
99 Allocable Acct. No. 2690	0	---	0	0	0	0	0	0	
100 Direct Acct. No. 2690	0	---	---	---	---	---	---	---	
101 Materials and Supplies	125,652	---	---	---	---	---	---	---	
102 RTB Stock	0	---	---	---	---	---	---	---	
103 Tele. Pll. Adjust. - Alloc.	0	---	0	0	0	0	0	0	
104 Tele. Pll. Adjust. - Direct	0	---	0	0	0	0	0	0	
105 Other Assets, Net	0	---	0	0	0	0	0	0	
106 Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
 James Valley Cooperative Telephone Company
 Ending December 31, 2003

Intrastate

	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)		Message Telephone Service		Private Line		TOTAL INTRASTATE (I)
			InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)			
***** FCC PART 36 *****									
(A)									
123 TPUC - Short Term, Alloc.	0								0
124 TPUC - Short Term, Direct	0								0
125 TPUC - Long Term, Alloc.	544,823								0
126 TPUC - Long Term, Direct	0								0
127									
RESERVES AND DEFERRALS:									
128 Acc. Depr. Support Assets	1,615,175								
129 Acc. Depr. COE Switching	1,716,203								
130 Acc. Depr. COE Operator	0								
131 Acc. Depr. COE Transmission	1,300,388								
132 Acc. Depr. IOT Equipment	0								0
133 Acc. Depr. Cable and Wire Facilities	9,393,257								0
134 Acc. Depr. Other Plant	0								0
135 Accum. Amort., Intang. Inv.	0								0
136 Accum. Amort., Other	0								0
137 Accum. Amort., Other	0								0
138 Acc. Def. IT Support Assets	0								0
139 Acc. Def. IT COE Switching	0								0
140 Acc. Def. IT COE Operator	0								0
141 Acc. Def. IT COE Trans.	0								0
142 Acc. Def. IT IOT Equipment	0								0
143 Acc. Def. IT C&WF	0								0
144 Acc. Def. IT Unclassified	0								0
145									
OPERATING EXPENSES AND TAXES:									
146	647								0
147 Network Support, Alloc.	0								0
148 Network Support, Direct	156,328								0
149 General Support, Alloc.	0								0
150 General Support, Direct	143,013								0
151 Central Office Eq., Alloc.	0								0
152 Central Office Eq., Direct	0								0
153 Cust. Premises Equip.	0								0
154 Coinless Pay Phone Exp.	0								0
155 Other IOT	0								0
156 IOT Direct	304,699								100,250
157 Cable & Wire, Alloc.	208,488								0
158 Cable & Wire, Direct									0
159									

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

James Valley Cooperative Telephone Company
Ending December 31, 2003

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
176 Oth. Plt. and Equip., Alloc.	4,707	--	--	--	--	--	--	--	0
177 Oth. Plt. and Equip., Direct	0	--	0	0	0	0	0	0	0
178 Network Operations, Alloc.	159,694	--	--	--	--	--	--	--	0
179 Network Operations, Direct	0	--	0	0	0	0	0	0	0
180 Total Access Expense	549,195	--	549,195	0	0	0	0	0	0
181 Depr., Support Assets	311,401	--	--	--	--	--	--	--	--
182 Depr., COE Switching	348,409	--	--	--	--	--	--	--	--
183 Depr., COE Operator	0	--	--	--	--	--	--	--	--
184 Depr., COE Transmission	308,757	--	--	--	--	--	--	--	--
185 Depr., IOT Equipment	0	--	--	--	--	--	--	--	--
186 Depr., C&W Facilities	895,237	--	--	--	--	--	--	--	--
187 Amort., Tangible Assets	0	--	--	--	--	--	--	--	--
188 Amort., Intangible Assets	0	--	--	--	--	--	--	--	--
189 Other Amortization	0	--	0	0	0	0	0	0	0
190 Direct Assigned Amort.	0	--	0	0	0	0	0	0	0
191 Marketing, Allocable	55,118	--	--	--	--	--	--	--	0
192 Marketing, Direct	0	--	0	0	0	0	0	0	0
193 Operator Service, Alloc.	0	--	--	--	--	--	--	--	0
194 Operator Service, Direct	0	--	0	0	0	0	0	0	0
195 Classified Directory	4,317	--	4,317	0	0	0	0	0	0
196 Alphabetical Directory	20,088	--	--	--	--	--	--	--	--
197 Foreign Directory	0	--	--	--	--	--	--	--	--
198 Bus. Ofc., EU Presubscription	22,368	--	--	--	--	--	--	--	--
199 Bus. Ofc., EU MTS & WATS	55,680	--	--	--	--	--	--	--	--
200 Bus. Ofc., EU Access, P/L & all Other	107,392	--	--	--	--	--	--	--	--
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	0
206 Cust. Serv., Msg. Process	0	--	--	--	--	--	--	--	--
207 Cust. Serv., Other B&C	0	--	--	--	--	--	--	--	--
208 Cust. Serv., CABS	38,049	--	--	--	--	--	--	--	0
209 Cust. Serv., EU Common Line	0	--	0	0	0	0	0	0	0
210 Other Cust. Serv., Alloc.	0	--	--	--	--	--	--	--	0
211 Other Cust. Serv., Direct	0	--	0	0	0	0	0	0	0
212 Exec. and Planning, Alloc.	165,381	--	--	--	--	--	--	--	0
213 Exec. and Planning, Direct	0	--	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

James Valley Cooperative Telephone Company
Ending December 31, 2003

***** FCC PART 35 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
230 Admin. & General, Allocable	378,329	---	---	---	---	---	---	---	---
231 Admin. & General, Direct	32,656	---	0	0	32,656	0	0	32,656	
232 Non-income Taxes, Allocable	0	---	---	---	---	---	---	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	4.00%	---	---	---	---	---	---	---	
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	401,526	---	---	---	---	---	---	---	
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									

**Company-Generated
Trial Balance**

CONFIDENTIAL

1

Direct Assignments

CONFIDENTIAL

2

Trial Balance W/S

CONFIDENTIAL

3

Reclass and K&M

CONFIDENTIAL

4

K&M Details

CONFIDENTIAL

5

Non-Regulated Adj.

CONFIDENTIAL

6

Non-Operating W/S

CONFIDENTIAL

7

**Direct Labor
Summary**

CONFIDENTIAL

8

**Depreciation
Expense**

CONFIDENTIAL

9

**Local Bus. Office
Expense**

CONFIDENTIAL

10

CONFIDENTIAL

10

Land & Building

CONFIDENTIAL

11

CO Equipment

CONFIDENTIAL

12

OSP

CONFIDENTIAL

13

**Interexchange
Circuit Data**

CONFIDENTIAL

14

Loop Summary

CONFIDENTIAL

15

Annual Traffic

CONFIDENTIAL

14

**Sent Paid /
Received Collect**

CONFIDENTIAL

17

AMOU

**JAMES VALLEY COOPERATIVE TELEPHONE COMPANY
2003 DATA**

	Claremont 605-294	Andover 605-298	Frederick 605-329	Conde 605-382	Ferney 605-395	Columbia 605-396	Groton 605-397	Bristol 605-492	Doland 605-635	Houghton 605-885	Mellette 605-887	Turton 605-897	Hecla 605-994	N. Hecla 701-992	TOTALS
Originating	409,389	152,272	298,409	396,402	476,678	389,270	1,448,917	493,001	391,878	161,013	558,260	187,636	419,815	17,042	5,799,982
Terminating	<u>299,353</u>	<u>136,818</u>	<u>346,568</u>	<u>267,943</u>	<u>296,944</u>	<u>236,640</u>	<u>1,083,042</u>	<u>359,434</u>	<u>259,165</u>	<u>125,303</u>	<u>521,793</u>	<u>113,362</u>	<u>362,906</u>	<u>12,688</u>	<u>4,421,959</u>
Total Intrastate	708,742	289,090	644,977	664,345	773,622	625,910	2,531,959	852,435	651,043	286,316	1,080,053	300,998	782,721	29,730	10,221,941
Originating	284,423	136,306	547,729	264,200	421,740	261,348	1,217,989	453,761	389,489	99,789	671,497	113,473	501,068	15,058	5,377,870
Terminating	<u>356,031</u>	<u>168,540</u>	<u>540,781</u>	<u>295,026</u>	<u>362,593</u>	<u>289,444</u>	<u>1,308,635</u>	<u>503,703</u>	<u>363,664</u>	<u>140,064</u>	<u>663,541</u>	<u>127,914</u>	<u>512,461</u>	<u>26,117</u>	<u>5,658,514</u>
Total Interstate	640,454	304,846	1,088,510	559,226	784,333	550,792	2,526,624	957,464	753,153	239,853	1,335,038	241,387	1,013,529	41,175	11,036,384
TOTALS	<u>1,349,196</u>	<u>593,936</u>	<u>1,733,487</u>	<u>1,223,571</u>	<u>1,557,955</u>	<u>1,176,702</u>	<u>5,058,583</u>	<u>1,809,899</u>	<u>1,404,196</u>	<u>526,169</u>	<u>2,415,091</u>	<u>542,385</u>	<u>1,796,250</u>	<u>70,905</u>	<u>21,258,325</u>