

August 16, 2005

Mr. Harlan Best
Utility Analyst
South Dakota Public Utilities Commission
State of South Dakota
500 East Capitol Avenue
Pierre, SD 57501

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SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Ref: SD 5418 - 1.7
2004 Switched Access Filing

Dear Mr. Best:

On behalf of City of Brookings Municipal Telephone Department, enclosed is their revised 2004 Intrastate Switched Access Separations Study, pursuant to the rules established by the Commission. The summary forms and backup information reflect the use of 2004 calendar minutes of use rather than projected minutes.

City of Brookings requests confidentiality for a period of five years for any and all information provided to the South Dakota Public Utilities Commission (PUC) pertaining to this filing, in accordance with rules ARSD 20:10:01:39 through 20:10:01:45(1).

The contact for the confidentiality request is as follows:

Peter Rasmusson
President, Telecommunications Consulting and Engineering
Martin Group, Inc.
1515 North Sanborn Boulevard
Mitchell, SD 57301
(605) 995-6831

The following documentation is included in this study:

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

and five (5) copies of the following backup (to be treated as proprietary):

3. Allocation Factor Worksheets (using 2004 minutes)
4. Access Minutes of Use Summary for 2004 minutes

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

If you have any questions or comments, please feel free to contact me at 605-995-6831.

Sincerely,
Martin Group, Inc.

Peter Rasmusson
by *AK*
Peter Rasmusson

ALK/bkk

Attachments: Summary Forms and Access Study Backup (5)
Program Disk (1)

cc: Craig Osvog, Executive Vice President/General Manager (w/o encl.)
Laura Julius, Director of Finance (w/ encl.)

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****										
Intrastate Toll Revenue Requirement Summary										
	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
INTRALATA:										
15	Net Investment	\$2,595,979	J13	\$1,909,690	\$430,401	\$0	\$242,270	\$0	\$13,618	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	\$259,598		\$190,969	\$43,040	\$0	\$24,227	\$0	\$1,362	O.K.
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20										
21	Net Return on Rate Base	\$259,598		\$190,969	\$43,040	\$0	\$24,227	\$0	\$1,362	O.K.
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23	Expenses and Other Taxes	1,178,630	J33-35, 40	506,763	380,512	56,665	191,030	9,067	34,593	O.K.
24										
25	Total IntraLATA Rev. Req.	\$1,438,228		\$697,732	\$423,552	\$56,665	\$215,257	\$9,067	\$35,954	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.	\$1,438,228		\$697,732	\$423,552	\$56,665	\$215,257	\$9,067	\$35,954	
	ACCESS ELEMENT MINUTES OF USE			11,831,113	16,068,700		16,068,700			
	ACCESS RATE PER MINUTE	\$0.098729		\$0.058974	\$0.026359		\$0.013396			

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CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

		Intrastate								
***** FCC PART 36 ***** Revenue Requirement Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
				InterLATA	IntraLATA	InterLATA	IntraLATA			
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	\$12,525,675	C68	\$9,929,696	\$0	\$2,582,147	\$0	\$13,832	\$2,595,979	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	\$1,252,567		\$992,970	\$0	\$258,215	\$0	\$1,383	\$259,598	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	\$1,252,567		\$992,970	\$0	\$258,215	\$0	\$1,383	\$259,598	O.K.
28										
29	Contributions	0	H52	0	0	0	0	0	0	O.K.
30	Interest Expense	140,069	H44	111,063	0	28,867	0	139	29,006	O.K.
31	Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.
34	Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.
35										
36	After Tax Income	\$1,112,498		\$881,907	\$0	\$229,347	\$0	\$1,245	\$230,592	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	7,132,959	I196	5,954,329	0	1,140,212	0	38,417	1,178,630	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	\$8,385,526		\$6,947,299	\$0	\$1,398,427	\$0	\$39,801	\$1,438,228	O.K.
45	Gross Receipts Taxes	0	Formula	0	0	0	0	0	0	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$8,385,526		\$6,947,299	\$0	\$1,398,427	\$0	\$39,801	\$1,438,228	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$3,736,692	D33	\$3,043,595	\$0	\$690,517	\$0	\$2,580	\$693,097	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	9,897,626	D68	8,469,438	0	1,428,188	0	0	1,428,188	O.K.
17 COE Transmission Equipment	4,750,375	D85	3,967,397	0	778,670	0	4,308	782,978	O.K.
18									
19 Total COE	\$14,648,001		\$12,436,836	\$0	\$2,206,858	\$0	\$4,308	\$2,211,165	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	9,945,143	D137	7,594,668	0	2,337,801	0	12,674	2,350,475	O.K.
22									
23 Total COE, IOT, C&WF	\$24,593,144		\$20,031,504	\$0	\$4,544,659	\$0	\$16,982	\$4,561,640	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	\$12,202	D209	\$0	\$0	\$12,202	\$0	\$0	\$12,202	O.K.
30									
31									
32 Total Tele. Plt. In Service	\$28,342,038		\$23,075,098	\$0	\$5,247,378	\$0	\$19,562	\$5,266,940	O.K.
33									
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36 TPUC, Long-term	3,883,464	D218-219	3,161,781	0	719,003	0	2,680	721,683	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$3,883,464		\$3,161,781	\$0	\$719,003	\$0	\$2,680	\$721,683	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$32,225,502		\$26,236,879	\$0	\$5,966,381	\$0	\$22,242	\$5,988,623	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

		Intrastate							
		Message Telephone Service			Private Line				
***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
56 Other Assets, Net	-37856	V105	-37856	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(20,276,241)	E34	(16,754,271)	0	(3,511,512)	0	(10,457)	(3,521,970)	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	\$11,911,405		\$9,444,752	\$0	\$2,454,868	\$0	\$11,785	\$2,466,653	O.K.
62									
63 Materials and Supplies	400,859	H31	306,118	0	94,230	0	511	94,741	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65 Cash Working Capital	213,411	Formula	178,825	0	33,049	0	1,536	34,585	O.K.
66 Equal Access Investment	0	---	0	0	0	0	0	0	O.K.
67									
68 TOTAL NET INVESTMENT	\$12,525,675		\$9,929,696	\$0	\$2,582,147	\$0	\$13,832	\$2,595,979	O.K.
69									

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				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	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24 Other Work Equipment	3,736,692	H33	3,043,595	0	690,517	0	2,580	693,097	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30									
31 Total Support Assets	\$3,736,692		\$3,043,595	\$0	\$690,517	\$0	\$2,580	\$693,097	O.K.
32									
33 Tot. Land and Support Assets	\$3,736,692		\$3,043,595	\$0	\$690,517	\$0	\$2,580	\$693,097	O.K.
34									
35									
36 CENTRAL OFFICE EQUIPMENT:									
37									
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	O.K.
42									
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44									
45									
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

		Intrastate								
		Message Telephone Service				Private 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)	(I)		
63	CAT 3 Local Sw. Allocable	\$9,897,626	G15	\$8,469,438	\$0	\$1,428,188	\$0	\$0	\$1,428,188	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$9,897,626		\$8,469,438	\$0	\$1,428,188	\$0	\$0	\$1,428,188	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$9,897,626		\$8,469,438	\$0	\$1,428,188	\$0	\$0	\$1,428,188	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$264,147	123	\$264,147	\$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	2,319,175	G13	1,739,381	0	579,794	0	0	579,794	O.K.
76	CAT 4.13 PL, WATS, Local	118,401	F18	115,081	0	0	0	3,320	3,320	O.K.
77	CAT 4.13 Direct	429,345	V45	429,345	0	0	0	0	0	O.K.
78	CAT 4.23 Message	553,782	G18	430,134	0	123,648	0	0	123,648	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	22,838	V48	21,850	0	0	0	988	988	O.K.
81	CAT 4.3 H/R Message	1,042,687	G29	967,459	0	75,228	0	0	75,228	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	\$4,750,375		\$3,967,397	\$0	\$778,670	\$0	\$4,308	\$782,978	O.K.
86										
87										
88	INFORMATION ORIGINATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Plant Investment Detail	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)		
111 CABLE AND WIRE FACILITIES:										
112										
113 CAT 1.1 IntraLATA PL/WATS	451,218	F31	\$438,568	\$0	\$0	\$0	\$12,651	\$12,651	O.K.	
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.	
115 CAT 1.3 Joint Message	8,838,220	G13	6,628,665	0	2,209,555	0	0	2,209,555	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	\$9,289,438		\$7,067,232	\$0	\$2,209,555	\$0	\$12,651	\$2,222,206	O.K.	
119										
120 CAT 2 C&WF	\$29,366	G28	\$29,366	\$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	\$29,366		\$29,366	\$0	\$0	\$0	\$0	\$0	O.K.	
124										
125 CAT 3 Joint Message	550,361	G17	427,476	0	122,885	0	0	\$122,885	O.K.	
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.	
127 CAT 3 Direct	1,668	V79	1,645	0	0	0	23	23	O.K.	
128										
129 Total CAT 3 C&WF	\$552,029		\$429,121	\$0	\$122,885	\$0	\$23	\$122,908	O.K.	
130										
131 CAT 4 Message	\$74,310	G29	\$68,949	\$0	\$5,361	\$0	\$0	\$5,361	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	\$74,310		\$68,949	\$0	\$5,361	\$0	\$0	\$5,361	O.K.	
136										
137 TOTAL C&WF	\$9,945,143		\$7,594,668	\$0	\$2,337,801	\$0	\$12,674	\$2,350,475	O.K.	
138										
139										
140 CAPITAL LEASES:										
141										
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.	
144										
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
160									
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	O.K.
166									
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168									
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174									
175									
176 LEASEHOLD IMPROVEMENTS:									
177									
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	O.K.
185									
186 TOTAL LEASEHOLD IMPROVEMENTS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187									
188									
189 TPIS, EXCL. ACCT. No. 2690	\$28,329,836		\$23,075,098	\$0	\$5,235,176	\$0	\$19,562	\$5,254,738	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
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	12,202	V100	0	0	12,202	0	0	12,202	0	O.K.
208										
209 Total Intangible Assets	\$12,202		\$0	\$0	\$12,202	\$0	\$0	\$12,202	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.	3,883,464	H35	3,161,781	0	719,003	0	2,680	721,683	0	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	\$3,883,464		\$3,161,781	\$0	\$719,003	\$0	\$2,680	\$721,683	0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

										Intrastate									
										Message Telephone Service		Private Line							
***** FCC PART 36 *****										TOTAL	Source/	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL		
Reserves and Deferrals										COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
										(A)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:																		
14																			
15	Support Assets	\$2,345,873	H13	\$1,910,751	\$0	\$433,503	\$0	\$1,620	\$435,122	O.K.									
16	COE Switching	10,105,450	H19	8,647,274	0	1,458,176	0	0	1,458,176	O.K.									
17	COE Operator	0	H16	0	0	0	0	0	0	O.K.									
18	COE Transmission	3,085,879	H20	2,577,251	0	505,830	0	2,798	508,628	O.K.									
19	IOT Equipment	0	H25	0	0	0	0	0	0	O.K.									
20	Cable and Wire Facilities	4,739,039	H31	3,618,996	0	1,114,004	0	6,039	1,120,043	O.K.									
21	Other Plant	0	V135	0	0	0	0	0	0	O.K.									
22																			
23	Total Accum. Depr., TPIS	\$20,276,241		\$16,754,271	\$0	\$3,511,512	\$0	\$10,457	\$3,521,970	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.	\$20,276,241		\$16,754,271	\$0	\$3,511,512	\$0	\$10,457	\$3,521,970	O.K.									
35																			
36																			
37	ACCUM. DEF. INC. TAXES, NET:																		
38																			
39	Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.									
40	COE Switching	0	H19	0	0	0	0	0	0	O.K.									
41	COE Operator	0	H16	0	0	0	0	0	0	O.K.									
42	COE Transmission	0	H20	0	0	0	0	0	0	O.K.									
43	IOT Equipment	0	H25	0	0	0	0	0	0	O.K.									
44	Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.									
45	Unclassified	0	V145	0	0	0	0	0	0	O.K.									
46																			
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.									

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Private Line

***** FCC PART 36 ***** Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other	
			InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 TRANS. CCT EQUIPMENT:									
14									
15 Working Loops	15,420	14,671	0	0	0	21	0	728	O.K.
16 Avg. Cost per Loop	158.08	158.08	158.08	158.08	158.08	158.08	158.08	158.08	
17									
18 CAT 4.13 Exch Ln. Invest.	\$2,437,576	\$2,319,175	\$0	\$0	\$0	\$3,320	\$0	\$115,081	
19									
20									
21 Circuit Terminations	478	478	0	0	0	0	0	0	O.K.
22 Avg. Cost per Termination	1,158.54	1,158.54	1,158.54	1,158.54	1,158.54	1,158.54	1,158.54	1,158.54	
23									
24 CAT 4.23 Other IX	\$553,782	\$553,782	\$0	\$0	\$0	\$0	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	15,420	14,671	0	0	0	21	0	728	
30 Loops Factor	1.000000	0.951427	0.000000	0.000000	0.000000	0.001362	0.000000	0.047211	
31 CAT 1 Exchange C&WF	\$9,289,438	\$8,838,220	\$0	\$0	\$0	\$12,651	\$0	\$438,568	O.K.
32									
33									
34 Equivalent IX Circuit Miles	14,944	14,944	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	\$550,361	\$550,361	\$0	\$0	\$0	\$0	\$0	\$0	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

		Intrastate								
***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(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	0.855704	0.000000	0.144296	0.000000	0.000000	0.144296	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.776720	0.000000	0.223280	0.000000	0.000000	0.223280	O.K.
18	Conversation Minutes	1.000000	CM	0.776720	0.000000	0.223280	0.000000	0.000000	0.223280	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.927852	0.000000	0.072148	0.000000	0.000000	0.072148	O.K.
20										
21	TSPS Processor Time	1.000000	TSP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	1.000000	WST	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	1.000000	WSA	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	1.000000	CT2	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	1.000000	HRM	0.927852	0.000000	0.072148	0.000000	0.000000	0.072148	O.K.
30										
31	C&WF CAT 4, WATS	1.000000	CT4	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
32										
33	Equal Access MOU	1.000000	EAM	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
34										
35	Current Billings	1.000000	CB	0.955088	0.000000	0.044616	0.000000	0.000296	0.044912	O.K.
36	EU Presubscription Factor	1.000000	EPRE	0.499968	0.000000	0.500032	0.000000	0.000000	0.500032	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.583802	0.000000	0.416198	0.000000	0.000000	0.416198	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.944136	0.000000	0.000641	0.000000	0.055223	0.055864	O.K.
39	IX Special Access Factor	1.000000	ISPA	0.975926	0.000000	0.000000	0.000000	0.024074	0.024074	O.K.
40	IX Switched Access Factor	1.000000	ISWA	0.430002	0.000000	0.569998	0.000000	0.000000	0.569998	O.K.
41	IX Billing & Collection Services Factor	1.000000	IBC	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
42	Coin Revenue Percent	1.000000	CR	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.637743	0.000000	0.362257	0.000000	0.000000	0.362257	O.K.
44	Relative Users Percent	1.000000	RUP	0.946045	0.000000	0.053290	0.000000	0.000665	0.053955	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	1.000000	FD	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 ***** Internal Allocation Factors					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Support Assets	1.000000	D31	0.814516	0.000000	0.184794	0.000000	0.000691	0.185484	O.K.
14	Land and Support Assets	1.000000	D33	0.814516	0.000000	0.184794	0.000000	0.000691	0.185484	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	0.855704	0.000000	0.144296	0.000000	0.000000	0.144296	O.K.
19	COE Total Switching	1.000000	D68	0.855704	0.000000	0.144296	0.000000	0.000000	0.144296	O.K.
20	COE Transmission	1.000000	D85	0.835176	0.000000	0.163918	0.000000	0.000907	0.164824	O.K.
21	Total COE	1.000000	C19	0.849047	0.000000	0.150659	0.000000	0.000294	0.150953	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	0.760781	0.000000	0.237857	0.000000	0.001362	0.239219	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	0.777353	0.000000	0.222605	0.000000	0.000042	0.222647	O.K.
30	C&WF CAT 4	1.000000	D135	0.927852	0.000000	0.072148	0.000000	0.000000	0.072148	O.K.
31	Total C&WF	1.000000	D137	0.763656	0.000000	0.235070	0.000000	0.001274	0.236344	O.K.
32										
33	Total Equipment	1.000000	C23	0.814516	0.000000	0.184794	0.000000	0.000691	0.185484	O.K.
34										
35	TPIS	1.000000	C32	0.814165	0.000000	0.185145	0.000000	0.000690	0.185835	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.814516	0.000000	0.184794	0.000000	0.000691	0.185484	O.K.
37										
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39										
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	1.000000	C29	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
42										
43	Long-term PUC	1.000000	C36	0.814165	0.000000	0.185145	0.000000	0.000690	0.185835	O.K.
44	Net Telephone Plant	1.000000	C61	0.792917	0.000000	0.206094	0.000000	0.000989	0.207083	O.K.
45	Total Net Investment	1.000000	C68	0.792747	0.000000	0.206148	0.000000	0.001104	0.207253	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	0.817606	0.000000	0.144218	0.000000	0.038175	0.182394	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.835298	0.000000	0.156395	0.000000	0.008306	0.164702	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.820573	0.000000	0.171267	0.000000	0.008160	0.179427	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		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.	\$19,928	H14	\$16,232	\$0	\$3,683	\$0	\$14	\$3,696	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$19,928		\$16,232	\$0	\$3,683	\$0	\$14	\$3,696	O.K.
19									
20 General Support, Alloc.	\$188,077	H14	\$153,192	\$0	\$34,755	\$0	\$130	\$34,885	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$188,077		\$153,192	\$0	\$34,755	\$0	\$130	\$34,885	O.K.
24									
25 Central Office Eq., Alloc.	\$567,314	H21	\$481,676	\$0	\$85,471	\$0	\$167	\$85,638	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$567,314		\$481,676	\$0	\$85,471	\$0	\$167	\$85,638	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.	\$682,587	H31	\$521,262	\$0	\$160,455	\$0	\$870	\$161,325	O.K.
38 Cable & Wire, Direct	329,686	V159	253,440	0	76,246	0	0	76,246	O.K.
39									
40 Total C&WF Exp.	\$1,012,273		\$774,702	\$0	\$236,701	\$0	\$870	\$237,571	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$1,787,592		\$1,425,801	\$0	\$360,611	\$0	\$1,180	\$361,791	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$1,579,587		\$1,256,378	\$0	\$322,173	\$0	\$1,037	\$323,209	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$100,835	H36	\$82,132	\$0	\$18,634	\$0	\$70	\$18,703	O.K.	
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.	
62										
63 Total Oth. Plt. & Equip.	\$100,835		\$82,132	\$0	\$18,634	\$0	\$70	\$18,703	O.K.	
64										
65 Network Operations, Alloc.	\$315,135	H33	\$256,682	\$0	\$58,235	\$0	\$218	\$58,453	O.K.	
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.	
67										
68 Total Network Oper. Exp.	\$315,135		\$256,682	\$0	\$58,235	\$0	\$218	\$58,453	O.K.	
69										
70 Total Access Expenses	\$264,578	V180	\$264,578	\$0	\$0	\$0	\$0	\$0	O.K.	
71										
72 Depr., Support Assets	\$205,837	H13	\$167,657	\$0	\$38,037	\$0	\$142	\$38,180	O.K.	
73 Depr., COE Switching	927,051	H19	793,281	0	133,770	0	0	133,770	O.K.	
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.	
75 Depr., COE Transmission	470,301	H20	392,784	0	77,091	0	426	77,517	O.K.	
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
77 Depr., C&W Facilities	471,745	H31	360,251	0	110,893	0	601	111,494	O.K.	
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.	
79										
80 Total Depreciation Expense	\$2,074,934		\$1,713,974	\$0	\$359,791	\$0	\$1,170	\$360,960	O.K.	
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	O.K.	
84 Other Amortization	0	V189	0	0	0	0	0	0	O.K.	
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	O.K.	
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
88										
89 Total Depr. and Amort.	\$2,074,934		\$1,713,974	\$0	\$359,791	\$0	\$1,170	\$360,960	O.K.	
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$2,755,482		\$2,317,366	\$0	\$436,659	\$0	\$1,457	\$438,116	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
105 CUSTOMER OPERATIONS EXPENSE:									
106									
107 Marketing, Allocable	\$228,622	G35	\$218,354	\$0	\$10,200	\$0	\$68	\$10,268	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109									
110 Total Marketing Expense	\$228,622		\$218,354	\$0	\$10,200	\$0	\$68	\$10,268	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	\$122,284	V195	\$122,284	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	357,384	G19	331,599	0	25,785	0	0	25,785	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120									
121 Total Directory	\$479,668		\$453,883	\$0	\$25,785	\$0	\$0	\$25,785	O.K.
122									
123 Bus. Ofc., EU Presubscription	\$9,909	G36	\$4,954	\$0	\$4,955	\$0	\$0	\$4,955	O.K.
124 Bus. Ofc., EU MTS & WATS	9,421	G37	5,500	0	3,921	0	0	3,921	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	253,410	G38	239,254	0	162	0	13,994	14,156	O.K.
126 Bus. Ofc., IXC Special Access	540	G39	527	0	0	0	13	13	O.K.
127 Bus. Ofc., IXC Switched Access	4,593	G40	1,975	0	2,618	0	0	2,618	O.K.
128 Bus. Ofc., IXC B & C Services	84	G41	42	0	42	0	0	42	O.K.
129 Coin Collect & Admin.	1,679	G42	1,679	0	0	0	0	0	O.K.
130									
131 Total Business Office	\$279,636		\$253,931	\$0	\$11,698	\$0	\$14,007	\$25,705	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	5,156	G44	4,878	0	275	0	3	278	O.K.
136 Cust. Serv., CABS	81,911	G45	40,956	0	40,956	0	0	40,956	O.K.
137 Cust. Serv., EU Common Line	300	V209	300	0	0	0	0	0	O.K.
138									
139 Total Customer Service	\$87,367		\$46,133	\$0	\$41,230	\$0	\$3	\$41,234	O.K.
140									
141 Total Bus. Ofc., Cust. Serv.	\$367,003		\$300,064	\$0	\$52,929	\$0	\$14,010	\$66,939	O.K.
142									

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

										Intrastate					
										Message Telephone Service		Private Line			
***** 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)	(I)							
156 Other Cust. Serv., Alloc.	\$314,389	H48	\$257,046	\$0	\$45,341	\$0	\$12,002	\$57,343	O.K.						
157 Other Cust. Serv., Direct	6,369	V211	6,369	0	0	0	0	0	O.K.						
158															
159 Total Other Cust. Serv.	\$320,758		\$263,415	\$0	\$45,341	\$0	\$12,002	\$57,343	O.K.						
160															
161 TOTAL CUSTOMER OPER. EXP.	\$1,396,051		\$1,235,717	\$0	\$134,254	\$0	\$26,080	\$160,334	O.K.						
162															
163															
164 "BIG-THREE" EXPENSES:															
165															
166 Total Plt. Spec., ex Support	\$1,579,587	44	\$1,256,378	\$0	\$322,173	\$0	\$1,037	\$323,209	O.K.						
167 Total Network Oper. Exp.	315,135	68	256,682	0	58,235	0	218	58,453	O.K.						
168 Total Customer Operations	1,396,051	161	1,235,717	0	134,254	0	26,080	160,334	O.K.						
169															
170 TOTAL "BIG THREE" EXPENSES	\$3,290,773		\$2,748,777	\$0	\$514,661	\$0	\$27,334	\$541,996	O.K.						
171															
172															
173 CORPORATE OPERATIONS EXPENSE:															
174															
175 Exec. and Planning, Alloc.	\$276,273	H50	\$230,770	\$0	\$43,208	\$0	\$2,295	\$45,503	O.K.						
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.						
177															
178 Total Exec. and Planning	\$276,273		\$230,770	\$0	\$43,208	\$0	\$2,295	\$45,503	O.K.						
179															
180 Admin. & General, Allocable	\$891,508	H50	\$744,675	\$0	\$139,428	\$0	\$7,405	\$146,833	O.K.						
181 Admin. & General, Direct	20,956	V231	0	0	20,956	0	0	20,956	O.K.						
182															
183 Total Admin. and Gen.	\$912,464		\$744,675	\$0	\$160,384	\$0	\$7,405	\$167,789	O.K.						
184															
185 TOTAL CORPORATE OPERATIONS	\$1,188,737		\$975,446	\$0	\$203,591	\$0	\$9,700	\$213,291	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	5,097	V233	0	0	5,097	0	0	5,097	O.K.						
192															
193 Total Non-income Taxes	\$5,097		\$0	\$0	\$5,097	\$0	\$0	\$5,097	O.K.						
194															
195															
196 TOTAL OPER. EXP. AND TAXES	\$7,132,959		\$5,954,329	\$0	\$1,140,212	\$0	\$38,417	\$1,178,630	O.K.						

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$2,595,979	K52	\$1,909,690	\$430,401	\$0	\$242,270	\$0	\$13,618	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	\$259,598		\$190,969	\$43,040	\$0	\$24,227	\$0	\$1,362	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	\$259,598		\$190,969	\$43,040	\$0	\$24,227	\$0	\$1,362	O.K.
23										
24	Interest Expense	29,006	N67	21,338	4,809	0	2,707	0	152	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	\$230,592		\$169,631	\$38,231	\$0	\$21,520	\$0	\$1,210	O.K.
30										
31	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.
33	Operating Expenses and Taxes	1,178,630	O195	506,763	380,512	56,665	191,030	9,067	34,593	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	1,438,228	16+31+32+33	697,732	423,552	56,665	215,257	9,067	35,954	O.K.
38										
39										
40	Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$1,438,228		\$697,732	\$423,552	\$56,665	\$215,257	\$9,067	\$35,954	O.K.
44										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$693,097	L25	\$170,850	\$420,849	\$0	\$96,394	\$0	\$5,004	O.K.	
14										
15 Central Office Equipment	\$2,211,165	L70	\$579,794	\$1,428,188	\$0	\$198,876	\$0	\$4,308	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	2,350,475	L117	2,209,555	0	0	128,246	0	12,674	O.K.	
18										
19 Total COE, IOT, C&WF	\$4,561,640		\$2,789,349	\$1,428,188	\$0	\$327,122	\$0	\$16,982	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$5,254,738		\$2,960,199	\$1,849,037	\$0	\$423,516	\$0	\$21,986	O.K.	
24 Total Intangible Assets	12,202	L144	6,874	4,294	0	983	0	51	O.K.	
25										
26 Total Plant In Service	\$5,266,940		\$2,967,072	\$1,853,331	\$0	\$424,500	\$0	\$22,037	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	721,683	L164	406,552	253,946	0	58,166	0	3,020	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$5,988,623		\$3,373,625	\$2,107,277	\$0	\$482,665	\$0	\$25,056	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	3,521,970	M23	1,536,789	1,722,383	0	250,819	0	11,979	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	\$2,466,653		\$1,836,835	\$384,894	\$0	\$231,847	\$0	\$13,077	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	94,741	L173	53,371	33,337	0	7,636	0	396	O.K.	
49 Cash Working Capital	34,585	L175	19,483	12,170	0	2,787	0	145	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$2,595,979		\$1,909,690	\$430,401	\$0	\$242,270	\$0	\$13,618	O.K.	
53										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
16 Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17									
18 Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Support Assets, Message	\$690,517	N28	\$170,214	\$419,283	\$0	\$96,035	\$0	\$4,985	O.K.
21 Support Assets, Private Line	2,580	N28	636	1,567	0	359	0	19	O.K.
22									
23 Total Support Assets	\$693,097		\$170,850	\$420,849	\$0	\$96,394	\$0	\$5,004	O.K.
24									
25 Total Land and Supp. Assets	\$693,097		\$170,850	\$420,849	\$0	\$96,394	\$0	\$5,004	O.K.
26									
27 CENTRAL OFFICE EQUIPMENT:									
28									
29 Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30 Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31									
32 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38									
39 Local Switching	\$1,428,188	(E)	\$0	\$1,428,188	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$1,428,188		\$0	\$1,428,188	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$1,428,188		\$0	\$1,428,188	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	579,794	(D)	579,794	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	3,320	(I)	0	0	0	0	0	3,320	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	123,648	(G)	0	0	0	123,648	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	988	(G)	0	0	0	0	0	988	O.K.
65	COE H/R Message	75,228	(G)	0	0	0	75,228	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$782,978		\$579,794	\$0	\$0	\$198,876	\$0	\$4,308	O.K.
69										
70	Total Central Office Equip.	\$2,211,165		\$579,794	\$1,428,188	\$0	\$198,876	\$0	\$4,308	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	\$12,651	(I)	\$0	\$0	\$0	\$0	\$0	\$12,651	O.K.
83	Exchange Message	2,209,555	(D)	2,209,555	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$2,222,206		\$2,209,555	\$0	\$0	\$0	\$0	\$12,651	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	\$122,885	(G)	\$0	\$0	\$0	\$122,885	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	23	(G)	0	0	0	0	0	23	O.K.
96										
97	Total Interexchange C&WF	\$122,908		\$0	\$0	\$0	\$122,885	\$0	\$23	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
IntraLATA Investment		IntraLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$5,361	(G)	\$0	\$0	\$0	\$5,361	\$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	\$5,361		\$0	\$0	\$0	\$5,361	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$2,350,475		\$2,209,555	\$0	\$0	\$128,246	\$0	\$12,674	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	\$12,202	N37	\$6,874	\$4,294	\$0	\$983	\$0	\$51	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161 PLANT UNDER CONSTRUCTION:									
162									
163 Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164 Long-term	721,683	N46	406,552	253,946	0	58,166	0	3,020	O.K.
165									
166 Total Plt. Under Const.	\$721,683		\$406,552	\$253,946	\$0	\$58,166	\$0	\$3,020	O.K.
167									
168									
169 TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171 CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173 MATERIALS AND SUPPLIES	\$94,741	N37	\$53,371	\$33,337	\$0	\$7,636	\$0	\$396	O.K.
174									
175 CASH WORKING CAPITAL	\$34,585	N37	\$19,483	\$12,170	\$0	\$2,787	\$0	\$145	O.K.
176									
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Reserves and Deferrals	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$435,122	N28	\$107,259	\$264,207	\$0	\$60,516	\$0	\$3,142	O.K.
16 COE Switching	1,458,176	L44	0	1,458,176	0	0	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	508,628	L68	376,638	0	0	129,191	0	2,798	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	1,120,043	L117	1,052,893	0	0	61,111	0	6,039	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$3,521,970		\$1,536,789	\$1,722,383	\$0	\$250,819	\$0	\$11,979	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.	\$3,521,970		\$1,536,789	\$1,722,383	\$0	\$250,819	\$0	\$11,979	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	L44	0	0	0	0	0	0	O.K.
41 COE Operator	0	L32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	L68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
45 Unclassified	0	N37	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$2,211,165	L70	\$579,794	\$1,428,188	\$0	\$198,876	\$0	\$4,308	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	2,350,475	L117	2,209,555	0	0	128,246	0	12,674	O.K.
16										
17	Total	\$4,561,640		\$2,789,349	\$1,428,188	\$0	\$327,122	\$0	\$16,982	O.K.
18	Factor	1.000000		0.611479	0.313086	0.000000	0.071712	0.000000	0.003723	O.K.
19										
20	Sum: Sw., Trans., Other	\$1,772,292	17	\$0	\$1,428,188	\$0	\$327,122	\$0	\$16,982	O.K.
21	Factor	1.000000		0.000000	0.805842	0.000000	0.184576	0.000000	0.009582	O.K.
22										
23	Central Office Equipment	\$2,211,165	L70	\$579,794	\$1,428,188	\$0	\$198,876	\$0	\$4,308	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	140,920	L117-83	0	0	0	128,246	0	12,674	O.K.
26										
27	Total	\$2,352,085		\$579,794	\$1,428,188	\$0	\$327,122	\$0	\$16,982	O.K.
28	Factor	1.000000		0.246502	0.607201	0.000000	0.139077	0.000000	0.007220	O.K.
29										
30	General Support Facilities	\$693,097	L25	\$170,850	\$420,849	\$0	\$96,394	\$0	\$5,004	O.K.
31	Central Office Equipment	2,211,165	13	579,794	1,428,188	0	198,876	0	4,308	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	2,350,475	15	2,209,555	0	0	128,246	0	12,674	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$5,254,738		\$2,960,199	\$1,849,037	\$0	\$423,516	\$0	\$21,986	O.K.
37	Factor	1.000000		0.563339	0.351880	0.000000	0.080597	0.000000	0.004184	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$5,232,752	36	\$2,960,199	\$1,849,037	\$0	\$423,516	\$0	\$0	O.K.
40	Factor	1.000000		0.565706	0.353358	0.000000	0.080936	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	\$5,266,940	K26	\$2,967,072	\$1,853,331	\$0	\$424,500	\$0	\$22,037	O.K.
46	Factor	1.000000		0.563339	0.351880	0.000000	0.080597	0.000000	0.004184	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$599,281	O171	\$244,687	\$163,311	\$41,730	\$117,487	\$6,864	\$25,201	O.K.	
64 Factor	1.000000		0.408301	0.272511	0.069634	0.196047	0.011454	0.042052		0
65										
66 Net Investment	\$2,595,979	J13	\$1,909,690	\$430,401	\$0	\$242,270	\$0	\$13,618	O.K.	
67 Factor	1.000000		0.735634	0.165795	0.000000	0.093325	0.000000	0.005246	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$3,696	N37	\$2,082	\$1,301	\$0	\$298	\$0	\$15	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$3,696		\$2,082	\$1,301	\$0	\$298	\$0	\$15	O.K.
19										
20	General Support, Alloc.	\$34,885	N30	\$8,599	\$21,182	\$0	\$4,852	\$0	\$252	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$34,885		\$8,599	\$21,182	\$0	\$4,852	\$0	\$252	O.K.
24										
25	Central Office Eq., Alloc.	\$85,638	N31	\$22,455	\$55,313	\$0	\$7,702	\$0	\$167	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$85,638		\$22,455	\$55,313	\$0	\$7,702	\$0	\$167	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.	\$161,325	N33	\$151,653	\$0	\$0	\$8,802	\$0	\$870	O.K.
37	Cable & Wire, Direct	76,246	Direct	0	0	0	76,246	0	0	O.K.
38										
39	Total C&WF Exp.	\$237,571		\$151,653	\$0	\$0	\$85,048	\$0	\$870	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$361,791		\$184,790	\$77,796	\$0	\$97,900	\$0	\$1,304	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$323,209		\$174,109	\$55,313	\$0	\$92,751	\$0	\$1,037	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$18,703	N18	\$11,437	\$5,856	\$0	\$1,341	\$0	\$70	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$18,703		\$11,437	\$5,856	\$0	\$1,341	\$0	\$70	O.K.
63									
64 Network Operations, Alloc.	\$58,453	N18	\$35,743	\$18,301	\$0	\$4,192	\$0	\$218	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$58,453		\$35,743	\$18,301	\$0	\$4,192	\$0	\$218	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$38,180	L23	\$9,411	\$23,183	\$0	\$5,310	\$0	\$276	O.K.
72 Depr., COE Switching	133,770	L44	0	133,770	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	77,517	L68	57,401	0	0	19,689	0	426	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	111,494	L117	104,810	0	0	6,083	0	601	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$360,960		\$171,622	\$156,952	\$0	\$31,083	\$0	\$1,303	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.	\$360,960		\$171,622	\$156,952	\$0	\$31,083	\$0	\$1,303	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$438,116		\$218,801	\$181,109	\$0	\$36,616	\$0	\$1,591	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$10,268	N37	\$5,784	\$3,613	\$0	\$828	\$0	\$43	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$10,268		\$5,784	\$3,613	\$0	\$828	\$0	\$43	O.K.
110										
111	Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	25,785	(F)	0	0	25,785	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$25,785		\$0	\$0	\$25,785	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	4,955	N40	\$2,803	\$1,751	\$0	\$401	\$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	14,156	(H)	0	0	0	0	0	14,156	O.K.
125	Bus. Ofc., EU Message	3,921	(H)	0	0	0	0	3,921	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	13	(I)	0	0	0	0	0	13	O.K.
128	Bus. Ofc., IX Switched Access	2,618	N40	1,481	925	0	212	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	42	(H)	0	0	0	0	42	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	\$25,705		\$4,284	\$2,676	\$0	\$613	\$3,963	\$14,169	O.K.
134										
135	Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136	Cust. Serv., Other B&C	278	(H)	0	0	0	0	278	0	O.K.
137	Cust. Serv., CABS	40,956	N21	0	33,004	0	7,559	0	392	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$41,234		\$0	\$33,004	\$0	\$7,559	\$278	\$392	O.K.
141										
142	Total BO, CS, OS, Dir.	\$92,724		\$4,284	\$35,680	\$25,785	\$8,172	\$4,241	\$14,562	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****	Part 36 IntraLATA		Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
Operating Expenses and Taxes	Total	Apportion							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158 Other Cust. Serv., Alloc.	\$57,343	142	\$2,649	\$22,065	\$15,946	\$5,054	\$2,623	\$9,005	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	(0)	O.K.
160									
161 Total Other Cust. Serv.	\$57,343		\$2,649	\$22,065	\$15,946	\$5,054	\$2,623	\$9,005	O.K.
162									
163 TOTAL CUSTOMER OPER. EXP.	\$160,334		\$12,718	\$61,358	\$41,730	\$14,054	\$6,864	\$23,610	O.K.
164									
165 "BIG-THREE" EXPENSES:									
166									
167 Total Plt. Specific Exp.	\$361,791	41	\$184,790	\$77,796	\$0	\$97,900	\$0	\$1,304	O.K.
168 Total Plt Non-specific Exp.	77,156	62 + 67 + 69	47,179	24,156	0	5,533	0	287	O.K.
169 Total Customer Operations	160,334	163	12,718	61,358	41,730	14,054	6,864	23,610	O.K.
170									
171 TOTAL "BIG THREE" EXPENSES	\$599,281		\$244,687	\$163,311	\$41,730	\$117,487	\$6,864	\$25,201	O.K.
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$45,503	N64	\$18,579	\$12,400	\$3,169	\$8,921	\$521	\$1,913	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$45,503		\$18,579	\$12,400	\$3,169	\$8,921	\$521	\$1,913	O.K.
179									
180 Admin. & General, Allocable	\$146,833	N64	\$59,952	\$40,014	\$10,225	\$28,786	\$1,682	\$6,175	O.K.
181 Admin. & General, Direct	20,956	Direct	9,040	6,034	1,542	4,340	0	0	O.K.
182									
183 Total Admin. and Gen.	\$167,789		\$68,992	\$46,048	\$11,767	\$33,126	\$1,682	\$6,175	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$213,291		\$87,571	\$58,448	\$14,935	\$42,047	\$2,203	\$8,088	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	5,097	Direct	2,883	1,801	0	413	0	0	O.K.
191									O.K.
192									
193 Total Non-income Taxes	\$5,097		\$2,883	\$1,801	\$0	\$413	\$0	\$0	O.K.
194									
195 TOTAL OPER. EXP. AND TAXES	\$1,178,630		\$506,763	\$380,512	\$56,665	\$191,030	\$9,067	\$34,593	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 PERIOD ADDRESSED ENDING DECEMBER 31, 2004 WITH KNOWN & MEASURABLE CHANGES
 RUN DATE AND TIME 16-Aug-2005 11:49:38 AM

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

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
PLANT INVESTMENT DETAIL:									
21 Land, Allocable	0	---	---	---	---	---	---	---	---
22 Land, Direct	0	---	0	0	0	0	0	0	0
23 Motor Vehicles	0	---	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---	---
27 Other Work Equipment	3,736,692	---	---	---	---	---	---	---	---
28 Buildings, Allocable	0	---	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	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	0
37 CAT 2 Tandem Sw. Allocable	0	---	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	9,897,626	---	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	264,147	---	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	2,437,576	---	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---	---
45 CAT 4.13 Direct	429,345	---	429,345	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	553,782	---	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---	---
48 CAT 4.23 Direct	22,838	---	21,850	0	0	0	0	988	988
49 CAT 4.3 H/R Message	1,042,687	---	---	---	---	---	---	---	---
50 CAT 4.3 WATS	0	---	0	0	0	0	0	0	0
51 CAT 4.3 Direct	0	---	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	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 ENDING DECEMBER 31, 2004 WITH KNOWN & MEASURABLE CHANGES

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	(E)		(F)
70	CAT 2 CP Equipment	0	---	0	0	0	0	0	0	0
71	Reserved	0	---	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---	---
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	9,289,438	---	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0	0
75	CAT 2 C&WF	29,366	---	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	550,361	---	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---	---
79	CAT 3 Direct	1,668	---	1,645	0	0	0	23	23	23
80	CAT 4 Message	74,310	---	---	---	---	---	---	---	---
81	CAT 4 WATS	0	---	0	0	0	0	0	0	0
82	CAT 4 Direct	0	---	0	0	0	0	0	0	0
83	Allocable Support Leases	0	---	---	---	---	---	---	---	---
84	Direct Support Leases	0	---	0	0	0	0	0	0	0
85	COE Operator	0	---	---	---	---	---	---	---	---
86	COE Tandem Switch	0	---	---	---	---	---	---	---	---
87	COE Local Switch	0	---	---	---	---	---	---	---	---
88	COE Transmission	0	---	---	---	---	---	---	---	---
89	COE Direct	0	---	0	0	0	0	0	0	0
90	IOT Leases	0	---	0	0	0	0	0	0	0
91	C&WF Leases	0	---	0	0	0	0	0	0	0
92	Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---	---
93	Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---	---
94	Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---	---
95	Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---	---
96	Leasehold Imp. IOT	0	---	0	0	0	0	0	0	0
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0	0
98	Leasehold Imp. Other	0	---	0	0	0	0	0	0	0
99	Allocable Acct. No. 2690	0	---	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	12,202	---	0	0	12,202	0	0	0	12,202
101	Materials and Supplies	400,859	---	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---	---
103	Tele. Pit. Adjust. - Alloc.	0	---	---	---	---	---	---	---	---
104	Tele. Pit. Adjust. - Direct	0	---	0	0	0	0	0	0	0
105	Other Assets, Net	(37,856)	---	(37,856)	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0	0

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Intrastate												
***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE		
				InterLATA	IntraLATA	InterLATA	IntraLATA					
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(I)			
123 TPUC -- Short Term, Alloc.	0	---	---	---	---	---	---	---	---	---		
124 TPUC -- Short Term, Direct	0	---	0	---	0	---	0	---	0	0		
125 TPUC -- Long Term, Alloc.	3,883,464	---	---	---	---	---	---	---	---	---		
126 TPUC -- Long Term, Direct	0	---	0	---	0	---	0	---	0	0		
127												
128 RESERVES AND DEFERRALS:												
129 Acc. Depr. Support Assets	2,345,873	---	---	---	---	---	---	---	---	---		
130 Acc. Depr. COE Switching	10,105,450	---	---	---	---	---	---	---	---	---		
131 Acc. Depr. COE Operator	0	---	---	---	---	---	---	---	---	---		
132 Acc. Depr. COE Transmission	3,085,879	---	---	---	---	---	---	---	---	---		
133 Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---	---	---		
134 Acc. Depr. Cable and Wire Facilities	4,739,039	---	---	---	---	---	---	---	---	---		
135 Acc. Depr. Other Plant	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		
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		
146												
147 OPERATING EXPENSES AND TAXES:												
148 Network Support, Alloc.	19,928	---	---	---	---	---	---	---	---	---		
149 Network Support, Direct	0	---	0	---	0	---	0	---	0	0		
150 General Support, Alloc.	188,077	---	---	---	---	---	---	---	---	---		
151 General Support, Direct	0	---	0	---	0	---	0	---	0	0		
152 Central Office Eq., Alloc.	567,314	---	---	---	---	---	---	---	---	---		
153 Central Office Eq., Direct	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		
158 Cable & Wire, Alloc.	682,587	---	---	---	---	---	---	---	---	---		
159 Cable & Wire, Direct	329,686	---	253,440	---	0	76,246	0	---	0	76,246		

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***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Intrastate							
			Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
176 Oth. Plt. and Equip., Alloc.	100,835	---	---	---	---	---	---	---	---	
177 Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0	0	
178 Network Operations, Alloc.	315,135	---	---	---	---	---	---	---	---	
179 Network Operations, Direct	0	---	0	0	0	0	0	0	0	
180 Total Access Expense	264,578	---	264,578	0	0	0	0	0	0	
181 Depr., Support Assets	205,837	---	---	---	---	---	---	---	---	
182 Depr., COE Switching	927,051	---	---	---	---	---	---	---	---	
183 Depr., COE Operator	0	---	---	---	---	---	---	---	---	
184 Depr., COE Transmission	470,301	---	---	---	---	---	---	---	---	
185 Depr., IOT Equipment	0	---	---	---	---	---	---	---	---	
186 Depr., C&W Facilities	471,745	---	---	---	---	---	---	---	---	
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	228,622	---	---	---	---	---	---	---	---	
192 Marketing, Direct	0	---	0	0	0	0	0	0	0	
193 Operator Service, Alloc.	0	---	---	---	---	---	---	---	---	
194 Operator Service, Direct	0	---	0	0	0	0	0	0	0	
195 Classified Directory	122,284	---	122,284	0	0	0	0	0	0	
196 Alphabetical Directory	357,384	---	---	---	---	---	---	---	---	
197 Foreign Directory	0	---	---	---	---	---	---	---	---	
198 Bus. Ofc., EU Presubscription	9,909	---	---	---	---	---	---	---	---	
199 Bus. Ofc., EU MTS & WATS	9,421	---	---	---	---	---	---	---	---	
200 Bus. Ofc., EU Access, P/L & all Other	253,410	---	---	---	---	---	---	---	---	
201 Bus. Ofc., IXC Special Access	540	---	---	---	---	---	---	---	---	
202 Bus. Ofc., IXC Switched Access	4,593	---	---	---	---	---	---	---	---	
203 Bus. Ofc., IXC B & C Services	84	---	---	---	---	---	---	---	---	
204 Coin Collect & Admin.	1,679	---	---	---	---	---	---	---	---	
205 Cust. Svc., Direct	0	---	0	0	0	0	0	0	0	
206 Cust. Serv., Msg. Process	0	---	---	---	---	---	---	---	---	
207 Cust. Serv., Other B&C	5,156	---	---	---	---	---	---	---	---	
208 Cust. Serv., CABS	81,911	---	---	---	---	---	---	---	---	
209 Cust. Serv., EU Common Line	300	---	300	0	0	0	0	0	0	
210 Other Cust. Serv., Alloc.	314,389	---	---	---	---	---	---	---	---	
211 Other Cust. Serv., Direct	6,369	---	6,369	0	0	0	0	0	0	
212 Exec. and Planning, Alloc.	276,273	---	---	---	---	---	---	---	---	
213 Exec. and Planning, Direct	0	---	0	0	0	0	0	0	0	

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		Intrastate									
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				TOTAL INTRASTATE
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
230	Admin. & General, Allocable	891,508	---	---	---	---	---	---	---	---	---
231	Admin. & General, Direct	20,956	---	0	0	20,956	---	0	---	0	20,956
232	Non-income Taxes, Allocable	0	---	---	---	---	---	---	---	---	---
233	Non-income Taxes, Direct	5,097	---	0	0	5,097	---	0	---	0	5,097
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	140,069	---	---	---	---	---	---	---	---	---
245	Capital Lease Expense	0	---	---	---	---	---	---	---	---	---
246	Capitalized Payroll taxes	0	---	---	---	---	---	---	---	---	---
247	Depreciation Adjustment	0	---	---	---	---	---	---	---	---	---
248	Other Income Adjustments	0	---	0	0	0	---	0	---	0	0
249	Uncollectibles	0	---	0	0	0	---	0	---	0	0
250	Other Revenue Adjustments	0	---	0	0	0	---	0	---	0	0
251	Other Revenue Taxes	0	---	0	0	0	---	0	---	0	0
252											

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***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate		Intrastate		TOTAL INTRASTATE
				Other	Private Line	Private Line		
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)
271 Working Loops	15,420	---	728	0	0	0	21	21
272 Equivalent Interexchange Cct. Miles	14,944	---	0	0	0	0	0	0
273 Interexchange Circuit Terminations	478	---	0	0	0	0	0	0

TC05-087

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