

TC99-072

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SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Martin and Associates, Inc.

CONSULTANTS • PROFESSIONAL ENGINEERS • COMPUTER SPECIALISTS

June 25, 1999

Mr. William Bullard, Jr.
Executive Director
Public Utilities Commission
State of South Dakota
500 East Capitol
Pierre, South Dakota 57501

Ref: SD 5088 - 1.7
1998 Separations Study Access Filing

Dear Mr. Bullard:

On behalf of Golden West Telecommunications Cooperative, Inc., enclosed are five (5) copies of their Intrastate Access Separations Study pursuant to the rules established by the Commission. The following documentation is included in the study:

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

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

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

Sincerely,
Martin and Associates, Inc.

Don Lee
Don Lee

DLS/bkk

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

cc: Jack Brown, Manager - w/o encl.
Tim Dupic, VP Regulatory Affairs - w/o encl.

1998 Intrastate Cost Study

for

**Golden West Telecommunications Cooperative, Inc.
PO Box 411
Wall, South Dakota 57790**

Prepared by:

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

Golden West Telecom Coop

***** FCC PART 98 *****

Intrastate Toll
Revenue Requirement Summary

	Part 38 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	\$10,888,341	J13	\$5,056,473	\$1,364,021	\$0	\$3,788,325	\$0	\$860,522	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	\$1,088,834		\$505,647	\$136,402	\$0	\$378,832	\$0	\$86,062	O.K.
19 Return Adjustments	(\$4,406)	J18-20	(28,822)	(10,316)	0	(21,630)	0	(3,638)	O.K.
20									
21 Net Return on Rate Base	\$1,022,528		\$476,825	\$126,086	\$0	\$357,203	\$0	\$82,414	O.K.
22 Income Taxes	448,883	J31-32	207,821	54,779	0	155,757	0	27,228	O.K.
23 Expenses and Other Taxes	3,343,705	J33-35, 40	1,164,146	688,808	24,844	1,208,176	\$9,298	180,233	O.K.
24									
25 Total IntraLATA Rev. Req.	\$4,811,915		\$1,848,892	\$879,773	\$24,844	\$1,719,135	\$89,298	\$249,873	O.K.
26									
27									
28									
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.	\$4,811,915		\$1,848,892	\$879,773	\$24,844	\$1,719,135	\$89,298	\$249,873	
ACCESS ELEMENT MINUTES OF USE									
			36,126,393	36,126,393	36,126,393	36,126,393			
ACCESS RATE PER MINUTE									
	\$0.123118		\$0.051178	\$0.024353		\$0.047587			

Golden West Telecom Corp

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%
14 Federal Income Tax Rate	34.00%	---	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%
15 Gross Receipts Tax Rate	3.00%	---	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
16								
17								
18 Net Investment	\$37,531,233	C68	\$26,861,892	\$0	\$10,270,585	\$0	\$598,798	\$10,869,341
19 Rate of Return	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
20								
21 Return on Rate Base	\$3,763,123		\$2,866,189	\$0	\$1,027,058	\$0	\$88,876	\$1,086,934
22								
23 AFUDC	(219,700)	H43	-156293.727322	0	-61053.8933156	0	-3362.37938273	(84,406)
24 ITC Amortization	0	H38	0	0	0	0	0	0
25 Other Return Adjustments	0	V842	0	0	0	0	0	0
26								
27 Net Return	\$3,533,423		\$2,510,895	\$0	\$986,005	\$0	\$56,523	\$1,022,523
28								
29 Contributions	0	H32	0	0	0	0	0	0
30 Interest Expense	541,863	H44	394,284	0	148,705	0	8,674	157,379
31 Capital Lease Expense	0	H48	0	0	0	0	0	0
32 Capitalized Payroll Taxes	0	H39	0	0	0	0	0	0
33 Depreciation Adjustment	0	H35	0	0	0	0	0	0
34 Other Income Adjustments	0	V248	0	0	0	0	0	0
35								
36 After Tax Income	\$2,981,780		\$2,126,612	\$0	\$817,300	\$0	\$47,849	\$865,149
37								
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0
39 Federal Income Taxes	1,541,210	Formula	1,095,527	0	421,033	0	24,849	445,883
40 Operating Expenses and Taxes	12,706,586	H198	9,507,238	0	3,059,360	0	139,597	3,199,348
41 Uncollectibles	0	V349	0	0	0	0	0	0
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0
43								
44 Net Revenue	\$17,761,219		\$13,113,861	\$0	\$4,446,386	\$0	\$221,170	\$4,667,556
45 Gross Receipts Taxes	\$48,936	Formula	405,577	0	137,517	0	6,840	144,367
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0
47								
TOTAL REVENUE REQUIREMENT	\$18,331,154		\$13,519,238	\$0	\$4,583,905	\$0	\$228,010	\$4,811,916

Golden West Telecom Coop

				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	\$8,786,348	D33	\$8,198,584	\$0	\$2,436,972	\$0	\$133,811	\$2,570,782	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	10,022,883	D88	6,810,899	0	3,411,784	0	0	3,411,784	O.K.
17 COE Transmission Equipment	14,391,583	D85	9,922,799	0	4,110,174	0	358,410	4,468,584	O.K.
18									
19 Total COE	\$24,414,068		\$16,533,688	\$0	\$7,521,956	\$0	\$358,410	\$7,880,366	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	38,901,881	D137	28,008,780	0	9,989,957	0	603,144	10,593,101	O.K.
22									
23 Total COE, IOT, C&WF	\$63,015,927		\$44,542,468	\$0	\$17,511,915	\$0	\$961,553	\$18,473,468	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	D208	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30									
31									
32 Total Tels. P.L. in Service	\$71,786,273		\$50,741,022	\$0	\$19,948,887	\$0	\$1,065,384	\$21,044,251	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	11,238,199	D218-219	7,944,366	0	3,123,336	0	171,498	3,294,833	O.K.
37 Tel. P.L. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. P.L.	\$11,238,199		\$7,944,366	\$0	\$3,123,336	\$0	\$171,498	\$3,294,833	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$85,025,172		\$58,685,388	\$0	\$23,072,222	\$0	\$1,266,882	\$24,339,064	O.K.

Sheet "C"
ENDING DECEMBER 31, 1988

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Golden West Telecom Coop

		Intrastate								
		TOTAL COMPANY	Source/ Account	Intrastate	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 ***** Investment Summary										
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V108	0	0	0	0	0	0	0	O.K.
57 Accumulated Depn./Amort	(48,888,488)	894	(30,840,088)	0	(11,969,293)	0	(623,147)	(12,592,440)	0	O.K.
58 Accum. Def. Inc. Taxes, Net	(4,188,487)	847	(2,887,881)	0	(1,154,788)	0	(83,408)	(1,218,196)	0	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V108	0	0	0	0	0	0	0	O.K.
60										
61 TOTAL NET PLANT	\$98,888,888		\$88,708,078	\$0	\$9,948,141	\$0	\$580,307	\$10,528,448		O.K.
62										
63 Materials and Supplies	\$18,487	H91	\$88,481	0	210,252	0	12,894	222,946	0	O.K.
64 Rural Tel. Serv. Stock	188,888	H98	\$4,288	0	37,219	0	2,044	38,283	0	O.K.
65 Cash Working Capital	\$48,881	PerMula	\$88,887	0	74,972	0	3,712	78,684	0	O.K.
66 Equal Access Investment	0		0	0	0	0	0	0	0	O.K.
67										
68 TOTAL NET INVESTMENT	\$97,881,288		\$88,881,892	\$0	\$10,270,585	\$0	\$598,758	\$10,869,341		O.K.
69										

Golden West Telroom Coop

Intrastate								
***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
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	\$,789,348	H33	\$,198,584	0	2,436,972	0	133,811	2,570,762 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	\$8,789,348		\$8,198,584	\$0	\$2,436,972	\$0	\$133,811	\$2,570,782 O.K.
32								
33 Tot. Land and Support Assets	\$8,789,348		\$8,198,584	\$0	\$2,436,972	\$0	\$133,811	\$2,570,782 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	\$1,374,587	G26	\$889,344	\$0	\$885,223	\$0	\$0	\$885,223 O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0 O.K.
48								
49 Total CAT 2	\$1,374,587		\$889,344	\$0	\$885,223	\$0	\$0	\$885,223 O.K.

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Golden West Telecom Coop

				Intrastate					
				Message Telephone Service		Private Line		TOTAL	
				InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
63 CAT 3 Local Sw. Allocable	\$8,848,116	G15	\$6,821,555	\$0	\$2,726,561	\$0	\$0	\$2,726,561	O.K.
64 CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65									
66 Total CAT 3	\$8,848,116		\$6,821,555	\$0	\$2,726,561	\$0	\$0	\$2,726,561	O.K.
67									O.K.
68 Total COE Sw. CAT 2&3	\$10,022,683		\$6,810,899	\$0	\$3,411,784	\$0	\$0	\$3,411,784	O.K.
69									
70									
71 COE TRANSMISSION:									
72									
73 CAT 4.12 Exchange Trunk	\$916,896	123	\$916,896	\$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	5,907,796	G13	4,430,849	0	1,476,950	0	0	1,476,950	O.K.
76 CAT 4.13 PL, WATS, Local	276,908	F18	172,267	0	0	0	106,642	106,642	O.K.
77 CAT 4.13 Direct	0	V46	0	0	0	0	0	0	O.K.
78 CAT 4.23 Message	3,684,306	G18	1,821,375	0	1,602,830	0	0	1,602,830	O.K.
79 CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80 CAT 4.23 Direct	325,388	V48	73,688	0	0	0	251,768	251,768	O.K.
81 CAT 4.3 HPR Message	3,436,348	G89	2,407,964	0	1,030,395	0	0	1,030,395	O.K.
82 CAT 4.3 WATS	0	V80	0	0	0	0	0	0	O.K.
83 CAT 4.3 Direct	0	V81	0	0	0	0	0	0	O.K.
84									
85 Total COE CAT 4	\$14,391,363		\$9,922,799	\$0	\$4,110,174	\$0	\$356,410	\$4,466,584	O.K.
86									
87									
88 INFORMATION ORIGINATOR/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									

Golden West Telecom Coop

Intrastate								
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
111 CABLE AND WIRE FACILITIES:								
112								
113 CAT 1.1 IntraLATA PL/WATS	1,433,807	F31	\$285,463	\$0	\$0	\$0	\$548,144	\$548,144 O.K.
114 CAT 1.2 IntraLATA PL/WATS	0	F31	0	0	0	0	0	0 O.K.
115 CAT 1.3 Joint Message	30,366,400	G13	22,774,800	0	7,591,600	0	0	7,591,600 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	\$31,800,007		\$23,860,263	\$0	\$7,591,600	\$0	\$548,144	\$8,139,744 O.K.
119								
120 CAT 2 C&WF	\$479,986	G28	\$479,986	\$0	\$0	\$0	\$0	\$0 O.K.
121 CAT 2 C&WF, Wideband	0	V78	0	0	0	0	0	0 O.K.
122								
123 Total CAT 2 C&WF	\$479,986		\$479,986	\$0	\$0	\$0	\$0	\$0 O.K.
124								
125 CAT 3 Joint Message	4,030,233	G17	2,242,422	0	1,787,811	0	0	\$1,787,811 O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0 O.K.
127 CAT 3 Direct	254,351	V79	199,351	0	0	0	55,000	55,000 O.K.
128								
129 Total CAT 3 C&WF	\$4,284,584		\$2,441,773	\$0	\$1,787,811	\$0	\$55,000	\$1,842,811 O.K.
130								
131 CAT 4 Message	\$2,037,284	G29	\$1,426,739	\$0	\$610,545	\$0	\$0	\$610,545 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	\$2,037,284		\$1,426,739	\$0	\$610,545	\$0	\$0	\$610,545 O.K.
136								
137 TOTAL C&WF	\$38,801,861		\$28,008,780	\$0	\$9,989,957	\$0	\$603,144	\$10,593,101 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.

Sheet "D"
ENDING DECEMBER 31, 1998

18-Jun-99

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Golden West Telecom Coop

Intrastate								
***** FCC PART 38 ***** 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)
180								
181 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
182 COE Tandem Switch	0	H17	0	0	0	0	0	0 O.K.
183 COE Local Switch	0	H18	0	0	0	0	0	0 O.K.
184 COE Transmission	0	H20	0	0	0	0	0	0 O.K.
185 COE Direct	0	V89	0	0	0	0	0	0 O.K.
186								
187 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
188								
189 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
170								
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
172								
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
174								
175								
176 LEASEHOLD IMPROVEMENTS:								
177								
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
179 COE Switching	0	H18	0	0	0	0	0	0 O.K.
180 COE Operator	0	H16	0	0	0	0	0	0 O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0 O.K.
182 IOT	0	V96	0	0	0	0	0	0 O.K.
183 C&WF	0	V97	0	0	0	0	0	0 O.K.
184 Other	0	V98	0	0	0	0	0	0 O.K.
185								
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
187								
188								
189 TPIS, EXCL. ACCT. No. 2890	\$71,785,273		\$50,741,022	\$0	\$19,948,887	\$0	\$1,095,364	\$21,044,251 O.K.

Golden West Telecom Coop

				Intrastate				
				Message Telephone Service		Private Line		
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
204 INTANGIBLE ASSETS:								
206 Allocable Acct. No. 2090	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0
207 Direct Acct. No. 2090	0	V100	0	0	0	0	0	0
208								
209 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
210								
211								
212 OTHER TELEPHONE PLANT:								
213								
214 Held for Put. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0
215 Held for Put. Use - Direct	0	---	0	0	0	0	0	0
216 TPUC, Short-term - Alloc.	0	H36	0	0	0	0	0	0
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0
218 TPUC, Long-term - Alloc.	11,239,199	H36	7,944,396	0	3,123,336	0	171,498	3,294,833
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0
220 Tele. P.R. Adjust. - Alloc.	0	H36	0	0	0	0	0	0
221 Tele. P.R. Adjust. - Direct	0	V104	0	0	0	0	0	0
222								
223 Total Other Telephone Plant	\$11,239,199		\$7,944,396	\$0	\$3,123,336	\$0	\$171,498	\$3,294,833

Golden West Telecom Coop

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 ***** Reserves and Deferrals					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$3,908,288	H13	\$2,782,538	\$0	\$1,088,095	\$0	\$59,838	\$1,145,730	O.K.	
16 COE Switching	7,744,554	H19	5,108,280	0	2,638,294	0	0	2,638,294	O.K.	
17 COE Operator	0	H18	0	0	0	0	0	0	O.K.	
18 COE Transmission	8,562,952	H20	5,804,120	0	2,445,578	0	213,256	2,658,832	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	22,416,718	H31	16,265,135	0	5,801,328	0	360,255	6,151,583	O.K.	
21 Other Plant	0	V136	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$42,832,492		\$30,040,052	\$0	\$11,989,293	\$0	\$623,147	\$12,592,440	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.	\$42,832,492		\$30,040,052	\$0	\$11,989,293	\$0	\$623,147	\$12,592,440	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	H18	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	4,155,457	V145	2,937,281	0	1,154,788	0	63,408	1,218,196	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$4,155,457		\$2,937,281	\$0	\$1,154,788	\$0	\$63,408	\$1,218,196	O.K.	

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Private Line								
***** FCG PART 28 ***** 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	16,592	15,844	0	0	0	286	0	462
16 Avg. Cost per Loop	372.87	372.87	372.87	372.87	372.87	372.87	372.87	372.87
17								
18 CAT 4.13 Exch Ln. Invest.	\$6,186,707	\$5,907,798	\$0	\$0	\$0	\$106,642	\$0	\$172,267
19								
20								
21 Circuit Terminations	1,722	1,722	0	0	0	0	0	0
22 Avg. Cost per Termination	2,046.58	2,046.58	2,046.58	2,046.58	2,046.58	2,046.58	2,046.58	2,046.58
23								
24 CAT 4.23 Other IX	\$3,524,205	\$3,524,205	\$0	\$0	\$0	\$0	\$0	\$0
25								
26								
27 C&WF INVESTMENT:								
28								
29 Working Loops	16,592	15,844	0	0	0	286	0	462
30 Loops Factor	1.000000	0.954918	0.000000	0.000000	0.000000	0.017237	0.000000	0.027845
31 CAT 1 Exchange C&WF	\$31,600,007	\$30,386,400	\$0	\$0	\$0	\$548,144	\$0	\$883,463
32								
33								
34 Equivalent IX Circuit Miles	227,999	227,999	0	0	0	0	0	0
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	\$4,030,233	\$4,030,233	\$0	\$0	\$0	\$0	\$0	\$0

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Intrastate								
***** FCC PART 36 ***** Physical Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(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	0.884722	0.000000	0.315278	0.000000	0.000000	0.315278 O.K.
16								
17 Conversation Minute-Miles	1.000000	CM	0.556400	0.000000	0.443600	0.000000	0.000000	0.443600 O.K.
18 Conversation Minutes	1.000000	CM	0.545194	0.000000	0.454806	0.000000	0.000000	0.454806 O.K.
19 Subscriber Minutes (BLU)	1.000000	BLU	0.842381	0.000000	0.157619	0.000000	0.000000	0.157619 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., Aut.	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	0.801499	0.000000	0.498501	0.000000	0.000000	0.498501 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-Mile, Host/Relocate	1.000000	HRM	0.700314	0.000000	0.299686	0.000000	0.000000	0.299686 O.K.
30								
31 C&WF CAT 4, WATS	1.000000	CT4	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000 O.K.
32								
33 Equal Access MOU	1.000000	EAM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000 O.K.
34								
35 Current Billings	1.000000	CB	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000 O.K.
36 EU Presubscription Factor	1.000000	EPRE	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000 O.K.
37 EU MTS & WATS Factor	1.000000	EMTS	0.825174	0.000000	0.174826	0.000000	0.000000	0.174826 O.K.
38 EU Access, Pk. and All Other Factor	1.000000	EPLO	0.988250	0.000000	0.000000	0.000000	0.011750	0.011750 O.K.
39 IX Special Access Factor	1.000000	ISPA	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000 O.K.
40 IX Switched Access Factor	1.000000	ISWA	0.555234	0.000000	0.444766	0.000000	0.000000	0.444766 O.K.
41 IX Billing & Collection Services Factor	1.000000	IBC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000 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 Local Mags.	1.000000	TLM	0.367781	0.000000	0.632219	0.000000	0.000000	0.632219 O.K.
44 Relative Users Percent	1.000000	RUP	0.748478	0.000000	0.250923	0.000000	0.002599	0.253522 O.K.
45 CASS 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.

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***** 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		
					(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Support Assets	1.000000	D31	0.708844	0.000000	0.277897	0.000000	0.015259	0.293156	O.K.	
14 Land and Support Assets	1.000000	D33	0.708844	0.000000	0.277897	0.000000	0.015259	0.293156	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	1.000000	D49	0.501489	0.000000	0.498501	0.000000	0.000000	0.498501	O.K.	
18 COE Local Switching	1.000000	D46	0.884722	0.000000	0.315278	0.000000	0.000000	0.315278	O.K.	
19 COE Total Switching	1.000000	D68	0.888884	0.000000	0.340406	0.000000	0.000000	0.340406	O.K.	
20 COE Transmission	1.000000	D65	0.888486	0.000000	0.298400	0.000000	0.084904	0.310604	O.K.	
21 Total COE	1.000000	C19	0.877220	0.000000	0.308098	0.000000	0.014680	0.322780	O.K.	
22										
23 Info. Orig./Term. CAT 1	0.000000	D60	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
24 Info. Orig./Term. CAT 2	0.000000	D62	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
25 Total IOT	0.000000	D64	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
26										
27 C&WF CAT 1	1.000000	D118	0.744033	0.000000	0.238730	0.000000	0.017237	0.255967	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	0.589887	0.000000	0.417288	0.000000	0.012837	0.430125	O.K.	
30 C&WF CAT 4	1.000000	D135	0.700314	0.000000	0.299886	0.000000	0.000000	0.299886	O.K.	
31 Total C&WF	1.000000	D137	0.725581	0.000000	0.258795	0.000000	0.015825	0.274419	O.K.	
32										
33 Total Equipment	1.000000	C23	0.708844	0.000000	0.277897	0.000000	0.015259	0.293156	O.K.	
34										
35 TP18	1.000000	C32	0.708844	0.000000	0.277897	0.000000	0.015259	0.293156	O.K.	
36 TP18, excl. Acct. No. 2990	1.000000	D188	0.708844	0.000000	0.277897	0.000000	0.015259	0.293156	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	0.708844	0.000000	0.277897	0.000000	0.015259	0.293156	O.K.	
44 Net Telephone Plant	1.000000	C61	0.708452	0.000000	0.274534	0.000000	0.016014	0.290548	O.K.	
45 Total Net Investment	1.000000	C68	0.710382	0.000000	0.273854	0.000000	0.015854	0.289708	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	0.521630	0.000000	0.088488	0.000000	0.008901	0.078370	O.K.	
49										
50 Total "BIG THREE" Expenses	1.000000	I170	0.747918	0.000000	0.239999	0.000000	0.012085	0.252084	O.K.	
51										
52 Corporate Operations Expense	1.000000	I185	0.728751	0.000000	0.262360	0.000000	0.010699	0.273059	O.K.	

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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)	(E)	(F)	(G)	(H)	(I)
13 PLANT SPEC. OPER. EXPENSE:								
14								
15 Network Support, Alloc.	\$51,823	H14	\$36,489	\$0	\$14,346	\$0	\$788	\$15,134
16 Network Support, Direct	0	V149	0	0	0	0	0	0
17								
18 Total Network Support Exp.	\$51,823		\$36,489	\$0	\$14,346	\$0	\$788	\$15,134
19								
20 General Support, Alloc.	\$389,090	H14	\$277,863	\$0	\$109,238	\$0	\$5,998	\$115,237
21 General Support, Direct	0	V151	0	0	0	0	0	0
22								
23 Total General Support Exp.	\$389,090		\$277,863	\$0	\$109,238	\$0	\$5,998	\$115,237
24								
25 Central Office Eq., Alloc.	\$1,203,181	H21	\$814,798	\$0	\$370,890	\$0	\$17,863	\$388,353
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0
27								
28 Total COE Exp.	\$1,203,181		\$814,798	\$0	\$370,890	\$0	\$17,863	\$388,353
29								
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0
32 Other IOT	0	H23	0	0	0	0	0	0
33 IOT Direct	0	V157	0	0	0	0	0	0
34								
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
36								
37 Cable & Wire, Alloc.	\$1,380,308	H31	\$1,008,780	\$0	\$359,804	\$0	\$21,723	\$381,528
38 Cable & Wire, Direct	380,712	V159	205,042	0	175,670	0	0	175,670
39								
40 Total C&WF Exp.	\$1,771,020		\$1,213,822	\$0	\$535,474	\$0	\$21,723	\$557,198
41								
42 TOTAL PLT. SPEC. OPER. EXP.	\$3,418,884		\$2,342,964	\$0	\$1,029,749	\$0	\$46,172	\$1,075,920
43								
44 TOTAL PLT. SPEC. - ex SUPPORT	\$2,874,171		\$2,028,621	\$0	\$906,164	\$0	\$36,366	\$945,550

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				Intrastate					
***** FCC PART 38 ***** 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. P&L and Equip., Alloc.	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. P&L and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. P&L & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64									
65 Network Operations, Alloc.	\$629,177	H33	\$444,730	\$0	\$174,846	\$0	\$9,601	\$184,447	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$629,177		\$444,730	\$0	\$174,846	\$0	\$9,601	\$184,447	O.K.
69									
70 Total Access Expenses	\$1,158,754	V180	\$1,158,754	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$621,181	H13	\$439,078	\$0	\$172,624	\$0	\$9,479	\$182,103	O.K.
73 Depr., COE Switching	1,348,320	H19	\$88,024	0	458,298	0	0	458,298	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	\$83,861	H20	402,563	0	186,748	0	14,540	181,288	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	2,061,047	H31	1,486,458	0	533,388	0	32,203	565,591	O.K.
78 Depr., PHFU	0	H36	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$4,612,399		\$3,225,121	\$0	\$1,331,056	\$0	\$56,222	\$1,387,278	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.	\$4,612,399		\$3,225,121	\$0	\$1,331,056	\$0	\$56,222	\$1,387,278	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$6,397,330		\$4,625,605	\$0	\$1,506,902	\$0	\$65,823	\$1,571,725	O.K.

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Intrastate									
***** FCC PART 36 *****									
Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)	
106 CUSTOMER OPERATIONS EXPENSE:									
107 Marketing, Allocable	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
111 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.
113 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116 Classified Directory	\$34,539	V195	\$34,539	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	107,991	G19	90,715	0	16,976	0	0	16,976	O.K.
118 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
119 Total Directory	\$142,530		\$125,554	\$0	\$16,976	\$0	\$0	\$16,976	O.K.
122 Bus. Ofc., EU Presubscription	\$43,124	G36	\$43,124	\$0	\$0	\$0	\$0	\$0	O.K.
123 Bus. Ofc., EU MTS & WATS	79,011	G37	65,199	0	13,813	0	0	13,813	O.K.
124 Bus. Ofc., EU Access, P/L & all Other	799,886	G38	799,884	0	0	0	9,032	9,032	O.K.
125 Bus. Ofc., DXC Special Access	271	G39	271	0	0	0	0	0	O.K.
126 Bus. Ofc., DXC Switched Access	5,977	G40	3,293	0	2,614	0	0	2,614	O.K.
127 Bus. Ofc., DXC B & C Services	0	G41	0	0	0	0	0	0	O.K.
128 Coin Collect & Admin.	4,098	G42	4,098	0	0	0	0	0	O.K.
129 Total Business Office	\$801,067		\$675,606	\$0	\$16,427	\$0	\$9,032	\$25,459	O.K.
132 Cust. Svc., Direct	\$0	V206	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133 Cust. Serv., Mag. Process	32,421	G43	19,279	0	33,143	0	0	33,143	O.K.
134 Cust. Serv., Other B&C	8,444	G44	48,376	0	18,281	0	168	18,429	O.K.
135 Cust. Serv., CABS	11,962	G45	5,976	0	5,976	0	0	5,976	O.K.
136 Cust. Serv., EU Common Line	3,411	V209	3,411	0	0	0	0	0	O.K.
137 Total Customer Service	\$132,869		\$77,041	\$0	\$55,390	\$0	\$168	\$55,548	O.K.
140 Total Bus. Ofc., Cust. Serv.	\$1,033,936		\$952,649	\$0	\$71,807	\$0	\$9,200	\$81,007	O.K.

Golden West Telecom Coop

Intrastate									
***** FCC PART 36 *****									
Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TC-2 INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)	
156 Other Cust. Serv., Alloc.	\$132,415	H48	\$122,038	\$0	\$9,199	\$0	\$1,179	\$10,377	O.K.
157 Other Cust. Serv., Direct	531	V211	531	0	0	0	0	0	O.K.
158									
159 Total Other Cust. Serv.	\$132,946		\$122,569	\$0	\$9,199	\$0	\$1,179	\$10,377	O.K.
160									
161 TOTAL CUSTOMER OPER. EXP.	\$1,309,132		\$1,200,771	\$0	\$97,982	\$0	\$10,379	\$108,361	O.K.
162									
163									
164 "BIG-THREE" EXPENSES:									
165									
166 Total P.L. Spec., ex Support	\$2,974,171	44	\$2,028,821	\$0	\$906,164	\$0	\$39,386	\$945,550	O.K.
167 Total Network Oper. Exp.	629,177	68	444,730	0	174,848	0	8,601	184,447	O.K.
168 Total Customer Operations	1,309,132	161	1,200,771	0	97,982	0	10,379	108,361	O.K.
169									
170 TOTAL "BIG THREE" EXPENSES	\$4,912,480		\$3,674,122	\$0	\$1,178,992	\$0	\$58,366	\$1,238,358	O.K.
171									
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$286,644	H50	\$214,386	\$0	\$68,794	\$0	\$3,464	\$72,258	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$286,644		\$214,386	\$0	\$68,794	\$0	\$3,464	\$72,258	O.K.
179									
180 Admin. & General, Allocable	\$995,723	H50	\$744,717	\$0	\$238,973	\$0	\$12,033	\$251,006	O.K.
181 Admin. & General, Direct	139,561	V231	74,285	0	65,276	0	0	65,276	O.K.
182									
183 Total Admin. and Gen.	\$1,135,284		\$819,002	\$0	\$304,249	\$0	\$12,033	\$316,282	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$1,421,928		\$1,033,388	\$0	\$373,043	\$0	\$15,497	\$386,540	O.K.
186									
187									
188 NON-INCOME TAXES:									
189									
190 Non-income Taxes, Allocable	\$139,365	H36	\$98,509	\$0	\$36,729	\$0	\$2,127	\$40,856	O.K.
191 Non-income Taxes, Direct	19,947	V233	6,001	0	13,946	0	0	13,946	O.K.
192									
193 Total Non-income Taxes	\$159,312		\$104,510	\$0	\$52,675	\$0	\$2,127	\$54,802	O.K.
194									
195									
196 TOTAL OPER. EXP. AND TAXES	\$12,708,586		\$9,507,238	\$0	\$3,059,350	\$0	\$139,997	\$3,199,348	O.K.

Golden West Telecom Coop

***** PCC PART 89 ***** IntraLATA Revenue Requirement Summary									
Part 38 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	\$10,888,341	K82	\$8,088,473	\$1,384,021	\$0	\$3,788,328	\$0	\$888,822	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	\$1,088,834		\$808,847	\$138,402	\$0	\$378,832	\$0	\$88,862	O.K.
17									
18 AFUDC	(84,408)	N37	(28,822)	(10,318)	0	(21,830)	0	(3,838)	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	\$1,022,828		\$478,825	\$128,085	\$0	\$357,203	\$0	\$62,414	O.K.
23									
24 Interest Expense	157,379	N87	73,214	19,780	0	54,852	0	9,864	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	\$888,148		\$403,611	\$108,336	\$0	\$302,351	\$0	\$52,850	O.K.
30									
31 State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32 Federal Income Taxes	448,883	29	207,821	84,779	0	155,757	0	27,226	O.K.
33 Operating Expenses and Taxes	3,188,348	O186	1,108,888	672,888	24,208	1,184,843	88,854	152,728	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	4,731,888	16+31+32+33	1,822,127	883,738	24,208	1,889,232	88,854	246,008	O.K.
38									
39									
40 Gross Receipts Tax	144,387	37	85,887	28,360	738	51,533	2,844	7,808	O.K.
41									
42									
43 TOTAL REVENUE REQUIREMENT	\$4,811,818		\$1,848,892	\$879,773	\$24,944	\$1,719,135	\$89,298	\$248,873	O.K.
44									

Golden West Telecom Corp

***** PGC PART 89 ***** IntraLATA Investment Summary		Part 88 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	\$2,570,782	L25	\$349,821	\$844,136	\$0	\$1,360,864	\$0	\$227,162	O.K.	
14											
15	Central Office Equipment	\$7,880,363	L70	\$1,478,960	\$2,728,561	\$0	\$3,318,448	\$0	\$368,410	O.K.	
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17	Cable and Wire Facilities	10,883,101	L117	7,861,800	0	0	2,999,367	0	603,144	O.K.	
18											
19	Total COE, IOT, C&WF	\$18,473,468		\$9,088,860	\$2,728,561	\$0	\$5,718,805	\$0	\$981,563	O.K.	
20											
21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22											
23	Total Tele. Pl. ex Intang.	\$21,044,251		\$9,417,471	\$3,370,896	\$0	\$7,087,389	\$0	\$1,188,715	O.K.	
24	Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25											
26	Total Plant in Service	\$21,044,251		\$9,417,471	\$3,370,896	\$0	\$7,087,389	\$0	\$1,188,715	O.K.	
27	Total Pl. Held Future Use	0	L147	0	0	0	0	0	0	O.K.	
28	Total ST PUC	0	L153	0	0	0	0	0	0	O.K.	
29	Total LT PUC	3,294,833	L164	1,474,464	\$27,739	0	1,108,516	0	188,113	O.K.	
30	Total Tel. Pl. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31											
32	TOTAL TELEPHONE PLANT	\$24,339,084		\$10,891,936	\$3,898,436	\$0	\$8,173,865	\$0	\$1,374,829	O.K.	
33											
34	less:										
35	Accum. Depr., Pl. in Serv.	12,882,440	M23	\$,442,862	2,383,896	0	4,090,932	0	684,751	O.K.	
36	Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.	
37	Accum. Amort. Tangible Pl.	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	1,218,198	M47	\$45,162	186,121	0	409,111	0	65,812	O.K.	
41											
42	plus:										
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44											
45	NET TELEPHONE PLANT	\$10,528,448		\$4,803,821	\$1,309,420	\$0	\$3,673,841	\$0	\$641,266	O.K.	
46											
47	plus:										
48	Class B RTS Stock	39,383	L171	17,570	6,289	0	13,186	0	2,218	O.K.	
49	Materials and Supplies	222,946	L173	99,770	36,710	0	74,873	0	12,893	O.K.	
50	Cash Working Capital	78,884	L175	35,212	12,603	0	26,425	0	4,445	O.K.	
51	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
52											
53	NET INVESTMENT	\$10,869,341		\$5,088,473	\$1,384,021	\$0	\$3,788,325	\$0	\$680,822	O.K.	

Sheet 1.
ENDING DECEMBER 31, 1998

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Golden West Telecom Coop

***** FCC PART 68 ***** InstalATA Investment Detail		Part 68 InstalATA 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:									O.K.
14		90	N28	0	0	0	0	0	0	O.K.
15	Land Assets, Message	0	N28	0	0	0	0	0	0	O.K.
16	Land Assets, Private Line	0		0	0	0	0	0	0	O.K.
17		0		0	0	0	0	0	0	O.K.
18	Total Land Assets									O.K.
19		\$2,438,972	N28	\$330,790	\$610,808	0	\$1,260,267	0	\$215,338	O.K.
20	Support Assets, Message	133,211	N28	18,182	33,528	0	70,298	0	11,824	O.K.
21	Support Assets, Private Line					0				O.K.
22		\$2,570,782		\$348,921	\$644,135	0	\$1,360,564	0	\$227,162	O.K.
23	Total Support Assets									O.K.
24		\$2,570,782		\$348,921	\$644,135	0	\$1,360,564	0	\$227,162	O.K.
25	Total Land and Supp. Assets									O.K.
26										O.K.
27	CENTRAL OFFICE EQUIPMENT:									O.K.
28		90	(F)	0	0	0	0	0	0	O.K.
29	Operator Sys., DA	0	(F)	0	0	0	0	0	0	O.K.
30	Operator Sys., Other	0		0	0	0	0	0	0	O.K.
31		0		0	0	0	0	0	0	O.K.
32	Total Operator Systems									O.K.
33		\$685,223	(G)	0	0	0	\$685,223	0	0	O.K.
34	Tandem Switching	0	Direct	0	0	0	0	0	0	O.K.
35	Tandem Assigned									O.K.
36		\$685,223		0	0	0	0	0	0	O.K.
37	Total Tandem Switching									O.K.
38		\$2,726,561	(E)	0	\$2,726,561	0	0	0	0	O.K.
39	Local Switching	0	Direct	0	0	0	0	0	0	O.K.
40	Local Assigned									O.K.
41		\$2,726,561		0	\$2,726,561	0	0	0	0	O.K.
42	Total Local Switching									O.K.
43		\$3,411,784		0	\$2,726,561	0	\$685,223	0	0	O.K.
44	Total Switching									O.K.

Golden West Telecom Coop

***** FCC PART 68 ***** IntraLATA Investment Detail		Part 38 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)	
68	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
69	COE Exch. Line - Message	1,478,860	(D)	1,478,860	0	0	0	0	0	O.K.
70	COE Exch. Line - PL etc.	108,642	(I)	0	0	0	0	0	108,642	O.K.
71	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
72	COE Interexchange, Message	1,802,530	(G)	0	0	0	1,802,530	0	0	O.K.
73	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
74	COE Interexchange, Assigned	251,786	(G)	0	0	0	0	0	251,786	O.K.
75	COE HVR Message	1,030,395	(G)	0	0	0	1,030,395	0	0	O.K.
76	COE HVR Assigned	0	Direct	0	0	0	0	0	0	O.K.
77										
78	Total COE Transmission	\$4,468,564		\$1,478,860	\$0	\$0	\$2,633,225	\$0	\$368,410	O.K.
79										
80	Total Central Office Equip.	\$7,860,368		\$1,478,860	\$2,726,561	\$0	\$3,316,448	\$0	\$368,410	O.K.
81										
82	IOT EQUIPMENT:									
83										
84	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
85	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
86	Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
87										
88	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89										
90	CABLE AND WIRE FACILITIES:									
91										
92	Exchange PL and WATS	\$548,144	(I)	\$0	\$0	\$0	\$0	\$0	\$548,144	O.K.
93	Exchange Message	7,591,600	(D)	7,591,600	0	0	0	0	0	O.K.
94	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
95										
96	Total Exchange Line C&WP	\$8,138,744		\$7,591,600	\$0	\$0	\$0	\$0	\$548,144	O.K.
97										
98	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
99	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
100										
101	Total Exchange Trunk C&WP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
102										
103	Interexchange Message	\$1,787,811	(G)	\$0	\$0	\$0	\$1,787,811	\$0	\$0	O.K.
104	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
105	Interexchange Assigned	\$5,000	(G)	0	0	0	0	0	\$5,000	O.K.
106										
107	Total Interexchange C&WP	\$1,842,811		\$0	\$0	\$0	\$1,787,811	\$0	\$55,000	O.K.

Golden West Telecom Coop

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 39 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	\$610,548	(G)	\$0	\$0	\$0	\$610,548	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(F)	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	\$610,548		\$0	\$0	\$0	\$610,548	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$10,883,101		\$7,881,600	\$0	\$0	\$2,999,367	\$0	\$803,144	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	38	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	88	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USE	\$0	N48	0	0	0	0	0	0	O.K.

Golden West Telecom Coop

***** FCC PART 68 ***** 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		\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
163	Short-term	3,294,833	N46	1,474,464	\$27,738	0	1,106,516	0	186,113	O.K.
164	Long-term									
165										
166	Total P/L Under Const.	\$3,294,833		\$1,474,464	\$27,738	\$0	\$1,106,516	\$0	\$186,113	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTS STOCK	\$36,283	N37	\$17,570	\$6,289	\$0	\$13,186	\$0	\$2,218	O.K.
172										
173	MATERIALS AND SUPPLIES	\$222,946	N37	\$89,770	\$35,710	\$0	\$74,873	\$0	\$12,593	O.K.
174										
175	CASH WORKING CAPITAL	\$76,684	N37	\$36,212	\$12,603	\$0	\$26,425	\$0	\$4,445	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Golden West Telecom Coop

***** FCC PART 68 *****									
IntraLATA Reserves and Deferrals									
	Part 38 IntraLATA Total	Source or Apparition	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$1,148,730	N28	\$188,505	\$287,074	\$0	\$601,811	\$0	\$101,340	O.K.
16 COE Switching	2,836,294	L44	0	2,108,821	0	\$29,474	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	2,588,832	L88	\$78,793	0	0	1,568,783	0	213,256	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	6,151,583	L117	4,408,864	0	0	1,382,784	0	350,255	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$12,582,440		\$5,442,862	\$2,393,895	\$0	\$4,090,832	\$0	\$664,751	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.	\$12,582,440		\$5,442,862	\$2,393,895	\$0	\$4,090,832	\$0	\$664,751	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	L88	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	1,218,196	N37	\$46,182	196,121	0	408,111	0	\$68,812	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$1,218,196		\$46,182	\$196,121	\$0	\$408,111	\$0	\$68,812	O.K.

Sheet "H"
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Golden West Telecom Coop

***** FCC PART 88 ***** Apportionment Factors		Part 38 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	\$7,880,388	L70	\$1,476,960	\$2,726,561	\$0	\$3,318,448	\$0	\$358,410	O.K.	
14 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
15 C&W Facilities	10,883,101	L117	7,591,800	0	0	2,396,357	0	603,144	O.K.	
16										
17 Total	\$18,473,488		\$9,068,860	\$2,726,561	\$0	\$5,716,805	\$0	\$961,553	O.K.	
18 Factor	1.000000		0.480886	0.147593	0.000000	0.309460	0.000000	0.052051	O.K.	
19										
20 Sum: Sw., Trans., Other	\$8,404,919	17	\$0	\$2,726,561	\$0	\$5,716,805	\$0	\$961,553	O.K.	
21 Factor	1.000000		0.000000	0.289906	0.000000	0.607853	0.000000	0.102239	O.K.	
22										
23 Central Office Equipment	\$7,880,388	L70	\$1,476,960	\$2,726,561	\$0	\$3,318,448	\$0	\$358,410	O.K.	
24 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
25 C&WF, Excl. Exch. Message	3,001,901	L117-83	0	0	0	2,396,357	0	603,144	O.K.	
26										
27 Total	\$10,881,888		\$1,476,960	\$2,726,561	\$0	\$5,716,805	\$0	\$961,553	O.K.	
28 Factor	1.000000		0.135726	0.250560	0.000000	0.525351	0.000000	0.088363	O.K.	
29										
30 General Support Facilities	\$2,570,782	L25	\$348,921	\$644,135	\$0	\$1,350,584	\$0	\$227,162	O.K.	
31 Central Office Equipment	7,880,388	13	1,476,960	2,726,561	0	3,318,448	0	358,410	O.K.	
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.	
33 C&W Facilities	10,883,101	15	7,591,800	0	0	2,396,357	0	603,144	O.K.	
34 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
35										
36 Total	\$21,044,251		\$9,417,471	\$3,370,696	\$0	\$7,067,369	\$0	\$1,186,715	O.K.	
37 Factor	1.000000		0.447508	0.160172	0.000000	0.335834	0.000000	0.056486	O.K.	
38										
39 Sum: Com. Ln., Sw., Trans.	\$21,044,251	36	\$9,417,471	\$3,370,696	\$0	\$7,067,369	\$0	\$1,186,715	O.K.	
40 Factor	1.000000		0.447508	0.160172	0.000000	0.335834	0.000000	0.056486	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	\$21,044,251	K26	\$9,417,471	\$3,370,696	\$0	\$7,067,369	\$0	\$1,186,715	O.K.	
46 Factor	1.000000		0.447508	0.160172	0.000000	0.335834	0.000000	0.056486	O.K.	

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Golden West Telecom Coop

***** FCC PART 38 ***** Apportionment Factors		Part 38 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	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$1,385,728	O171	\$480,480	\$195,267	\$18,774	\$853,276	\$70,098	\$70,852	O.K.
64	Factor	1.000000		0.336414	0.142863	0.013717	0.404227	0.051214	0.051765	(0)
65										
66	Net Investment	\$10,889,341	J13	\$5,066,473	\$1,364,021	\$0	\$3,788,326	\$0	\$680,522	O.K.
67	Factor	1.000000		0.465806	0.125493	0.000000	0.348833	0.000000	0.060789	O.K.

Golden West Telecom Coop

***** FCC PART 68 ***** Operating Expenses and Taxes		Part 38 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.	\$16,134	N37	\$6,772	\$2,424	\$0	\$6,082	\$0	\$855	O.K.	
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.	
17										
18 Total Network Support Exp.	\$16,134		\$6,772	\$2,424	\$0	\$6,082	\$0	\$855	O.K.	
19										
20 General Support, Alloc.	\$118,237	N30	\$15,641	\$28,874	\$0	\$80,540	\$0	\$10,183	O.K.	
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.	
22										
23 Total General Support Exp.	\$118,237		\$15,641	\$28,874	\$0	\$80,540	\$0	\$10,183	O.K.	
24										
25 Central Office Eq., Alloc.	\$388,363	N31	\$72,786	\$134,368	\$0	\$163,537	\$0	\$17,663	O.K.	
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.	
27										
28 Total COE Exp.	\$388,363		\$72,786	\$134,368	\$0	\$163,537	\$0	\$17,663	O.K.	
29										
30 Cust. Premises Equip.	\$0	L78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
31 Other IOT	0	M43	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 & Wires, Alloc.	\$581,528	N33	\$273,434	\$0	\$0	\$88,381	\$0	\$21,723	O.K.	
37 Cable & Wires, Direct	175,670	Direct	0	0	0	175,670	0	0	O.K.	
38										
39 Total C&WF Exp.	\$657,198		\$273,434	\$0	\$0	\$262,051	\$0	\$21,723	O.K.	
40										
41 TOTAL PLT. SPEC. OPER. EXP.	\$1,075,850		\$368,822	\$165,665	\$0	\$491,209	\$0	\$50,423	O.K.	
42										
43 TOTAL PLT. SPEC., ex SUPPORT	\$846,550		\$346,200	\$134,368	\$0	\$425,567	\$0	\$39,368	O.K.	

Golden West Telecom Coop

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Lines	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. Ptl. and Equip., Alloc.		\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Ptl. and Equip., Direct		0	Direct	0	0	0	0	0	0	O.K.
61										
62 Total Oth. Ptl. & Equip.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64 Network Operations, Alloc.		\$184,447	N18	\$90,544	\$27,223	\$0	\$57,079	\$0	\$9,601	O.K.
65 Network Operations, Direct		0	Direct	0	0	0	0	0	0	O.K.
66										
67 Total Network Oper. Exp.		\$184,447		\$90,544	\$27,223	\$0	\$57,079	\$0	\$9,601	O.K.
68										
69 Total Access Expenses		\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71 Depr., Support Assets		\$182,103	L23	\$24,716	\$45,828	\$0	\$95,868	\$0	\$16,091	O.K.
72 Depr., COE Switching		459,296	L44	0	386,252	0	92,044	0	0	O.K.
73 Depr., COE Operator		0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission		181,288	L66	59,919	0	0	106,829	0	14,540	O.K.
75 Depr., IOT Equipment		0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities		565,591	L117	405,334	0	0	128,054	0	32,203	O.K.
77 Depr., PHFU		0	L147	0	0	0	0	0	0	O.K.
78										
79 Total Depreciation Expense		\$1,387,278		\$489,969	\$411,879	\$0	\$422,595	\$0	\$62,835	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.		\$1,387,278		\$489,969	\$411,879	\$0	\$422,595	\$0	\$62,835	O.K.
89										
90 TOTAL NON-SPEC. OPER. EXP.		\$1,571,725		\$580,513	\$439,102	\$0	\$479,674	\$0	\$72,435	O.K.

Golden West Telecom Corp

***** FCC PART 69 *****									
Operating Expenses and Taxes									
(A)	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110									
111 Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113									
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	16,976	(F)	0	0	16,976	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$16,976		\$0	\$0	\$16,976	\$0	\$0	\$0	O.K.
121									
122 Bus. Otc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 Bus. Otc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Otc., EU Access PL & All Other	9,032	(H)	0	0	0	0	0	9,032	O.K.
125 Bus. Otc., EU Message	13,813	(H)	0	0	0	0	13,813	0	O.K.
126 Bus. Otc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Otc., DX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Otc., DX Switched Access	2,614	N40	1,170	419	0	878	0	148	O.K.
129 Bus. Otc., DX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Otc., Coin Collection & Administ	0	(D)	0	0	0	0	0	0	O.K.
131 Bus. Otc., Recurred	0	(I)	0	0	0	0	0	0	O.K.
132									
133 Total Business Office	\$25,459		\$1,170	\$419	\$0	\$878	\$13,813	\$9,180	O.K.
134									
135 Cust. Serv., Mag. Process	\$33,143	(H)	0	0	0	0	33,143	0	O.K.
136 Cust. Serv., Other B&C	16,429	(H)	0	0	0	0	16,429	0	O.K.
137 Cust. Serv., CASS	5,976	N21	0	1,732	0	3,633	0	611	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$55,548		\$0	\$1,732	\$0	\$3,633	\$49,572	\$611	O.K.
141									
142 Total BO, CS, OS, Dir.	\$87,984		\$1,170	\$2,151	\$16,976	\$4,510	\$63,385	\$9,791	O.K.

Golden West Telecom Coop

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 38 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.	\$10,377	142	\$124	\$228	\$1,798	\$478	\$6,713	\$1,037	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.	
160										
161 Total Other Cust. Serv.	\$10,377		\$124	\$228	\$1,798	\$478	\$6,713	\$1,037	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$108,361		\$1,294	\$2,379	\$18,774	\$4,988	\$70,098	\$10,828	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total P.R. Specific Exp.	\$1,075,920	41	\$388,622	\$165,865	\$0	\$491,209	\$0	\$50,423	O.K.	
168 Total P.R. Non-specific Exp.	184,447	62 + 67 + 69	90,544	27,223	0	57,079	0	8,601	O.K.	
169 Total Customer Operations	108,361	163	1,294	2,379	18,774	4,988	70,098	10,828	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$1,368,728		\$480,460	\$195,267	\$18,774	\$553,276	\$70,098	\$70,852	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$72,258	N64	\$24,309	\$10,309	\$991	\$29,209	\$3,701	\$3,740	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$72,258		\$24,309	\$10,309	\$991	\$29,209	\$3,701	\$3,740	O.K.	
179										
180 Admin. & General, Allocable	\$251,009	N64	\$84,442	\$35,809	\$3,443	\$101,483	\$12,855	\$12,993	O.K.	
181 Admin. & General, Direct	65,278	Direct	24,481	10,382	998	29,415	0	0	O.K.	
182										
183 Total Admin. and Gen.	\$316,282		\$108,923	\$46,191	\$4,441	\$130,878	\$12,855	\$12,993	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$388,540		\$133,232	\$56,500	\$5,432	\$180,087	\$16,556	\$16,734	O.K.	
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$40,856	N37	\$18,283	\$6,544	\$0	\$13,721	\$0	\$2,308	O.K.	
190 Non-income Taxes, Direct	13,946	Direct	6,615	2,367	0	4,964	0	0	O.K.	
191									O.K.	
192										
193 Total Non-income Taxes	\$54,802		\$24,898	\$8,911	\$0	\$18,685	\$0	\$2,308	O.K.	
194										
195 TOTAL OPER. EXP. AND TAXES	\$3,198,348		\$1,108,559	\$672,558	\$24,206	\$1,154,643	\$86,654	\$152,728	O.K.	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Golden West Telecom Coop
 PERIOD ADDRESSED ENDING DECEMBER 31, 1998
 RUN DATE AND TIME 18-Jun-99

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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
23 Motor Vehicles	0	--	--	--	--	--	--	--	
24 Aircraft	0	--	--	--	--	--	--	--	
25 Special Purpose Vehicles	0	--	--	--	--	--	--	--	
26 Garage Work Equipment	0	--	--	--	--	--	--	--	
27 Other Work Equipment	8,789,346	--	--	--	--	--	--	--	
28 Buildings, Allocable	0	--	--	--	--	--	--	--	
29 Buildings, Direct	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
37 CAT 2 Tandem Sw. Allocable	1,374,567	--	--	--	--	--	--	--	
38 CAT 2 Tandem Sw. Direct	0	--	0	--	0	--	0	0	0
39 CAT 3 Local Sw. Allocable	8,648,118	--	--	--	--	--	--	--	
40 CAT 3 Local Sw. Direct	0	--	0	--	0	--	0	0	0
41 CAT 4.12 Exch. Trunk	916,888	--	--	--	--	--	--	--	
42 CAT 4.12 Exch. Tr. Direct	0	--	0	--	0	--	0	0	0
43 CAT 4.13 Exch. Ln. Mag., PL & WATS	6,186,707	--	--	--	--	--	--	--	
44 Reserved	0	--	--	--	--	--	--	--	
45 CAT 4.13 Direct	0	--	0	--	0	--	0	0	0
46 CAT 4.23 Message, PL & WATS	3,624,205	--	--	--	--	--	--	--	
47 Reserved	0	--	--	--	--	--	--	--	
48 CAT 4.23 Direct	325,356	--	73,568	--	0	--	0	251,788	251,788
49 CAT 4.3 H/R Message	3,438,249	--	--	--	--	--	--	--	
50 CAT 4.3 WATS	0	--	0	--	0	--	0	0	0
51 CAT 4.3 Direct	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

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Golden West Telecom Coop
ENDING DECEMBER 31, 1998

***** FCC PART 38 *****				Intrastate							
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
(A)		(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
					(E)	(F)	(G)	(H)			
70	CAT 2 CP Equipment	0	--	0	0	0	0	0	0	0	0
71	Reserved	0	--	0	0	0	0	0	0	0	0
72	Reserved	0	--	0	0	0	0	0	0	0	0
73	CAT 1.3 Joint Mag., Cat. 1.1 & 1.2 PL	31,800,007	--	0	0	0	0	0	0	0	0
74	Other CAT 1 C&WF	479,988	--	0	0	0	0	0	0	0	0
75	CAT 2 C&WF	0	--	0	0	0	0	0	0	0	0
76	CAT 2 C&WF, Wideband	4,030,233	--	0	0	0	0	0	55,000	55,000	0
77	CAT 3 Joint Message & PL/WATS	0	--	199,351	0	0	0	0	0	0	0
78	Reserved	254,351	--	0	0	0	0	0	0	0	0
79	CAT 3 Direct	2,037,284	--	0	0	0	0	0	0	0	0
80	CAT 4 Message	0	--	0	0	0	0	0	0	0	0
81	CAT 4 WATS	0	--	0	0	0	0	0	0	0	0
82	CAT 4 Direct	0	--	0	0	0	0	0	0	0	0
83	Allocable Support Leases	0	--	0	0	0	0	0	0	0	0
84	Direct Support Leases	0	--	0	0	0	0	0	0	0	0
85	COE Operator	0	--	0	0	0	0	0	0	0	0
86	COE Tandem Switch	0	--	0	0	0	0	0	0	0	0
87	COE Local Switch	0	--	0	0	0	0	0	0	0	0
88	COE Transmission	0	--	0	0	0	0	0	0	0	0
89	COE Direct	0	--	0	0	0	0	0	0	0	0
90	IOT Leases	0	--	0	0	0	0	0	0	0	0
91	C&WF Leases	0	--	0	0	0	0	0	0	0	0
92	Leasehold Imp. Land etc.	0	--	0	0	0	0	0	0	0	0
93	Leasehold Imp. COE Switching	0	--	0	0	0	0	0	0	0	0
94	Leasehold Imp. COE Operator	0	--	0	0	0	0	0	0	0	0
95	Leasehold Imp. COE Trans.	0	--	0	0	0	0	0	0	0	0
96	Leasehold Imp. IOT	0	--	0	0	0	0	0	0	0	0
97	Leasehold Imp. C&WF	0	--	0	0	0	0	0	0	0	0
98	Leasehold Imp. Other	0	--	0	0	0	0	0	0	0	0
99	Allocable Acct. No. 2080	0	--	0	0	0	0	0	0	0	0
100	Direct Acct. No. 2080	812,427	--	0	0	0	0	0	0	0	0
101	Materials and Supplies	133,832	--	0	0	0	0	0	0	0	0
102	RTS Stock	0	--	0	0	0	0	0	0	0	0
103	Tele. P&L Adjust. - Alloc.	0	--	0	0	0	0	0	0	0	0
104	Tele. P&L Adjust. - Direct	0	--	0	0	0	0	0	0	0	0
105	Other Assets, Net	0	--	0	0	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	0	--	0	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Golden West Telecom Coop
ENDING DECEMBER 31, 1998

***** FCC PART 38 *****		Intrastate							
(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
123 TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--	
124 TPUC -- Short Term, Direct	0	--	0	0	0	0	0	0	0
125 TPUC -- Long Term, Alloc.	11,239,199	--	--	--	--	--	--	--	
126 TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0	0
127									
128 RESERVES AND DEFERRALS:									
129 Acc. Depr. Support Assets	3,906,296	--	--	--	--	--	--	--	
130 Acc. Depr. COE Switching	7,744,554	--	--	--	--	--	--	--	
131 Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	
132 Acc. Depr. COE Transmission	8,562,952	--	--	--	--	--	--	--	
133 Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	
134 Acc. Depr. Cable and Wire Facilities	22,416,718	--	--	--	--	--	--	--	
135 Acc. Depr. Other Plant	0	--	0	0	0	0	0	0	0
136 Accum. Amort., Tangible Inv.	0	--	--	--	--	--	--	--	
137 Accum. Amort., Intang. Inv.	0	--	0	0	0	0	0	0	0
138 Accum. Amort., Other	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&WP	0	--	--	--	--	--	--	--	
145 Acc. Def. IT Undersold	4,155,457	--	2,937,261	0	1,154,788	0	63,408	1,218,196	
146									
147 OPERATING EXPENSES AND TAXES:									
148 Network Support, Alloc.	51,623	--	--	--	--	--	--	--	
149 Network Support, Direct	0	--	0	0	0	0	0	0	0
150 General Support, Alloc.	393,090	--	--	--	--	--	--	--	
151 General Support, Direct	0	--	0	0	0	0	0	0	0
152 Central Office Eq., Alloc.	1,203,151	--	--	--	--	--	--	--	
153 Central Office Eq., Direct	0	--	0	0	0	0	0	0	0
154 Cust. Premises Equip.	0	--	--	--	--	--	--	--	
155 Coinless Pay Phone Exp.	0	--	--	--	--	--	--	--	
156 Other IOT	0	--	--	--	--	--	--	--	
157 IOT Direct	0	--	0	0	0	0	0	0	0
158 Cable & Wire, Alloc.	1,390,308	--	--	--	--	--	--	--	
159 Cable & Wire, Direct	380,712	--	205,042	0	175,070	0	0	175,670	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Golden West Telecom Corp
ENDING DECEMBER 31, 1988

		Intrastate							
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
					InterLATA	IntraLATA	InterLATA	IntraLATA	
***** FCC PART 38 *****									
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
176	Oth. P.L. and Equip., Alloc.	0	---	---	---	---	---	---	---
177	Oth. P.L. and Equip., Direct	0	---	0	0	0	0	0	0
178	Network Operations, Alloc.	629,177	---	---	---	---	---	---	---
179	Network Operations, Direct	0	---	0	0	0	0	0	0
180	Total Access Expense	1,155,754	---	1,155,754	0	0	0	0	0
181	Depr., Support Assets	621,181	---	---	---	---	---	---	---
182	Depr., COE Switching	1,348,353	---	---	---	---	---	---	---
183	Depr., COE Operator	0	---	---	---	---	---	---	---
184	Depr., COE Transmission	583,851	---	---	---	---	---	---	---
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---
186	Depr., C&W Facilities	2,081,047	---	---	---	---	---	---	---
187	Amort., Tangible Assets	0	---	---	---	---	---	---	---
188	Amort., Intangible Assets	0	---	---	---	---	---	---	---
189	Other Amortization	0	---	0	0	0	0	0	0
190	Direct Assigned Amort.	0	---	0	0	0	0	0	0
191	Marketing, Allocable	0	---	---	---	---	---	---	---
192	Marketing, Direct	0	---	0	0	0	0	0	0
193	Operator Service, Alloc.	0	---	---	---	---	---	---	---
194	Operator Service, Direct	0	---	0	0	0	0	0	0
195	Classified Directory	34,839	---	34,839	0	0	0	0	0
196	Alphabetical Directory	107,881	---	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	43,124	---	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	79,011	---	---	---	---	---	---	---
200	Bus. Ofc., EU Access, P.L. & all Other	768,886	---	---	---	---	---	---	---
201	Bus. Ofc., DXC Special Access	271	---	---	---	---	---	---	---
202	Bus. Ofc., DXC Switched Access	5,877	---	---	---	---	---	---	---
203	Bus. Ofc., DXC B & C Services	0	---	---	---	---	---	---	---
204	Coin Collect & Account	4,098	---	---	---	---	---	---	---
205	Cust. Svc., Direct	0	---	0	0	0	0	0	0
206	Cust. Svc., Mng. Process	52,421	---	---	---	---	---	---	---
207	Cust. Svc., Other B&C	64,805	---	---	---	---	---	---	---
208	Cust. Svc., CABS	11,962	---	---	---	---	---	---	---
209	Cust. Svc., EU Common Line	3,411	---	3,411	0	0	0	0	0
210	Other Cust. Svc., Alloc.	132,415	---	---	---	---	---	---	---
211	Other Cust. Svc., Direct	531	---	531	0	0	0	0	0
212	Exec. and Planning, Alloc.	296,844	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

18-Jun-89

04:18:18 PM

Golden West Telecom Coop
ENDING DECEMBER 31, 1988

***** FCC PART 36 *****		Intrastate							
		TOTAL	Source/	Intrastate	Message Telephone Service		Private Line		TOTAL
		COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
230	Admin. & General, Allocable	986,723	---	---	---	---	---	---	---
231	Admin. & General, Direct	138,981	---	---	---	---	---	---	---
232	Non-income Taxes, Allocable	138,265	---	74,266	0	65,276	0	0	65,276
233	Non-income Taxes, Direct	19,947	---	6,001	0	13,946	0	0	13,946
234									
235	OTHER INCOME STATEMENT:								
236	State Income Tax Rate	0.00%	---	---	---	---	---	---	---
237	Federal Income Tax Rate	34.00%	---	---	---	---	---	---	---
238	Gross Receipts Tax Rate	3.00%	---	---	---	---	---	---	---
239	Rate of Return	10.00%	---	---	---	---	---	---	---
240	AFUDC	(219,700)	---	---	---	---	---	---	---
241	ITC Amortization	0	---	---	---	---	---	---	---
242	Other Return Adjustments	0	---	0	0	0	0	0	0
243	Contributions	0	---	---	---	---	---	---	---
244	Interest Expense	541,663	---	---	---	---	---	---	---
245	Capital Lease Expense	0	---	---	---	---	---	---	---
246	Capitalized Payroll Taxes	0	---	---	---	---	---	---	---
247	Depreciation Adjustment	0	---	---	---	---	---	---	---
248	Other Income Adjustments	0	---	0	0	0	0	0	0
249	Uncollectibles	0	---	0	0	0	0	0	0
250	Other Revenue Adjustments	0	---	0	0	0	0	0	0
251	Other Revenue Taxes	0	---	0	0	0	0	0	0
252									

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Golden West Telecom Coop
ENDING DECEMBER 31, 1998

***** FCC PART 38 *****			Interstate		Intrastate		TOTAL INTRASTATE	
			Other	Private Line		Private Line		
				InterLATA	IntraLATA	InterLATA		IntraLATA
(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	(D)	(E)	(F)	(G)	(H)	(I)
271 Working Loops	18,592	---	482	0	0	0	286	286
272 Equivalent Interexchange Cct. Miles	227,899	---	0	0	0	0	0	0
273 Interexchange Circuit Terminations	1,722	---	0	0	0	0	0	0

South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of June 24, 1999 through June 30, 1999

If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact
Delaine Kolbo within five business days of this filing.

Phone: 605-773-3705 Fax: 605-773-3809

ELECTRIC

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

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

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

TELECOMMUNICATIONS

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

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

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

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

Stateline Telecommunications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association.

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

Date Filed: 06/28/99

Intervention Deadline: 07/16/99

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

Brookings City Municipal Telephone Department filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Harlan Best/Keith Senger

Staff Attorney: Karen Cremer

Date Filed: 06/28/99

Intervention Deadline: 07/16/99

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

McCook Cooperative Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Harlan Best/Keith Senger

Staff Attorney: Karen Cremer

Date Filed: 06/28/99

Intervention Deadline: 07/16/99

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

Sanborn Telephone Cooperative filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Harlan Best/Keith Senger

Staff Attorney: Karen Cremer

Date Filed: 06/28/99

Intervention Deadline: 07/16/99

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

Golden West Telecommunications Cooperative, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Harlan Best/Keith Senger

Staff Attorney: Karen Cremer

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

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

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

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

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

Cheyenne River Sioux Tribe Telephone Authority filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association.

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

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

Mobridge Telecommunications Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association. Mobridge Telecommunications Company requests that the Commission allow the use of GVNW's cost study model as opposed to the Commission model for determining Mobridge Telecommunications Company's revenue requirement.

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

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

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

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

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

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

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

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

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

IN THE MATTER OF THE ESTABLISHMENT)	ORDER ASSESSING FILING
OF SWITCHED ACCESS REVENUE)	FEE
REQUIREMENT FOR GOLDEN WEST)	
TELECOMMUNICATIONS COOPERATIVE, INC.)	TC99-072

On June 28, 1999, Golden West Telecommunications Cooperative, Inc. (Golden West) filed for approval by the Public Utilities Commission (Commission) its 1998 Intrastate Switched Access Cost Study.

On July 1, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of July 16, 1999, to interested individuals and entities.

SDCL 49-31-12.6 authorizes the Commission to require a deposit of up to one hundred thousand dollars (\$100,000) in the South Dakota Public Utilities Commission's (SDPUC) regulatory assessment fee fund to defray Commission expenses incident to analyzing and ruling upon this type of filing.

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20:10:01:15.02, 20:10:01:15.05, 20:10:27:07 and 20:10:27:08.

On July 13, 1999, at its regularly scheduled meeting, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess Golden West a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

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

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

CERTIFICATE OF SERVICE
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.
By: <u><i>Melvin Kachs</i></u>
Date: <u>7/19/99</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Laska Schoenfelder
LASKA SCHOENFELDER, Commissioner

MEMORANDUM TO COMMISSIONERS BURG, NELSON AND SCHOENFELDER

FROM: Harlan Best

RE: Golden West Telecommunications Cooperative, Inc., Wall, SD
Switched Access Revenue Requirement, TC99-072

DATE: October 12, 1999

Golden West Telecommunications Cooperative, Inc. (Golden West) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on June 28, 1999, based on the twelve months ended December 31, 1998. The cost study submitted by Golden West developed a revenue requirement of \$4,472,744. Golden West's minutes of use for 1998 was 36,126,393. Golden West is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Golden West's revenue requirement and minutes of use are part of the total revenue requirement and total minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport rate elements for LECA.

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

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

Staff requested supporting information from Golden West on July 2, July 12, July 27 and September 7, 1999. Staff data requests were responded to by Golden West in a timely manner. Staff reviewed external auditor reports for 1997 and 1998, supporting documentation for adjustments that were proposed by Golden West in the cost study, long term debt, the 1998 general ledger, minutes of use, and traffic factor support.

Staff has reviewed Golden West's cost study filing and all of the data responses submitted by Golden West and would recommend that the Intrastate Switched Access Cost Study for Golden West be adjusted for the corrected traffic factor on Sheet G, Line 26, Telecommunications Relay Service be corrected and account 6623 be adjusted accordingly, and that contributions/donations be excluded. If these recommendations are accepted by the Commissioners the Intrastate Switched Access Cost Study revenue requirement for Golden West is reduced by \$1,441, to \$4,471,303. Golden West has agreed to Staff's recommendations.

Respectively submitted: Harlan Best



cc Don Lee, Martin and Associates



South Dakota Public Utilities Commission

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



December 15, 1999

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

RE: INTRASTATE SWITCHED ACCESS DOCKETS

Dear Ms. Cremer:

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

TC99-049, TC99-050, TC99-054, TC99-058, TC99-063, TC99-064, TC99-065, TC99-066, TC99-067, TC99-068, TC99-069, TC99-070, TC99-071, TC99-072, TC99-073, TC99-074, TC99-075, TC99-078, TC99-079, TC99-080, and TC99-081.

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

Sincerely,

Greg Rislov, Commission Advisor
South Dakota Public Utilities Commission

c: All filing telecommunications companies

Capitol Office
Telephone (605) 773-3201
FAX (605) 773-3009

Transportation/
Warehouse Division
Telephone (605) 773-5280
FAX (605) 773-3225

Consumer Hotline
1-800-332-1782

TTY Through
Relay South Dakota
1-800-877-1113

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

Jim Burg
Chairman
Pam Nelson
Vice-Chairman
Laska Schoenfelder
Commissioner

William Dillard Jr.
Executive Director

Harlan Best
Martin C. Buttman
Sue Cichos
Karen E. Cremer
Michelle M. Farris
Marlette Fischbeck
Heather K. Fenn
Sharon Fugitt
Mary Giddings
Lewis Hammond
Loni Hanly
Cameron Housch
Liam Hull
Dave Jacobson
Katie Johnson
Bob Kastle
Debbie Kelle
Christine Leach
Terry Neuman
Gregory A. Rislov
Keith Singer
Rebecca Albin Wint



South Dakota Public Utilities Commission



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

December 22, 1999

Don Lee, Consultant
Martin & Associates

Golden West Telecommunications Cooperative
RE: DOCKET TC99-072, INTRASTATE SWITCHED ACCESS COST STUDY

Dear Mr. Lee:

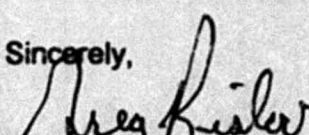
The Public Utilities Commission's December 28, 1999 meeting agenda includes consideration of the above-named docket. Although it appears Commission Staff and the company have reached a settlement, the Commissioners must still approve the settlement. I, as an advisor to the Commissioners, have reviewed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

The questions are:

1. Have all post-test year plant additions - reflected in the known change adjustments and included in the cost study - been placed into service?
2. If the answer to (1) is no, please explain any deviation.
3. Do the known-change adjustments to plant, to the extent they were estimated for cost study purposes, exceed the eventual booked amounts?
4. If the answer to (3) is yes, is this difference greater than 1%?
5. With regard to the FRRPA Lease Expense Adjustment:
 - a. What is the purpose for expending these funds?
 - b. Does the cost study reflect any offsetting benefits of this expenditure?
 - c. If the answer to (b) is no, explain why.

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

Sincerely,


Greg Rislov, Commission Advisor
SDPUC

c: Harlan Best, Commission Staff
Commissioners
Commission Counsel Wiest

Capitol Office
Telephone (605)773-3201
FAX (605)773-3009

Transportation/
Warehouse Division
Telephone (605)773-5280
FAX (605)773-3225

Consumer Hotline
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www.puc.state.sd.us/puc/

♦
Jim Burg
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Laska Schoenfelder
Commissioner

William Bullard Jr.
Executive Director

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

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

**IN THE MATTER OF THE ESTABLISHMENT)
OF SWITCHED ACCESS REVENUE)
REQUIREMENT FOR GOLDEN WEST)
TELECOMMUNICATIONS COOPERATIVE, INC.)**

**ORDER APPROVING
REVENUE REQUIREMENT**

TC99-072

On June 28, 1999, Golden West Telecommunications Cooperative, Inc. (Golden West) filed for approval by the Public Utilities Commission (Commission) its 1998 Intrastate Switched Access Cost Study.

On July 1, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of July 16, 1999, to interested individuals and entities. On July 13, 1999, the Commission voted to assess a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. Staff filed a memorandum on October 12, 1999, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its December 28, 1999, meeting.

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.4, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20:10:01:15.02, 20:10:01:15.05, 20:10:27:07 and 20:10:27:08. Upon review of Golden West's filing, the Commission found that the revenue requirement and minutes of use as depicted in Staff's memorandum were fair and reasonable and should be approved. As the Commission's final decision in this matter, it is therefore

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

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

CERTIFICATE OF SERVICE

The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.

By: Heldine Kelso

Date: 1/14/00

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Laska Schoenfelder
LASKA SCHOENFELDER, Commissioner