

720-6631

DOCKET NO.

**IN THE MATTER OF THE
ESTABLISHMENT OF SWITCHED
ACCESS REVENUE REQUIREMENT
FOR CHEYENNE RIVER SIOUX TRIBE
TELEPHONE AUTHORITY**

MEMORANDA

6/29 99	Filed and Pocketed;
7/1 99	Weekly Filing;
7/16 99	Order Assessing Filing Fee;
12/30 99	Remissd. Cost Study;
1/14 00	Order Approving Penalties Requirement;
1/14 00	Pocket Closed.

JOHNSON, STONE & PAGANO, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
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FIRCREST WASHINGTON 98466
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TC 99-074

RECEIVED

JUN 29 1999

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

June 28, 1999

Mr. William Bullard, Deputy Executive Director
Public Utilities Commission
State of South Dakota
50 East Capital
Pierre, South Dakota 57501

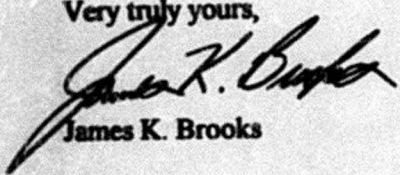
Dear Mr. Bullard:

Enclosed is the December 31, 1998, Intrastate Cost Study for the Cheyenne River Sioux Tribe Telephone Authority. The study was completed pursuant to ARSD 20:10:27 using the results of operations and plant usage for the twelve months ended December 31, 1998, plus known and measurable changes. This study also incorporates the special access rules (20:10:27:22 and 20:10:27:23) which directs independent local exchange companies to allocate certain facility investments between switched and special access services.

We have provided the South Dakota COS file (CRAT98.123) on disk, a copy of all supporting summary workpapers, a list of known and measurable changes and four paper copies of the COS file.

If you have any questions or need further assistance, please call me at (253) 566-7070.

Very truly yours,


James K. Brooks

JB:jb

Enclosures

Cc: Mr. J.D. Williams, General Manager
Cheyenne River Sioux Tribe Telephone Authority

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
KNOWN & MEASURABLE CHANGES FOR 1999
FOR THE YEAR ENDED DECEMBER 31, 1998**

ASSETS:

DEBIT

CREDIT

BUILDINGS

158,750.00

CENTRAL OFFICE EQUIPMENT

CENTRAL OFFICE SWITCHING

1,158,619

CENTRAL OFFICE - INTEREXCHANGE TRANS

371,416

CENTRAL OFFICE - SUBSCRIBER TRANSMISSION

856,743

TOTAL CENTRAL OFFICE EQUIPMENT

2,386,778

3100.2212 ACCUM DEPR - C.O. SWITCHING

1,121,452

2212 CENTRAL OFFICE SWITCHING

(1,121,452)

1,121,452

OUTSIDE PLANT

INTEREXCHANGE FIBER (EB-LAP)

492,123

INTEREXCHANGE FIBER (LAP-POC)

328,082

INTEREXCHANGE FIBER (SDP-DUP)

396,432

EXCHANGE CABLE & FIBER

1,943,535

TOTAL CABLE & WIRE FACILITIES

3,160,172

2121 BUILDINGS

158,750

2212 CENTRAL OFFICE SWITCHING

1,158,619

2232 TRANSMISSION EQUIPMENT

1,228,159

2423 BURIED CABLE

3,160,172

3100.2121 ACCUM DEPR - BUILDINGS

794

3100.2212 ACCUM DEPR - C.O. SWITCHING

9,655

3100.2232 ACCUM DEPR-TRANSMISSION EQ

10,235

3100.2423 ACCUM DEPR-BURIED CABLE

23,701

EXPENSES

DEPRECIATION ON ASSET ADDITIONS

6560.2121 DEPRECIATION EXPENSE- BUILDINGS

794

6560.2212 DEPRECIATION EXPENSE- SWITCHING

9,655

6560.2232 DEPRECIATION EXPENSE-TRANSMISSION EQ

10,235

6560.2423 DEPRECIATION EXPENSE-BURIED CABLE

23,701

PAYROLL AND BENEFITS INCREASE

A/C 6110 NETWORK SUPPORT EXPENSE

A/C 6120 GENERAL SUPPORT EXPENSE

(2,288)

A/C 6210 CENTRAL OFFICE EXPENSE

8,889

A/C 6310 IOT - PAYSTATIONS EXPENSE

A/C 6410 CABLE & WIRE FACILITIES EXPENSE

A/C 6510 OTHER PROPERTY, PLANT & EQUIPMENT EXPENSE

2,754

A/C 6530 NETWORK OPERATIONS EXPENSE

33,102

A/C 6610 MARKETING EXPENSE

(2,832)

A/C 6620 CUSTOMER SERVICE EXPENSE

(1,147)

A/C 6710 EXECUTIVE EXPENSE

8,932

A/C 6720 GENERAL & ADMINISTRATIVE EXPENSE

15,473

SUBTOTAL

62,883

TOTAL ADDED EXPENSES

96,819

0

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
TOTAL COMPANY CABS MINUTES
FOR THE STUDY YEAR ENDED 12/31/98

LA031698
CR98TRF
CABS
02/25/99

MONTH	INTERSTATE				INTRASTATE				TOTAL	
	INTERLATA ORIG	INTERLATA TERM	INTRALATA ORIG	INTRALATA TERM	INTERLATA ORIG	INTERLATA TERM	INTRALATA ORIG	INTRALATA TERM	TOTAL ORIG	TOTAL TERM
JANUARY	270,334	415,620	357	0	8,232	27,407	484,549	62,156	766,472	505,183
FEBRUARY	293,286	447,960	512	0	8,868	29,772	604,003	66,026	905,869	543,758
MARCH	286,831	453,140	169	0	9,197	30,376	237,980	64,746	534,177	548,262
APRIL	325,566	476,015	204	0	11,239	32,466	228,768	63,637	585,777	572,118
MAY	303,464	443,104	295	0	10,674	35,989	217,439	59,786	531,872	538,879
JUNE	310,532	450,754	309	0	10,194	36,016	220,146	59,781	541,181	546,551
JULY	306,242	433,902	334	0	10,908	25,925	215,935	59,815	533,469	519,642
AUGUST	341,614	438,874	453	0	11,568	26,736	221,787	59,785	575,422	525,395
SEPTEMBER	344,468	448,797	282	0	12,460	25,674	220,562	59,780	577,772	534,251
OCTOBER	339,472	460,852	251	0	11,897	26,855	224,432	59,780	575,852	547,487
NOVEMBER	344,357	502,346	324	0	10,149	29,496	241,589	57,942	595,419	589,784
DECEMBER	344,443	463,815	302	0	9,994	26,592	225,806	96,575	580,345	586,982
TOTAL	3,813,609	5,435,179	3,842	0	125,180	353,304	3,342,796	769,809	7,285,427	6,558,292

SOURCE: NCDC REPORT #TK02400A
NCDC REPORT #TK32500A

NOTE: TERMINATING LDS/RA JUNE THRU OCTOBER USED MAY USW ADJUSTMENT PER NCDC ESTIMATES.

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
MULTIPLE SEPARATION STUDY ADJUSTMENTS SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998**

	<u>DR</u>	<u>CR</u>	<u>TOTAL ADJUSTMENT</u>
<u>A/C 2212 DIGITAL SWITCHING EQUIPMENT</u>			
SSA #2 to A/C 3100.2212		21,815	
SSA #3 from A/C 2232		36,614	
SSA #4 from A/C 2232		2,230	
SSA #5 to A/C 2232		263,809	
			<u>(324,468)</u>
<u>A/C 2232 TRANSMISSION EQUIPMENT</u>			
SSA #3 to A/C 2212	36,614		
SSA #4 to A/C 2212	2,230		
SSA #5 from A/C 2212	263,809		
			<u>302,653</u>
<u>A/C 3100.2212 ACCUM DEPR - DIGITAL SWITCHING</u>			
SSA #2 from A/C 2212	21,815		
SSA #3 from A/C 3100.2232	36,614		
SSA #4 from A/C 3100.2232	2,230		
SSA #5 to A/C 3100.2232	105,983		
			<u>166,642</u>
<u>A/C 3100.2232 ACCUM DEPR - TRANSMISSION EQ</u>			
SSA #3 to A/C 3100.2212		36,614	
SSA #4 to A/C 3100.2212		2,230	
SSA #5 from A/C 3100.2212		105,983	
			<u>(144,827)</u>
<u>A/C 6116 OTHER WORK EQUIPMENT EXPENSE</u>			
SSA #6 from A/C 6212	3,895		
SSA #8 from A/C 6311	149		
			<u>4,044</u>
<u>A/C 6123 OFFICE EQUIPMENT EXPENSE</u>			
SSA #12 from A/C 6623	130		
SSA #13 from A/C 6623	2,598		
SSA #14 from A/C 6710	1,151		
SSA #15 from A/C 6721	1,151		
SSA #16 from A/C 6728	966		
			<u>6,016</u>

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
MULTIPLE SEPARATION STUDY ADJUSTMENTS SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998**

	<u>DR</u>	<u>CR</u>	<u>TOTAL ADJUSTMENT</u>
<u>A/C 6210 CENTRAL OFFICE EXPENSE</u>			
SSA #6 to multiple accts		12,053	
SSA #10 from A/C 6613	745		
SSA #11 from A/C 6621	2,598		
			<u>(8,710)</u>
<u>A/C 6423 BURIED CABLE EXPENSE</u>			
SSA #6 from A/C 6212	1,385		
SSA #10 from A/C 6613	3,082		
			<u>4,467</u>
<u>A/C 6613 ADVERTISING EXPENSE</u>			
SSA #10 to multiple accts		9,097	
SSA #13 from A/C 6623	243		
			<u>(8,854)</u>
<u>A/C 6623 CUST SVC-LOCAL CMRCL OP-EU SVC ORDER PROC</u>			
SSA #12 to multiple accts		3,699	
SSA #13 to multiple accts		16,526	
SSA #16 from A/C 6728	973		
SSA #17 to A/C 7990		1,340	
SSA #18 to A/C 6623 Rev Acctg		132,166	
SSA #18 to A/C 6623 Pay & Collect		67,133	
SSA #18 to A/C 6623 Bill Inq		17,364	
			<u>(237,255)</u>
<u>A/C 6623 CUST SVC-REV ACCTG-TOLL TICKET PROCESSING</u>			
SSA #15 from A/C 6721	10,195		
SSA #18 from A/C 6623 EU Svc Ord	132,166		
SSA #19 to A/C 6623 OB&C		53,071	
SSA #19 to A/C 6623 CABS		77,393	
			<u>11,897</u>
<u>A/C 6710 EXECUTIVE EXPENSE</u>			
SSA #14 to A/C 6123		1,151	
SSA #17 to A/C 7990		819	
			<u>(1,970)</u>
<u>A/C 6721 GENERAL ACCOUNTING EXPENSE</u>			
SSA #12 from A/C 6623 EU Svc Ord	3,228		
SSA #15 to multiple accts		11,346	
SSA #17 to A/C 7990		1,927	
			<u>(10,045)</u>

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
MULTIPLE SEPARATION STUDY ADJUSTMENTS SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998**

	<u>DR</u>	<u>CR</u>	<u>TOTAL ADJUSTMENT</u>
<u>A/C 6722 EXTERNAL RELATIONS EXPENSE</u>			
SSA #9 from A/C 6610	29,260		
SSA #10 from A/C 6613	2,496		
			<u>31,756</u>
<u>A/C 6728 OTHER GEN & ADMIN EXPENSE</u>			
SSA #10 from A/C 6613	2,405		
SSA #12 from A/C 6623 EU Svc Ord	341		
SSA #13 from A/C 6623 EU Svc Ord	130		
SSA #16 to multiple accts		2,394	
SSA #17 to A/C 7990		502	
			<u>(20)</u>

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998**

	<u>DR</u>	<u>CR</u>
(1)		
1406.151 Accumulated Depreciation-MTS	14,032	
2116 Other Work Equipment	19,467	
6560.2116 Depr Expense - Other Work Eq	3,285	
1406.15 Investment MTS		19,467
3100.2116 Accum Depr - Other Work Equipment		14,032
7990.4 Nonregulated Depr Expense-MTS		3,285
To reclassify official usage of MTS.		
(See supporting w/p) (Similar to SSA #21, 1997)		
(2)		
3100.2212 Accum Depr - Digital Switching Eq	21,815	
2212 Digital Switching Eq		21,815
To retire old batteries at Isabel.		
(3)		
3100.2212 Accum Depr - Digital Switching Eq	36,614	
2232 Transmission Eq	36,614	
2212 Digital Switching Eq		36,614
3100.2232 Accum Depr - Transmission Eq		36,614
To reclassify retirement of old batteries at Dupree & Isabel.		
(4)		
3100.2212 Accum Depr - Digital Switching Eq	2,230	
2232 Transmission Eq	2,230	
2212 Digital Switching Eq		2,230
3100.2232 Accum Depr - Transmission Eq		2,230
To reclassify removal cost of old batteries at Dupree & Isabel.		
(5)		
2232 Transmission Eq	263,809	
3100.2212 Accum Depr - Switching Eq	105,983	
6560.2232 Depr Expense - Transmission Eq	13,502	
2212 Switching Eq		263,809
3100.2232 Accum Depr - Transmission Eq		105,983
6560.2212 Depr Expense - Switching Eq		13,502
To reclassify, for study purposes, the allocation of common power and other.		
(See supporting w/p) (Similar to SSA #23, 1997)		

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998**

	<u>DR</u>	<u>CR</u>
(6)		
6116 Other Work Equipment Expense	3,895	
6232 Transmission Equipment Expense	5,520	
6410 Cable & Wire Facilities Expense	1,385	
7990 Nonregulated Expense	1,253	
6212 Digital Switching Expense		12,053
To reclassify maintenance radio, tower mntnc, and transmission equipment expenses. (See supporting w/p for tower)		
(7)		
7990 Nonregulated Expenses	2,478	
6310 Information Orig/Term Eq Expense		110
6351 Public Telephone Eq Expense		2,368
To reclassify nonregulated expenses. (Similar to SSA #3, 1997)		
(8)		
6116 Other Work Equipment Expense	149	
7990 Nonregulated Expenses	706	
6311 Station Apparatus Expense		855
To reclassify charges for MTS expenses. (Similar to SSA #4, 1997)(See supporting w/p)		
(9)		
6722 External Relations Expense	29,260	
6610 Marketing Expense		29,260
To reclassify sponsorships for company relations. (Similar to SSA #7, 1997)		
(10)		
6212 Digital Switching Expense	745	
6410 Cable & Wire Facilities Expense	3,082	
6534 Plant Operations Expense	369	
6722 External Relations Expense	2,496	
6728 Other General & Administrative Expense	2,405	
6613 Advertising Expense		9,097
To reclassify logo shirt, jackets and caps for company personnel and sponsorships for company relations. (Similar to SSA #8, 1997)		

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998**

	<u>DR</u>	<u>CR</u>
(11)		
5100.1 Message Toll Revenue - Bell	2,973	
6212 Digital Switching Expense	2,598	
6621 Call Completion Service Expense		5,572
To reclassify U.S. West charges for Local Operator Asst and 800 DBase. (Similar to SSA #9, 1997)		
(12)		
6123 Office Equipment Expense	130	
6721 Accounting and Finance Expense	3,228	
6728 Other General & Administration Expenses	341	
6623 Customer Svc - Local Commercial Op Expense		3,699
To reclassify NCDC charges per analysis. (Similar to SSA #10, 1997)		
(13)		
5000 Local Service Revenue	4,187	
6122 Furniture Expense	3,039	
6123 Office Equipment Expense	2,598	
6613 Advertising Expense	243	
6728 Other General & Administration Expenses	130	
7990 Nonregulated Expense	6,329	
6623 Customer Svc - Local Commercial Op Expense		16,526
To reclassify USW DEX, ofc furniture, ofc eq mntnc & repair, McCleod advertising, company Internet (4/190) and nonreg advertising & subscriber Internet (186/190). (Similar to SSA #11, 1997)		
(14)		
6123 Office Equipment Expense	1,151	
6710 Executive and Planning Expense		1,151
To reclassify mail machine rental and maintenance. (Similar to SSA #12, 1997)		
(15)		
6123 Office Equipment Expense	1,151	
6623 Customer Service - Revenue Acctg	10,195	
6721 Accounting and Finance Expense		11,346
To reclassify ofc eq mntnc & repair and CABS expenses. (Similar to SSA #13, 1997)		

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998**

	<u>DR</u>	<u>CR</u>
(16)		
6123 Office Equipment Expense	986	
6623 Customer Svc - Local Com Op-Pay & Collect	973	
6623 Customer Svc - Cat 3	435	
6728 Other General & Administration Expenses To reclassify ofc eq mntnc & repair, court fees and NECA TRS Fund (Similar to SSA #14, 1997)		2,394
(17)		
7990 Nonregulated Expenses	5,956	
6623 Customer Service Expense		1,340
6710 Executive Expense		819
6711 Executive & Planning Expense		1,368
6721 General Accounting Expense		1,927
6728 Other General & Administration Expenses To remove expenses associated with the accounting and administration of MTS. (See supporting w/p) (Similar to SSA #17, 1997)		502
(18)		
6623 Customer Svc - Local Com Op-Pay & Collect	67,133	
6623 Customer Svc - Local Com Op-Billing Inq	17,364	
6623 Customer Service - Revenue Acctg-TTP	132,166	
6623 Customer Svc - Local Com Op-Svc Order Proc To reclassify Local Commercial Office Expenses per time study. (Similar to SSA #18, 1997)		216,663
(19)		
6623 Customer Service - Revenue Acctg-OB&C	53,071	
6623 Customer Service - Revenue Acctg-CABS	77,393	
6623 Customer Service - Revenue Acctg-TTP To reclassify revenue accounting per analysis. (Similar to SSA #19, 1997)		130,464
(20)		
6532 Network Administration Expense	530	
5084 Intrastate Access Revenue To reclassify alarm monitoring expense. (Similar to SSA #16, 1997)		530

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998**

	<u>DR</u>	<u>CR</u>
(21)		
5100.4 Message Toll Revenue - Express	189,056	
6535 Engineering Expense	100	
6540 Access Expense		189,156
To reclassify Express bills that should be net in CABS and North American Numbering Plan Fee.		

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SUPPORT FOR SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998**

SSA

	<u>Total</u>	<u>Subscriber (Non-Reg)</u>	<u>Official (Regulated)</u>
1	23	19	4
MTS Usage	1.000000	0.826087	0.173913
Distribution			
A/C 1406.15 Investment MTS	111,937	92,470	19,467
A/C 1406.151 Accum Depr-Inv MTS	80,683	66,651	14,032
A/C 7990.4 Non-Reg Depr-MTS	18,888	15,603	3,285
5		1,581,122	
Bal Per Books: Cntrl-A/C 2212		(21,815)	
SSA #2		(36,614)	
SSA #3		(2,230)	1,520,463
SSA #4			1,256,654
Bal Per Study: CPR-A/C 2212			263,809
Difference			0.166849
Percent			
Bal Per Books: Cntrl-A/C 3100.2212 Accum Depr		695,863	
SSA #2		(21,815)	
SSA #3		(36,614)	
SSA #4		(2,230)	635,204
A/C 3100.2232 Portion			105,983
A/C 6560.2212 Depr Expense			80,921
A/C 6560.2232 Portion			13,502

	<u>Total</u>	<u>Subscriber (Non-Reg)</u>	<u>Official (Regulated)</u>
6	23	19	4
MTS Usage	17		17
Maintenance Radio	40	19	21
Distribution	1.000000	0.475000	0.525000
A/C 6212 - Tower Mntnc	2,638	1,253	1,385
8	23	19	4
MTS Usage	1.000000	0.826087	0.173913
Distribution			
A/C 6311 MTS Expense	855	706	149

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SUPPORT FOR SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998**

SSA

17 MTS EXPENSES

A/C 6212 Tower maintnc

A/C 6311 MTS Expense

MTS Expenses

Total Plant Spec & Nonspec (x/Depr)

MTS Inventory (A/C 1406.13)

MTS Investment (A/C 1406.15: 111,937-19,467)

Total MTS

Tel Plant in Svc (incl/Ofcl MTS)(\$14,319,829+\$19,467)

Total Exclusion Ratio

Exclusion
Ratio

1,253

706

1,959

1,038,163

0.001887

28,973

92,470

121,443

14,339,296

0.008469

0.010357

Balance Per
Books 12/98

Excluded
Adjustment

118,060

5,843

5,529

79,092

132,069

186,049

48,486

1,223

61

57

1,340

819

1,368

1,927

502

A/C 6623 Customer Service - Payroll & OH

A/C 6623 Customer Service - Supplies

A/C 6623 Customer Service - Postage

Total A/C 6623

A/C 6710 Executive Expense

A/C 6711 Executive Expense

A/C 6721 General Accounting Expense

A/C 6728 Other General & Admin Exp

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
2001 TELECOMMUNICATIONS PLANT IN SERVICE
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

			ADJUSTED BAL PER BOOKS	DISTRIBUTION PER BOOKS		DISTRIBUTION	
				Non Regulated	Regulated	Non Regulated	Regulated
9 2110 LAND & SUPPORT ASSETS							
10	2111 Land	WS #1	40,880	1,829	39,051	0.044736	0.955264
11	2112 Motor Vehicles	WS #2	327,184	94,300	232,884	0.288236	0.711764
12	2114 Construction Vehicles		21,782		21,782	0.000000	1.000000
13	2115 Garage Work Equipment		240,065		240,065	0.000000	1.000000
14	2116 Other Work Equipment		348,099		348,099	0.000000	1.000000
15	2121 Buildings	WS #1	1,688,845	43,432	1,645,413	0.025717	0.974283
16	2122 Furniture	WS #3	28,940	10,646	18,294	0.367879	0.632121
17	2123 Office Equipment	WS #3	248,183	91,301	156,882	0.367879	0.632121
18	2123 Ofc Eq - Co Communications	WS #3	56,548	20,803	35,745	0.367879	0.632121
19	2124 Gen. Purpose Computer	WS #3	0	0	0	0.367879	0.632121
20							
21	Total Land & Support Assets		3,000,508	262,312	2,738,194	0.087423	0.912577
22 2210 CENTRAL OFFICE EQUIPMENT							
23	2212 Digital Switching Eq		1,256,854		1,256,854	0.000000	1.000000
24	2220 Operator Systems		0		0	0.000000	1.000000
25	2231 Radio Facilities		107,986		107,986	0.000000	1.000000
26	2232 Transmission Equipment		2,241,750		2,241,750	0.000000	1.000000
27	2232 Fiber Transmission Eq		187,941		187,941	0.000000	1.000000
28	2232 Sonet Fiber Trans Eq		0		0	0.000000	1.000000
29							
30	Total Central Office Equipment		3,794,331	0	3,794,331	0.000000	1.000000
31 2310 INFORM. ORIG./TERM. ASSETS							
32	2351 Public Telephone Equip.		0		0	0.000000	1.000000
33	2362 Other Terminal Equip.		0		0	0.000000	1.000000
34							
35	Total Information Orig/Term Eq		0	0	0	0.000000	1.000000
36 2410 CABLE & WIRE FACILITIES							
37	2411 Poles & Antenna Support		0		0	0.000000	1.000000
38	2421 Aerial Cable		0		0	0.000000	1.000000
39	2422 Underground Cable		0		0	0.000000	1.000000
40	2423 Buried Cable		7,521,907		7,521,907	0.000000	1.000000
41	2431 Aerial Wire		0		0	0.000000	1.000000
42	2441 Conduit System		0		0	0.000000	1.000000
43							
44	Total Cable & Wire Facilities		7,521,907	0	7,521,907	0.000000	1.000000
45 2500 AMORTIZABLE ASSETS							
46	2501 Capital Leases		0		0	0.000000	1.000000
47	2502 Leasehold Improvements		0		0	0.000000	1.000000
48	2500 Intangibles		738		738	0.000000	1.000000
49							
50	Total Amortizable Assets		738	0	738	0.000000	1.000000
51							
52	TOTAL		14,317,482	262,312	14,055,170	0.018321	0.981679
53							
54	1220 Materials & Supplies		148,023		148,023	0.000000	1.000000
55	1402 Rural Tele Bank Stock - Class B	LN 52	0	0	0	0.018321	0.981679
56	2002 Property Held For Future Use	Analysis	0		0	0.000000	1.000000
57	2003 Telephone Plant Under Constr	Analysis	1,177,618		1,177,618	0.000000	1.000000
58	DISTRIBUTION OF LAND & BUILDING	LN10+15	1,729,725	45,261	1,684,464	0.026166	0.973834
59	DISTRIBUTION OF COE & CWF	LN30+44	11,316,238	0	11,316,238	0.000000	1.000000

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
3199 ACCUMULATED DEPRECIATION
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

			ADJUSTED	DISTRIBUTION PER BOOKS	
			BAL PER BOOKS	Non	Regulated
				Regulated	
2119 LAND & SUPPORT ASSETS					
60	2111 Land		0		0
70	2112 Motor Vehicles	LN 11	195,997	58,493	139,504
71	2114 Construction Vehicles	LN 12	4,984		4,984
72	2115 Garage Work Equipment	LN 13	217,625		217,625
73	2116 Other Work Equipment	LN 14	138,168	0	138,168
74	2121 Buildings	LN 15	634,988	16,330	618,658
75	2122 Furniture	LN 16	16,712	6,148	10,564
76	2123 Office Equipment	LN 17	142,988	52,602	90,386
77	2123 Ofc Eq - Co Communications	LN 18	27,180	9,988	17,191
78	2124 Gen. Purpose Computer	LN 19	0	0	0
79					
80	Total Land & Support Assets		1,378,620	141,573	1,237,047
2219 CENTRAL OFFICE EQUIPMENT					
82	2212 Digital Switching Eq	LN 23	529,221		529,221
83	2220 Operator Systems	LN 24	0		0
84	2231 Radio Facilities	LN 25	15,252	0	15,252
86	2232 Transmission Equipment	LN 26	830,798		830,798
88	2232 Fiber Transmission Eq	LN 27	42,575		42,575
87	2232 Sonet Fiber Trans Eq	LN 28	0		0
89					
90	Total Central Office Equipment		1,417,846	0	1,417,846
2319 INFORMATION ORIG/TERM ASSETS					
91	2351 Public Telephone Equip.	LN 32	0		0
92	2352 Other Terminal Equip.	LN 33	0		0
93					
94	Total Information Orig/Term Eq		0	0	0
2419 CABLE & WIRE FACILITIES					
96	2411 Poles & Antenna Support	LN 37	0	0	0
97	2421 Aerial Cable	LN 38	0		0
98	2422 Underground Cable	LN 39	0		0
99	2423 Buried Cable	LN 40	4,841,814		4,841,814
100	2431 Aerial Wire	LN 41	0		0
101	2441 Conduit System	LN 42	0		0
102					
103	Total Cable & Wire Facilities		4,841,814	0	4,841,814
104					
105	3399 ACCUM DEPR PHFU	Analysis	0		0
2699-3999 AMORTIZABLE ASSETS					
107	2691 Capital Leases		0		0
108	2692 Leasehold Improvements		0		0
109	2693 Intangibles		0		0
110					
111	Total Amortizable Assets		0	0	0
112					
113	TOTAL		7,638,280	141,573	7,496,707
114					
115	4040 Customer Deposits	Direct	55,158		55,158

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

		ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
171 6110 NETWORK SUPPORT				
172 6112 Motor Vehicles	Direct	2,884	0	2,884
173 6114 Construction Vehicles	Dist on Ln12	0	0	0
174 6115 Garage Work Equipment	Dist on Ln13	0	0	0
175 6116 Other Work Equipment	Dist on Ln14	11,112	0	11,112
176 TOTAL NETWORK SUPPORT		13,996	0	13,996
177 6120 GENERAL SUPPORT				
178 6121 Land & Building	Dist on Ln58	67,527	1,767	65,760
179 6122 Furniture	Dist on Ln16	7,081	2,605	4,476
180 6123 Office Equipment	Dist on Ln17	10,662	3,922	6,740
181 6124 General Purpose Computer	Dist on Ln18	1,748	643	1,105
182 TOTAL GENERAL SUPPORT		87,018	8,937	78,081
183 6210 CENTRAL OFFICE EQUIPMENT				
184 6212 Digital Electronic	Dist on Ln21	257,817	0	257,817
185 6220 Operator Systems	Dist on Ln22	0	0	0
186 6231 Radio Facilities	Dist on Ln23	0	0	0
187 6232 Transmission Equipment	Dist on Ln24	8,822	0	8,822
188 6232 Fiber Transmission Eq.	Dist on Ln25	0	0	0
189 TOTAL CENTRAL OFFICE EXPENSE		266,639	0	266,639
190 6310 INFORMATION ORIG/TERM				
191 6351 Public Telephone Equip.	Dist on Ln28	0	0	0
192 6362 Other Terminal Equip.	Dist on Ln29	0	0	0
193 DIRECT ASSIGNMENT	Direct	0		
194 TOTAL INFORM ORIG/TERM EXPENSE		0	0	0
195 6410 CABLE & WIRE FACILITIES				
196 6411 Poles & Antenna Support	Dist on Ln32	0	0	0
197 6421 Aerial Cable	Dist on Ln33	0	0	0
198 6422 Underground Cable	Dist on Ln34	0	0	0
199 6423 Buried Cable	Dist on Ln35	247,039	0	247,039
200 6431 Aerial Wire	Dist on Ln36	0	0	0
201 6441 Conduit System	Dist on Ln37	0	0	0
202 DIRECT ASSIGNMENT	Direct	0		
203 TOTAL CABLE & WIRE EXPENSE		247,039	0	247,039
204 TOTAL PLANT SPECIFIC OPERATIONS		614,692	8,937	605,755

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

		DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
205	A/C 6510 OTHER PROP PLT & EQUIP EXPENSE				
206	6510 Other Property, Plant & Eq Expense	Dist on Ln54	43,912	0	43,912
207	6511 PHFU Expense	Dist on Ln55	0	0	0
208	6512 Provisioning Expense	Dist on Ln54	191	0	191
209	DIRECT ASSIGNMENT	Direct	0		
210	TOTAL OTHER PP&E EXPENSE		44,103	0	44,103
211	A/C 6530 NETWORK OPERATIONS EXPENSE				
212	6531 Power Supply Expense	Dist on Ln30	20,044	0	20,044
213	6532 Network Administration Expense	Dist on Ln59	1,898	0	1,898
214	6533.01 Testing Expense - Subscriber	Dist on Ln26	56,777	0	56,777
215	6533.02 Testing Expense - Trunk	Dist on Ln23	0	0	0
216	6534 Plant Operations Admin Expense	Dist on Ln59	46,765	0	46,765
217	6535 Engineering Expense	Dist on Ln59	66,561	0	66,561
218	DIRECT ASSIGNMENT	Direct	0	0	0
219	TOTAL NETWORK OPERATIONS		192,045	0	192,045
220	A/C 6540 ACCESS EXPENSES	Direct	10,210		10,210
221	SUBTOTAL PLANT NONSPECIFIC OPERATIONS		246,358	0	246,358
222					

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
223 6560 DEPRECIATION EXPENSE				
224 2002 PLANT HELD FOR FUTURE USE	Analysis	0	0	0
225 2110 SUPPORT ASSET3				
226 2112 Motor Vehicles	Dist on Ln11	35,233	10,155	25,078
227 2114 Construction Vehicles	Dist on Ln12	3,337	0	3,337
228 2115 Garage Work Equipment	Dist on Ln13	15,124	0	15,124
229 2116 Other Work Equipment	Dist on Ln14	34,520	0	34,520
230 2121 Buildings	Dist on Ln15	50,328	1,294	49,034
231 2122 Furniture	Dist on Ln16	3,405	1,253	2,152
232 2123 Office Equipment	Dist on Ln17	20,485	7,536	12,949
233 2123 Office Eq - Company Comm	Dist on Ln17	0	0	0
234 2124 Gen. Purpose Computer	Dist on Ln18	0	0	0
235 TOTAL SUPPORT ASSETS		<u>162,432</u>	<u>20,238</u>	<u>142,194</u>
236 2210 CENTRAL OFFICE EQUIPMENT				
237 2212 Digital Switching Eq.	Dist on Ln23	67,419	0	67,419
238 2220 Operator Systems	Dist on Ln24	0	0	0
239 2231 Radio Facilities	Dist on Ln25	5,124	0	5,124
240 2232 Transmission Equipment	Dist on Ln26	81,081	0	81,081
241 2232 FiberTransmission Eq.	Dist on Ln27	8,457	0	8,457
242 DIRECT ASSIGNMENT	Direct	0		
243 TOTAL CENTRAL OFFICE EQUIPMENT		<u>162,081</u>	<u>0</u>	<u>162,081</u>
244 2310 INFORMATION ORIG/TERM EQ				
245 2351 Public Telephone Equip.	Dist on Ln32	0	0	0
246 2362 Other Terminal Equip.	Dist on Ln33	0	0	0
247 DIRECT ASSIGNMENT	Direct	0		
248 TOTAL INFORMATION ORIG/TERM EQ		<u>0</u>	<u>0</u>	<u>0</u>
249 2410 CABLE & WIRE FACILITIES				
250 2411 Poles & Antenna Support	Dist on Ln37	0	0	0
251 2421 Aerial Cable	Dist on Ln38	0	0	0
252 2422 Underground Cable	Dist on Ln39	0	0	0
253 2423 Buried Cable	Dist on Ln40	331,689	0	331,689
254 2431 Aerial Wire	Dist on Ln41	0	0	0
255 2441 Conduit System	Dist on Ln42	0	0	0
256 DIRECT ASSIGNMENT	Direct	0		
257 TOTAL CABLE & WIRE FACILITIES		<u>331,689</u>	<u>0</u>	<u>331,689</u>
258 6563 AMORTIZATION EXPENSE				
259 2661 Capital Lease-Computer	Dist on Ln46	0	0	0
260 2662 Leasehold Improvements	Dist on Ln47	0	0	0
261 2690 Intangibles	Dist on Ln48	0	0	0
262 DIRECT ASSIGNMENT	Direct	0		
263 TOTAL AMORTIZATION EXPENSE		<u>0</u>	<u>0</u>	<u>0</u>
264 TOTAL DEPRECIATION & AMORTIZATION		<u>656,202</u>	<u>20,238</u>	<u>635,964</u>
265 TOTAL PLANT NONSPECIFIC EXPENSES		<u>902,560</u>	<u>20,238</u>	<u>882,322</u>

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
266 A/C 6610 MARKETING EXPENSES	Direct	36,513		36,513
267				
268 A/C 6620 SERVICES EXPENSES:				
269 Telephone Operator Service	Dist on Ln24	632	0	632
270 Direct Assignment	Direct	0		
271 Published Direct. Listing:				
272 Alphabetical	Direct	0		0
273 Classified	Direct	0		0
274 Foreign	Direct	0		
275 All Other				
276 Cat 1 - Local Bus. Ofc. Expense				
277 EU Svc Order Processing	Direct	16,269	0	16,269
278 EU Payment & Collection	WS #6	67,133	7,034	0,099
279 EU Billing Inquiry	Direct	17,364	0	17,364
280 IX Svc Order Processing	Direct	0	0	0
281 IX Payment & Collection	Direct	0	0	0
282 IX Billing Inquiry	Direct	0	0	0
283 Coin Collection	Direct	0	0	0
284 Cat 2 - Customer Svc. Expenses				
285 Toll Ticket Processing	Direct	11,897	0	11,897
286 Billing & Collecting	WS #6	53,071	5,561	47,510
287 CABS	Direct	77,393	0	77,393
288 EU Access	Direct	0	0	0
289 Cat 3 - All Other Cust. Svc.	Direct	435	0	435
290 Direct Assignment	Direct	0	0	0
291 TOTAL CUSTOMER OPERATIONS		280,707	12,595	268,112
292 A/C 6710 EXEC & PLANNING EXPENSE:				
293 6710 Executive & Planning Expense	WS #1 EXEC	77,122	28,737	48,385
294 6711 Executive Expense	WS #1 EXEC	130,701	48,701	82,000
295 Direct Assignment	Direct	0	0	0
296 TOTAL EXECUTIVE EXPENSE		207,823	77,437	130,386
297 A/C 6720 GENERAL AND ADMINISTRATIVE EXPENSE:				
298 6721 Accounting & Finance Expense	NOTE 1	176,004	2,247	173,757
299 6722 External Relations	NOTE 1	42,152	538	41,614
300 6722.2 Other General Office	NOTE 1	1,285	16	1,269
301 6723 Human Resources	Direct	0	0	0
302 6724 Information Management	NOTE 1	0	0	0
303 6725 Legal Expense	Direct	24,724	0	24,724
304 6728 Other General & Administration	NOTE 1	48,466	619	47,847
305 TOTAL GENERAL & ADMIN EXPENSE		292,631	3,421	289,210
306 TOTAL CORPORATE OPERATIONS		500,454	80,858	419,596
307				
308 EQUAL ACCESS EXPENSES	Direct	0		0
309				
310 TOTAL OPERATING EXPENSES		2,298,413	122,628	2,175,785
311				
312 TOTAL CASH OPERATING EXPENSES		1,642,211	102,390	1,539,821
313 DISTRIBUTION		1.000000	0.062349	0.937651
314				

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
315 A/C 7200 Operating ITC	Dist on Ln52	0	0	0
316 A/C 7200.10 Operating Federal Income	WS #6	0	0	0
317 A/C 7200.20 State Excise Tax	WS #6	0	0	0
318 A/C 7200.30 Operating State and Local	WS #6	0	0	0
319 A/C 7200.40 Property Taxes	Dist on Ln52	0	0	0
320 A/C 7200.50 Personal Property Taxes	Direct	0	0	0
321 A/C 7200.51 Regulatory Fees	Direct	0	0	0
322 A/C 7500 Interest & Related Items	Dist on Ln52	261,829	4,797	257,032
323 A/C 7540 Interest on Cust Dep	Dist on Ln52	0	0	0
323 A/C 7370 Contributions	Dist on Ln52	4,178	77	4,101
324				
325 TOTAL EXPENSES		2,584,420	127,502	2,436,918
326 A/C 7340 AFUDC	Dist on Ln52	(19,600)	(359)	(19,241)

NOTE 1: Allocated on the total of the Big Three Expenses which include:

PLANT SPECIFIC OPERATIONS:

A/C 6210/6220/6230 COE Expenses	266,639	0	266,639
A/C 6310 IOT Equip. Expenses	0	0	0
A/C 6410 C&WF Expenses	247,039	0	247,039

PLANT NONSPECIFIC OPERATIONS:

A/C 6530 Network Operations Expenses	192,045	0	192,045
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CUSTOMER OPERATIONS:

A/C 6610 Marketing Expenses	36,513	0	36,513
A/C 6620 Services Expenses	244,194	12,595	231,599

TOTAL
DISTRIBUTION

986,430	12,595	973,835
1.000000	0.012768	0.987232

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
2111 LAND & 2121 BUILDING
FOR THE STUD / YEAR ENDED DECEMBER 31, 1998

WS #1

	DIMENSIONS	TOTAL FOOTAGE	NON-REG FOOTAGE	REGULATED FOOTAGE
EAGLE BUTTE - HEADQUARTERS				
MAIN FLOOR (Remodeled Section):				
Reception (Judy)	13' x 26'	338.00		338.00
Office #1 (Charlotte)	13' x 18'	216.00	2.18	213.82
Office #2 (Nicky)	8'6" x 13'3"	112.63		112.63
Office #3 (Linda)	15' x 12'8"	190.00		190.00
Office #4 (Stephenie)	15' x 12'4"	185.00		185.00
Office #5 (Janet)	13'9" x 16'	220.00		220.00
Vault	7'7" x 7'	53.06		53.06
Mail Room	7'7" x 8'3"	62.54	9.24	53.30
Office Machines	13'9" x 8'6"	116.88		116.88
Central Office Storage	8'3" x 9'9"	80.44		80.44
Central Office Equip Room	28'9" x 34'	977.50		977.50
MDF Room	28'9" x 10'	287.50	19.02	268.48
Storage #1	4' x 6'	24.00	24.00	0.00
DOWNSTAIRS:				
Storage #1	14'x46'	644.00		644.00
Storage #2	26'7"x25'10"	686.73		686.73
Employee Exercise Room	26'7"x20'2"	536.10		536.10
Central Ofc Eq Storage	13'3" x 20'6"	271.63		271.63
Battery Storage	14' x 20'4"	284.62		284.62
Power	6'8" x 14'4"	95.58		95.58
Storage	16'10" x 29'	488.16	15.00	473.16
SUBTOTAL SQUARE FEET		5,870.35	69.44	5,800.91
MAIN FLOOR (New Section):				
Storage #2	12' x 6'6"	78.00		78.00
Storage #3	6' x 5'5"	32.50		32.50
Office #6	12' x 12'7"	150.96		150.96
Office #7 (Burgee)	12' x 12'7"	150.96		150.96
Office #8 (Anderson)	12' x 12'7"	150.96	1.70	149.26
Office #9 (Peterson)	12' x 12'7"	150.96	49.93	101.03
Office #10 (Jandreau)	12' x 12'7"	150.96		150.96
Office #11 (White-Eyes)	12' x 12'7"	150.96		150.96
Board Room	22' x 20'5"	449.17		449.17
Office #12 (J.D. Williams)	16' x 20'5"	326.67	121.72	204.95
Office #13 (Mona)	12' x 12'7"	150.96	14.04	136.92
DOWNSTAIRS (New Section):				
Parking Garage	62'4" x 39'	2,430.99		2,430.99
SUBTOTAL SQUARE FEET		4,374.04	187.39	4,186.65
TOTAL SQUARE FEET		10,244.39	256.82	9,987.57
INVESTMENT -				
LAND	3,722.50		93.32	3,629.18
BUILDING	1,158,038.98		29,031.65	1,129,007.33
EAGLE BUTTE - WAREHOUSE				
Office	42' x 27'	1,134.00		1,134.00
Heated Quanset	39'6" x 26'6"	1,046.75		1,046.75
Repair Shop	36'x11'4"+19'6"x11'6"	632.13	632.13	0.00
Storage	31'6" x 21'6"	677.25		677.25
Shop & Garage	50' x 140'	7,000.00		7,000.00
TOTAL SQUARE FEET		10,490.13	632.13	9,858.00
INVESTMENT -				
LAND	28,800.00		1,735.47	27,064.53
BUILDING	238,972.24		14,400.35	224,571.89

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
2111 LAND & 2121 BUILDING
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

WS #1

	DIMENSIONS	TOTAL FOOTAGE	NON-REG FOOTAGE	REGULATED FOOTAGE
TOTAL - LAND BUILDING	32,522.50 1,397,011.22		1,828.80 43,432.00	30,693.70 1,353,579.22
Headquarters Allocation:	TOTAL		NON-REG	REGULATED
Total Time (Charlotte)	1,688.0		17.0	1,671.0
Distribution	1.000000		0.010071	0.989929
Office #1 Space	216.00		2.18	213.82
MTS Usage	23		19	4
Paging Usage	59		59	
Total	82		78	4
Distribution	1.000000		0.951220	0.048780
MDF Room Space	20.00		19.02	0.98
Total Subscribers	3,219.0		264.0	2,955.0
Distribution	1.000000		0.082013	0.917987
Main Room Space	112.63		9.24	103.39
Total Time (Anita)	1,780.0		20.0	1,760.0
Distribution	1.000000		0.011236	0.988764
Office #8 Space	150.96		1.70	149.26
Total Time (OSP)	10,867.0		3,594.5	7,272.5
Distribution	1.000000		0.330772	0.669228
Office #9 Space	150.96		49.93	101.03
EXEC Total Co Time (less 6710)	68,079.1		25,367.1	42,712.0
Distribution	1.000000		0.372612	0.627388
Office #12 Space	326.67		121.72	204.95
Total Time (Mona)	1,925.0		179.0	1,746.0
Distribution	1.000000		0.092987	0.907013
Office #13 Space	150.96		14.04	136.92

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
2112 MOTOR VEHICLES
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

WS #2

TOTAL OUTSIDE PLANT PAYROLL -
Total Payroll (hours)

(1) Total Distribution

<u>TOTAL</u>	<u>NONREG</u>	<u>REG</u>
12,606.00	3,633.50	8,972.50
1.000000	0.288236	0.711764

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OTHER SUPPORT ASSETS
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

WS #3

	<u>TOTAL</u>	<u>NONREG</u>	<u>REG</u>
<u>OFFICE PAYROLL -</u>			
Total Payroll Hours	68,983.00	25,377.42	43,605.58
Total Distribution	1.000000	0.367879	0.632121

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
BILLED REVENUE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	<u>TOTAL</u>	<u>NON REGULATED</u>	<u>REGULATED</u>
Local Network Service Revenue	844,838		844,838
End User Revenue	136,878		136,878
Billed Toll (SP+RC)	265,912		265,912
Directory Revenue	5,199		5,199
Miscellaneous Regulated Revenue (5260)	104,615		104,615
Uncollectible Revenue	(2,338)		(2,338)
Nonregulated Income	158,601	158,601	
TOTAL	1,513,705	158,601	1,355,104
DISTRIBUTION	1.000000	0.104777	0.895223

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
2001 TELECOMMUNICATIONS PLANT IN SERVICE
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

	BALANCE PER BOOKS 12/31/98	ADJUSTMENTS DR	<CR>	SUSTOTAL PER STUDY 12/31/98	PART X ADJUST	BALANCE PER STUDY 12/31/98	KNOWN & MEAS. CHANGES	SDPUC BALANCE PER STUDY 1999
2110 LAND & SUPPORT ASSETS								
2111 Land	40,880.05			40,880	1,829	39,051		39,051
2112 Motor Vehicles	327,163.63			327,164	94,300	232,864		232,864
2114 Special Purpose Vehicles	21,781.90			21,782		21,782		21,782
2115 Garage Work Equipment	240,084.93			240,085		240,085		240,085
2116 Other Work Equipment	328,631.88	1	19,467	348,099		348,099		348,099
2121 Buildings	1,688,844.54			1,688,845	43,432	1,645,413	158,750	1,804,163
2122 Furniture	28,939.52			28,940	10,646	18,294		18,294
2123 Office Equipment	248,183.06			248,183	91,301	156,882		192,627
2123 Office Eq - Other Comm Eq	56,548.36			56,548	20,803	35,745		
2124 Gen. Purpose Computer				0		0		0
TOTAL LAND & SUPPORT	2,981,037.67	19,467	0	3,000,505	262,311	2,738,194	158,750	2,896,944
2210 CENTRAL OFFICE EQUIPMENT								
2212 Digital Switching Eq.	1,581,122.42		324,468	1,256,654		1,256,654	37,167	1,293,821
2220 Operator Systems				0		0		0
2231 Other Radio Facilities	107,985.64			107,986		107,986		107,986
2232 Circuit Equipment	1,939,097.03	302,653		2,241,750		2,241,750	1,228,159	3,469,909
2232.1 Fiber Transmission	187,941.01			187,941		187,941		187,941
TOTAL CENTRAL OFC EQ	3,818,146.10	302,653	324,468	3,794,331	0	3,794,331	1,265,326	5,059,657
2310 INFORM. ORIG./TERM. ASSETS								
2351 Public Telephone Equip.				0		0		0
2362 Other Terminal Equip.				0		0		0
TOTAL INFORM ORIG/TERM	0.00	0	0	0	0	0	0	0
2410 CABLE & WIRE FACILITIES								
2411 Poles & Antenna Support				0		0		0
2421 Aerial Cable				0		0		0
2422 Underground Cable				0		0		0
2423 Buried Cable	7,521,906.94			7,521,907		7,521,907	3,160,172	10,682,079
2431 Aerial Wire				0		0		0
2441 Conduit System				0		0		0
TOTAL CABLE & WIRE FAC	7,521,906.94	0	0	7,521,907	0	7,521,907	3,160,172	10,682,079
2690 AMORTIZABLE ASSETS								
2690 Intangible - Franchise	737.99			738		738		738
TOTAL	14,319,828.70	322,120	324,468	14,317,481	262,311	14,055,170	4,584,248	18,639,418
1220 Materials & Supplies	149,022.90			149,023		149,023		149,023
1402 RTB Stock-Class B				0		0		0

* = See multiple adjustment summary.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
3166 ACCUMULATED DEPRECIATION & AMORTIZATION
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

	BALANCE PER BOOKS 12/31/98	ADJUSTMENTS <DR> CR	SUBTOTAL PER STUDY 12/31/98	PART X ADJUST	BALANCE PER STUDY 12/31/98	KNOWN & MEAS. CHANGES	SDPUC BALANCE PER STUDY 1999
2110 LAND & SUPPORT ASSETS							
2112 Motor Vehicles	195,997.49		195,997	56,493	139,504		139,504
2114 Special Purpose Vehicles	4,964.13		4,964		4,964		4,964
2115 Garage Work Equipment	217,624.60		217,625		217,625		217,625
2116 Other Work Equipment	124,135.93	1 14,032	138,168		138,168		138,168
2121 Buildings	634,985.50		634,986	16,330	618,656	794	619,450
2122 Furniture	16,711.85		16,712	6,148	10,564		10,564
2123 Office Equipment	142,987.65		142,988	52,602	90,386		107,567
2123 Office Eq - Other Comm Eq	27,179.89		27,180	9,999	17,181		
2124 Gen. Purpose Computer			0		0		0
TOTAL LAND & SUPPORT	1,364,567.04	0 14,032	1,378,619	141,572	1,237,047	794	1,237,841
2210 CENTRAL OFFICE EQUIPMENT							
2212 Digital Switching Eq.	695,862.67	166,642	529,221		529,221	(519,566)	9,655
2220 Operator Systems			0		0		0
2231 Other Radio Facilities	15,252.04		15,252		15,252		15,252
2232 Circuit Equipment	685,970.87	144,827	830,798		830,798	10,235	841,033
2232.1 Fiber Transmission	42,574.77		42,575		42,575		42,575
TOTAL CENTRAL OFC EQ	1,439,660.35	166,642 144,827	1,417,845	0	1,417,845	(509,331)	908,514
2310 INFORM. ORIG./TERM. ASSETS							
2351 Public Telephone Equip.			0		0		0
2362 Other Terminal Equip.			0		0		0
TOTAL INFORM ORIG/TERM	0.00	0 0	0	0	0	0	0
2410 CABLE & WIRE FACILITIES							
2411 Poles & Antenna Support			0		0		0
2421 Aerial Cable			0		0		0
2422 Underground Cable			0		0		0
2423 Buried Cable	4,841,813.85		4,841,814		4,841,814	23,701	4,865,515
2431 Aerial Wire			0		0		0
2441 Conduit System			0		0		0
TOTAL CABLE & WIRE FAC	4,841,813.85	0 0	4,841,814	0	4,841,814	23,701	4,865,515
SUBTOTAL ACCUM DEPR	7,646,061.24	166,642 158,859	7,638,278	141,572	7,496,706	(484,836)	7,011,870
2680 AMORTIZABLE ASSETS							
			0		0		0
TOTAL	7,646,061.24	166,642 158,859	7,638,278	141,572	7,496,706	(484,836)	7,011,870
4040 CUSTOMER DEPOSITS	55,158.14		55,158		55,158		55,158

* = See multiple adjustment summary.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNTS 2002 & 2003
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

	BALANCE PER BOOKS 12/31/98	ADJUSTMENTS DR	<CR>	SUBTOTAL ER STUDY 12/31/98	PART X ADJUST	BALANCE PER STUDY 12/31/98	KNOWN & MEAS. CHANGES	SDPUC BALANCE PER STUDY 1999
2002 PLANT HELD FOR FUTURE TELECOMMUNICATIONS USE:								
2110 LAND & SUPPORT ASSETS				0		0		0
2210 CENTRAL OFFICE EQUIPMENT				0		0		0
2310 INFORM. ORIG./TERM. ASSETS				0		0		0
2410 CABLE & WIRE FACILITIES				0		0		0
TOTAL	0.00	0	0	0	0	0	0	0
2003 TELECOMMUNICATIONS PLANT UNDER CONSTRUCTION:								
2110 LAND & SUPPORT ASSETS				0		0		0
2210 CENTRAL OFFICE EQUIPME	34,500.50			34,501		34,501	(34,501)	0
2310 INFORM. ORIG./TERM. ASSETS				0		0		0
2410 CABLE & WIRE FACILITIES	1,143,117.60			1,143,118		1,143,118	(1,000,000)	143,118
1406 NONREGULATED				0		0		0
6535 ENGINEERING EXPENSES				0		0		0
6728 GENERAL & ADMIN EXPENSE				0		0		0
TOTAL	1,177,618.10	0	0	1,177,618	0	1,177,618	(1,034,501)	143,118

CHEYEN. . RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CENTRAL OFFICE EQUIPMENT CATEGORIZATION SUMMARY
FOR THE YEAR ENDED DECEMBER 31, 1988

	TOTAL	3	4.12	4.13	4.13F	4.23	4.3	COMMON POWER	COMMON OTHER
DUPREE	625,004	120,054		230,155	100,936	55,480	48,533	56,722	13,124
COMMON POWER	0	12,266	0	23,516	10,313	5,669	4,959	(56,722)	
COMMON OTHER	(0)	3,469	0	6,650		1,603	1,402		(13,124)
EAGLE BUTTE	1,589,094	687,132		247,460	206,969	241,942	92,366	94,857	18,368
COMMON POWER	(0)	44,163	0	15,905	13,302	15,550	5,937	(94,857)	
COMMON OTHER	(0)	9,947	0	3,582		3,502	1,337		(18,368)
ISABEL	449,593	108,405		221,591		38,284	17,773	51,432	12,108
COMMON POWER	0	14,442	0	29,522	0	5,100	2,368	(51,432)	
COMMON OTHER	(0)	3,400	0	6,950		1,201	557		(12,106)
LA PLANT	417,948	109,562		189,438	41,689	1,369	12,781	50,861	12,248
COMMON POWER	(0)	15,704	0	27,153	5,976	196	1,832	(50,861)	
COMMON OTHER	0	4,285	0	7,409		54	500		(12,248)
SOUTH DUPREE	712,693	99,599		180,480	343,802	6,115	9,568	60,938	12,091
COMMON POWER	0	9,488	0	17,194	32,762	583	912	(60,938)	
COMMON OTHER	(0)	4,072	0	7,378		250	391		(12,091)
ALLOC. BAL. PER STUDY	3,794,332	1,245,989	0	1,214,382	755,849	376,897	201,215	0	0
A/C 2212 DIGITAL SWCHG	1,245,989	1,245,989							
A/C 2232 TRANS. EQUIP.	0		0						
4.12 Exchange (EAS)	1,970,231			1,214,382	755,849				
4.13 Subscriber	376,897					376,897			
4.23 Interexchange	201,215						201,215		
4.3 Host/Remote									
BAL PER STUDY 12/31/88	3,794,332	1,245,989	0	1,214,382	755,849	376,897	201,215		
	<u>TOTAL</u>	<u>3</u>	<u>4.12</u>	<u>4.13</u>	<u>4.23</u>	<u>LDI</u>	<u>- 4.23 DIRECT -</u>		<u>4.3</u>
BAL PER STUDY 12/31/88	3,794,332	1,245,989	0	1,970,231	8,566	225,889	SWGLDS 140,946	SPCL LDS 1,496	201,215
KNOWN & MEASURABLE CHANGE	1,265,325	37,167		864,097	111,638	53,903	33,687	303	164,530
BAL PER SD STUDY 12/31/88	5,059,657	1,283,156	0	2,834,328	120,205	279,792	174,633	1,799	365,745
Total Cat 4.23	576,429				120,205	279,792	174,633	1,799	
Total Dir Assigned Cat 4.23	456,224					279,792	174,633	1,799	
Total Dir Assigned LDS Cat 4.23	176,432						174,633	1,799	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CABLE & WIRE FACILITIES SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

	BALANCE PER STUDY 12/31/98	C & WF CATEGORIES						4
		1	2	3	LDI	DIRECT 3 SWG LBS	SPCL LBS	
2411 POLES & ANTENNA SUPPORT	0							
2421 AERIAL CABLE	0							
2422 UNDERGROUND CABLE	0							
2423 BURIED CABLE	7,521,907	6,211,022			534,186	326,725	3,363	446,611
2431 AERIAL WIRE	0							
2441 CONDUIT SYSTEM	0							
SUBTOTAL	7,521,907	6,211,022	0	0	534,186	326,725	3,363	446,611
ADD: KNOWN & MEASUREABLE CHANGES								(156,587)
ADJUSTMENT	0	156,587						
WORK ORDERS(ENG ESTIMATE)	3,160,172	1,943,535			506,949	310,459	2,797	396,432
TOTAL	10,682,079	8,311,144	0	0	1,041,135	637,184	6,160	686,456

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
WORKING LOOP SUMMARY
FOR THE YEAR ENDED DECEMBER 31, 1998**

	TOTAL LOOPS	JOINT LOOPS	----- PRIVATE LINE -----				ALL OTHER
			INTERSTATE LATA		INTRASTATE LATA		
			INTER	INTRA	INTER	INTRA	
DUPREE	363	363					
EAGLE BUTTE	1,765	1,765					
ISABEL	247	247					
LA PLANT	286	286					
SOUTH DUPREE	197	197					
PAYSTATION	32	32					
OFFICIAL	50	50					
FX	0						
WATS	3			1			2
PRIVATE LINE	213			96			52
							65
TOTAL	3,156	2,940	97	0	0	54	65

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CIRCUIT MILE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998**

ROUTE	ROUTE MILES	JOINT MSG	----- SPECIAL ACCESS -----				OTHER	EAS	TOTAL
			-INTERSTATE-		-INTRASTATE-				
			ERLATA	RALATA	ERLATA	RALATA			
1	29.083	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	22.005	0.00	154.04	0.00	0.00	176.04	0.00	0.00	330.08
3	35.107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	32.897	0.00	427.66	0.00	0.00	328.97	0.00	0.00	756.63
5	6.966	0.00	90.56	0.00	0.00	76.63	0.00	0.00	167.18
6	23.061	2,259.98	0.00	0.00	0.00	138.37	0.00	0.00	2,398.34
7A	1.991	195.12	0.00	0.00	0.00	5.97	0.00	0.00	201.09
7B	1.991	195.12	0.00	0.00	0.00	11.95	0.00	0.00	207.06
8	21.495	2,106.51	0.00	0.00	0.00	64.49	0.00	0.00	2,171.00
TOTAL 1998		4,756.72	672.25	0.00	0.00	802.41	0.00	0.00	6,231.38

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CIRCUIT TERMINATIONS
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998**

EXCHANGE	JOINT MSG	SPECIAL ACCESS				OTHER	TOTAL
		—INTERSTATE— ERLATA	RALATA	—INTRASTATE— ERLATA	RALATA		
DUPREE-USW	0	6	0	0	2	0	8
DUPREE	0	0	0	0	3	0	3
EAGLE BUTTE-USW	0	7	0	0	8	0	15
EAGLE BUTTE	98	0	0	0	3	0	101
ISABEL	0	0	0	0	1	0	1
LA PLANT	0	0	0	0	0	0	0
SOUTH DUPREE	0	0	0	0	0	0	0
TOTAL 1998	98	13	0	0	17	0	128

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTRASTATE ALLOCATION
CENTRAL OFFICE TRANSMISSION EQUIPMENT & CABLE & WIRE FACILITIES SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

<u>DESCRIPTION</u>	<u>VOICE GRADE CIRCUITS</u>	<u>PERCENT ALLOC</u>	<u>CENTRAL OFC EQ ALLOCATION</u>	<u>CABLE & WIRE FAC ALLOCATION</u>	<u>ASSIGNED</u>
ROUTE 7B -					
WATS		0.000000	0	0	SA
Special Access	6	0.008929	108	72	SA
Switched Access (Joint Msg)	98	0.145833	1,770	1,181	SW
Unused Capacity on 45MB	568	0.845238	10,256	6,845	SW
TOTAL ROUTE 7	672	1.000000	12,134	8,098	
ROUTE 8 -					
WATS		0.000000	0	0	SA
Special Access	6	0.008929	451	709	SA
Switched Access (Joint Msg)	98	0.145833	7,360	11,577	SW
Unused Capacity on 45MB	568	0.845238	42,656	67,100	SW
TOTAL ROUTE 8	672	1.000000	50,466	79,386	
TOTAL -					
SPECIAL ACCESS			1,496	3,363	
SWITCHED ACCESS			140,946	326,725	
TOTAL			142,442	330,088	
KNOWN & MEASUREABLE CHANGE:					
ROUTE 3 -					
WATS		0.000000	0	0	SA
Special Access	6	0.008929	303	1,678	SA
Switched Access (Joint Msg)	98	0.145833	4,957	27,410	SW
Unused Capacity on 45MB	568	0.845238	28,730	158,866	SW
TOTAL ROUTE 3	672	1.000000	33,991	187,954	
ROUTE 9 -					
WATS		0.000000	0	0	SA
Special Access	6	0.008929	0	1,119	SA
Switched Access (Joint Msg)	98	0.145833	0	18,273	SW
Unused Capacity on 45MB	568	0.845238	0	105,910	SW
TOTAL ROUTE 3	672	1.000000		125,302	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTRASTATE ALLOCATION
CENTRAL OFFICE TRANSMISSION EQUIPMENT & CABLE & WIRE FACILITIES SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

DESCRIPTION	VOICE GRADE CIRCUITS	PERCENT ALLOC	CENTRAL OFC EQ ALLOCATION	CABLE & WIRE FAC ALLOCATION	ASSIGNED
ROUTE 1-					
WATS		0.000000	0	0	SA
Special Access		0.000000	0	0	SA
Switched Access (Joint Msg)	48	1.000000	0	0	SW
Unused Capacity		0.000000	0	0	SW
TOTAL ROUTE 1	48	1.000000	0	0	
ROUTE 2-					
WATS	2	0.002976	150	169	SA
Special Access	6	0.008929	451	508	SA
Switched Access (Joint Msg)		0.000000	0	0	SW
Unused Capacity on 45MB	664	0.988095	49,865	56,267	SW
TOTAL ROUTE 2	672	1.000000	50,466	56,945	
ROUTE 3-					
WATS		0.000000	0	0	SA
Special Access		0.000000	0	0	SA
Switched Access (Joint Msg)	48	1.000000	0	0	SW
Unused Capacity		0.000000	0	0	SW
TOTAL ROUTE 3	48	1.000000	0	0	
ROUTE 4-					
WATS	2	0.002976	0	230	SA
Special Access	8	0.011905	0	920	SA
Switched Access (Joint Msg)		0.000000	0	0	SW
Unused Capacity on 45MB	662	0.985119	0	76,114	SW
TOTAL ROUTE 4	672	1.000000	0	77,264	
ROUTE 5-					
WATS	2	0.002976	51	68	SA
Special Access	9	0.013393	231	304	SA
Switched Access (Joint Msg)		0.000000	0	0	SW
Unused Capacity on 45MB	661	0.983631	16,960	22,362	SW
TOTAL ROUTE 5	672	1.000000	17,242	22,734	
ROUTE 6-					
WATS		0.000000	0	0	SA
Special Access	3	0.004464	0	346	SA
Switched Access (Joint Msg)	98	0.145833	0	11,311	SW
Unused Capacity on 45MB	571	0.849702	0	65,905	SW
TOTAL ROUTE 6	672	1.000000	0	77,563	
ROUTE 7A-					
WATS		0.000000	0	0	SA
Special Access	3	0.004464	54	36	SA
Switched Access (Joint Msg)	98	0.145833	1,770	1,181	SW
Unused Capacity on 45MB	571	0.849702	10,310	6,881	SW
TOTAL ROUTE 7	672	1.000000	12,134	8,098	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 INTRASTATE ALLOCATION
 CENTRAL OFFICE EQUIPMENT SUMMARY
 FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

	TOTAL	JOINT	PRIVATE LINE						
			LDI-ER	LDI-RA	LDS-ER	LDS-RA	OTHER		
CIRCUIT TERMINATIONS	126	98	13				17		
DISTRIBUTION	1.000000	0.765625	0.101563	0.000000	0.000000	0.132813	0.000000		
CONVERSATION MINUTES	1.000000		LDI-ER	LDI-RA	LDS-ER	LDS-RA	OTHER		
			0.668085	0.000278	0.034563	0.297074	0.000000		
									DIRECT
									INTERSTATE
									DIRECT
									INTRASTATE
CENTRAL OFFICE EQUIPMENT -									
DUPREE									
CAT 4.23 - Mag	62,752		32,098	13	1,661	14,273	0	38,484	24,268
CAT 4.23 - P/L	XXXXXX		6,373	0	0	8,334	0		
EAGLE BUTTE									
CAT 4.23 - Mag	280,994		133,499	56	6,907	59,362	0	160,062	100,932
CAT 4.23 - P/L	XXXXXX		26,507	0	0	34,663	0		
ISABEL									
CAT 4.23 - Mag	44,505		22,805	9	1,180	10,141	0	27,343	17,242
CAT 4.23 - P/L	XXXXXX		4,528	0	0	5,921	0		
LAPLANT									
CAT 4.23 - Mag	0		0	0	0	0	0	0	0
CAT 4.23 - P/L	XXXXXX		0	0	0	0	0		
SOUTH DUPREE									
CAT 4.23 - Mag	0		0	0	0	0	0	0	0
CAT 4.23 - P/L	XXXXXX		0	0	0	0	0		
TOTAL DIRECT -	388,331							225,889	142,442
UNKNOWN & MEASUREABLE CHANGE:									
SONET TRANSMISSION - EAGLE BUTTE TO LAPLANT									
CAT 4.23 - Mag	87,894		44,958	19	2,326	19,981	0	53,903	33,991
CAT 4.23 - P/L	XXXXXX		8,927	0	0	11,673	0		

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTRASTATE ALLOCATION
CABLE & WIRE FACILITIES SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1999**

	TOTAL	JOINT	PRIVATE LINE					OTHER	INTERSTATE	INTRASTATE
			LDI-ER	LDI-RA	LDS-ER	LDS-RA				
CIRCUIT MILES	6,231.38	4,756.72	672.25				802.41			
DISTRIBUTION	1.000000	0.763349	0.107881	0.000000	0.000000	0.128769	0.000000			
			LDI-ER	LDI-RA	LDS-ER	LDS-RA	OTHER			
CONV MINUTE MILES	1.000000		0.688085	0.000278	0.034563	0.297074	0.000000			
CABLE & WIRE FACILITIES -										
ROUTE 1 - South Dupree to Dupree								0		0
CAT 3 - Mag	0		0	0	0	0	0			
CAT 3 - P/L	XXXXXX		0	0	0	0	0			
ROUTE 2 - Eagle Butte to Dupree								92,155		56,945
CAT 3 - Mag	149,100		76,038	32	3,934	33,812	0			
CAT 3 - P/L	XXXXXX		16,085	0	0	19,199	0			
ROUTE 3 - LaPlant to Eagle Butte								0		0
CAT 3 - Mag	0		0	0	0	0	0			
CAT 3 - P/L	XXXXXX		0	0	0	0	0			
ROUTE 4 - Dupree to Isabel								125,038		77,284
CAT 3 - Mag	202,302		103,170	43	5,337	45,876	0			
CAT 3 - P/L	XXXXXX		21,825	0	0	26,050	0			
ROUTE 5 - Isabel to POC								36,790		22,734
CAT 3 - Mag	59,524		30,356	13	1,570	13,498	0			
CAT 3 - P/L	XXXXXX		6,422	0	0	7,685	0			
ROUTE 6 - Eagle Butte Jct to Faith POC								125,522		77,583
CAT 3 - Mag	203,085		103,570	43	5,358	46,054	0			
CAT 3 - P/L	XXXXXX		21,909	0	0	28,151	0			
ROUTE 7A - Dupree to Eagle Butte Jct								13,104		8,098
CAT 3 - Mag	21,202		10,813	4	559	4,808	0			
CAT 3 - P/L	XXXXXX		2,287	0	0	2,730	0			
ROUTE 7B - Eagle Butte Jct to Dupree								13,104		8,098
CAT 3 - Mag	21,202		10,813	4	559	4,808	0			
CAT 3 - P/L	XXXXXX		2,287	0	0	2,730	0			
ROUTE 8 - Eagle Butte to Eagle Butte Jct								128,472		79,386
CAT 3 - Mag	207,858		106,004	44	5,484	47,136	0			
CAT 3 - P/L	XXXXXX		22,424	0	0	26,766	0			
TOTAL DIRECT -	864,273							534,186		330,087
KNOWN & MEASURABLE CHANGE:										
ROUTE 3 - LaPlant to Eagle Butte								304,169		187,954
CAT 3 - Mag	492,123		250,974	104	12,584	111,599	0			
CAT 3 - P/L	XXXXXX		53,091	0	0	63,370	0			
ROUTE 9 - LaPlant to POC								202,780		125,302
CAT 3 - Mag	328,082		167,316	70	8,656	74,400	0			
CAT 3 - P/L	XXXXXX		35,394	0	0	42,247	0			

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

	BALANCE PER BOOKS	ADJUSTMENTS DR	ADJUSTMENTS <CR>	BALANCE PER STUDY	NONREG (PART X)	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SDPUC BALANCE PER STUDY
PLANT SPECIFIC OPERATIONS EXPENSES								
6110 NETWORK SUPPORT								
6112 Motor Vehicles	2,884.27			0		0		0
6114 Special Purpose Vehicles	0.00			2,884		2,884		2,884
6116 Other Work Equipment	7,067.75	4,044		11,112		11,112		11,112
TOTAL NETWORK SUPPORT	9,952.02	4,044		13,996	0	13,996	0	13,996
6120 GENERAL SUPPORT								
6121 Land & Building	67,527.21			67,527	1,767	65,760	(1,960)	63,800
6122 Furniture	4,041.95	3,039		7,081	2805	4,476		4,476
6123 Office Equipment	4,845.74	6,016		10,662	3,922	6,740	(328)	6,412
6124 General Purpose Computer	1,748.18			1,748	643	1,105		1,105
TOTAL GENERAL SUPPORT	77,963.08	9,055		87,018	8,937	78,081	(2,288)	75,793
6210 CENTRAL OFFICE EQUIPMENT								
6212 Digital Switching	266,526.56		8,710	257,817		257,817	8,889	266,706
6220 Operator Systems	0.00			0		0		0
6230 Transmission Equipment	3,302.36	5,520		8,822		8,822		8,822
TOTAL CENTRAL OFC	269,828.92	5,520		266,639	0	266,639	8,889	275,528
6310 INFORMATION ORIGIN/TERM								
6310 Station Apparatus	109.65		7	(0)		(0)		(0)
6311 MTS Expense	855.00		8	0		0		0
6351 Public Telephone Equipment	2,368.32		7	0		0		0
TOTAL INFORM ORIGIN/TERM	3,332.97	0		(0)	0	(0)	0	(0)
6410 CABLE & WIRE FACILITIES								
6411 Poles & Antenna Support	0.00			0		0		0
6421 Aerial Cable	0.00			0		0		0
6422 Underground Cable	0.00			0		0		0
6423 Buried Cable	242,571.89	4,467		247,039		247,039		247,039
6424 Submarine Cable	0.00			0		0		0
6441 Conduit	0.00			0		0		0
TOTAL CABLE & WIRE FACILITIES	242,571.89	4,467		247,039	0	247,039	0	247,039
TOTAL PLANT SPECIFIC OP. EXPENSES	603,848.89	23,086		614,692	8,937	605,755	8,601	612,356

** See Multiple Adjustment Summary

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998**

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	NONREG (PART X)	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SDPUC BALANCE PER STUDY
PLANT NONSPECIFIC OPERATIONS EXPENSES								
6510 OTHER PROPERTY, PLANT & EQUIPMENT				0		0		0
6510 Other Property, Plant & Equipment	43,912.49			43,912		43,912	2,754	46,666
6511 Plant Held for Future Use	0.00			0		0		0
6512 Provisioning	190.70			191		191		191
TOTAL OTHER PROP, PLANT & EQ	44,103.19	0	0	44,103	0	44,103	2,754	46,857
6530 NETWORK OPERATIONS								
6531 Power Supply	20,043.56			20,044		20,044		20,044
6532 Network Administration	1,388.00	20	530	1,898		1,898		1,898
6533 Testing Expense	56,777.03			56,777		56,777		56,777
6534 Plant Operations Administration	46,395.63	10	369	46,765		46,765	33,102	79,867
6535 Engineering	66,461.42	21	100	66,561		66,561		66,561
TOTAL NETWORK OPERATIONS	191,045.64	999	0	192,045	0	192,045	33,102	225,147
6540 ACCESS EXPENSE								
6540 Access Expense	189,156.42		21	189,156	0	0		0
6540.1 Universal Service Expense	10,209.32			10,209		10,209		10,209
TOTAL ACCESS EXPENSE	199,365.74	0		189,156	10,210	10,210	0	10,210
SUBTOTAL PLANT NONSPEC OP EXP	434,514.57	999		189,156	246,358	0	246,358	35,856
** See Multiple Adjustment Summary								

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	NONREG (PART X)	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SDPUC BALANCE PER STUDY
6500 DEPRECIATION EXPENSE								
2110 SUPPORT ASSETS				0		0		0
2112 Motor Vehicles	35,232.76			35,233	10,155	25,078		25,078
2114 Special Purpose Vehicles	3,336.84			3,337		3,337		3,337
2115 Garage Work Equipment	15,124.13			15,124		15,124		15,124
2116 Other Work Equipment	31,234.69	1	3,285	34,520		34,520		34,520
2121 Buildings	50,328.22			50,328	1,294	49,034	794	49,828
2122 Furniture	3,404.64			3,405	1253	2,152		2,152
2123 Office Equipment	20,484.89			20,485	7,536	12,949		12,949
2124 General Purpose Computer	0.00			0		0		0
TOTAL SUPPORT DEPR	159,146.17	3,285	0	162,431	20,238	142,193	794	142,987
2210 CENTRAL OFFICE EQUIPMENT								
2212 Digital Switching Eq.	80,920.71		5	13,502	67,419	67,419	9,655	77,074
2220 Operator Systems	0.00			0		0		0
2231 Radio Facilities	5,124.00			5,124				
2232 Transmission Eq.	67,578.56	5	13,502	81,081		94,662	10,235	104,897
2233 Fiber Transmission Eq.	8,457.36			8,457				
TOTAL CENTRAL OFC DEPR	162,080.63	13,502	13,502	162,081	0	162,081	19,890	181,971
2310 INFORMATION ORIG/TERM EQ								
2351 Public Telephone Eq	0.00			0		0		0
2410 CABLE & WIRE FACILITIES								
2411 Pole Lines	0.00			0		0		0
2421 Aerial Cable	0.00			0		0		0
2422 Underground Cable	0.00			0		0		0
2423 Buried Cable	331,689.12			331,689		331,689	23,701	355,390
2425 Aerial Wire	0.00			0		0		0
2441 Conduit	0.00			0		0		0
TOTAL CABLE & WIRE FAC DEPR	331,689.12	0	0	331,689	0	331,689	23,701	355,390
TOTAL DEPRECIATION EXPENSE	652,915.92	16,787	13,502	656,201	20,238	635,963	44,385	680,348
TOTAL PLANT NONSPECIFIC OP. EXPENSES	1,087,430.49	17,786	202,658	902,558	20,238	882,320	80,241	962,561

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	NONREG (PART X)	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SDPUC BALANCE PER STUDY
CUSTOMER OPERATIONS EXPENSES								
6610 MARKETING EXPENSE								
6610 Marketing	58,519.04		9	29,260		29,259	(2,832)	26,427
6612 Sales	0.00			0		0		0
6613 Advertising	16,107.50		**	8,854		7,254		7,254
TOTAL MARKETING EXPENSE	74,626.54	0		38,114	0	36,513	(2,832)	33,681
6620 CUSTOMER SERVICES								
6621 Call Completion Services	6,204.27		11	5,572		632		632
6622 Number Services								
Alpha	0.00			0		0		0
Classified				0		0		0
Other				0		0		0
6623 Cust Svc - Local Comm Operations			**	237,255		16,269		16,269
EU Svc Order Processing	253,524.11			16,269		16,269		16,269
EU Payment & Collection	18	67,133		67,133	7,034	60,099	(1,147)	58,952
EU Billing Inquiry	18	17,364		17,364		17,364		17,364
Coin Collection Administration				0		0		0
6623.1 Cust Svc - Revenue Accounting								
Toll Ticket Processing	**	11,897		11,897		11,897		11,897
Other Billing & Collecting	19	53,071		53,071	5,561	47,510		47,510
CABS	19	77,393		77,393		77,393		77,393
End User Common Line Charge				0		0		0
6623.2 Cust Svc - Cat 3 All Other	16	435		435		435		435
TOTAL CUSTOMER SERVICES	259,728.38	227,293		242,827	12,595	231,599	(1,147)	230,452
TOTAL CUSTOMER OPERATIONS EXPENSES	334,354.92	227,293		280,941	12,595	268,112	(3,979)	264,133

** See Multiple Adjustment Summary

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998**

	BALANCE PER BOOKS		ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	NONREG (PART X)	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SDPUC BALANCE PER STUDY
CORPORATE OPERATIONS EXPENSES									
6710 EXECUTIVE & PLANNING EXPENSE									
6710 Executive & Planning	79,091.75			**	1,970	77,122	28,737	48,385	48,385
6711 Executive	132,069.00			17	1,368	130,701	48,701	82,000	90,932
TOTAL EXECUTIVE & PLANNING	211,160.75		0		3,338	207,823	77,438	130,385	139,317
6720 GENERAL & ADMINISTRATIVE EXPENSE									
6721 Accounting & Finance	186,048.71			**	10,045	176,004	2,247	173,757	182,340
6722 External Relations	10,395.61	**	31,756			42,152	538	41,614	41,614
6722.2 Other General Office	1,284.75					1,285	16	1,269	1,269
6723 Human Resources	0.00					0		0	0
6724 Information Management	0.00					0		0	0
6725 Legal	24,723.69					24,724		24,724	24,724
6728 Other General & Admin	48,486.37			**	20	48,466	619	47,847	54,737
TOTAL GENERAL & ADMIN EXPENSE	270,939.13		31,756		10,065	292,630	3,420	289,210	304,683
TOTAL CORPORATE OP EXPENSES	482,099.88		31,756		13,403	500,453	80,858	419,595	444,000
TOTAL OPERATING EXPENSES	2,507,534.17		299,921		509,045	2,298,410	122,628	2,175,782	2,283,050

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998**

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	NONREG (PART X)	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SDPUC BALANCE PER STUDY
OPERATING TAXES								
7200 Op Invest. Tax Credit				0		0		0
7200.10 Op Federal Income Tax				0		0		0
Subtotal Taxes	0.00	0	0	0	0	0	0	0
7200.20 State Excise				0		0		0
7200.40 Property Taxes				0		0		0
7200.50 Personal Property				0		0		0
Subtotal Operating Other Taxes	0.00	0	0	0	0	0	0	0
7200.51 Regulatory Fees - Interstate				0		0		0
7200.51 Regulatory Fees - Intrastate				0		0		0
Operating Other Taxes	0.00	0	0	0	0	0	0	0
TOTAL OPERATING TAXES	0.00	0	0	0	0	0	0	0
STUDY OPERATING EXPENSES & TAXES	2,507,534.17	299,921	509,045	2,298,410	122,628	2,175,782	107,268	2,283,050

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998**

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	NONREG (PART X)	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SDPUC BALANCE PER STUDY
INTEREST & RELATED ITEMS:								
7500.10 Int on Funded Debt - RTB	261,829.45			261,829	4,797	257,032		257,032
7500.20 Int on Funded Debt - REA	0.00			0		0		0
7500.40 Other Interest Deduct	0.00			0		0		0
Subtotal Interest & Related Items	261,829.45	0	0	261,829	4,797	257,032	0	257,032
7540 Interest on Customer Deposits				0		0		0
TOTAL INTEREST & RELATED ITEMS	261,829.45	0	0	261,829	4,797	257,032	0	257,032
7370 Special Charges - Contributions	4,177.88			4,178	77	4,101		4,101
CWC OP. EXPENSES, TAXES & INTEREST	2,773,541.50	299,921	509,045	2,564,418	127,502	2,436,916	107,268	2,544,184
7250.1 Amort of Excess Def Taxes				0		0		0
7340 Allowance for Funds Used	(19,600.00)			(19,600)	(359)	(19,241)		(19,241)
TOTAL EXPENSES, TAXES & INTEREST	2,753,941.50	299,921	509,045	2,544,818	127,143	2,417,675	107,268	2,524,943

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
DEM WEIGHTING FACTOR
FOR THE STUDY YEAR ENDED 12/31/98

LA022699
 PFDEM98
 CRSTTA
 02/26/99

INTERSTATE -		INTERLATA	INTRALATA	TOTAL
1 1997 Unweighted DEM	'97 Unwtd DEM	0.177786	0.000107	0.177893
2				
3 Weighting Factor	Table 1	3.0	3.0	3.0
4				
5 1997 Weighted DEM Factor	Ln1 x Ln2	0.533358	0.000321	0.533679
6				
7 1997 Support Factor	Ln5 - Ln1	0.355572	0.000214	0.355786
8				
9 1998 Unweighted DEM	'98 Unwtd DEM	0.229223	0.000095	0.229318
10				
11 Forecast COE Cat 3 Factor	Ln7 + Ln9	0.584795	0.000309	0.585104
12				
13 Distribution		0.999472	0.000528	1.000000
14				
15 Limitation Test	.85 Limit			0.585104
16				
17 Interstate Cat 3 Factor	Ln7 x Ln9	0.584795	0.000309	0.585104
18				
19 INTRASTATE -				
20 1998 Unweighted DEM	'98 Unwtd DEM	0.011859	0.101927	0.113786
21				
22 Weighting Factor	Table 1			3.0
23				
24 1998 Weighted DEM Factor	Ln20 x Ln22			0.341358
25				
26 1998 Interstate Cat 3 Factor	Ln17			0.585104
27				
28 Total Calculated Weighted Dem	Ln24 + Ln26			0.926462
29				
30 Limitation Test	.85 Limit			0.850000
31				
32 <Over> Limitation	Ln30 - Ln28			(0.076462)
33				
34 Adjusted LDS Wtd DEM	Ln24 + Ln32			0.264896
35				
36 Forecast Unweighted DEM	'97 Unwtd DEM	0.011359	0.101927	0.113786
37				
38 Distribution		0.104222	0.895778	1.000000
39				
40 1998 Weighted DEM	Ln38 x Ln34	0.027608	0.237288	0.264896

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
MINUTES OF USE FACTORS
FOR THE STUDY YEAR ENDED 12/31/98

LA022599
CR98TRF
MOU
02/25/99

		TOTAL (DEM)	TOTAL (SLU)	SLU ALLOC FACTORS **	FIXED ALLOCATOR FACTOR ***
1 Total Toll MOU - LD/interLATA	Company Total	12,944,745	12,944,745	0.999585	0.240896
2 /intraLATA	Company Total	5,377	5,377	0.000415	0.000104
3 TOTAL INTERSTATE TOLL	Ln.1 + Ln.2	12,950,122	12,950,122	1.000000	0.250000
4					
5 Total Toll MOU - LDS/interLATA	Company Total	669,694	669,694	0.104220	0.026055
6 /intraLATA	Company Total	5,756,065	5,756,065	0.895780	0.223945
7 TOTAL INTRASTATE TOLL	Ln.5 + Ln.6	6,425,758	6,425,758	1.000000	0.250000
8					
9 TOTAL TOLL MOU	Ln.3 + Ln.7	19,375,880	19,375,880		
10 Total Exchange MOU	Company Total	37,096,312	37,096,312		
11 Total MOU (SLU)	Ln.9 + Ln.10	56,472,192	56,472,192		
12					
13 SLU Factor - LD/interLATA	Ln. 1 / Ln.11		0.229223		
14 /intraLATA	Ln. 2 / Ln.11		0.000095		
15 TOTAL INTERSTATE SLU FACTOR	Ln.17 + Ln.18		0.229319		
16					
17 SLU Factor - LDS/interLATA	Ln. 5 / Ln.11		0.011859		
18 /intraLATA	Ln. 6 / Ln.11		0.101927		
19 TOTAL INTRASTATE SLU FACTOR	Ln.21 + Ln.22		0.113786		
20					
21 Unweighted DEM - LD/interLATA	Ln. 1 / Ln.11	0.229223			
22 /intraLATA	Ln. 2 / Ln.11	0.000095			
23 TOTAL INTERSTATE UNWTD DEM FACTOR	Ln.25 + Ln.26	0.229319			
24					
25 Unweighted DEM - LDS/interLATA	Ln. 5 / Ln.11	0.011859			
26 /intraLATA	Ln. 6 / Ln.11	0.101927			
27 TOTAL INTRASTATE UNWTD DEM FACTOR	Ln.29 + Ln.30	0.113786			
28					
29 Fixed Allocator - Interstate	Input				0.250000
30 - Intrastate	Input				0.250000

** Jurisdictional Toll (SLU)/Total Toll (SLU)
*** Fixed Allocator x SLU Allocation Factor

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
DEVELOPMENT OF CMM FACTOR
STUDY YEAR ENDED 12/31/98

LA052499
CR98TRF
CMM
05/24/99

	ROUTE MILES	INTERSTATE INTERLATA	INTRALATA	INTRASTATE INTERLATA	INTRALATA	TOTAL
TOTAL TOLL MOU		12,944,745	5,377	660,694	5,756,065	
C.T. RATIO		1.26	1.26	1.26	1.26	
TOTAL CONVERSATION MINUTES		10,282,471	4,271	531,961	4,572,247	15,390,951
EAGLE BUTTE - P.O.C. RTE MILES	48.6					
EAGLE BUTTE - CONV. MINUTES		10,282,471	4,271	531,961	4,572,247	15,390,951
Total CMM		499,728,091	207,590	25,853,322	222,211,196	
CM FACTOR		0.668086	0.000278	0.034563	0.297074	1.000000
CMM FACTOR		0.668086	0.000278	0.034563	0.297074	1.000000

TOTAL CONV. MINS = TOTAL TOLL MOU/C.T. RATIO

CMM = TOTAL CONV MINS x ROUTE MILES

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
MINUTES OF USF MILE
STUDY YEAR ENDED 12/31/98

LA022299
CR98TRF
MOUM
05/24/99

TOLL MOU	TOTAL	EAGLE BUTTE	DUPREE	ISABEL	LAPLANT	SOUTH DUPREE	TOTAL MOU MILE	MOU MILE FACTOR
MAINSTATIONS	2,858	1,765	363	247	286	197		
DISTRIBUTION	1.000000	0.617565	0.127012	0.088424	0.100070	0.088929		
ROUTE MILES			22.0	54.9	35.1	51.1		
LDH-INTERLATA TOLL MOU	12,944,745	7,994,218	1,644,137	1,118,738	1,295,380	892,272		
MOU MILE			36,171,005	61,418,692	45,467,850	45,595,123	188,652,669	0.444639
LDH-INTRALATA TOLL MOU	5,377	3,321	683	465	538	371		
MOU MILE			15,026	25,514	18,888	18,940	78,367	0.000185
LDS-INTERLATA TOLL MOU	689,694	413,579	85,059	57,878	67,016	48,162		
MOU MILE			1,871,299	3,177,482	2,352,269	2,358,854	9,759,904	0.023003
LDS-INTRALATA TOLL MOU	5,756,065	3,554,743	731,089	497,463	576,009	396,762		
MOU MILE			16,083,951	27,310,694	20,217,925	20,274,519	83,887,090	0.197715
EAS EXCHANGE MOU			881,982	0	957,213	911,472		
CUSTOM CALLING EXCHANGE MOU			215,522	57,010	429,272	379,411		
MOU MILE			24,145,095	3,129,849	48,665,597	65,964,106	141,904,647	0.334458
TOTAL MOU MILE			78,286,375	95,062,231	116,722,529	134,211,543	424,282,677	1.000000

DEV OF INTRA OFFICE EXCH MOU FOR CUSTOM CALLING SUBSCRIBERS	DUPREE	ISABEL	LAPLANT	SOUTH DUPREE
MAINSTATIONS	363	247	286	197
CUSTOM CALLING LINES	81	16	116	73
* PERCENT CUSTOM CALLING LINES	0.223140	0.064777	0.405594	0.370558
INTRA OFFICE EXCH MOU	965,860	880,092	1,058,377	1,023,890
CUSTOM CALLING EXCHANGE MOU	215,522	57,010	429,272	379,411

* CUSTOM CALLING LINES/MAINSTATION

SOURCE CC EXCH MOU = % CC LINES x ANNUAL IAO EXCH MOU

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
COMMERCIAL OFFICE EXPENSE A/C 6623
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

	TOTAL	BUSINESS OFFICE EU MTS & WATS	EU ACCESS P/L & OTHER	INTEREXCHANGE CARRIER SPECIAL ACCESS	CARRIER SWITCHED ACCESS	COIN COLLECT & ADMIN
<u>INTERSTATE & OTHER -</u>						
EU Svc Order Proc	14,642	8,135	6,508			
EU Payment & Collect	48,779	8,795	39,983			
EU Billing Inquiry	17,364	1,820	15,544			
IX Svc Order Proc	0			0	0	
IX Payment & Collect	0			0	0	
IX Billing Inquiry	0			0	0	
Coin Collect & Admin	0					0
SUBTOTAL INTERSTATE & OTHER	80,785	18,750	62,034	0	0	0
<u>INTRASTATE INTERLATA -</u>						
EU Svc Order Proc	0	0	0			
EU Payment & Collect	8	8	0			
EU Billing Inquiry	0	0	0			
IX Svc Order Proc	0			0	0	
IX Payment & Collect	0			0	0	
IX Billing Inquiry	0			0	0	
Coin Collect & Admin	0					0
SUBTOTAL INTRASTATE INTERLATA	8	8	0	0	0	0
<u>INTRASTATE INTRALATA -</u>						
EU Svc Order Proc	1,627	1,627	0			
EU Payment & Collect	10,165	10,165	0			
EU Billing Inquiry	0	0	0			
IX Svc Order Proc	0			0	0	
IX Payment & Collect	0			0	0	
IX Billing Inquiry	0			0	0	
Coin Collect & Admin	0					0
SUBTOTAL INTRASTATE INTRALATA	11,792	11,792	0	0	0	0
<u>STUDY TOTAL -</u>						
EU Svc Order Proc	16,269	9,761	6,508			
EU Payment & Collect	58,952	18,969	39,983			
EU Billing Inquiry	17,364	1,820	15,544			
IX Svc Order Proc	0	0	0	0	0	
IX Payment & Collect	0	0	0	0	0	
IX Billing Inquiry	0	0	0	0	0	
Coin Collect & Admin	0					0
TOTAL	92,585	30,551	62,034	0	0	0
<u>SDCOS ALLOCATION FACTOR -</u>						
INTERSTATE & OTHER		0.613748	1.000000	1.000000	1.000000	1.000000
MSG INTRASTATE INTERLATA		0.000268			0.000000	0.000000
MSG INTRASTATE INTRALATA		0.385984			0.000000	0.000000
P/L INTRASTATE INTERLATA			0.000000	0.000000		
P/L INTRASTATE INTRALATA			0.000000	0.000000		
TOTAL		1.000000	1.000000	1.000000	1.000000	1.000000

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
COMMERCIAL OFFICE EXPENSE A/C 6623
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

	INPUT	LDI-ER	MESSAGE TELEPHONE			LDI-ER	PRIVATE LINE			OTHER
			LDI-RA	LDS-ER	LDS-RA		LDI-RA	LDS-ER	LDS-RA	
EU Svc Order Proc	16,269	8,135	0	0	1,827	0	0	0	0	6,508
EU Payment & Collect	58,952	8,790	5	8	10,165	0	0	0	0	39,983
EU Billing Inquiry	17,364	1,820	0	0	0	0	0	0	0	15,544
IX Svc Order Proc	0	0	0	0	0	0	0	0	0	0
IX Payment & Collect	0	0	0	0	0	0	0	0	0	0
IX Billing Inquiry	0	0	0	0	0	0	0	0	0	0
Coin Collect & Admin	0	0	0	0	0	0	0	0	0	0
TOTAL 6623	92,585	18,745	5	8	11,792	0	0	0	0	62,034

WTD EU SVC ORD PROC P	1.000000	0.500000	0.000000	0.000000	0.100000	0.000000	0.000000	0.000000	0.000000	0.400000
EU BILLED REVENUE PCT	1.000000	0.149103	0.000093	0.000139	0.172430	0.000000	0.000000	0.000000	0.000000	0.678235
WTD EU BILL INQ PCT	1.000000	0.104840	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.895160
WTD IX SVC ORD PROC PC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
IX BILLED REVENUE PCT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
WTD IX BILL INQ PCT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
COIN REVENUES PCT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 68 *****
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	\$2,858,079	J13	\$1,556,288	\$367,982	\$0	\$856,153	\$0	\$177,656	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	\$295,808		\$155,629	\$36,798	\$0	\$85,615	\$0	\$17,766	O.K.
19 Return Adjustments	4,756	J18-20	2,603	419	0	1,440	0	295	O.K.
20									
21 Net Return on Rate Base	\$300,564		\$158,232	\$37,217	\$0	\$87,055	\$0	\$18,061	O.K.
22 Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23 Expenses and Other Taxes	\$26,482	J33-35, 40	253,302	58,236	0	137,266	49,146	28,513	O.K.
24									
25 Total IntraLATA Rev. Req.	\$827,026		\$411,534	\$95,452	\$0	\$224,321	\$49,146	\$46,574	O.K.
26	*****		*****	*****	*****	*****	*****	*****	
27									
28									
INTERLATA:									
29									
30									
31 Net Investment	\$259,656	P13	\$188,041	\$45,888	\$0	\$25,727	\$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	\$25,986		\$18,804	\$4,589	\$0	\$2,573	\$0	\$0	O.K.
35 Return Adjustments	407	P18-20	312	54	0	41	0	0	O.K.
36									
37 Net Return on Rate Base	\$26,373		\$19,116	\$4,642	\$0	\$2,614	\$0	\$0	O.K.
38 Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39 Expenses and Other Taxes	\$6,423	P33-35, 40	30,261	38,134	0	27,980	49	0	O.K.
40									
41 Total InterLATA Rev. Req.	\$122,796		\$49,377	\$42,776	\$0	\$30,594	\$49	\$0	O.K.
42	*****		*****	*****	*****	*****	*****	*****	
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$949,823		\$460,911	\$138,228	\$0	\$254,915	\$49,195	\$46,574	
	*****		*****	*****	*****	*****	*****	*****	
ACCESS ELEMENT MINUTES OF USE									
			4,591,089	4,591,089		4,591,089			
ACCESS RATE PER MINUTE									
	\$0.186024		\$0.100362	\$0.030108		\$0.055524			

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 ***** Revenue Requirement Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Intrastate		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	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	\$11,998,118	C68	\$8,778,384	\$259,988	\$2,800,923	\$0	\$157,158	\$3,217,735	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	\$1,199,812		\$877,838	\$25,988	\$280,092	\$0	\$15,718	\$321,773	O.K.
22										
23	AFUDC	19,241	H43	14077.0942457102	407.427051938004	4496.34240807255	0	280.136406758178	5,164	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	\$1,218,853		\$891,015	\$26,373	\$284,589	\$0	\$15,976	\$326,937	O.K.
28										
29	Contributions	4,101	H52	2,984	222	875	0	40	1,137	O.K.
30	Interest Expense	257,032	H44	188,100	5,525	60,038	0	3,369	68,932	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	\$957,720		\$700,852	\$20,825	\$223,676	\$0	\$12,566	\$256,868	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	2,283,050	H16A	1,680,185	96,423	501,558	0	24,874	622,885	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	\$3,501,903		\$2,552,080	\$122,796	\$786,176	\$0	\$40,850	\$949,823	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	\$3,501,903		\$2,552,080	\$122,796	\$786,176	\$0	\$40,850	\$949,823	O.K.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

		Intrastate							
				Message Telephone Service		Private Line		TOTAL	
***** FCC PART 38 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$2,896,945	D33	\$2,119,462	\$61,343	\$676,974	\$0	\$39,166	\$777,483	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	1,283,156	D68	943,253	35,425	304,478	0	0	339,903	O.K.
17 COE Transmission Equipment	3,776,502	D85	2,764,276	80,388	867,377	0	64,461	1,012,226	O.K.
18									
19 Total COE	\$5,059,658		\$3,707,529	\$115,814	\$1,171,355	\$0	\$84,461	\$1,352,129	O.K.
20 Info. Orig./Term. Equipment	0	D84	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	10,682,079	D137	7,806,436	217,517	2,506,761	0	148,366	2,872,643	O.K.
22									
23 Total COE, IOT, C&WF	\$15,741,737		\$11,516,965	\$333,330	\$3,678,615	\$0	\$212,827	\$4,224,773	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	\$738	D209	\$540	\$10	\$172	\$0	\$10	\$198	O.K.
30									
31									
32 Total Tele. Plt. In Service	\$18,639,420		\$13,636,966	\$394,689	\$4,355,762	\$0	\$252,003	\$5,002,454	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	143,118	D218-219	104,708	3,031	33,445	0	1,935	38,410	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$143,118		\$104,708	\$3,031	\$33,445	\$0	\$1,935	\$38,410	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$18,782,538		\$13,741,674	\$397,719	\$4,389,206	\$0	\$253,938	\$5,040,864	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

				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)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$38,051	H33	\$28,570	\$827	\$9,128	\$0	\$528	\$10,481	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$38,051		\$28,570	\$827	\$9,128	\$0	\$528	\$10,481	O.K.
19									
20 Motor Vehicles	\$232,864	H33	\$170,368	\$4,931	\$54,417	\$0	\$3,148	\$62,486	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	21,782	H33	15,836	461	5,090	0	294	5,848	O.K.
23 Garage Work Equipment	240,065	H33	175,836	5,083	56,100	0	3,246	64,429	O.K.
24 Other Work Equipment	348,099	H33	254,676	7,371	81,346	0	4,706	93,423	O.K.
25 Buildings, Allocable	1,804,163	H33	1,319,961	38,203	421,607	0	24,392	484,202	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	18,294	H33	13,364	387	4,275	0	247	4,910	O.K.
28 Office Equipment	192,627	H33	140,830	4,079	45,014	0	2,604	51,897	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30									
31 Total Support Assets	\$2,857,894		\$2,090,891	\$60,516	\$667,848	\$0	\$38,638	\$767,003	O.K.
32									
33 Tot. Land and Support Assets	\$2,896,945		\$2,119,462	\$61,343	\$676,974	\$0	\$39,166	\$777,483	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.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

----- 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 PLWATS	313,380	F31	\$171,174	\$0	\$0	\$0	\$142,206	\$142,206	O.K.
114 CAT 1.2 InterLATA PLWATS	255,444	F31	255,444	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	7,742,320	G13	5,806,740	201,726	1,733,854	0	0	1,935,580	O.K.
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.
117									
118 Total CAT 1 C&WF	\$8,311,144		\$6,233,358	\$201,726	\$1,733,854	\$0	\$142,206	\$2,077,786	O.K.
119									
120 CAT 2 C&WF	\$0	G28	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	0	G17	0	0	0	0	0	\$0	O.K.
126 CAT 3 PLWATS etc.	0	F36	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	1,684,479	V79	1,041,135	0	637,184	0	6,160	643,344	O.K.
128									
129 Total CAT 3 C&WF	\$1,684,479		\$1,041,135	\$0	\$637,184	\$0	\$6,160	\$643,344	O.K.
130									
131 CAT 4 Message	\$686,456	G29	\$534,943	\$15,791	\$135,723	\$0	\$0	\$151,513	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	\$686,456		\$534,943	\$15,791	\$135,723	\$0	\$0	\$151,513	O.K.
136									
137 TOTAL C&WF	\$10,682,079		\$7,809,436	\$217,517	\$2,506,761	\$0	\$148,366	\$2,672,643	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, 1988

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 ***** Plant Investment Detail	Intrastate								TOTAL INTRASTATE
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(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 IMPROVEMEN	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187	*****		*****	*****	*****	*****	*****	*****	
188									
189 TPIS, EXCL. ACCT. No. 2690	\$18,638,682		\$13,636,427	\$394,673	\$4,355,589	\$0	\$251,993	\$5,002,256	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 ***** Plant Investment Detail									Intrastate		TOTAL INTRASTATE	
(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		(I)				
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)					
204 INTANGIBLE ASSETS:												
205 Allocable Acct. No. 2690	\$738	H36	\$540	\$16	\$172	\$0	\$10	\$198	O.K.			
207 Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	O.K.			
208 Total Intangible Assets	\$738		\$540	\$16	\$172	\$0	\$10	\$198	O.K.			
210 *****	*****		*****	*****	*****	*****	*****	*****				
211												
212 OTHER TELEPHONE PLANT:												
213 Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	O.K.			
215 Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	O.K.			
216 TPUC, Short-term - Alloc.	143,118	H36	104,708	3,031	33,445	0	1,935	38,410	O.K.			
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.			
218 TPUC, Long-term - Alloc.	0	H36	0	0	0	0	0	0	O.K.			
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K.			
220 Tele. Pft. Adjust. - Alloc.	0	H36	0	0	0	0	0	0	O.K.			
221 Tele. Pft. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.			
222												
223 Total Other Telephone Plant	\$143,118		\$104,708	\$3,031	\$33,445	\$0	\$1,935	\$38,410	O.K.			

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 38 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)					(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									O.K.
15 Support Assets	\$1,237,841	H13	\$905,829	\$28,211	\$289,265	\$0	\$16,736	\$332,212	O.K.
16 COE Switching	9,886	H19	7,097	287	2,291	0	0	2,688	O.K.
17 COE Operator	0	H18	0	0	0	0	0	0	O.K.
18 COE Transmission	889,559	H20	887,836	19,134	208,448	0	15,343	240,924	O.K.
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	4,885,615	H31	3,867,072	99,078	1,141,789	0	67,578	1,308,443	O.K.
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$7,011,870		\$5,127,734	\$144,687	\$1,639,793	\$0	\$99,656	\$1,884,136	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									O.K.
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.	\$7,011,870		\$5,127,734	\$144,687	\$1,639,793	\$0	\$99,656	\$1,884,136	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									O.K.
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	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.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

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CHEYENNE RIVER SIOUX TRIBES TELEPHONE AUTHORITY

***** FCC PART 35 ***** Physical 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 Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.026055	0.223945	0.000000	0.000000	0.250000	O.K.
14									
15 Dial Equipment Minutes (DEM)	1.000000	DEM	0.736104	0.027906	0.237288	0.000000	0.000000	0.264896	O.K.
16									
17 Conversation Minute-Miles	1.000001	CHM	0.668364	0.034563	0.297074	0.000000	0.000000	0.331637	O.K.
18 Conversation Minutes	1.000001	CM	0.668364	0.034563	0.297074	0.000000	0.000000	0.331637	O.K.
19 Subscriber Minutes (SLU)	1.000000	SLU	0.866214	0.011659	0.101927	0.000000	0.000000	0.113586	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 Wid. Stand. Work Sec., Toll	1.000000	WST	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23 Wid. Stand. Work Sec., Aux.	1.000000	WSA	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Wid. 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	0.779282	0.023003	0.197715	0.000000	0.000000	0.220718	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	0.827431	0.000139	0.172430	0.000000	0.000000	0.172569	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	0.613748	0.000268	0.385964	0.000000	0.000000	0.386252	O.K.
38 EU Access, PA, and All Other Factor	1.000000	EPLO	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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 Toll/Local Msgs.	1.000000	TLM	0.189327	0.000835	0.810638	0.000000	0.000000	0.811673	O.K.
44 Relative Users Percent	1.000000	RUP	0.686550	0.000367	0.313063	0.000000	0.000000	0.313450	O.K.
45 CABS Percent	1.000000	CAB	0.500000	0.000000	0.000000	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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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

				Intrastate					
***** FCC PART 38 ***** Internal 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 Support Assets	1.000000	D31	0.731820	0.021175	0.233885	0.000000	0.013520	0.268380	O.K.
14 Land and Support Assets	1.000000	D33	0.731820	0.021175	0.233885	0.000000	0.013520	0.268380	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	0.735104	0.027808	0.237288	0.000000	0.000000	0.264896	O.K.
19 COE Total Switching	1.000000	D68	0.735104	0.027808	0.237288	0.000000	0.000000	0.264896	O.K.
20 COE Transmission	1.000000	D85	0.731967	0.021288	0.229677	0.000000	0.017089	0.268033	O.K.
21 Total COE	1.000000	C19	0.732763	0.022890	0.231808	0.000000	0.012740	0.267237	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	0.750000	0.024272	0.208618	0.000000	0.017110	0.250000	O.K.
28 C&WF CAT 2	0.000000	D120	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 C&WF CAT 3	1.000000	D129	0.618075	0.000000	0.378288	0.000000	0.003857	0.381925	O.K.
30 C&WF CAT 4	1.000000	D136	0.779282	0.023003	0.197715	0.000000	0.000000	0.220718	O.K.
31 Total C&WF	1.000000	D137	0.731078	0.020363	0.234670	0.000000	0.013869	0.258922	O.K.
32									
33 Total Equipment	1.000000	C23	0.731820	0.021175	0.233885	0.000000	0.013520	0.268380	O.K.
34									
35 TPIS	1.000000	C32	0.731820	0.021175	0.233885	0.000000	0.013520	0.268380	O.K.
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.731820	0.021175	0.233885	0.000000	0.013520	0.268380	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	0.731820	0.021175	0.233885	0.000000	0.013520	0.268380	O.K.
42									
43 Long-term PUC	1.000000	C36	0.731820	0.021175	0.233885	0.000000	0.013520	0.268380	O.K.
44 Net Telephone Plant	1.000000	C61	0.731814	0.021497	0.233582	0.000000	0.013107	0.268186	O.K.
45 Total Net Investment	1.000000	C58	0.731789	0.021645	0.233486	0.000000	0.013101	0.268231	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	0.676088	0.168848	0.155064	0.000000	0.000000	0.323912	O.K.
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.722682	0.054196	0.213251	0.000000	0.009889	0.277318	O.K.
51									
52 Corporate Operations Expense	1.000000	I185	0.722682	0.054196	0.213251	0.000000	0.009889	0.277318	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

				Intrastate					
				Message Telephone Service		Private Line			
***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Intrastate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14 Network Support, Alloc.	\$13,988	H14	\$10,240	\$296	\$3,271	\$0	\$188	\$3,756	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
18 Total Network Support Exp.	\$13,988		\$10,240	\$296	\$3,271	\$0	\$188	\$3,756	O.K.
20 General Support, Alloc.	\$75,783	H14	\$56,452	\$1,605	\$17,712	\$0	\$1,025	\$20,341	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
23 Total General Support Exp.	\$75,783		\$56,452	\$1,605	\$17,712	\$0	\$1,025	\$20,341	O.K.
25 Central Office Eq., Alloc.	\$275,528	H21	\$201,897	\$6,307	\$63,814	\$0	\$3,510	\$73,831	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
28 Total COE Exp.	\$275,528		\$201,897	\$6,307	\$63,814	\$0	\$3,510	\$73,831	O.K.
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	O.K.
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 Cable & Wire, Alloc.	\$247,039	H31	\$180,805	\$5,030	\$57,973	\$0	\$3,431	\$66,434	O.K.
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	O.K.
40 Total C&WF Exp.	\$247,039		\$180,805	\$5,030	\$57,973	\$0	\$3,431	\$66,434	O.K.
42 TOTAL PLT. SPEC. OPER. EXP.	\$612,356		\$448,193	\$13,238	\$142,769	\$0	\$8,155	\$164,163	O.K.
44 TOTAL PLT. SPEC., ex SUPPORT	\$522,567		\$382,501	\$11,337	\$121,787	\$0	\$6,941	\$140,068	O.K.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58 NON-SPECIFIC OPER. EXP.									
59									
60 Oth. Pr. and Equip., Alloc.	\$46,857	H36	\$34,282	\$992	\$10,950	\$0	\$834	\$12,575	O.K.
61 Oth. Pr. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. Pr. & Equip.	\$46,857		\$34,282	\$992	\$10,950	\$0	\$834	\$12,575	O.K.
64									
65 Network Operations, Alloc.	\$225,147	H33	\$164,722	\$4,767	\$52,614	\$0	\$3,044	\$80,425	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$225,147		\$164,722	\$4,767	\$52,614	\$0	\$3,044	\$80,425	O.K.
69									
70 Total Access Expenses	\$10,209	V180	\$10,209	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$142,987	H13	\$104,612	\$3,028	\$33,414	\$0	\$1,933	\$38,375	O.K.
73 Depr., COE Switching	77,074	H19	56,657	2,128	18,289	0	0	20,417	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	104,897	H20	76,781	2,233	24,092	0	1,790	28,116	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	355,390	H31	259,816	7,237	83,399	0	4,936	95,572	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$680,348		\$497,869	\$14,625	\$159,194	\$0	\$8,660	\$182,479	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.	\$680,348		\$497,869	\$14,625	\$159,194	\$0	\$8,660	\$182,479	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$962,561		\$707,081	\$20,385	\$222,758	\$0	\$12,337	\$255,480	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

		Intrastate								
		Message Telephone Service				Private Line				
				InterLATA		IntraLATA		TOTAL		
***** FCC PART 38 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Intrastate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
105	CUSTOMER OPERATIONS EXPENSE:									
106										
107	Marketing, Allocable	\$33,681	G35	\$27,869	\$5	\$5,808	\$0	\$0	\$5,812	O.K.
108	Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109										
110	Total Marketing Expense	\$33,681		\$27,869	\$5	\$5,808	\$0	\$0	\$5,812	O.K.
111										
112	Operator Service, Alloc.	\$632	G24	\$632	\$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	\$632		\$632	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118	Alphabetical Directory	0	G19	0	0	0	0	0	0	O.K.
119	Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120										
121	Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122										
123	Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	Bus. Ofc., EU MTS & WATS	30,551	G37	18,751	8	11,792	0	0	11,800	O.K.
125	Bus. Ofc., EU Access, P/L & all Other	62,034	G38	62,034	0	0	0	0	0	O.K.
126	Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K.
129	Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.
130										
131	Total Business Office	\$92,585		\$80,785	\$8	\$11,792	\$0	\$0	\$11,800	O.K.
132										
133	Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134	Cust. Serv., Msg. Process	11,897	G43	2,241	10	9,647	0	0	9,656	O.K.
135	Cust. Serv., Other B&C	45,134	G44	30,987	17	14,131	0	0	14,147	O.K.
136	Cust. Serv., CABS	77,393	G45	38,697	38,697	0	0	0	38,697	O.K.
137	Cust. Serv., EU Common Line	2,376	V209	2,376	0	0	0	0	0	O.K.
138										
139	Total Customer Service	\$136,800		\$74,300	\$38,723	\$23,777	\$0	\$0	\$62,500	O.K.
140										
141	Total Bus. Ofc., Cust. Serv.	\$229,385		\$155,084	\$38,731	\$35,569	\$0	\$0	\$74,301	O.K.
142										

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

						Intrastate			
***** FCC PART 36 ***** Operating Expense and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service	Private Line	TOTAL INTRASTATE		
(A)		(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
157	Other Cust. Serv., Direct	435	V211	435	0	0	0	0	0 O.K.
158									
159	Total Other Cust. Serv.	\$435		\$435	\$0	\$0	\$0	\$0	\$0 O.K.
160									
161	TOTAL CUSTOMER OPER. EXP.	\$264,133		\$184,020	\$38,736	\$41,377	\$0	\$0	\$80,113 O.K.
162									
163									
164	"BIG-THREE" EXPENSES:								
165									
166	Total Pk. Spec., ex Support	\$522,567	44	\$382,501	\$11,337	\$121,787	\$0	\$6,841	\$140,066 O.K.
167	Total Network Oper. Exp.	225,147	66	164,722	4,767	52,614	0	3,044	60,425 O.K.
168	Total Customer Operations	264,133	161	184,020	38,736	41,377	0	0	80,113 O.K.
169									
170	TOTAL "BIG THREE" EXPENSES	\$1,011,847		\$731,244	\$54,840	\$215,778	\$0	\$9,885	\$280,603 O.K.
171									
172									
173	CORPORATE OPERATIONS EXPENSE:								
174									
175	Exec. and Planning, Alloc.	\$139,317	H50	\$100,682	\$7,551	\$29,710	\$0	\$1,375	\$38,635 O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0 O.K.
177									
178	Total Exec. and Planning	\$139,317		\$100,682	\$7,551	\$29,710	\$0	\$1,375	\$38,635 O.K.
179									
180	Admin. & General, Allocable	\$304,683	H50	\$220,189	\$16,513	\$64,974	\$0	\$3,007	\$84,494 O.K.
181	Admin. & General, Direct	0	V231	0	0	0	0	0	0 O.K.
182									
183	Total Admin. and Gen.	\$304,683		\$220,189	\$16,513	\$64,974	\$0	\$3,007	\$84,494 O.K.
184									
185	TOTAL CORPORATE OPERATION	\$444,000		\$320,871	\$24,064	\$94,684	\$0	\$4,382	\$123,129 O.K.
186									
187									
188	NON-INCOME TAXES:								
189									
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
191	Non-income Taxes, Direct	0	V233	0	0	0	0	0	0 O.K.
192									
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
194									
195									
196	TOTAL OPER. EXP. AND TAXES	\$2,283,050		\$1,660,165	\$96,423	\$501,588	\$0	\$24,874	\$622,885 O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 68 ***** IntraLATA Revenue Requirement Summary		Part 38 IntraLATA Total							
(A)	(B)	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Net Investment	\$2,968,079	K52	\$1,586,288	\$367,982	\$0	\$856,153	\$0	\$177,858	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	\$295,808		\$155,829	\$36,798	\$0	\$85,615	\$0	\$17,786	O.K.
17									
18 APUDC	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	\$295,808		\$155,829	\$36,798	\$0	\$85,615	\$0	\$17,786	O.K.
23									
24 Interest Expense	63,407	N67	33,359	7,888	0	18,352	0	3,808	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	\$232,401		\$122,270	\$28,910	\$0	\$67,264	\$0	\$13,957	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	\$26,462	O195	253,302	58,236	0	137,266	49,146	28,513	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	822,270	16+31+32+33	408,931	95,034	0	222,881	49,146	46,276	O.K.
38									
39									
40 Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
41									
42									
43 TOTAL REVENUE REQUIREMENT	\$822,270		\$408,931	\$95,034	\$0	\$222,881	\$49,146	\$46,276	O.K.
44	*****		*****	*****	*****	*****	*****	*****	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

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FCC PART 68
IntraLATA Investment
Detail

FCC PART 69 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)
LAND AND SUPPORT ASSETS:								
Land Assets, Message	\$9,126	N28	2,501	1,288	0	4,429	0	908
Land Assets, Private Line	528	N28	148	75	0	258	0	53
Total Land Assets	\$9,654		\$2,648	\$1,362	\$0	\$4,685	\$0	\$960
Support Assets, Message	\$667,648	N28	\$183,025	\$84,246	\$0	\$324,143	\$0	\$86,434
Support Assets, Private Line	38,638	N28	10,539	5,453	0	18,753	0	3,844
Total Support Assets	\$706,487		\$193,514	\$89,699	\$0	\$342,896	\$0	\$70,278
Total Land and Supp. Assets	\$716,140		\$196,260	\$101,061	\$0	\$347,581	\$0	\$71,238
CENTRAL OFFICE EQUIPMENT:								
Operator Sys., DA	\$0	(F)	0	0	0	0	0	0
Operator Sys., Other	0	(I)	0	0	0	0	0	0
Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0
Tandem Assigned	0	Direct	0	0	0	0	0	0
Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Local Switching	\$304,478	(E)	\$0	\$304,478	\$0	\$0	\$0	\$0
Local Assigned	0	Direct	0	0	0	0	0	0
Total Local Switching	\$304,478		\$0	\$304,478	\$0	\$0	\$0	\$0
Total Switching	\$304,478		\$0	\$304,478	\$0	\$0	\$0	\$0

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 88 ***** IntraLATA Investment Detail		Part 38 IntraLATA Total	Source or Apperition	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	\$91,292	(D)	\$91,292	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	48,496	(I)	0	0	0	0	0	48,496	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	27,340	0	0	O.K.
62	COE Interexchange, Message	27,340	(G)	0	0	0	0	0	15,986	O.K.
63	COE Interexchange, PL	15,986	(I)	0	0	0	174,633	0	1,799	O.K.
64	COE Interexchange, Assigned	178,432	Direct	0	0	0	72,313	0	0	O.K.
65	COE H/R Message	72,313	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$931,838		\$991,292	\$0	\$0	\$274,287	\$0	\$65,280	O.K.
69										
70	Total Central Office Equip.	\$1,236,316		\$991,292	\$304,478	\$0	\$274,287	\$0	\$65,280	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	N80	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	\$142,208	(I)	\$0	\$0	\$0	\$0	\$0	\$142,208	O.K.
83	Exchange Message	1,733,854	(D)	1,733,854	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	\$1,876,060		\$1,733,854	\$0	\$0	\$0	\$0	\$142,208	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	643,344	Direct	0	0	0	637,184	0	6,160	O.K.
96										
97	Total Interexchange C&WF	\$643,344		\$0	\$0	\$0	\$637,184	\$0	\$6,160	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	FCC PART 69 IntraLATA Investment Detail	Part 78 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	O.K.
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111	HR C&WF, Message	\$135,723	(G)	\$0	\$0	\$0	\$135,723	\$0	\$0	O.K.
112	HR C&WF, WATS	0	(f)	0	0	0	0	0	0	O.K.
113	HR C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114	Total Host/Remote C&WF	\$135,723		\$0	\$0	\$0	\$135,723	\$0	\$0	O.K.
115	Total Cable and Wire Facil.	\$2,655,126		\$1,733,854	\$0	\$0	\$772,907	\$0	\$148,366	O.K.
116	TANGIBLE ASSETS:									
117	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
118	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
119	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
120	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
121	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
122	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
124	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
125	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
126	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
127	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
128	Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
130	TOTAL INTANGIBLE ASSETS	\$182	N37	\$100	\$18	\$0	\$55	\$0	\$11	O.K.
131	PROPERTY HELD FOR FUTURE U	\$0	N46	0	0	0	0	0	0	O.K.

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

	FCC PART 89 IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common <u>Line</u>	Local <u>Switching</u>	Information <u>(F)</u>	Common <u>Transport</u>	Billing and <u>Collection</u>	Other <u>(I)</u>	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
PLANT UNDER CONSTRUCTION:						\$0	\$10,710	\$0	\$2,195	O.K.
Short-term		\$35,380	N48	\$19,361	\$3,114	0	0	0	0	O.K.
Long-term		0	N48	0	0	-----	-----	-----	-----	O.K.
Total Plt. Under Const.		\$35,380	.	\$19,361	\$3,114	\$0	\$10,710	\$0	\$2,195	O.K.
TELEPHONE PLANT ADJUSTMENT		\$0	N48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
CLASS B RTB STOCK		\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
MATERIALS AND SUPPLIES		\$37,041	N27	\$20,270	\$3,260	\$0	\$11,213	\$0	\$2,298	O.K.
CASH WORKING CAPITAL		\$17,343	N37	\$9,491	\$1,526	\$0	\$6,250	\$0	\$1,076	O.K.
EQUAL ACCESS INVESTMENT		\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 09 *****									
IntraLATA									
Reserves and Deferrals									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$308,001	N28	\$83,880	\$43,183	\$0	\$148,519	\$0	\$30,439	O.K.
16 COE Switching	2,291	L44	0	2,291	0	0	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	221,780	L68	140,736	0	0	65,284	0	15,771	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	3	O.K.
20 Cable and Wire Facilities	1,208,567	L117	789,743	0	0	352,047	0	67,578	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$1,739,480		\$1,014,338	\$45,474	\$0	\$565,849	\$0	\$113,788	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PMFU	\$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.	\$1,739,480		\$1,014,338	\$45,474	\$0	\$565,849	\$0	\$113,788	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.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 68 ***** 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	\$1,236,316	L70	\$591,292	\$304,478	\$0	\$274,287	\$0	\$66,260	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	2,655,126	L117	1,733,854	0	0	772,907	0	148,366	O.K.
16										
17	Total	\$3,891,442		\$2,325,146	\$304,478	\$0	\$1,047,193	\$0	\$214,626	O.K.
18	Factor	1.000000		0.597502	0.078243	0.000000	0.289102	0.000000	0.065153	O.K.
19										
20	Sum: Sw., Trans., Other	\$1,566,296	17	\$0	\$304,478	\$0	\$1,047,193	\$0	\$214,626	O.K.
21	Factor	1.000000		0.000000	0.194393	0.000000	0.668579	0.000000	0.137028	O.K.
22										
23	Central Office Equipment	\$1,236,316	L70	\$591,292	\$304,478	\$0	\$274,287	\$0	\$66,260	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	921,273	L117-83	0	0	0	772,907	0	148,366	O.K.
26										
27	Total	\$2,157,588		\$591,292	\$304,478	\$0	\$1,047,193	\$0	\$214,626	O.K.
28	Factor	1.000000		0.274052	0.141119	0.000000	0.485354	0.000000	0.099475	O.K.
29										
30	General Support Facilities	\$716,140	L25	\$196,260	\$101,061	\$0	\$347,561	\$0	\$71,238	O.K.
31	Central Office Equipment	1,236,316	13	591,292	304,478	0	274,287	0	66,260	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	2,655,126	15	1,733,854	0	0	772,907	0	148,366	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$4,607,583		\$2,521,406	\$405,539	\$0	\$1,394,775	\$0	\$285,864	O.K.
37	Factor	1.000000		0.547230	0.088016	0.000000	0.302713	0.000000	0.062042	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$4,321,719	36	\$2,521,406	\$405,539	\$0	\$1,394,775	\$0	\$0	O.K.
40	Factor	1.000000		0.583427	0.093837	0.000000	0.322736	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	\$4,607,765	K26	\$2,521,505	\$405,555	\$0	\$1,394,830	\$0	\$285,875	O.K.
46	Factor	1.000000		0.547230	0.088016	0.000000	0.302713	0.000000	0.062042	O.K.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

----- 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 Equip. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wld. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62						\$0	\$82,805	\$35,589	\$13,187	(1)
63	"BIG THREE" Expenses	\$259,543	O171	\$122,880	\$25,301	0.000000	0.241985	0.137047	0.090809	(6)
64	Factor	1.000000		0.472679	0.087484					
65						\$0	\$856,153	\$0	\$177,858	O.K.
66	Net Investment	\$2,958,079	J13	\$1,558,288	\$397,982	0.000000	0.288429	0.000000	0.090058	O.K.
67	Factor	1.000000		0.528115	0.124399					

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 88 ***** 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.	\$3,480	N37	\$1,893	\$305	\$0	\$1,047	\$0	\$215	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$3,480		\$1,893	\$305	\$0	\$1,047	\$0	\$215	O.K.
19										
20	General Support, Alloc.	\$18,736	N30	\$5,135	\$2,644	\$0	\$9,094	\$0	\$1,864	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$18,736		\$5,135	\$2,644	\$0	\$9,094	\$0	\$1,864	O.K.
24										
25	Central Office Eq., Alloc.	\$67,325	N31	\$32,199	\$16,581	\$0	\$14,837	\$0	\$3,608	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$67,325		\$32,199	\$16,581	\$0	\$14,837	\$0	\$3,608	O.K.
29										
30	Cust. Premises Equip.	\$0	L78	\$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.	\$61,404	N33	\$40,098	\$0	\$0	\$17,875	\$0	\$3,431	O.K.
37	Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38										
39	Total C&WF Exp.	\$61,404		\$40,098	\$0	\$0	\$17,875	\$0	\$3,431	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$150,925		\$79,325	\$19,529	\$0	\$42,952	\$0	\$9,118	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$126,728		\$72,297	\$16,581	\$0	\$32,811	\$0	\$7,039	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 88 *****									
Operating Expenses and Taxes									
(A)	Part 38 IntraLATA Total (B)	Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Pr. and Equip., Alloc.	\$11,583	N18	\$6,921	\$906	\$0	\$3,117	\$0	\$639	O.K.
60 Oth. Pr. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Pr. & Equip.	\$11,583		\$6,921	\$906	\$0	\$3,117	\$0	\$639	O.K.
63									
64 Network Operations, Alloc.	\$55,058	N18	\$33,256	\$4,355	\$0	\$14,978	\$0	\$3,070	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$55,058		\$33,256	\$4,355	\$0	\$14,978	\$0	\$3,070	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$36,347	L23	\$9,687	\$4,988	\$0	\$17,158	\$0	\$3,516	O.K.
72 Depr., COE Switching	18,289	L44	0	18,289	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	28,883	L88	16,424	0	0	7,619	0	1,840	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	88,335	L117	57,885	0	0	25,714	0	4,938	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$167,854		\$83,796	\$23,277	\$0	\$50,489	\$0	\$10,293	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.	\$167,854		\$83,796	\$23,277	\$0	\$50,489	\$0	\$10,293	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$235,065		\$123,972	\$28,538	\$0	\$68,584	\$0	\$14,001	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** 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	\$5,808	N37	\$3,178	\$511	\$0	\$1,758	\$0	\$380	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$5,808		\$3,178	\$511	\$0	\$1,758	\$0	\$380	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	0	(F)	0	0	0	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(F)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU PL	0	(H)	0	0	0	0	0	0	O.K.
125	Bus. Ofc., EU Message	11,792	(H)	0	0	0	0	11,792	0	O.K.
126	Bus. Ofc., EU Reserved	0	(F)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(F)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administ	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(F)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$11,792		\$0	\$0	\$0	\$0	\$11,792	\$0	O.K.
134										
135	Cust. Serv., Mag. Process	\$9,647	(H)	0	0	0	0	9,647	0	O.K.
136	Cust. Serv., Other B&C	14,131	(H)	0	0	0	0	14,131	0	O.K.
137	Cust. Serv., CABS	0	N21	0	0	0	0	0	0	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$23,777		\$0	\$0	\$0	\$0	\$23,777	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$35,569		\$0	\$0	\$0	\$0	\$35,569	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160									
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162									
163 TOTAL CUSTOMER OPER. EXP.	\$41,377		\$3,178	\$511	\$0	\$1,758	\$35,589	\$360	O.K.
164									
165 "BIG-THREE" EXPENSES:									
166									
167 Total Pr. Specific Exp.	\$150,925	41	\$79,325	\$19,529	\$0	\$42,952	\$0	\$9,116	O.K.
168 Total Pr. Non-specific Exp.	67,241	62 + 67 + 69	40,177	5,281	0	18,095	0	3,709	(1)
169 Total Customer Operations	41,377	163	3,178	511	0	1,758	35,589	360	O.K.
170									
171 TOTAL "BIG THREE" EXPENSES	\$259,543		\$122,680	\$25,301	\$0	\$62,805	\$35,589	\$13,187	(1)
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$31,084	N64	\$14,693	\$3,030	\$0	\$7,522	\$4,260	\$1,579	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$31,084		\$14,693	\$3,030	\$0	\$7,522	\$4,260	\$1,579	O.K.
179									
180 Admin. & General, Allocable	\$67,981	N64	\$32,133	\$6,827	\$0	\$16,450	\$9,317	\$3,454	O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182									
183 Total Admin. and Gen.	\$67,981		\$32,133	\$6,827	\$0	\$16,450	\$9,317	\$3,454	O.K.
184									
185 TOTAL CORPORATE OPERATION	\$99,065		\$46,826	\$9,857	\$0	\$23,972	\$13,577	\$5,033	O.K.
186									
187 NON-INCOME TAXES:									
188									
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191									O.K.
192									
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194									
195 TOTAL OPER. EXP. AND TAXES	\$526,462		\$253,302	\$58,238	\$0	\$137,266	\$49,146	\$28,513	O.K.

***** FCC PART 69 *****
 InterLATA Revenue
 Requirement Summary

[illegible]

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

FCC PART 69 InterLATA Investment Summary		Part 38 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Land and Support Assets	\$61,343	R25	\$32,066	\$16,512	\$0	\$12,764	\$0	\$0	O.K.
14										
15	Central Office Equipment	\$115,814	R70	\$69,794	\$35,425	\$0	\$11,884	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	217,517	R117	201,726	0	0	15,791	0	0	O.K.
18										
19	Total COE, IOT, C&WF	\$333,330		\$270,520	\$35,425	\$0	\$27,385	\$0	\$0	O.K.
20										
21	Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Pl. ex Intang.	\$394,673		\$302,586	\$51,938	\$0	\$40,148	\$0	\$0	O.K.
24	Total Intangible Assets	16	R144	12	2	0	2	0	0	O.K.
25										
26	Total Plant in Service	\$394,689		\$302,598	\$51,940	\$0	\$40,151	\$0	\$0	O.K.
27	Total Pl. Held Future Use	0	R147	0	0	0	0	0	0	O.K.
28	Total ST PUC	3,031	R163	2,323	399	0	308	0	0	O.K.
29	Total LT PUC	0	R164	0	0	0	0	0	0	O.K.
30	Total Tel. Pl. Adjust.	0	R169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$397,719		\$304,922	\$52,339	\$0	\$40,459	\$0	\$0	O.K.
33										
34	less:									
35	Accum. Depr., Pl. in Serv.	144,667	S23	121,956	7,322	0	15,406	0	0	O.K.
36	Accum. Depr. PHPU	0	S27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Pl.	0	S28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	S30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	0	S47	0	0	0	0	0	0	O.K.
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	\$253,033		\$182,963	\$45,016	\$0	\$25,053	\$0	\$0	O.K.
46										
47	plus:									
48	Class B RTS Stock	0	R171	0	0	0	0	0	0	O.K.
49	Materials and Supplies	3,035	R173	2,326	399	0	309	0	0	O.K.
50	Cash Working Capital	3,589	R175	2,751	472	0	365	0	0	O.K.
51	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
52										
53	NET INVESTMENT	\$259,656		\$186,041	\$45,885	\$0	\$25,727	\$0	\$0	O.K.

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***** FCC PART 28 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 LAND AND SUPPORT ASSETS:										
14										O.K.
15	Land Assets, Message	\$827	T28	\$432	\$223	\$0	\$172	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	
17										O.K.
18	Total Land Assets	\$827		\$432	\$223	\$0	\$172	\$0	\$0	
19										O.K.
20	Support Assets, Message	\$0,518	T28	\$31,834	\$16,290	\$0	\$12,892	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	
22										O.K.
23	Total Support Assets	\$00,518		\$31,834	\$16,290	\$0	\$12,892	\$0	\$0	
24										O.K.
25	Total Land and Supp. Assets	\$61,343		\$32,068	\$16,512	\$0	\$12,764	\$0	\$0	
26										
27 CENTRAL OFFICE EQUIPMENT:										
28										O.K.
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	
31										O.K.
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
33										O.K.
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	
36										O.K.
37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
38										O.K.
39	Local Switching	\$35,425	(E)	\$0	\$35,425	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	
41										O.K.
42	Total Local Switching	\$35,425		\$0	\$35,425	\$0	\$0	\$0	\$0	
43										O.K.
44	Total Switching	\$35,425		\$0	\$35,425	\$0	\$0	\$0	\$0	

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***** FCC PART 68 ***** InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58 COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59 COE Exch. Line - Message	68,794	(D)	68,794	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	3,181	0	0	O.K.
62 COE Interexchange, Message	3,181	(G)	0	0	0	0	0	0	O.K.
63 COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64 COE Interexchange, Assigned	0	Direct	0	0	0	8,413	0	0	O.K.
65 COE H/R Message	8,413	(G)	0	0	0	0	0	0	O.K.
66 COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67									
68 Total COE Transmission	\$60,388		\$68,794	\$0	\$0	\$11,594	\$0	\$0	O.K.
69									
70 Total Central Office Equip.	\$115,814		\$68,794	\$35,425	\$0	\$11,594	\$0	\$0	O.K.
71									
72 IOT EQUIPMENT:									
73									O.K.
74 Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75 Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76 Coinless Pay Phone	0	T60	0	0	0	0	0	0	O.K.
77 Customer Premises Equipment	0		0	0	0	0	0	0	O.K.
78									
79 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
80									
81 CABLE AND WIRE FACILITIES:									O.K.
82									O.K.
83 Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
84 Exchange Message	201,728	(D)	201,728	0	0	0	0	0	O.K.
85 Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
86									
87 Total Exchange Line C&WF	\$201,728		\$201,728	\$0	\$0	\$0	\$0	\$0	O.K.
88									O.K.
89 Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
90 Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
91									
92 Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
93									O.K.
94 Interexchange Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95 Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
96 Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
97									
98 Total Interexchange C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111	H/R C&WF, Message	\$15,791	(G)	\$0	\$0	\$0	\$15,791	\$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	\$15,791		\$0	\$0	\$0	\$15,791	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$217,517		\$201,726	\$0	\$0	\$15,791	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	36	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131										
132	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold 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	\$16	T37	\$12	\$2	\$0	\$2	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE U	\$0	T48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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***** FCC PART 86 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161 PLANT UNDER CONSTRUCTION:										O.K.
162										O.K.
163 Short-term	\$3,031	T46	\$2,323	\$399	\$0	\$308	\$0	\$0		
164 Long-term	0	T46	0	0	0	0	0	0		
165										O.K.
166 Total Plt. Under Const.	\$3,031	.	\$2,323	\$399	\$0	\$308	\$0	\$0		
167										O.K.
168										O.K.
169 TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
170										O.K.
171 CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
172										O.K.
173 MATERIALS AND SUPPLIES	\$3,035	T37	\$2,326	\$399	\$0	\$309	\$0	\$0	\$0	
174										O.K.
175 CASH WORKING CAPITAL	\$3,589	T37	\$2,751	\$472	\$0	\$385	\$0	\$0	\$0	
176										O.K.
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 68 *****									
InterLATA Reserves and Debits									
(A)	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$26,211	T28	\$13,702	\$7,068	\$0	\$6,454	\$0	\$0	O.K.
16 COE Switching	267	R44	0	267	0	0	0	0	O.K.
17 COE Operator	0	R32	0	0	0	0	0	0	O.K.
18 COE Transmission	18,134	R68	16,374	0	0	2,760	0	0	O.K.
19 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	99,075	R117	91,883	0	0	7,192	0	0	O.K.
21 Other Plant	0	T37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$144,687		\$121,958	\$7,322	\$0	\$15,406	\$0	\$0	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0	O.K.
29 Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0	O.K.
30 Accum. Amort., Other	0	T37	0	0	0	0	0	0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$144,687		\$121,958	\$7,322	\$0	\$15,406	\$0	\$0	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	R44	0	0	0	0	0	0	O.K.
41 COE Operator	0	R32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	R68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	R117	0	0	0	0	0	0	O.K.
45 Unclassified	0	T37	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Central Office Equipment	\$115,814	R70	\$68,794	\$35,425	\$0	\$11,884	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	217,517	R117	201,728	0	0	15,791	0	0	O.K.
16										
17	Total	\$333,330		\$270,520	\$35,425	\$0	\$27,385	\$0	\$0	O.K.
18	Factor	1.000000		0.811588	0.108277	0.000000	0.082185	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$62,810	17	\$0	\$35,425	\$0	\$27,385	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.564008	0.000000	0.436992	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$115,814	R70	\$68,794	\$35,425	\$0	\$11,884	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	15,791	R117-83	0	0	0	15,791	0	0	O.K.
26										
27	Total	\$131,604		\$68,794	\$35,425	\$0	\$27,385	\$0	\$0	O.K.
28	Factor	1.000000		0.522735	0.289181	0.000000	0.208084	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$81,343	R25	\$32,086	\$18,512	\$0	\$12,784	\$0	\$0	O.K.
31	Central Office Equipment	115,814	13	68,794	35,425	0	11,884	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	217,517	15	201,728	0	0	15,791	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$394,673		\$302,586	\$51,938	\$0	\$40,149	\$0	\$0	O.K.
37	Factor	1.000000		0.766678	0.131597	0.000000	0.101727	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$394,673	36	\$302,586	\$51,938	\$0	\$40,149	\$0	\$0	O.K.
40	Factor	1.000000		0.766678	0.131597	0.000000	0.101727	0.000000	0.000000	O.K.
41										
42	CCE 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	\$394,689	Q26	\$302,586	\$51,940	\$0	\$40,151	\$0	\$0	O.K.
46	Factor	1.000000		0.766678	0.131597	0.000000	0.101727	0.000000	0.000000	O.K.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Apportionment Factors		Part 38 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.H.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.H.
62						\$0	\$18,708	\$36	\$0	O.H.
63	"BIG THREE" Expenses	\$57,734	U171	\$14,155	\$24,838	0.000000	0.323998	0.000000	0.000000	
64	Factor	1.000000		0.245180	0.430213					
65						0	28,727	0	0	O.H.
66	Net Investment	259,656	P13	188,041	45,888	0.000000	0.000000	0.000000	0.000000	O.H.
67	Factor	1.000000		0.724194	0.176726					

FCC PART 69
Operating Expenses and Taxes

	FCC PART 69 Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									\$0	O.K.
58 Oth. Pr. and Equip., Alloc.		\$892	T18	\$805	\$105	\$0	\$82	\$0	\$0	O.K.
59 Oth. Pr. and Equip., Direct		0	Direct	0	0	0	0	0	0	O.K.
60 Total Oth. Pr. & Equip.		\$892		\$805	\$105	\$0	\$82	\$0	\$0	O.K.
61 Network Operations, Alloc.		\$4,767	T18	\$3,869	\$507	\$0	\$392	\$0	\$0	O.K.
62 Network Operations, Direct		0	Direct	0	0	0	0	0	0	O.K.
63 Total Network Oper. Exp.		\$4,767		\$3,869	\$507	\$0	\$392	\$0	\$0	O.K.
64 Total Access Expenses		\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
65 Depr., Support Assets		\$3,028	R23	\$1,583	\$815	\$0	\$630	\$0	\$0	O.K.
66 Depr., COE Switching		2,128	R44	0	2,128	0	0	0	0	O.K.
67 Depr., COE Operator		0	R32	0	0	0	0	0	0	O.K.
68 Depr., COE Transmission		2,233	R68	1,911	0	0	322	0	0	O.K.
69 Depr., IOT Equipment		0	R78	0	0	0	0	0	0	O.K.
70 Depr., C&W Facilities		7,237	R117	6,711	0	0	\$25	0	0	O.K.
71 Depr., PHFU		0	R147	0	0	0	0	0	0	O.K.
72 Total Depreciation Expense		\$14,625		\$10,205	\$2,943	\$0	\$1,477	\$0	\$0	O.K.
73 Amort., Tangible Assets		\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
74 Amort., Intangible Assets		0	R144	0	0	0	0	0	0	O.K.
75 Other Amortization		0	Direct	0	0	0	0	0	0	O.K.
76 Direct Assigned Amort.		0	Direct	0	0	0	0	0	0	O.K.
77 Total Amortization Exp.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
78 Total Depr. and Amort.		\$14,625		\$10,205	\$2,943	\$0	\$1,477	\$0	\$0	O.K.
79 TOTAL NON-SPEC. OPER. EXP.		\$20,385		\$14,879	\$3,555	\$0	\$1,951	\$0	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 68 *****									
Operating Expenses and Taxes									
(A)	Part 36 InterLATA Total (B)	Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$5	T37	\$4	\$1	\$0	\$0	\$0	\$0	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$5		\$4	\$1	\$0	\$0	\$0	\$0	O.K.
110									
111 Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113									
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	0	(F)	0	0	0	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU PL	0	(H)	0	0	0	0	0	0	O.K.
125 Bus. Ofc., EU Message	0	(H)	0	0	0	0	3	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Ofc., Coin Collection & Administ	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	\$8		\$0	\$0	\$0	\$0	\$8	\$0	O.K.
134									
135 Cust. Serv., Msg. Process	\$10	(H)	0	0	0	0	10	0	O.K.
136 Cust. Serv., Other B&C	17	(H)	0	0	0	0	17	0	O.K.
137 Cust. Serv., CABS	38,897	T21	0	21,825	0	16,871	0	0	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$38,723		\$0	\$21,825	\$0	\$16,871	\$26	\$0	O.K.
141									
142 Total BO, CS, OS, Dir.	\$38,731		\$0	\$21,825	\$0	\$16,871	\$35	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$38,736		\$4	\$21,826	\$0	\$16,872	\$35	\$0	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Ptl. Specific Exp.	\$13,238	41	\$9,478	\$2,400	\$0	\$1,361	\$0	\$0	O.K.
168	Total Ptl. Non-specific Exp.	5,780	62 + 67 + 69	4,674	612	0	473	0	0	O.K.
169	Total Customer Operations	38,736	163	4	21,826	0	16,872	35	0	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$57,734		\$14,155	\$24,838	\$0	\$16,705	\$35	\$0	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$7,551	T64	\$1,851	\$3,248	\$0	\$2,446	\$5	\$0	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$7,551		\$1,851	\$3,248	\$0	\$2,446	\$5	\$0	O.K.
179										
180	Admin. & General, Allocable	\$16,513	T64	\$4,049	\$7,104	\$0	\$5,350	\$10	\$0	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	\$16,513		\$4,049	\$7,104	\$0	\$5,350	\$10	\$0	O.K.
184										
185	TOTAL CORPORATE OPERATION	\$24,064		\$5,900	\$10,353	\$0	\$7,797	\$14	\$0	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191										
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$96,423		\$30,261	\$38,134	\$0	\$27,980	\$49	\$0	O.K.

COMPANY NAME
PERIOD ADDRESSED
RUN DATE AND TIME
CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ENDING DECEMBER 31, 1998
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NOTES: SEE SHEET "G" TO INPUT PART 36 ALLOCATION FACTORS.

NOTES: SEE SHEET "G" TO INPUT PART 36 ALLOCATION FACTORS												
		Intrastate										
				Message Telephone Service		Private Line				TOTAL INTRASTATE		
		TOTAL COMPANY	Source/Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA				
***** FCC PART 36 *****		(B)	(C)	(D)	(E)	(F)	(G)	(H)			(I)	
(A)												
PLANT INVESTMENT DETAIL:												
21	Land, Allocable	39,051	---	---	---	---	0	---	0	---	0	0
22	Land, Direct	0	---	---	---	---	---	---	---	---	---	---
23	Motor Vehicles	232,864	---	---	---	---	---	---	---	---	---	---
24	Aircraft	0	---	---	---	---	---	---	---	---	---	---
25	Special Purpose Vehicles	21,782	---	---	---	---	---	---	---	---	---	---
26	Garage Work Equipment	240,085	---	---	---	---	---	---	---	---	---	---
27	Other Work Equipment	348,099	---	---	---	---	---	---	---	---	---	---
28	Buildings, Allocable	1,804,183	---	---	---	---	0	---	0	---	0	0
29	Buildings, Direct	0	---	---	---	---	---	---	---	---	---	---
30	Furniture	18,294	---	---	---	---	---	---	---	---	---	---
31	Office Equipment	192,627	---	---	---	---	---	---	---	---	---	---
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	---	0	---	0	---	0	---	0	---	0
36	CAT 1 Oper. Sys., Other	0	---	---	---	---	---	---	---	---	---	---
37	CAT 2 Tandem Sw. Allocable	0	---	0	---	0	---	0	---	0	---	0
38	CAT 2 Tandem Sw. Direct	0	---	---	---	---	---	---	---	---	---	---
39	CAT 3 Local Sw. Allocable	1,283,156	---	0	---	0	---	0	---	0	---	0
40	CAT 3 Local Sw. Direct	0	---	---	---	---	---	---	---	---	---	---
41	CAT 4.12 Exchange Trunk	0	---	0	---	0	---	0	---	0	---	0
42	CAT 4.12 Exch. Tr. Direct	0	---	---	---	---	---	---	---	---	---	---
43	CAT 4.13 Exch. Ln. Msg., PL & WAT	2,834,328	---	---	---	---	---	---	---	---	---	---
44	Reserved	0	---	0	---	0	---	0	---	0	---	0
45	CAT 4.13 Direct	0	---	---	---	---	---	---	---	---	---	---
46	CAT 4.23 Message, PL & WATS	120,205	---	---	---	---	---	---	---	---	---	---
47	Reserved	0	---	---	---	0	176,432	0	---	0	---	176,432
48	CAT 4.23 Direct	456,224	---	279,792	---	---	---	---	---	0	---	0
49	CAT 4.3 H/R Message	365,745	---	0	---	0	0	0	---	0	---	0
50	CAT 4.3 WATS	0	---	0	---	0	---	---	---	---	---	---
51	CAT 4.3 Direct	0	---	---	---	---	---	---	---	---	---	---
52	CAT 1 Other IOT Equipment	0	---	0	---	0	0	0	---	0	---	0
53	CAT 1 Coinless Pay Phones	0	---	---	---	---	---	---	---	---	---	---

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ENDING DECEMBER 31, 1998

***** FCC PART 36 *****		TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Intrastate		Private Line		TOTAL INTRASTATE (I)
(A)	InterLATA (E)				IntraLATA (F)	InterLATA (G)	IntraLATA (H)				
70	CAT 2 CP Equipment	0	---	---	0	---	---	0	---	---	0
71	Reserved	0	---	---	---	---	---	---	---	---	0
72	Reserved	8,311,144	---	---	0	---	0	0	---	0	0
73	CAT 1.3 Joint Mgt., Cat. 1.1 & 1.2 PL	0	---	---	0	---	---	0	---	0	0
74	Other CAT 1 C&WF	0	---	---	0	---	0	---	---	---	---
75	CAT 2 C&WF	0	---	---	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	---	---	---	---	---	---	---	---
77	CAT 3 Joint Message & PL/WATS	0	---	---	0	637,184	---	0	8,160	---	643,344
78	Reserved	1,684,479	---	1,041,135	---	---	---	0	---	0	0
79	CAT 3 Direct	686,456	---	---	0	---	0	0	---	0	0
80	CAT 4 Message	0	---	0	0	---	0	0	---	---	---
81	CAT 4 WATS	0	---	---	---	---	---	---	---	0	0
82	CAT 4 Direct	0	---	---	0	---	0	0	---	---	---
83	Allocable Support Leases	0	---	0	---	---	---	---	---	---	---
84	Direct Support Leases	0	---	---	---	---	---	---	---	---	---
85	COE Operator	0	---	---	---	---	---	---	---	---	---
86	COE Tandem Switch	0	---	---	---	---	---	---	---	---	---
87	COE Local Switch	0	---	---	---	---	0	0	---	0	0
88	COE Transmission	0	---	0	0	---	0	0	---	0	0
89	COE Direct	0	---	0	0	---	0	0	---	---	---
90	IOT Leases	0	---	0	---	---	---	---	---	---	---
91	C&WF Leases	0	---	---	---	---	---	---	---	---	---
92	Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---	---	---
93	Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---	---	0
94	Leasehold Imp. COE Operator	0	---	---	---	---	0	0	---	0	0
95	Leasehold Imp. COE Trans.	0	---	0	0	---	0	0	---	0	0
96	Leasehold Imp. IOT	0	---	0	0	---	0	0	---	---	---
97	Leasehold Imp. C&WF	0	---	0	---	---	---	---	---	---	0
98	Leasehold Imp. Other	738	---	---	0	---	0	0	---	0	---
99	Allocable Acct. No. 2690	0	---	---	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	149,023	---	---	---	---	---	---	---	---	---
101	Materials and Supplies	0	---	---	---	---	---	---	---	---	0
102	RTB Stock	0	---	---	0	---	0	0	---	0	0
103	Tele. Prt. Adjust. - Alloc.	0	---	0	0	---	0	0	---	0	0
104	Tele. Prt. Adjust. - Direct	0	---	0	0	---	0	0	---	0	0
105	Other Assets, Net	0	---	---	---	---	---	---	---	---	---
106	Other Liab., Def. Cr., Net	0	---	---	---	---	---	---	---	---	---

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ENDING DECEMBER 31, 1998

[illegible]

17-Jun-99

05:10:48 PM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

ENDING DECEMBER 31, 1998

			Intrastate							
			Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator		InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
176 Oth. Ptl. and Equip., Alloc.	46,857	---	---	---	---	---	---	---		
177 Oth. Ptl. and Equip., Direct	0	---	0	0	0	0	0	0		
178 Network Operations, Alloc.	225,147	---	---	---	---	---	---	---		
179 Network Operations, Direct	0	---	0	0	0	0	0	0		
180 Total Access Expense	10,209	---	10,209	0	0	0	0	0		
181 Depr., Support Assets	142,987	---	---	---	---	---	---	---		
182 Depr., COE Switching	77,074	---	---	---	---	---	---	---		
183 Depr., COE Operator	0	---	---	---	---	---	---	---		
184 Depr., COE Transmission	104,897	---	---	---	---	---	---	---		
185 Depr., IOT Equipment	0	---	---	---	---	---	---	---		
186 Depr., C&W Facilities	355,390	---	---	---	---	---	---	---		
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	33,681	---	---	---	---	---	---	---		
192 Marketing, Direct	0	---	0	0	0	0	0	0		
193 Operator Service, Alloc.	632	---	---	---	---	---	---	---		
194 Operator Service, Direct	0	---	0	0	0	0	0	0		
195 Classified Directory	0	---	0	0	0	0	0	0		
196 Alphabetical Directory	0	---	---	---	---	---	---	---		
197 Foreign Directory	0	---	---	---	---	---	---	---		
198 Bus. Ofc., EU Presubscription	0	---	---	---	---	---	---	---		
199 Bus. Ofc., EU MTS & WATS	30,551	---	---	---	---	---	---	---		
200 Bus. Ofc., EU Access, P/L & all Other	62,034	---	---	---	---	---	---	---		
201 Bus. Ofc., IXC Special Access	0	---	---	---	---	---	---	---		
202 Bus. Ofc., IXC Switched Access	0	---	---	---	---	---	---	---		
203 Bus. Ofc., IXC B & C Services	0	---	---	---	---	---	---	---		
204 Coin Collect & Admin.	0	---	---	---	---	---	---	---		
205 Cust. Svc., Direct	0	---	0	0	0	0	0	0		
206 Cust. Serv., Mag. Process	11,697	---	---	---	---	---	---	---		
207 Cust. Serv., Other B&C	45,134	---	---	---	---	---	---	---		
208 Cust. Serv., CABS	77,383	---	---	---	---	---	---	---		
209 Cust. Serv., EU Common Line	2,376	---	2,376	0	0	0	0	0		
210 Other Cust. Serv., Alloc.	0	---	---	---	---	---	---	---		
211 Other Cust. Serv., Direct	435	---	435	0	0	0	0	0		
212 Exec. and Planning, Alloc.	139,317	---	---	---	---	---	---	---		
213 Exec. and Planning, Direct	0	---	0	0	0	0	0	0		

05:10:46 PM

[illegible]

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
 CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 ENDING DECEMBER 31, 1998

CHEYENNE RIVER SIOUX TRIBE TELEPHONE SERVICE ENDING DECEMBER 31, 1986									
***** FCC PART 36 *****									
TOTAL COMPANY		Source/ Allocator	Interstate		Intrastate		Private Line		TOTAL INTRASTATE
			Other	InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
271	Working Loops	3,156	---	65	97	0	0	54	54
272	Equivalent Interexchange Cct. Miles	6,231	---	0	672	0	0	802	802
273	Interexchange Circuit Terminations	128	---	0	13	0	0	17	17

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 OF SWITCHED ACCESS REVENUE REQUIREMENT FOR CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY	)))))	ORDER ASSESSING FILING FEE TC99-074
---	-----------------------	---

On June 29, 1999, Cheyenne River Sioux Tribe Telephone Authority (CRSTTA) 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 CRSTTA a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED that CRSTTA 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: *Rebecca K. Kato*

Date: 7/19/99

(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: Cheyenne River Sioux Tribe Telephone Authority, Eagle Butte, SD
Switched Access Revenue Requirement, TC99-074

DATE: December 9, 1999

Cheyenne River Sioux Tribe Telephone Authority (Cheyenne River) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on June 29, 1999, based on the twelve months ended December 31, 1998. The cost study submitted by Cheyenne River developed a revenue requirement of \$854,054. Cheyenne River's minutes of use for 1998 was 4,591,089. Cheyenne River is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Cheyenne River'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 June 30, 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 Cheyenne River to deposit an initial assessment in the SDFUC 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.)

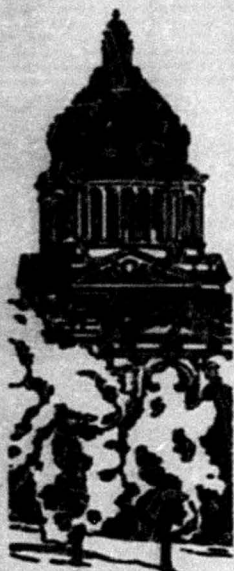
Staff requested supporting information from Cheyenne River on July 12, October 13, and October 21, 1999. Cheyenne River filed a revised cost study on October 19, 1999, which developed a revenue requirement of \$ 856,869. Staff data requests were responded to by Cheyenne River. Staff reviewed external auditor reports for 1997 and 1998, adjustments proposed by Cheyenne River in the cost study, long term debt, the 1998 trial balance, minutes of use, and traffic factor support.

Staff has reviewed Cheyenne River's cost study filing and all of the data responses submitted by Cheyenne River and would recommend that the Intrastate Switched Access Cost Study for Cheyenne River be adjusted to correct the input percentages for Relative Toll/Local Messages and CABS Percent on Sheet G. If these recommendations are accepted by the Commissioners the Intrastate Switched Access Cost Study revenue requirement for Cheyenne River is reduced by \$4,968, to \$849,086. Cheyenne River has agreed to Staff's recommendations.

Respectfully submitted: Harlan Best



cc: James K. Brooks, Johnson Stone & Pagano, PC



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

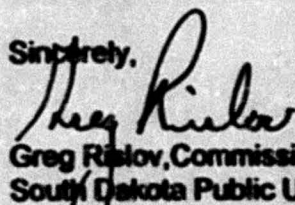
Dear Ms. Cremer:

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)773-3281
FAX (605)773-3809

Transportation/
Warehouse Division
Telephone (605)773-5289
FAX (605)773-3325

Consumer Hotline
1-800-332-1782

TTY Through
Relay South Dakota
1-800-677-1113

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

Jim Farg
Chairman
Pam Nelson
Vice-Chairman
Leslie Schenck
Commissioner

William Bullard Jr.
Executive Director

Harlan Best
Martin C. Bottmann
Sam Cichos
Karen E. Cramer
Michelle M. Farris
Marlette Fischbach
Heather K. Fossy
Shirleen Fugitt
Mary Giddings
Lewis Hammond
Leah Hasty
Cameron Housack
Liam Huff
Dave Jacobson
Katie Johnson
Bob Kandle
Debra Kelle
Christine Lund
Terry Noren
Gregory A. Rislov
Leah Senger
Robynne Alts Witt



South Dakota Public Utilities Commission

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



December 22, 1999

James Brooks, Consultant
Johnson, Stone & Pagano

Cheyenne River Sioux Tribe Telephone Authority
RE: DOCKET TC99-074, INTRASTATE SWITCHED ACCESS COST STUDY

Dear Mr. Brooks:

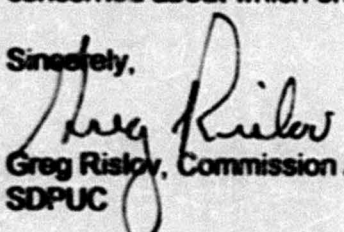
The Public Utilities Commission's December 28, 1999 meeting agenda includes consideration of the above-named docket. Although it appears Commission Staff and the company have reached a settlement, the Commissioners must still approve the settlement. I, as an advisor to the Commissioners, have reviewed 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. Fully explain the adjustment to A/C 2212, Digital Switching - Accumulated Depreciation.

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)773-3281
FAX (605)773-3809

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 Berg
Chairman
Pam Nelson
Vice-Chairman
Linda Schoenfelder
Commissioner

William Bullard Jr.
Executive Director

Harlan Best
Martin C. Bettmann
Sue Cichos
Karen E. Cremer
Michelle M. Farris
Marlene Fischbach
Heather K. Forney
Sharon Fugitt
Mary Giddings
Lewis Hammond
Lani Hasty
Cannon Housch
Lisa Hull
Dave Jacobson
Katie Johnson
Bob Kandle
Deanne Kolbo
Charlene Lund
Terry Noom
Gregory A. Rislov
Keith Senger
Rosalyn Ailes Wiest

JOHNSON, STONE & PAGANO, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
1501 REGENTS BOULEVARD
SUITE 100
FIRECREST WASHINGTON 98466
(253) 566-7070
FAX (253) 566-7100

December 27, 1999

RECEIVED

JAN 03 2000

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Mr. Greg Rislov, Commission Advisor
South Dakota Public Utilities Commission
State Capital Building
500 East Capital Avenue
Pierre, South Dakota 57501-5070

FAX Received DEC 29 1999

Dear Mr. Rislov:

The following are answers to your intervening questions for the December 31, 1998, Intrastate Switched Access Cost Study for the Cheyenne River Sioux Tribe Telephone Authority (CRSTTA), Docket TC99-074.

- 1) No, not all the known change adjustments that were included in the cost study have been placed into service.
- 2) To the best of my knowledge as of December 27, 1999, all but approximately \$250,000 of the \$5,700,000 (RUS "G" Loan) 1999 Construction projects have been completed; after checking with company personnel and verifying information with the engineering company involved. These projects were not completed as anticipated do to the over-all timing; the timing of the loan approval was later than expected thus becoming the basis for scheduling. All completed projects are in service with the exception of the connection with Sully Buttes at the bridge crossing the Missouri River (Lake Oahe). This connection is being held up by the South Dakota Highway Department until further engineering can be done. According to an analysis of account 2003, Telephone Plant Under Construction, at November 30, 1999, the amount for "Point of Meeting - Sully Buttes" is \$16,503.
- 3) I do not believe or would anticipate that the known-change adjustments will exceed the estimated amounts, since these projects fall under RUS borrowings; however, until all charges are accounted for, it is not known.
- 4) N/A (Since answer to (3) was uncertain.)

**START
OF
RETAKE**

JOHNSON, STONE & PAGANO, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

1501 REGENTS BOULEVARD
SUITE 100
PIERCEST WASHINGTON 98446
(253) 566-7070
FAX (253) 566-7100

December 27, 1999

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JAN 03 2000

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Mr. Greg Rislov, Commission Advisor
South Dakota Public Utilities Commission
State Capital Building
500 East Capital Avenue
Pierre, South Dakota 57501-5070

FAX Received DEC 29 1999

Dear Mr. Rislov:

The following are answers to your intervening questions for the December 31, 1998, Intrastate Switched Access Cost Study for the Cheyenne River Sioux Tribe Telephone Authority (CRSTTA), Docket TC99-074.

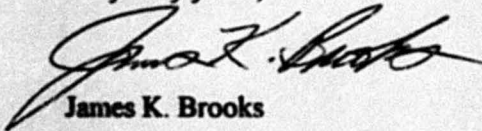
- 1) No, not all the known change adjustments that were included in the cost study have been placed into service.
- 2) To the best of my knowledge as of December 27, 1999, all but approximately \$250,000 of the \$5,700,000 (RUS "G" Loan) 1999 Construction projects have been completed; after checking with company personnel and verifying information with the engineering company involved. These projects were not completed as anticipated do to the over-all timing; the timing of the loan approval was later than expected thus becoming the basis for scheduling. All completed projects are in service with the exception of the connection with Sully Buttes at the bridge crossing the Missouri River (Lake Oahe). This connection is being held up by the South Dakota Highway Department until further engineering can be done. According to an analysis of account 2003, Telephone Plant Under Construction, at November 30, 1999, the amount for "Point of Meeting - Sully Buttes" is \$16,503.
- 3) I do not believe or would anticipate that the known-change adjustments will exceed the estimated amounts, since these projects fall under RUS borrowings; however, until all charges are accounted for, it is not known.
- 4) N/A (Since answer to (3) was uncertain.)

Mr. Greg Rislov
South Dakota Public Utilities Commission
December 27, 1999
Page 2

- 5) One of the major projects in the "G" Loan, was to completely change out the old Stromberg switching system to a Northern Telecom platform. This was done to make the Cheyenne River Sioux Tribe Telephone Authority "Y2K" compliant and to anticipate customer future needs and increase future service offerings. In order to retire the old switch, a credit to the asset account and a debit to the reserve account is made. In the case of the CRSTTA, the credit to the Digital Switching account is estimated to be \$1,121,452, but the reserve balance had only an estimated balance of \$529,221, thus leaving the reserve balance at (\$592,231). This debit balance, as staff agreed, would have an accelerated amortization rate of three to five years. The CRSTTA is not alone in the accounting treatment. We have had clients do this similarly in Idaho and Washington with permission from staff.

As requested, I am providing three copies of my responses and all revised supporting documentation. If you have any questions or need further assistance, please call me at (253) 566-7070.

Very truly yours,



James K. Brooks

JB:jb

Enclosures

Cc: Mr. J.D. Williams, General Manager
Cheyenne River Sioux Tribe Telephone Authority

Mr. Harlan Best, Commission Staff
South Dakota Public Utilities Commission

END

OF

RETAKE

JOHNSON, STONE & PAGANO, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
1501 REGENTS BOULEVARD
SUITE 100
FIRECREST WASHINGTON 98466
(253) 566-7070
FAX (253) 566-7100

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DEC 30 1999

December 29, 1999

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

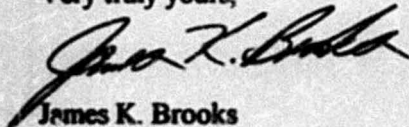
Mr. Harlan Best, Utility Analyst
South Dakota Public Utilities Commission
State Capital Building
500 East Capital Avenue
Pierre, South Dakota 57501-5070

Dear Harlan:

Enclosed is the revised December 31, 1998, Intrastate Switched Access Cost Study for the Cheyenne River Sioux Tribe Telephone Authority, Docket TC99-074. The study was revised pursuant to the commissions inquiry on known change adjustments that were included in the cost study. It was found through inquiry that approximately \$250,000 of the \$5,700,000 (RUS "G" Loan) were not completed in the 1999 time period. The revised study does not include \$284,588 in estimated investment (\$247,468 materials and \$37,120 overheads), \$2,372 in estimated reserves and \$2,372 in estimated depreciation expense. Enclosed you will also find copies of revised supporting workpapers.

As your previous requests have indicated, I am providing three copies of my responses and all revised supporting documentation. If you have any questions or need further assistance, please call me at (253) 566-7070.

Very truly yours,


James K. Brooks

JB:jb

Enclosures

Cc: Mr. J.D. Williams, General Manager
Cheyenne River Sioux Tribe Telephone Authority

Sheet "A"
ENDING DECEMBER 31, 1988
Revised 5/8/88

29-Dec-88

01:23:22 PM

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FOC PART 68 *****

Intrastate Toll
Revenue Requirement Summary

	Part 50 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INTRALATA:									
15 Net Investment	\$3,023,210	J13	\$1,483,812	\$488,821	\$0	\$888,186	\$0	\$173,382	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	\$302,321		\$148,381	\$48,882	\$0	\$88,838	\$0	\$17,338	O.K.
19 Return Adjustments	(4,754)	J16-20	(2,867)	(417)	0	(1,478)	0	(288)	O.K.
20									
21 Net Return on Rate Base	\$297,567		\$145,515	\$48,288	\$0	\$87,360	\$0	\$17,050	O.K.
22 Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23 Expenses and Other Taxes	880,501	J33-36, 40	248,615	88,831	0	177,183	48,087	38,775	O.K.
24									
25 Total IntraLATA Rev. Req.	\$878,068		\$396,430	\$118,088	\$0	\$261,838	\$48,087	\$52,818	O.K.
26									
27									
28									
29 INTERLATA:									
30									
31 Net Investment	\$285,441	P13	\$178,917	\$80,798	\$0	\$25,728	\$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	\$28,544		\$17,882	\$8,080	\$0	\$2,573	\$0	\$0	O.K.
35 Return Adjustments	(408)	P18-20	(308)	(54)	0	(43)	0	0	O.K.
36									
37 Net Return on Rate Base	\$28,136		\$17,573	\$7,926	\$0	\$2,530	\$0	\$0	O.K.
38 Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39 Expenses and Other Taxes	40,481	P33-35, 40	28,108	7,182	0	4,188	44	0	O.K.
40									
41 Total InterLATA Rev. Req.	\$68,620		\$46,883	\$13,168	\$0	\$6,895	\$44	\$0	O.K.
42									
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$946,688		\$443,122	\$131,254	\$0	\$268,323	\$48,141	\$52,818	
ACCESS ELEMENT MINUTES OF USE									
			4,591,089	4,591,089		4,591,089			
ACCESS RATE PER MINUTE									
	\$0.163058		\$0.088518	\$0.028888		\$0.058444			

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 ***** Revenue Requirement Summary		TOTAL COMPANY	Source/ A/locator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 State Income Tax Rate	0.00%	--	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	0.00%	--	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15 Gross Receipts Tax Rate	0.00%	--	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
16										
17										
18 Net Investment	\$12,308,131	C68	\$9,017,481	\$295,441	\$2,889,455	\$0	\$153,755	\$3,288,651	O.K.	
19 Rate of Return	10.00%	--	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
20										
21 Return on Rate Base	\$1,230,613		\$901,748	\$28,544	\$288,948	\$0	\$15,375	\$328,865	O.K.	
22										
23 AFUDC	(19,241)	H43	-14082.233275891	-405.11806117488	-4482.5467738183	0	-261.10388911597	(5,159)	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	\$1,211,372		\$887,588	\$28,139	\$282,453	\$0	\$15,114	\$323,706	O.K.	
28										
29 Contributions	4,101	H52	2,988	85	1,029	0	41	1,135	O.K.	
30 Interest Expense	257,032	H44	198,359	5,555	58,908	0	3,210	68,673	O.K.	
31 Capital Lease Expense	0	H48	0	0	0	0	0	0	O.K.	
32 Capitalized Payroll taxes	0	H38	0	0	0	0	0	0	O.K.	
33 Depreciation Adjustment	0	H38	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	\$950,239		\$898,341	\$20,518	\$221,516	\$0	\$11,893	\$253,898	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	2,280,679	H186	1,859,896	40,481	555,539	0	24,983	620,982	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	\$3,482,050		\$2,547,982	\$88,620	\$837,982	\$0	\$40,077	\$944,688	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	\$3,482,050		\$2,547,982	\$88,620	\$837,982	\$0	\$40,077	\$944,688	O.K.	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

		Intrastate							
		Message Telephone Service				Private Line		TOTAL	
***** FCC PART 38 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$2,806,945	D33	\$2,120,235	\$80,985	\$576,403	\$0	\$30,312	\$776,709	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	1,283,153	D88	952,812	34,450	296,003	0	0	330,544	O.K.
17 COE Transmission Equipment	3,491,913	D85	2,850,634	73,481	808,208	0	61,360	941,079	O.K.
18									
19 Total COE	\$4,775,089		\$3,603,448	\$107,931	\$1,102,301	\$0	\$91,380	\$1,271,623	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	10,682,079	D137	7,809,436	217,517	2,506,781	0	148,366	2,872,643	O.K.
22									
23 Total COE, IOT, C&WF	\$15,457,148		\$11,312,882	\$325,448	\$3,609,082	\$0	\$209,756	\$4,144,266	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	\$738	D209	\$540	\$18	\$172	\$0	\$10	\$196	O.K.
30									
31									
32 Total Tele. Plt. In Service	\$18,354,831		\$13,433,858	\$388,456	\$4,285,637	\$0	\$249,078	\$4,921,173	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	143,118	D218-219	104,746	3,013	33,416	0	1,942	38,372	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$143,118		\$104,746	\$3,013	\$33,416	\$0	\$1,942	\$38,372	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$18,497,949		\$13,538,404	\$396,471	\$4,319,053	\$0	\$251,021	\$4,959,545	O.K.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 ***** Plant Investment Detail					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 LAND AND SUPPORT ASSETS:										
14										
15	Land, Allocable	\$39,051	H33	\$39,051	\$822	\$9,118	\$0	\$530	\$10,470	O.K.
16	Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17										
18	Total Land	\$39,051		\$39,051	\$822	\$9,118	\$0	\$530	\$10,470	O.K.
19										
20	Motor Vehicles	\$232,884	H33	\$170,430	\$4,903	\$54,371	\$0	\$3,160	\$82,434	O.K.
21	Aircraft	0	H33	0	0	0	0	0	0	O.K.
22	Special Purpose Vehicles	21,782	H33	15,942	489	5,068	0	296	5,840	O.K.
23	Garage Work Equipment	240,085	H33	175,700	5,055	59,082	0	3,256	64,385	O.K.
24	Other Work Equipment	348,086	H33	254,789	7,329	81,277	0	4,724	53,330	O.K.
25	Buildings, Allocable	1,804,183	H33	1,320,443	37,898	421,251	0	24,483	483,720	O.K.
26	Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27	Furniture	18,294	H33	13,389	385	4,271	0	248	4,905	O.K.
28	Office Equipment	192,827	H33	140,981	4,056	44,876	0	2,614	51,846	O.K.
29	General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30										
31	Total Support Assets	\$2,857,894		\$2,091,855	\$80,172	\$567,285	\$0	\$38,782	\$786,239	O.K.
32										
33	Tot. Land and Support Assets	\$2,896,945		\$2,120,236	\$80,995	\$678,403	\$0	\$39,312	\$776,709	O.K.
34										
35										
36 CENTRAL OFFICE EQUIPMENT:										
37										
38	CAT 1 Oper. Sys., TSPB	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	CAT 1 Oper. Sys., Other TSPB	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	G28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47	CAT 2 Tandem Sw. Direct	0	V36	0	0	0	0	0	0	O.K.
48										
49	Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 38 ***** Plant Investment Detail		Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	TOTAL COMPANY (B)			InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
63 CAT 3 Local Sw. Allocable	\$1,283,198	G18	\$882,812	\$34,480	\$298,093	\$0	\$0	\$330,544	O.K.
64 CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65									
66 Total CAT 3	\$1,283,198		\$882,812	\$34,480	\$298,093	\$0	\$0	\$330,544	O.K.
67									O.K.
68 Total COE Sw. CAT 283	\$1,283,198		\$882,812	\$34,480	\$298,093	\$0	\$0	\$330,544	O.K.
69	*****		*****	*****	*****	*****	*****	*****	
70									
71 COE TRANSMISSION:									
72									
73 CAT 4.12 Exchange Trunk	\$0	123	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
74 CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75 CAT 4.13 Exch. Ln. Message	2,376,232	G13	1,781,424	81,887	531,821	0	0	583,808	O.K.
76 CAT 4.13 PL, WATS, Local	174,807	F18	130,880	0	0	0	43,827	43,827	O.K.
77 CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78 CAT 4.23 Message	82,032	G18	81,811	3,181	27,340	0	0	30,521	O.K.
79 CAT 4.23 PL, WATS	28,173	F24	12,308	0	0	0	15,865	15,865	O.K.
80 CAT 4.23 Direct	498,224	V48	278,792	0	174,533	0	1,789	176,432	O.K.
81 CAT 4.3 H/R Message	385,745	G28	285,018	8,413	72,313	0	0	80,727	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	\$3,491,813		\$2,550,834	\$73,481	\$805,208	\$0	\$81,390	\$841,079	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	70	0	0	0	0	0	0	O.K.
93									
94 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95	*****		*****	*****	*****	*****	*****	*****	
96									

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Intrastate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
	(A)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111 CABLE AND WIRE FACILITIES:									
112 CAT 1.1 IntraLATA PL/WATS	313,380	F31	\$171,174	\$0	\$0	\$0	\$142,208	\$142,208	O.K.
114 CAT 1.2 InterLATA PL/WATS	258,444	F31	258,444	0	0	0	0	0	O.K.
113 CAT 1.3 Joint Messages	7,742,330	G13	8,808,740	201,728	1,733,854	0	0	1,835,580	O.K.
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.
117 Total CAT 1 C&WF	\$8,311,144		\$8,233,358	\$201,728	\$1,733,854	\$0	\$142,208	\$2,077,788	O.K.
119 CAT 2 C&WF	\$0	G28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121 CAT 2 C&WF, Wideband	0	V78	0	0	0	0	0	0	O.K.
122 Total CAT 2 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 CAT 3 Joint Message	0	G17	0	0	0	0	0	\$0	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	1,884,479	V79	1,041,135	0	637,184	0	6,180	\$643,344	O.K.
128 Total CAT 3 C&WF	\$1,884,479		\$1,041,135	\$0	\$637,184	\$0	\$6,180	\$643,344	O.K.
131 CAT 4 Message	\$888,458	G29	\$534,843	\$15,791	\$135,723	\$0	\$0	\$151,513	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 Total CAT 4 C&WF	\$888,458		\$534,843	\$15,791	\$135,723	\$0	\$0	\$151,513	O.K.
137 TOTAL C&WF	\$10,882,078		\$7,808,436	\$217,517	\$2,508,761	\$0	\$148,388	\$2,672,643	O.K.
138									
139 CAPITAL LEASES:									
141 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V34	0	0	0	0	0	0	O.K.
144 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 38 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
160									
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	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	H18	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. 2590	\$18,354,083		\$13,433,118	\$388,442	\$4,285,484	\$0	\$249,088	\$4,820,975	O.K.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 30 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Intrastate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
Intrastate										
InterLATA										
IntraLATA										
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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

						Interstate			
						Message Telephone Service		Private Line	
***** FCC PART 36 ***** Reserve and Deferrals		TOTAL COMPANY	Source/ Allocator	Interstate and Other		InterLATA	IntraLATA	InterLATA	IntraLATA
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TP18:									
14									
15 Support Assets	\$1,237,841	H13	\$905,998	\$28,083	\$289,021	\$0	\$18,798	\$331,882	O.K.
16 COE Switching	(582,578)	H19	(432,803)	(18,841)	(134,432)	0	0	(180,073)	O.K.
17 COE Operator	0	H18	0	0	0	0	0	0	O.K.
18 COE Transmission	988,488	H20	684,862	18,885	208,980	0	15,781	241,808	O.K.
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	4,885,515	H31	3,557,072	99,075	1,141,789	0	67,578	1,308,443	O.K.
21 Other Plant	0	V138	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TP18	\$8,417,288		\$4,885,411	\$128,362	\$1,503,369	\$0	\$100,137	\$1,731,857	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.	\$8,417,288		\$4,885,411	\$128,362	\$1,503,369	\$0	\$100,137	\$1,731,857	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	0	V138	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

Private Line								
***** FCC PART 38 ***** 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. OCT EQUIPMENT:								
14								
15 Working Loops	3,158	2,940	97	0	0	54	0	65 O.K.
16 Avg. Cost per Loop	807.90	807.90	807.90	807.90	807.90	807.90	807.90	807.90
17								
18 CAT 4.13 Exch Ln. Invest.	\$2,548,728	\$2,575,232	\$75,387	\$0	\$0	\$43,827	\$0	\$52,514
19								
20								
21 Circuit Terminations	128	98	13	0	0	17	0	0 O.K.
22 Avg. Cost per Termination	938.10	938.10	938.10	938.10	938.10	938.10	938.10	938.10
23								
24 CAT 4.23 Other IX	\$120,305	\$92,832	\$12,208	\$0	\$0	\$15,965	\$0	\$0
25								
26								
27 C&WF INVESTMENT:								
28								
29 Working Loops	3,158	2,940	97	0	0	54	0	65
30 Loops Factor	1.000000	0.931588	0.030735	0.000000	0.000000	0.017110	0.000000	0.020588
31 CAT 1 Exchange C&WF	\$8,311,144	\$7,742,320	\$265,444	\$0	\$0	\$142,208	\$0	\$171,174 O.K.
32								
33								
34 Equivalent IX Circuit Miles	6,231	4,757	672	0	0	802	0	0 O.K.
35 IX Cct. Miles Factor	1.000000	0.763441	0.107848	0.000000	0.000000	0.128711	0.000000	0.000000
36 CAT 3 Interexch. C&WF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 38 ***** Physical Allocation Factors				Interstate		Intrastate			
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)		(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.028065	0.223843	0.000000	0.000000	0.250000 O.K.
14									
15	Dist. Equipment Minutes (DEM)	1.000000	DEM	0.742388	0.028848	0.230754	0.000000	0.000000	0.257602 O.K.
16									
17	Conversation Minute-Miles	1.000000	CM-M	0.888383	0.034883	0.287074	0.000000	0.000000	0.331837 O.K.
18	Conversation Minutes	1.000000	CM	0.888383	0.034883	0.287074	0.000000	0.000000	0.331837 O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.888214	0.011888	0.101827	0.000000	0.000000	0.113788 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., Aus.	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	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000 O.K.
27									
28	Exchange Trunk Minutes	0.000000	ETM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000 O.K.
29	MOU-MIL, Host/Remote	1.000000	HPM	0.779282	0.023003	0.197715	0.000000	0.000000	0.220718 O.K.
30									
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000 O.K.
32									
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000 O.K.
34									
35	Current Billings	1.000000	CB	0.827431	0.000138	0.172430	0.000000	0.000000	0.172589 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	0.813748	0.000288	0.388984	0.000000	0.000000	0.388252 O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000 O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000 O.K.
40	IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000 O.K.
41	IX BC "Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000 O.K.
42	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000 O.K.
43	Relative Toll/Local Mags.	1.000000	TLM	0.188327	0.000835	0.810838	0.000000	0.000000	0.811673 O.K.
44	Relative Users Percent	1.000000	RUP	0.881557	0.000317	0.308126	0.000000	0.000000	0.308443 O.K.
45	C&BS Percent	1.000000	C&B	0.500000	0.000514	0.499486	0.000000	0.000000	0.500000 O.K.
46	Foreign Directorates Percent	1.000000	FD	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000 O.K.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 30 ***** Internal Allocation Factors				Interstate		Intrastate			
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)		(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)
13	Support Assets	1.000000	D31	0.731887	0.021068	0.233488	0.000000	0.013670	0.298113 O.K.
14	Land and Support Assets	1.000000	D33	0.731887	0.021068	0.233488	0.000000	0.013670	0.298113 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	D48	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000 O.K.
18	COE Local Switching	1.000000	D88	0.742388	0.028848	0.230784	0.000000	0.000000	0.267802 O.K.
19	COE Total Switching	1.000000	D88	0.742388	0.028848	0.230784	0.000000	0.000000	0.267802 O.K.
20	COE Transmission	1.000000	D88	0.730486	0.021043	0.230879	0.000000	0.017881	0.289302 O.K.
21	Total COE	1.000000	C19	0.733885	0.022803	0.230848	0.000000	0.012888	0.288306 O.K.
22									
23	Info. Orig./Term. CAT 1	0.000000	D89	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	0.790000	0.084272	0.208818	0.000000	0.017110	0.280000 O.K.
28	C&WF CAT 2	0.000000	D120	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000 O.K.
29	C&WF CAT 3	1.000000	D128	0.818075	0.000000	0.378298	0.000000	0.003867	0.281826 O.K.
30	C&WF CAT 4	1.000000	D136	0.779282	0.023003	0.187715	0.000000	0.000000	0.220718 O.K.
31	Total C&WF	1.000000	D137	0.731079	0.023883	0.294670	0.000000	0.013888	0.288822 O.K.
32									
33	Total Equipment	1.000000	C23	0.731887	0.021068	0.233488	0.000000	0.013670	0.298113 O.K.
34									
35	TPIS	1.000000	C32	0.731887	0.021068	0.233488	0.000000	0.013670	0.298113 O.K.
36	TPIS, excl. Acct. No. 2880	1.000000	D188	0.731887	0.021068	0.233488	0.000000	0.013670	0.298113 O.K.
37									
38	Pil. 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	0.731887	0.021068	0.233488	0.000000	0.013670	0.298113 O.K.
42									
43	Long-term PUC	1.000000	C38	0.731887	0.021068	0.233488	0.000000	0.013670	0.298113 O.K.
44	Net Telephone Plant	1.000000	C91	0.732822	0.021814	0.233074	0.000000	0.012480	0.257178 O.K.
45	Total Net Investment	1.000000	C88	0.732783	0.021870	0.233173	0.000000	0.012484	0.257237 O.K.
46	Capital Losses	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000 O.K.
47									
48	Tot. Bus. Otc., Cust. Serv.	1.000000	I141	0.877073	0.006318	0.322812	0.000000	0.000000	0.322927 O.K.
49									
50	Total "BIG THREE" Expenses	1.000000	I170	0.723219	0.018887	0.280883	0.000000	0.008811	0.278781 O.K.
51									
52	Corporate Operations Expense	1.000000	I185	0.723219	0.018887	0.280883	0.000000	0.008811	0.278781 O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** 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		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$13,998	H14	\$10,243	\$295	\$3,288	\$0	\$100	\$3,753	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$13,998		\$10,243	\$295	\$3,288	\$0	\$100	\$3,753	O.K.
19									
20 General Support, Alloc.	\$75,783	H14	\$55,472	\$1,998	\$17,697	\$0	\$1,029	\$20,321	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$75,783		\$55,472	\$1,998	\$17,697	\$0	\$1,029	\$20,321	O.K.
24									
25 Central Office Eq., Alloc.	\$275,528	H21	\$202,154	\$8,228	\$63,604	\$0	\$3,542	\$73,374	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$275,528		\$202,154	\$8,228	\$63,604	\$0	\$3,542	\$73,374	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.	\$247,039	H31	\$180,805	\$5,030	\$57,973	\$0	\$3,431	\$88,434	O.K.
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	O.K.
39									
40 Total C&WF Exp.	\$247,039		\$180,805	\$5,030	\$57,973	\$0	\$3,431	\$88,434	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$612,358		\$448,474	\$13,149	\$142,542	\$0	\$8,192	\$163,882	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$522,567		\$382,758	\$11,258	\$121,577	\$0	\$6,973	\$139,809	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 38 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate		Private Line		TOTAL INTRASTATE	
				Message Telephone Service					
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
59 NON-SPECIFIC OPER. EXP.:									
60 Oth. PL. and Equip., Alloc.	\$46,867	H38	\$34,294	\$967	\$10,941	\$0	\$836	\$12,693	O.K.
61 Oth. PL. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. PL. & Equip.	\$46,867		\$34,294	\$967	\$10,941	\$0	\$836	\$12,693	O.K.
64									
65 Network Operations, Alloc.	\$228,147	H33	\$164,762	\$4,740	\$82,889	\$0	\$3,086	\$80,385	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$228,147		\$164,762	\$4,740	\$82,889	\$0	\$3,086	\$80,385	O.K.
69									
70 Total Access Expenses	\$10,309	V180	\$10,309	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$142,867	H13	\$104,880	\$3,011	\$33,386	\$0	\$1,940	\$38,357	O.K.
73 Depr., COE Switching	77,074	H19	57,230	2,089	17,785	0	0	19,894	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	102,828	H20	74,894	2,157	23,671	0	1,802	27,631	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	365,380	H31	238,818	7,257	83,389	0	4,836	86,572	O.K.
78 Depr., PHFU	0	H28	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$677,578		\$486,882	\$14,474	\$186,241	\$0	\$8,679	\$181,394	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	V188	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.	\$677,578		\$486,882	\$14,474	\$186,241	\$0	\$8,679	\$181,394	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$860,189		\$706,867	\$20,301	\$221,751	\$0	\$12,370	\$254,322	O.K.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

					Intrastate					
			Message Telephone Service			Private Line				
***** FCC PART 38 ***** 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)		
106 CUSTOMER OPERATIONS EXPENSE:										
107 Marketing, Allocable	\$33,881	G36	\$27,889	\$5	\$0,808	\$0	\$0	\$5,812	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$33,881		\$27,889	\$5	\$0,808	\$0	\$0	\$5,812	O.K.	
111										
112 Operator Service, Alloc.	\$632	G24	\$632	\$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	\$632		\$632	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	0	G19	0	0	0	0	0	0	O.K.	
119 Foreign Directory	0	G48	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
122										
123 Bus. Otc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124 Bus. Otc., EU MTS & WATS	30,551	G37	18,751	8	11,792	0	0	11,800	O.K.	
125 Bus. Otc., EU Access, PA. & all Other	62,034	G38	62,034	0	0	0	0	0	O.K.	
126 Bus. Otc., DDC Special Access	0	G39	0	0	0	0	0	0	O.K.	
127 Bus. Otc., DDC Switched Access	0	G40	0	0	0	0	0	0	O.K.	
128 Bus. Otc., DDC B & C Services	0	G41	0	0	0	0	0	0	O.K.	
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.	
130										
131 Total Business Office	\$92,585		\$80,785	\$8	\$11,792	\$0	\$0	\$11,800	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msp. Process	11,297	G43	2,241	10	9,947	0	0	9,958	O.K.	
135 Cust. Serv., Other S&C	45,134	G44	31,213	14	13,907	0	0	13,921	O.K.	
136 Cust. Serv., CABS	77,393	G45	38,687	40	38,687	0	0	38,697	O.K.	
137 Cust. Serv., EU Common Line	2,376	V209	2,376	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$136,900		\$74,526	\$64	\$62,210	\$0	\$0	\$62,274	O.K.	
140										
141 Total Bus. Otc., Cust. Serv.	\$229,335		\$155,310	\$72	\$74,002	\$0	\$0	\$74,075	O.K.	
142										

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** POC PART 38 *****						Intrastate			
Operating Expenses and Taxes		TOTAL	Source/	Interstate	Message Telephone Service		Private Line	TOTAL	
		COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
186 Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187 Other Cust. Serv., Direct	435	V211	435	0	0	0	0	0	O.K.
188									
189 Total Other Cust. Serv.	\$435		\$435	\$0	\$0	\$0	\$0	\$0	O.K.
190									
191 TOTAL CUSTOMER OPER. EXP.	\$284,133		\$184,248	\$77	\$79,810	\$0	\$0	\$79,887	O.K.
192									
193									
194 "BIG-THREE" EXPENSES:									
195									
196 Total Pr. Spec., et Support	\$522,587	44	\$382,788	\$11,258	\$121,577	\$0	\$8,973	\$139,809	O.K.
197 Total Network Oper. Exp.	225,147	68	184,782	4,740	52,888	0	3,088	80,388	O.K.
198 Total Customer Operations	284,133	181	184,348	77	79,810	0	0	79,887	O.K.
199									
170 TOTAL "BIG THREE" EXPENSES	\$1,011,847		\$731,787	\$16,076	\$253,698	\$0	\$10,029	\$280,080	O.K.
171									
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$138,317	H50	\$100,757	\$2,213	\$34,988	\$0	\$1,381	\$38,580	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$138,317		\$100,757	\$2,213	\$34,988	\$0	\$1,381	\$38,580	O.K.
179									
180 Admin. & General, Allocable	\$304,883	H50	\$220,382	\$4,841	\$78,470	\$0	\$3,020	\$84,331	O.K.
181 Admin. & General, Direct	0	V231	0	0	0	0	0	0	O.K.
182									
183 Total Admin. and Gen.	\$304,883		\$220,382	\$4,841	\$78,470	\$0	\$3,020	\$84,331	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$444,000		\$321,109	\$7,054	\$111,438	\$0	\$4,401	\$122,891	O.K.
186									
187									
188 NON-INCOME TAXES:									
189									
190 Non-income Taxes, Allocable	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191 Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	O.K.
192									
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194									
195									
196 TOTAL OPER. EXP. AND TAXES	\$2,280,878		\$1,859,898	\$40,481	\$555,539	\$0	\$24,883	\$820,892	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FOC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 39 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Net Investment	\$3,023,210	N56	\$1,483,812	\$488,621	\$0	\$858,195	\$0	\$173,382	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	\$302,321		\$148,381	\$48,862	\$0	\$85,820	\$0	\$17,338	O.K.	
17										
18 AFUDC	(4,754)	N37	(2,597)	(417)	0	(1,475)	0	(295)	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	\$297,567		\$146,815	\$48,280	\$0	\$84,445	\$0	\$17,043	O.K.	
23										
24 Interest Expense	63,118	N37	31,167	10,372	0	17,838	0	3,820	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	\$234,450		\$115,627	\$38,993	\$0	\$86,507	\$0	\$13,423	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	550,501	O195	248,815	68,831	0	177,183	48,097	35,775	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	882,822	16+31+32+33	396,958	118,513	0	283,103	48,097	53,113	O.K.	
38										
39										
40 Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.	
41										
42										
43 TOTAL REVENUE REQUIREMENT	\$678,008		\$396,430	\$118,088	\$0	\$281,828	\$48,097	\$53,818	O.K.	
44										

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 68 ***** IntraLATA Investment Summary		Part 68 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	\$715,715	L25	\$152,886	\$101,841	\$0	\$356,474	\$0	\$72,004	O.K.	
14										
15 Central Office Equipment	\$1,163,682	L70	\$631,821	\$296,093	\$0	\$274,257	\$0	\$81,290	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	2,855,126	L117	1,733,564	0	0	772,907	0	148,598	O.K.	
18										
19 Total COE, IOT, C&WF	\$3,618,619		\$2,386,776	\$296,093	\$0	\$1,047,193	\$0	\$309,786	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Pl. ex Interp.	\$4,534,533		\$2,448,370	\$397,735	\$0	\$1,406,888	\$0	\$281,760	O.K.	
24 Total Intangible Assets	182	L144	96	16	0	57	0	11	O.K.	
25										
26 Total Plant in Service	\$4,534,715		\$2,448,466	\$397,751	\$0	\$1,406,724	\$0	\$281,772	O.K.	
27 Total Pl. Held Future Use	0	L147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	0	L183	0	0	0	0	0	0	O.K.	
29 Total LT PUC	20,389	L194	16,091	3,101	0	10,988	0	2,187	O.K.	
30 Total Tel. Pl. Adjust.	0	L189	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$4,570,074		\$2,467,560	\$400,852	\$0	\$1,417,863	\$0	\$283,969	O.K.	
33										
34 less:										
35 Accum. Depr., Pl. in Serv.	1,903,465	M23	1,004,325	(91,001)	0	578,065	0	114,108	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	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	\$2,666,578		\$1,463,235	\$491,853	\$0	\$841,828	\$0	\$169,863	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	37,041	L173	20,000	3,248	0	11,481	0	2,302	O.K.	
49 Cash Working Capital	19,880	L175	10,578	1,718	0	6,077	0	1,217	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$3,023,210		\$1,483,812	\$496,821	\$0	\$859,185	\$0	\$173,382	O.K.	
53										

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FOC PART 88 ***** IntraLATA Investment Detail	Part 88 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			2,328	1,206	0	4,880	0	917	O.K.
15 Land Assets, Message	\$6,118	N28	126	78	0	288	0	53	O.K.
16 Land Assets, Private Line	630	N28							
17			\$2,481	\$1,370	\$0	\$4,848	\$0	\$971	O.K.
18 Total Land Assets	\$6,846								
19			\$170,328	\$94,784	\$0	\$336,180	\$0	\$67,132	O.K.
20 Support Assets, Message	\$687,286	N28	8,884	5,508	0	18,479	0	3,902	O.K.
21 Support Assets, Private Line	25,782	N28							
22			\$180,134	\$100,271	\$0	\$354,829	\$0	\$71,033	O.K.
23 Total Support Assets	\$708,067								
24			\$182,586	\$101,641	\$0	\$359,474	\$0	\$72,004	O.K.
25 Total Land and Supp. Assets	\$716,716								
26									
27 CENTRAL OFFICE EQUIPMENT:									
28			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	(I)							
31			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32 Total Operator Systems	\$0								
33			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34 Tandem Switching	\$0	(G)	0	0	0	0	0	0	O.K.
35 Tandem Assigned	0	Direct							
36			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 Total Tandem Switching	\$0								
38			\$0	\$296,083	\$0	\$0	\$0	\$0	O.K.
39 Local Switching	\$296,083	(E)	0	0	0	0	0	0	O.K.
40 Local Assigned	0	Direct							
41			\$0	\$296,083	\$0	\$0	\$0	\$0	O.K.
42 Total Local Switching	\$296,083								
43			\$0	\$296,083	\$0	\$0	\$0	\$0	O.K.
44 Total Switching	\$296,083								

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 98 ***** 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	\$0	O.K.
59 COE Exch. Line - Message	531,821	(D)	531,821	0	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	43,627	(I)	0	0	0	0	0	0	43,627	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	27,340	(G)	0	0	0	27,340	0	0	0	O.K.
63 COE Interexchange, PL	15,865	(I)	0	0	0	0	0	0	15,865	O.K.
64 COE Interexchange, Assigned	176,432	(G)	0	0	0	176,432	0	0	1,798	O.K.
65 COE HIR Message	72,313	(G)	0	0	0	72,313	0	0	0	O.K.
66 COE HIR Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
67										
68 Total COE Transmission	\$967,598		\$531,821	\$0	\$0	\$274,267	\$0	\$0	\$61,390	O.K.
69										
70 Total Central Office Equip.	\$1,163,682		\$531,821	\$296,093	\$0	\$274,267	\$0	\$0	\$61,390	O.K.
71										
72 IOT EQUIPMENT:										
73										
74 Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75 Coinless Pay Phone	0	(D)	0	0	0	0	0	0	0	O.K.
76 Customer Premises Equipment	0	N80	0	0	0	0	0	0	0	O.K.
77										
78 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80 CABLE AND WIRE FACILITIES:										
81										
82 Exchange PL and WATS	\$142,208	(I)	\$0	\$0	\$0	\$0	\$0	\$0	\$142,208	O.K.
83 Exchange Message	1,733,854	(D)	1,733,854	0	0	0	0	0	0	O.K.
84 Exchange Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
85										
86 Total Exchange Line C&WF	\$1,876,060		\$1,733,854	\$0	\$0	\$0	\$0	\$0	\$142,208	O.K.
87										
88 Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89 Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	0	O.K.
90										
91 Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93 Interexchange Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
94 Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
95 Interexchange Assigned	643,344	(G)	0	0	0	637,184	0	0	6,180	O.K.
96										
97 Total Interexchange C&WF	\$643,344		\$0	\$0	\$0	\$637,184	\$0	\$0	\$6,180	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

FOC PART 88 IntraLATA Investment Detail		Part 88 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	HR C&WF, Message	\$136,723	(G)	\$0	\$0	\$0	\$136,723	\$0	\$0	O.K.
112	HR C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	HR C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Romote C&WF	\$136,723		\$0	\$0	\$0	\$136,723	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$2,655,128		\$1,733,854	\$0	\$0	\$772,807	\$0	\$148,366	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 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	\$182	N37	\$96	\$16	\$0	\$67	\$0	\$11	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

FOG PART 99 IntraLATA Investment Detail		Part 99 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	N48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	35,359	N48	19,091	3,101	0	10,968	0	2,197	O.K.
165										
166	Total PUL Under Constr.	\$35,359		\$19,091	\$3,101	\$0	\$10,968	\$0	\$2,197	O.K.
167										
168	TELEPHONE PLANT ADJUSTMENT	\$0	N48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
169										
170	CLASS B RTS STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
171										
172	MATERIALS AND SUPPLIES	\$37,041	N37	\$20,000	\$3,248	\$0	\$11,491	\$0	\$2,302	O.K.
173										
174	CASH WORKING CAPITAL	\$19,590	N37	\$10,578	\$1,718	\$0	\$8,077	\$0	\$1,217	O.K.
175										
176	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
177										

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

FCC PART 99									
IntraLATA Reserves and Deferrals									
(A)	Part 98 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	\$305,819	N28	\$78,021	\$43,430	\$0	\$183,801	\$0	\$30,787	O.K.
16 COE Switching	(134,432)	L44	0	(134,432)	0	0	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	222,741	L88	139,882	0	0	10,418	0	15,761	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	1,209,367	L117	789,743	0	0	392,047	0	87,578	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$1,803,485		\$1,004,325	(\$91,001)	\$0	\$578,086	\$0	\$114,108	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.	\$1,803,485		\$1,004,325	(\$91,001)	\$0	\$578,086	\$0	\$114,108	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 Undersold	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.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 68 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Central Office Equipment	\$1,163,882	L70	\$531,921	\$296,093	\$0	\$274,287	\$0	\$61,390	O.K.	
14 Info. Orig./Term. Eqp.	0	L78	0	0	0	0	0	0	O.K.	
15 C&W Facilities	2,665,128	L117	1,733,854	0	0	772,907	0	148,366	O.K.	
16										
17 Total	\$3,818,810		\$2,265,775	\$296,093	\$0	\$1,047,193	\$0	\$209,756	O.K.	
18 Factor	1.000000		0.593318	0.077535	0.000000	0.274219	0.000000	0.054827	O.K.	
19										
20 Sum: Sw., Trans., Other	\$1,853,043	17	\$0	\$296,093	\$0	\$1,047,193	\$0	\$209,756	O.K.	
21 Factor	1.000000		0.000000	0.190854	0.000000	0.874285	0.000000	0.130082	O.K.	
22										
23 Central Office Equipment	\$1,163,882	L70	\$531,921	\$296,093	\$0	\$274,287	\$0	\$61,390	O.K.	
24 Info. Orig./Term. Eqp.	0	L78	0	0	0	0	0	0	O.K.	
25 C&W, Excl. Exch. Message	921,273	L117-83	0	0	0	772,907	0	148,366	O.K.	
26										
27 Total	\$2,084,984		\$531,921	\$296,093	\$0	\$1,047,193	\$0	\$209,756	O.K.	
28 Factor	1.000000		0.255123	0.142014	0.000000	0.502260	0.000000	0.100604	O.K.	
29										
30 General Support Facilities	\$715,715	L25	\$182,595	\$101,641	\$0	\$396,474	\$0	\$72,004	O.K.	
31 Central Office Equipment	1,163,882	13	531,921	296,093	0	274,287	0	61,390	O.K.	
32 Info. Orig./Term. Eqp.	0	14	0	0	0	0	0	0	O.K.	
33 C&W Facilities	2,665,128	15	1,733,854	0	0	772,907	0	148,366	O.K.	
34 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
35										
36 Total	\$4,534,533		\$2,448,370	\$397,735	\$0	\$1,406,668	\$0	\$281,760	O.K.	
37 Factor	1.000000		0.539939	0.087712	0.000000	0.310212	0.000000	0.062137	O.K.	
38										
39 Sum: Com. Ln., Sw., Trans.	\$4,534,533	36	\$2,448,370	\$397,735	\$0	\$1,406,668	\$0	\$281,760	O.K.	
40 Factor	1.000000		0.539939	0.087712	0.000000	0.310212	0.000000	0.062137	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	\$4,534,715	IC28	\$2,448,489	\$397,751	\$0	\$1,406,724	\$0	\$281,772	O.K.	
46 Factor	1.000000		0.539939	0.087712	0.000000	0.310212	0.000000	0.062137	O.K.	

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** 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)	
80	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
81	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
82										
83	"BIG THREE" Expenses	\$287,744	O171	\$120,443	\$33,137	\$0	\$80,474	\$35,348	\$18,345	O.K.
84	Factor	1.000000		0.404517	0.111293	0.000000	0.303865	0.118712	0.081814	(0)
85										
86	Net Investment	\$3,023,210	J13	\$1,483,812	\$486,521	\$0	\$836,195	\$0	\$173,382	O.K.
87	Factor	1.000000		0.494115	0.164335	0.000000	0.284200	0.000000	0.057380	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 29 ***** Operating Expenses and Taxes		Part 29 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.	\$3,458	N37	\$1,867	\$303	\$0	\$1,073	\$0	\$215	O.K.	
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.	
17										
18 Total Network Support Exp.	\$3,458		\$1,867	\$303	\$0	\$1,073	\$0	\$215	O.K.	
19										
20 General Support, Alloc.	\$18,725	N30	\$4,777	\$2,559	\$0	\$8,405	\$0	\$1,884	O.K.	
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.	
22										
23 Total General Support Exp.	\$18,725		\$4,777	\$2,559	\$0	\$8,405	\$0	\$1,884	O.K.	
24										
25 Central Office Eq., Alloc.	\$87,147	N31	\$30,893	\$17,085	\$0	\$15,827	\$0	\$3,542	O.K.	
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.	
27										
28 Total COE Exp.	\$87,147		\$30,893	\$17,085	\$0	\$15,827	\$0	\$3,542	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.	\$81,404	N33	\$40,098	\$0	\$0	\$17,875	\$0	\$3,431	O.K.	
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.	
38										
39 Total C&WF Exp.	\$81,404		\$40,098	\$0	\$0	\$17,875	\$0	\$3,431	O.K.	
40										
41 TOTAL PLT. SPEC. OPER. EXP.	\$180,733		\$77,436	\$20,048	\$0	\$44,179	\$0	\$8,072	O.K.	
42										
43 TOTAL PLT. SPEC., ex SUPPORT	\$128,560		\$70,791	\$17,085	\$0	\$33,701	\$0	\$8,973	O.K.	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 68 ***** Operating Expenses and Taxes		Part 68 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. Ptl. and Equip., Alloc.		\$11,575	N18	\$5,869	\$668	\$0	\$3,174	\$0	\$636	O.K.
60 Oth. Ptl. and Equip., Direct		0	Direct	0	0	0	0	0	0	O.K.
61										
62 Total Oth. Ptl. & Equip.		\$11,575		\$5,869	\$668	\$0	\$3,174	\$0	\$636	O.K.
63										
64 Network Operations, Alloc.		\$55,824	N18	\$33,003	\$4,313	\$0	\$15,253	\$0	\$3,066	O.K.
65 Network Operations, Direct		0	Direct	0	0	0	0	0	0	O.K.
66										
67 Total Network Oper. Exp.		\$55,824		\$33,003	\$4,313	\$0	\$15,253	\$0	\$3,066	O.K.
68										
69 Total Access Expenses		\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71 Depr., Support Assets		\$35,326	L23	\$9,012	\$5,017	\$0	\$17,743	\$0	\$3,554	O.K.
72 Depr., COE Switching		17,785	L44	0	17,785	0	0	0	0	O.K.
73 Depr., COE Operator		0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission		25,473	L88	15,018	0	0	8,053	0	1,802	O.K.
75 Depr., IOT Equipment		0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities		98,335	L117	57,865	0	0	25,714	0	4,836	O.K.
77 Depr., PHFU		0	L147	0	0	0	0	0	0	O.K.
78										
79 Total Depreciation Expense		\$166,920		\$82,315	\$22,802	\$0	\$51,511	\$0	\$10,293	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.		\$166,920		\$82,315	\$22,802	\$0	\$51,511	\$0	\$10,293	O.K.
89										
90 TOTAL NON-SPEC. OPER. EXP.		\$234,121		\$122,188	\$38,012	\$0	\$89,936	\$0	\$13,984	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 68 *****									
Operating Expense and Taxes									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
Part 68 InitialATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
104 CUSTOMER OPERATIONS EXPENSE:									
105 Marketing, Accounts	MS7	\$3,136	\$608	\$0	\$1,802	\$0	\$381	O.K.	
107 Marketing, Direct		0	0	0	0	0	0	O.K.	
108								O.K.	
109 Total Marketing Expense		\$3,136	\$608	\$0	\$1,802	\$0	\$381	O.K.	
110 Operator Service, Alloc	MS1	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
112 Operator Service, Direct	Direct	0	0	0	0	0	0	O.K.	
113								O.K.	
114 Total Operator Service		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
115								O.K.	
116 Classified Directory	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
117 Alphabetical Directory	(F)	0	0	0	0	0	0	O.K.	
118 Foreign Directory	Direct	0	0	0	0	0	0	O.K.	
120								O.K.	
121 Total Directory		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
122 Bus. Otc., EU Prescription	M40	0	\$0	\$0	\$0	\$0	\$0	O.K.	
123 Bus. Otc., Reserved	(I)	0	0	0	0	0	0	O.K.	
124 Bus. Otc., EU Access PL & All Other	(H)	0	0	0	0	0	0	O.K.	
125 Bus. Otc., EU Message	(H)	11,782	0	0	0	11,782	0	O.K.	
126 Bus. Otc., EU Reserved	(I)	0	0	0	0	0	0	O.K.	
127 Bus. Otc., IX Shared Access	(I)	0	0	0	0	0	0	O.K.	
128 Bus. Otc., IX Shared Access	M40	0	0	0	0	0	0	O.K.	
129 Bus. Otc., IX Billing and Collection	(H)	0	0	0	0	0	0	O.K.	
130 Bus. Otc., Cohn Collection & Adminstr.	(D)	0	0	0	0	0	0	O.K.	
131 Bus. Otc., Reserved	(I)	0	0	0	0	0	0	O.K.	
132								O.K.	
133 Total Business Office		\$11,782	\$0	\$0	\$0	\$11,782	\$0	O.K.	
134								O.K.	
135 Out. Serv., Mng. Process	(H)	\$8,847	0	0	0	8,847	0	O.K.	
136 Out. Serv., Other BAC	(H)	13,907	0	0	0	13,907	0	O.K.	
137 Out. Serv., CABS	M21	38,857	0	0	0	0	0	O.K.	
138 Out. Serv., EU Common Line	(H)	0	0	0	0	0	0	O.K.	
139								O.K.	
140 Total Customer Service		\$82,210	\$7,370	\$0	\$25,086	\$23,553	\$8,221	O.K.	
141								O.K.	
142 Total BO, CS, OS, Dr.		\$74,002	\$7,370	\$0	\$25,086	\$35,346	\$8,221	O.K.	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 88 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$76,810		\$3,136	\$7,879	\$0	\$27,867	\$35,346	\$5,582	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Pkt. Specific Exp.	\$190,733	41	\$77,435	\$20,048	\$0	\$44,179	\$0	\$9,072	O.K.
168	Total Pkt. Non-specific Exp.	67,301	62 + 67 + 69	39,872	5,210	0	15,428	0	3,891	O.K.
169	Total Customer Operations	79,810	163	3,136	7,879	0	27,867	35,346	5,582	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$297,744		\$120,443	\$33,137	\$0	\$60,474	\$35,346	\$18,345	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$36,347	N64	\$14,703	\$4,045	\$0	\$11,045	\$4,315	\$2,239	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$36,347		\$14,703	\$4,045	\$0	\$11,045	\$4,315	\$2,239	O.K.
179										
180	Admin. & General, Allocable	\$76,490	N64	\$32,155	\$8,847	\$0	\$24,154	\$9,436	\$4,896	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	\$76,490		\$32,155	\$8,847	\$0	\$24,154	\$9,436	\$4,896	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$115,837		\$46,858	\$12,892	\$0	\$35,199	\$13,751	\$7,137	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191										
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$580,501		\$349,815	\$98,831	\$0	\$177,163	\$49,097	\$35,775	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Net Investment	\$285,441	Q62	\$178,917	\$69,798	\$0	\$25,728	\$0	\$0	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16	Return on Rate Base	\$28,544		\$17,862	\$6,080	\$0	\$2,573	\$0	\$0	O.K.
17										
18	AFUDC	(\$405)	T37	(308)	(54)	0	(43)	0	0	O.K.
19	ITC Amortization	0	T37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$26,139		\$17,553	\$6,026	\$0	\$2,530	\$0	\$0	O.K.
23										
24	Interest Expense	\$5,555	T67	3,745	1,272	0	538	0	0	O.K.
25	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	T37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	\$20,584		\$13,839	\$4,753	\$0	\$1,991	\$0	\$0	O.K.
30										
31	State Income Taxes	\$0	20	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Federal Income Taxes	0	20	0	0	0	0	0	0	O.K.
33	Operating Expenses and Taxes	40,481	U196	29,108	7,162	0	4,165	44	0	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Base for Gross Receipts Tax	67,025	19+31+32+33	47,001	13,242	0	6,737	44	0	O.K.
38										
39										
40	Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$68,620		\$46,893	\$13,188	\$0	\$6,895	\$44	\$0	O.K.
44										

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 68 ***** InterLATA Investment Summary									
	Part 38 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Assets	\$80,985	R25	\$30,810	\$18,884	\$0	\$13,501	\$0	\$0	O.K.
14									
15 Central Office Equipment	\$107,831	R70	\$61,887	\$34,480	\$0	\$11,584	\$0	\$0	O.K.
16 Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	217,517	R117	201,728	0	0	15,791	0	0	O.K.
18									
19 Total COE, IOT, C&WF	\$325,445		\$293,613	\$34,480	\$0	\$27,385	\$0	\$0	O.K.
20									
21 Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22									
23 Total Tele. P.R. ex Interp.	\$388,442		\$294,123	\$61,434	\$0	\$40,885	\$0	\$0	O.K.
24 Total Intangible Assets	16	R144	12	2	0	2	0	0	O.K.
25									
26 Total Plant in Service	\$388,458		\$294,135	\$61,436	\$0	\$40,887	\$0	\$0	O.K.
27 Total P.R. Held Future Use	0	R147	0	0	0	0	0	0	O.K.
28 Total ST PUC	0	R163	0	0	0	0	0	0	O.K.
29 Total LT PUC	3,013	R164	2,283	401	0	319	0	0	O.K.
30 Total Tel. P.R. Adjust.	0	R168	0	0	0	0	0	0	O.K.
31									
32 TOTAL TELEPHONE PLANT	\$388,471		\$296,428	\$61,837	\$0	\$41,206	\$0	\$0	O.K.
33									
34 less:									
35 Accum. Depr., P.R. in Serv.	128,382	S23	120,608	(8,384)	0	15,938	0	0	O.K.
36 Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	O.K.
37 Accum. Amort. Tangible P.R.	0	S28	0	0	0	0	0	0	O.K.
38 Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	O.K.
39 Accum. Amort. Other	0	S30	0	0	0	0	0	0	O.K.
40 Accum. Def. Inc. Interest, Net	0	S47	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	\$261,100		\$175,820	\$60,221	\$0	\$25,268	\$0	\$0	O.K.
46 plus:									
47 Class B RTB Stock	0	R171	0	0	0	0	0	0	O.K.
48 Materials and Supplies	3,035	R173	2,310	404	0	321	0	0	O.K.
49 Cash Working Capital	1,287	R175	987	173	0	137	0	0	O.K.
50 Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
51									
52 NET INVESTMENT	\$265,441		\$178,917	\$60,798	\$0	\$25,726	\$0	\$0	O.K.
53									

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 68 *****									
InterLATA Investment Detail									
(A)	Part 35 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$822	T28	\$411	\$229	\$0	\$182	\$0	\$0	O.K.
16 Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17									
18 Total Land Assets	\$822		\$411	\$229	\$0	\$182	\$0	\$0	O.K.
19									
20 Support Assets, Message	60,172	T28	\$30,099	\$16,755	\$0	\$13,319	\$0	\$0	O.K.
21 Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22									
23 Total Support Assets	\$60,172		\$30,099	\$16,755	\$0	\$13,319	\$0	\$0	O.K.
24									
25 Total Land and Supp. Assets	\$60,995		\$30,510	\$16,984	\$0	\$13,501	\$0	\$0	O.K.
26									
27 CENTRAL OFFICE EQUIPMENT:									
28									
29 Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31									
32 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38									
39 Local Switching	\$34,450	(E)	\$0	\$34,450	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$34,450		\$0	\$34,450	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$34,450		\$0	\$34,450	\$0	\$0	\$0	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FOC PART 88 ***** InterLATA Investment Detail		Part 88 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	61,887	(D)	61,887	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	3,181	(G)	0	0	0	3,181	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE HIR Message	8,413	(G)	0	0	0	8,413	0	0	O.K.
66	COE HIR Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$73,481		\$61,887	\$0	\$0	\$11,594	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$107,931		\$61,887	\$34,450	\$0	\$11,594	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	T80	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	201,728	(D)	201,728	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	\$201,728		\$201,728	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 68 ***** InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
			\$0	\$0	\$0	\$15,791	\$0	\$0	O.K.
111 H/R C&WF, Message	\$15,791	(G)	0	0	0	0	0	0	O.K.
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114	\$15,791		\$0	\$0	\$0	\$15,791	\$0	\$0	O.K.
115 Total Host/Remote C&WF									
116	\$217,517		\$201,728	\$0	\$0	\$15,791	\$0	\$0	
117 Total Cable and Wire Fac.									
118									O.K.
119 TANGIBLE ASSETS:									
120	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121 Land and Support Leases									O.K.
122	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 COE Operator Leases	0	34	0	0	0	0	0	0	O.K.
124 COE Tandem Switching Leases	0	38	0	0	0	0	0	0	O.K.
125 COE Local Switching Leases	0	68	0	0	0	0	0	0	O.K.
126 COE Transmission Leases			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
127	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
128 Total COE Leases			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129	\$0	76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
130 IOT Equipment Leases			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132 C&WF Leases			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Total Capital Leases			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136 Leasehold Impr., Alloc.	0	Direct	0	0	0	0	0	0	O.K.
137 Leasehold Impr., Direct			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
138	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
139 Total Leasehold Improvements			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
141 Total Tangible Assets			\$12	\$2	\$0	\$2	\$0	\$0	O.K.
142	\$16	T37	\$12	\$2	\$0	\$2	\$0	\$0	O.K.
143 TOTAL INTANGIBLE ASSETS			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
144	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145									
146 PROPERTY HELD FOR FUTURE US									
147									

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** InterLATA Investment Detail		Part 30 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION:									
162		\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
163	Short-term	3,013	T46	2,293	401	0	319	0	0	O.K.
164	Long-term									
165										O.K.
166	Total Plt. Under Const.	\$3,013		\$2,293	\$401	\$0	\$319	\$0	\$0	
167										
168										O.K.
169	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										O.K.
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										O.K.
173	MATERIALS AND SUPPLIES	\$3,035	T37	\$2,310	\$404	\$0	\$321	\$0	\$0	O.K.
174										O.K.
175	CASH WORKING CAPITAL	\$1,297	T37	\$687	\$173	\$0	\$137	\$0	\$0	O.K.
176										O.K.
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 68 *****									
InterLATA Reserves and Deferrals									
(A)	Part 36 InterLATA Total (B)	Source or Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$28,063	T28	\$13,037	\$7,257	\$0	\$5,769	\$0	\$0	O.K.
16 COE Switching	(15,641)	R44	0	(15,641)	0	0	0	0	O.K.
17 COE Operator	0	R32	0	0	0	0	0	0	O.K.
18 COE Transmission	18,685	R88	15,886	0	0	2,977	0	0	O.K.
19 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	69,075	R117	91,883	0	0	7,182	0	0	O.K.
21 Other Plant	0	T37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$128,382		\$120,808	(\$8,384)	\$0	\$15,938	\$0	\$0	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0	O.K.
29 Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0	O.K.
30 Accum. Amort., Other	0	T37	0	0	0	0	0	0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$128,382		\$120,808	(\$8,384)	\$0	\$15,938	\$0	\$0	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	R44	0	0	0	0	0	0	O.K.
41 COE Operator	0	R32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	R88	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	R117	0	0	0	0	0	0	O.K.
45 Unclassified	0	T37	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FOC PART 88 ***** Apportionment Factors		Part 38 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Central Office Equipment	\$107,931	R70	\$81,887	\$34,450	\$0	\$11,594	\$0	\$0	O.K.	
14 Info. Orig./Term. Expt.	0	R78	0	0	0	0	0	0	O.K.	
15 C&W Facilities	217,517	R117	201,728	0	0	15,791	0	0	O.K.	
16										
17 Total	\$325,448		\$283,613	\$34,450	\$0	\$27,385	\$0	\$0	O.K.	
18 Factor	1.000000		0.810001	C.105855	0.000000	0.084145	0.000000	0.000000	O.K.	
19										
20 Sum: Sw., Trans., Other	\$81,835	17	\$0	\$34,450	\$0	\$27,385	\$0	\$0	O.K.	
21 Factor	1.000000		0.000000	0.557132	0.000000	0.442868	0.000000	0.000000	O.K.	
22										
23 Central Office Equipment	\$107,931	R70	\$81,887	\$34,450	\$0	\$11,594	\$0	\$0	O.K.	
24 Info. Orig./Term. Expt.	0	R78	0	0	0	0	0	0	O.K.	
25 C&WF, Excl. Exch. Message	15,791	R117-83	0	0	0	15,791	0	0	O.K.	
26										
27 Total	\$123,722		\$81,887	\$34,450	\$0	\$27,385	\$0	\$0	O.K.	
28 Factor	1.000000		0.500209	0.278449	0.000000	0.221341	0.000000	0.000000	O.K.	
29										
30 General Support Facilities	\$60,925	R25	\$30,510	\$18,984	\$0	\$13,501	\$0	\$0	O.K.	
31 Central Office Equipment	107,931	13	\$1,887	\$4,450	0	11,594	0	0	O.K.	
32 Info. Orig./Term. Expt.	0	14	0	0	0	0	0	0	O.K.	
33 C&W Facilities	217,517	15	201,728	0	0	15,791	0	0	O.K.	
34 Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.	
35										
36 Total	\$388,442		\$294,123	\$51,434	\$0	\$40,885	\$0	\$0	O.K.	
37 Factor	1.000000		0.781104	0.133088	0.000000	0.105799	0.000000	0.000000	O.K.	
38										
39 Sum: Com. Ln., Sw., Trans.	\$388,442	38	\$294,123	\$51,434	\$0	\$40,885	\$0	\$0	O.K.	
40 Factor	1.000000		0.781104	0.133088	0.000000	0.105799	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 IDT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
44										
45 Total TPIS	\$388,458	Q28	\$294,135	\$51,438	\$0	\$40,887	\$0	\$0	O.K.	
46 Factor	1.000000		0.781104	0.133088	0.000000	0.105799	0.000000	0.000000	O.K.	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wld. 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	\$18,953	U171	\$13,901	\$3,100	\$0	\$1,919	\$32	\$0	O.K.
64	Factor	1.000000		0.733477	0.163578	0.000000	0.101236	0.001711	0.000000	O.K.
65										
66	Net Investment	265,441	P13	178,917	60,796	0	25,728	0	0	O.K.
67	Factor	1.000000		0.674037	0.228044	0.000000	0.096919	0.000000	0.000000	O.K.

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ENDING DECEMBER 31, 1998

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FOC PART 60 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	PLANT SPEC. OPER. EXPENSE:									O.K.
14		\$295	T37	\$224	\$39	\$0	\$31	\$0	\$0	O.K.
15	Network Support, Alloc.	0	Direct	0	0	0	0	0	0	
16	Network Support, Direct			\$224	\$39	\$0	\$31	\$0	\$0	O.K.
17		\$295				\$0	\$353	\$0	\$0	O.K.
18	Total Network Support Exp.			\$798	\$444	0	0	0	0	O.K.
19		\$1,598	T30	0	0	0	\$353	\$0	\$0	O.K.
20	General Support, Alloc.	0	Direct							O.K.
21	General Support, Direct			\$798	\$444	\$0	\$688	\$0	\$0	O.K.
22		\$1,598				\$0	0	0	0	O.K.
23	Total General Support Exp.			\$3,571	\$1,988	0	0	0	\$0	O.K.
24		\$6,228	T31	0	0	0	\$688	\$0	\$0	O.K.
25	Central Office Eq., Alloc.	0	Direct							O.K.
26	Central Office Eq., Direct			\$3,571	\$1,988	\$0	\$0	\$0	\$0	O.K.
27		\$6,228				\$0	0	0	0	O.K.
28	Total COE Exp.			\$0	\$0	0	0	0	0	O.K.
29		\$0	R76	0	0	0	0	0	0	O.K.
30	Cust. Premises Equip.	0	T43	0	0	0	0	0	0	O.K.
31	Other IOT	0	Direct				\$0	\$0	\$0	O.K.
32	IOT Direct			\$0	\$0	\$0	\$385	\$0	\$0	O.K.
33		\$0				0	0	0	0	O.K.
34	Total IOT Exp.			\$4,865	\$0	0	\$385	\$0	\$0	O.K.
35		\$5,030	T33	0	0	0	\$385	\$0	\$0	O.K.
36	Cable & Wire, Alloc.	0	Direct							O.K.
37	Cable & Wire, Direct			\$4,865	\$0	\$0	\$1,419	\$0	\$0	O.K.
38		\$5,030				\$0				O.K.
39	Total C&WF Exp.			\$9,259	\$2,471	\$0	\$1,034	\$0	\$0	O.K.
40		\$13,149								
41	TOTAL PLT. SPEC. OPER. EXP.			\$8,236	\$1,988					
42		\$11,258								
43	TOTAL PLT. SPEC., ex SUPPORT									

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FOC PART 88 ***** Operating Expenses and Taxes	Part 38 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Ptl. and Equip., Alloc.	\$987	T18	\$799	\$104	\$0	\$83	\$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.	\$987		\$799	\$104	\$0	\$83	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$4,740	T18	\$3,840	\$502	\$0	\$399	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$4,740		\$3,840	\$502	\$0	\$399	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$3,011	R23	\$1,508	\$838	\$0	\$666	\$0	\$0	O.K.
72 Depr., COE Switching	2,089	R44	0	2,089	0	0	0	0	O.K.
73 Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	2,157	R88	1,817	0	0	340	0	0	O.K.
75 Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	7,237	R117	6,711	0	0	525	0	0	O.K.
77 Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$14,474		\$10,034	\$2,908	\$0	\$1,532	\$0	\$0	O.K.
80									
81 Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87									
88 Total Depr. and Amort.	\$14,474		\$10,034	\$2,908	\$0	\$1,532	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$20,201		\$14,873	\$3,514	\$0	\$2,014	\$0	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 *****									
Operating Expenses and Taxes									
(A)	Part 36 InterLATA Total (B)	Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Trunking (G)	Billing and Collection (H)	Other (I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$5	T37	\$4	\$1	\$0	\$0	\$0	\$0	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$5		\$4	\$1	\$0	\$0	\$0	\$0	O.K.
110									
111 Operator Service, Alloc.	\$0	T81	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113									
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	0	(F)	0	0	0	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125 Bus. Ofc., EU Message	8	(H)	0	0	0	0	8	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Ofc., Coin Collection & Adminstr.	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	\$8		\$0	\$0	\$0	\$0	\$8	\$0	O.K.
134									
135 Cust. Serv., Msg. Process	\$10	(H)	0	0	0	0	10	0	O.K.
136 Cust. Serv., Other B&C	14	(H)	0	0	0	0	14	0	O.K.
137 Cust. Serv., CABS	40	T21	0	22	0	18	0	0	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$64		\$0	\$22	\$0	\$18	\$24	\$0	O.K.
141									
142 Total BG, CS, OS, Dir.	\$72		\$0	\$22	\$0	\$18	\$32	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Operating Expense and Taxes		Part 35 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
158	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$77		\$4	\$23	\$0	\$18	\$32	\$0	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total P.L. Specific Exp.	\$13,148	41	\$9,258	\$2,471	\$0	\$1,418	\$0	\$0	O.K.
168	Total P.L. Non-specific Exp.	5,727	62 + 67 + 69	4,836	608	0	482	0	0	O.K.
169	Total Customer Operations	77	163	4	23	0	18	32	0	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$18,953		\$13,901	\$3,100	\$0	\$1,919	\$32	\$0	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$2,213	T64	\$1,623	\$362	\$0	\$224	\$4	\$0	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$2,213		\$1,623	\$362	\$0	\$224	\$4	\$0	O.K.
179										
180	Admin. & General, Allocable	\$4,841	T64	\$3,550	\$792	\$0	\$490	\$8	\$0	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	\$4,841		\$3,550	\$792	\$0	\$490	\$8	\$0	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$7,054		\$5,174	\$1,154	\$0	\$714	\$12	\$0	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-Income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-Income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191										O.K.
192										
193	Total Non-Income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$40,481		\$29,108	\$7,182	\$0	\$4,185	\$44	\$0	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 PERIOD ADDRESSED ENDING DECEMBER 31, 1998
 RUN DATE AND TIME 29-Dec-99 01:23:22 PM

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

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
(A)	(B)				(C)	(D)	Message Telephone Service			Private Line	
							InterLATA	IntraLATA		InterLATA	IntraLATA
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
PLANT INVESTMENT DETAIL:											
21 Land, Allocable	36,051	--	--	--	--	--	--	--			
22 Land, Direct	0	--	0	--	0	0	0	0			
23 Motor Vehicles	232,894	--	--	--	--	--	--	--			
24 Aircraft	0	--	--	--	--	--	--	--			
25 Special Purpose Vehicles	21,782	--	--	--	--	--	--	--			
26 Garage Work Equipment	240,085	--	--	--	--	--	--	--			
27 Other Work Equipment	340,089	--	--	--	--	--	--	--			
28 Buildings, Allocable	1,804,163	--	--	--	--	--	--	--			
29 Buildings, Direct	0	--	0	--	0	0	0	0			
30 Furniture	18,294	--	--	--	--	--	--	--			
31 Office Equipment	192,627	--	--	--	--	--	--	--			
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	0	--	--	--	--	--	--	--			
38 CAT 2 Tandem Sw. Direct	0	--	0	--	0	0	0	0			
39 CAT 3 Local Sw. Allocable	1,283,158	--	--	--	--	--	--	--			
40 CAT 3 Local Sw. Direct	0	--	0	--	0	0	0	0			
41 CAT 4.12 Exchange Trunk	0	--	--	--	--	--	--	--			
42 CAT 4.12 Exch. Tr. Direct	0	--	0	--	0	0	0	0			
43 CAT 4.13 Exch. Ln. Mag., PL & WATS	2,549,739	--	--	--	--	--	--	--			
44 Reserved	0	--	--	--	--	--	--	--			
45 CAT 4.13 Direct	0	--	0	--	0	0	0	0			
46 CAT 4.23 Message, PL & WATS	120,205	--	--	--	--	--	--	--			
47 Reserved	0	--	--	--	--	--	--	--			
48 CAT 4.23 Direct	486,224	--	279,792	--	0	174,833	0	1,799			
49 CAT 4.3 H/R Message	385,745	--	--	--	--	--	--	--			
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 Cordless Pay Phones	0	--	0	--	0	0	0	0			

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ENDING DECEMBER 31, 1980

***** FCC PART 36 *****				Intrastate							
		TOTAL	Source/	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
(A)	(B)	(C)	InterLATA		IntraLATA	InterLATA	IntraLATA	(I)			
				(D)	(E)	(F)	(G)	(H)			
70	CAT 2 CP Equipment	0	--	0	0	0	0	0	0	0	
71	Reserved	0	--	--	--	--	--	--	--	--	
72	Reserved	0	--	--	--	--	--	--	--	--	
73	CAT 1.3 Joint Mgt., Cat. 1.1 & 1.2 PL	8,311,144	--	0	0	0	0	0	0	0	
74	Other CAT 1 C&WF	0	--	--	--	--	--	--	--	--	
75	CAT 2 C&WF	0	--	0	0	0	0	0	0	0	
76	CAT 2 C&WF, Wideband	0	--	--	--	--	--	--	--	--	
77	CAT 3 Joint Message & PL/WATS	0	--	--	--	--	--	--	--	--	
78	Reserved	0	--	1,041,135	0	637,184	0	6,180	643,344		
79	CAT 3 Direct	1,884,479	--	--	--	--	--	--	--	--	
80	CAT 4 Message	688,456	--	0	0	0	0	0	0	0	
81	CAT 4 WATS	0	--	0	0	0	0	0	0	0	
82	CAT 4 Direct	0	--	--	--	--	--	--	--	--	
83	Allocable Support Leases	0	--	0	0	0	0	0	0	0	
84	Direct Support Leases	0	--	--	--	--	--	--	--	--	
85	COE Operator	0	--	--	--	--	--	--	--	--	
86	COE Tandem Switch	0	--	--	--	--	--	--	--	--	
87	COE Local Switch	0	--	--	--	--	--	--	--	--	
88	COE Transmission	0	--	0	0	0	0	0	0	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	--	--	--	--	--	--	--	--	
92	Leasehold Imp. Land etc.	0	--	--	--	--	--	--	--	--	
93	Leasehold Imp. COE Switching	0	--	--	--	--	--	--	--	--	
94	Leasehold Imp. COE Processor	0	--	--	--	--	--	--	--	--	
95	Leasehold Imp. COE Trans.	0	--	0	0	0	0	0	0	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	738	--	--	--	--	--	--	--	--	
99	Allocable Acct. No. 2890	0	--	0	0	0	0	0	0	0	
100	Direct Acct. No. 2890	149,023	--	--	--	--	--	--	--	--	
101	Materials and Supplies	0	--	--	--	--	--	--	--	--	
102	RTB Stock	0	--	--	--	--	--	--	--	--	
103	Tele. Pr. Adjust. - Alloc.	0	--	0	0	0	0	0	0	0	
104	Tele. Pr. Adjust. - Direct	0	--	0	0	0	0	0	0	0	
105	Other Assets, Net	0	--	0	0	0	0	0	0	0	
106	Other Liab., Def. Cr., Net	0	--	--	--	--	--	--	--	--	

29-Dec-89

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ENDING DECEMBER 31, 1968

		Intrastate							
				Message Telephone Service		Private Line			
		TOTAL COMPANY	Source/ Allocator	Intrastate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
***** FCC PART 36 *****		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
(A)									
176	Oth. P/L and Equip., Alloc.	46,857	--	--	--	--	--	--	--
177	Oth. P/L and Equip., Direct	0	--	0	0	0	0	0	0
178	Network Operations, Alloc.	225,147	--	--	--	--	--	--	--
179	Network Operations, Direct	0	--	0	0	0	0	0	0
180	Total Access Expense	10,209	--	10,209	0	0	0	0	0
181	Depr., Support Assets	142,867	--	--	--	--	--	--	--
182	Depr., COE Switching	77,074	--	--	--	--	--	--	--
183	Depr., COE Operator	0	--	--	--	--	--	--	--
184	Depr., COE Transmission	102,526	--	--	--	--	--	--	--
185	Depr., IOT Equipment	0	--	--	--	--	--	--	--
186	Depr., C&W Facilities	206,280	--	--	--	--	--	--	--
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	33,661	--	--	--	--	--	--	--
192	Marketing, Direct	0	--	0	0	0	0	0	0
193	Operator Service, Alloc.	632	--	--	--	--	--	--	--
194	Operator Service, Direct	0	--	0	0	0	0	0	0
195	Classified Directory	0	--	0	0	0	0	0	0
196	Alphabetical Directory	0	--	--	--	--	--	--	--
197	Foreign Directory	0	--	--	--	--	--	--	--
198	Bus. Otc., EU Presubscription	0	--	--	--	--	--	--	--
199	Bus. Otc., EU MTS & WATS	30,551	--	--	--	--	--	--	--
200	Bus. Otc., EU Access, P/L & all Other	62,034	--	--	--	--	--	--	--
201	Bus. Otc., D/C Special Access	0	--	--	--	--	--	--	--
202	Bus. Otc., D/C Switched Access	0	--	--	--	--	--	--	--
203	Bus. Otc., D/C S & C Services	0	--	--	--	--	--	--	--
204	Coin Collect & Admin.	0	--	--	--	--	--	--	--
205	Cust. Svc., Direct	0	--	0	0	0	0	0	0
206	Cust. Serv., Mag. Process	11,897	--	--	--	--	--	--	--
207	Cust. Serv., Other B&C	45,134	--	--	--	--	--	--	--
208	Cust. Serv., CASS	77,293	--	--	--	--	--	--	--
209	Cust. Serv., EU Common Line	2,376	--	2,376	0	0	0	0	0
210	Other Cust. Serv., Alloc.	0	--	--	--	--	--	--	--
211	Other Cust. Serv., Direct	435	--	435	0	0	0	0	0
212	Exec. and Planning, Alloc.	130,317	--	--	--	--	--	--	--
213	Exec. and Planning, Direct	0	--	0	0	0	0	0	0

FILENAME: Cms1980.123(welshes)

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
 CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 ENDING DECEMBER 31, 1998

***** FCC PART 38 *****		TOTAL COMPANY	Source/ Allocator	Other	Interstate		Intrastate		TOTAL INTRASTATE		
(A)	(B)				(C)	(D)	Private Line			Private Line	
							InterLATA	IntraLATA		InterLATA	IntraLATA
271	Working Loops	3,158	--	65	97	0	0	54	54		
272	Equivalent Interexchange Cct. Miles	6,231	--	0	672	0	0	602	602		
273	Interexchange Circuit Terminations	129	--	0	13	0	0	17	17		

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
2001 TELECOMMUNICATIONS PLANT IN SERVICE
FOR THE STUDY YEAR ENDED DECEMBER 31, 1996

	BALANCE PER BOOKS 12/31/96	ADJUSTMENTS DR	<CR>	SUBTOTAL PER STUDY 12/31/96	PART X ADJUST	BALANCE PER STUDY 12/31/96	KNOWN & MEAS. CHANGES	SDPUC BALANCE PER STUDY 1996
2110 LAND & SUPPORT ASSETS								
2111 Land	40,880.05			40,880	1,829	39,051		39,051
2112 Motor Vehicles	327,163.63			327,164	94,300	232,864		232,864
2114 Special Purpose Vehicles	21,781.90			21,782		21,782		21,782
2115 Garage Work Equipment	240,064.93			240,065		240,065		240,065
2116 Other Work Equipment	328,631.68	1	19,467	348,099		348,099		348,099
2121 Buildings	1,686,844.54			1,686,845	43,432	1,645,413	158,750	1,804,163
2122 Furniture	28,939.52			28,940	10,646	18,294		18,294
2123 Office Equipment	248,183.06			248,183	91,301	156,882		192,627
2123 Office Eq - Other Comm Eq	58,548.36			58,548	20,803	35,745		
2124 Gen. Purpose Computer				0		0		0
TOTAL LAND & SUPPORT	2,981,037.67	19,467	0	3,000,506	262,311	2,738,194	158,750	2,896,944
2210 CENTRAL OFFICE EQUIPMENT								
2212 Digital Switching Eq.	1,581,122.42		324,468	1,256,654		1,256,654	37,167	1,293,821
2220 Operator Systems				0		0		0
2231 Other Radio Facilities	107,985.64			107,986		107,986		107,986
2232 Circuit Equipment	1,939,097.03	302,653		2,241,750		2,241,750	943,571	3,185,321
2232.1 Fiber Transmission	187,941.01			187,941		187,941		187,941
TOTAL CENTRAL OFC EQ	3,816,146.10	302,653	324,468	3,794,331	0	3,794,331	980,738	4,775,069
2310 INFORM. ORIG./TERM. ASSETS								
2351 Public Telephone Equip.				0		0		0
2362 Other Terminal Equip.				0		0		0
TOTAL INFORM ORIG/TERM	0.00	0	0	0	0	0	0	0
2410 CABLE & WIRE FACILITIES								
2411 Poles & Antenna Support				0		0		0
2421 Aerial Cable				0		0		0
2422 Underground Cable				0		0		0
2423 Buried Cable	7,521,906.94			7,521,907		7,521,907	3,160,172	10,682,079
2431 Aerial Wire				0		0		0
2441 Conduit System				0		0		0
TOTAL CABLE & WIRE FAC	7,521,906.94	0	0	7,521,907	0	7,521,907	3,160,172	10,682,079
2690 AMORTIZABLE ASSETS								
2690 Intangible - Franchise	737.99			738		738		738
TOTAL	14,319,828.70	322,120	324,468	14,317,481	262,311	14,055,170	4,299,660	18,354,830
1220 Materials & Supplies	149,022.90			149,023		149,023		149,023
1402 RTB Stock-Class B				0		0		0

* = See multiple adjustment summary.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
3100 ACCUMULATED DEPRECIATION & AMORTIZATION
FOR THE STUDY YEAR ENDED DECEMBER 31, 1999

	BALANCE PER BOOKS 12/31/98	ADJUSTMENTS <DR>	CR	SUBTOTAL PER STUDY 12/31/98	PART X ADJUST	BALANCE PER STUDY 12/31/98	KNOWN & MEAS. CHANGES	SDPUC BALANCE PER STUDY 1999
2110 LAND & SUPPORT ASSETS								
2112 Motor Vehicles	195,997.49			195,997	56,483	139,504		139,504
2114 Special Purpose Vehicles	4,964.13			4,964		4,964		4,964
2115 Garage Work Equipment	217,824.80			217,825		217,825		217,825
2116 Other Work Equipment	124,135.93			138,168		138,168		138,168
2121 Buildings	634,965.50	1	14,032	634,966	16,330	618,636	794	619,430
2122 Furniture	16,711.85			16,712	6,146	10,566		10,566
2123 Office Equipment	142,967.65			142,968	52,602	90,366		107,567
2123 Office Eq - Other Comm Eq	27,179.89			27,180	9,999	17,181		
2124 Gen. Purpose Computer				0		0		0
TOTAL LAND & SUPPORT	1,364,587.04	0	14,032	1,378,619	141,572	1,237,047	794	1,237,841
2210 CENTRAL OFFICE EQUIPMENT								
2212 Digital Switching Eq.	695,862.67	166,642		529,221		529,221	(1,111,797)	(582,576)
2220 Operator Systems				0		0		0
2231 Other Radio Facilities	15,252.04			15,252		15,252		15,252
2232 Circuit Equipment	685,970.87		144,827	830,798		830,798	7,863	838,661
2232.1 Fiber Transmission	42,574.77			42,575		42,575		42,575
TOTAL CENTRAL OFC EQ	1,439,660.35	166,642	144,827	1,417,845	0	1,417,845	(1,103,934)	313,911
2310 INFORM. ORIG/TERM. ASSETS								
2351 Public Telephone Equip.				0		0		0
2352 Other Terminal Equip.				0		0		0
TOTAL INFORM ORIG/TERM	0.00	0	0	0	0	0	0	0
2410 CABLE & WIRE FACILITIES								
2411 Poles & Antenna Support				0		0		0
2421 Aerial Cable				0		0		0
2422 Underground Cable				0		0		0
2423 Buried Cable	4,841,813.85			4,841,814		4,841,814	23,701	4,865,515
2431 Aerial Wire				0		0		0
2441 Conduit System				0		0		0
TOTAL CABLE & WIRE FAC	4,841,813.85	0	0	4,841,814	0	4,841,814	23,701	4,865,515
SUBTOTAL ACCUM DEPR	7,846,061.24	166,642	158,859	7,638,278	141,572	7,496,706	(1,079,439)	6,417,267
2600 AMORTIZABLE ASSETS				0		0		0
TOTAL	7,846,061.24	166,642	158,859	7,638,278	141,572	7,496,706	(1,079,439)	6,417,267
4040 CUSTOMER DEPOSITS	55,158.14			55,158		55,158		55,158

* = See multiple adjustment summary.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 ACCOUNTS 2002 & 2003
 FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

	BALANCE PER BOOKS 12/31/98	ADJUSTMENTS DR	<CR>	SUBTOTAL PER STUDY 12/31/98	PART X ADJUST	BALANCE FOR STUDY 12/31/98	KNOWN & MEAS. CHANGES	SDPUC BALANCE PER STUDY 1999
2002 PLANT HELD FOR FUTURE TELECOMMUNICATIONS USE:								
2110 LAND & SUPPORT ASSETS				0		0		0
2210 CENTRAL OFFICE EQUIPMENT				0		0		0
2310 INFORM. ORIG./TERM. ASSETS				0		0		0
2410 CABLE & WIRE FACILITIES				0		0		0
TOTAL	0.00	0	0	0	0	0	0	0
2003 TELECOMMUNICATIONS PLANT UNDER CONSTRUCTION:								
2110 LAND & SUPPORT ASSETS				0		0		0
2210 CENTRAL OFFICE EQUIPMEN	34,500.50			34,501		34,501	(34,501)	0
2310 INFORM. ORIG./TERM. ASSETS				0		0		0
2410 CABLE & WIRE FACILITIES	1,143,117.60			1,143,118		1,143,118	(715,412)	427,706
1406 NONREGULATED				0		0		0
6535 ENGINEERING EXPENSES				0		0		0
6728 GENERAL & ADMIN EXPENSE				0		0		0
TOTAL	1,177,618.10	0	0	1,177,618	0	1,177,618	(749,913)	427,706

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CENTRAL OFFICE EQUIPMENT CATEGORIZATION SUMMARY
FOR THE YEAR ENDED DECEMBER 31, 1998**

	TOTAL	3	4.12	4.13	4.13F	4.23	4.3	COMMON POWER	COMMON OTHER
DUPREE	625,004	120,054		230,155	100,936	55,480	48,533	56,722	13,124
COMMON POWER	0	12,266	0	23,516	10,313	5,669	4,959	(56,722)	
COMMON OTHER	(0)	3,469	0	6,850		1,803	1,402		(13,124)
EAGLE BUTTE	1,589,094	687,132		247,460	206,969	241,942	92,366	94,857	18,368
COMMON POWER	(0)	44,163	0	15,905	13,302	15,550	5,937	(94,857)	
COMMON OTHER	(0)	9,947	0	3,582		3,502	1,337		(18,368)
ISABEL	449,593	108,405		221,591		38,284	17,773	51,432	12,108
COMMON POWER	0	14,442	0	29,522	0	5,100	2,368	(51,432)	
COMMON OTHER	(0)	3,400	0	6,950		1,201	557		(12,108)
LA PLANT	417,948	109,562		189,438	41,689	1,369	12,781	50,861	12,248
COMMON POWER	(0)	15,704	0	27,153	5,976	196	1,832	(50,861)	
COMMON OTHER	0	4,285	0	7,409		54	500		(12,248)
SOUTH DUPREE	712,693	99,599		180,480	343,902	6,115	9,568	60,938	12,091
COMMON POWER	0	9,488	0	17,194	32,762	583	912	(60,938)	
COMMON OTHER	(0)	4,072	0	7,378		250	391		(12,091)
ALLOC. BAL. PER STUDY	3,794,332	1,245,989	0	1,214,382	755,849	376,897	201,215	0	0
A/C 2212 DIGITAL SWCHG	1,245,989	1,245,989							
A/C 2232 TRANS. EQUIP.									
4.12 Exchange (EAS)	0		0						
4.13 Subscriber	1,970,231			1,214,382	755,849				
4.23 Interexchange	376,897					376,897			
4.3 Host/Remote	201,215						201,215		
BAL PER STUDY 12/31/98	3,794,332	1,245,989	0	1,214,382	755,849	376,897	201,215		
BAL PER STUDY 12/31/98	<u>TOTAL</u>	<u>3</u>	<u>4.12</u>	<u>4.13</u>	<u>4.23</u>	<u>4.23 DIRECT</u>			<u>4.3</u>
	3,794,332	1,245,989	0	1,970,231	8,566	LDI	SWG LDS	SPCL LDS	201,215
KNOWN & MEASURABLE CHANGE	980,737	37,167		579,509	111,638	53,903	33,687	303	164,530
BAL PER SD STUDY 12/31/98	4,775,069	1,283,156	0	2,549,739	120,205	279,792	174,633	1,799	365,745
Total Cat 4.23	576,429				120,205	279,792	174,633	1,799	
Total Dir Assigned Cat 4.23	456,224					279,792	174,633	1,799	
Total Dir Assigned LDS Cat 4.23	176,432						174,633	1,799	

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998**

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	NONREG (PART X)	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SDPUC BALANCE PER STUDY
PLANT SPECIFIC OPERATIONS EXPENSES								
6110 NETWORK SUPPORT				0		0		0
6112 Motor Vehicles	2,884.27			2,884		2,884		2,884
6114 Special Purpose Vehicles	0.00			0		0		0
6116 Other Work Equipment	7,087.75	**	4,044	11,112		11,112		11,112
TOTAL NETWORK SUPPORT	9,952.02		4,044	0	13,996	0	13,996	13,996
6120 GENERAL SUPPORT								
6121 Land & Building	67,527.21			67,527	1,767	65,760	(1,960)	63,800
6122 Furniture	4,041.95	13	3,039	7,081	2805	4,476		4,476
6123 Office Equipment	4,645.74	**	6,016	10,662	3,922	6,740	(328)	6,412
6124 General Purpose Computer	1,748.18			1,748	643	1,105		1,105
TOTAL GENERAL SUPPORT	77,963.08		9,055	0	87,018	8,937	(2,288)	75,793
6210 CENTRAL OFFICE EQUIPMENT								
6212 Digital Switching	266,526.56			8,710	257,817	257,817	8,889	266,706
6220 Operator Systems	0.00				0			0
6230 Transmission Equipment	3,302.36	6	5,520	8,822		8,822		8,822
TOTAL CENTRAL OFC	269,828.92		5,520	8,710	266,639	0	8,889	275,528
6310 INFORMATION ORIG/TERM								
6310 Station Apparatus	109.65		7	110	(0)	(0)		(0)
6311 MTS Expense	855.00		8	855	0	0		0
6351 Public Telephone Equipment	2,368.32		7	2,368	0	0		0
TOTAL INFORM ORIG/TERM	3,332.97		0	3,333	(0)	0	0	(0)
6410 CABLE & WIRE FACILITIES								
6411 Poles & Antenna Support	0.00			0		0		0
6421 Aerial Cable	0.00			0		0		0
6422 Underground Cable	0.00			0		0		0
6423 Buried Cable	242,571.89	**	4,467	247,039		247,039		247,039
6424 Submarine Cable	0.00			0		0		0
6441 Conduit	0.00			0		0		0
TOTAL CABLE & WIRE FACILITIES	242,571.89		4,467	0	247,039	0	247,039	247,039
TOTAL PLANT SPECIFIC OP. EXPENSES	603,648.86		23,086	12,043	614,892	8,937	6,601	612,356

** See Multiple Adjustment Summary

CHYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	NONREG (PART X)	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SDPUC BALANCE PER STUDY
PLANT NONSPECIFIC OPERATIONS EXPENSES								
6510 OTHER PROPERTY, PLANT & EQUIPMENT								
6510 Other Property, Plant & Equipment	43,912.49			43,912		43,912	2,754	46,666
6511 Plant Held for Future Use	0.00			0		0		0
6512 Provisioning	190.70			191		191		191
TOTAL OTHER PROP, PLANT & EQ	44,103.19	0		44,103	0	44,103	2,754	46,857
6530 NETWORK OPERATIONS								
6531 Power Supply	20,043.56			20,044		20,044		20,044
6532 Network Administration	1,368.00	530		1,898		1,898		1,898
6533 Testing Expense	56,777.03			56,777		56,777		56,777
6534 Plant Operations Administration	48,395.63	369		48,765		48,765	33,102	79,867
6535 Engineering	66,461.42	100		66,561		66,561		66,561
TOTAL NETWORK OPERATIONS	191,045.64	999		192,045	0	192,045	33,102	225,147
6540 ACCESS EXPENSE								
6540 Access Expense	189,156.42		21	189,156		0		0
6540.1 Universal Service Expense	10,209.32			10,209		10,209		10,209
TOTAL ACCESS EXPENSE	199,365.74	0		189,156	0	10,210	0	10,210
SUBTOTAL PLANT NONSPEC OP EXP	434,514.57	999		189,156	0	248,358	35,858	282,214

** See Multiple Adjustment Summary

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998**

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	NONREG (PART X)	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SDPUC BALANCE PER STUDY
6560 DEPRECIATION EXPENSE								
2110 SUPPORT ASSETS				0		0		0
2112 Motor Vehicles	35,232.76			35,233	10,155	25,078		25,078
2114 Special Purpose Vehicles	3,338.84			3,337		3,337		3,337
2115 Garage Work Equipment	15,124.13			15,124		15,124		15,124
2116 Other Work Equipment	31,234.89	1	3,285	34,520		34,520		34,520
2121 Buildings	50,328.22			50,328	1,294	49,034	794	49,828
2122 Furniture	3,404.84			3,405	1253	2,152		2,152
2123 Office Equipment	20,484.89			20,485	7,538	12,949		12,949
2124 General Purpose Computer	0.00			0		0		0
TOTAL SUPPORT DEPR	159,146.17	3,285	0	162,431	20,238	142,193	794	142,987
2210 CENTRAL OFFICE EQUIPMENT								
2212 Digital Switching Eq.	80,920.71		5	13,502	67,419	67,419	9,655	77,074
2220 Operator Systems	0.00			0		0		0
2231 Radio Facilities	5,124.00			5,124				
2232 Transmission Eq.	67,578.58	5	13,502	81,081		94,662	7,863	102,525
2233 Fiber Transmission Eq.	8,457.36			8,457				
TOTAL CENTRAL OFC DEPR	162,080.63	13,502	13,502	162,081	0	162,081	17,518	179,599
2310 INFORMATION ORIG/TERM EQ								
2351 Public Telephone Eq	0.00			0		0		0
2410 CABLE & WIRE FACILITIES								
2411 Pole Lines	0.00			0		0		0
2421 Aerial Cable	0.00			0		0		0
2422 Underground Cable	0.00			0		0		0
2423 Buried Cable	331,889.12			331,889		331,889	23,701	355,390
2425 Aerial Wire	0.00			0		0		0
2441 Conduit	0.00			0		0		0
TOTAL CABLE & WIRE FAC DEPR	331,889.12	0	0	331,889	0	331,889	23,701	355,390
TOTAL DEPRECIATION EXPENSE	652,915.92	16,787	13,502	656,201	20,238	635,963	42,013	677,976
TOTAL PLANT NONSPECIFIC OP. EXPENSES	1,067,430.49	17,786	202,658	902,558	20,238	882,320	77,869	960,189

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998**

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	NONREG (PART X)	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SDPUC BALANCE PER STUDY
CUSTOMER OPERATIONS EXPENSES								
6610 MARKETING EXPENSE								
6610 Marketing	56,519.04		9	29,260		29,259	(2,832)	26,427
6612 Sales	0.00			0		0		0
6613 Advertising	18,107.50		**	8,854		7,254		7,254
TOTAL MARKETING EXPENSE	74,626.54	0		38,114	0	36,513	(2,832)	33,681
6620 CUSTOMER SERVICES								
6621 Call Completion Services	6,204.27		11	5,572		632		632
6622 Number Services								
Alpha	0.00			0		0		0
Classified				0		0		0
Other				0		0		0
6623 Cust Svc - Local Comm Operations			**	237,255		16,269		16,269
EU Svc Order Processing	253,524.11	18		67,133	7,034	60,099	(1,147)	58,952
EU Payment & Collection		18		17,364		17,364		17,364
EU Billing Inquiry				0		0		0
Coin Collection Administration								
6623.1 Cust Svc - Revenue Accounting		**		11,897		11,897		11,897
Toll Ticket Processing		18		53,071	5,561	47,510		47,510
Other Billing & Collecting		18		77,393		77,393		77,393
CABS				0		0		0
End User Common Line Charge		16		435		435		435
6623.2 Cust Svc - Cat 3 All Other								
TOTAL CUSTOMER SERVICES	259,728.38	227,293		242,827	12,595	231,599	(1,147)	230,452
TOTAL CUSTOMER OPERATIONS EXPENSES	334,354.92	227,293		280,941	12,595	268,112	(3,979)	264,133

** See Multiple Adjustment Summary

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	NONREG (PART X)	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SDPUC BALANCE PER STUDY
CORPORATE OPERATIONS EXPENSES								
6710 EXECUTIVE & PLANNING EXPENSE								
6710 Executive & Planning	79,091.75		**	1,970	77,122	28,737	48,385	48,385
6711 Executive	132,089.00		17	1,368	130,701	48,701	82,000	90,932
TOTAL EXECUTIVE & PLANNING	211,180.75	0		3,338	207,823	77,438	130,385	139,317
6720 GENERAL & ADMINISTRATIVE EXPENSE								
6721 Accounting & Finance	186,048.71		**	10,045	176,004	2,247	173,757	182,340
6722 External Relations	10,395.61	**	31,756	42,152	538	41,614	8,593	41,614
6722.2 Other General Office	1,284.75			1,285	16	1,269		1,269
6723 Human Resources	0.00			0		0		0
6724 Information Management	0.00			0		0		0
6725 Legal	24,723.89			24,724		24,724		24,724
6726 Other General & Admin	48,486.37		**	20	48,466	619	6,890	54,737
TOTAL GENERAL & ADMIN EXPENSE	270,939.13	31,756		10,065	262,630	3,420	269,210	304,683
TOTAL CORPORATE OP EXPENSES	482,099.88	31,756		13,403	500,453	80,858	419,595	444,000
TOTAL OPERATING EXPENSES	2,507,534.17	299,921		509,045	2,298,410	122,628	2,175,782	2,280,678

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998**

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	NONNEG (PART X)	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SDPUC BALANCE PER STUDY
OPERATING TAXES								
7200 Op Invest. Tax Credit				0		0		0
7200.10 Op Federal Income Tax				0		0		0
Subtotal Taxes	0.00	0	0	0	0	0	0	0
7200.20 State Excise				0		0		0
7200.40 Property Taxes				0		0		0
7200.50 Personal Property				0		0		0
Subtotal Operating Other Taxes	0.00	0	0	0	0	0	0	0
7200.51 Regulatory Fees - Interstate				0		0		0
7200.51 Regulatory Fees - Intrastate				0		0		0
Operating Other Taxes	0.00	0	0	0	0	0	0	0
TOTAL OPERATING TAXES	0.00	0	0	0	0	0	0	0
STUDY OPERATING EXPENSES & TAXES	2,507,534.17	299,921	509,045	2,298,410	122,628	2,175,782	104,896	2,280,678

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998**

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	NONREG (PART X)	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SDPUC BALANCE PER STUDY
INTEREST & RELATED ITEMS:								
7500.10 Int on Funded Debt - RTB	261,829.45			261,829	4,797	257,032		257,032
7500.20 Int on Funded Debt - REA	0.00			0		0		0
7500.40 Other Interest Deduct	0.00			0		0		0
Subtotal Interest & Related Items	261,829.45	0	0	261,829	4,797	257,032	0	257,032
7540 Interest on Customer Deposits				0		0		0
TOTAL INTEREST & RELATED ITEMS	261,829.45	0	0	261,829	4,797	257,032	0	257,032
7370 Special Charges - Contributions	4,177.88			4,178	77	4,101		4,101
CWC OP. EXPENSES, TAXES & INTEREST	2,773,541.50	299,921	509,045	2,564,418	127,502	2,436,916	104,896	2,541,812
7250.1 Amort of Excess Def Taxes				0		0		0
7340 Allowance for Funds Used	(19,600.00)			(19,600)	(359)	(19,241)		(19,241)
TOTAL EXPENSES, TAXES & INTEREST	2,753,941.50	299,921	509,045	2,544,818	127,143	2,417,675	104,896	2,522,571

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

**IN THE MATTER OF THE ESTABLISHMENT)
OF SWITCHED ACCESS REVENUE)
REQUIREMENT FOR CHEYENNE RIVER)
SIOUX TRIBE TELEPHONE AUTHORITY)**

**ORDER APPROVING
REVENUE REQUIREMENT**

TC99-074

On June 29, 1999, Cheyenne River Sioux Tribe Telephone Authority (CRSTTA) filed for approval by the Public Utilities Commission (Commission) its 1998 Intrastate Switched Access Cost Study. On December 30, 1999, CRSTTA filed its revised 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 December 9, 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 matter was deferred so that the company could respond to questions raised by the Commission. The company subsequently amended its revenue requirement consistent with the Commission's concerns. The Commission again considered this matter at its January 6, 2000, 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 CRSTTA's filing, the Commission found that the revenue requirement, as amended, and minutes of use were fair and reasonable and should be approved. As the Commission's final decision in this matter, it is therefore

ORDERED that CRSTTA's revenue requirement, as amended, and minutes of use are hereby approved 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: *Helaine Kalks*

Date: 1/14/00

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Bue
JAMES A. BUE, Chairman

Pam Nelson
PAM NELSON, Commissioner

Laska Schoenfelder
LASKA SCHOENFELDER, Commissioner