

TC99-080

KC/BB/KS

TC99-080

DOCKET NO.

In the Matter of _____

IN THE MATTER OF THE
ESTABLISHMENT OF SWITCHED
ACCESS REVENUE REQUIREMENT
FOR SIOUX VALLEY TELEPHONE
COMPANY

Public Utilities Commission of the State of South Dakota

DATE

MEMORANDA

DATE	MEMORANDA
7/1/99	Filed and Docketed;
7/15/99	Public Filing;
7/16/99	Superior Hearing Filing Fee;
1/14/00	Order Approving Revenue Requirement;
1/14/00	Docket Closed.

**OLSEN THIELEN & CO., LTD.***Certified Public Accountants & Consultants***RECEIVED**

JUL 01 1999

June 30, 1999

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

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

The accompanying Switched Access Filing material on behalf of Sioux Valley Telephone Company is sent pursuant to the rules established by the Commission. Revenue requirements were included in the LECA Switched Access Rate Filing. Enclosed are five copies of the material and one program diskette.

Please contact me with any questions concerning this filing.

Sincerely,

John W. Coleman
Certified Public Accountant

cc: Dennis Law
Sioux Valley Telephone

Associated World-wide with Jeffreys Henry International

223 Little Canada Road, St. Paul, Minnesota 55117-1376 651 483 4521 FAX 651 483 2467

6640 Shady Oak Road, Minneapolis, Minnesota 55344-7709 612 941 9242

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**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

SIOUX VALLEY TELEPHONE COMPANY

**SWITCHED ACCESS FILING
YEAR ENDED DECEMBER 31, 1998**



OLSEN THIELEN & CO., LTD.

Certified Public Accountants & Consultants

SIoux VALLEY TELEPHONE COMPANY

				Intrastate				
				Message Telephone Service		Private Line		
***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 State Income Tax Rate	0.00%	--	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14 Federal Income Tax Rate	34.00%	--	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%
15 Gross Receipts Tax Rate	5.00%	--	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
16								
17								
18 Net Investment	\$6,416,119	C58	\$4,713,479	\$0	\$1,704,640	\$0	\$0	\$1,704,640
19 Rate of Return	10.00%	--	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
20								
21 Return on Rate Base	\$641,612		\$471,348	\$0	\$170,464	\$0	\$0	\$170,464
22								
23 AFUDC	0	H43	0	0	0	0	0	0
24 ITC Amortization	(24,803)	H36	(17,878)	0	(8,827)	0	0	(8,827)
25 Other Return Adjustments	0	V242	0	0	0	0	0	0
26								
27 Net Return	\$617,208		\$453,372	\$0	\$163,837	\$0	\$0	\$163,837
28								
29 Contributions	0	H52	0	0	0	0	0	0
30 Interest Expense	171,125	H44	125,716	0	45,409	0	0	45,409
31 Capital Lease Expense	0	H46	0	0	0	0	0	0
32 Capitalized Payroll Taxes	0	H38	0	0	0	0	0	0
33 Depreciation Adjustment	0	H38	0	0	0	0	0	0
34 Other Income Adjustments	3,791	V246	2,741	0	1,050	0	0	1,050
35								
36 After Tax Income	\$442,293		\$324,915	\$0	\$117,378	\$0	\$0	\$117,378
37								
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0
39 Federal Income Taxes	227,846	Formula	167,380	0	60,467	0	0	60,467
40 Operating Expenses and Taxes	2,413,408		1,727,897	0	685,511	0	0	685,511
41 Uncollectibles	0	V249	0	0	0	0	0	0
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0
43								
44 Net Revenue	\$3,258,485		\$2,348,650	\$0	\$908,815	\$0	\$0	\$908,815
45 Gross Receipts Taxes	171,498	Formula	123,613	0	47,885	0	0	47,885
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0
47								
TOTAL REVENUE REQUIREMENT	\$3,429,983		\$2,472,263	\$0	\$957,700	\$0	\$0	\$957,700

SIOUX VALLEY TELEPHONE COMPANY

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 ***** Investment Summary	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Land and Support Investment	\$1,321,667	D33	\$965,665	\$0	\$356,022	\$0	\$0	\$356,022	O.K.
14										
15	COE Operator Equipment	\$0	C-43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	3,363,466	D68	2,300,086	0	1,063,410	0	0	1,063,410	O.K.
17	COE Transmission Equipment	2,805,712	D85	2,057,301	0	748,411	0	0	748,411	O.K.
18										
19	Total COE	\$6,186,306		\$4,357,387	\$0	\$1,811,821	\$0	\$0	\$1,811,821	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	8,472,653	D137	6,340,403	0	2,132,250	0	0	2,132,250	O.K.
22										
23	Total COE, IOT, C&WF	\$14,641,661		\$10,697,789	\$0	\$3,944,072	\$0	\$0	\$3,944,072	O.K.
24										
25	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26										
27	Leasehold Improvements	\$0	D185	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28										
29	Intangible Assets	\$332	D209	\$396	\$0	\$143	\$0	\$0	\$143	O.K.
30										
31										
32	Total Tels. PR. in Service	\$15,984,080		\$11,663,643	\$0	\$4,300,237	\$0	\$0	\$4,300,237	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	0	D218-219	0	0	0	0	0	0	O.K.
37	Tel. Pr. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. PR.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$15,984,080		\$11,663,643	\$0	\$4,300,237	\$0	\$0	\$4,300,237	O.K.

SIoux VALLEY TELEPHONE COMPANY

			Intrastate						
			Message Telephone Service			Private Line		TOTAL INTRASTATE	
			InterLATA	IntraLATA	InterLATA	IntraLATA			
***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Intrastate	InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
56 Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(8,875,983)	E34	(8,482,400)	0	(2,387,285)	0	0	(2,387,285)	O.K.
58 Accum. Def. Inv. Taxes, Net	(1,020,545)	E47	(725,236)	0	(295,409)	0	0	(295,409)	O.K.
59 Oth. Liab. & Def. Cr., Net	(5,639)	V105	(5,639)	0	0	0	0	0	O.K.
60									
61 TOTAL NET PLANT	\$6,056,103		\$4,450,590	\$0	\$1,607,543	\$0	\$0	\$1,607,543	O.K.
62									
63 Materials and Supplies	63,989	H31	47,870	0	16,099	0	0	16,099	O.K.
64 Rural Tel. Bank Stock	225,700	H35	164,903	0	60,797	0	0	60,797	O.K.
65 Cash Working Capital	70,347	Formula	50,145	0	20,202	0	0	20,202	O.K.
66 Equal Access Investment	0	--	0	0	0	0	0	0	O.K.
67									
68 TOTAL NET INVESTMENT	\$6,416,119		\$4,713,479	\$0	\$1,704,540	\$0	\$0	\$1,704,540	O.K.
69									

SIoux VALLEY TELEPHONE COMPANY

***** FCC PART 36 ***** Plant Investment Detail									
(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24 Other Work Equipment	0	H33	0	0	0	0	0	0	O.K.
25 Buildings, Allocable	1,321,667	H33	965,665	0	356,022	0	0	356,022	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30									
31 Total Support Assets	\$1,321,667		\$965,665	\$0	\$356,022	\$0	\$0	\$356,022	O.K.
32									
33 Tot. Land and Support Assets	\$1,321,667		\$965,665	\$0	\$356,022	\$0	\$0	\$356,022	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	V36	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SIoux VALLEY TELEPHONE COMPANY

***** FCC PART 38 ***** Plant Investment Detail				Interstate					
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
63 CAT 3 Local Sw. Allocable	\$3,383,488	G15	\$2,300,088	\$0	\$1,083,410	\$0	\$0	\$1,083,410	O.K.
64 CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65 Total CAT 3	\$3,383,488		\$2,300,088	\$0	\$1,083,410	\$0	\$0	\$1,083,410	O.K.
66 Total COE Sw. CAT 2&3	\$3,383,488		\$2,300,088	\$0	\$1,083,410	\$0	\$0	\$1,083,410	O.K.
67									
68									
69									
70									
71 COE TRANSMISSION:									
72									
73 CAT 4.12 Exchange Trunk	\$33,880	123	\$33,880	\$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	2,028,889	G13	1,521,867	0	507,222	0	0	507,222	O.K.
76 CAT 4.13 PL, WATS, Local	42,385	F18	42,385	0	0	0	0	0	O.K.
77 CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78 CAT 4.23 Message	318,481	G18	188,408	0	182,078	0	0	182,078	O.K.
79 CAT 4.23 PL, WATS	163,401	F24	163,401	0	0	0	0	0	O.K.
80 CAT 4.23 Direct	0	V46	0	0	0	0	0	0	O.K.
81 CAT 4.3 HIR Message	228,728	G29	148,813	0	79,113	0	0	79,113	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	\$2,805,712		\$2,057,301	\$0	\$748,411	\$0	\$0	\$748,411	O.K.
86									
87									
88 INFORMATION ORIGINATION/TERMINATION:									
89									
90 CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91 CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92 CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93									
94 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95									
96									

SIoux VALLEY TELEPHONE COMPANY

***** FCC PART 28 ***** Plant Investment Detail		Intrastate							TOTAL INTRASTATE	
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	CABLE AND WIRE FACILITIES:									
112										
113	CAT 1.1 IntraLATA PL/WATS	21,577	F31	\$21,577	\$0	\$0	\$0	\$0	\$0	O.K.
114	CAT 1.2 InterLATA PL/WATS	138,904	F31	138,904	0	0	0	0	0	O.K.
115	CAT 1.3 Joint Message	7,885,589	G13	5,784,177	0	1,821,382	0	0	1,821,382	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	\$7,846,050		\$5,924,858	\$0	\$1,821,382	\$0	\$0	\$1,821,382	O.K.
119										
120	CAT 2 C&WF	\$85,754	G28	\$85,754	\$0	\$0	\$0	\$0	\$0	O.K.
121	CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.
122										
123	Total CAT 2 C&WF	\$85,754		\$85,754	\$0	\$0	\$0	\$0	\$0	O.K.
124										
125	CAT 3 Joint Message	322,337	G17	181,554	0	180,783	0	0	180,783	O.K.
126	CAT 3 PL/WATS etc.	93,738	F36	93,738	0	0	0	0	0	O.K.
127	CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.
128										
129	Total CAT 3 C&WF	\$418,075		\$255,292	\$0	\$180,783	\$0	\$0	\$180,783	O.K.
130										
131	CAT 4 Message	\$144,774	G29	\$84,889	\$0	\$50,075	\$0	\$0	\$50,075	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	\$144,774		\$84,889	\$0	\$50,075	\$0	\$0	\$50,075	O.K.
136										
137	TOTAL C&WF	\$8,472,863		\$6,340,403	\$0	\$2,132,250	\$0	\$0	\$2,132,250	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.

SIOUX VALLEY TELEPHONE COMPANY

***** 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 CSWF 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	H16	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	V90	0	0	0	0	0	0	O.K.
183 CSWF	0	V97	0	0	0	0	0	0	O.K.
184 Other	0	V96	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. 2000	\$15,963,548		\$11,963,454	\$0	\$4,300,094	\$0	\$0	\$4,300,094	O.K.

SIoux VALLEY TELEPHONE COMPANY

BROOK VALLEY TELEPHONE COMPANY

		Intrastate							
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Intrastate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)					(I)	
204 INTANGIBLE ASSETS:									
205									
206 Allocable Acct. No. 2899	\$632	H36	\$388	\$0	\$143	\$0	\$0	\$143	
207 Direct Acct. No. 2899	0	V100	0	0	0	0	0	0	
208									
209 Total Intangible Assets	\$632		\$388	\$0	\$143	\$0	\$0	\$143	
210	*****		*****	*****	*****	*****	*****	*****	
211									
212 OTHER TELEPHONE PLANT:									
213									
214 Held for Fut. Use - Alloc.	\$0	--	\$0	\$0	\$0	\$0	\$0	\$0	
215 Held for Fut. Use - Direct	0	--	0	0	0	0	0	0	
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	
218 TPUC, Long-term - Alloc.	0	H35	0	0	0	0	0	0	
219 TPUC, Long-term - Direct	0	V136	0	0	0	0	0	0	
220 Total PL Adjust. - Alloc.	0	H35	0	0	0	0	0	0	
221 Total PL Adjust. - Direct	0	V104	0	0	0	0	0	0	
222									
223 Total Other Telephone Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	

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SIOUX VALLEY TELEPHONE COMPANY

***** FCC PART 38 ***** Reserves and Deferrals									
(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate		Private Line		TOTAL INTRASTATE (I)	
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13	ACCUM. DEPRECIATION, TPIS:								
14									
15	Support Assets	H13	\$432,715	\$0	\$158,534	\$0	\$0	\$158,534	O.K.
16	COE Switching	H19	1,331,802	0	915,589	0	0	915,589	O.K.
17	COE Operator	H16	0	0	0	0	0	0	O.K.
18	COE Transmission	H20	1,289,440	0	489,077	0	0	489,077	O.K.
19	IOT Equipment	H25	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	H31	3,428,751	0	1,153,075	0	0	1,153,075	O.K.
21	Other Plant	V135	0	0	0	0	0	0	O.K.
22									
23	Total Accum. Depr., TPIS		\$6,482,408	\$0	\$2,397,285	\$0	\$0	\$2,397,285	O.K.
24									
25	ACCUM. AMORTIZATION:								
26									
27	Accum. Depreciation, PHFU	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	H40	0	0	0	0	0	0	O.K.
29	Accum. Amort., Intang. Inv.	H41	0	0	0	0	0	0	O.K.
30	Accum. Amort., Other	V138	0	0	0	0	0	0	O.K.
31									
32	Tot. Accum. Amortization		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34	Total Accum. Depr./Amort.		\$6,482,408	\$0	\$2,397,285	\$0	\$0	\$2,397,285	O.K.
35									
36									
37	ACCUM. DEF. INC. TAXES, NET:								
38									
39	Support Assets	H13	\$79,888	\$0	\$29,382	\$0	\$0	\$29,382	O.K.
40	COE Switching	H19	371,241	0	171,637	0	0	171,637	O.K.
41	COE Operator	H16	0	0	0	0	0	0	O.K.
42	COE Transmission	H20	78,003	0	28,376	0	0	28,376	O.K.
43	IOT Equipment	H25	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	H31	198,298	0	66,014	0	0	66,014	O.K.
45	Unclassified	V145	0	0	0	0	0	0	O.K.
46									
47	Total Accum. Def. Inc. Taxes		\$725,238	\$0	\$295,409	\$0	\$0	\$295,409	O.K.

SIOUX VALLEY TELEPHONE COMPANY

Private Line

***** POC PART 28 *****
Functional Distribution
of Selected Investments

(A)	TOTAL COMPANY (B)	Joint Use Messages (C)	Interstate		Intrastate		Extended Area Service (H)	Other (I)	
			InterLATA (D)	IntraLATA (E)	InterLATA (F)	IntraLATA (G)			
13 TRANS. COT EQUIPMENT:									
14 Working Loops	5,816	5,899	103	0	0	0	0	16	O.K.
15 Avg. Cost per Loop	386.01	386.01	386.01	386.01	386.01	386.01	386.01	386.01	
16 CAT 4.13 Exch Ln. Invest.	\$2,671,364	\$2,696,899	\$36,899	\$0	\$0	\$0	\$0	\$5,698	
17									
18									
19									
20									
21 Circuit Terminations	606	409	187	0	0	0	0	0	O.K.
22 Avg. Cost per Termination	778.66	778.66	778.66	778.66	778.66	778.66	778.66	778.66	
23									
24 CAT 4.23 Other IX	\$471,892	\$318,481	\$183,401	\$0	\$0	\$0	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	5,816	5,899	103	0	0	0	0	16	
30 Loops Factor	1.000000	0.979549	0.017704	0.000000	0.000000	0.000000	0.000000	0.002788	
31 CAT 1 Exchange C&WF	\$7,846,680	\$7,886,680	\$136,504	\$0	\$0	\$0	\$0	\$21,877	O.K.
32									
33									
34 Equivalent IX Circuit Miles	2,729,686	2,114,694	614,671	0	0	0	0	0	O.K.
35 IX Cst. Miles Factor	1.000000	0.774706	0.228292	0.000000	0.000000	0.000000	0.000000	0.000000	
36 CAT 3 Interexch. C&WF	\$416,075	\$322,337	\$93,738	\$0	\$0	\$0	\$0	\$0	

SIOUX VALLEY TELEPHONE COMPANY

***** FOD PART 28 ***** 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	0.780000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.663838	0.000000	0.316162	0.000000	0.000000	0.316162	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.501106	0.000000	0.498894	0.000000	0.000000	0.498894	O.K.
18	Conversation Minutes	1.000000	CM	0.491088	0.000000	0.508912	0.000000	0.000000	0.508912	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.618810	0.000000	0.184380	0.000000	0.000000	0.184380	O.K.
20										
21	TSPS Presence Time	1.000000	TSP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-ML, Host/Remote	1.000000	HRM	0.854113	0.000000	0.345887	0.000000	0.000000	0.345887	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	0.588503	0.000000	0.440497	0.000000	0.000000	0.440497	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	0.788521	0.000000	0.240479	0.000000	0.000000	0.240479	O.K.
38	EU Access, PA, and All Other Factor	0.000000	EPLO	0.000000	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 Billing & Collection Services Factor	0.000000	ISC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Cdn Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Mins.	1.000000	TLM	0.387558	0.000000	0.612442	0.000000	0.000000	0.612442	O.K.
44	Relative Users Percent	1.000000	RUP	0.333333	0.000000	0.666667	0.000000	0.000000	0.666667	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

SIOUX VALLEY TELEPHONE COMPANY

***** FCC PART 38 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Support Assets	1.000000	D31	0.730630	0.000000	0.298370	0.000000	0.000000	0.298370	O.K.	
14 Land and Support Assets	1.000000	D33	0.730630	0.000000	0.298370	0.000000	0.000000	0.298370	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	0.863636	0.000000	0.316162	0.000000	0.000000	0.316162	O.K.	
19 COE Total Switching	1.000000	D66	0.863636	0.000000	0.316162	0.000000	0.000000	0.316162	O.K.	
20 COE Transmission	1.000000	D85	0.733294	0.000000	0.296746	0.000000	0.000000	0.296746	O.K.	
21 Total COE	1.000000	C19	0.706312	0.000000	0.293688	0.000000	0.000000	0.293688	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	0.755113	0.000000	0.244887	0.000000	0.000000	0.244887	O.K.	
28 C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
29 C&WF CAT 3	1.000000	D129	0.813572	0.000000	0.386428	0.000000	0.000000	0.386428	O.K.	
30 C&WF CAT 4	1.000000	D135	0.854113	0.000000	0.345887	0.000000	0.000000	0.345887	O.K.	
31 Total C&WF	1.000000	D137	0.748337	0.000000	0.251663	0.000000	0.000000	0.251663	O.K.	
32										
33 Total Equipment	1.000000	C23	0.730630	0.000000	0.298370	0.000000	0.000000	0.298370	O.K.	
34										
35 TPIS	1.000000	C32	0.730630	0.000000	0.298370	0.000000	0.000000	0.298370	O.K.	
36 TPIS, excl. Acct. No. 2890	1.000000	D189	0.730630	0.000000	0.298370	0.000000	0.000000	0.298370	O.K.	
37										
38 P.R. 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	0.730630	0.000000	0.298370	0.000000	0.000000	0.298370	O.K.	
42										
43 Long-term PUC	0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
44 Net Telephone Plant	1.000000	C61	0.734646	0.000000	0.265354	0.000000	0.000000	0.265354	O.K.	
45 Total Net Investment	1.000000	C68	0.734402	0.000000	0.265598	0.000000	0.000000	0.265598	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	0.723930	0.000000	0.276070	0.000000	0.000000	0.276070	O.K.	
49										
50 Total "BIG THREE" Expense	1.000000	I170	0.723124	0.000000	0.276876	0.000000	0.000000	0.276876	O.K.	
51										
52 Corporate Operations Expense	1.000000	I185	0.608005	0.000000	0.330995	0.000000	0.000000	0.330995	O.K.	

SIoux VALLEY TELEPHONE COMPANY

Intrastate								
***** FCC PART 38 ***** Operating Expenses and Taxes (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
13 PLANT SPEC. OPER. EXPENSE:								
14								
15 Network Support, Alloc.	\$8,847	H14	\$8,464	\$0	\$2,383	\$0	\$0	\$2,383 O.K.
16 Network Support, Direct	0	V148	0	0	0	0	0	0 O.K.
17								
18 Total Network Support Exp.	\$8,847		\$8,464	\$0	\$2,383	\$0	\$0	\$2,383 O.K.
19								
20 General Support, Alloc.	\$43,382	H14	\$31,704	\$0	\$11,888	\$0	\$0	\$11,888 O.K.
21 General Support, Direct	0	V181	0	0	0	0	0	0 O.K.
22								
23 Total General Support Exp.	\$43,382		\$31,704	\$0	\$11,888	\$0	\$0	\$11,888 O.K.
24								
25 Central Office Eq., Alloc.	\$157,829	H21	\$111,547	\$0	\$46,382	\$0	\$0	\$46,382 O.K.
26 Central Office Eq., Direct	80,112	V183	34,288	0	15,844	0	0	15,844 O.K.
27								
28 Total COE Exp.	\$208,041		\$145,815	\$0	\$62,226	\$0	\$0	\$62,226 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.	\$288,680	H31	\$218,157	\$0	\$72,883	\$0	\$0	\$72,883 O.K.
38 Cable & Wire, Direct	63,772	V189	43,171	0	20,601	0	0	20,601 O.K.
39								
40 Total C&WF Exp.	\$352,452		\$259,328	\$0	\$93,284	\$0	\$0	\$93,284 O.K.
41								
42 TOTAL PLT. SPEC. OPER. EXP.	\$812,902		\$443,311	\$0	\$189,591	\$0	\$0	\$189,591 O.K.
43								
44 TOTAL PLT. SPEC., ex SUPPORT	\$880,883		\$485,143	\$0	\$155,520	\$0	\$0	\$155,520 O.K.

SIOUX VALLEY TELEPHONE COMPANY

***** FCC PART 38 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(A)	(B)	(C)	(D)		
58 NON-SPECIFIC OPER. EXP.:									
59									
60 Oth. P.L. and Equip., Alloc.	\$388	H38	\$282	\$0	\$104	\$0	\$0	\$104	O.K.
61 Oth. P.L. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. P.L. & Equip.	\$388		\$282	\$0	\$104	\$0	\$0	\$104	O.K.
64									
65 Network Operations, Alloc.	\$135,000	H33	\$88,835	\$0	\$38,385	\$0	\$0	\$38,385	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$135,000		\$88,835	\$0	\$38,385	\$0	\$0	\$38,385	O.K.
69									
70 Total Access Expense	\$18,207	V180	\$18,207	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$37,335	H13	\$27,278	\$0	\$10,057	\$0	\$0	\$10,057	O.K.
73 Depr., COE Switching	244,554	H19	167,235	0	77,319	0	0	77,319	O.K.
74 Depr., COE Operator	0	H15	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	217,827	H20	158,578	0	58,051	0	0	58,051	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	372,587	H31	278,821	0	93,766	0	0	93,766	O.K.
78 Depr., PHFU	0	H36	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$872,103		\$632,910	\$0	\$238,193	\$0	\$0	\$238,193	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.	\$872,103		\$632,910	\$0	\$238,193	\$0	\$0	\$238,193	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$1,028,886		\$751,034	\$0	\$275,882	\$0	\$0	\$275,882	O.K.

SIOUX VALLEY TELEPHONE COMPANY

Intrastate								
***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
106 CUSTOMER OPERATIONS EXPENSE:								
107 Marketing, Allocable	\$7,888	G35	\$4,419	\$0	\$3,479	\$0	\$0	\$3,479
108 Marketing, Direct	0	V182	0	0	0	0	0	0
109								
110 Total Marketing Expense	\$7,888		\$4,419	\$0	\$3,479	\$0	\$0	\$3,479
111								
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0
113 Operator Service, Direct	0	V184	0	0	0	0	0	0
114								
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0
116								
117 Classified Directory	\$0	V185	\$0	\$0	\$0	\$0	\$0	\$0
118 Alphabetical Directory	1,878	G18	1,832	0	346	0	0	346
119 Foreign Directory	0	G46	0	0	0	0	0	0
120								
121 Total Directory	\$1,878		\$1,832	\$0	\$346	\$0	\$0	\$346
122								
123 Bus. Ofc., EU Presubscription	\$48,088	G36	\$48,088	\$0	\$0	\$0	\$0	\$0
124 Bus. Ofc., EU MTS & WATS	28,571	G37	22,480	0	7,111	0	0	7,111
125 Bus. Ofc., EU Access, P/L & all Other	0	G38	0	0	0	0	0	0
126 Bus. Ofc., D/C Special Access	0	G39	0	0	0	0	0	0
127 Bus. Ofc., D/C Switched Access	0	G40	0	0	0	0	0	0
128 Bus. Ofc., D/C S & C Services	0	G41	0	0	0	0	0	0
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0
130								
131 Total Business Office	\$77,659		\$70,568	\$0	\$7,111	\$0	\$0	\$7,111
132								
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0
134 Cust. Serv., Mag. Process	0	G43	0	0	0	0	0	0
135 Cust. Serv., Other S&C	122,832	G44	81,888	0	40,944	0	0	40,944
136 Cust. Serv., CABS	40,545	G45	20,273	0	20,273	0	0	20,273
137 Cust. Serv., EU Common Line	6,465	V209	6,465	0	0	0	0	0
138								
139 Total Customer Service	\$169,842		\$108,626	\$0	\$61,216	\$0	\$0	\$61,216
140								
141 Total Bus. Ofc., Cust. Serv.	\$247,501		\$179,173	\$0	\$68,326	\$0	\$0	\$68,326
142								

SIOUX VALLEY TELEPHONE COMPANY

		Intrastate							
***** FCC PART 38 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156 Other Cust. Serv., Alloc.	\$47,676	H45	\$34,514	\$0	\$13,162	\$0	\$0	\$13,162	O.K.
157 Other Cust. Serv., Direct	551	V211	551	0	0	0	0	0	O.K.
158									
159 Total Other Cust. Serv.	\$48,227		\$35,065	\$0	\$13,162	\$0	\$0	\$13,162	O.K.
160									
161 TOTAL CUSTOMER OPER. EXP.	\$306,504		\$220,189	\$0	\$85,315	\$0	\$0	\$85,315	O.K.
162									
163									
164 "BIG-THREE" EXPENSES:									
165									
166 Total Pbl. Spec., on Support	\$560,823	44	\$405,143	\$0	\$155,820	\$0	\$0	\$155,820	O.K.
167 Total Network Oper. Exp.	135,000	66	98,835	0	36,385	0	0	36,385	O.K.
168 Total Customer Operations	305,504	161	220,189	0	85,315	0	0	85,315	O.K.
169									
170 TOTAL "BIG THREE" EXPENSES	\$1,001,167		\$723,968	\$0	\$277,199	\$0	\$0	\$277,199	O.K.
171									
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$204,810	H50	\$148,103	\$0	\$56,707	\$0	\$0	\$56,707	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$204,810		\$148,103	\$0	\$56,707	\$0	\$0	\$56,707	O.K.
179									
180 Admin. & General, Allocable	\$227,850	H50	\$164,764	\$0	\$63,086	\$0	\$0	\$63,086	O.K.
181 Admin. & General, Direct	35,000	V231	0	0	35,000	0	0	35,000	O.K.
182									
183 Total Admin. and Gen.	\$262,850		\$164,764	\$0	\$98,086	\$0	\$0	\$98,086	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$467,660		\$312,867	\$0	\$154,793	\$0	\$0	\$154,793	O.K.
186									
187									
188 NON-INCOME TAXES:									
189									
190 Non-income Taxes, Allocable	\$508	H36	\$408	\$0	\$150	\$0	\$0	\$150	O.K.
191 Non-income Taxes, Direct	90	V233	90	0	0	0	0	0	O.K.
192									
193 Total Non-income Taxes	\$648		\$498	\$0	\$150	\$0	\$0	\$150	O.K.
194									
195									
196 TOTAL OPER. EXP. AND TAXES	\$2,413,406		\$1,727,897	\$0	\$685,511	\$0	\$0	\$685,511	O.K.

SIOUX VALLEY TELEPHONE COMPANY

***** FOC PART 68 ***** InitialATA Revenue Requirement Summary									
Part 28 InitialATA 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	\$1,704,840	K82	\$1,000,000	\$382,308	\$0	\$220,547	\$0	\$0	O.K.
14 Rate of Return	10.00%	B18	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15									
16 Return on Rate Base	\$170,464		\$108,178	\$38,231	\$0	\$22,055	\$0	\$0	O.K.
17									
18 AFUDC	0	N37	0	0	0	0	0	0	O.K.
19 ITC Amortization	(8,827)	N37	(3,861)	(1,927)	0	(818)	0	0	O.K.
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21									
22 Net Return	\$163,637		\$105,298	\$37,303	\$0	\$21,236	\$0	\$0	O.K.
23									
24 Interest Expense	46,408	N87	28,063	10,460	0	6,875	0	0	O.K.
25 Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.
26 Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.
27 Other Income Adjustments	1,090	Direct	387	457	0	0	208	0	O.K.
28									
29 After Tax Income	\$117,378		\$75,828	\$28,388	\$0	\$15,360	(\$208)	\$0	O.K.
30									
31 State Income Taxes	\$0	28	0	0	0	0	0	0	O.K.
32 Federal Income Taxes	80,487	28	39,063	13,588	0	7,813	(108)	0	O.K.
33 Operating Expenses and Taxes	985,511	O195	293,918	203,913	644	105,229	80,808	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 Basis for Gross Receipts Tax	916,442	18+31+32+33	442,157	256,741	644	136,197	80,703	0	O.K.
38									
39									
40 Gross Receipts Tax	47,885	37	23,103	13,415	34	7,118	4,217	0	O.K.
41									
42									
43 TOTAL REVENUE REQUIREMENT	\$967,700		\$481,380	\$268,229	\$678	\$142,484	\$84,820	\$0	O.K.
44									

SIoux VALLEY TELEPHONE COMPANY

***** POC PART 08 *****									
IntraLATA Investment Summary									
(A)	Part 38 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$358,022	L25	\$88,279	\$187,176	\$0	\$79,567	\$0	\$0	O.K.
14									
15 Central Office Equipment	\$1,511,821	L70	\$507,222	\$1,063,410	\$0	\$341,168	\$0	\$0	O.K.
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	2,132,390	L117	1,821,392	0	0	210,998	0	0	O.K.
18									
19 Total COE, IOT, C&WF	\$3,944,072		\$2,428,614	\$1,063,410	\$0	\$452,047	\$0	\$0	O.K.
20									
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22									
23 Total Tot. Ptl. ex Intang.	\$4,300,094		\$2,517,893	\$1,250,586	\$0	\$531,615	\$0	\$0	O.K.
24 Total Intangible Assets	143	L144	84	42	0	18	0	0	O.K.
25									
26 Total Plant in Service	\$4,300,237		\$2,517,977	\$1,250,628	\$0	\$531,632	\$0	\$0	O.K.
27 Total Ptl. Held Future Use	0	L147	0	0	0	0	0	0	O.K.
28 Total ST PUC	0	L163	0	0	0	0	0	0	O.K.
29 Total LT PUC	0	L164	0	0	0	0	0	0	O.K.
30 Total Tot. Ptl. Adjust.	0	L165	0	0	0	0	0	0	O.K.
31									
32 TOTAL TELEPHONE PLANT	\$4,300,237		\$2,517,977	\$1,250,628	\$0	\$531,632	\$0	\$0	O.K.
33									
34 less:									
35 Accum. Depr., Ptl. in Serv.	2,397,295	M23	1,398,981	896,473	0	300,850	0	0	O.K.
36 Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.
37 Accum. Amort. Tangible Ptl.	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	295,409	M47	88,085	187,085	0	22,239	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	\$1,807,543		\$1,034,931	\$364,069	\$0	\$208,543	\$0	\$0	O.K.
46									
46 plus:									
47 Class B RTS Stock	80,797	L171	35,599	17,581	0	7,516	0	0	O.K.
48 Materials and Supplies	18,089	L173	5,426	4,682	0	1,990	0	0	O.K.
49 Cash Working Capital	20,202	L175	11,829	5,875	0	2,498	0	0	O.K.
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51									
52 NET INVESTMENT	\$1,704,640		\$1,091,795	\$392,306	\$0	\$220,547	\$0	\$0	O.K.
53									

SIoux VALLEY TELEPHONE COMPANY

***** FCC PART 88 *****									
IntraLATA Investment Detail									
(A)	Part 38 IntraLATA 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	\$0	N28	0	0	0	0	0	0	O.K.
16 Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17									
18 Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Support Assets, Message	\$368,022	N28	\$89,279	\$187,178	\$0	\$79,587	\$0	\$0	O.K.
21 Support Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
22									
23 Total Support Assets	\$368,022		\$89,279	\$187,178	\$0	\$79,587	\$0	\$0	O.K.
24									
25 Total Land and Supp. Assets	\$368,022		\$89,279	\$187,178	\$0	\$79,587	\$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	\$1,083,410	(E)	\$0	\$1,083,410	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$1,083,410		\$0	\$1,083,410	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$1,083,410		\$0	\$1,083,410	\$0	\$0	\$0	\$0	O.K.

SIOUX VALLEY TELEPHONE COMPANY

***** FCC PART 68 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total							
		Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	\$07,222	(D)	\$07,222	0	0	0	0	O.K.
60	COE Exch. Line - PL, etc.	0	(I)	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	O.K.
62	COE Interexchange, Message	162,076	(G)	0	0	162,076	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	O.K.
65	COE NRI Message	78,113	(G)	0	0	78,113	0	0	O.K.
66	COE NRI Assigned	0	Direct	0	0	0	0	0	O.K.
67									
68	Total COE Transmission	\$746,411		\$807,222	\$0	\$341,188	\$0	\$0	O.K.
69									
70	Total Central Office Equip.	\$1,811,821		\$807,222	\$1,093,410	\$241,188	\$0	\$0	O.K.
71									
72	IOT EQUIPMENT:								
73									
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	N80	0	0	0	0	0	O.K.
77									
78	Total IOT Equipment	\$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	O.K.
83	Exchange Message	1,821,382	(D)	1,821,382	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	O.K.
85									
86	Total Exchange Line C&WF	\$1,821,382		\$1,821,382	\$0	\$0	\$0	\$0	O.K.
87									
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	O.K.
90									
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
92									
93	Interexchange Message	\$160,783	(G)	\$0	\$0	\$160,783	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	O.K.
96									
97	Total Interexchange C&WF	\$160,783		\$0	\$0	\$160,783	\$0	\$0	O.K.

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ENDING DECEMBER 31, 1998

28-Jun-99

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SIoux VALLEY TELEPHONE COMPANY

***** FCC PART 68 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111	HR C&WF, Message	\$50,075	(G)	\$0	\$0	\$0	\$50,075	\$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		\$50,075		\$0	\$0	\$0	\$50,075	\$0	\$0	O.K.
115	Total Host/Remote C&WF				\$0	\$0	\$210,858	\$0		
116		\$2,132,250		\$1,921,392						
117	Total Cable and Wire Fac.									
118										
119	TANGIBLE ASSETS:									
120		\$0	N28	0	0	0	0	0	0	O.K.
121	Land and Support Leases									
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								
128	Total COE Leases			0	0	0	0	0	0	O.K.
129		\$0	78							
130	NOT Equipment Leases			0	0	0	0	0	0	O.K.
131		\$0	117							
132	C&WF Leases			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133		\$0								
134	Total Capital Leases			0	0	0	0	0	0	O.K.
135		\$0	N57	0	0	0	0	0	0	O.K.
136	Leasehold Impr., Alloc.	0	Direct							
137	Leasehold Impr., Direct			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
138		\$0								
139	Total Leasehold Improvements			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140		\$0								
141	Total Tangible Assets			\$84	\$42	\$0	\$18	\$0	\$0	O.K.
142		\$143	N37							
143	TOTAL INTANGIBLE ASSETS			0	0	0	0	0	0	O.K.
144										
145		\$0	N48							
146										
147	PROPERTY HELD FOR FUTURE US									

SHOULX VALLEY TELEPHONE COMPANY

***** POC PART 08 ***** IntraLATA Investment Detail		Part 08 IntraLATA Total	Source or Apportion	Common Line	Local Switching	information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	0	N46	0	0	0	0	0	0	O.K.
165										
166	Total PL Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTS STOCK	\$50,797	N37	\$35,988	\$17,881	\$0	\$7,518	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$16,088	N37	\$9,428	\$4,882	\$0	\$1,980	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$20,202	N37	\$11,829	\$5,675	\$0	\$2,488	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SIoux VALLEY TELEPHONE COMPANY

***** FOC PART 68 *****									
Initial LATA Reserves and Deferrals									
(A)	Part 38 Initial LATA 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	\$159,534	N28	\$40,008	\$83,574	\$0	\$35,854	\$0	\$0	O.K.
16 COE Switching	615,599	L44	0	615,599	0	0	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	468,077	L88	317,908	0	0	151,168	0	0	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	1,153,075	L117	1,039,047	0	0	114,028	0	0	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$2,397,285		\$1,398,961	\$699,473	\$0	\$300,850	\$0	\$0	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.	\$2,397,285		\$1,398,961	\$699,473	\$0	\$300,850	\$0	\$0	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$29,382	N28	\$7,388	\$15,446	\$0	\$6,567	\$0	\$0	O.K.
40 COE Switching	171,637	L44	0	171,637	0	0	0	0	O.K.
41 COE Operator	0	L32	0	0	0	0	0	0	O.K.
42 COE Transmission	28,376	L88	19,231	0	0	9,145	0	0	O.K.
43 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	68,014	L117	59,486	0	0	8,528	0	0	O.K.
45 Unclassified	0	N37	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$295,409		\$86,085	\$187,085	\$0	\$22,239	\$0	\$0	O.K.

SIOUX VALLEY TELEPHONE COMPANY

***** POC PART 05 ***** Appurtenant 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	\$1,811,821	L70	\$807,222	\$1,083,410	\$0	\$241,189	\$0	\$0	O.K.	
14 Info. Orig./Term. Eqp.	0	L78	0	0	0	0	0	0	O.K.	
15 C&W Facilities	2,132,260	L117	1,821,382	0	0	210,868	0	0	O.K.	
16										
17 Total	\$3,944,072		\$2,428,614	\$1,083,410	\$0	\$462,047	\$0	\$0	O.K.	
18 Factor	1.000000		0.615763	0.298822	0.000000	0.114814	0.000000	0.000000	O.K.	
19										
20 Sum: Sw., Trans., Other	\$1,815,437	17	\$0	\$1,083,410	\$0	\$462,047	\$0	\$0	O.K.	
21 Factor	1.000000		0.000000	0.701709	0.000000	0.298291	0.000000	0.000000	O.K.	
22										
23 Central Office Equipment	\$1,811,821	L70	\$807,222	\$1,083,410	\$0	\$241,189	\$0	\$0	O.K.	
24 Info. Orig./Term. Eqp.	0	L78	0	0	0	0	0	0	O.K.	
25 C&W, Ext. Exch. Message	210,868	L117-83	0	0	0	210,868	0	0	O.K.	
26										
27 Total	\$2,022,679		\$807,222	\$1,083,410	\$0	\$462,047	\$0	\$0	O.K.	
28 Factor	1.000000		0.290786	0.925743	0.000000	0.223489	0.000000	0.000000	O.K.	
29										
30 General Support Facilities	\$388,022	L26	\$86,279	\$187,176	\$0	\$78,667	\$0	\$0	O.K.	
31 Central Office Equipment	1,811,821	13	807,222	1,083,410	0	241,189	0	0	O.K.	
32 Info. Orig./Term. Eqp.	0	14	0	0	0	0	0	0	O.K.	
33 C&W Facilities	2,132,260	15	1,821,382	0	0	210,868	0	0	O.K.	
34 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
35										
36 Total	\$4,300,084		\$2,517,893	\$1,290,586	\$0	\$531,815	\$0	\$0	O.K.	
37 Factor	1.000000		0.588644	0.290828	0.000000	0.123629	0.000000	0.000000	O.K.	
38										
39 Sum: Com. Ln., Sw., Trans.	\$4,300,084	36	\$2,517,893	\$1,290,586	\$0	\$531,815	\$0	\$0	O.K.	
40 Factor	1.000000		0.588644	0.290828	0.000000	0.123629	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	\$4,300,237	IC26	\$2,517,877	\$1,290,626	\$0	\$531,832	\$0	\$0	O.K.	
46 Factor	1.000000		0.588644	0.290828	0.000000	0.123629	0.000000	0.000000	O.K.	

SIOUX VALLEY TELEPHONE COMPANY

***** FCC PART 88 ***** Appropriation 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	0.000000	O.K.
81 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
82										
83 "BIG THREE" Expense	\$281,375	O171	\$107,306	\$77,702	\$413	\$48,667	\$57,266	\$0	\$0	O.K.
84 Factor	1.000000		0.385283	0.288672	0.001416	0.167084	0.188535	0.000000	0.000000	(D)
85										
86 Net Investment	\$1,704,640	J13	\$1,091,785	\$382,308	\$0	\$220,547	\$0	\$0	\$0	O.K.
87 Factor	1.000000		0.640479	0.220141	0.000000	0.128380	0.000000	0.000000	0.000000	O.K.

SIOUX VALLEY TELEPHONE COMPANY

***** POC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA	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.	\$2,383	N57	\$1,388	\$883	\$0	\$286	\$0	\$0	O.K.	
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.	
17										
18 Total Network Support Exp.	\$2,383		\$1,388	\$883	\$0	\$286	\$0	\$0	O.K.	
19										
20 General Support, Alloc.	\$11,888	N50	\$2,831	\$8,145	\$0	\$2,612	\$0	\$0	O.K.	
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.	
22										
23 Total General Support Exp.	\$11,888		\$2,831	\$8,145	\$0	\$2,612	\$0	\$0	O.K.	
24										
25 Central Office Eq., Alloc.	\$48,382	N51	\$12,885	\$27,223	\$0	\$8,174	\$0	\$0	O.K.	
26 Central Office Eq., Direct	15,844	Direct	0	15,844	0	0	0	0	O.K.	
27										
28 Total COE Exp.	\$63,226		\$12,885	\$43,067	\$0	\$8,174	\$0	\$0	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.	\$72,883	N33	\$85,804	\$0	\$0	\$7,180	\$0	\$0	O.K.	
37 Cable & Wire, Direct	20,801	Direct	0	0	0	20,801	0	0	O.K.	
38										
39 Total C&WF Exp.	\$93,684		\$85,804	\$0	\$0	\$27,981	\$0	\$0	O.K.	
40										
41 TOTAL PLT. SPEC. OPER. EXP.	\$188,881		\$82,515	\$48,805	\$0	\$38,871	\$0	\$0	O.K.	
42										
43 TOTAL PLT. SPEC., ex SUPPORT	\$188,881		\$82,515	\$48,805	\$0	\$38,871	\$0	\$0	O.K.	

SILOX VALLEY TELEPHONE COMPANY

***** FOC PART 88 ***** Operating Expenses and Taxes		Part 88 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.	\$104	N18	\$64	\$28	\$0	\$12	\$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.	\$104		\$64	\$28	\$0	\$12	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$36,365	N18	\$22,362	\$9,805	\$0	\$4,168	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$36,365		\$22,362	\$9,805	\$0	\$4,168	\$0	\$0	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$10,057	L23	\$2,522	\$5,267	\$0	\$2,248	\$0	\$0	O.K.
72	Depr., COE Switching	77,319	L44	0	77,319	0	0	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	66,061	L66	26,343	0	0	16,708	0	0	O.K.
75	Depr., IOT Equipment	0	L75	0	0	0	0	0	0	O.K.
76	Depr., CSW Facilities	63,788	L117	64,494	0	0	9,273	0	0	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$236,163		\$126,359	\$82,606	\$0	\$30,228	\$0	\$0	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.	\$236,163		\$126,359	\$82,606	\$0	\$30,228	\$0	\$0	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$275,662		\$146,815	\$82,436	\$0	\$34,406	\$0	\$0	O.K.

SHOUR VALLEY TELEPHONE COMPANY

***** FOC PART 88 ***** Operating Expenses and Taxes		Part 88 IntraLATA Total	Apparition	Common Line	Local Billing	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104 CUSTOMER OPERATIONS EXPENSE:										
105										
106 Marketing, Allocable	\$5,479	1087	\$7,897	\$1,812	\$0	\$430	\$0	\$0	\$0	O.K.
107 Marketing, Direct	0	(1088)	0	0	0	0	0	0	0	O.K.
108										
109 Total Marketing Expense	\$5,479		\$7,897	\$1,812	\$0	\$430	\$0	\$0	\$0	O.K.
110										
111 Operator Service, Alloc.	\$0	1081	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	(1082)	0	0	0	0	0	0	0	O.K.
113										
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116 Classified Directory	\$0	(1083)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	\$48	(F)	0	0	\$48	0	0	0	0	O.K.
118 Foreign Directory	0	(1084)	0	0	0	0	0	0	0	O.K.
119										
120 Total Directory	\$48		\$0	\$0	\$48	\$0	\$0	\$0	\$0	O.K.
121										
122 Bus. Ots., BU Presubscription	0	1085	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 Bus. Ots., Reserved	0	(1)	0	0	0	0	0	0	0	O.K.
124 Bus. Ots., BU Access PL & All Other	0	(1086)	0	0	0	0	0	0	0	O.K.
125 Bus. Ots., BU Message	7,111	(1087)	0	0	0	0	0	7,111	0	O.K.
126 Bus. Ots., BU Reserved	0	(1)	0	0	0	0	0	0	0	O.K.
127 Bus. Ots., IX Special Access	0	(1088)	0	0	0	0	0	0	0	O.K.
128 Bus. Ots., IX Switched Access	0	(1089)	0	0	0	0	0	0	0	O.K.
129 Bus. Ots., IX Billing and Collection	0	(1090)	0	0	0	0	0	0	0	O.K.
130 Bus. Ots., Coin Collection & Administ.	0	(1091)	0	0	0	0	0	0	0	O.K.
131 Bus. Ots., Reserved	0	(1)	0	0	0	0	0	0	0	O.K.
132										
133 Total Business Offices	\$7,111		\$0	\$0	\$0	\$0	\$7,111	\$0	\$0	O.K.
134										
135 Cust. Serv., Msg. Process	\$0	(1092)	0	0	0	0	0	0	0	O.K.
136 Cust. Serv., Other S&C	40,944	(1093)	0	0	0	0	40,944	0	0	O.K.
137 Cust. Serv., QASS	26,875	1094	0	14,226	0	6,047	0	0	0	O.K.
138 Cust. Serv., BU Common Line	0	(1095)	0	0	0	0	0	0	0	O.K.
139										
140 Total Customer Service	\$67,819		\$0	\$14,226	\$0	\$6,047	\$40,944	\$0	\$0	O.K.
141										
142 Total SO, CS, OS, Dr.	\$89,874		\$0	\$14,226	\$348	\$6,047	\$48,055	\$0	\$0	O.K.

SIoux VALLEY TELEPHONE COMPANY

***** FOC PART 60 *****									
Operating Expenses and Taxes									
(A)	Part 38 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158 Other Cust. Serv., Alloc.	\$13,162	142	\$0	\$2,728	\$86	\$1,138	\$8,210	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
161 Total Other Cust. Serv.	\$13,162		\$0	\$2,728	\$86	\$1,138	\$8,210	\$0	O.K.
162									
163 TOTAL CUSTOMER OPER. EXP.	\$85,315		\$2,037	\$17,984	\$413	\$7,838	\$57,285	\$0	O.K.
164									
165 "BIG-THREE" EXPENSES:									
166									
167 Total P.L. Specific Exp.	\$188,881	41	\$22,815	\$48,806	\$0	\$38,871	\$0	\$0	O.K.
168 Total P.L. Non-specific Exp.	38,489	62 + 67 +80	22,488	9,833	0	4,180	0	0	O.K.
169 Total Customer Operations	85,315	163	2,037	17,984	413	7,838	57,285	0	O.K.
170									
171 TOTAL "BIG THREE" EXPENSES	\$291,375		\$107,308	\$77,702	\$413	\$48,887	\$57,285	\$0	O.K.
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$58,707	N84	\$20,884	\$15,122	\$80	\$9,475	\$11,145	\$0	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$58,707		\$20,884	\$15,122	\$80	\$9,475	\$11,145	\$0	O.K.
179									
180 Admin. & General, Allocable	\$83,088	N84	\$23,234	\$18,823	\$80	\$10,541	\$12,388	\$0	O.K.
181 Admin. & General, Direct	35,000	Direct	18,043	11,818	82	7,279	0	0	O.K.
182									
183 Total Admin. and Gen.	\$88,088		\$38,277	\$28,438	\$151	\$17,820	\$12,388	\$0	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$154,793		\$80,161	\$43,562	\$232	\$27,298	\$23,544	\$0	O.K.
186									
187 NON-INCOME TAXES:									
188									
189 Non-income Taxes, Allocable	\$150	N37	\$88	\$44	\$0	\$19	\$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	\$150		\$88	\$44	\$0	\$19	\$0	\$0	O.K.
194									
195 TOTAL OPER. EXP. AND TAXES	\$885,511		\$293,916	\$203,913	\$644	\$108,229	\$80,809	\$0	O.K.

SHILOH VALLEY TELEPHONE COMPANY

***** FCC PART 68 ***** InterLATA Revenue Requirement Summary									
(A)	Part 38 InterLATA Total (B)	Source (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
13 Net Investment	\$0	Q52	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15									
16 Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
17									
18 AFUDC	\$0	T37	0	0	0	0	0	0	O.K.
19 ITC Amortization	0	T37	0	0	0	0	0	0	O.K.
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21									
22 Net Return	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23									
24 Interest Expense	\$0	T87	0	0	0	0	0	0	O.K.
25 Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.
26 Depreciation Adjustment	0	T37	0	0	0	0	0	0	O.K.
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28									
29 After Tax Income	\$0		\$0	\$0	\$0	\$0	\$0	\$0	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	0	U196	0	0	0	0	0	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	0	10+31+32+33	0	0	0	0	0	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44									

SIOUX VALLEY TELEPHONE COMPANY

***** FCC PART 68 *****									
InterLATA Investment Summary									
(A)	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	\$0	R25	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14									
15 Central Office Equipment	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	0	R117	0	0	0	0	0	0	O.K.
18									
19 Total COE, IOT, CSWF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20									
21 Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22									
23 Total Tele. P.L. or Intang.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24 Total Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
25									
26 Total Plant in Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27 Total P.L. Held Future Use	0	R147	0	0	0	0	0	0	O.K.
28 Total ST PUC	0	R163	0	0	0	0	0	0	O.K.
29 Total LT PUC	0	R164	0	0	0	0	0	0	O.K.
30 Total Tel. P.L. Adjust.	0	R168	0	0	0	0	0	0	O.K.
31									
32 TOTAL TELEPHONE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 less:									
35 Accum. Depr., P.L. in Serv.	0	S23	0	0	0	0	0	0	O.K.
36 Accum. Depr. P.H.F.U.	0	S27	0	0	0	0	0	0	O.K.
37 Accum. Amort. Tangible P.L.	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
46 plus:									
47 Class B RTS Stock	0	R171	0	0	0	0	0	0	O.K.
48 Materials and Supplies	0	R173	0	0	0	0	0	0	O.K.
49 Cash Working Capital	0	R175	0	0	0	0	0	0	O.K.
50 Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
51									
52 NET INVESTMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
53									

SIOUX VALLEY TELEPHONE COMPANY

***** FCC PART 68 *****
InterLATA Investment
Detail

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

SILOUX VALLEY TELEPHONE COMPANY

***** FCC PART 68 ***** InterLATA Investment Detail		Part 38 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	0	(D)	0	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	0	(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	(G)	0	0	0	0	0	0	O.K.
65	COE HIR Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE HIR Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Cordless 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	0	(D)	0	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	\$0		\$0	\$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.

SIoux VALLEY TELEPHONE COMPANY

***** FCC PART 96 ***** InterLATA Investment Detail		Part 96 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 HR C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 HR C&WF, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
113 HR C&WF, Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
114										
115 Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117 Total Cable and Wire FacL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	T26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122										
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	0	O.K.
125 COE Local Switching Leases	0	38	0	0	0	0	0	0	0	O.K.
126 COE Transmission Leases	0	68	0	0	0	0	0	0	0	O.K.
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130 IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131										
132 C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136 Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
138										
139 Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147 PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SIOUX VALLEY TELEPHONE COMPANY

***** FCC PART 68 ***** InterLATA Investment Detail		Part 28 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	T48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	0	T48	0	0	0	0	0	0	O.K.
165										
166	Total P/L Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168	TELEPHONE PLANT ADJUSTMENT	\$0	T48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTS STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SIOUX VALLEY TELEPHONE COMPANY

***** FCC PART 68 ***** IntraLATA Reserves and Deferrals		Part 38 IntraLATA Total	Source or Appropriation	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets		\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching		0	R44	0	0	0	0	0	0	O.K.
17 COE Operator		0	R32	0	0	0	0	0	0	O.K.
18 COE Transmission		0	R66	0	0	0	0	0	0	O.K.
19 IOT Equipment		0	R78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities		0	R117	0	0	0	0	0	0	O.K.
21 Other Plant		0	T37	0	0	0	0	0	0	O.K.
22										
23 Total Accum. Depr., TPIS		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24										
25 ACCUM. AMORTIZATION:										
26										
27 Accum. Depreciation, PP&U		0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.		0	T37	0	0	0	0	0	0	O.K.
29 Accum. Amort., Intang. Inv.		0	T37	0	0	0	0	0	0	O.K.
30 Accum. Amort., Other		0	T37	0	0	0	0	0	0	O.K.
31										
32 Tot. Accum. Amortization		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34 Total Accum. Depr./Amort.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets		\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching		0	R44	0	0	0	0	0	0	O.K.
41 COE Operator		0	R32	0	0	0	0	0	0	O.K.
42 COE Transmission		0	R66	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.

SIOUX VALLEY TELEPHONE COMPANY

***** FCC PART 98 ***** Apparatus 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	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14 Info. Orig./Term. Esgt.	0	R78	0	0	0	0	0	0	0	O.K.
15 C&W Facilities	0	R117	0	0	0	0	0	0	0	O.K.
16										
17 Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
18 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
19										
20 Sum: Sw., Trans., Other	\$0	17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22										
23 Central Office Equipment	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24 Info. Orig./Term. Esgt.	0	R78	0	0	0	0	0	0	0	O.K.
25 C&W, Ext. Exch. Message	0	R117-83	0	0	0	0	0	0	0	O.K.
26										
27 Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29										
30 General Support Facilities	\$0	R25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Central Office Equipment	0	13	0	0	0	0	0	0	0	O.K.
32 Info. Orig./Term. Esgt.	0	14	0	0	0	0	0	0	0	O.K.
33 C&W Facilities	0	15	0	0	0	0	0	0	0	O.K.
34 Equal Access Investment	0	R177	0	0	0	0	0	0	0	O.K.
35										
36 Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
38										
39 Sum: Com. Ln., Sw., Trans.	\$0	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41										
42 COE Cal. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	O.K.
43 IOT Cal. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45 Total TPIS	\$0	Q26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
46 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

SIoux VALLEY TELEPHONE COMPANY

***** POC PART 68 ***** Apparatusment 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 Equip. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$0	U171	\$0	\$0	\$0	\$0	\$0	\$0	C.K.
64	Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
65										
66	Net Investment	0	P13	0	0	0	0	0	0	O.K.
67	Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

SIOUX VALLEY TELEPHONE COMPANY

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.		\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct		0	Direct	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.		\$0	T30	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 General Support, Direct		0	Direct	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24										
25 Central Office Eq., Alloc.		\$0	T31	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26 Central Office Eq., Direct		0	Direct	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29										
30 Cust. Premises Equip.		\$0	R78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT		0	T43	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.		\$0	T33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 Cable & Wire, Direct		0	Direct	0	0	0	0	0	0	O.K.
38										
39 Total CSWF Exp.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40										
41 TOTAL PLT. SPEC. OPER. EXP.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42										
43 TOTAL PLT. SPEC., et SUPPORT		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SIOUX VALLEY TELEPHONE COMPANY

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.		\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct		0	Direct	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.		\$0	T30	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 General Support, Direct		0	Direct	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24										
25 Central Office Eq., Alloc.		\$0	T31	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26 Central Office Eq., Direct		0	Direct	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29										
30 Cust. Premises Equip.		\$0	R78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT		0	T43	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.		\$0	T33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 Cable & Wire, Direct		0	Direct	0	0	0	0	0	0	O.K.
38										
39 Total CSWF Exp.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40										
41 TOTAL PLT. SPEC. OPER. EXP.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42										
43 TOTAL PLT. SPEC., et SUPPORT		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SIoux VALLEY TELEPHONE COMPANY

***** FCC PART 68 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57 NON-SPECIFIC OPER. EXP.:										
58	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59 Oth. P.L. and Equip., Alloc.	0	Direct	0	0	0	0	0	0	0	O.K.
60 Oth. P.L. and Equip., Direct										
61	0									O.K.
62 Total Oth. P.L. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64 Network Operations, Alloc.	0	Direct	0	0	0	0	0	0	0	O.K.
65 Network Operations, Direct										
66	0									O.K.
67 Total Network Oper. Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
68 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
69	\$0	R23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70 Dep., Support Assets	0	R44	0	0	0	0	0	0	0	O.K.
71 Dep., COE Switching	0	R32	0	0	0	0	0	0	0	O.K.
72 Dep., COE Operator	0	R98	0	0	0	0	0	0	0	O.K.
73 Dep., COE Transmission	0	R78	0	0	0	0	0	0	0	O.K.
74 Dep., ROT Equipment	0	R117	0	0	0	0	0	0	0	O.K.
75 Dep., OSW Facilities	0	R147	0	0	0	0	0	0	0	O.K.
76 Dep., PHPLJ										
77	0									O.K.
78 Total Depreciation Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
80 Amort., Tangible Assets	0	R144	0	0	0	0	0	0	0	O.K.
81 Amort., Intangible Assets	0	Direct	0	0	0	0	0	0	0	O.K.
82 Other Amortization	0	Direct	0	0	0	0	0	0	0	O.K.
83 Direct Assigned Amort.										
84	0									O.K.
85 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
86	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87 Total Depr. and Amort.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89 TOTAL NON-SPEC. OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

BLOUX VALLEY TELEPHONE COMPANY

***** FCC PART 68 ***** 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:										
14										
15 Network Support, Alloc.		\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct		0	Direct	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.		\$0	T30	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 General Support, Direct		0	Direct	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24										
25 Central Office Eq., Alloc.		\$0	T31	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26 Central Office Eq., Direct		0	Direct	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29										
30 Cust. Premises Equip.		\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT		0	T43	0	0	0	0	0	0	O.K.
32 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.		\$0	T33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 Cable & Wire, Direct		0	Direct	0	0	0	0	0	0	O.K.
38										
39 Total CSWF Exp.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40										
41 TOTAL PLT. SPEC. OPER. EXP.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42										
43 TOTAL PLT. SPEC., ex SUPPORT		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Sheet "U"
ENDING DECEMBER 31, 1988

25-Jun-88

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SIoux VALLEY TELEPHONE COMPANY

***** FCC PART 68 ***** Operating Expenses and Taxes	Part 28 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. Pl. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Pl. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Pl. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depn., Support Assets	\$0	R23	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
72 Depn., COE Switching	0	R44	0	0	0	0	0	0	O.K.
73 Depn., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74 Depn., COE Transmission	0	R68	0	0	0	0	0	0	O.K.
75 Depn., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76 Depn., CBW Facilities	0	R117	0	0	0	0	0	0	O.K.
77 Depn., PMPU	0	R147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
80									
81 Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87									
88 Total Depn. and Amort.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SIOUX VALLEY TELEPHONE COMPANY

***** FCC PART 68 ***** 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)	
104 CUSTOMER OPERATIONS EXPENSE:										
105										
106 Marketing, Allocable		\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107 Marketing, Direct		0	Direct	0	0	0	0	0	0	O.K.
108										
109 Total Marketing Expense		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110										
111 Operator Service, Alloc.		\$0	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. Otc., EU Presubscription		0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 Bus. Otc., Reserved		0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Otc., EU Access PL & All Other		0	(H)	0	0	0	0	0	0	O.K.
125 Bus. Otc., EU Message		0	(H)	0	0	0	0	0	0	O.K.
126 Bus. Otc., EU Reserved		0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Otc., IX Special Access		0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Otc., IX Switched Access		0	T40	0	0	0	0	0	0	O.K.
129 Bus. Otc., IX Billing and Collection		0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Otc., Coin Collection & Administ		0	(D)	0	0	0	0	0	0	O.K.
131 Bus. Otc., Reserved		0	(I)	0	0	0	0	0	0	O.K.
132										
133 Total Business Office		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134										
135 Cust. Serv., Msg. Process		\$0	(H)	0	0	0	0	0	0	O.K.
136 Cust. Serv., Other SAC		0	(H)	0	0	0	0	0	0	O.K.
137 Cust. Serv., CASS		0	T21	0	0	0	0	0	0	O.K.
138 Cust. Serv., EU Common Line		0	(H)	0	0	0	0	0	0	O.K.
139										
140 Total Customer Service		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
141										
142 Total BO, CS, OS, Dir.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SIOUX VALLEY TELEPHONE COMPANY

***** FCC PART 68 ***** Operating Expenses and Taxes		Part 68 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total PR. Specific Exp.	\$0	41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168 Total PR. Non-specific Exp.	0	62 + 67 + 68	0	0	0	0	0	0	0	O.K.
169 Total Customer Operations	0	103	0	0	0	0	0	0	0	O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$0	764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179										
180 Admin. & General, Allocable	\$0	764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
182										
183 Total Admin. and Gen.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	737	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
191										
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME SIOUX VALLEY TELEPHONE COMPANY
 PERIOD ADDRESSED ENDING DECEMBER 31, 1998
 RUN DATE AND TIME 28-Jun-98 07:02:41 AM

NOTES: SEE SHEET "Q" TO INPUT PART 30 ALLOCATION FACTORS.

***** FCC PART 28 *****		Intrastate									
(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)				
PLANT INVESTMENT DETAIL:											
21 Land, Allocable	0	--	--	--	--	--	--	--	--	--	
22 Land, Direct	0	--	0	--	0	--	0	--	0	0	
23 Motor Vehicles	0	--	--	--	--	--	--	--	--	--	
24 Aircraft	0	--	--	--	--	--	--	--	--	--	
25 Special Purpose Vehicles	0	--	--	--	--	--	--	--	--	--	
26 Garage Work Equipment	0	--	--	--	--	--	--	--	--	--	
27 Other Work Equipment	0	--	--	--	--	--	--	--	--	--	
28 Buildings, Allocable	1,321,667	--	--	--	--	--	--	--	--	--	
29 Buildings, Direct	0	--	0	--	0	--	0	--	0	0	
30 Furniture	0	--	--	--	--	--	--	--	--	--	
31 Office Equipment	0	--	--	--	--	--	--	--	--	--	
32 General Purpose Computers	0	--	--	--	--	--	--	--	--	--	
33 CAT 1 Oper. Sys., TSPS	0	--	--	--	--	--	--	--	--	--	
34 CAT 1 Oper. Sys., Other TSPS	0	--	--	--	--	--	--	--	--	--	
35 CAT 1 Oper. Sys., Aux. Pos.	0	--	--	--	--	--	--	--	--	--	
36 CAT 1 Oper. Sys., Other	0	--	0	--	0	--	0	--	0	0	
37 CAT 2 Tandem Sw. Allocable	0	--	--	--	--	--	--	--	--	--	
38 CAT 2 Tandem Sw. Direct	0	--	0	--	0	--	0	--	0	0	
39 CAT 3 Local Sw. Allocable	3,363,488	--	--	--	--	--	--	--	--	--	
40 CAT 3 Local Sw. Direct	0	--	0	--	0	--	0	--	0	0	
41 CAT 4.12 Exchange Trunk	33,869	--	--	--	--	--	--	--	--	--	
42 CAT 4.12 Exch. Tr. Direct	0	--	0	--	0	--	0	--	0	0	
43 CAT 4.13 Exch. Ln. Mag., PL & WATS	2,071,394	--	--	--	--	--	--	--	--	--	
44 Reserved	0	--	--	--	--	--	--	--	--	--	
45 CAT 4.13 Direct	0	--	0	--	0	--	0	--	0	0	
46 CAT 4.23 Message, PL & WATS	471,862	--	--	--	--	--	--	--	--	--	
47 Reserved	0	--	--	--	--	--	--	--	--	--	
48 CAT 4.23 Direct	0	--	0	--	0	--	0	--	0	0	
49 CAT 4.3 HWT Message	228,728	--	--	--	--	--	--	--	--	--	
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 FUC INTRASTATE ACCESS COST MODEL

SIOUX VALLEY TELEPHONE COMPANY
ENDING DECEMBER 31, 1998

***** FCC PART 28 *****			Intrastate								
(A)	TOTAL COMPANY (B)	Source/ Allocation (C)	Interstate and Other (D)	Message Telephone Service				Private Line		TOTAL INTRASTATE (I)	
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)				
123 TPUC -- Short Term, Alloc.	0	--	--	--	0	0	--	0	--	0	0
124 TPUC -- Short Term, Direct	0	--	--	--	--	--	--	--	--	0	0
125 TPUC -- Long Term, Alloc.	0	--	0	0	0	0	--	0	--	0	0
126 TPUC -- Long Term, Direct	0	--	--	--	--	--	--	--	--	--	--
127											
128 RESERVES AND DEPRECIALS:											
129 Acc. Depr. Support Assets	892,249	--	--	--	--	--	--	--	--	--	--
130 Acc. Depr. COE Switching	1,847,101	--	--	--	--	--	--	--	--	--	--
131 Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	--	--	--
132 Acc. Depr. COE Transmission	1,798,517	--	--	--	--	--	--	--	--	--	--
133 Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	--	--	--
134 Acc. Depr. Cable and Wire Facilities	4,881,828	--	0	0	0	0	--	0	--	0	0
135 Acc. Depr. Other Plant	0	--	--	--	--	--	--	--	--	--	--
136 Accum. Amort., Tangible Inv.	0	--	--	--	--	--	--	--	--	--	--
137 Accum. Amort., Intang. Inv.	0	--	0	0	0	0	--	0	--	0	0
138 Accum. Amort., Other	0	--	--	--	--	--	--	--	--	--	--
139 Acc. Def. IT Support Assets	108,078	--	--	--	--	--	--	--	--	--	--
140 Acc. Def. IT COE Switching	542,578	--	--	--	--	--	--	--	--	--	--
141 Acc. Def. IT COE Operator	0	--	--	--	--	--	--	--	--	--	--
142 Acc. Def. IT COE Trans.	108,379	--	--	--	--	--	--	--	--	--	--
143 Acc. Def. IT IOT Equipment	0	--	--	--	--	--	--	--	--	--	--
144 Acc. Def. IT C&W	282,310	--	0	0	0	0	--	0	--	0	0
145 Acc. Def. IT Unallocated	0	--	--	--	--	--	--	--	--	--	--
146											
147 OPERATING EXPENSES AND TAXES:											
148 Network Support, Alloc.	8,847	--	--	--	0	0	--	0	--	0	0
149 Network Support, Direct	0	--	0	0	--	--	--	--	--	--	--
150 General Support, Alloc.	43,392	--	0	0	0	0	--	0	--	0	0
151 General Support, Direct	0	--	--	--	--	--	--	--	--	--	--
152 Central Office Eq., Alloc.	157,628	--	34,288	0	15,844	0	--	0	--	0	15,844
153 Central Office Eq., Direct	80,112	--	--	--	--	--	--	--	--	--	--
154 Cust. Premises Equip.	0	--	--	--	--	--	--	--	--	--	--
155 Coinless Pay Phone Exp.	0	--	--	--	--	--	--	--	--	--	--
156 Other IOT	0	--	0	0	0	0	--	0	--	0	0
157 IOT Direct	0	--	--	--	--	--	--	--	--	--	--
158 Cable & Wire, Alloc.	288,860	--	43,171	0	20,801	0	--	0	--	0	20,801
159 Cable & Wire, Direct	63,772	--	--	--	--	--	--	--	--	--	--

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SIOUX VALLEY TELEPHONE COMPANY
ENDING DECEMBER 31, 1988

		Intrastate								
		TOTAL COMPANY	Source/ Allocation	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
***** POC PART 35 *****		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
(A)										
230	Admin. & General, Allocable	227,860	--	--	--	--	--	--	--	
231	Admin. & General, Direct	35,000	--	0	0	35,000	0	0	35,000	
232	Non-income Taxes, Allocable	888	--	--	--	--	--	--	--	
233	Non-income Taxes, Direct	80	--	80	0	0	0	0	0	
234										
235	OTHER INCOME STATEMENT:									
236	State Income Tax Rate	9.00%	--	--	--	--	--	--	--	
237	Federal Income Tax Rate	34.00%	--	--	--	--	--	--	--	
238	Gross Receipts Tax Rate	8.00%	--	--	--	--	--	--	--	
239	Rate of Return	10.00%	--	--	--	--	--	--	--	
240	AFUDC	0	--	--	--	--	--	--	--	
241	ITC Amortization	(24,803)	--	--	--	--	--	--	--	
242	Other Return Adjustments	0	--	0	0	0	0	0	0	
243	Contributions	0	--	--	--	--	--	--	--	
244	Interest Expense	171,125	--	--	--	--	--	--	--	
245	Capital Lease Expense	0	--	--	--	--	--	--	--	
246	Capitalized Payroll Taxes	0	--	--	--	--	--	--	--	
247	Depreciation Adjustment	0	--	--	--	--	--	--	--	
248	Other Income Adjustments	3,791	--	2,741	0	1,050	0	0	1,050	
249	Unavailabilities	0	--	0	0	0	0	0	0	
250	Other Revenue Adjustments	0	--	0	0	0	0	0	0	
251	Other Revenue Taxes	0	--	0	0	0	0	0	0	
252										

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SHOUX VALLEY TELEPHONE COMPANY
ENDING DECEMBER 31, 1988

***** FCC PART 38 *****					Interstate		Interstate			
			TOTAL COMPANY	Source/ Allocator	Other	Private Line		Private Line		TOTAL INTRASTATE
(A)			(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)
271	Working Loops		5,818	—	18	103	0	0	0	6
272	Equivalent Interexchange Cct. Miles		2,729,996	—	0	614,971	0	0	0	0
273	Interexchange Circuit Terminations		606	—	0	187	0	0	0	0

South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of July 1, 1999 through July 7, 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

**EL99-013 In the Matter of the Filing by Lincoln-Union Electric Company for
Approval of Exception to Service on Assigned Areas Consent and
Agreement between Lincoln-Union Electric Company and Northern
States Power Company.**

Lincoln-Union Electric Company of Alcester, SD and Northern States Power Company, out of the Sioux Falls office have been discussing service boundaries to a new development area south of Sioux Falls. They have come to an agreement for the development area called Auburn Hills, City of Sioux Falls, in the NW ¼ of the SW ¼ of Section 16 in township 100W, Range 50W. They are requesting some minor variations to the existing territorial agreement as approved by the Public Utilities Commission on January 28, 1976.

Staff Analyst: Michele Farris
Staff Attorney: Camron Hoseck
Date Filed: 07/02/99
Intervention Date: 07/23/99

TELECOMMUNICATIONS

**TC99-078 In the Matter of the Establishment of Switched Access Revenue
Requirement for Tri-County Telcom, Inc.**

Tri-County Telcom, 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: 07/01/99
Intervention Deadline: 07/23/99

TC99-079 In the Matter of the Establishment of Switched Access Revenue Requirement for Roberts County Telephone Cooperative Association and RC Communications, Inc.

Roberts County Telephone Cooperative Association and RC Communications, 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: 07/01/99
Intervention Deadline: 07/23/99

TC99-080 In the Matter of the Establishment of Switched Access Revenue Requirement for Sioux Valley Telephone Company.

Sioux Valley 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: 07/01/99
Intervention Deadline: 07/23/99

TC99-081 In the Matter of the Establishment of Switched Access Revenue Requirement for DTG Community Telephone.

DTG Community Telephone filed a switched access cost study "pursuant to the rules established by the Commission."

Staff Analyst: Harlan Best/Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 07/01/99
Intervention Deadline: 07/23/99

TC99-082 In the Matter of the Filing by AT&T Communications of the Midwest, Inc. for Approval of its Access Services and Interconnection Services Tariff.

AT&T filed its Access Services and Interconnection Services Tariff. This tariff contains regulations, rates and charges applicable to the provisions of 1) intrastate Access

Services provided to customers by AT&T, and 2) certain Network Interconnections Services provided to carriers within the State of South Dakota. AT&T is assuming that Commission approval is not needed because this is a business service only and AT&T serves less than 50,000 local exchange subscribers.

Staff Analyst: Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 05/28/99.
Intervention Date: 07/23/99

TC99-083 In the Matter of the Application of Avera Communication, L.L.C. for a Certificate of Authority to Provide Local Exchange Services in South Dakota.

Avera Communication, L.L.C. intends to provide facilities-based and resale of competitive local exchange services. Avera Communication, L.L.C. requests authority to provide services throughout U S West territories.

Staff Analyst: Keith Senger
Legal Intern: Jeff Koerselman
Date Filed: 07/06/99
Intervention Date: 07/23/99

You may receive this listing and other PUC publications via our website or via Internet e-mail. 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 SIOUX VALLEY TELEPHONE COMPANY	)))))	ORDER ASSESSING FILING FEE TC99-080
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On July 1, 1999, Sioux Valley Telephone Company (Sioux Valley) filed for approval by the Public Utilities Commission (Commission) its 1998 Intrastate Switched Access Cost Study.

On July 8, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of July 23, 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 Sioux Valley a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

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

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

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

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Laska Schoenfelder
LASKA SCHOENFELDER, Commissioner

MEMORANDUM TO COMMISSIONERS BURG, NELSON AND SCHOENFELDER

FROM: Harlan Best

RE: Sioux Valley Telephone Company, Dell Rapids, SD
Switched Access Revenue Requirement, TC99-080

DATE: December 10, 1999

Sioux Valley Telephone Company (Sioux Valley) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on July 1, 1999, based on the twelve months ended December 31, 1998. The cost study submitted by Sioux Valley developed a revenue requirement of \$872,781. Sioux Valley's minutes of use for 1998 was 15,375,929. Sioux Valley is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Sioux Valley's revenue requirement and minutes of use are part of the total revenue requirement and total minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport rate elements for LECA.

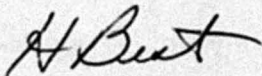
On July 8, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of July 23, 1999, to interested individuals and entities. No interventions were received by the Commission.

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

Staff requested supporting information from Sioux Valley on July 6, August 2, October 7, and November 5, 1999. Staff data requests were responded to by Sioux Valley. Staff reviewed external auditor reports for 1997 and 1998, adjustments proposed by Sioux Valley in the cost study, long term debt, the 1998 trial balance, minutes of use, and traffic factor support.

Staff has reviewed Sioux Valley's cost study filing and all of the data responses submitted by Sioux Valley and would recommend that the Intrastate Switched Access Cost Study for Sioux Valley be adjusted for the exclusion of contributions and donations in the amount of \$10,946, the minutes of use be adjusted to exclude wireless minutes as those minutes are subject to an interconnection agreement, the factors on Sheet G be adjusted for the removal of the wireless minutes, and the traffic study Point of Connection be corrected. If these recommendations are accepted by the Commissioners the Intrastate Switched Access Cost Study revenue requirement for Sioux Valley is reduced by \$3,444, to \$869,337. Sioux Valley has agreed to Staff's recommendations.

Respectively submitted: Harlan Best



cc John W. Coleman, Olsen Thielen & Co, Ltd.



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
Greg Rislov, Commission Advisor
South Dakota Public Utilities Commission

c: All filing telecommunications companies

Capitol Office
Telephone (605)773-3201
FAX (605)773-3089

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 Borg
Chairman
Pam Nelson
Vice-Chairman
Laska Schoenfelder
Commissioner

William Bullard Jr.
Executive Director

Harlan Best
Martin C. Bestmann
Sue Cichos
Karen E. Cremer
Michelle M. Farris
Marlette Fischbach
Heather K. Forney
Shirleen Fugitt
Mary Giddings
Lewis Hammond
Loni Hotal
Cameron Honeck
Lisa Hull
Dave Jacobson
Katie Johnson
Bob Kandle
Dolaine Kolbo
Charlene Lund
Terry Norum
Gregory A. Rislov
Keith Senger
Rafayene Alms Wiest



South Dakota Public Utilities Commission



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

December 22, 1999

John Coleman, Consultant
Olsen Thielen & Company., LTD

Sioux Valley Telephone Company
RE: DOCKET TC99-080, INTRASTATE SWITCHED ACCESS COST STUDY

Dear Mr. Coleman:

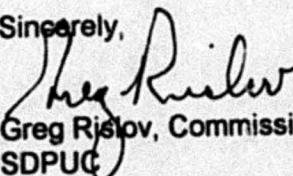
The Public Utilities Commission's December 28, 1999 meeting agenda includes consideration of the above-named docket. Although it appears Commission Staff and the company have reached a settlement, the Commissioners must still approve the settlement. I, as an advisor to the Commissioners, have reviewed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

The questions are:

1. It appears the cost study includes an estimated cost of \$35,000 for processing this docket. What is the actual cost to date?

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

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Mary Giddings
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Leni Healy
Cameron Hoseck
Lisa Hull

Dave Jacobson
Katie Johnson
Bob Knadle
Delaine Kolbo
Charlene Lund
Terry Norum
Gregory A. Rislov
Keith Senger
Rolayne Ailts Wiest

Sioux Valley Telephone Company
South Dakota Public Utilities Commission
Switched Access Cost Study
TC99-080

1 It appears the cost study includes an estimated cost of \$35,000 for processing this docket. What is the actual cost to date?

As of December 18, the cost is \$29,835.

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

IN THE MATTER OF THE ESTABLISHMENT) OF SWITCHED ACCESS REVENUE) REQUIREMENT FOR SIOUX VALLEY) TELEPHONE COMPANY)	ORDER APPROVING REVENUE REQUIREMENT TC99-080
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On July 1, 1999, Sioux Valley Telephone Company (Sioux Valley) filed for approval by the Public Utilities Commission (Commission) its 1998 Intrastate Switched Access Cost Study.

On July 8, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of July 23, 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 10, 1999, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its December 28, 1999, meeting.

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

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

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

CERTIFICATE OF SERVICE

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

By: Melanie Kees

Date: 1/14/00

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Laska Schoenfelder
LASKA SCHOENFELDER, Commissioner