

DOCKET NO. _____

In the Matter of—

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

Public Utilities Commission of the State of South Dakota

DATE

MEMORANDA

DATE	MEMORANDA
6/26	01 Filed and Docketed;
6/28	01 Weekly Filing;
7/16	01 Revised Cost Study;
7/27	01 Order Assessing Filing Fee;
8/8	01 Revised Cost Study;
12/5	01 Order Approving Revenue Requirement;
12/5	01 Docket Closed.

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

~~RECEIVED~~

JUN 28 2001

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

June 22, 2001

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

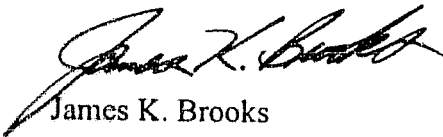
Dear Mr. Bullard:

Enclosed is the December 31, 2000, Intrastate Cost Study for the Cheyenne River Sioux Tribe Telephone Authority. The study was completed pursuant to ARSD 20:10:27 using the results of operations and plant usage for the twelve months ended December 31, 2000, plus known and measurable changes. This study also incorporates the special access rules (20:10:27:22 and 20:10:27:23) which directs independent local exchange companies to allocate certain facility investments between switched and special access services.

We have provided the South Dakota COS file (CRAT01A.123) on disk, a copy of all supporting summary workpapers, a list of known and measurable changes and four paper copies of the COS file.

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

Very truly yours,


James K. Brooks

JB:jb

Enclosures

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

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
FCC PART 69 ***** Instate Toll Revenue Requirement Summary	Total	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
INTRALATA:	J13	\$2,140,438		\$1,231,258	\$325,755	\$0	\$440,907	\$0	\$142,518
Net Investment	P13	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Rate of Return		\$214,044	J18-20	\$123,126	\$32,575	\$0	\$44,091	\$0	\$14,252
Return on Rate Base		0		0	0	0	0	0	0
Return Adjustments									
Net Return on Rate Base		\$214,044	J31-32	\$123,126	\$32,575	\$0	\$44,091	\$0	\$14,252
Income Taxes		0		0	0	0	0	0	0
Expenses and Other Taxes	J33-35, 40	731,441		344,414	111,329	0	162,940	59,213	53,545
Total IntraLATA Rev. Req.		\$945,484		\$467,539	\$143,904	\$0	\$207,031	\$59,213	\$67,797
INTERLATA:									
Net Investment	P13	\$268,058		\$196,524	\$53,330	\$0	\$18,204	\$0	\$0
Rate of Return		10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Return on Rate Base	P18-20	\$26,806		\$19,652	\$5,333	\$0	\$1,820	\$0	\$0
Return Adjustments		0		0	0	0	0	0	0
Net Return on Rate Base		\$26,806		\$19,652	\$5,333	\$0	\$1,820	\$0	\$0
Income Taxes	P31-32	0		0	0	0	0	0	0
Expenses and Other Taxes	P33-35, 40	78,385		55,239	15,370	0	5,165	2,611	0
Total InterLATA Rev. Req.		\$105,191		\$74,892	\$20,703	\$0	\$6,985	\$2,611	\$0
TOTAL INTRASTATE REV. REQ.		\$1,050,675		\$542,431	\$164,607	\$0	\$214,016	\$61,824	\$67,797
ACCESS RATE PER MINUTE		\$0.241607		\$0.142288	\$0.043179		\$0.056140		
ACCESS ELEMENT MINUTES OF USE				3,812,201	3,812,201	3,812,201	3,812,201		

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 *****									
Revenue Requirement Summary									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
TOTAL COMPANY	TOTAL COMPANY	Source/ Allocator	Intertel and Other	Intertel	Intertel	Intertel	Private Line	TOTAL	INTRASTATE
13 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14 Federal Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15 Gross Receipts Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16									
17 Net Investment	\$10,347,034	C66	\$7,938,537	\$268,056	\$2,015,902	\$0	\$124,536	\$2,408,496	O.K.
18 Rate of Return	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
20 Return on Rate Base	\$1,034,703		\$793,854	\$26,806	\$201,590	\$0	\$12,454	\$240,850	O.K.
21									
22 AFUDC	0	H43	0	0	0	0	0	0	O.K.
23 ITC Amortization	0	H36	0	0	0	0	0	0	O.K.
24 Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.
25									
26 Net Return	\$1,034,703		\$793,854	\$26,806	\$201,590	\$0	\$12,454	\$240,850	O.K.
27									
28 Contributions	1,075	H52	793	25	246	0	11	282	O.K.
29 Interest Expense	381,162	H44	282,522	9,888	74,168	0	4,585	88,640	O.K.
30 Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.
31 Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.
32 Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.
33 Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.
34 After Tax Income	\$652,466		\$500,539	\$16,894	\$127,176	\$0	\$7,858	\$161,928	O.K.
35									
36 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.
38 Operating Expenses and Taxes	3,238,530	1196	2,428,704	78,385	686,328	0	35,113	609,826	O.K.
39 Uncollectibles	0	V249	0	0	0	0	0	0	O.K.
40 Other Revenues Adjustments	0	V250	0	0	0	0	0	0	O.K.
41									
42 Net Revenue	\$4,273,233		\$3,222,558	\$105,191	\$897,918	\$0	\$47,567	\$1,050,675	O.K.
43 Gross Receipts Taxes	0	Formula	0	0	0	0	0	0	O.K.
44 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
45									
46 TOTAL REVENUE REQUIREMENT	\$4,273,233		\$3,222,558	\$105,191	\$897,918	\$0	\$47,567	\$1,050,675	O.K.

SECRET

ENCLOSURE: VIDEO TAPING

[illegible]

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 28 *****									
Plant Investment Detail									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
TOTAL COMPANY	Source/ Allocator	Interstate and Other	INTRA-STATE	INTRA-STATE	INTRA-STATE	INTRA-STATE	INTRA-STATE	TOTAL INTRA-STATE	
COE TRANSMISSION:									
CAT 4.12 Exchange Trunk	123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
CAT 4.12 Exch. Tr. Direct	V42	0	0	0	0	0	0	0	O.K.
CAT 4.13 Exch. Ln. Message	G13	2,481,281	1,860,961	83,617	536,704	0	0	620,320	O.K.
CAT 4.13 PL, WATS, Local	F18	379,809	330,836	0	0	0	48,973	48,973	O.K.
CAT 4.13 Direct	V45	0	0	0	0	0	0	0	O.K.
CAT 4.23 Message	V45	0	0	0	0	0	0	0	O.K.
CAT 4.23 PL, WATS	G16	10,772	8,073	364	2,335	0	0	2,089	O.K.
CAT 4.23 PL, WATS	F24	1,845	1,247	0	0	0	598	598	O.K.
CAT 4.23 Direct	V48	452,857	334,506	0	117,214	0	1,137	118,351	O.K.
CAT 4.3 H/R Message	G28	399,803	337,632	8,380	53,790	0	0	62,171	O.K.
CAT 4.3 WATS	V50	0	0	0	0	0	0	0	O.K.
CAT 4.3 Direct	V51	0	0	0	0	0	0	0	O.K.
Total COE CAT 4		\$3,726,467	\$2,873,355	\$92,361	\$710,043	\$0	\$50,708	\$853,112	O.K.
INFORMATION ORIGINATOR/TERMINATION:									
CAT 1 Other IOT Equipment	G13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
CAT 1 Coinless Pay Phones	G18	0	0	0	0	0	0	0	O.K.
CAT 2 CP Equipment	V70	0	0	0	0	0	0	0	O.K.
Total IOT Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

PLEASE ONLY PRINT

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 *****		Interstate		Private Line		TOTAL	
Plant Investment Detail		Message Telephone Service		IntralATA		IntralATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
TOTAL COMPANY		Source/ Allocator	Interstate and Other	IntralATA	IntralATA	IntralATA	TOTAL INTRASTATE
(i)							

COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	O.K.
COE Tandem Switch	0	H17	0	0	0	0	0	O.K.
COE Local Switch	0	H18	0	0	0	0	0	O.K.
COE Transmission	0	H20	0	0	0	0	0	O.K.
COE Direct	0	V89	0	0	0	0	0	O.K.
Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	O.K.
C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	O.K.
TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
LEASEHOLD IMPROVEMENTS:								
Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	O.K.
COE Switching	0	H18	0	0	0	0	0	O.K.
COE Operator	0	H16	0	0	0	0	0	O.K.
COE Transmission	0	H20	0	0	0	0	0	O.K.
IOT	0	V96	0	0	0	0	0	O.K.
C&WF	0	V97	0	0	0	0	0	O.K.
Other	0	V98	0	0	0	0	0	O.K.
TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
TPIS, EXCL. ACCT. No. 2690	\$18,973,824		\$14,567,992	\$484,071	\$3,677,668	\$0	\$244,092	\$4,405,831

1.2041332591325

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 *****									
Plant Investment Detail									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
TOTAL	TOTAL	Source/	Interstate	InterLATA	InterLATA	InterLATA	InterLATA	TOTAL	
COMPANY	COMPANY	Allocator	and Other	InterLATA	InterLATA	InterLATA	InterLATA	INTRASTATE	
Private Line									
Intrastate									
204	INTANGIBLE ASSETS:								
205									
206	Allocable Acct. No. 2690	H36	\$567	\$19	\$143	\$0	\$9	\$171	O.K.
207	Direct Acct. No. 2690	V100	0	0	0	0	0	0	O.K.
208									
209	Total Intangible Assets		\$567	\$19	\$143	\$0	\$9	\$171	O.K.
210									
211									
212	OTHER TELEPHONE PLANT:								
213									
214	Held for Fut. Use - Alloc.	---	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215	Held for Fut. Use - Direct	---	0	0	0	0	0	0	O.K.
216	TPUC, Short-term - Alloc.	H35	0	0	0	0	0	0	O.K.
217	TPUC, Short-term - Direct	V124	0	0	0	0	0	0	O.K.
218	TPUC, Long-term - Alloc.	H35	11,604	386	2,830	0	194	3,510	O.K.
219	TPUC, Long-term - Direct	V126	0	0	0	0	0	0	O.K.
220	Tele. Pkt. Adjust. - Alloc.	H35	0	0	0	0	0	0	O.K.
221	Tele. Pkt. Adjust. - Direct	V104	0	0	0	0	0	0	O.K.
222									
223	Total Other Telephone Plant		\$15,114	\$386	\$2,830	\$0	\$194	\$3,510	O.K.

12:48:05 PM

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 *****		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Reserves and Deferrals		TOTAL COMPANY	Source/ Allocator	Intangible and Other	Intangible	Intangible	Intangible	Intangible	Intangible	TOTAL
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$1,864,303	H13	\$1,431,401	\$47,563	\$361,355	\$0	\$23,984	\$432,902	O.K.
16	COE Switching	11,461	H19	8,692	373	2,386	0	0	7,769	O.K.
17	COE Operator	0	H16	0	0	0	0	0	0	O.K.
18	COE Transmission	1,061,245	H20	618,291	26,303	202,210	0	14,441	242,954	O.K.
19	LOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	5,906,793	H31	4,535,351	147,046	1,140,557	0	83,836	1,371,441	O.K.
21	Other Plant	0	V135	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$8,843,802		\$6,793,735	\$221,286	\$1,706,518	\$0	\$122,262	\$2,050,067	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.
29	Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.
30	Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.
31										
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Total Accum. Depr./Amort.	\$8,843,802		\$6,793,735	\$221,286	\$1,706,518	\$0	\$122,262	\$2,050,067	O.K.
35										
36	ACCUM. DEF. INC. TAXES, NET:									
37										
38										
39	Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	H19	0	0	0	0	0	0	O.K.
41	COE Operator	0	H16	0	0	0	0	0	0	O.K.
42	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
43	LOT Equipment	0	H25	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.
45	Unclassified	0	V145	0	0	0	0	0	0	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

12:48:05 PM

***** FCC PART 36 *****									
TRANS. CCT EQUIPMENT:									
13	Working Loops	3,856	3,344	357	0	0	66	0	88
14	Avg. Cost per Loop	742.01	742.01	742.01	742.01	742.01	742.01	742.01	742.01
15	CAT 4.13 Exch Ln. Invest	\$2,861,190	\$2,461,281	\$264,898	\$0	\$0	\$46,973	\$0	\$66,039
16	Circuit Terminations	253	216	25	0	0	12	0	0
17	Avg. Cost per Termination	49.87	49.87	49.87	49.87	49.87	49.87	49.87	49.87
18	CAT 4.23 Other IX	\$12,617	\$10,772	\$1,247	\$0	\$0	\$598	\$0	\$0
19	C&WF INVESTMENT:								
20	Working Loops	3,856	3,344	357	0	0	66	0	88
21	Loops Factor	1,000,000	0,667,220	0,092,583	0,000,000	0,000,000	0,017,116	0,000,000	0,023,081
22	CAT 1 Exchange C&WF	\$8,641,759	\$7,494,306	\$800,080	\$0	\$0	\$147,914	\$0	\$199,460
23	Equivalent IX Circuit Miles	12,391	10,482	1,336	0	0	573	0	0
24	IX Cct. Miles Factor	1,000,000	0,645,937	0,107,820	0,000,000	0,000,000	0,046,243	0,000,000	0,000,000
25	CAT 3 Interexch. C&WF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Private Line									
Intrastate									
InterLATA									
Intrastate									
Extended Area Service									
Other									
TOTAL COMPANY									
Joint Use Message									
InterLATA									
InterLATA									
InterLATA									
Other									

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 *****									
Physical Allocation Factors									
(A)									
COMPANY									
(B)									
TOTAL									
(C)									
Source/									
Allocators									
(D)									
Intrastate									
and Other									
(E)									
Intrastate									
(F)									
Intrastate									
(G)									
Intrastate									
(H)									
Intrastate									
(I)									
TOTAL									
INTRASTATE									
13	Subscriber Plant Fact. (SPF)	1.000000	0.750000	0.033689	0.216301	0.000000	0.000000	0.250000	O.K.
14									
15	Dial Equipment Minutes (DEM)	1.000000	0.758359	0.032574	0.208067	0.000000	0.000000	0.241641	O.K.
16									
17	Conversation Minute-Miles	1.000000	0.749445	0.033774	0.216781	0.000000	0.000000	0.250555	O.K.
18	Conversation Minutes	1.000000	0.749445	0.033774	0.216781	0.000000	0.000000	0.250555	O.K.
19	Subscriber Minutes (SLU)	1.000000	0.817988	0.011054	0.070848	0.000000	0.000000	0.082002	O.K.
20									
21	TSPS Processor Time	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wld. Stand. Work Sec., Toll	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wld. Stand. Work Sec., Aux.	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wld. Stand. Work Sec., Comb.	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25									
26	COE CAT 2 Minutes	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27									
28	Exchange Trunk Minutes	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-MI, Host/Remote	1.000000	0.844497	0.020961	0.134542	0.000000	0.000000	0.155503	O.K.
30									
31	C&W CAT 4, WATS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32									
33	Equal Access MOU	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34									
35	Current Billings	1.000000	0.677534	0.041877	0.267511	0.000000	0.013278	0.322466	O.K.
36	EU Presubscription Factor	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	0.612899	0.047771	0.339230	0.000000	0.000000	0.387001	O.K.
38	EU Access, P/L and All Other Factor	1.000000	0.981445	0.000000	0.000000	0.000000	0.018555	0.000000	O.K.
39	IX Special Access Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	IX Billing & Collection Services Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Coin Revenue Percent	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	0.213765	0.000544	0.765691	0.000000	0.000000	0.788235	O.K.
44	Relative Users Percent	1.000000	0.701257	0.000197	0.298546	0.000000	0.000000	0.298743	O.K.
45	CABS Percent	1.000000	0.500000	0.000514	0.499486	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 *****		(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)		(I)	
Internal Allocation Factors		TOTAL		COMPANY		Source/ Allocator		Interstate and Other		IntraLATA		IntraLATA		IntraLATA		IntraLATA		TOTAL	

FILING PERIOD ENDING DECEMBER 31, 2001

[illegible]

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 *****		(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)		(I)	
Operating Expenses and Taxes		TOTAL COMPANY		Source/ Allocator		Intrastate and Other		Intrastate		Intrastate		Intrastate		Intrastate		Private Line		TOTAL INTRASTATE	
59	NON-SPECIFIC OPER. EXP.																		
60	OTH. PTL. AND EQUIP., ALLOC.	\$47,820		H36		\$36,716		\$1,220		\$9,289		\$0		\$615				\$11,104	O.K.
61	OTH. PTL. AND EQUIP., DIRECT	0		V177		0		0		0		0		0				0	O.K.
62	TOTAL OTH. PTL. & EQUIP.	\$47,820				\$36,716		\$1,220		\$9,289		\$0		\$615				\$11,104	O.K.
63	Network Operations, Alloc.	\$354,677		H33		\$272,319		\$9,049		\$68,747		\$0		\$4,563				\$82,358	O.K.
64	Network Operations, Direct	0		V179		0		0		0		0		0				0	O.K.
65	TOTAL Network Oper. Exp.	\$354,677				\$272,319		\$9,049		\$68,747		\$0		\$4,563				\$82,358	O.K.
66	Total Access Expenses	\$4,867		V180		\$4,867		\$0		\$0		\$0		\$0				\$0	O.K.
67	Depn., Support Assets	\$228,079		H13		\$175,118		\$5,819		\$44,208		\$0		\$2,934				\$52,961	O.K.
68	Depn., COE Switching	185,701		H19		140,828		6,049		38,824		0		0				44,873	O.K.
69	Depn., COE Operator	0		H16		0		0		0		0		0				0	O.K.
70	Depn., COE Transmission	244,245		H20		188,329		6,054		46,539		0		3,324				55,916	O.K.
71	Depn., LOT Equipment	0		H25		0		0		0		0		0				0	O.K.
72	Depn., C&W Facilities	475,477		H31		365,081		11,837		91,811		0		6,749				110,396	O.K.
73	Depn., PHFU	0		H38		0		0		0		0		0				0	O.K.
74	Total Depreciation Expense	\$1,133,502				\$869,356		\$29,758		\$221,382		\$0		\$13,006				\$264,146	O.K.
75	Amort., Tangible Assets	\$0		H40		\$0		\$0		\$0		\$0		\$0				\$0	O.K.
76	Amort., Intangible Assets	0		H41		0		0		0		0		0				0	O.K.
77	Other Amortization	0		V189		0		0		0		0		0				0	O.K.
78	Direct Assigned Amort.	0		V190		0		0		0		0		0				0	O.K.
79	Total Amortization Exp.	\$0				\$0		\$0		\$0		\$0		\$0				\$0	O.K.
80	Total Depr. and Amort.	\$1,133,502				\$869,356		\$29,758		\$221,382		\$0		\$13,006				\$264,146	O.K.
81	TOTAL NON-SPEC. OPER. EXP.	\$1,540,866				\$1,183,257		\$40,027		\$289,397		\$0		\$18,184				\$357,609	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 *****		(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Operating Expenses and Taxes		TOTAL		COMPANY	Source/ Allocator	Interstate and Other	InterLATA	InterLATA	InterLATA	InterLATA	TOTAL INTRASTATE
105	CUSTOMER OPERATIONS EXPENSE:										
106											
107	Marketing, Allocable	\$55,158	G35	\$37,371	\$2,299	0	\$14,755	\$0	\$732	\$17,787	O.K.
108	Marketing, Direct	0	V192	0	0	0	0	0	0	0	O.K.
110	Total Marketing Expense	\$55,158		\$37,371	\$2,299	0	\$14,755	\$0	\$732	\$17,787	O.K.
111											
112	Operator Service, Alloc.	\$2,467	G24	\$2,467	\$0	0	\$0	\$0	\$0	\$0	O.K.
113	Operator Service, Direct	0	V194	0	0	0	0	0	0	0	O.K.
114											
115	Total Operator Service	\$2,467		\$2,467	\$0	0	\$0	\$0	\$0	\$0	O.K.
116											
117	Classified Directory	\$0	V195	\$0	\$0	0	\$0	\$0	\$0	\$0	O.K.
118	Alphabetical Directory	0	G19	0	0	0	0	0	0	0	O.K.
119	Foreign Directory	0	G46	0	0	0	0	0	0	0	O.K.
120											
121	Total Directory	\$0		\$0	\$0	0	\$0	\$0	\$0	\$0	O.K.
122											
123	Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	23,671	\$0	\$0	\$0	\$0	O.K.
124	Bus. Ofc., EU MTS & WATS	38,615	G37	31,672	G38	31,084	13,099	0	0	14,944	O.K.
125	Bus. Ofc., EU Access, P/L & all Other	31,672	G38	31,084	0	0	0	0	0	588	O.K.
126	Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	0	O.K.
129	Colin Collect & Admin.	0	G42	0	0	0	0	0	0	0	O.K.
130											
131	Total Business Office	\$70,287		\$54,755	\$1,845	23,671	\$13,099	\$0	\$588	\$15,532	O.K.
132											
133	Cust. Svc., Direct	\$0	V205	\$0	\$0	2,402	\$0	\$0	\$0	\$0	O.K.
134	Cust. Serv., Msg. Process	11,238	G43	8,830	13	20,048	0	0	0	0	O.K.
135	Cust. Serv., Other B&C	67,152	G44	47,091	52	50,101	0	0	0	0	O.K.
136	Cust. Serv., CABS	100,306	G45	50,153	0	0	0	0	0	0	O.K.
137	Cust. Serv., EU Common Line	4,700	V209	4,700	0	0	0	0	0	0	O.K.
138											
139	Total Customer Service	\$183,396		\$104,346	\$71	50,153	\$78,979	\$0	\$0	\$79,050	O.K.
140											
141	Total Bus. Ofc., Cust. Serv.	\$253,683		\$159,101	\$1,916	50,153	\$92,078	\$0	\$588	\$94,582	O.K.
142											

***** FCC PART 36 *****									
Operating Expenses and Taxes									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
TOTAL COMPANY		Source/ Allocator	Interstate and Other	InterLATA	InterLATA	InterLATA	InterLATA	TOTAL INTRASTATE	
Other Cust. Serv., Alloc.	\$3,630	H48	\$2,277	\$27	\$1,318	\$0	\$8	\$1,353	O.K.
Other Cust. Serv., Direct	111	V211	111	0	0	0	0	0	O.K.
Total Other Cust. Serv.	\$3,741		\$2,388	\$27	\$1,318	\$0	\$8	\$1,353	O.K.
TOTAL CUSTOMER OPER. EXP.	\$315,049		\$201,327	\$4,242	\$108,151	\$0	\$1,328	\$113,722	O.K.
"BIG-THREE" EXPENSES:									
Total Pkt. Spec. ex Support	\$689,993	44	\$529,759	\$17,934	\$134,134	\$0	\$8,166	\$180,234	O.K.
Total Network Oper. Exp.	354,677	68	272,319	9,049	68,747	0	4,563	82,358	O.K.
Total Customer Operations	315,049	161	201,327	4,242	108,151	0	1,328	113,722	O.K.
TOTAL "BIG THREE" EXPENSES	\$1,359,719		\$1,003,405	\$31,225	\$311,032	\$0	\$14,057	\$356,314	O.K.
CORPORATE OPERATIONS EXPENSE:									
Exec. and Planning, Alloc.	\$244,554	H50	\$180,469	\$5,616	\$55,941	\$0	\$2,528	\$64,085	O.K.
Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
Total Exec. and Planning	\$244,554		\$180,469	\$5,616	\$55,941	\$0	\$2,528	\$64,085	O.K.
Admn. & General, Allocable	\$339,521	H50	\$250,550	\$7,797	\$77,664	\$0	\$3,510	\$88,971	O.K.
Admn. & General, Direct	0	V231	0	0	0	0	0	0	O.K.
Total Admn. and Gen.	\$339,521		\$250,550	\$7,797	\$77,664	\$0	\$3,510	\$88,971	O.K.
TOTAL CORPORATE OPERATIONS	\$584,075		\$431,018	\$13,413	\$133,606	\$0	\$6,038	\$153,057	O.K.
NON-INCOME TAXES:									
Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	O.K.
Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
TOTAL OPER. EXP. AND TAXES	\$3,238,530		\$2,428,704	\$78,385	\$696,328	\$0	\$35,113	\$809,828	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 *****									
InitialATA Revenue Requirement Summary									
(A)									
Part 36 InitialATA									
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Net Investment	K52	\$1,231,258	\$325,755	\$0	\$440,907	\$0	\$142,518	O.K.
14	Rate of Return	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15	Return on Rate Base		\$214,044	\$32,575	\$0	\$44,091	\$0	\$14,252	O.K.
16	AFUDC	N37	0	0	0	0	0	0	O.K.
17	ITC Amortization	N37	0	0	0	0	0	0	O.K.
18	Other Return Adjustments	Direct	0	0	0	0	0	0	O.K.
19	Net Return		\$214,044	\$32,575	\$0	\$44,091	\$0	\$14,252	O.K.
20	Interest Expense	N67	78,753	45,301	11,885	16,222	0	5,244	O.K.
21	Capitalized Payroll Taxes	N37	0	0	0	0	0	0	O.K.
22	Depreciation Adjustment	N37	0	0	0	0	0	0	O.K.
23	Other Income Adjustments	Direct	0	0	0	0	0	0	O.K.
24	After Tax Income		\$135,291	\$77,824	\$20,590	\$27,869	\$0	\$9,008	O.K.
25	State Income Taxes	29	\$0	0	0	0	0	0	O.K.
26	Federal Income Taxes	29	0	0	0	0	0	0	O.K.
27	Operating Expenses and Taxes	O195	731,441	344,414	111,329	162,940	59,213	53,545	O.K.
28	Uncollectibles	Direct	0	0	0	0	0	0	O.K.
29	Other Revenue Adjustments	Direct	0	0	0	0	0	0	O.K.
30	Basis for Gross Receipts Tax	16+31+32+33	845,484	467,539	143,904	207,031	59,213	67,797	O.K.
31	Gross Receipts Tax		0	0	0	0	0	0	O.K.
32	TOTAL REVENUE REQUIREMENT		\$945,484	\$467,539	\$143,904	\$207,031	\$59,213	\$67,797	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 *****										
IntraLATA Investment Summary										
(A)										
Total IntraLATA Part 36										
(B)										
Source										
(C)										
Common Line										
(D)										
Local Switching										
(E)										
Information										
(F)										
Common Transport										
(G)										
Billing and Collection										
(H)										
Other										
(I)										
13	Land and Support Assets	\$684,845	L25	\$218,123	\$112,271	\$0	\$252,066	\$0	\$82,385	O.K.
14	Central Office Equipment	\$1,037,001	L70	\$536,704	\$276,250	\$0	\$173,339	\$0	\$50,708	O.K.
15	Info. Term./Org. Equipment	0	L78	0	0	0	0	0	0	O.K.
16	Cable and Wire Facilities	2,219,915	L117	1,621,026	0	0	446,885	0	152,004	O.K.
17	Total COE, IOT, C&WF	\$3,256,915		\$2,157,729	\$276,250	\$0	\$620,224	\$0	\$202,712	O.K.
18	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19	Total Intangible Assets	\$3,921,760		\$2,375,852	\$388,521	\$0	\$872,281	\$0	\$285,097	O.K.
20	Total Plant in Service	\$3,921,913		\$2,375,944	\$388,536	\$0	\$872,325	\$0	\$265,108	O.K.
21	Total Plant Held Future Use	0	L147	0	0	0	0	0	0	O.K.
22	Total ST PUC	0	L163	0	0	0	0	0	0	O.K.
23	Total LT PUC	3,124	L164	1,893	309	0	695	0	227	O.K.
24	Total Tel. Plt. Adjust	0	L169	0	0	0	0	0	0	O.K.
25	TOTAL TELEPHONE PLANT	\$3,925,036		\$2,377,837	\$388,845	\$0	\$873,019	\$0	\$285,335	O.K.
26	less:									
27	Accum. Depr., Plt. in Serv.	1,828,781	M23	1,173,345	67,468	0	441,940	0	146,028	O.K.
28	Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.
29	Accum. Amort. Tangible Ptl.	0	M28	0	0	0	0	0	0	O.K.
30	Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.
31	Accum. Other	0	M30	0	0	0	0	0	0	O.K.
32	Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	O.K.
33	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
34	NET TELEPHONE PLANT	\$2,096,256		\$1,204,492	\$321,378	\$0	\$431,080	\$0	\$139,307	O.K.
35	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
36	Materials and Supplies	20,519	L173	12,431	2,033	0	4,564	0	1,492	O.K.
37	Cash Working Capital	23,863	L175	14,335	2,344	0	5,263	0	1,720	O.K.
38	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
39	NET INVESTMENT	\$2,140,436		\$1,231,258	\$325,755	\$0	\$440,907	\$0	\$142,518	O.K.

	(A) Detail IntraLATA Investment	(B) Total IntraLATA	(C) Source or Apportion	(D) Common Line	(E) Local Switching	(F) Information	(G) Common Transport	(H) Billing and Collection	(I) Other
13	LAND AND SUPPORT ASSETS:								
14									
15	Land Assets, Message	\$13,366	N28	4,385	2,257	0	5,068	0	1,656
16	Land Assets, Private Line	887		291	150	0	336	0	110
17	Total Land Assets	\$14,253		\$4,676	\$2,407		\$5,404		\$1,766
18									
19	Total Land Assets	\$14,253		\$4,676	\$2,407		\$5,404		\$1,766
20	Support Assets, Message	\$610,098	N28	\$200,161	\$103,026	\$0	\$231,310	\$0	\$75,601
21	Support Assets, Private Line	40,493	N28	13,285	6,838	0	15,352	0	5,018
22	Total Support Assets	\$650,591		\$213,446	\$109,864		\$246,662		\$80,618
23									
24	Total Land and Supp. Assets	\$684,845		\$218,123	\$112,271		\$252,066		\$82,385
25									
26	CENTRAL OFFICE EQUIPMENT:								
27									
28	Operator Sys., DA	\$0	(F)	0	0	0	0	0	0
29	Operator Sys., Other	0		0	0	0	0	0	0
30	Total Operator Systems	\$0		0	0	0	0	0	0
31									
32	Tandem Switching	\$0	(G)	0	0	0	0	0	0
33	Tandem Assigned	0		0	0	0	0	0	0
34	Total Tandem Switching	\$0		0	0	0	0	0	0
35									
36	Local Switching	\$276,250	(E)	0	0	0	0	0	0
37	Local Assigned	0		0	0	0	0	0	0
38	Total Local Switching	\$276,250		0	0	0	0	0	0
39									
40	Total Switching	\$276,250		\$0	\$276,250	\$0	\$0	\$0	\$0
41									
42	Total Local Switching	\$276,250		\$0	\$276,250	\$0	\$0	\$0	\$0
43									
44	Total Switching	\$276,250		\$0	\$276,250	\$0	\$0	\$0	\$0

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 *****									
Part 38									
IntraLATA Investment									
Detail									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	
COE Exch. Line - Message	536,704	(D)	536,704	0	0	0	0	0	O.K.
COE Exch. Line - PL etc.	48,973	(I)	0	0	0	0	0	0	O.K.
COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
COE Interexchange, Message	2,335	(G)	0	0	0	2,335	0	0	O.K.
COE Interexchange, PL	588	(I)	0	0	0	0	0	0	O.K.
COE Interexchange, Assigned	118,351	(G)	0	0	0	117,214	0	0	O.K.
COE H/R Message	53,790	(G)	0	0	0	53,790	0	0	O.K.
COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
Total COE Transmission	\$760,751		\$536,704	\$276,250	\$0	\$173,339	\$0	\$50,708	O.K.
Total Central Office Equip.	\$1,037,001		\$536,704	\$276,250	\$0	\$173,339	\$0	\$50,708	O.K.
IOT EQUIPMENT:									
Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
CABLE AND WIRE FACILITIES:									
Exchange PL and WATS	\$147,914	(I)	\$0	\$0	\$0	\$0	\$0	\$147,914	O.K.
Exchange Message	1,621,026	(D)	1,621,026	0	0	0	0	0	O.K.
Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
Total Exchange Line C&WF	\$1,768,940		\$1,621,026	\$0	\$0	\$0	\$0	\$147,914	O.K.
Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Exchange Trunk, PL	0		0	0	0	0	0	0	O.K.
Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Interexchange Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
Interexchange Assigned	350,760	(G)	0	0	0	356,670	0	4,090	O.K.
Total Interexchange C&WF	\$360,760		\$0	\$0	\$0	\$356,670	\$0	\$4,090	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 *****									
IntralATA Investment Detail									
(A)	Part 36 IntralATA Total (B)	Source of Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
111 H/R C&WF, Message	\$90,215	(G)	\$0	\$0	\$0	\$90,215	\$0	\$0	O.K.
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114									
115 Total Host/Remote C&WF	\$90,215		\$0	\$0	\$0	\$90,215	\$0	\$0	O.K.
116									
117 Total Cable and Wire Facil.	\$2,218,915		\$1,621,028	\$0	\$0	\$446,885	\$0	\$152,004	O.K.
118									
119 TANGIBLE ASSETS:									
120									
121 Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122									
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126 COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127									
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129									
130 IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131									
132 C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133									
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135									
136 Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138									
139 Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140									
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142									
143									
144 TOTAL INTANGIBLE ASSETS	\$153	N37	\$92	\$15	\$0	\$34	\$0	\$11	O.K.
145									
146									
147 PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	3,124	N46	1,893	309	0	695	0	227	O.K.
165										
166	Total Plt. Under Const.	\$3,124		\$1,893	\$309	\$0	\$695	\$0	\$227	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$20,518	N37	\$12,431	\$2,033	\$0	\$4,564	\$0	\$1,492	O.K.
174										
175	CASH WORKING CAPITAL	\$23,663	N37	\$14,335	\$2,344	\$0	\$5,263	\$0	\$1,720	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 62 *****		Part 68							
IntraLATA		IntraLATA	Source or	Common	Local	Information	Common	Billing and	Other
Reserves and Deferrals:		Total	Apportion	Line	Switching		Transport	Collection	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$385,339	N28	\$126,422	\$85,071	\$0	\$148,096	\$0	\$47,749	O.K.
16 COE Switching	2,398	L44	0	2,398	0	0	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	216,851	L68	152,846	0	0	49,365	0	14,441	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	1,224,395	L117	694,077	0	0	0	0	0	O.K.
21 Other Plant	0	N37	0	0	0	246,480	0	83,838	O.K.
22									
23 Total Accum. Depr., TPIS	\$1,828,781		\$1,173,345	\$67,468	\$0	\$441,940	\$0	\$146,028	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29 Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$1,828,781		\$1,173,345	\$67,468	\$0	\$441,940	\$0	\$146,028	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	L44	0	0	0	0	0	0	O.K.
41 COE Operator	0	L32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	L68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
45 Unclassified	0	N37	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Apportionment Factors		Part 26 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	\$1,037,001	L70	\$536,704	\$276,250	\$0	\$173,339	\$0	\$50,708	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	2,219,915	L117	1,621,026	0	0	446,885	0	152,004	O.K.
16										
17	Total	\$3,256,915		\$2,157,729	\$276,250	\$0	\$620,224	\$0	\$202,712	O.K.
18	Factor	1.000000		0.662507	0.084819	0.000000	0.190433	0.000000	0.062249	O.K.
19										
20	Sum: Sw., Trans., Other	\$1,099,186	17	\$0	\$276,250	\$0	\$620,224	\$0	\$202,712	O.K.
21	Factor	1.000000		0.000000	0.251322	0.000000	0.564258	0.000000	0.184420	O.K.
22										
23	Central Office Equipment	\$1,037,001	L70	\$536,704	\$276,250	\$0	\$173,339	\$0	\$50,708	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	598,889	L117-83	0	0	0	446,885	0	152,004	O.K.
26										
27	Total	\$1,635,889		\$536,704	\$276,250	\$0	\$620,224	\$0	\$202,712	O.K.
28	Factor	1.000000		0.328081	0.168868	0.000000	0.379136	0.000000	0.123915	O.K.
29										
30	General Support Facilities	\$664,845	L25	\$218,123	\$112,271	\$0	\$252,066	\$0	\$82,385	O.K.
31	Central Office Equipment	1,037,001	13	536,704	276,250	0	173,339	0	50,708	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	2,219,915	15	1,621,026	0	0	446,885	0	152,004	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$3,921,760		\$2,375,852	\$388,521	\$0	\$872,291	\$0	\$285,097	O.K.
37	Factor	1.000000		0.605813	0.099068	0.000000	0.222423	0.000000	0.072696	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$3,921,760	36	\$2,375,852	\$388,521	\$0	\$872,291	\$0	\$285,097	O.K.
40	Factor	1.000000		0.605813	0.099068	0.000000	0.222423	0.000000	0.072696	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	\$3,921,913	K26	\$2,375,944	\$388,536	\$0	\$872,325	\$0	\$285,108	O.K.
46	Factor	1.000000		0.605813	0.099068	0.000000	0.222423	0.000000	0.072696	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 88 ***** Apportionment Factors		Part 36 INITIALATA 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	0.000000	OK
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
62										
63 "BIG THREE" Expenses	\$357,408	0171	\$159,486	\$48,411	\$0	\$81,873	\$42,578	\$27,056		OK
64 Factor	1.000000		0.446228	0.129853	0.000000	0.229040	0.118128	0.075708		OK
65										
66 Net Investment	\$2,140,438	J13	\$1,231,256	\$325,755	\$0	\$440,987	\$0	\$142,518		OK
67 Factor	1.000000		0.575236	0.152191	0.000000	0.209888	0.000000	0.065844		OK

10

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 *****
Operating Expenses and Taxes

Part 36
IntraLATA
Total

Apportion

Common
Line

Local
Switching

Information

Common
Transport

Billing and
Collection

Other

(A)

(B)

(C)

(D)

(E)

(F)

(G)

(H)

(I)

13 PLANT SPEC. OPER. EXPENSE:

15 Network Support, Alloc.

\$3,102

N37

\$1,879

\$307

\$0

\$690

\$0

\$225

O.K.

16 Network Support, Direct

0

Direct

0

0

0

0

0

0

O.K.

18 Total Network Support Exp.

\$3,102

\$1,879

\$307

\$0

\$690

\$0

\$225

O.K.

20 General Support, Alloc.

\$19,334

N30

\$6,343

\$3,265

\$0

\$7,330

\$0

\$2,396

O.K.

21 General Support, Direct

0

Direct

0

0

0

0

0

0

O.K.

23 Total General Support Exp.

\$19,334

\$6,343

\$3,265

\$0

\$7,330

\$0

\$2,396

O.K.

25 Central Office Eq., Alloc.

\$80,619

N31

\$41,724

\$21,476

\$0

\$13,476

\$0

\$3,942

O.K.

26 Central Office Eq., Direct

0

Direct

0

0

0

0

0

0

O.K.

28 Total COE Exp.

\$80,619

\$41,724

\$21,476

\$0

\$13,476

\$0

\$3,942

O.K.

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.

34 Total IOT Exp.

\$0

\$0

\$0

\$0

\$0

\$0

\$0

O.K.

36 Cable & Wire, Alloc.

\$61,681

N33

\$45,041

\$0

\$0

\$12,417

\$0

\$4,223

O.K.

37 Cable & Wire, Direct

0

Direct

0

0

0

0

0

0

O.K.

39 Total C&WF Exp.

\$61,681

\$45,041

\$0

\$0

\$12,417

\$0

\$4,223

O.K.

41 TOTAL PLT. SPEC. OPER. EXP.

\$164,736

\$94,987

\$25,048

\$0

\$33,913

\$0

\$10,787

O.K.

43 TOTAL PLT. SPEC., ex SUPPORT

\$142,300

\$86,765

\$21,476

\$0

\$25,893

\$0

\$8,166

O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 38 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57 NON-SPECIFIC OPER. EXP.:										
58										
59 Oth. Ptl. and Equip., Alloc.	\$9,884	N18	\$6,548	\$838	\$0	\$1,882	\$0	\$615	O.K.	
60 Oth. Ptl. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.	
61										
62 Total Oth. Ptl. & Equip.	\$9,884		\$6,548	\$838	\$0	\$1,882	\$0	\$615	O.K.	
63										
64 Network Operations, Alloc.	\$73,309	N18	\$48,568	\$6,218	\$0	\$13,961	\$0	\$4,563	O.K.	
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.	
66										
67 Total Network Oper. Exp.	\$73,309		\$48,568	\$6,218	\$0	\$13,961	\$0	\$4,563	O.K.	
68										
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
70										
71 Depr., Support Assets	\$47,142	L23	\$15,466	\$7,961	\$0	\$17,873	\$0	\$5,842	O.K.	
72 Depr., COE Switching	38,824	L44	0	38,824	0	0	0	0	O.K.	
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.	
74 Depr., COE Transmission	49,862	L68	35,177	0	0	11,361	0	3,324	O.K.	
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.	
76 Depr., C&W Facilities	98,560	L117	71,970	0	0	19,841	0	6,749	O.K.	
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.	
78										
79 Total Depreciation Expense	\$234,388		\$122,614	\$46,785	\$0	\$49,075	\$0	\$15,914	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.	\$234,388		\$122,614	\$46,785	\$0	\$49,075	\$0	\$15,914	O.K.	
89										
90 TOTAL NON-SPEC. OPER. EXP.	\$317,582		\$177,730	\$53,841	\$0	\$64,918	\$0	\$21,092	O.K.	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 89 *****
Operating Expenses and Taxes

Part 36
IntraLATA
Total

Apportion

Common
Line

Local
Switching

Information

Common
Transport

Billing and
Collection

Other

(A)

(B)

(C)

(D)

(E)

(F)

(G)

(H)

(I)

104 CUSTOMER OPERATIONS EXPENSE:

105	DEPARTMENT OF AIRWAYS EXPENSE									
106	Marketing, Allocable	\$15,488	N37	\$9,383	\$1,534	\$0	\$3,445	\$0	\$1,126	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$15,488		\$9,383	\$1,534	\$0	\$3,445	\$0	\$1,126	O.K.
110										
111	Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	0	(F)	0	0	0	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	588	(H)	0	0	0	0	0	0	O.K.
125	Bus. Ofc., EU Message	13,099	(H)	0	0	0	0	0	588	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	13,099	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr.	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$13,687		\$0	\$0	\$0	\$0	\$13,099	\$588	O.K.
134										
135	Cust. Serv., Msg. Process	\$8,830	(H)	0	0	0	0	8,830	0	O.K.
136	Cust. Serv., Other B&C	20,048	(H)	0	0	0	0	20,048	0	O.K.
137	Cust. Serv., CABS	50,101	N21	0	12,592	0	28,270	0	9,240	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$78,979		\$0	\$12,592	\$0	\$28,270	\$28,878	\$9,240	O.K.
141										
142	Total BO, CS, OS, Dir.	\$92,666		\$0	\$12,592	\$0	\$28,270	\$41,977	\$9,827	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 *****									
Operating Expenses and Taxes									
	Part 36 IntralATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158 Other Cust. Serv., Alloc.	\$1,326	142	\$0	\$180	\$0	\$405	\$601	\$141	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160									
161 Total Other Cust. Serv.	\$1,326		\$0	\$180	\$0	\$405	\$601	\$141	O.K.
162									
163 TOTAL CUSTOMER OPER. EXP.	\$109,480		\$9,383	\$14,308	\$0	\$32,119	\$42,578	\$11,094	O.K.
164									
165 "BIG-THREE" EXPENSES:									
166									
167 Total Pft. Specific Exp.	\$164,736	41	\$94,987	\$25,048	\$0	\$33,913	\$0	\$10,787	O.K.
168 Total Pft. Non-specific Exp.	83,183	62 + 67 + 69	55,116	7,056	0	15,843	0	5,178	O.K.
169 Total Customer Operations	109,480	163	9,383	14,308	0	32,119	42,578	11,094	O.K.
170									
171 TOTAL "BIG THREE" EXPENSES	\$357,409		\$159,488	\$46,411	\$0	\$81,875	\$42,578	\$27,059	O.K.
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$58,469	N64	\$26,091	\$7,592	\$0	\$13,394	\$6,965	\$4,427	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$58,469		\$26,091	\$7,592	\$0	\$13,394	\$6,965	\$4,427	O.K.
179									
180 Admin. & General, Allocable	\$81,174	N64	\$36,222	\$10,541	\$0	\$18,595	\$9,670	\$6,146	O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182									
183 Total Admin. and Gen.	\$81,174		\$36,222	\$10,541	\$0	\$18,595	\$9,670	\$6,146	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$139,644		\$62,313	\$18,133	\$0	\$31,990	\$16,636	\$10,572	O.K.
186									
187 NON-INCOME TAXES:									
188									
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191									O.K.
192									
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194									
195 TOTAL OPER. EXP. AND TAXES	\$731,441		\$344,414	\$111,329	\$0	\$162,840	\$59,213	\$53,545	O.K.
	=====		=====	=====	=====	=====	=====	=====	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 *****									
InterLATA Revenue Requirement Summary									
	Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Net Investment	\$268,058	Q52	\$196,524	\$53,330	\$0	\$18,204	\$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	\$26,806		\$19,652	\$5,333	\$0	\$1,820	\$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	\$26,806		\$19,652	\$5,333	\$0	\$1,820	\$0	\$0	O.K.
23									
24 Interest Expense	\$9,888	T67	7,249	1,967	0	671	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	\$16,918		\$12,403	\$3,366	\$0	\$1,149	\$0	\$0	O.K.
30									
31 State Income Taxes	\$0	28	\$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	78,385	U195	55,239	15,370	0	5,165	2,611	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	105,191	16+31+32+33	74,892	20,703	0	6,985	2,611	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	\$105,191		\$74,892	\$20,703	\$0	\$6,985	\$2,611	\$0	O.K.
44	=====		=====	=====	=====	=====	=====	=====	

***** FCC PART 69 *****
InterLATA Investment
Summary

THE UNIVERSITY OF CHICAGO LIBRARY

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

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

InterLATA Investment
DetailPart 36
InterLATA
TotalSource or
ApportionCommon
LineLocal
Switching

Information

Common
TransportBilling and
Collection

Other

(A)

(B)

(C)

(D)

(E)

(F)

(G)

(H)

(I)

13 LAND AND SUPPORT ASSETS:

14

15 Land Assets, Message

16 Land Assets, Private Line

17

18 Total Land Assets

19

20 Support Assets, Message

21 Support Assets, Private Line

22

23 Total Support Assets

24

25 Total Land and Supp. Assets

26

27 CENTRAL OFFICE EQUIPMENT:

28

29 Operator Sys., DA

30 Operator Sys., Other

31

32 Total Operator Systems

33

34 Tandem Switching

35 Tandem Assigned

36

37 Total Tandem Switching

38

39 Local Switching

40 Local Assigned

41

42 Total Local Switching

43

44 Total Switching

O.K.

O.K.

O.K.

O.K.

O.K.

O.K.

O.K.

O.K.

O.K.

O.K.

O.K.

O.K.

O.K.

O.K.

O.K.

O.K.

O.K.

***** FCC PART 69 *****
InterLATA Investment
Detail

FCC PART 69 ***** InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
COE Exch. Line - Message	83,617	(D)	83,617	0	0	0	0	0
COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0
COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0
COE Interexchange, Message	364	(G)	0	0	0	364	0	0
COE Interexchange, PL	0	(I)	0	0	0	0	0	0
COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0
COE H/R Message	8,380	(G)	0	0	0	8,380	0	0
COE H/R Assigned	0	Direct	0	0	0	0	0	0
Total COE Transmission	\$92,381		\$83,617	\$0	\$0	\$8,744	\$0	\$0
Total Central Office Equip.	\$135,402		\$83,617	\$43,041	\$0	\$8,744	\$0	\$0
IOT EQUIPMENT:								
Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0
Coinless Pay Phone	0	(D)	0	0	0	0	0	0
Customer Premises Equipment	0	T60	0	0	0	0	0	0
Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0
CABLE AND WIRE FACILITIES:								
Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0
Exchange Message	252,551	(D)	252,551	0	0	0	0	0
Exchange Assigned	0	Direct	0	0	0	0	0	0
Total Exchange Line C&WF	\$252,551		\$252,551	\$0	\$0	\$0	\$0	\$0
Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
Exchange Trunk, PL	0	Direct	0	0	0	0	0	0
Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Interexchange Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0
Interexchange PL, WATS	0	(I)	0	0	0	0	0	0
Interexchange Assigned	0	(G)	0	0	0	0	0	0
Total Interexchange C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 *****
InterLATA Investment
Detail

	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111 H/R C&WF, Message	\$14,055	(G)	\$0	\$0	\$0	\$14,055	\$0	\$0	O.K.
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114									
115 Total Host/Remote C&WF	\$14,055		\$0	\$0	\$0	\$14,055	\$0	\$0	O.K.
116									
117 Total Cable and Wire Facil.	\$266,606		\$252,551	\$0	\$0	\$14,055	\$0	\$0	O.K.
118									
119 TANGIBLE ASSETS:									
120									
121 Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122									
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126 COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127									
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129									
130 IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131									
132 C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133									
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135									
136 Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138									
139 Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140									
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142									
143									
144 TOTAL INTANGIBLE ASSETS	\$19	T37	\$15	\$3	\$0	\$1	\$0	\$0	O.K.
145									
146									
147 PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	386	T46	304	53	0	28	0	0	O.K.
165										
166	Total Plt. Under Const.	\$386		\$304	\$53	\$0	\$28	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$2,464	T37	\$1,945	\$339	\$0	\$180	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$2,405	T37	\$1,898	\$331	\$0	\$175	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 *****									
InterLATA									
Reserves and Deferrals									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$47,563	T28	\$26,610	\$13,697	\$0	\$7,256	\$0	\$0	O.K.
16 COE Switching	373	R44	0	373	0	0	0	0	O.K.
17 COE Operator	0	R32	0	0	0	0	0	0	O.K.
18 COE Transmission	26,303	R68	23,613	0	0	2,490	0	0	O.K.
19 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	147,046	R117	139,294	0	0	7,752	0	0	O.K.
21 Other Plant	0	T37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$221,286		\$189,717	\$14,071	\$0	\$17,498	\$0	\$0	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0	O.K.
29 Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0	O.K.
30 Accum. Amort., Other	0	T37	0	0	0	0	0	0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$221,286		\$189,717	\$14,071	\$0	\$17,498	\$0	\$0	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	R44	0	0	0	0	0	0	O.K.
41 COE Operator	0	R32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	R68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	R117	0	0	0	0	0	0	O.K.
45 Unclassified	0	T37	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

FILING PERIOD ENDING DECEMBER 31, 2001

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Central Office Equipment	\$135,402	R70	\$83,617	\$43,041						
14 Info. Orig./Term. Eqpt.	0	R78	0	0	\$0	\$8,744	\$0	\$0	O.K.	
15 C&W Facilities	266,606	R117	252,551	0	0	0	0	0	O.K.	
16				0	0	14,055	0	0	O.K.	
17 Total	\$402,008									
18 Factor	1.000000		\$336,167	\$43,041	\$0	\$22,799	\$0	\$0	O.K.	
19			0.836221	0.107066	0.000000	0.056713	0.000000	0.000000	O.K.	
20 Sum: Sw., Trans., Other	\$85,841	17	\$0	\$43,041	\$0	\$22,799	\$0	\$0	O.K.	
21 Factor	1.000000		0.000000	0.653723	0.000000	0.346277	0.000000	0.000000	O.K.	
22										
23 Central Office Equipment	\$135,402	R70	\$83,617	\$43,041	\$0	\$8,744	\$0	\$0	O.K.	
24 Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.	
25 C&WF, Excl. Exch. Message	14,055	R117-83	0	0	0	0	0	0	O.K.	
26				0	0	14,055	0	0	O.K.	
27 Total	\$149,457		\$83,617	\$43,041	\$0	\$22,799	\$0	\$0	O.K.	
28 Factor	1.000000		0.559469	0.287985	0.000000	0.152546	0.000000	0.000000	O.K.	
29										
30 General Support Facilities	\$82,063	R25	\$45,912	\$23,633	\$0	\$12,518	\$0	\$0	O.K.	
31 Central Office Equipment	135,402	13	83,617	43,041	0	8,744	0	0	O.K.	
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.	
33 C&W Facilities	266,606	15	252,551	0	0	0	0	0	O.K.	
34 Equal Access Investment	0	R177	0	0	0	14,055	0	0	O.K.	
35				0	0	0	0	0	O.K.	
36 Total	\$484,071		\$382,079	\$66,674	\$0	\$35,318	\$0	\$0	O.K.	
37 Factor	1.000000		0.789304	0.137737	0.000000	0.072959	0.000000	0.000000	O.K.	
38										
39 Sum: Com. Ln., Sw., Trans.	\$484,071	36	\$382,079	\$66,674	\$0	\$35,318	\$0	\$0	O.K.	
40 Factor	1.000000		0.789304	0.137737	0.000000	0.072959	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	\$484,090	Q26	\$382,094	\$66,677	\$0	\$35,319	\$0	\$0	O.K.	
46 Factor	1.000000		0.789304	0.137737	0.000000	0.072959	0.000000	0.000000	O.K.	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 68 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wld. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$35,214	U171	\$25,557	\$5,536	\$0	\$2,230	\$1,891	\$0	O.K.
64	Factor	1.000000		0.725749	0.157209	0.000000	0.063330	0.053691	0.000000	
65										
66	Net Investment	268,058	P13	196,524	53,330	0	18,204	0	0	O.K.
67	Factor	1.000000		0.733139	0.198949	0.000000	0.067912	0.000000	0.000000	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$383	T37	\$302	\$53	\$0	\$28	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$383		\$302	\$53	\$0	\$28	\$0	\$0	O.K.
19										
20	General Support, Alloc.	\$2,386	T30	\$1,335	\$687	\$0	\$364	\$0	\$0	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$2,386		\$1,335	\$687	\$0	\$364	\$0	\$0	O.K.
24										
25	Central Office Eq., Alloc.	\$10,526	T31	\$6,501	\$3,346	\$0	\$680	\$0	\$0	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$10,526		\$6,501	\$3,346	\$0	\$680	\$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.	\$7,408	T33	\$7,017	\$0	\$0	\$391	\$0	\$0	O.K.
37	Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38										
39	Total C&WF Exp.	\$7,408		\$7,017	\$0	\$0	\$391	\$0	\$0	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$20,704		\$15,155	\$4,086	\$0	\$1,462	\$0	\$0	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$17,934		\$13,518	\$3,346	\$0	\$1,070	\$0	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oth. Plt. and Equip., Alloc.	\$1,220	T18	\$1,020	\$131	\$0	\$89	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	\$1,220		\$1,020	\$131	\$0	\$89	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$9,049	T18	\$7,567	\$989	\$0	\$513	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$9,049		\$7,567	\$989	\$0	\$513	\$0	\$0	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$5,819	R23	\$3,255	\$1,876	\$0	\$888	\$0	\$0	O.K.
72	Depr., COE Switching	6,049	R44	0	6,049	0	0	0	0	O.K.
73	Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	6,054	R68	5,481	0	0	0	0	0	O.K.
75	Depr., IOT Equipment	0	R78	0	0	0	573	0	0	O.K.
76	Depr., C&W Facilities	11,837	R117	11,213	0	0	0	0	0	O.K.
77	Depr., PHFU	0	R147	0	0	0	624	0	0	O.K.
78										
79	Total Depreciation Expense	\$29,758		\$19,949	\$7,725	\$0	\$2,085	\$0	\$0	O.K.
80										
81	Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	Amort., Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
83	Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Total Depr. and Amort.	\$29,758		\$19,949	\$7,725	\$0	\$2,085	\$0	\$0	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$40,027		\$28,536	\$8,824	\$0	\$2,667	\$0	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$2,299	T37	\$1,814	\$317	\$0	\$168	\$0	\$0	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$2,299		\$1,814	\$317	\$0	\$168	\$0	\$0	O.K.
110									
111 Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113									
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	0	(F)	0	0	0	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125 Bus. Ofc., EU Message	1,845	(H)	0	0	0	0	0	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	1,845	0	O.K.
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Ofc., Coin Collection & Administr.	0	(D)	0	0	0	0	0	0	O.K.
131 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132									
133 Total Business Office	\$1,845		\$0	\$0	\$0	\$0	\$1,845	\$0	O.K.
134									
135 Cust. Serv., Msg. Process	\$6	(H)	0	0	0	0	6	0	O.K.
136 Cust. Serv., Other B&C	13	(H)	0	0	0	0	13	0	O.K.
137 Cust. Serv., CABS	52	T21	0	34	0	18	0	0	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$71		\$0	\$34	\$0	\$18	\$19	\$0	O.K.
141									
142 Total BO, CS, OS, Dir.	\$1,916		\$0	\$34	\$0	\$18	\$1,864	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 *****									
Operating Expenses and Taxes									
(A)	Part 38 InterLATA Total (B)	Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
158 Other Cust. Serv., Alloc.	\$27	142	\$0	\$0	\$0	\$0	\$27	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160									
161 Total Other Cust. Serv.	\$27		\$0	\$0	\$0	\$0	\$27	\$0	O.K.
162									
163 TOTAL CUSTOMER OPER. EXP.	\$4,242		\$1,814	\$351	\$0	\$188	\$1,891	\$0	O.K.
164									
165 "BIG-THREE" EXPENSES:									
166									
167 Total Plt. Specific Exp.	\$20,704	41	\$15,155	\$4,086	\$0	\$1,482	\$0	\$0	O.K.
168 Total Plt Non-specific Exp.	10,269	62 + 67 + 69	8,587	1,099	0	582	0	0	O.K.
169 Total Customer Operations	4,242	163	1,814	351	0	188	1,891	0	O.K.
170									
171 TOTAL "BIG THREE" EXPENSES	\$35,214		\$25,557	\$5,536	\$0	\$2,230	\$1,891	\$0	O.K.
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$5,616	T64	\$4,078	\$883	\$0	\$356	\$302	\$0	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$5,616		\$4,078	\$883	\$0	\$356	\$302	\$0	O.K.
179									
180 Admin. & General, Allocable	\$7,797	T64	\$5,659	\$1,226	\$0	\$494	\$419	\$0	O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182									
183 Total Admin. and Gen.	\$7,797		\$5,659	\$1,226	\$0	\$494	\$419	\$0	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$13,413		\$9,734	\$2,109	\$0	\$849	\$720	\$0	O.K.
186									
187 NON-INCOME TAXES:									
188									
189 Non-Income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-Income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191									O.K.
192									
193 Total Non-Income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194									
195 TOTAL OPER. EXP. AND TAXES	\$78,385		\$55,239	\$15,370	\$0	\$5,165	\$2,611	\$0	O.K.
	*****		*****	*****	*****	*****	*****	*****	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 PERIOD ADDRESSED FILING PERIOD ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 29-May-01 12:48:05 PM

NOTES: SEE SHEET "G" TO INPUT PART 38 ALLOCATION FACTORS.

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
(A)	(B)				(C)	(D)	Message Telephone Service			Private Line	
							InterLATA	IntraLATA		InterLATA	IntraLATA
PLANT INVESTMENT DETAIL:											
21	Land, Allocable	68,959	---	---	---	---	---	---	---		
22	Land, Direct	0	---	0	---	0	---	0	---		
23	Motor Vehicles	235,572	---	---	---	---	---	---	---		
24	Aircraft	0	---	---	---	---	---	---	---		
25	Special Purpose Vehicles	22,832	---	---	---	---	---	---	---		
26	Garage Work Equipment	248,032	---	---	---	---	---	---	---		
27	Other Work Equipment	402,236	---	---	---	---	---	---	---		
28	Buildings, Allocable	1,852,438	---	---	---	---	---	---	---		
29	Buildings, Direct	0	---	0	---	0	---	0	---		
30	Furniture	39,855	---	---	---	---	---	---	---		
31	Office Equipment	348,854	---	---	---	---	---	---	---		
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	---	---	---	---	---		
37	CAT 2 Tandem Sw. Allocable	0	---	---	0	---	0	---	0		
38	CAT 2 Tandem Sw. Direct	0	---	0	---	0	---	0	---		
39	CAT 3 Local Sw. Allocable	1,321,345	---	---	---	---	0	---	0		
40	CAT 3 Local Sw. Direct	0	---	0	---	---	---	---	---		
41	CAT 4.12 Exchange Trunk	0	---	---	---	---	0	---	0		
42	CAT 4.12 Exch. Tr. Direct	0	---	0	---	---	---	---	---		
43	CAT 4.13 Exch. Ln. Msg., PL & WATS	2,881,190	---	---	---	---	0	---	0		
44	Reserved	0	---	---	---	---	---	---	---		
45	CAT 4.13 Direct	0	---	0	---	---	---	---	---		
46	CAT 4.23 Message, PL & WATS	12,617	---	---	---	0	---	0	---		
47	Reserved	0	---	---	---	---	---	---	---		
48	CAT 4.23 Direct	452,857	---	334,506	---	---	---	---	---		
49	CAT 4.3 H/R Message	399,803	---	---	0	117,214	0	1,137	118,351		
50	CAT 4.3 WATS	0	---	0	0	---	---	---	---		
51	CAT 4.3 Direct	0	---	0	0	0	0	0	0		
52	CAT 1 Other IOT Equipment	0	---	---	---	---	0	0	0		
53	CAT 1 Coinless Pay Phones	0	---	0	0	0	0	0	---		

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

29 May 01

12:48:05 PM

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
FILING PERIOD ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	(D)	IntraLATA	InterLATA	IntraLATA	InterLATA	(F)	
70 CAT 2 CP Equipment	0	---	0	0	0	0	0	0	
71 Reserved	0	---	---	---	---	---	---	---	
72 Reserved	0	---	---	---	---	---	---	---	
73 CAT 1.3 Joint Mag., Cat. 1.1 & 1.2 PL	8,641,759	---	---	---	---	---	---	---	
74 Other CAT 1 C&WF	0	---	0	0	0	0	0	0	
75 CAT 2 C&WF	0	---	---	---	---	---	---	---	
76 CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0	
77 CAT 3 Joint Message & PL/WATS	0	---	---	---	---	---	---	---	
78 Reserved	0	---	---	---	---	---	---	---	
79 CAT 3 Direct	1,397,141	---	1,038,381	0	358,870	0	4,090	360,760	
80 CAT 4 Message	670,533	---	---	---	---	---	---	---	
81 CAT 4 WATS	0	---	0	0	0	0	0	0	
82 CAT 4 Direct	0	---	0	0	0	0	0	0	
83 Allocable Support Leases	0	---	---	---	---	---	---	---	
84 Direct Support Leases	0	---	0	0	0	0	0	0	
85 COE Operator	0	---	---	---	---	---	---	---	
86 COE Tandem Switch	0	---	---	---	---	---	---	---	
87 COE Local Switch	0	---	---	---	---	---	---	---	
88 COE Transmission	0	---	---	---	---	---	---	---	
89 COE Direct	0	---	0	0	0	0	0	0	
90 IOT Leases	0	---	0	0	0	0	0	0	
91 C&WF Leases	0	---	0	0	0	0	0	0	
92 Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---	
93 Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---	
94 Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---	
95 Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---	
96 Leasehold Imp. IOT	0	---	0	0	0	0	0	0	
97 Leasehold Imp. C&WF	0	---	0	0	0	0	0	0	
98 Leasehold Imp. Other	0	---	0	0	0	0	0	0	
99 Allocable Acct. No. 2690	738	---	---	---	---	---	---	---	
100 Direct Acct. No. 2690	0	---	0	0	0	0	0	0	
101 Materials and Supplies	98,988	---	---	---	---	---	---	---	
102 RTB Stock	0	---	---	---	---	---	---	---	
103 Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---	
104 Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	0	
105 Other Assets, Net	0	---	0	0	0	0	0	0	
106 Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

29-May-01

12:48:05 PM

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
FILING PERIOD ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		Source/ Allocator	Interstate and Other	Intrastate							
TOTAL COMPANY	Message Telephone Service			Private Line				TOTAL INTRASTATE			
				InterLATA	IntraLATA	InterLATA	IntraLATA				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
123 TPUC -- Short Term, Alloc.	0	—	—	—	—	—	—	—			
124 TPUC -- Short Term, Direct	0	—	0	0	0	0	0	0			
125 TPUC -- Long Term, Alloc.	15,114	—	—	—	0	—	0	—			
126 TPUC -- Long Term, Direct	0	—	0	0	0	0	0	0			
127											
128 RESERVES AND DEFERRALS:											
129 Acc. Depr. Support Assets	1,864,303	—	—	—	—	—	—	—			
130 Acc. Depr. COE Switching	11,461	—	—	—	—	—	—	—			
131 Acc. Depr. COE Operator	0	—	—	—	—	—	—	—			
132 Acc. Depr. COE Transmission	1,061,245	—	—	—	—	—	—	—			
133 Acc. Depr. IOT Equipment	0	—	—	—	—	—	—	—			
134 Acc. Depr. Cable and Wire Facilities	5,906,793	—	—	—	—	—	—	—			
135 Acc. Depr. Other Plant	0	—	0	0	0	0	0	0			
136 Accum. Amort., Tangible Inv.	0	—	—	—	—	—	—	—			
137 Accum. Amort., Intang. Inv.	0	—	—	—	—	—	—	—			
138 Accum. Amort., Other	0	—	0	0	0	0	0	0			
139 Acc. Def. IT Support Assets	0	—	—	—	—	—	—	—			
140 Acc. Def. IT COE Switching	0	—	—	—	—	—	—	—			
141 Acc. Def. IT COE Operator	0	—	—	—	—	—	—	—			
142 Acc. Def. IT COE Trans.	0	—	—	—	—	—	—	—			
143 Acc. Def. IT IOT Equipment	0	—	—	—	—	—	—	—			
144 Acc. Def. IT C&WF	0	—	—	—	—	—	—	—			
145 Acc. Def. IT Unclassified	0	—	0	0	0	0	0	0			
146											
147 OPERATING EXPENSES AND TAXES:											
148 Network Support, Alloc.	15,006	—	—	—	—	—	—	—			
149 Network Support, Direct	0	—	0	0	0	0	0	0			
150 General Support, Alloc.	93,541	—	—	—	—	—	—	—			
151 General Support, Direct	0	—	0	0	0	0	0	0			
152 Central Office Eq., Alloc.	392,427	—	—	—	—	—	—	—			
153 Central Office Eq., Direct	0	—	0	0	0	0	0	0			
154 Cust. Premises Equip.	0	—	—	—	—	—	—	—			
155 Coinless Pay Phone Exp.	0	—	—	—	—	—	—	—			
156 Other IOT	0	—	—	—	—	—	—	—			
157 IOT Direct	0	—	0	0	0	0	0	0			
158 Cable & Wire, Alloc.	297,566	—	—	—	0	0	0	0			
159 Cable & Wire, Direct	0	—	0	0	0	0	0	0			

29-May-01

12:48:05 PM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 FILING PERIOD ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
(A)	TOTAL COMPANY (B)			Message Telephone Service		Private Line		
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
176 Oth. Plt. and Equip., Alloc.	47,820	—	—	—	—	—	—	—
177 Oth. Plt. and Equip., Direct	0	—	0	—	0	0	—	0
178 Network Operations, Alloc.	354,677	—	—	—	—	—	0	—
179 Network Operations, Direct	0	—	0	—	0	—	—	0
180 Total Access Expense	4,867	—	4,867	—	0	0	0	0
181 Depr., Support Assets	228,079	—	—	—	0	0	0	0
182 Depr., COE Switching	185,701	—	—	—	—	—	—	—
183 Depr., COE Operator	0	—	—	—	—	—	—	—
184 Depr., COE Transmission	244,245	—	—	—	—	—	—	—
185 Depr., IOT Equipment	0	—	—	—	—	—	—	—
186 Depr., C&W Facilities	475,477	—	—	—	—	—	—	—
187 Amort., Tangible Assets	0	—	—	—	—	—	—	—
188 Amort., Intangible Assets	0	—	—	—	—	—	—	—
189 Other Amortization	0	—	—	—	—	—	—	—
190 Direct Assigned Amort.	0	—	0	0	0	0	0	0
191 Marketing, Allocable	55,158	—	—	—	—	—	—	0
192 Marketing, Direct	0	—	0	0	0	0	—	0
193 Operator Service, Alloc.	2,467	—	—	—	—	—	0	0
194 Operator Service, Direct	0	—	0	0	0	0	—	0
195 Classified Directory	0	—	0	0	0	0	0	0
196 Alphabetical Directory	0	—	—	—	—	0	0	0
197 Foreign Directory	0	—	—	—	—	—	—	—
198 Bus. Ofc., EU Presubscription	0	—	—	—	—	—	—	—
199 Bus. Ofc., EU MTS & WATS	38,615	—	—	—	—	—	—	—
200 Bus. Ofc., EU Access, P/L & all Other	31,672	—	—	—	—	—	—	—
201 Bus. Ofc., IXC Special Access	0	—	—	—	—	—	—	—
202 Bus. Ofc., IXC Switched Access	0	—	—	—	—	—	—	—
203 Bus. Ofc., IXC B & C Services	0	—	—	—	—	—	—	—
204 Coin Collect & Admin.	0	—	—	—	—	—	—	—
205 Cust. Svc., Direct	0	—	0	0	0	—	—	—
206 Cust. Serv., Msg. Process	11,238	—	—	—	0	0	0	0
207 Cust. Serv., Other B&C	67,152	—	—	—	—	—	—	—
208 Cust. Serv., CABS	100,306	—	—	—	—	—	—	—
209 Cust. Serv., EU Common Line	4,700	—	4,700	0	0	0	0	0
210 Other Cust. Serv., Alloc.	3,630	—	—	—	—	—	—	—
211 Other Cust. Serv., Direct	111	—	111	0	0	0	—	—
212 Exec. and Planning, Alloc.	244,554	—	—	—	0	0	0	0
213 Exec. and Planning, Direct	0	—	0	0	0	0	0	—

29-May-01

12:48:05 PM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 FILING PERIOD ENDING DECEMBER 31, 2001

				Intrastate									
				Message Telephone Service				Private Line					
***** FCC PART 36 *****				TOTAL COMPANY	Source/ Allocator	Interstate and Other	interLATA	IntraLATA	interLATA	IntraLATA			TOTAL INTRASTATE
(A)				(B)	(C)	(D)	(E)	(F)	(G)	(H)			(I)
230	Admin. & General, Allocable	339,521	---	---	---	---	---	---	---	---	---	---	---
231	Admin. & General, Direct	0	---	0	---	0	---	0	---	0	---	0	---
232	Non-Income Taxes, Allocable	0	---	---	---	---	---	---	0	---	0	---	0
233	Non-Income Taxes, Direct	0	---	0	---	0	---	0	---	0	---	0	---
234													
235	OTHER INCOME STATEMENT:												
236	State Income Tax Rate	0.00%	---	---	---	---	---	---	---	---	---	---	---
237	Federal Income Tax Rate	0.00%	---	---	---	---	---	---	---	---	---	---	---
238	Gross Receipts Tax Rate	0.00%	---	---	---	---	---	---	---	---	---	---	---
239	Rate of Return	10.00%	---	---	---	---	---	---	---	---	---	---	---
240	AFUDC	0	---	---	---	---	---	---	---	---	---	---	---
241	ITC Amortization	0	---	---	---	---	---	---	---	---	---	---	---
242	Other Return Adjustments	0	---	0	---	0	---	0	---	0	---	0	---
243	Contributions	1,075	---	---	---	---	---	---	0	---	0	---	0
244	Interest Expense	381,162	---	---	---	---	---	---	---	---	---	---	---
245	Capital Lease Expense	0	---	---	---	---	---	---	---	---	---	---	---
246	Capitalized Payroll taxes	0	---	---	---	---	---	---	---	---	---	---	---
247	Depreciation Adjustment	0	---	---	---	---	---	---	---	---	---	---	---
248	Other Income Adjustments	0	---	0	---	0	---	0	---	0	---	0	---
249	Uncollectibles	0	---	0	---	0	---	0	---	0	---	0	---
250	Other Revenue Adjustments	0	---	0	---	0	---	0	---	0	---	0	---
251	Other Revenue Taxes	0	---	0	---	0	---	0	---	0	---	0	---
252													

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
 CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 FILING PERIOD ENDING DECEMBER 31, 2001

28-May-01 12:48:05 PM

***** FCC PART 35 *****			Interstate		Intrastate		TOTAL INTRASTATE
			Private Line		Private Line		
(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Other (D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)
271 Working Loops	3,856	—	89	357	0	0	66
272 Equivalent Interexchange Cct. Miles	12,391	—	0	1,336	0	0	573
273 Interexchange Circuit Terminations	253	—	0	25	0	0	12

KNOWN & MEASURABLE CHANGE

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 KNOWN & MEASURABLE CHANGES FOR 2001
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>DEBIT</u>	<u>CREDIT</u>
<u>ASSETS:</u>		
<u>CENTRAL OFFICE EQUIPMENT</u>		
CENTRAL OFFICE SWITCHING	12,211	
CENTRAL OFFICE - INTEREXCHANGE TRANS	14,363	
CENTRAL OFFICE - SUBSCRIBER TRANSMISSION	64,155	
TOTAL CENTRAL OFFICE EQUIPMENT	<u>90,729</u>	
<u>OUTSIDE PLANT</u>		
EXCHANGE CABLE & FIBER	<u>155,692</u>	
2212 CENTRAL OFFICE SWITCHING	12,211	
2232 TRANSMISSION EQUIPMENT	78,518	
2423 BURIED CABLE	155,692	
3100.2212 ACCUM DEPR - C.O. SWITCHING		747
3100.2232 ACCUM DEPR-TRANSMISSION EQ		3,928
3100.2423 ACCUM DEPR-BURIED CABLE		2,335
<u>ACCUMULATED DEPRECIATION</u>		
<u>ADDITION BASED ON PLANT BALANCES AT 12/31/00</u>		
3100.2112 ACCUM DEPR - MOTOR VEHICLES		77,588
3100.2114 ACCUM DEPR - SPCL PURP VEHICLES		4,566
3100.2116 ACCUM DEPR - OTHER WORK EQUIP		73,967
3100.2121 ACCUM DEPR - BUILDINGS		57,759
3100.2122 ACCUM DEPR - FURNITURE		5,198
3100.2123 ACCUM DEPR - OFFICE EQUIP		38,064
3100.2123.1 ACCUM DEPR - OFC EQ-COMM EQ		7,664
3100.2212 ACCUM DEPR - DIGITAL SWITCHING		81,637
3100.2231 ACCUM DEPR - OTHER RADIO EQ		10,207
3100.2232 ACCUM DEPR - TRANSMISSION EQ		191,719
3100.2233 ACCUM DEPR - FIBER TRANS EQ		38,391
3100.2423 ACCUM DEPR - BURIED CABLE		473,142
<u>EXPENSES</u>		
<u>DEPRECIATION EXPENSE - ADDITION BASED ON PLANT BALANCES AT 12/31/00</u>		
6560.2112 DEPR EXP - MOTOR VEHICLES	30,718	
6560.2114 DEPR EXP - SPCL PURP VEHICLES	(142)	
6560.2116 DEPR EXP - OTHER WORK EQUIP	(13,438)	
6560.2121 DEPR EXP - BUILDINGS	25,219	
6560.2122 DEPR EXP - FURNITURE	(117)	
6560.2123 DEPR EXP - OFFICE EQUIP	(36)	
6560.2123.1 DEPR EXP - OFC EQ-COMM EQ	(7,410)	
6560.2212 DEPR EXP - DIGITAL SWITCHING	(17,549)	
6560.2231 DEPR EXP - OTHER RADIO EQ	2,392	
6560.2232 DEPR EXP - TRANSMISSION EQ	5,423	
6560.2233 DEPR EXP - FIBER TRANS EQ	21,675	
6560.2423 DEPR EXP - BURIED CABLE	43,229	
(Addition when compared to Balances Per 12/31/00 Study)		

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 KNOWN & MEASURABLE CHANGES FOR 2001
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>DEBIT</u>	<u>CREDIT</u>
<u>DEPRECIATION ON ASSET ADDITIONS</u>		
6560.2212 DEPR EXP - DIGITAL SWITCHING	747	
6560.2232 DEPR EXP - TRANSMISSION EQ	3,928	
6560.2423 DEPR EXP - BURIED CABLE	2,335	
<u>DEPRECIATION ADDITIONS</u>		
6560.2112 DEPR EXP - MOTOR VEHICLES	30,718	
6560.2114 DEPR EXP - SPCL PURP VEHICLES	(142)	
6560.2116 DEPR EXP - OTHER WORK EQUIP	(13,438)	
6560.2121 DEPR EXP - BUILDINGS	25,219	
6560.2122 DEPR EXP - FURNITURE	(117)	
6560.2123 DEPR EXP - OFFICE EQUIP	(36)	
6560.2123.1 DEPR EXP - OFC EQ-COMM EQ	(7,410)	
6560.2212 DEPR EXP - DIGITAL SWITCHING	(16,802)	
6560.2231 DEPR EXP - OTHER RADIO EQ	2,392	
6560.2232 DEPR EXP - TRANSMISSION EQ	9,351	
6560.2233 DEPR EXP - FIBER TRANS EQ	21,675	
6560.2423 DEPR EXP - BURIED CABLE	45,564	
<u>2001 PAYROLL AND BENEFITS INCREASE</u>		
A/C 6110 NETWORK SUPPORT EXPENSE	(888)	
A/C 6120 GENERAL SUPPORT EXPENSE	(3,101)	
A/C 6210 CENTRAL OFFICE EXPENSE	48,718	
A/C 6410 CABLE & WIRE FACILITIES EXPENSE		
A/C 6510 OTHER PROPERTY, PLANT & EQUIP EXPENSE	(11,763)	
A/C 6530 NETWORK OPERATIONS EXPENSE	90,926	
A/C 6610 MARKETING EXPENSE	(2,023)	
A/C 6620 CUSTOMER SERVICE EXPENSE	26,238	
A/C 6710 EXECUTIVE EXPENSE	8,679	
A/C 6720 GENERAL & ADMINISTRATIVE EXPENSE	4,490	
SUBTOTAL	161,276	
 TOTAL ADDED EXPENSES	 258,250	 0

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

			ADJUSTED	DISTRIBUTION PER BOOKS		DISTRIBUTION	
			BAL PER BOOKS	Non	Regulated	Non	Regulated
				Regulated		Regulated	
10	2110 LAND & SUPPORT ASSETS						
11	2111 Land	WS #1	70,320	1,921	68,399	0.027311	0.972689
12	2112 Motor Vehicles	WS #2	387,940	152,368	235,572	0.392762	0.607238
13	2114 Construction Vehicles		22,832		22,832	0.000000	1.000000
14	2115 Garage Work Equipment		248,032		248,032	0.000000	1.000000
15	2116 Other Work Equipment		402,236		402,236	0.000000	1.000000
16	2121 Buildings	WS #1	1,925,313	72,875	1,852,438	0.037851	0.962149
17	2122 Furniture	WS #3	43,313	3,458	39,855	0.079832	0.920168
18	2123 Office Equipment	WS #3	318,678	25,441	293,237	0.079832	0.920168
19	2123 Ofc Eq - Co Communications	WS #3	58,052	4,634	53,418	0.079832	0.920168
20	2124 Gen. Purpose Computer	WS #3	0	0	0	0.079832	0.920168
21	Total Land & Support Assets		3,476,716	260,696	3,216,020	0.074983	0.925017
22	2210 CENTRAL OFFICE EQUIPMENT						
23	2212 Digital Switching Eq		1,347,864		1,347,864	0.000000	1.000000
24	2220 Operator Systems		0		0	0.000000	1.000000
25	2231 Radio Facilities		116,038		116,038	0.000000	1.000000
26	2232 Transmission Equipment		3,048,061		3,048,061	0.000000	1.000000
27	2232 Fiber Transmission Eq		535,550		535,550	0.000000	1.000000
28	2232 Sonet Fiber Trans Eq		0		0	0.000000	1.000000
29	Total Central Office Equipment		5,047,513	0	5,047,513	0.000000	1.000000
30	2310 INFORM. ORIG./TERM. ASSETS						
31	2351 Public Telephone Equip.		0		0	0.000000	1.000000
32	2352 Other Terminal Equip.		0		0	0.000000	1.000000
33	Total Information Orig/Term Eq		0	0	0	0.000000	1.000000
34	2410 CABLE & WIRE FACILITIES						
35	2411 Poles & Antenna Support		0		0	0.000000	1.000000
36	2421 Aerial Cable		0		0	0.000000	1.000000
37	2422 Underground Cable		0		0	0.000000	1.000000
38	2423 Buried Cable		10,709,433		10,709,433	0.000000	1.000000
39	2431 Aerial Wire		0		0	0.000000	1.000000
40	2441 Conduit System		0		0	0.000000	1.000000
41	Total Cable & Wire Facilities		10,709,433	0	10,709,433	0.000000	1.000000
42	2590 AMORTIZABLE ASSETS						
43	2581 Capital Leases		0		0	0.000000	1.000000
44	2582 Leasehold Improvements		0		0	0.000000	1.000000
45	2590 Intangibles		738		738	0.000000	1.000000
46	Total Amortizable Assets		738	0	738	0.000000	1.000000
47	TOTAL		19,234,400	260,696	18,973,704	0.013554	0.986446
48	1220 Materials & Supplies		98,988		98,988	0.000000	1.000000
49	1402 Rural Tele Bank Stock - Class B	LN 52	0	0	0	0.013554	0.986446
50	2002 Property Held For Future Use	Analysis	57,044		57,044	0.000000	1.000000
51	2003 Telephone Plant Under Constr	Analysis	15,114		15,114	0.000000	1.000000
52	DISTRIBUTION OF LAND & BUILDING	LN10+15	1,995,633	74,795	1,920,838	0.037479	0.962521
53	DISTRIBUTION OF COE & CWF	LN30+44	15,756,946	0	15,756,946	0.000000	1.000000

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
3100 ACCUMULATED DEPRECIATION
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

				ADJUSTED	DISTRIBUTION PER BOOKS	
				BAL PER BOOKS	Non	Regulated
					Regulated	
2110 LAND & SUPPORT ASSETS						
69	2111 Land			0		0
70	2112 Motor Vehicles	LN 11		336,963	132,346	204,617
71	2114 Construction Vehicles	LN 12		18,595		18,595
72	2115 Garage Work Equipment	LN 13		248,032		248,032
73	2116 Other Work Equipment	LN 14		325,434	0	325,434
74	2121 Buildings	LN 15		802,112	30,361	771,751
75	2122 Furniture	LN 16		30,548	2,439	28,109
76	2123 Office Equipment	LN 17		253,512	20,238	233,274
77	2123 Ofc Eq - Co Communications	LN 18		37,483	2,992	34,491
78	2124 Gen. Purpose Computer	LN 19		0	0	0
79						
80	Total Land & Support Assets			2,052,679	188,376	1,864,303
2210 CENTRAL OFFICE EQUIPMENT						
82	2212 Digital Switching Eq	LN 23		11,461		11,461
83	2220 Operator Systems	LN 24		0		0
84	2231 Radio Facilities	LN 25		38,398	0	38,398
85	2232 Transmission Equipment	LN 26		948,112		948,112
86	2232 Fiber Transmission Eq	LN 27		74,735		74,735
87	2232 Sonet Fiber Trans Eq	LN 28		0		0
88						
89	Total Central Office Equipment			1,072,706	0	1,072,706
2310 INFORM. ORIG./TERM. ASSETS						
91	2351 Public Telephone Equip.	LN 32		0		0
92	2352 Other Terminal Equip.	LN 33		0		0
93						
94	Total Information Orig/Term Eq			0	0	0
2410 CABLE & WIRE FACILITIES						
96	2411 Poles & Antenna Support	LN 37		0	0	0
97	2421 Aerial Cable	LN 38		0		0
98	2422 Underground Cable	LN 39		0		0
99	2423 Buried Cable	LN 40		5,906,793		5,906,793
100	2431 Aerial Wire	LN 41		0		0
101	2441 Conduit System	LN 42		0		0
102						
103	Total Cable & Wire Facilities			5,906,793	0	5,906,793
104						
105	3200 ACCUM DEPR PHFU	Analysis		0		0
3400-3690 AMORTIZABLE ASSETS						
107	2681 Capital Leases			0		0
108	2682 Leasehold Improvements			0		0
109	2690 Intangibles			0		0
110						
111	Total Amortizable Assets			0	0	0
112						
113	TOTAL			9,032,178	188,376	8,843,802
114						
115	4040 Customer Deposits	Direct		56,865		56,865

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
171	6110 NETWORK SUPPORT			
172	6112 Motor Vehicles	Direct 9,993	0	9,993
173	6114 Construction Vehicles	Dist on Ln12 4,125	0	4,125
174	6115 Garage Work Equipment	Dist on Ln13 0	0	0
175	6116 Other Work Equipment	Dist on Ln14 888	0	888
176	TOTAL NETWORK SUPPORT	15,006	0	15,006
177	6120 GENERAL SUPPORT			
178	6121 Land & Building	Dist on Ln58 78,269	2,933	75,336
179	6122 Furniture	Dist on Ln16 0	0	0
180	6123 Office Equipment	Dist on Ln17 16,277	1,299	14,978
181	6124 General Purpose Computer	Dist on Ln19 3,507	280	3,227
182	TOTAL GENERAL SUPPORT	98,053	4,513	93,540
183	6210 CENTRAL OFFICE EQUIPMENT			
184	6212 Digital Electronic	Dist on Ln23 305,287	0	305,287
185	6220 Operator Systems	Dist on Ln24 0	0	0
186	6231 Radio Facilities	Dist on Ln25 0	0	0
187	6232 Transmission Equipment	Dist on Ln26 87,141	0	87,141
188	6232 Fiber Transmission Eq.	Dist on Ln27 0	0	0
189	TOTAL CENTRAL OFFICE EXPENSE	392,428	0	392,428
190	6310 INFORMATION ORIG/TERM			
191	6351 Public Telephone Equip.	Dist on Ln32 0	0	0
192	6362 Other Terminal Equip.	Dist on Ln33 0	0	0
193	DIRECT ASSIGNMENT	Direct 0	0	0
194	TOTAL INFORM ORIG/TERM EXPENSE	0	0	0
195	6410 CABLE & WIRE FACILITIES			
196	6411 Poles & Antenna Support	Dist on Ln37 0	0	0
197	6421 Aerial Cable	Dist on Ln38 0	0	0
198	6422 Underground Cable	Dist on Ln39 0	0	0
199	6423 Buried Cable	Dist on Ln40 297,566	0	297,566
200	6431 Aerial Wire	Dist on Ln41 0	0	0
201	6441 Conduit System	Dist on Ln42 0	0	0
202	DIRECT ASSIGNMENT	Direct 0	0	0
203	TOTAL CABLE & WIRE EXPENSE	297,566	0	297,566
204	TOTAL PLANT SPECIFIC OPERATIONS	803,053	4,513	798,540

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
205 A/C 6510 OTHER PROP PLT & EQUIP EXPENSE				
206 6510 Other Property, Plant & Eq Expense	Dist on Ln54	41,638	0	41,638
207 6511 PHFU Expense	Dist on Ln56	0	0	0
208 6512 Provisioning Expense	Dist on Ln54	6,182	0	6,182
209 DIRECT ASSIGNMENT	Direct	0		
210 TOTAL OTHER PP&E EXPENSE		47,820	0	47,820
211 A/C 6530 NETWORK OPERATIONS EXPENSE				
212 6531 Power Supply Expense	Dist on Ln30	33,404	0	33,404
213 6532 Network Administration Expense	Dist on Ln59	1,898	0	1,898
214 6533.01 Testing Expense - Subscriber	Dist on Ln26	54,935	0	54,935
215 6533.02 Testing Expense - Trunk	Dist on Ln23	0	0	0
216 6534 Plant Operations Admin Expense	Dist on Ln59	104,020	0	104,020
217 6535 Engineering Expense	Dist on Ln59	160,420	0	160,420
218 DIRECT ASSIGNMENT	Direct	0	0	0
219 TOTAL NETWORK OPERATIONS		354,677	0	354,677
220 A/C 6540 ACCESS EXPENSES	Direct	4,867		4,867
221 SUBTOTAL PLANT NONSPECIFIC OPERATIONS		407,364	0	407,364
222				

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
222 2550 DEPRECIATION EXPENSE				
224 2551 PLANT HELD FOR FUTURE USE	Analysis	0	0	
225 2110 SUPPORT ASSETS				
226 2112 Motor Vehicles	Dist on Ln11	77,588	30,474	47,114
227 2114 Construction Vehicles	Dist on Ln12	4,566	0	4,566
228 2115 Garage Work Equipment	Dist on Ln13	0	0	
229 2116 Other Work Equipment	Dist on Ln14	73,967	0	73,967
230 2121 Buildings	Dist on Ln15	57,759	2,186	55,573
231 2122 Furniture	Dist on Ln16	5,198	415	4,783
232 2123 Office Equipment	Dist on Ln17	45,728	3,651	42,077
233 2123 Office Eq - Company Comm	Dist on Ln17	0	0	
234 2124 Gen. Purpose Computer	Dist on Ln18	0	0	
235 TOTAL SUPPORT ASSETS		264,806	36,725	228,081
236 2210 CENTRAL OFFICE EQUIPMENT				
237 2212 Digital Switching Eq.	Dist on Ln23	185,701	0	185,701
238 2220 Operator Systems	Dist on Ln24	0	0	0
239 2231 Radio Facilities	Dist on Ln25	10,207	0	10,207
240 2232 Transmission Equipment	Dist on Ln26	195,647	0	195,647
241 2232 Fiber-Transmission Eq.	Dist on Ln27	38,391	0	38,391
242 DIRECT ASSIGNMENT	Direct	0	0	
243 TOTAL CENTRAL OFFICE EQUIPMENT		429,946	0	429,946
244 2310 INFORMATION ORIG/TERM EQ				
245 2331 Public Telephone Equip.	Dist on Ln32	0	0	0
246 2332 Other Terminal Equip.	Dist on Ln33	0	0	0
247 DIRECT ASSIGNMENT	Direct	0	0	
248 TOTAL INFORMATION ORIG/TERM EQ		0	0	0
249 2410 CABLE & WIRE FACILITIES				
250 2411 Poles & Antenna Support	Dist on Ln37	0	0	0
251 2421 Aerial Cable	Dist on Ln38	0	0	0
252 2422 Underground Cable	Dist on Ln39	0	0	0
253 2423 Buried Cable	Dist on Ln40	475,477	0	475,477
254 2431 Aerial Wire	Dist on Ln41	0	0	0
255 2441 Conduit System	Dist on Ln42	0	0	0
256 DIRECT ASSIGNMENT	Direct	0	0	
257 TOTAL CABLE & WIRE FACILITIES		475,477	0	475,477
258 2551 AMORTIZATION EXPENSE				
259 2551 Capital Lease-Computer	Dist on Ln46	0	0	0
260 2552 Leasehold Improvements	Dist on Ln47	0	0	0
261 2553 Intangibles	Dist on Ln48	0	0	0
262 DIRECT ASSIGNMENT	Direct	0	0	
263 TOTAL AMORTIZATION EXPENSE		0	0	0
264 TOTAL DEPRECIATION & AMORTIZATION		1,170,229	36,725	1,133,504
265 TOTAL PLANT NONSPECIFIC EXPENSES		1,577,593	36,725	1,540,868

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
266 A/C 6610 MARKETING EXPENSES	Direct	55,158		55,158
267				
268 A/C 6620 SERVICES EXPENSES:				
269 Telephone Operator Service	Dist on Ln24	2,467	0	2,467
270 Direct Assignment	Direct	0		
271 Published Direct. Listing:				
272 Alphabetical	Direct	0		
273 Classified	Direct	0		
274 Foreign	Direct	0		
275 All Other				
276 Cat 1 - Local Bus. Ofc. Expense				
277 EU Svc Order Processing	Direct	12,589	0	12,589
278 EU Payment & Collection	WS #6	58,855	14,594	44,261
279 EU Billing Inquiry	Direct	13,437	0	13,437
280 IX Svc Order Processing	Direct	0	0	0
281 IX Payment & Collection	Direct	0	0	0
282 IX Billing Inquiry	Direct	0	0	0
283 Coin Collection	Direct	0	0	0
284 Cat 2 - Customer Svc. Expenses				
285 Toll Ticket Processing	Direct	11,238	0	11,238
286 Billing & Collecting	WS #6	89,294	22,142	67,152
287 CABS	Direct	100,306	0	100,306
288 EU Access	Direct	4,700	0	4,700
289 Cat 3 - All Other Cust. Svc.	Dist on Ln327	4,156	526	3,630
290 Direct Assignment	Direct	111	0	111
291 TOTAL CUSTOMER OPERATIONS		352,311	37,262	315,049
292 A/C 6710 EXEC & PLANNING EXPENSE:				
293 6710 Executive & Planning Expense	NOTE 1	100,221	2,673	97,548
294 6711 Executive Expense	NOTE 1	151,036	4,029	147,007
295 Direct Assignment	Direct	0	0	0
296 TOTAL EXECUTIVE EXPENSE		251,257	6,702	244,555
297 A/C 6720 GENERAL AND ADMINISTRATIVE EXPENSE:				
298 6721 Accounting & Finance Expense	NOTE 1	214,082	5,710	208,372
299 6722 External Relations	NOTE 1	38,397	1,024	37,373
300 6722.2 Other General Office	NOTE 1	1,599	43	1,556
301 6723 Human Resources	Direct	0	0	0
302 6724 Information Management	NOTE 1	0	0	0
303 6725 Legal Expense	Direct	39,934	0	39,934
304 6728 Other General & Administration	NOTE 1	53,719	1,433	52,286
305 TOTAL GENERAL & ADMIN EXPENSE		347,731	8,210	339,521
306 TOTAL CORPORATE OPERATIONS		598,988	14,912	584,076
307				
308 EQUAL ACCESS EXPENSES	Direct	0		
309				
310 TOTAL OPERATING EXPENSES		3,331,945	93,412	3,238,533
311				
312 TOTAL CASH OPERATING EXPENSES		2,161,716	56,686	2,105,030
313 DISTRIBUTION		1.000000	0.026223	0.973777
314				

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
315 A/C 7200 Operating ITC	Dist on Ln52	0	0	0
316 A/C 7200.10 Operating Federal Income	WS #6	0	0	0
317 A/C 7200.20 State Excise Tax	WS #6	0	0	0
318 A/C 7200.30 Operating State and Local	WS #6	0	0	0
319 A/C 7200.40 Property Taxes	Dist on Ln52	0	0	0
320 A/C 7200.50 Personal Property Taxes	Direct	0	0	0
321 A/C 7200.51 Regulatory Fees	Direct	0	0	0
322 A/C 7500 Interest & Related Items	Dist on Ln52	386,399	5,237	381,162
323 A/C 7540 Interest on Cust Dep	Dist on Ln52	0	0	0
323 A/C 7370 Contributions	Dist on Ln52	1,090	15	1,075
324				
325 TOTAL EXPENSES		3,719,434	98,663	3,620,771
326 A/C 7340 AFUDC	Dist on Ln52	0	0	0
327 Customer Service, Cat 1 & Cat 2 Allocation		1.000000	0.126493	0.873507

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

PLANT SPECIFIC OPERATIONS:

A/C 6210/6220/6230 COE Expenses	392,428	0	392,428
A/C 6310 IOT Equip. Expenses	0	0	0
A/C 6410 C&WF Expenses	297,566	0	297,566

PLANT NONSPECIFIC OPERATIONS:

A/C 6530 Network Operations Expenses	354,677	0	354,677

CUSTOMER OPERATIONS:

A/C 6610 Marketing Expenses	55,158	0	55,158
A/C 6620 Services Expenses	297,153	37,262	259,891

TOTAL	1,396,982	37,262	1,359,720
DISTRIBUTION	1.000000	0.026673	0.973327

CHATELAIN RIVER CROSS FIDELITY FIDELITY ALLOCATION
 PART X - NONREGULATED/REGULATED ALLOCATION
 2111 LAND & 2121 BUILDING
 FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	<u>DIMENSIONS</u>	<u>TOTAL FOOTAGE</u>	<u>NON-REG FOOTAGE</u>	<u>REGULATED FOOTAGE</u>
EAGLE BUTTE - HEADQUARTERS				
<i>MAIN FLOOR (Remodeled Section):</i>				
Reception (Judy)	13' x 26'	338.00	14.00	324.00
Office #1 (Charlotte)	13' x 18'	216.00	14.41	201.59
Office #2 (Tracy)	8'6" x 13'3"	112.63	112.63	(0.00)
Office #3 (Linda)	15' x 12'8"	190.00		190.00
Office #4 (Barbara)	15' x 12'4"	185.00	0.00	185.00
Office #5 (Janet & Nicki)	13'9" x 16'	220.00	58.67	161.33
Vault	7'7" x 7'	53.06		53.06
Mail Room	7'7" x 8'3"	62.54	17.61	44.93
Office Machines	13'9" x 8'6"	116.88	1.62	115.26
Central Office Storage	8'3" x 9'9"	80.44		80.44
Central Office Equip Room	28'9" x 34'	977.50		977.50
MDF Room	28'9" x 10'	287.50	19.40	268.10
Storage #1	4' x 6'	24.00	24.00	0.00
<i>DOWNSTAIRS:</i>				
Storage #1	14'x20'3"	283.50		283.50
Storage #2	8'x15'	120.00		120.00
Storage #3	26'7"x25'10"	686.73		686.73
Inventory Office (Farlee)	10'x10'	100.00	0.09	99.91
Employee Exercise Room	26'7"x20'2"	536.10		536.10
Central Ofc Eq Storage	13'3" x 20'6"	271.63		271.63
Battery Storage	14' x 20'4"	284.62		284.62
Storage	16'10" x 29'	488.16	15.00	473.16
SUBTOTAL SQUARE FEET		5,634.27	277.43	5,356.84
<i>MAIN FLOOR (New Section):</i>				
Storage #2	12' x 6'6"	78.00		78.00
Storage #3	6' x 5'5"	32.50		32.50
Office #6 (Burgee)	12' x 12'7"	150.96		150.96
Office #7 (Davidson)	12' x 12'7"	150.96		150.96
Office #8 (Anderson)	12' x 12'7"	150.96	2.02	148.94
Office #9 (Peterson)	12' x 12'7"	150.96	59.29	91.67
Office #10 (Jandreau)	12' x 12'7"	150.96	0.31	150.65
Office #11 (White-Eyes)	12' x 12'7"	150.96	78.99	71.97
Board Room	22' x 20'5"	449.17		449.17
Office #12 (J.D. Williams)	16' x 20'5"	326.67	64.29	262.37
Office #13 (Mona)	12' x 12'7"	150.96	15.16	135.80
<i>DOWNSTAIRS (New Section):</i>				
Parking Garage	62'4" x 39'	2,430.99		2,430.99
SUBTOTAL SQUARE FEET		4,374.04	220.06	4,153.98
TOTAL SQUARE FEET		10,008.31	497.49	9,510.82
INVESTMENT -				
LAND	3,722.50		185.04	3,537.46
BUILDING	1,176,360.00		58,474.41	1,117,885.59

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 PART X - NONREGULATED/REGULATED ALLOCATION
 2111 LAND & 2121 BUILDING
 FOR THE FILING YEAR ENDED DECEMBER 31, 2001

WS #

	DIMENSIONS	TOTAL FOOTAGE	NON-REG FOOTAGE	REGULATED FOOTAGE
EAGLE BUTTE - WAREHOUSE				
Office	42' x 27'	1,134.00		1,134.00
Heated Quanset	39'6" x 26'6"	1,046.75		1,046.75
Repair Shop	36'x11'4"+19'6"x11'6"	632.13	632.13	0.00
Storage	31'6" x 21'6"	677.25		677.25
Shop & Garage	50' x 140'	7,000.00		7,000.00
TOTAL SQUARE FEET		10,490.13	632.13	9,858.00
INVESTMENT -				
LAND		28,800.00	1,735.47	27,064.53
BUILDING		238,972.24	14,400.35	224,571.89
TOTAL ALLOCATED -				
LAND		32,522.50	1,920.51	30,601.99
BUILDING		1,415,332.24	72,874.76	1,342,457.48
Headquarters Allocation:				
	TOTAL		NON-REG	REGULATED
Total Time (Charlotte)	1,776.0		118.5	1,657.5
Distribution	1.000000		0.066723	0.933277
Office #1 Space	216.00		14.41	201.59
Total Time (Barbara)	1,730.5		0.0	1,730.5
Distribution	1.000000		0.000000	1.000000
Office #4 Space	185.00		0.00	185.00
Total Time (Janet & Nicki)	3,584.5		956.0	2,628.5
Distribution	1.000000		0.266704	0.733296
Office #5 Space	220.00		58.67	161.33
MTS Usage	7		5	2
Paging Usage	60		60	
Total	67		65	2
Distribution	1.000000		0.970149	0.029851
MDF Room Space	20.00		19.40	0.60
Total Subscribers	3,985.0		623.0	3,362.0
Distribution	1.000000		0.156336	0.843664
Mall Room Space	112.63		17.61	95.02
Total Office Personnel Time	10,312.5		142.5	10,170.0
Distribution	1.000000		0.013818	0.986182
Office Machine Space	116.88		1.62	115.26

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
2111 LAND & 2121 BUILDING
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

WS F

	<u>DIMENSIONS</u>	<u>TOTAL FOOTAGE</u>	<u>NON-REG FOOTAGE</u>	<u>REGULATED FOOTAGE</u>
Total Time (Farlee)	1,735.5		1.5	1,734.0
Distribution	1.000000		0.000864	0.999136
Inventory Office Space	100.00		0.09	99.91
Total Time (Anderson)	1,794.5		24.0	1,770.5
Distribution	1.000000		0.013374	0.986626
Office #8 Space	150.96		2.02	148.94
Total Time (OSP)	15,750.0		6,186.0	9,564.0
Distribution	1.000000		0.392762	0.607238
Office #9 Space	150.96		59.29	91.67
Total Time (Jandreau)	1,972.0		4.0	1,968.0
Distribution	1.000000		0.002028	0.997972
Office #10 Space	150.96		0.31	150.65
Total Time (White-Eyes)	2,008.5		1,051.0	957.5
Distribution	1.000000		0.523276	0.476724
Office #11 Space	150.96		78.99	71.97
EXEC Total Co Time	45,774.0		9,009.0	36,765.0
Distribution	1.000000		0.196815	0.803185
Office #12 Space	326.67		64.29	262.37
Total Time (Mona)	1,882.0		189.0	1,693.0
Distribution	1.000000		0.100425	0.899575
Office #13 Space	150.96		15.16	135.80

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 PART X - NONREGULATED/REGULATED ALLOCATION
 2112 MOTOR VEHICLES
 FOR THE FILING YEAR ENDED DECEMBER 31, 2001

WS #2

	<u>TOTAL</u>	<u>NONREG</u>	<u>REG</u>
<u>TOTAL OUTSIDE PLANT PAYROLL -</u>			
Total Payroll (hours)	15,750.00	6,186.00	9,564.00
(1) Total Distribution	1.000000	0.392762	0.607238

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OTHER SUPPORT ASSETS
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

WS #3

	<u>TOTAL</u>	<u>NONREG</u>	<u>REG</u>
<u>OFFICE PAYROLL -</u>			
Office	10,312.50	142.50	10,170.00
Other Office	7,495.50	1,356.00	6,139.50
CO	5,016.00	4.00	5,012.00
OSP-Peterson	1,782.00	24.00	1,758.00
Plant Operations	6,490.50	956.00	5,534.50
Total Payroll Hours	31,096.50	2,482.50	28,614.00
Total Distribution	1.000000	0.079832	0.920168

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
BILLED REVENUE
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

WS #6

	TOTAL	NON REGULATED	REGULATED
Local Network Service Revenue	958,605	145,470	813,135
End User Revenue	158,297		158,297
Billed Toll (SP+RC)	212,132		212,132
Directory Revenue	266		266
Miscellaneous Regulated Revenue (5260)	86,375		86,375
Uncollectible Revenue	(32,728)		(32,728)
Carrier Billing & Collecting Revenue-LDI	18,396	18,396	
Carrier Billing & Collecting Revenue-LDS	30,912	30,912	
Nonregulated Income (7990)	16,418	16,418	
Nonregulated Income (7990.20)	25,606	25,606	
Nonregulated Income (7990.25)	7,586	7,586	
Nonregulated Income (7990.30)	25,404	25,404	
Nonregulated Income (7990.70)	1,386	1,386	
Nonregulated Income (7990.80)	21,882	21,882	
Nonregulated Income (7990.85)	96,392	96,392	
Nonregulated Income (7990.90)	9,574	9,574	
Nonregulated Income (7990.91)	1,178	1,178	
Nonregulated Income (7990.95)	7,825	7,825	
TOTAL	1,645,506	408,029	1,237,477
DISTRIBUTION	1.000000	0.247966	0.752034

STUDY ADJUSTMENTS

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
MULTIPLE SEPARATION STUDY ADJUSTMENTS SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

	<u>DR</u>	<u>CR</u>	<u>TOTAL ADJUSTMENT</u>
<u>A/C 2212 DIGITAL SWITCHING EQUIPMENT</u>			
SSA #2 to A/C 3100.2212		309,951	
SSA #3 from A/C 4010	139,876		
SSA #6 to A/C 2232		336,693	
			<u>(506,768)</u>
<u>A/C 2232 TRANSMISSION EQUIPMENT</u>			
SSA #5 from multiple accts	67,031		
SSA #6 from A/C 2212	336,693		
			<u>403,724</u>
<u>A/C 2232.1 FIBER TRANSMISSION EQUIPMENT</u>			
SSA #4 to A/C 2423		10,000	
SSA #5 to A/C 2232		30,035	
			<u>(40,035)</u>
<u>A/C 2423 BURIED CABLE</u>			
SSA #4 from A/C 2232.1	10,000		
SSA #8 to A/C 2002		57,044	
SSA #9 from multiple accts	86,511		
			<u>39,467</u>
<u>A/C 3100.2212 ACCUM DEPR - DIGITAL SWITCHING</u>			
SSA #2 to A/C 2212	309,951		
SSA #6 to A/C 3100.2232	30,589		
			<u>340,540</u>
<u>A/C 3100.2232 ACCUM DEPR - TRANSMISSION EQ</u>			
SSA #5 from A/C 3100.2232.1		30,035	
SSA #6 from A/C 3100.2212		30,589	
			<u>(60,624)</u>
<u>A/C 6116 OTHER WORK EQUIPMENT EXPENSE</u>			
SSA #1 from A/C 7990	311		
SSA #16 from A/C 6410	1,724		
			<u>2,035</u>
<u>A/C 6123 OFFICE EQUIPMENT EXPENSE</u>			
SSA #7 from A/C 7990	4,937		
SSA #17 from A/C 6623	2,163		
SSA #18 from A/C 6623	1,953		
SSA #19 from A/C 6710	1,467		
SSA #20 from A/C 6721	1,467		
			<u>11,987</u>

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 MULTIPLE SEPARATION STUDY ADJUSTMENTS SUMMARY
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	<u>DR</u>	<u>CR</u>	<u>TOTAL ADJUSTMENT</u>
<u>A/C 6212 CENTRAL OFFICE EXPENSE</u>			
SSA #11 to multiple accts		2,543	
SSA #14 from A/C 6621	4,057		
SSA #18 from A/C 6623	1,322		
			<u>2,836</u>
<u>A/C 6423 BURIED CABLE EXPENSE</u>			
SSA #11 from A/C 6212	2,013		
SSA #16 from A/C 6613	696		
			<u>2,709</u>
<u>A/C 6535 ENGINEERING EXPENSE</u>			
SSA #9 from A/C 2003	90,886		
SSA #13 from A/C 6540	71		
SSA #16 from A/C 6613	33		
			<u>90,990</u>
<u>A/C 6560.2123 DEPR EXPENSE- OFFICE EQUIPMENT</u>			
SSA #1 from A/C 7990	4,166		
SSA #7 from A/C 7990	231		
			<u>4,397</u>
<u>A/C 6621 CALL COMPLETION EXPENSE</u>			
SSA #14 to multiple accts		4,673	
SSA #18 from A/C 6623	1,834		
			<u>(2,839)</u>
<u>A/C 6623 CUST SVC-LOCAL CMRCL OP-EU SVC ORDER PROC</u>			
SSA #14 from A/C 6621	12		
SSA #17 to multiple accts		4,340	
SSA #18 to multiple accts		13,446	
SSA #22 to A/C 7990		692	
SSA #23 to A/C 6623 Pay & Collect		53,538	
SSA #23 to A/C 6623 Bill Inq		12,223	
SSA #23 to A/C 6623 Rev Acctg		162,714	
			<u>(246,941)</u>

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
MULTIPLE SEPARATION STUDY ADJUSTMENTS SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

	<u>DR</u>	<u>CR</u>	<u>TOTAL ADJUSTMENT</u>
<u>A/C 6623 CUST SVC-REV ACCTG-TTP</u>			
SSA #20 from A/C 6721	24,255		
SSA #23 from A/C 6623 EU Svc Ord	162,714		
SSA #24 to A/C 6623 OB&C		85,502	
SSA #24 to A/C 6623 CABS		91,244	
			<u>10,223</u>
<u>A/C 6623 CUST SVC-CAT 3 ALL OTHER</u>			
SSA #16 from A/C 6613	128		
SSA #18 from A/C 6623 EU Svc Ord	4,028		
			<u>4,156</u>
<u>A/C 6710 EXECUTIVE EXPENSE</u>			
SSA #19 to A/C 6123		1,467	
SSA #22 to A/C 7990		442	
			<u>(1,909)</u>
<u>A/C 6721 GENERAL ACCOUNTING EXPENSE</u>			
SSA #10 from A/C 2123	5,561		
SSA #17 from A/C 6623 EU Svc Ord	1,812		
SSA #20 to multiple accts		25,722	
SSA #22 to A/C 7990		1,079	
			<u>(19,428)</u>
<u>A/C 6722 EXTERNAL RELATIONS EXPENSE</u>			
SSA #15 from A/C 6610	17,430		
SSA #16 from A/C 6613	2,113		
SSA #18 from A/C 6623	237		
			<u>19,780</u>
<u>A/C 6728 OTHER GEN & ADMIN EXPENSE</u>			
SSA #16 from A/C 6613	1,140		
SSA #17 from A/C 6623 EU Svc Ord	365		
SSA #21 to A/C 6623 Cat 3		111	
SSA #22 to A/C 7990		250	
			<u>1,144</u>

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

	<u>DR</u>	<u>CR</u>
(1)		
1406.151 Accumulated Depreciation-MTS	31,242	
2116 Other Work Equipment	32,402	
6560.2116 Depr Expense - Other Work Eq	4,166	
1406.15 Investment MTS		32,402
3100.2116 Accum Depr - Other Work Equipment		31,242
7990.4 Nonregulated Depr Expense-MTS		4,166
To reclassify official usage of MTS.		
(See supporting w/p) (Similar to SSA #1, 1999)		
(2)		
3100.2212 Accum Depr - Digital Switching Eq	309,951	
2212 Digital Switching Eq		309,951
To retire old Stromberg switches. (Similar to SSA #5, 1999)		
(3)		
2212 Digital Switching Eq	139,876	
4010 Accounts Payable		139,876
To accrue remaining retainages for Nortel switches in service.		
(4)		
2423 Buried Cable	10,000	
2232.1 Fiber Transmission Eq		10,000
To reclassify fiber cable investment.		
(5)		
2232 Transmission Eq	67,031	
3100.2232.1 Accum Depr - Fiber Transmission Eq	30,035	
2231 Other Radio Facilities		36,996
2232.1 Fiber Transmission Eq		30,035
3100.2232 Accum Depr - Transmission Eq		30,035
To correct retirement and workorder closing		
(6)		
2232 Transmission Eq	336,693	
3100.2212 Accum Depr - Switching Eq	30,589	
6560.2232 Depr Expense - Transmission Eq	18,493	
2212 Switching Eq		336,693
3100.2232 Accum Depr - Transmission Eq		30,589
6560.2212 Depr Expense - Switching Eq		18,493
To reclassify, for study purposes, the allocation of common power and common other.		
(See supporting w/p) (Similar to SSA #10, 1999)		

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

	<u>DR</u>	<u>CR</u>
(7)		
1406.181 Accum Depr - ISP	349	
2123 Office Equipment	1,475	
6123 Office Equipment Expense	4,937	
6560.6123 Depr Expense - Office Equipment	231	
1406.18 Investment - ISP		1,475
3100.2123 Accum Depr - Office Equipment		349
7990.86 Non-reg Mntnc - ISP		4,937
7990.87 Non-reg Depr - ISP		231
To reclassify official use of Internet. (See supporting w/p) (Similar to SSA #8, 1999)		
(8)		
2002 Plant Held for Future Use	57,044	
2423 Buried Cable - Fiber		57,044
To reclassify Closed WO for route completed to exchange boundary but not connected at the other end with USW. (Similar to SSA #29, 1999)		
(9)		
2423 Buried Cable	86,511	
6535 Engineering Expense	90,886	
2003 Telecommunications Plant Under Construction		165,830
4010 Accounts Payable		11,567
To close expenses and place completed route in service for study purposes.		
(10)		
6533 Testing Expense	255	
6721 Accounting and Finance Expense	5,561	
2123 Office Equipment		5,816
To reclassify NISC charges per analysis. (Similar to SSA #11, 1999)		
(11)		
6410 Cable & Wire Facilities Expense	2,013	
7990 Nonregulated Expense	530	
6212 Digital Switching Expense		2,543
To reclassify tower maintenance. (See supporting w/p) (Similar to SSA #12, 1999)		

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

	<u>DR</u>	<u>CR</u>
(12)		
7990 Nonregulated Expenses	884	
6310 Information Orig/Term Eq Expense		884
To reclassify nonregulated expenses. (Similar to SSA #13, 1999)		
(13)		
5100.4 Message Toll Revenue - Express	98,741	
6535 Engineering Expense	71	
6540 Access Expense		98,812
To reclassify Express bills that should be net in CABS and North American Numbering Plan Fee. (Similar to SSA #27, 1999)		
(14)		
5000 Local Service Revenue	26	
5100.1 Message Toll Revenue - Bell	562	
6212 Digital Switching Expense	4,057	
6532 Network Administration	530	
6623 Customer Svc - Local Commercial Op Expense	12	
5084 Intrastate Access Revenue		514
6621 Call Completion Service Expense		4,673
To reclassify U.S.West charges for Local Operator Asst, 800 DBase, alarm monitoring and acctg. svc (Similar to SSA #17, 1999)		
(15)		
6722 External Relations Expense	17,430	
6610 Marketing Expense		17,430
To reclassify payroll related to sponsorships for company relations. (Similar to SSA #15, 1999)		
(16)		
6410 Buried Cable	696	
6534 Plant Operations Expense	1,320	
6535 Engineering Expense	33	
6623 Cat 3 Other Cust Svc Expense	128	
6722 External Relations Expense	2,113	
6728 Other General & Administrative Expense	1,140	
6613 Advertising Expense		5,430
To reclassify company personnel logo shirts, jackets and caps, and sponsorships for company relations. (Similar to SSA #16, 1999)		

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

	<u>DR</u>	<u>CR</u>
(17)		
6123 Office Equipment Expense	2,163	
6721 Accounting and Finance Expense	1,812	
6728 Other General & Administration Expenses	365	
6623 Customer Svc - Local Commercial Op Expense		4,340
To reclassify NISC charges per analysis. (Similar to SSA #18, 1999)		
(18)		
5000 Local Service Revenue	553	
6123 Office Equipment Expense	1,953	
6212 Central Office Switching Expense	1,322	
6621 Call Completion Services	1,834	
6623 Cat 3 Other Cust Svc Expense	4,028	
6722 External Relations Expense	237	
7990 Nonregulated Expense	3,519	
6623 Customer Svc - Local Commercial Op Expense		13,446
To reclassify customer dir advert, ofc eq mntnc & repair, Illuminet, EDA, customer info books, sponsorships, and subscriber internet. (Similar to SSA #19, 1999)		
(19)		
6123 Office Equipment Expense	1,467	
6710 Executive and Planning Expense		1,467
To reclassify mail machine rental and maintenance. (Similar to SSA #20, 1999)		
(20)		
6123 Office Equipment Expense	1,467	
6623 Customer Service - Revenue Acctg	24,255	
6721 Accounting and Finance Expense		25,722
To reclassify ofc eq mntnc & repair, CABS expenses and NISC charges. (Similar to SSA #21, 1999)		
(21)		
6623 Customer Svc - Cat 3	111	
6728 Other General & Administration Expenses		111
To reclassify NECA TRS fund. (Similar to SSA #22, 1999)		

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

	<u>DR</u>	<u>CR</u>
(22)		
7990 Nonregulated Expenses	3,180	
6623 Customer Service Expense		692
6710 Executive Expense		442
6711 Executive & Planning Expense		717
6721 General Accounting Expense		1,079
6728 Other General & Administration Expenses		250
To remove expenses associated with the accounting and administration of MTS. (See supporting w/p) (Similar to SSA #23, 1999)		
(23)		
6623 Customer Svc - Local Com Op-Pay & Collect	53,538	
6623 Customer Svc - Local Com Op-Billing Inq	12,223	
6623 Customer Service - Revenue Acctg-TTP	162,714	
6623 Customer Svc - Local Com Op-Svc Order Proc		228,475
To reclassify Local Commercial Office Expenses per time study. (Similar to SSA #24, 1999)		
(24)		
6623 Customer Service - Revenue Acctg-OB&C	85,502	
6623 Customer Service - Revenue Acctg-CABS	91,244	
6623 Customer Service - Revenue Acctg-TTP		176,746
To reclassify revenue accounting per analysis. (Similar to SSA #25, 1999)		
(25)		
3100.2115 Accum Depr - Garage Work Equipment	11,691	
6560.2115 Depr Expense - Garage Work Equipment		11,691
To reverse over-depreciation.		

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
RATE BASE SUMMARY
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	BALANCE PER BOOKS 12/31/00	ADJUSTMENTS		SUBTOTAL PER STUDY 12/31/00	KNOWN & MEAS. CHANGES	SUBTOTAL PER STUDY 12/31/01	PART X ADJUST	BALANCE PER STUDY 12/31/01
		DR	CR					
2110 LAND & SUPPORT ASSETS	3,449,215	33,877	5,816	3,477,276	0	3,477,276	260,697	3,216,579
2210 CENTRAL OFFICE EQUIPMENT	5,136,859	403,724	583,799	4,956,784	90,729	5,047,513	0	5,047,513
2310 INFORM. ORIG./TERM. ASSETS	0	0	0	0	0	0	0	0
2410 CABLE & WIRE FACILITIES	10,514,274	39,467	0	10,553,741	155,692	10,709,433	0	10,709,433
2680 AMORTIZABLE ASSETS	738	0	0	738	0	738	0	738
TOTAL 2001 PLANT IN SERVICE	19,101,085	477,068	589,615	18,988,538	246,421	19,234,959	260,697	18,974,262
2002 PROP HELD FOR FUTURE USE	0	57,044	0	57,044	0	57,044	0	57,044
2003 PLANT UNDER CONSTRUCTION	301,862	0	165,830	136,032	(120,919)	15,114	0	15,114
TOTAL TELEPHONE PLANT	19,402,948	534,112	755,445	19,181,615	125,502	19,307,117	260,697	19,046,420
3100 ACCUMULATED DEPRECIATION	8,266,778	382,266	92,215	7,976,727	1,066,912	9,032,177	188,376	8,843,800
4340 DEFERRED TAXES	0	0	0	0	0	0	0	0
4040 CUSTOMER DEPOSITS	56,865	0	0	56,865	0	56,865	0	56,865
NET TELECOMMUNICATION PLAN	11,079,305	151,846	663,230	11,148,023	(941,410)	10,218,075	72,321	10,145,755
1220 MATERIALS & SUPPLIES	98,988	0	0	98,988	0	98,988	0	98,988
1402 RURAL TELE BANK STOCK	0	0	0	0	0	0	0	0
CASH WORKING CAPITAL						0		102,210
NET INVESTMENT	11,178,293	151,846	663,230	11,247,011	(941,410)	10,317,063	72,321	10,346,955

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

	BALANCE PER BOOKS 12/31/00	ADJUSTMENTS DR	<CR>	SUBTOTAL PER STUDY 12/31/00	KNOWN & MEAS. CHANGES	SUBTOTAL PER STUDY 12/31/01	PART X ADJUST	BALANCE PER STUDY 12/31/01
2110 LAND & SUPPORT ASSETS								
2111 Land	70,880.05			70,880		70,880	1,921	68,959
2112 Motor Vehicles	387,939.63			387,940		387,940	152,368	235,572
2114 Special Purpose Vehicles	22,831.90			22,832		22,832		22,832
2115 Garage Work Equipment	248,031.70			248,032		248,032		248,032
2116 Other Work Equipment	369,834.18	32,402		402,236		402,236		402,236
2121 Buildings	1,925,313.43			1,925,313		1,925,313	72,875	1,852,438
2122 Furniture	43,313.42			43,313		43,313	3,458	39,855
2123 Office Equipment	317,202.51	1,475		318,678		318,678	25,441	346,654
2123 Office Eq - Other Comm Eq	63,867.82		5816	58,052		58,052	4,634	
2124 Gen. Purpose Computer				0		0		0
TOTAL LAND & SUPPORT	3,449,214.64	33,877	5,816	3,477,276	0	3,477,276	260,697	3,216,579
2210 CENTRAL OFFICE EQUIPMENT								
2212 Digital Switching Eq.	1,842,421.04		506,768	1,335,653	12,211	1,347,864		1,347,864
2220 Operator Systems				0		0		0
2231 Other Radio Facilities	153,034.15		36,996	116,038		116,038		
2232 Circuit Equipment	2,565,818.81	403,724		2,969,543	78,518	3,048,061		3,699,649
2232.1 Fiber Transmission	575,584.61		40,035	535,550		535,550		
TOTAL CENTRAL OFC EQ	5,136,858.61	403,724	583,799	4,956,784	90,729	5,047,513	0	5,047,513
2310 INFORM. ORIG./TERM. ASSETS								
2351 Public Telephone Equip.				0		0		0
2362 Other Terminal Equip.				0		0		0
TOTAL INFORM ORIG/TERM	0.00	0	0	0	0	0	0	0
2410 CABLE & WIRE FACILITIES								
2411 Poles & Antenna Support				0		0		0
2421 Aerial Cable				0		0		0
2422 Underground Cable				0		0		0
2423 Buried Cable	10,514,274.15	39,467		10,553,741	155,692	10,709,433		10,709,433
2431 Aerial Wire				0		0		0
2441 Conduit System				0		0		0
TOTAL CABLE & WIRE FAC	10,514,274.15	39,467	0	10,553,741	155,692	10,709,433	0	10,709,433
2680 AMORTIZABLE ASSETS								
2690 Intangible - Franchise	737.99			738		738		738
TOTAL	19,101,085.39	477,068	589,615	18,988,538	246,421	19,234,959	260,697	18,974,262
1220 Materials & Supplies	98,987.75			98,988		98,988		98,988
1402 RTB Stock-Class B				0		0		0

* = See multiple adjustment summary.

CHYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 3160 ACCUMULATED DEPRECIATION & AMORTIZATION
 FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	BALANCE PER BOOKS 12/31/00	ADJUSTMENTS <DR>	CR	SUBTOTAL PER STUDY 12/31/00	KNOWN & MEAS. CHANGES	SUBTOTAL PER STUDY 12/31/01	PART X ADJUST	BALANCE PER STUDY 12/31/01
2110 LAND & SUPPORT ASSETS								
2112 Motor Vehicles	259,374.65			259,375	77,588	336,963	132,346	204,617
2114 Special Purpose Vehicles	14,029.08			14,029	4,566	18,595		18,595
2115 Garage Work Equipment	259,723.12	25	11,691	248,032		248,032		248,032
2116 Other Work Equipment	220,225.01		31,242	251,467	73,967	325,434		325,434
2121 Buildings	744,352.62			744,353	57,759	802,112	30,361	771,751
2122 Furniture	25,350.09			25,350	5,198	30,548	2,439	28,109
2123 Office Equipment	215,099.37		349	215,448	38,064	253,512	20,238	267,765
2123 Office Eq - Other Comm Eq	29,818.56			29,819	7,664	37,483	2,992	
2124 Gen. Purpose Computer				0		0		0
TOTAL LAND & SUPPORT	1,767,972.50	11,691	31,591	1,787,873	264,806	2,052,679	188,376	1,864,303
2210 CENTRAL OFFICE EQUIPMENT								
2212 Digital Switching Eq.	281,078.95	**	340,540	(59,461)	82,384	11,461		11,461
2220 Operator Systems				0		0		0
2231 Other Radio Facilities	28,191.11			28,191	10,207	38,398		
2232 Circuit Equipment	691,840.98		60,624	752,465	195,647	948,112		1,061,245
2232.1 Fiber Transmission	66,378.79	s	30,035	36,344	38,391	74,735		
TOTAL CENTRAL OFC EQ	1,067,489.83	370,575	60,624	757,539	326,629	1,072,706	0	1,072,706
2310 INFORM. ORIG./TERM. ASSETS								
2351 Public Telephone Equip.				0		0		0
2362 Other Terminal Equip.				0		0		0
TOTAL INFORM ORIG/TERM	0.00	0	0	0	0	0	0	0
2410 CABLE & WIRE FACILITIES								
2411 Poles & Antenna Support				0		0		0
2421 Aerial Cable				0		0		0
2422 Underground Cable				0		0		0
2423 Burled Cable	5,431,315.64			5,431,316	475,477	5,906,793		5,906,793
2431 Aerial Wire				0		0		0
2441 Conduit System				0		0		0
TOTAL CABLE & WIRE FAC	5,431,315.64	0	0	5,431,316	475,477	5,906,793	0	5,906,793
SUBTOTAL ACCUM DEPR	8,266,777.97	382,266	92,215	7,976,727	1,066,912	9,032,177	188,376	8,843,801
2680 AMORTIZABLE ASSETS								
				0		0		0
TOTAL	8,266,777.97	382,266	92,215	7,976,727	1,066,912	9,032,177	188,376	8,843,801
4040 CUSTOMER DEPOSITS								
	56,864.62			56,865		56,865		56,865

* = See multiple adjustment summary.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNTS 2002 & 2003
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	BALANCE PER BOOKS 12/31/00	ADJUSTMENTS DR		SUBTOTAL PER STUDY 12/31/00	KNOWN & MEAS. CHANGES	SUBTOTAL PER STUDY 12/31/01	PART X ADJUST	BALANCE PER STUDY 12/31/01
2002 PLANT HELD FOR FUTURE TELECOMMUNICATIONS USE:								
2110 LAND & SUPPORT ASSETS			<CR>	0		0		0
2210 CENTRAL OFFICE EQUIPMENT				0		0		0
2310 INFORM. ORIG./TERM. ASSETS				0		0		0
2410 CABLE & WIRE FACILITIES	57,044			57,044		57,044		57,044
TOTAL	0.00	57,044		0	57,044	0	57,044	0
2003 TELECOMMUNICATIONS PLANT UNDER CONSTRUCTION:								
2110 LAND & SUPPORT ASSETS				0		0		0
2210 CENTRAL OFFICE EQUIPME	30,727.72			30,728	(30,728)	(0)		(0)
2310 INFORM. ORIG./TERM. ASSETS				0		0		0
2410 CABLE & WIRE FACILITIES	180,248.57			74,944	105,305	(90,191)	15,114	15,114
1406 NONREGULATED				0		0		0
6535 ENGINEERING EXPENSES	90,886.16			90,886	0	0		0
6728 GENERAL & ADMIN EXPENSE				0		0		0
TOTAL	301,862.45	0		165,830	136,032	(120,919)	15,114	0

CENTRAL OFFICE EQ. & OUTSIDE PLANT

WYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CENTRAL OFFICE EQUIPMENT CATEGORIZATION
FOR THE YEAR ENDED DECEMBER 31, 2000

	TOTAL	3	4.13	4.13F	4.23	4.3	COMMON POWER	COMMON OTHER
DUPREE	680,569	94,697	160,042	210,943	68,870	78,282	54,851	12,883
COMMON POWER	(0)	8,476	14,324	18,880	6,164	7,007	(54,851)	
COMMON OTHER	(0)	3,036	5,130		2,208	2,509		(12,883)
AGLE BUTTE	1,953,294	860,719	272,762	245,036	307,896	178,998	69,517	18,365
COMMON POWER	0	32,076	10,165	9,132	11,474	6,671	(69,517)	
COMMON OTHER	0	9,755	3,091		3,490	2,029		(18,365)
SABEL	419,477	84,947	221,591	0	32,719	18,229	49,883	12,108
COMMON POWER	(0)	11,853	30,920	0	4,566	2,544	(49,883)	
COMMON OTHER	(0)	2,877	7,505		1,108	617		(12,108)
A PLANT	899,181	92,863	504,725	195,685	0	42,798	50,861	12,248
COMMON POWER	0	5,649	30,704	11,904	0	2,604	(50,861)	
COMMON OTHER	0	1,776	9,653		0	819		(12,248)
OUTH DUPREE	217,442	0	61,150	139,840	0	5,207	0	11,244
COMMON POWER	0	0	0	0	0	0	0	
COMMON OTHER	0	0	10,362		0	882		(11,244)
AKINI	786,822	84,483	154,836	369,762	10,363	42,582	124,796	0
COMMON POWER	(0)	15,926	29,188	69,702	1,954	8,027	(124,796)	
COMMON OTHER	0	0	0		0	0		0
ALLOCATED BAL PER STUDY	4,956,784	1,309,134	1,526,150	1,270,885	450,812	399,803	0	0
					----- 4.23 DIRECT -----			
	TOTAL	3	4.13	4.23	LDI	SWG LDS	SPCL LDS	4.3
BALANCE PER STUDY 12/31/00	4,956,784	1,309,134	2,797,035	12,317	323,897	113,468	1,130	399,803
KNOWN & MEASURABLE CHANGE	90,728	12,211	64,155		10,609	3,746	7	
BAL PER SDPUC STUDY 12/31/01	5,047,512	1,321,345	2,861,190	12,317	334,506	117,214	1,137	399,803
Total Cat. 4.23	465,174			12,317	334,506	117,214	1,137	
Total Direct Assigned Cat. 4.23	452,857				334,506	117,214	1,137	
Total Direct Ass. LDS Cat. 4.23	118,351					117,214	1,137	

RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 CABLE & WIRE FACILITIES SUMMARY
 FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	BALANCE PER STUDY 12/31/00	1	C & WF CATEGORIES					4
			2	3	LDI	DIRECT 3 SWG LDS	SPCL LDS	
11 POLES & ANTENNA SUPPORT	0							
21 AERIAL CABLE	0							
22 UNDERGROUND CABLE	0							
23 BURIED CABLE	10,553,741	8,486,067			1,036,381	356,670	4,090	670,533
31 AERIAL WIRE	0							
41 CONDUIT SYSTEM	0							
SUBTOTAL	10,553,741	8,486,067	0	0	1,036,381	356,670	4,090	670,533
ADD: KNOWN & MEASUREABLE CHANGES	155,692	155,692						
TOTAL	10,709,433	8,641,759	0	0	1,036,381	356,670	4,090	670,533

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CIRCUIT TERMINATIONS
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

EXCHANGE	JOINT MSG	----- SPECIAL ACCESS -----				OTHER	TOTAL
		---INTERSTATE---		---INTRASTATE---			
		ERLATA	RALATA	ERLATA	RALATA		
DUPREE-USW	0	8	0	0	1	0	9
DUPREE	0	0	0	0	2	0	2
EAGLE BUTTE-USW	0	12	0	0	6	0	18
EAGLE BUTTE	216	3	0	0	2	0	221
ISABEL-USW	0	1	0	0	1	0	2
ISABEL	0	1	0	0	0	0	1
LA PLANT-USW	0	0	0	0	0	0	0
LA PLANT	0	0	0	0	0	0	0
TAKINI-USW	0	0	0	0	0	0	0
TAKINI	0	0	0	0	0	0	0
TOTAL 2000	216	25	0	0	12	0	253

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CIRCUIT MILE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

ROUTE	ROUTE MILES	JOINT MSG	----- SPECIAL ACCESS -----				OTHER	EAS	TOTAL
			-----INTERSTATE-----		-----INTRASTATE-----				
			ERLATA	RALATA	ERLATA	RALATA			
1	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	26.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	13.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	62.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	32.90	0.00	723.80	0.00	0.00	230.30	0.00	0.00	954.10
6	6.97	0.00	139.40	0.00	0.00	48.79	0.00	0.00	188.19
7	23.06	4,980.96	92.24	0.00	0.00	92.24	0.00	0.00	5,165.44
8A	1.99	429.84	7.96	0.00	0.00	7.96	0.00	0.00	445.76
8B	1.99	429.84	49.75	0.00	0.00	21.89	0.00	0.00	501.48
9	21.49	4,641.84	322.35	0.00	0.00	171.92	0.00	0.00	5,136.11
10	9.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 2000		10,482.48	1,335.50	0.00	0.00	573.10	0.00	0.00	12,391.08

YENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 EXCHANGE CABLE & WIRE FACILITIES SUMMARY
 THE STUDY YEAR ENDED DECEMBER 31, 2000

NI TO SOUTH DUPREE

SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	Route PAIR USAGE	SECTION INVEST	1
CHANGE	1							0	0.000000	\$0	
	2		0.000000	0				0	0.000000	\$0	
	3		0.000000	0			0	0	0.000000	\$0	
ST/REMOTE	4				4			4	1.000000	\$184,124	184,124
TOTAL		0	0.000000	0	4	0	0	4	1.000000	\$184,124	

TH DUPREE TO DUPREE JUNCTION

SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	Route PAIR USAGE	SECTION INVEST	2
CHANGE	1							0	0.000000	\$0	
	2		0.000000	0				0	0.000000	\$0	
	3		0.000000	0			0	0	0.000000	\$0	
ST/REMOTE	4				4			4	1.000000	\$216,835	216,835
TOTAL		0	0.000000	0	4	0	0	4	1.000000	\$216,835	

PLANT TO NEW MARKSVILLE JUNCTION

SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	Route PAIR USAGE	SECTION INVEST	3
CHANGE	1			8				8	0.666667	\$141,695	141,695
	2		0.000000	0				0	0.000000	\$0	
	3		0.000000	0			0	0	0.000000	\$0	
ST/REMOTE	4				4			4	0.333333	\$70,847	70,847
TOTAL		0	0.000000	0	4	0	0	12	1.000000	\$212,542	

ACCOUNT 2423

1	2	3	4
0	0	0	184,124
0	0	0	216,835
141,695	0	0	70,847

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTEREXCHANGE CABLE & WIRE FACILITIES SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

NEW MARKSVILLE JUNCTION TO EAGLE BUTTE

SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	Route PAIR USAGE	SECTION INVEST
EXCHANGE	1			4				4	0.111111	\$18,988
EAS	2		0.000000	0				0	0.000000	\$0
TOLL	3		0.000000	0		28	0	28	0.777778	\$132,915
HOST/REMOTE	4				4			4	0.111111	\$18,988
TOTAL		0	0.000000	0	4	28	0	36	1.000000	\$170,891
EXCHANGE	1			2				2	0.058824	\$9,025
EAS	2		0.000000	0				0	0.000000	\$0
TOLL	3		0.000000	0		28	0	28	0.823529	\$126,344
HOST/REMOTE	4				4			4	0.117647	\$18,049
TOTAL		0	0.000000	0	4	28	0	34	1.000000	\$153,418
EXCHANGE	1							0	0.000000	\$0
EAS	2		0.000000	0				0	0.000000	\$0
TOLL	3		0.000000	0		28	0	28	0.875000	\$267,410
HOST/REMOTE	4				4			4	0.125000	\$38,201
TOTAL		0	0.000000	0	4	28	0	32	1.000000	\$305,612
EXCHANGE	1							0	0.000000	\$0
EAS	2		0.000000	0				0	0.000000	\$0
TOLL	3		0.000000	0		28	0	28	0.875000	\$129,249
HOST/REMOTE	4				4			4	0.125000	\$18,464
TOTAL		0	0.000000	0	4	28	0	32	1.000000	\$147,713

DUPREE TO ISABEL

SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	Route PAIR USAGE	SECTION INVEST
EXCHANGE	1							0	0.000000	\$0
EAS	2		0.000000	0				0	0.000000	\$0
TOLL	3		0.000000	0		12	0	12	0.750000	\$182,072
HOST/REMOTE	4				4			4	0.250000	\$60,691
TOTAL		0	0.000000	0	4	12	0	16	1.000000	\$242,762

ACCOUNT 2423

1	2	3	4
18,988	0	132,915	18,988
9,025	0	126,344	18,049
0	0	267,410	38,201
0	0	129,249	18,464
0	0	182,072	60,691

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTEREXCHANGE CABLE & WIRE FACILITIES SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

ISABEL TO FIRESTEEL

SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	Route	SECTION INVEST
									PAIR USAGE	
EXCHANGE	1							0	0.000000	\$0
EAS	2		0.000000	0				0	0.000000	\$0
TOLL	3		0.000000	0		12	0	12	1.000000	\$59,524
HOST/REMOTE	4				0			0	0.000000	\$0
TOTAL		0	0.000000	0	0	12	0	12	1.000000	\$59,524

FAITH POC TO DUPREE JUNCTION

SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	Route	SECTION INVEST
									PAIR USAGE	
EXCHANGE	1							0	0.000000	\$0
EAS	2		0.000000	0				0	0.000000	\$0
TOLL	3		0.000000	0		28	0	28	1.000000	\$203,085
HOST/REMOTE	4				0			0	0.000000	\$0
TOTAL		0	0.000000	0	0	28	0	28	1.000000	\$203,085

DUPREE JUNCTION TO DUPREE

SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	Route	SECTION INVEST
									PAIR USAGE	
EXCHANGE	1							0	0.000000	\$0
EAS	2		0.000000	0				0	0.000000	\$0
TOLL	3		0.000000	0		28	0	28	1.000000	\$21,202
HOST/REMOTE	4				0			0	0.000000	\$0
TOTAL		0	0.000000	0	0	28	0	28	1.000000	\$21,202

DUPREE TO DUPREE JUNCTION

SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	Route	SECTION INVEST
									PAIR USAGE	
EXCHANGE	1							0	0.000000	\$0
EAS	2		0.000000	0				0	0.000000	\$0
TOLL	3		0.000000	0		50	0	50	0.806452	\$17,099
HOST/REMOTE	4				12			12	0.193548	\$4,104
TOTAL		0	0.000000	0	12	50	0	62	1.000000	\$21,202

1	ACCOUNT 2423		4
	2	3	
0	0	59,524	0
0	0	203,085	0
0	0	21,202	0
0	0	17,099	4,104

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTEREXCHANGE CABLE & WIRE FACILITIES SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

DUPREE JUNCTION TO EAGLE BUTTE

SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	Route PAIR USAGE	SECTION INVEST	9
EXCHANGE	1							0	0.000000	\$0	
EAS	2		0.000000	0				0	0.000000	\$0	
TOLL	3		0.000000	0		50	0	50	0.806452	\$167,627	
HOST/REMOTE	4				12			12	0.193548	\$40,231	
TOTAL		0	0.000000	0	12	50	0	62	1.000000	\$207,858	

NEW MARKSVILLE JUNCTION TO SULLEY BUTTE POC

SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	Route PAIR USAGE	SECTION INVEST	10
EXCHANGE	1							0	0.000000	\$0	
EAS	2		0.000000	0				0	0.000000	\$0	
TOLL	3		0.000000	0		28	0	28	1.000000	\$86,511	
HOST/REMOTE	4				0			0	0.000000	\$0	
TOTAL		0	0.000000	0	0	28	0	28	1.000000	\$86,511	

TOTAL

\$1,374,298

ACCOUNT 2423

1	2	3	4
0	0	167,627	40,231
0	0	86,511	0
\$169,707	\$0	\$1,393,038	\$670,533

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CABLE & WIRE FACILITIES ROUTES
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

TAKINI TO SOUTH DUPREE

SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	Route	H/R PAIRS	1
							OTHER PAIRS		
A	BFO 16	58,092	2423	80,386		80,386			4
B	BFO 24	32,050	2423	68,649		68,649			4
C	BFO 32	15,476	2423	35,088		35,088			4

	JOINT	---INTERSTATE---		---INTRASTATE---		OTHER	EAS	H/R	
		ERLATA	RALATA	ERLATA	RALATA				
MESSAGE	0							0	96
WATS/800		0				0			
SPECIAL		0	0	0		0	0		
FX		0				0			
PHYSICAL							0		

SOUTH DUPREE TO DUPREE JUNCTION

SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	Route	H/R PAIRS	2
							OTHER PAIRS		
A	BFO 24	35,534	2423	76,114		76,114	0		4
B	BFO 16	25,186	2423	25,169		25,169	0		4
C	BFO 8	57,536	2423	71,359		71,359	0		4
D	BFO 16	22,956	2423	44,194		44,194	0		4

	JOINT	---INTERSTATE---		---INTRASTATE---		OTHER	EAS	H/R	
		ERLATA	RALATA	ERLATA	RALATA				
MESSAGE	0							0	96
WATS/800		0				0			
SPECIAL		0	0	0		0	0		
FX		0				0			
PHYSICAL							0		

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CABLE & WIRE FACILITIES ROUTES
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

LA PLANT TO NEW MARKSVILLE JUNCTION

SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	Route	H/R PAIRS
							OTHER PAIRS	
A	BFO 40	68,798	2423	212,542		212,542		4
B								
C								
13								
		---INTERSTATE---		---INTRASTATE---				
	JOINT	ERLATA	RALATA	ERLATA	RALATA	OTHER	EAS	H/R
MESSAGE	0						0	96
WATS/800		0			0			
SPECIAL		0	0	0	0	0		
FX		0			0			
PHYSICAL						0		

NEW MARKSVILLE JUNCTION TO EAGLE BUTTE

SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	Route	H/R PAIRS
							OTHER PAIRS	
A	BFO 24	89,707	2423	170,891		170,891		4
B	BFO 16	98,736	2423	153,418		153,418		4
C	BFO 8	15,101	2423	24,644		24,644		4
D	BFO 8	67,742	2423	280,967		280,967		4
E	BFO 40	57,499	2423	147,713		147,713		4
13								
		---INTERSTATE---		---INTRASTATE---				
	JOINT	ERLATA	RALATA	ERLATA	RALATA	OTHER	EAS	H/R
MESSAGE	0						0	96
WATS/800		0			0			
SPECIAL		0	0	0	0	0		
FX		0			0			
PHYSICAL						0		

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CABLE & WIRE FACILITIES ROUTES
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

DUPREE TO ISABEL

SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	Route	
							OTHER PAIRS	H/R PAIRS
A	BFO - 4	173,695	2423	242,762		242,762	12	4
MESSAGE WATS/800 SPECIAL FX PHYSICAL	JOINT	—INTERSTATE—		—INTRASTATE—		OTHER	EAS	H/R
		ERLATA	RALATA	ERLATA	RALATA			PAIRS
		0						96
		1			2			
		21	0	0	5			
		0			0			
						0		

ISABEL TO FIRESTEEL

SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	Route	
							OTHER PAIRS	H/R PAIRS
A	BFO 4	36,779	2423	59,524		59,524	12	0
MESSAGE WATS/800 SPECIAL FX PHYSICAL	JOINT	—INTERSTATE—		—INTRASTATE—		OTHER	EAS	H/R
		ERLATA	RALATA	ERLATA	RALATA			PAIRS
		0						0
		1			2			
		19	0	0	5			
		0			0			
						0		

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CABLE & WIRE FACILITIES ROUTES
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

FAITH POC TO DUPREE JUNCTION

SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	Route	H/R PAIRS	7
							OTHER PAIRS		
A	BFO 12	121,761	2423	203,085		203,085	28		0
	JOINT	—INTERSTATE—		—INTRASTATE—		OTHER	EAS		H/R
		ERLATA	RALATA	ERLATA	RALATA				
MESSAGE	216								
WATS/800		0				0			
SPECIAL		4	0	0		4	0		
FX		0				0			
PHYSICAL									

DUPREE JUNCTION TO DUPREE

SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	Route	H/R PAIRS	8A
							OTHER PAIRS		
A	BFO 36	10,514	2423	21,202		21,202	28		0
	JOINT	—INTERSTATE—		—INTRASTATE—		OTHER	EAS		H/R
		ERLATA	RALATA	ERLATA	RALATA				
MESSAGE	216						0		0
WATS/800		0				0			
SPECIAL		4	0	0		4	0		
FX		0				0			
PHYSICAL									

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CABLE & WIRE FACILITIES ROUTES
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

<u>DUPREE TO DUPREE JUNCTION</u>								Route	8B
SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	OTHER PAIRS	H/R PAIRS	
A	BFO 36	10,514	2423	21,202		21,202	50		12
MESSAGE WATS/800 SPECIAL FX PHYSICAL	JOINT	—INTERSTATE— ERLATA	RALATA	—INTRASTATE— ERLATA	RALATA	OTHER	EAS		H/R
	216								288
		1			2				
		24	0	0	9	0			
		0			0				

<u>DUPREE JUNCTION TO EAGLE BUTTE</u>								Route	9
SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	OTHER PAIRS	H/R PAIRS	
A	UO 24(I)	4,817	2423	26,599		26,599	50		12
B	BFO 12(I)	108,675	2423	181,259		181,259	50		12
MESSAGE WATS/800 SPECIAL FX PHYSICAL	JOINT	—INTERSTATE— ERLATA	RALATA	—INTRASTATE— ERLATA	RALATA	OTHER	EAS		H/R
	216						0		288
		1			2				
		14	0	0	6	0			
		0			0				

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CABLE & WIRE FACILITIES ROUTES
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

NEW MARKSVILLE JUNCTION TO SULLEY BUTTE POC

SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	Route OTHER PAIRS	H/R PAIRS	10
A	BFO 12	10,349	2423	18,510		18,510	28		0
B	BFO 8	39,442	2423	68,001		68,001	28		0
**ALTERNATIVE ROUTING FOR ROUTE 7 - EFFECTIVE APRIL 2001									
---INTERSTATE---									
---INTRASTATE---									
	JOINT	ERLATA	RALATA	ERLATA	RALATA	OTHER	EAS		H/R
MESSAGE	0						0		0
WATS/800		0			0				
SPECIAL		0	0	0	0	0			
FX		0			0				
PHYSICAL									

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTRASTATE ALLOCATION
CENTRAL OFFICE TRANSMISSION EQUIPMENT & CABLE & WIRE FACILITIES SUMMARY
FOR THE FILING YEAR 2001

<u>DESCRIPTION</u>	<u>VOICE GRADE CIRCUITS</u>	<u>PERCENT ALLOC</u>	<u>CENTRAL OFC EQ ALLOCATION</u>	<u>CABLE & WIRE FAC ALLOCATION</u>	<u>ASSIGNED</u>
<u>ROUTE 1 -</u>					
WATS		0.000000	0	0	SA
Special Access		0.000000	0	0	SA
Switched Access (Joint Msg)	0	1.000000	0	0	SW
Unused Capacity		0.000000	0	0	SW
<i>TOTAL ROUTE 1</i>	0	1.000000	0	0	
<u>ROUTE 2 -</u>					
WATS		0.000000	0	0	SA
Special Access		0.000000	0	0	SA
Switched Access (Joint Msg)	0	1.000000	0	0	SW
Unused Capacity		0.000000	0	0	SW
<i>TOTAL ROUTE 2</i>	0	1.000000	0	0	
<u>ROUTE 3 -</u>					
WATS		0.000000	0	0	SA
Special Access		0.000000	0	0	SA
Switched Access (Joint Msg)	0	1.000000	0	0	SW
Unused Capacity		0.000000	0	0	SW
<i>TOTAL ROUTE 3</i>	0	1.000000	0	0	
<u>ROUTE 4 -</u>					
WATS		0.000000	0	0	SA
Special Access	4	0.018182	742	3,079	SA
Switched Access (Joint Msg)	216	0.981818	40,080	166,288	SW
Unused Capacity		0.000000	0	0	SW
<i>TOTAL ROUTE 4</i>	220	1.000000	40,822	169,367	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTRASTATE ALLOCATION
CENTRAL OFFICE TRANSMISSION EQUIPMENT & CABLE & WIRE FACILITIES SUMMARY
FOR THE FILING YEAR 2001

<u>DESCRIPTION</u>	<u>VOICE GRADE CIRCUITS</u>	<u>PERCENT ALLOC</u>	<u>CENTRAL OFC EQ ALLOCATION</u>	<u>CABLE & WIRE FAC ALLOCATION</u>	<u>ASSIGNED</u>
<u>ROUTE 5 -</u>					
WATS	2	0.002976	30	140	SA
Special Access	5	0.007440	76	350	SA
Switched Access (Joint Msg)	0	0.000000	0	0	SW
Unused Capacity on 45MB	665	0.989583	10,137	46,523	SW
TOTAL ROUTE 5	672	1.000000	10,244	47,013	
<u>ROUTE 6 -</u>					
WATS	2	0.002976	16	46	SA
Special Access	5	0.007440	40	114	SA
Switched Access (Joint Msg)		0.000000	0	0	SW
Unused Capacity on 45MB	665	0.989583	5,334	15,210	SW
TOTAL ROUTE 6	672	1.000000	5,390	15,370	
<u>ROUTE 7 -</u>					
WATS		0.000000	0	0	SA
Special Access	4	0.001984	0	104	SA
Switched Access (Joint Msg)	216	0.107143	0	5,618	SW
Unused Capacity on OC3	1,796	0.890873	0	46,716	SW
TOTAL ROUTE 7	2,016	1.000000	0	52,439	
<u>ROUTE 8A -</u>					
WATS		0.000000	0	0	SA
Special Access	4	0.001984	16	11	SA
Switched Access (Joint Msg)	216	0.107143	858	587	SW
Unused Capacity on OC3	1,796	0.890873	7,134	4,878	SW
TOTAL ROUTE 8A	2,016	1.000000	8,008	5,475	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTRASTATE ALLOCATION
CENTRAL OFFICE TRANSMISSION EQUIPMENT & CABLE & WIRE FACILITIES SUMMARY
FOR THE FILING YEAR 2001

<u>DESCRIPTION</u>	<u>VOICE GRADE CIRCUITS</u>	<u>PERCENT ALLOC</u>	<u>CENTRAL OFC EQ ALLOCATION</u>	<u>CABLE & WIRE FAC ALLOCATION</u>	<u>ASSIGNED</u>
<u>ROUTE 8B -</u>					
WATS	2	0.000992	7	5	SA
Special Access	9	0.004464	29	24	SA
Switched Access (Joint Msg)	216	0.107143	705	587	SW
Unused Capacity on OC3	1,789	0.887401	5,838	4,859	SW
TOTAL ROUTE 8B	2,016	1.000000	6,579	5,475	
<u>ROUTE 9 -</u>					
WATS	2	0.000992	43	43	SA
Special Access	6	0.002976	130	129	SA
Switched Access (Joint Msg)	216	0.107143	4,667	4,637	SW
Unused Capacity on OC3	1,792	0.888889	38,716	38,474	SW
TOTAL ROUTE 9	2,016	1.000000	43,555	43,283	
<u>ROUTE 10 -</u>					
WATS		0.000000	0	0	SA
Special Access	4	0.001984	0	44	SA
Switched Access (Joint Msg)	216	0.107143	0	2,393	SW
Unused Capacity on OC3	1,796	0.890873	0	19,900	SW
TOTAL ROUTE 10	2,016	1.000000	0	22,338	
TOTAL -					
SPECIAL ACCESS			1,130	4,090	
SWITCHED ACCESS			113,468	356,670	
TOTAL			114,598	360,760	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTRASTATE ALLOCATION
CENTRAL OFFICE TRANSMISSION EQUIPMENT & CABLE & WIRE FACILITIES SUMMARY
FOR THE FILING YEAR 2001

<u>DESCRIPTION</u>	<u>VOICE GRADE CIRCUITS</u>	<u>PERCENT ALLOC</u>	<u>CENTRAL OFC EQ ALLOCATION</u>	<u>CABLE & WIRE FAC ALLOCATION</u>	<u>ASSIGNED</u>
<u>KNOWN & MEASURABLE CHANGE:</u>					
<u>ROUTE 10 ELECTRONICS -</u>					
WATS		0.000000	0	0	SA
Special Access	4	0.001984	7	0	SA
Switched Access (Joint Msg)	216	0.107143	402	0	SW
Unused Capacity on OC3	1,796	0.890873	3,344	0	SW
<i>TOTAL ROUTE 10</i>	2,016	1.000000	3,754	0	

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTRASTATE ALLOCATION
CENTRAL OFFICE EQUIPMENT SUMMARY
FOR THE FILING YEAR 2001**

	<u>TOTAL</u>	<u>JOINT</u>	<u>PRIVATE LINE</u>					
			<u>LDI-ER</u>	<u>LDI-RA</u>	<u>LDS-ER</u>	<u>LDS-RA</u>	<u>OTHER</u>	
CIRCUIT TERMINATIONS	253	216	25			12		
DISTRIBUTION	1.000000	0.853755	0.098814	0.000000	0.000000	0.047431	0.000000	
CONVERSATION MINUTES	1.000000		<u>LDI-ER</u>	<u>LDI-RA</u>	<u>LDS-ER</u>	<u>LDS-RA</u>	<u>OTHER</u>	
			0.749184	0.000261	0.033774	0.216781	0.000000	

**CENTRAL OFFICE EQUIPMENT -
DUPREE - ROUTE 5**

								<u>DIRECT INTERSTATE</u>	<u>DIRECT INTRASTATE</u>
CAT 4.23 - Msg	21,426		13,704	5	618	3,965	0	15,826	5,600
CAT 4.23 - P/L	XXXXXX		2,117	0	0	1,016	0		

DUPREE - ROUTE 8A

CAT 4.23 - Msg	30,643		19,600	7	884	5,671	0	22,635	8,008
CAT 4.23 - P/L	XXXXXX		3,028	0	0	1,453	0		

DUPREE - ROUTE 8B

CAT 4.23 - Msg	25,173		16,101	6	726	4,659	0	18,594	6,579
CAT 4.23 - P/L	XXXXXX		2,487	0	0	1,194	0		

EAGLE BUTTE - ROUTE 4

CAT 4.23 - Msg	156,200		99,909	35	4,504	28,909	0	115,378	40,822
CAT 4.23 - P/L	XXXXXX		15,435	0	0	7,409	0		

EAGLE BUTTE - ROUTE 9

CAT 4.23 - Msg	166,660		106,599	37	4,806	30,845	0	123,105	43,555
CAT 4.23 - P/L	XXXXXX		16,468	0	0	7,905	0		

ISABEL - ROUTE 5

CAT 4.23 - Msg	17,769		11,365	4	512	3,289	0	13,125	4,644
CAT 4.23 - P/L	XXXXXX		1,756	0	0	843	0		

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTRASTATE ALLOCATION
CENTRAL OFFICE EQUIPMENT SUMMARY
FOR THE FILING YEAR 2001

	<u>TOTAL</u>	<u>JOINT</u>	<u>PRIVATE LINE</u>						
			<u>LDI-ER</u>	<u>LDI-RA</u>	<u>LDS-ER</u>	<u>LDS-RA</u>	<u>OTHER</u>		
CIRCUIT TERMINATIONS	253	216	25			12			
DISTRIBUTION	1.000000	0.853755	0.098814	0.000000	0.000000	0.047431	0.000000		
			<u>LDI-ER</u>	<u>LDI-RA</u>	<u>LDS-ER</u>	<u>LDS-RA</u>	<u>OTHER</u>		
CONVERSATION MINUTES	1.000000		0.749184	0.000261	0.033774	0.216781	0.000000		
<u>CENTRAL OFFICE EQUIPMENT -</u>									
<u>ISABEL - ROUTE 6</u>									
CAT 4.23 - Msg	20,624		13,192	5	595	3,817	0	DIRECT INTERSTATE	DIRECT INTRASTATE
CAT 4.23 - P/L	XXXXXX		2,038	0	0	978	0	15,234	5,390
<u>LA PLANT</u>									
CAT 4.23 - Msg	0		0	0	0	0	0	0	0
CAT 4.23 - P/L	XXXXXX		0	0	0	0	0		
<u>SOUTH DUPREE</u>									
CAT 4.23 - Msg	0		0	0	0	0	0	0	0
CAT 4.23 - P/L	XXXXXX		0	0	0	0	0		
<u>TAKINI</u>									
CAT 4.23 - Msg	0		0	0	0	0	0	0	0
CAT 4.23 - P/L	XXXXXX		0	0	0	0	0		
TOTAL DIRECT -	438,495							323,897	114,598
<u>KNOWN & MEASURABLE CHANGE:</u>									
<u>FRRPA Interconnection Electronics</u>									
CAT 4.23 - Msg	14,363		9,187	3	414	2,658	0	10,609	3,754
CAT 4.23 - P/L	XXXXXX		1,419	0	0	681	0		

CHEYENNE RIVER INDIAN TRIBE TELEPHONE AUTHORITY
 INTRASTATE ALLOCATION
 CABLE & WIRE FACILITIES SUMMARY
 FOR THE FILING YEAR 2001

	TOTAL	JOINT	PRIVATE LINE				
			LDI-ER	LDI-RA	LDS-ER	LDS-RA	OTHER
CIRCUIT MILES	12,391.08	10,482.48	1,335.50			573.10	
DISTRIBUTION	1.000000	0.845970	0.107779	0.000000	0.000000	0.046251	0.000000
			<u>LDI-ER</u>	<u>LDI-RA</u>	<u>LDS-ER</u>	<u>LDS-RA</u>	<u>OTHER</u>
CONV MINUTE MILES	1.000000		0.749184	0.000261	0.033774	0.216781	0.000000

							INTERSTATE	INTRASTATE
CABLE & WIRE FACILITIES -								
ROUTE 1 - Takini to South Dupree								
CAT 3 - Msg	0		0	0	0	0	0	0
CAT 3 - P/L	XXXXXX		0	0	0	0		
ROUTE 2 - South Dupree to Dupree								
CAT 3 - Msg	0		0	0	0	0	0	0
CAT 3 - P/L	XXXXXX		0	0	0	0		
ROUTE 3 - LaPlant to New Marksville Jct								
CAT 3 - Msg	0		0	0	0	0	0	0
CAT 3 - P/L	XXXXXX		0	0	0	0		
ROUTE 4 - New Marksville Jct to Eagle Butte								
CAT 3 - Msg	655,918		415,712	145	18,741	120,289	0	486,551
CAT 3 - P/L	XXXXXX		70,694	0	0	30,337	0	169,367
ROUTE 5 - Dupree to Isabel								
CAT 3 - Msg	182,072		115,395	40	5,202	33,390	0	135,059
CAT 3 - P/L	XXXXXX		19,624	0	0	8,421	0	47,013
ROUTE 6 - Isabel to POC								
CAT 3 - Msg	59,524		37,726	13	1,701	10,916	0	44,154
CAT 3 - P/L	XXXXXX		6,415	0	0	2,753	0	15,370
ROUTE 7 - Eagle Butte Jct to Faith POC								
CAT 3 - Msg	203,085		128,713	45	5,803	37,244	0	150,646
CAT 3 - P/L	XXXXXX		21,888	0	0	9,393	0	52,439
ROUTE 8A - Eagle Butte Jct to Dupree								
CAT 3 - Msg	21,202		13,438	5	606	3,888	0	15,727
CAT 3 - P/L	XXXXXX		2,285	0	0	981	0	5,475

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTRASTATE ALLOCATION
CABLE & WIRE FACILITIES SUMMARY
FOR THE FILING YEAR 2001**

	<u>TOTAL</u>	<u>JOINT</u>	<u>PRIVATE LINE</u>					<u>OTHER</u>
			<u>LDI-ER</u>	<u>LDI-RA</u>	<u>LDS-ER</u>	<u>LDS-RA</u>		
CIRCUIT MILES	12,391.08	10,482.48	1,335.50			573.10		
DISTRIBUTION	1.000000	0.845970	0.107779	0.000000	0.000000	0.046251	0.000000	
			<u>LDI-ER</u>	<u>LDI-RA</u>	<u>LDS-ER</u>	<u>LDS-RA</u>	<u>OTHER</u>	
CONV MINUTE MILES	1.000000		0.749184	0.000261	0.033774	0.216781	0.000000	
ROUTE 8B - Dupree to Eagle Butte Jct								
CAT 3 - Msg	21,202		13,438	5	606	3,888	0	15,727
CAT 3 - P/L	XXXXXX		2,285	0	0	981	0	5,475
ROUTE 9 - Eagle Butte to Eagle Butte Jct								
CAT 3 - Msg	167,627		106,240	37	4,789	30,741	0	124,344
CAT 3 - P/L	XXXXXX		18,067	0	0	7,753	0	43,283
ROUTE 10 - Marksville Jct to SB POC								
CAT 3 - Msg	86,511		54,830	19	2,472	15,865	0	64,173
CAT 3 - P/L	XXXXXX		9,324	0	0	4,001	0	22,338
TOTAL DIRECT -	1,397,141							1,036,381
								360,760

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
WORKING LOOP SUMMARY
FOR THE YEAR ENDED DECEMBER 31, 2000**

			----- PRIVATE LINE -----				
	<u>TOTAL</u>	<u>JOINT</u>	<u>INTERSTATE</u>		<u>INTRASTATE</u>		<u>ALL</u>
	<u>LOOPS</u>	<u>LOOPS</u>	<u>LATA</u>	<u>LATA</u>	<u>LATA</u>	<u>LATA</u>	<u>OTHER</u>
			<u>INTER</u>	<u>INTRA</u>	<u>INTER</u>	<u>INTRA</u>	
DUPREE	391	391					
EAGLE BUTTE	2,027	2,027					
ISABEL	264	264					
LA PLANT	334	334					
SOUTH DUPREE	229	229					
PAYSTATION	23	23					
OFFICIAL	64	64					
DID	12	12					
FX	0						
WATS	3		1			2	
PRIVATE LINE	509		356			64	89
TOTAL	3,856	3,344	357	0	0	66	89

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CIRCUIT SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

EXCHANGE	JOINT MSG	WATS/800		SPECIAL ACCESS		INTERSTATE		INTRASTATE		PHYS		FX		EAS	HOST/ REM	TOTAL
		LDI	LDS	ERLATA	RALATA	ERLATA	RALATA	OTHER	OTHER	LDI	LDS					
PREE-USW				8			1									9
PREE							2								96	98
EAGLE BUTTE-USW		1	2	11			4									18
EAGLE BUTTE	216			3			2									221
ISABEL-USW				1			1									2
ISABEL				1											96	97
ISABEL-PLANT-USW																0
ISABEL-PLANT															96	96
ISABEL-PLANT (S DUPREE)															96	96
TOTAL	216	1	2	24	0	0	10	0	0	0	0	0	0	0	384	637

E: The Interstate Special Access Circuit at Isabel-USW, goes back to Eagle Butte and connects through the Tel-Med T-1.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SDPUC EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY
PLANT SPECIFIC OPERATIONS EXPENSES								
6110 NETWORK SUPPORT								
6112 Motor Vehicles	10,403.07			10,403	(410)	9,993		9,993
6114 Special Purpose Vehicles	4,603.02			4,603	(478)	4,125		4,125
6116 Other Work Equipment	888.34			888		888		888
TOTAL NETWORK SUPPORT	15,894.43	0		15,894	(888)	15,006	0	15,006
6120 GENERAL SUPPORT								
6121 Land & Building	81,369.72			81,370	(3,101)	78,269	2,933	75,336
6122 Furniture	0.00			0		0		0
6123 Office Equipment	4,290.21	**	11,987	16,277		16,277	1,299	14,978
6124 General Purpose Computer	3,507.22			3,507		3,507	280	3,227
TOTAL GENERAL SUPPORT	89,167.15		11,987	101,154	(3,101)	98,053	4,512	93,541
6210 CENTRAL OFFICE EQUIPMENT								
6212 Digital Switching	253,732.71	**	2,836	256,569	48,718	305,287		305,287
6220 Operator Systems	0.00			0		0		0
6230 Transmission Equipment	87,140.53			87,141		87,141		87,141
TOTAL CENTRAL OFC	340,873.24		2,836	343,709	48,718	392,427	0	392,427
6310 INFORMATION ORIG/TERM								
6310 Station Apparatus	883.72		12	884	(0)	(0)		(0)
6311 MTS Expense	0.00			0		0		0
6351 Public Telephone Equipment	0.00			0		0		0
TOTAL INFORM ORIG\TERM	883.72		0	884	(0)	(0)	0	(0)
6410 CABLE & WIRE FACILITIES								
6411 Poles & Antenna Support	0.00			0		0		0
6421 Aerial Cable	0.00			0		0		0
6422 Underground Cable	0.00			0		0		0
6423 Buried Cable	294,857.27	**	2,709	297,566		297,566		297,566
6424 Submarine Cable	0.00			0		0		0
6441 Conduit	0.00			0		0		0
TOTAL CABLE & WIRE FACILITIES	294,857.27		2,709	297,566	0	297,566	0	297,566
TOTAL PLANT SPECIFIC OP. EXPENSES	741,675.81		17,532	884	44,729	803,053	4,512	798,541

** See Multiple Adjustment Summary

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SDPUC EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS		ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY
PLANT NONSPECIFIC OPERATIONS EXPENSES									
6510 OTHER PROPERTY, PLANT & EQUIPMENT									
6510 Other Property, Plant & Equipment	53,401.35				0		0		0
6511 Plant Held for Future Use	0.00				53,401	(11,763)	41,638		41,638
6512 Provisioning	6,182.09				0		0		0
TOTAL OTHER PROP, PLANT & EQ	59,583.44		0		6,182		6,182		6,182
6530 NETWORK OPERATIONS									
6531 Power Supply	33,404.39				0		47,820	0	47,820
6532 Network Administration	1,368.00	14	530		33,404		33,404		33,404
6533 Testing Expense	61,798.84	10	255		1,898		1,898		1,898
6534 Plant Operations Administration	37,804.69	16	1,320		62,054	(7,119)	54,935		54,935
6535 Engineering	36,279.65	**	90,990		39,125	64,895	104,020		104,020
TOTAL NETWORK OPERATIONS	170,655.57		93,095		127,270	33,150	160,420		160,420
6540 ACCESS EXPENSE									
6540 Access Expense	98,811.94			13	0	90,926	354,677	0	354,677
6540.1 Universal Service Expense	4,866.67				98,812	(0)	(0)		(0)
TOTAL ACCESS EXPENSE	103,678.61		0		4,867		4,867		4,867
SUBTOTAL PLANT NONSPEC OP EXP	333,917.62		93,095		98,812	0	4,867	0	4,867
					98,812	79,163	407,364	0	407,364

** See Multiple Adjustment Summary

WYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PUC EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY
0 DEPRECIATION EXPENSE								
2110 SUPPORT ASSETS				0				
2112 Motor Vehicles	46,870.20			46,870	30,718	77,588	30,474	47,114
2114 Special Purpose Vehicles	4,708.12			4,708	(142)	4,566		4,566
2115 Garage Work Equipment	25,128.85	25	11,691	13,438	(13,438)	(0)		(0)
2116 Other Work Equipment	48,747.73			48,748	25,219	73,967		73,967
2121 Buildings	57,875.82			57,876	(117)	57,759	2,186	55,573
2122 Furniture	5,233.61			5,234	(36)	5,198	415	4,783
2123 Office Equipment	48,740.88	**	4,397	53,138	(7,410)	45,728	3,651	42,077
2124 General Purpose Computer	0.00			0		0		0
TOTAL SUPPORT DEPR	237,305.21		4,397	230,011	34,794	264,805	36,726	228,079
2210 CENTRAL OFFICE EQUIPMENT								
2212 Digital Switching Eq.	220,995.96		6	18,493	(16,802)	185,701		185,701
2220 Operator Systems	0.00			0		0		0
2231 Radio Facilities	7,815.07			7,815	2,392	10,207		
2232 Transmission Eq.	167,803.06	6	18,493	186,296	9,351	195,647		244,245
2233 Fiber Transmission Eq.	16,715.56			16,716	21,675	38,391		
TOTAL CENTRAL OFC DEPR	413,329.65		18,493	413,330	16,616	429,946	0	429,946
2310 INFORMATION ORIG/TERM EQ								
2351 Public Telephone Eq	0.00			0		0		0
2410 CABLE & WIRE FACILITIES								
2411 Pole Lines	0.00			0		0		0
2421 Aerial Cable	0.00			0		0		0
2422 Underground Cable	0.00			0		0		0
2423 Buried Cable	429,912.80			429,913	45,564	475,477		475,477
2425 Aerial Wire	0.00			0		0		0
2441 Conduit	0.00			0		0		0
TOTAL CABLE & WIRE FAC DEPR	429,912.80		0	429,913	45,564	475,477	0	475,477
TOTAL DEPRECIATION EXPENSE	1,080,547.66		22,890	1,073,254	96,974	1,170,228	36,726	1,133,502
TOTAL PLANT NONSPECIFIC OP. EXPENSES	1,414,465.28		115,985	1,28,996	176,137	1,577,591	36,726	1,540,865

** See Multiple Adjustment Summary

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SDPUC EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS		ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY
CUSTOMER OPERATIONS EXPENSES									
6610 MARKETING EXPENSE									
6610 Marketing	65,359.17			15	17,430	47,929	(2,023)	45,906	45,906
6612 Sales	0.00					0		0	0
6613 Advertising	14,682.15			16	5,430	9,252		9,252	9,252
TOTAL MARKETING EXPENSE	80,041.32		0		22,860	57,181	(2,023)	55,158	55,158
6620 CUSTOMER SERVICES									
6621 Call Completion Services	5,305.70			**	2,839	2,467		2,467	2,467
6622 Number Services									
Alpha	0.00					0		0	0
Classified	0.00					0		0	0
Other	0.00					0		0	0
6623 Cust Svc - Local Comm Operations									
EU Svc Order Processing	258,392.79			**	246,941	11,452	1,137	12,589	12,589
EU Payment & Collection	0.00	23	53,538			53,538	5,317	58,855	44,261
EU Billing Inquiry	0.00	14	12,223			12,223	1,214	13,437	13,437
Coin Collection Administration	0.00					0		0	0
6623.1 Cust Svc - Revenue Accounting									
Toll Ticket Processing	0.00	**	10,223			10,223	1,015	11,238	11,238
Other Billing & Collecting	0.00	24	85,502	*	4,275	81,227	8,067	89,294	67,152
CABS	0.00	24	91,244			91,244	9,062	100,306	100,306
End User Common Line Charge	0.00	*	4,275			4,275	425	4,700	4,700
6623.2 Cust Svc - Cat 3 All Other	0.00	**	4,156			4,156		4,156	3,630
6623.2 Cust Svc - Cat 3 TRS	0.00	21	111			111		111	111
TOTAL CUSTOMER SERVICES	263,696.49		261,272		254,055	270,915	26,238	297,153	259,891
TOTAL CUSTOMER OPERATIONS EXPENSES	343,739.81		261,272		276,915	328,097	24,215	352,312	315,050

** See Multiple Adjustment Summary

HEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
DPUC EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS		ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY
CORPORATE OPERATIONS EXPENSES									
710 EXECUTIVE & PLANNING EXPENSE									
6710 Executive & Planning	93,450.56			**	1,909	91,542	8,679	100,221	97,548
6711 Executive	151,752.61			22	717	151,036		2,673	147,007
TOTAL EXECUTIVE & PLANNING	245,203.17		0		2,626	242,577	8,679	251,256	244,554
720 GENERAL & ADMINISTRATIVE EXPENSE									
6721 Accounting & Finance	228,309.74			**	19,428	208,882	5,200	214,082	208,372
6722 External Relations	19,071.89	**	19,780		38,852	(455)	38,397	5,710	37,373
6722.2 Other General Office	1,599.07				1,599		1,599	1,024	1,556
6723 Human Resources	0.00				0		0	43	0
6724 Information Management	0.00				0		0		0
6725 Legal	39,934.25				39,934		39,934		39,934
6728 Other General & Admin	52,830.28	**	1,144		53,974	(255)	53,719	1,433	52,286
TOTAL GENERAL & ADMIN EXPENSE	341,745.23		20,924		19,428	343,241	4,490	347,731	339,521
TOTAL CORPORATE OP EXPENSES	586,948.40		20,924		22,054	585,818	13,169	598,987	584,075
TOTAL OPERATING EXPENSES	3,086,829.30		415,713		428,849	3,073,693	258,250	3,331,943	3,238,531
** See Multiple Adjustment Summary									

YENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 UC EXPENSE SUMMARY
 THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY
ATING TAXES								
200 Op Invest. Tax Credit				0		0		0
200.10 Op Federal Income Tax				0		0		0
Subtotal Taxes	0.00	0	0	0	0	0	0	0
200.20 State Excise				0	0	0	0	0
200.40 Property Taxes				0		0		0
200.50 Personal Property				0		0		0
Subtotal Operating Other Taxes	0.00	0	0	0	0	0	0	0
200.51 Regulatory Fees - Interstate				0	0	0	0	0
200.51 Regulatory Fees - Intrastate				0		0		0
Operating Other Taxes	0.00	0	0	0	0	0	0	0
TOTAL OPERATING TAXES	0.00	0	0	0	0	0	0	0
STUDY OPERATING EXPENSES & TAXES	3,086,829.30	415,713	428,849	3,073,693	258,250	3,331,943	93,412	3,238,531

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SDPUC EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY
INTEREST & RELATED ITEMS:								
7500.10 Int on Funded Debt - RTB	386,398.54			386,399		386,399	5,237	381,162
7500.20 Int on Funded Debt - REA	0.00			0		0		0
7500.40 Other Interest Deduct	0.00			0		0		0
Subtotal Interest & Related Items	386,398.54	0	0	386,399	0	386,399	5,237	381,162
7540 Interest on Customer Deposits				0		0		0
TOTAL INTEREST & RELATED ITEMS	386,398.54	0	0	386,399	0	386,399	5,237	381,162
7370 Special Charges - Contributions	1,089.77			1,090		1,090	15	1,075
CWC OP. EXPENSES, TAXES & INTEREST	3,474,317.61	415,713	428,849	3,461,182	258,250	3,719,431	98,664	3,620,767
7250.1 Amort of Excess Def Taxes				0		0		0
7340 Allowance for Funds Used	(5,663.62)			(5,664)	5,664	0		0
TOTAL EXPENSES, TAXES & INTEREST	3,468,653.99	415,713	428,849	3,455,518	263,914	3,719,432	98,664	3,620,768
CASH WORKING CAPITAL:								
Total Operating Expenses, Taxes & Int								3,620,767
Less: Depreciation & Amortization								(1,133,502)
Total Cash Outlay								2,487,266
Dkt #86-497 Factor								0.041096
TOTAL CASH WORKING CAPITAL								102,217

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
DEM WEIGHTING FACTOR
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

			(A) <u>INTERLATA</u>	INTERSTATE (B) <u>INTRALATA</u>	(C) <u>TOTAL</u>	(D) <u>INTERLATA</u>	INTRASTATE (E) <u>INTRALATA</u>	(F) <u>TOTAL</u>
1	1996 Unweighted DEM	'96 Unwtd DEM	0.181406	0.000134	0.18154			
2								
3	Weighting Factor	Table 1	3.0	3.0	3.0			
4								
5	1996 Weighted DEM Factor	Ln1 x Ln2	0.544218	0.000402	0.544620			
6								
7	1996 Support Factor	Ln5 - Ln1	0.362812	0.000268	0.36308			
8								
9	2000 Unweighted DEM	'00 Unwtd DEM	0.245194	0.000085	0.245279	0.011054	0.070948	0.082002
10								
11	Weighting Factor	Table 1						3.0
12								
13	Forecast COE Cat 3 Factor	Ln7 + Ln9	0.608006	0.000353	0.608359			0.246006
14								
15	Distribution		0.999420	0.000580	1.000000			
16								
17	Limitation Test	.85 Limit			0.608359			
18								
19	Interstate Cat 3 Factor	Ln15(A) &(B) x Ln17(C)	0.608006	0.000353	0.608359			0.608359
20								
21	Total Calculated Weighted Dem	Ln13(F) + Ln19(F)						0.854365
22								
23	Limitation Test	.85 Limit						0.850000
24								
25	<Over> Limitation	Ln21(F) - Ln23(F)						(0.004365)
26								
27	Adjusted LOS Wtd DEM	Ln24 + Ln32						0.241641
28								
29	Forecast Unweighted DEM	'00 Unwtd DEM				0.011054	0.070948	0.082002
30								
31	Distribution					0.134802	0.865198	1.000000
32								
33	2000 Intrastate Weighted DEM	Ln31 x Ln27(F)				0.032574	0.208067	0.241641

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
MINUTES OF USE FACTORS
FOR THE STUDY YEAR ENDED 12/31/00

LM110300
MOU

			TOTAL (DEM)	TOTAL (SLU)	SLU ALLOC FACTORS **	FIXED ALLOCATOR FACTOR ***
1	Total Toll MOU - INTERSTATE/InterLATA	Company Total	14,689,164	14,689,164	0.999651	0.249913
2	INTERSTATE/IntraLATA	Company Total	5,121	5,121	0.000349	0.000087
3	TOTAL INTERSTATE TOLL	Ln.1 + Ln.2	14,694,285	14,694,285	1.000000	0.250000
4						
5	Total Toll MOU - INTRASTATE/InterLATA	Company Total	662,200	662,200	0.134796	0.033699
6	INTRASTATE/IntraLATA	Company Total	4,250,411	4,250,411	0.865204	0.216301
7	TOTAL INTRASTATE TOLL	Ln.5 + Ln.6	4,912,611	4,912,611	1.000000	0.250000
8						
9	TOTAL TOLL MOU	Ln.3 + Ln.7	19,606,896	19,606,896		
10	Total Exchange MOU	Company Total	40,301,560	40,301,560		
11	Total MOU (SLU)	Ln.9 + Ln.10	59,908,456	59,908,456		
12						
13	SLU Factor - INTERSTATE/InterLATA	Ln. 1 / Ln.11		0.245194		
14	INTERSTATE/IntraLATA	Ln. 2 / Ln.11		0.000085		
15	TOTAL INTERSTATE SLU FACTOR	Ln.17 + Ln.18		0.245279		
16						
17	SLU Factor - INTRASTATE/InterLATA	Ln. 5 / Ln.11		0.011054		
18	INTRASTATE/IntraLATA	Ln. 6 / Ln.11		0.070948		
19	TOTAL INTRASTATE SLU FACTOR	Ln.21 + Ln.22		0.082002		
20						
21	Unweighted DEM - INTERSTATE/InterLATA	Ln. 1 / Ln.11	0.245194			
22	INTERSTATE/IntraLATA	Ln. 2 / Ln.11	0.000085			
23	TOTAL INTERSTATE UNWTD DEM FACTOR	Ln.25 + Ln.26	0.245279			
24						
25	Unweighted DEM - INTRASTATE/InterLATA	Ln. 5 / Ln.11	0.011054			
26	INTRASTATE/IntraLATA	Ln. 6 / Ln.11	0.070948			
27	TOTAL INTRASTATE UNWTD DEM FACTOR	Ln.29 + Ln.30	0.082002			
28						
29	Fixed Allocator - Interstate	Input				0.250000
30	Intrastate	Input				0.250000

** Jurisdictional Toll (SLU)/Total Toll (SLU)

*** Fixed Allocator x SLU Allocation Factor

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 DEVELOPMENT OF CMM FACTOR
 STUDY YEAR ENDED 12/31/00

LM110300
 CR00TRF
 CMM
 05/29/2001

	ROUTE MILES	INTERSTATE		INTRASTATE		TOTAL
		INTERLATA	INTRALATA	INTERLATA	INTRALATA	
TOTAL TOLL MOU		14,689,164	5,121	662,200	4,250,411	
C.T. RATIO		1.26	1.26	1.26	1.26	
TOTAL CONVERSATION MINUTES		11,668,126	4,068	526,009	3,376,252	15,574,455

EAGLE BUTTE - P.O.C. RTE MILES 46.54

EAGLE BUTTE - CONV. MINUTES
 Total CMM

11,668,126	4,068	526,009	3,376,252	15,574,455
543,034,562	189,319	24,480,447	157,130,791	

CM FACTOR

0.749184	0.000261	0.033774	0.216781	1.000000

CMM FACTOR

0.749184	0.000261	0.033774	0.216781	1.000000

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

CMM = TOTAL CONV MINS x ROUTE MILES

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
MINUTES OF USE MILE
STUDY YEAR ENDED 12/31/00

LM110300
CR00TRF
MOUM

TOLL MOU	TOTAL	EAGLE BUTTE	DUPREE	ISABEL	LAPLANT	TAKINI	TOTAL MOU MILE	MOU MILE FACTOR
MAINSTATIONS	3,257	2,039	391	264	334	229		
DISTRIBUTION	1.000000	0.626036	0.120049	0.081056	0.102548	0.070310		
ROUTE MILES			23.48	56.38	73.30	70.97		
LDI-INTERLATA								
TOLL MOU	14,689,164	9,195,949	1,763,421	1,190,648	1,506,350	1,032,797		
MOU MILE			41,405,133	67,128,714	110,415,431	73,297,577	292,246,854	0.464968
LDI-INTRALATA								
TOLL MOU	5,121	3,206	615	415	525	360		
MOU MILE			14,435	23,403	38,494	25,554	101,887	0.000162
LDS-INTERLATA								
TOLL MOU	662,200	414,561	79,496	53,675	67,907	46,559		
MOU MILE			1,866,578	3,026,218	4,977,619	3,304,315	13,174,730	0.020961
LDS-INTRALATA								
TOLL MOU	4,250,411	2,660,911	510,258	344,522	435,873	298,847		
MOU MILE			11,980,860	19,424,156	31,949,465	21,209,159	84,563,640	0.134542
EAS EXCHANGE MOU			943,336	0	1,059,737	915,000		
CUSTOM CALLING EXCHANGE MOU			211,332	80,603	487,914	400,279		
MOU MILE			27,111,592	4,544,407	113,442,832	93,345,331	238,444,163	0.379367
TOTAL MOU MILE			82,378,586	94,146,899	260,823,841	191,181,936	628,531,274	1.000000

DEV OF INTRA OFFICE EXCH MOU
FOR CUSTOM CALLING SUBSCRIBERS

	DUPREE	ISABEL	LAPLANT	TAKINI
MAINSTATIONS	391	264	334	229
CUSTOM CALLING LINES	87	27	126	96
* PERCENT CUSTOM CALLING LINES	0.222506	0.102273	0.377246	0.419214
INTRA OFFICE EXCH MOU	949,777	798,120	1,293,360	954,832
CUSTOM CALLING EXCHANGE MOU	211,332	80,603	487,914	400,279

* CUSTOM CALLING LINES/MAINSTATION

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

South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of June 21, 2001 through June 27, 2001

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

CONSUMER COMPLAINTS

**CT01-027 In the Matter of the Complaint filed by Empire Plastics, Inc., Sioux Falls, South Dakota,
against McLeodUSA Telecommunications Services, Inc., Regarding Deceptive Business
Practice.**

The Complainant's representative states that when he agreed to service, he told the McLeod representative that he would not agree to a five year contract and that he would only agree to one year or less. He states that he did not sign the addendum indicating five years and believes that the McLeod representative may have committed him to five years of service without his knowledge. Complainant's representative believes that the McLeod representative used deceptive business practice to obtain his business. He states that the McLeod representative did not present the contract correctly to him. He requests that the Commission inform McLeod that the contract is unenforceable and that the Complainant not be responsible for any charges or penalties for ending service.

Staff Analyst: Mary Healy
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/01
Intervention Deadline: N/A

ELECTRIC

**EL01-014 In the Matter of the Filing by MidAmerican Energy Company for Approval of Tariff
Revisions.**

Application by MidAmerican Energy to revise the standard bill contained in the Sample Forms section of its tariff. The changes clarify the means by which customers may contact the Company.

Staff Analyst: Dave Jacobson
Staff Attorney: Karen Cremer
Date Docketed: 06/25/01
Intervention Deadline: 07/20/01

EL01-015 In the Matter of the Filing by Otter Tail Power Company for Approval of Tariff Revisions.

Otter Tail Power Company is requesting approval of 18 revised sheets to the South Dakota Electric Tariff Rate Book. These revisions generally consist of wording changes

Staff Analyst: Keith Senger
Staff Attorney: Karen Cremer
Date Docketed: 06/25/01
Intervention Deadline: 07/13/01

Communications, Inc. ("Z-Tel") was filed with the Commission for approval. According to the parties the agreement is a negotiated agreement which sets forth the terms, conditions and prices under which Qwest will provide services for resale to Z-Tel for the provision of local exchange services. Any party wishing to comment on the agreement may do so by filing written comments with the Commission and the parties to the agreement no later than July 12, 2001. Parties to the agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Kelly Frazier
Date Docketed: 06/22/01
Initial Comments Due: 07/12/01

TC01-072 In the Matter of the Filing for Approval of an Adoption Agreement between Qwest Corporation and NPCR, Inc. d/b/a Nextel Partners.

On June 25, 2001, an Adoption Agreement between NPCR, Inc. d/b/a Nextel Partners ("Nextel") and Qwest Corporation ("Qwest") f/k/a US WEST Communications, Inc. was filed with the Commission for approval. According to the parties the agreement is a negotiated agreement with the parties adopting the terms and conditions of the Interconnection Agreement and any associated amendments, if applicable, between TW Wireless, L.L.C. and Qwest which was approved by the Commission on February 11, 2000 in Docket No. TC99-123. Any party wishing to comment on the agreement may do so by filing written comments with the Commission and the parties to the agreement no later than July 16, 2001. Parties to the agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Kelly Frazier
Date Docketed: 06/25/01
Initial Comments Due: 07/16/01

TC01-073 In the Matter of the Establishment of Switched Access Revenue Requirement for Cheyenne River Sioux Tribe Telephone Authority.

Cheyenne River Sioux Tribe Telephone Authority, Eagle Butte, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 06/26/01
Intervention Deadline: 07/13/01

TC01-074 In the Matter of the Application of Frontier Communications of America, Inc. for a Certificate of Authority to Provide Interexchange Telecommunications Services in South Dakota.

Frontier Communications of America, Inc. has filed an application for a Certificate of Authority to provide interexchange telecommunications services in South Dakota. Frontier will provide resold telecommunications services including direct dialed (1+), toll-free, calling card and operator assisted services throughout South Dakota.

Staff Analyst: Michele Farris
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/01
Intervention Deadline: 07/13/01

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

RECEIVED

JUL 16 2001

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

July 12, 2001

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

Dear Harlan:

Enclosed is the revised December 31, 2001, Intrastate Cost Study for the Cheyenne River Sioux Tribe Telephone Authority, TC01-073, and support information pursuant to Staff's initial data request. Below are the responses to your Staff's inquiries:

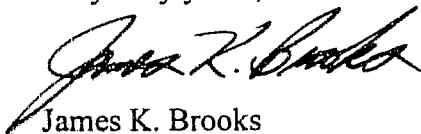
- 1) As requested, enclosed are three copies of account detail summaries for accounts 6610, 6613, 6623, 6710, 6711, 6722 and 6728 for the twelve months ending December 31, 2000. The detailed summaries for accounts 6610, 6613, 6710, 6711, 6722 and 6728 had not been completed for the initial study; adjustments were made after direct review of the general ledger. As a result of the detailed analysis, separations study adjustments (15), (16), (20), and (24) were revised. These revisions changed the expense summary and the expense section of the Part X (64) allocations.
- 2) I normally review the general ledger at the clients premise and only retain those sections that I feel are substantive for support. I have requested from CRSTTA personnel to ship to you the complete general ledger for the twelve months ending December 31, 2000.
- 3) I have enclosed the Known and Measurable Changes with explanations (*A*, *B*, *C*, and *D*) for the plant additions. The addition to accumulated depreciation and depreciation expense accounts were based on the balances per books at December 31, 2000, multiplied by their appropriate depreciation rates. I have also enclosed a spreadsheet that should explain the 2001 Payroll and Benefits addition or subtraction.
- 4) The amount on Sheet V, Line 46, Category 4.23, \$12,617 is an input error and should be \$12,317. Change is incorporated in revised study.
- 5) The amounts that are shown on Sheet V, Lines 199 and 200, for account 6623, Cust Svc - Local Commercial Operation were derived on the workpaper, FILENAME:Crstd6623.123 which is enclosed.

Mr. Harlan Best
South Dakota Public Utilities Commission
July 12, 2001
Page 2 of 2

- 6) Enclosed are the workpapers, FILENAME: Cr00trfa.123, CABSSUMMARY and CABSINPUT, which has the monthly CABS Minutes of Use, by jurisdiction. These CABS minutes are from the Eagle Butte exchange since this is the host and all other exchanges are DMS-10 remotes.
- 7) The DEM Weighting Factor has been corrected using a weighting factor of 2, pursuant to ARSD 20:10:28:35 and the revised workpaper is enclosed. I apologize for the lapse in the rules.
- 8) The supporting documentation for the factors shown on Sheet G, Line 35 through Line 46, are on the enclosed workpapers, FILENAME: Crrev00.123, Crsd6623.123 and Crsprc00.123.

As requested, I am providing three copies of my responses and all revised supporting documentation as well as the revised study. A copy of the revised study, Crat01B.123(telelecs), is also on the enclosed disk. If you have any questions or need further assistance, please call me at (253) 534-3277, ext. 240.

Very truly yours,



James K. Brooks

JB:jb

Enclosures

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

Sheet "A"

12-31-01

02:21:45 PM

FILING PERIOD ENDING DECEMBER 31, 2001
 Revised 5/5/02

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

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

Intrastate Toll
Revenue Requirement Summary

	Part 35 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INTRALATA:									
15 Net Investment	\$2,043,872	J13	\$1,234,193	\$222,064	\$0	\$444,062	\$0	\$143,553	O.K.
16 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
17									
18 Return on Rate Base	\$204,387		\$123,419	\$22,206	\$0	\$44,406	\$0	\$14,355	O.K.
19 Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20									
21 Net Return on Rate Base	\$204,387		\$123,419	\$22,206	\$0	\$44,406	\$0	\$14,355	O.K.
22 Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23 Expenses and Other Taxes	701,687	J33-35, 40	340,973	76,546	0	166,150	63,420	54,598	O.K.
24									
25 Total IntraLATA Rev. Req.	\$906,074		\$464,392	\$98,753	\$0	\$210,557	\$63,420	\$68,953	O.K.
26	=====		=====	=====	=====	=====	=====	=====	
27									
28									
29 INTERLATA:									
30									
31 Net Investment	\$252,983	P13	\$197,801	\$36,640	\$0	\$18,543	\$0	\$0	O.K.
32 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33									
34 Return on Rate Base	\$25,298		\$19,780	\$3,664	\$0	\$1,854	\$0	\$0	O.K.
35 Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.
36									
37 Net Return on Rate Base	\$25,298		\$19,780	\$3,664	\$0	\$1,854	\$0	\$0	O.K.
38 Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39 Expenses and Other Taxes	72,982	P33-35, 40	54,723	10,457	0	5,182	2,620	0	O.K.
40									
41 Total InterLATA Rev. Req.	\$98,280		\$74,503	\$14,121	\$0	\$7,036	\$2,620	\$0	O.K.
42	=====		=====	=====	=====	=====	=====	=====	
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$1,004,355		\$538,895	\$112,874	\$0	\$217,593	\$66,040	\$68,953	
	=====		=====	=====	=====	=====	=====	=====	
ACCESS ELEMENT MINUTES OF USE									
			3,812,201	3,812,201		3,812,201			
ACCESS RATE PER MINUTE									
	\$0.228047		\$0.141361	\$0.029609		\$0.057078			

CENTRAL MOUNTAIN POWER TELEPHONE COMPANY

MESSAGE

Message Telephone Service

Private Line

FCC PART 54 Revenue Requirement Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)		(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(F)	
13	State Income Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Federal Income Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15	Gross Receipts Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
16										
17										
18	Net Investment	\$10,346,726	C68	\$8,049,871	\$252,983	\$1,919,361	\$0	\$124,511	\$2,296,855	O.K.
19	Rate of Return	10.00%	—	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
20										
21	Return on Rate Base	\$1,034,673		\$804,987	\$25,298	\$191,936	\$0	\$12,451	\$229,686	O.K.
22										
23	AFUDC	0	H43	0	0	0	0	0	0	O.K.
24	ITC Amortization	0	H36	0	0	0	0	0	0	O.K.
25	Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.
26										
27	Net Return	\$1,034,673		\$804,987	\$25,298	\$191,936	\$0	\$12,451	\$229,686	O.K.
28										
29	Contributions	1,075	H52	803	23	238	0	11	272	O.K.
30	Interest Expense	381,162	H44	296,677	9,327	70,573	0	4,584	84,485	O.K.
31	Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.
34	Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.
35										
36	After Tax Income	\$652,436		\$507,506	\$15,948	\$121,125	\$0	\$7,856	\$144,929	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.
40	Operating Expenses and Taxes	3,238,342	I196	2,463,673	72,982	666,875	0	34,812	774,669	O.K.
41	Uncollectibles	0	V249	0	0	0	0	0	0	O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43										
44	Net Revenue	\$4,273,015		\$3,268,660	\$98,280	\$858,811	\$0	\$47,263	\$1,004,355	O.K.
45	Gross Receipts Taxes	0	Formula	0	0	0	0	0	0	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$4,273,015		\$3,268,660	\$98,280	\$858,811	\$0	\$47,263	\$1,004,355	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate	Message Telephone Service		Intrastate	Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(G)	(H)	(I)	
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	0	O.K.
57 Accumulated Deps./Amort	(8,243,802)	E34	(8,608,798)	(219,529)	(1,695,248)	0	0	0	0	0	O.K.
58 Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	(122,258)	(2,037,036)	O.K.
59 Cntr. Liab. & Def. Cr., Net	0	V108	0	0	0	0	0	0	0	0	O.K.
60 TOTAL NET PLANT	\$10,145,574		\$7,898,897	\$248,271	\$1,875,474	\$0	\$122,022			\$2,248,768	O.K.
61 Network and Supplies	948,398	W21	741,000	2,484	105,114	0	1,405			22,983	O.K.
62 Equip. for Trans. Equip.	0	W25	0	0	0	0	0			0	O.K.
63 Equip. for Maint. Equip.	532,198	Formula	77,000	2,248	21,774	0	1,085			25,106	O.K.
64 Equip. for Admin. Equip.	0	W26	0	0	0	0	0			0	O.K.
65 Equip. for Other Equip.	0	W27	0	0	0	0	0			0	O.K.
66 TOTAL EQUIPMENT	\$1,480,596		\$818,000	\$2,484	\$21,774	\$0	\$1,405			\$2,248,768	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

				Intrastate					
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$68,959	H33	\$53,395	\$1,699	\$12,978	\$0	\$887	\$15,564	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$68,959		\$53,395	\$1,699	\$12,978	\$0	\$887	\$15,564	O.K.
19									
20 Motor Vehicles	\$235,572	H33	\$182,405	\$5,803	\$44,334	\$0	\$3,030	\$53,167	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	22,832	H33	17,679	562	4,297	0	294	5,153	O.K.
23 Garage Work Equipment	248,032	H33	192,052	6,110	46,679	0	3,191	55,980	O.K.
24 Other Work Equipment	402,236	H33	311,453	9,909	75,699	0	5,174	90,783	O.K.
25 Buildings, Allocable	1,652,438	H33	1,434,352	45,635	348,621	0	23,830	418,085	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	39,855	H33	30,860	982	7,501	0	513	8,995	O.K.
28 Office Equipment	346,654	H33	268,416	8,540	65,239	0	4,459	78,238	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30									
31 Total Support Assets	\$3,147,619		\$2,437,218	\$77,541	\$592,369	\$0	\$40,491	\$710,401	O.K.
32									
33 Tot. Land and Support Assets	\$3,216,578		\$2,490,613	\$79,240	\$605,347	\$0	\$41,378	\$725,965	O.K.
34	*****		*****	*****	*****	*****	*****	*****	O.K.
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	*****		*****	*****	*****	*****	*****	*****	O.K.
45									
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					Intrastate					
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$1,321,345	G15	\$1,104,639	\$29,212	\$187,494	\$0	\$0	\$216,706	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$1,321,345		\$1,104,639	\$29,212	\$187,494	\$0	\$0	\$216,706	O.K.
67										
68	Total COE Sw. CAT 2&3	\$1,321,345		\$1,104,639	\$29,212	\$187,494	\$0	\$0	\$216,706	O.K.
69		=====		=====	=====	=====	=====	=====	=====	O.K.
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$0	123	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	2,481,281	G13	1,660,961	83,617	538,704	0	0	620,320	O.K.
76	CAT 4.13 PL, WATS, Local	379,909	F18	330,936	0	0	0	48,973	48,973	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	10,516	G18	7,681	355	2,280	0	0	2,635	O.K.
79	CAT 4.23 PL, WATS	1,801	F24	1,217	0	0	0	584	584	O.K.
80	CAT 4.23 Direct	452,857	V48	334,506	0	117,214	0	1,137	118,351	O.K.
81	CAT 4.3 H/R Message	399,803	G29	337,632	8,380	53,790	0	0	62,171	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$3,726,167		\$2,673,134	\$92,352	\$709,987	\$0	\$50,694	\$853,033	O.K.
86		=====		=====	=====	=====	=====	=====	=====	
87										
88	INFORMATION ORIGINATOR/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95		=====		=====	=====	=====	=====	=====	=====	
96										

12-Jul-01

02:21:40 PM

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 ***** Plant Investment Detail				Intrastate					
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	347,374	F31	\$199,460	\$0	\$0	\$0	\$147,914	\$147,914	O.K.
114 CAT 1.2 InterLATA PL/WATS	800,080	F31	800,080	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	7,494,306	G13	5,620,729	252,551	1,621,026	0	0	1,873,576	O.K.
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.
117									
118 Total CAT 1 C&WF	\$8,641,760		\$8,620,269	\$252,551	\$1,621,026	\$0	\$147,914	\$2,021,490	0.9999999906868
119									
120 CAT 2 C&WF	\$0	G28	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	0	G17	0	0	0	0	0	\$0	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	1,397,141	V79	1,036,381	0	356,670	0	4,090	360,760	O.K.
128									
129 Total CAT 3 C&WF	\$1,397,141		\$1,036,381	\$0	\$356,670	\$0	\$4,090	\$360,760	O.K.
130									
131 CAT 4 Message	\$670,533	G29	\$566,263	\$14,055	\$90,215	\$0	\$0	\$104,270	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	\$670,533		\$566,263	\$14,055	\$90,215	\$0	\$0	\$104,270	O.K.
136									
137 TOTAL C&WF	\$10,709,434		\$8,222,913	\$266,606	\$2,067,911	\$0	\$152,004	\$2,486,520	0.99999999813735
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.

CHRYSLER AERIALS/LOCAL PHONE TELEPHONE AUTHORITY

FCC PART 15 Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
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	V69	0	0	0	0	0	0	O.K.
166									
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168									
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174									
175									
176 LEASEHOLD IMPROVEMENTS:									
177									
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	O.K.
185									
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187									
188									
189 TPIS, EXCL. ACCT. No. 2690	\$18,973,524		\$14,691,299	\$467,410	\$3,570,738	\$0	\$244,076	\$4,282,224	1.20413714647

STATE OF NEW YORK
OFFICE OF PUBLIC SERVICE

ALBANY

ALBANY

CHARTERED TELEPHONE SERVICE

PREMIUM

FCC PART 16 Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Intrastate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)				InterLATA	NonLATA	InterLATA	NonLATA		
204	INTANGIBLE ASSETS:									
205										
206	Allocable Acct. No. 2690	\$738	H36	\$571	\$18	\$138	\$0	\$9	\$167	O.K.
207	Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	O.K.
208										
209	Total Intangible Assets	\$738		\$571	\$18	\$139	\$0	\$9	\$167	O.K.
210		=====		=====	=====	=====	=====	=====	=====	
211										
212	OTHER TELEPHONE PLANT:									
213										
214	Held for Fut. Use - Alloc.	\$0	—	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215	Held for Fut. Use - Direct	0	—	0	0	0	0	0	0	O.K.
216	TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
217	TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.
218	TPUC, Long-term - Alloc.	15,114	H35	11,703	372	2,844	0	194	3,411	O.K.
219	TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K.
220	Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	O.K.
221	Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.
222										
223	Total Other Telephone Plant	\$15,114		\$11,703	\$372	\$2,844	\$0	\$194	\$3,411	O.K.

Sheet 17
 FILING PERIOD ENDING DECEMBER 31, 2025

12-31-2025

02:21:40 PM

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

FCC PART 36 Reserves and Deferrals				Intrastate					
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)		(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)
13 ACCUM. DEPRECIATION, TPIS:									
14									
15	Support Assets	\$1,864,303	H13	\$1,443,540	\$45,927	\$350,854	\$0	\$23,982	\$420,763
16	COE Switching	11,461	H19	9,581	253	1,826	0	0	1,880
17	COE Operator	0	H16	0	0	0	0	0	0
18	COE Transmission	1,081,245	H20	818,294	26,303	202,211	0	14,438	242,951
19	IOT Equipment	0	H25	0	0	0	0	0	0
20	Cable and Wire Facilities	5,906,793	H31	4,535,351	147,046	1,140,557	0	83,838	1,371,441
21	Other Plant	0	V135	0	0	0	0	0	0
22									
23	Total Accum. Depr., TPIS	\$8,843,802		\$6,806,766	\$219,529	\$1,695,248	\$0	\$122,258	\$2,037,036
24									
25 ACCUM. AMORTIZATION:									
26									
27	Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0
28	Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0
29	Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0
30	Accum. Amort., Other	0	V138	0	0	0	0	0	0
31									
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0
33									
34	Total Accum. Depr./Amort.	\$8,843,802		\$6,806,766	\$219,529	\$1,695,248	\$0	\$122,258	\$2,037,036
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39	Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0
40	COE Switching	0	H19	0	0	0	0	0	0
41	COE Operator	0	H16	0	0	0	0	0	0
42	COE Transmission	0	H20	0	0	0	0	0	0
43	IOT Equipment	0	H25	0	0	0	0	0	0
44	Cable and Wire Fac.	0	H31	0	0	0	0	0	0
45	Unclassified	0	V145	0	0	0	0	0	0
46									
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0

Sheet 77
12/31/01
FILING PERIOD ENDING DECEMBER 31, 2001

12/31/01 PM

CHEYENNE RIVER INDIAN TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 ***** Functional Distribution of Selected Investments		Private Line							Extended Area Service	Other	
		TOTAL COMPANY	Joint Use Message	Interstate		Intrastate					
				InterLATA	IntraLATA	InterLATA	IntraLATA				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
13	TRANS. CCT EQUIPMENT:										
14											
15	Working Loops	3,856	3,344	357	0	0	66	0	89	O.K.	
16	Avg. Cost per Loop	742.01	742.01	742.01	742.01	742.01	742.01	742.01	742.01		
17											
18	CAT 4.13 Exch Ln. Invest.	\$2,861,190	\$2,481,281	\$264,898	\$0	\$0	\$48,973	\$0	\$66,039		
19											
20											
21	Circuit Terminations	253	216	25	0	0	12	0	0	O.K.	
22	Avg. Cost per Termination	48.68	48.68	48.68	48.68	48.68	48.68	48.68	48.68		
23											
24	CAT 4.23 Other IX	\$12,317	\$10,516	\$1,217	\$0	\$0	\$584	\$0	\$0		
25											
26											
27	C&WF INVESTMENT:										
28											
29	Working Loops	3,856	3,344	357	0	0	66	0	89		
30	Loops Factor	1.000000	0.867220	0.092583	0.000000	0.000000	0.017116	0.000000	0.023081		
31	CAT 1 Exchange C&WF	\$8,641,759	\$7,494,306	\$800,080	\$0	\$0	\$147,914	\$0	\$199,460	O.K.	
32											
33											
34	Equivalent IX Circuit Miles	12,391	10,482	1,336	0	0	573	0	0	O.K.	
35	IX Cct. Miles Factor	1.000000	0.845937	0.107820	0.000000	0.000000	0.046243	0.000000	0.000000		
36	CAT 3 Interexch. C&WF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY		Source/ Allocator		Interstate and Other		Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)		(B)		(C)		(D)		InterLATA		IntraLATA		(I)	
13	Subscriber Plant Fact. (SPF)	1.000000		SPF		0.750000		0.033699	0.216301	0.000000	0.000000	0.250000	O.K.
14													
15	Dial Equipment Minutes (DEM)	1.000000		DEM		0.835996		0.022108	0.141896	0.000000	0.000000	0.164004	O.K.
16													
17	Conversation Minute-Miles	1.000000		CMM		0.749445		0.033774	0.216781	0.000000	0.000000	0.250555	O.K.
18	Conversation Minutes	1.000000		CM		0.749445		0.033774	0.216781	0.000000	0.000000	0.250555	O.K.
19	Subscriber Minutes (SLU)	1.000000		SLU		0.917998		0.011054	0.070948	0.000000	0.000000	0.082002	O.K.
20													
21	TSPS Processor Time	1.000000		TSP		1.000000		0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	1.000000		WST		1.000000		0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	1.000000		WSA		1.000000		0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	1.000000		WSC		1.000000		0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25													
26	COE CAT 2 Minutes	0.000000		CT2		0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27													
28	Exchange Trunk Minutes	0.000000		ETM		0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	1.000000		HRM		0.844497		0.020961	0.134542	0.000000	0.000000	0.155503	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		0.780970		0.028240	0.181263	0.000000	0.009527	0.219030	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		0.612997		0.047772	0.339231	0.000000	0.000000	0.387003	O.K.
38	EU Access, P/L and All Other Factor	1.000000		EPLO		0.981444		0.000000	0.000000	0.000000	0.018556	0.018556	O.K.
39	IX Special Access Factor	0.000000		ISPA		0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	0.000000		ISWA		0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	IX Billing & Collection Services Factor	0.000000		IBC		0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Coin Revenue Percent	0.000000		CR		0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000		TLM		0.213765		0.000544	0.785691	0.000000	0.000000	0.786235	O.K.
44	Relative Users Percent	1.000000		RUP		0.658921		0.000236	0.340843	0.000000	0.000000	0.341079	O.K.
45	CABS Percent	1.000000		CAB		0.500000		0.000514	0.499486	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	1.000000		FD		1.000000		0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

CHRYSLER CREDIT CORPORATION

FCC PART 36 Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTERSTATE	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Support Assets	1.000000	D31	0.774305	0.024635	0.188196	0.000000	0.012864	0.225695	O.K.
14	Land and Support Assets	1.000000	D33	0.774305	0.024635	0.188196	0.000000	0.012864	0.225695	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	0.835996	0.022108	0.141896	0.000000	0.000000	0.164004	O.K.
19	COE Total Switching	1.000000	D68	0.835996	0.022108	0.141896	0.000000	0.000000	0.164004	O.K.
20	COE Transmission	1.000000	D85	0.771069	0.024785	0.190541	0.000000	0.013805	0.228931	O.K.
21	Total COE	1.000000	C19	0.788066	0.024084	0.177807	0.000000	0.010043	0.211934	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	0.766079	0.029224	0.187581	0.000000	0.017116	0.233921	0.00000011571717
28	C&WF CAT 2	0.000000	D120	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	1.000000	D129	0.741787	0.000000	0.255286	0.000000	0.002927	0.258213	O.K.
30	C&WF CAT 4	1.000000	D135	0.844497	0.020961	0.134542	0.000000	0.000000	0.155503	O.K.
31	Total C&WF	1.000000	D137	0.767820	0.024894	0.193092	0.000000	0.014193	0.232180	O.K.
32										
33	Total Equipment	1.000000	C23	0.774305	0.024635	0.188196	0.000000	0.012864	0.225695	O.K.
34										
35	TPIS	1.000000	C32	0.774305	0.024635	0.188196	0.000000	0.012864	0.225695	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.774305	0.024635	0.188196	0.000000	0.012864	0.225695	O.K.
37										
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39										
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	1.000000	C29	0.774305	0.024635	0.188196	0.000000	0.012864	0.225695	O.K.
42										
43	Long-term PUC	1.000000	C36	0.774305	0.024635	0.188196	0.000000	0.012864	0.225695	O.K.
44	Net Telephone Plant	1.000000	C61	0.778350	0.024471	0.185152	0.000000	0.012027	0.221650	O.K.
45	Total Net Investment	1.000000	C68	0.778011	0.024451	0.185504	0.000000	0.012034	0.221989	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	0.615638	0.007542	0.374510	0.000000	0.002310	0.384362	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.747308	0.021360	0.221148	0.000000	0.010184	0.252692	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.747308	0.021360	0.221148	0.000000	0.010184	0.252692	O.K.

Sheet 11
 FILING PERIOD ENDING DECEMBER 31, 2001

02-28-01

02:21:40 PM

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 *****									
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.	\$15,006	H14	\$11,619	\$370	\$2,624	\$0	\$193	\$3,387	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$15,006		\$11,619	\$370	\$2,624	\$0	\$193	\$3,387	O.K.
19									
20 General Support, Alloc.	\$93,541	H14	\$72,429	\$2,304	\$17,604	\$0	\$1,203	\$21,112	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$93,541		\$72,429	\$2,304	\$17,604	\$0	\$1,203	\$21,112	O.K.
24									
25 Central Office Eq., Alloc.	\$392,427	H21	\$309,258	\$9,451	\$69,776	\$0	\$3,941	\$83,169	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$392,427		\$309,258	\$9,451	\$69,776	\$0	\$3,941	\$83,169	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.	\$298,886	H31	\$229,491	\$7,441	\$57,713	\$0	\$4,242	\$69,395	O.K.
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	O.K.
39									
40 Total C&WF Exp.	\$298,886		\$229,491	\$7,441	\$57,713	\$0	\$4,242	\$69,395	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$799,860		\$622,797	\$19,566	\$147,917	\$0	\$9,580	\$177,063	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$691,313		\$538,749	\$16,892	\$127,489	\$0	\$8,184	\$152,564	O.K.

FILING PERIOD ENDING DECEMBER 31, 1981

CHEYENNE RIVER RIVER TRIM TELEPHONE AUTHORITY

FCC PART 36 Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58 NON-SPECIFIC OPER. EXP.:									
59									
60 Oth. Ptl. and Equip., Alloc.	\$47,820	H36	\$37,027	\$1,178	\$9,000	\$0	\$815	\$10,793	O.K.
61 Oth. Ptl. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. Ptl. & Equip.	\$47,820		\$37,027	\$1,178	\$9,000	\$0	\$815	\$10,793	O.K.
64									
65 Network Operations, Alloc.	\$353,357	H33	\$273,606	\$8,705	\$66,500	\$0	\$4,546	\$79,751	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$353,357		\$273,606	\$8,705	\$66,500	\$0	\$4,546	\$79,751	O.K.
69									
70 Total Access Expenses	\$4,867	V180	\$4,867	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$228,079	H13	\$176,603	\$5,619	\$42,924	\$0	\$2,934	\$51,476	O.K.
73 Depr., COE Switching	185,701	H19	155,245	4,105	26,350	0	0	30,456	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	244,245	H20	188,330	6,054	46,539	0	3,323	55,915	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	475,477	H31	365,081	11,837	91,811	0	6,749	110,396	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$1,133,502		\$885,258	\$27,614	\$207,623	\$0	\$13,006	\$248,243	O.K.
81									
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	O.K.
86									
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88									
89 Total Depr. and Amort.	\$1,133,502		\$885,258	\$27,614	\$207,623	\$0	\$13,006	\$248,243	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$1,539,546		\$1,200,759	\$37,497	\$283,123	\$0	\$18,166	\$338,787	O.K.

FILED PERIOD ENDING DECEMBER 31, 1989

CHRYSLER RIVER SIOUX TRIBE TELEPHONE AUTHORITY

----- FCC PART 36 ----- Operating Expenses and Taxes		Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	TOTAL COMPANY (B)			InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
105 CUSTOMER OPERATIONS EXPENSE:									
106									
107 Marketing, Allocable	\$48,980	G35	\$38,252	\$1,383	\$8,878	\$0	\$467	\$10,728	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109									
110 Total Marketing Expense	\$48,980		\$38,252	\$1,383	\$8,878	\$0	\$467	\$10,728	O.K.
111									
112 Operator Service, Alloc.	\$2,467	G24	\$2,467	\$0	\$0	\$0	\$0	\$0	O.K.
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.
114									
115 Total Operator Service	\$2,467		\$2,467	\$0	\$0	\$0	\$0	\$0	O.K.
116									
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	0	G19	0	0	0	0	0	0	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120									
121 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122									
123 Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 Bus. Ofc., EU MTS & WATS	38,606	G37	23,665	1,844	13,096	0	0	14,941	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	31,666	G38	31,078	0	0	0	588	588	O.K.
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K.
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.
130									
131 Total Business Office	\$70,272		\$54,744	\$1,844	\$13,096	\$0	\$588	\$15,528	O.K.
132									
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	11,235	G43	2,402	6	8,827	0	0	8,833	O.K.
135 Cust. Serv., Other B&C	67,130	G44	44,233	16	22,881	0	0	22,897	O.K.
136 Cust. Serv., CABS	100,891	G45	50,496	52	50,444	0	0	50,496	O.K.
137 Cust. Serv., EU Common Line	4,699	V209	4,699	0	0	0	0	0	O.K.
138									
139 Total Customer Service	\$184,055		\$101,830	\$74	\$82,152	\$0	\$0	\$82,225	O.K.
140									
141 Total Bus. Ofc., Cust. Serv.	\$254,327		\$156,573	\$1,918	\$95,248	\$0	\$588	\$97,754	O.K.
142									

Sheet 17
 FILENAME: C:\MSOFT\EXCEL\BOOK11.XLS

COMPANY: SBC TELECOM SERVICES, INC. (SBC)

PERIOD: 12/31/99

STATE: TEXAS

REPORT: OPERATING EXPENSES AND TAXES

FCC PART 30		TOTAL COMPANY		INTRA-STATE		INTER-STATE		TOTAL INTRASTATE		
Operating Expenses and Taxes		EXPENSE		EXPENSE		EXPENSE		EXPENSE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
156	Other Cust. Serv., Alloc.	\$3,632	144	\$3,298	\$27	\$1,380	\$0	\$8	\$1,386	O.K.
157	Other Cust. Serv., Direct	111	1211	111	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$3,743		\$3,417	\$27	\$1,380	\$0	\$8	\$1,386	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP	\$309,517		\$199,899	\$3,329	\$109,488	\$0	\$1,063	\$109,878	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$891,313	44	\$838,748	\$18,892	\$127,489	\$0	\$8,184	\$152,564	O.K.
167	Total Network Oper. Exp.	353,357	88	273,806	8,705	89,500	0	4,546	79,751	O.K.
168	Total Customer Operations	309,517	181	199,839	3,329	109,488	0	1,063	109,878	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$1,384,187		\$1,011,994	\$28,925	\$299,478	\$0	\$13,792	\$342,193	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$244,530	1150	\$182,730	\$5,223	\$54,077	\$0	\$2,490	\$61,791	O.K.
176	Exec. and Planning, Direct	0	1213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$244,530		\$182,730	\$5,223	\$54,077	\$0	\$2,490	\$61,791	O.K.
179										
180	Admin. & General, Allocable	\$344,889	1150	\$257,738	\$7,367	\$78,271	\$0	\$3,513	\$87,151	O.K.
181	Admin. & General, Direct	0	1213	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen	\$344,889		\$257,738	\$7,367	\$78,271	\$0	\$3,513	\$87,151	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$589,419		\$440,477	\$12,590	\$130,349	\$0	\$6,003	\$148,942	O.K.
186										
187										
188	NON-INCOME TAXES									
189										
190	Non-income Taxes, Allocable	\$0	1138	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191	Non-income Taxes, Direct	0	1213	0	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196	TOTAL OPER. EXP AND TAXES	\$3,236,342		\$2,463,073	\$72,982	\$666,875	\$0	\$34,812	\$774,669	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

FCC PART 69 IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Net Investment									
14	Rate of Return	\$2,043,872	K52	\$1,234,193	\$222,064	\$0	\$444,062	\$0	\$143,553	O.K.
15		10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
16	Return on Rate Base	\$204,387		\$123,419	\$22,206	\$0	\$44,406	\$0	\$14,355	O.K.
17										
18	AFUDC	0	N37	0	0	0	0	0	0	O.K.
19	ITC Amortization	0	N37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$204,387		\$123,419	\$22,206	\$0	\$44,406	\$0	\$14,355	O.K.
23										
24	Interest Expense	75,157	N67	45,384	8,166	0	10,329	0	5,279	O.K.
25	Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	\$129,230		\$78,036	\$14,041	\$0	\$28,077	\$0	\$9,077	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	701,687	O195	340,973	76,546	0	168,150	63,420	54,608	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	906,074	16+31+32+33	464,392	98,753	0	210,557	63,420	68,953	O.K.
38										
39	Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
40										
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$906,074		\$464,392	\$98,753	\$0	\$210,557	\$63,420	\$68,953	O.K.
44										

CHEYENNE RIVER ENERGY SERVICES TELEPHONE AUTHORITY

FCC PART 35 IntraLATA Investment Summary		Part 35 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Land and Support Assets	\$646,725	L25	\$224,360	\$78,379	\$0	\$259,251	\$0	\$84,735	O.K.
14										
15	Central Office Equipment	\$948,175	L70	\$536,704	\$187,494	\$0	\$173,284	\$0	\$50,694	O.K.
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	2,219,915	L117	1,621,026	0	0	446,885	0	152,004	O.K.
18										
19	Total COE, IOT, C&WF	\$3,168,069		\$2,157,729	\$187,494	\$0	\$620,169	\$0	\$202,698	O.K.
20										
21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$3,814,814		\$2,382,090	\$265,872	\$0	\$879,420	\$0	\$287,432	O.K.
24	Total Intangible Assets	148	L144	93	10	0	34	0	11	O.K.
25										
26	Total Plant In Service	\$3,814,963		\$2,382,182	\$265,883	\$0	\$879,454	\$0	\$287,443	O.K.
27	Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	O.K.
28	Total ST PUC	0	L103	0	0	0	0	0	0	O.K.
29	Total LT PUC	3,039	L104	1,898	212	0	701	0	229	O.K.
30	Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$3,818,001		\$2,384,080	\$266,094	\$0	\$880,155	\$0	\$287,672	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	1,817,500	M23	1,170,973	47,054	0	446,092	0	147,387	O.K.
36	Accum. Depr. PIFU	0	M27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	M20	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	O.K.
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	\$2,000,495		\$1,207,107	\$219,040	\$0	\$434,063	\$0	\$140,285	O.K.
46	plus:									
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	20,519	L173	12,813	1,430	0	4,730	0	1,546	O.K.
49	Cash Working Capital	22,858	L175	14,273	1,593	0	5,269	0	1,722	O.K.
50	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$2,043,872		\$1,234,193	\$222,064	\$0	\$444,062	\$0	\$143,553	O.K.
53		*****		*****	*****	*****	*****	*****	*****	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 68 ***** IntraLATA Investment Detail		Part 38 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$12,978	N28	4,502	1,573	0	5,202	0	1,700	O.K.
16	Land Assets, Private Line	887	N28	308	108	0	356	0	116	O.K.
17										
18	Total Land Assets	\$13,865		\$4,810	\$1,680	\$0	\$5,558	\$0	\$1,817	O.K.
19										
20	Support Assets, Message	\$592,369	N28	\$205,503	\$71,791	\$0	\$237,462	\$0	\$77,613	O.K.
21	Support Assets, Private Line	40,491	N28	14,047	4,907	0	16,232	0	5,305	O.K.
22										
23	Total Support Assets	\$632,860		\$219,550	\$76,698	\$0	\$253,693	\$0	\$82,918	O.K.
24										
25	Total Land and Supp. Assets	\$646,725		\$224,360	\$78,379	\$0	\$259,251	\$0	\$84,735	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	\$187,494	(E)	\$0	\$187,494	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$187,494		\$0	\$187,494	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$187,494		\$0	\$187,494	\$0	\$0	\$0	\$0	O.K.

ONE YEAR AFTER EACH THREE TELEPHONE EXCHANGE

FOUR PART 44	Part 44	Source or	Common	Local	Information	Common	Billing and	Other	
Initial/ATA Investment	Initial/ATA	Appropriation	Line	Switching		Transport	Collection		
(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	536,704	(D)	536,704	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	48,973	(I)	0	0	0	0	0	0	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	48,973	O.K.
62 COE Interexchange, Message	2,280	(G)	0	0	0	0	0	0	O.K.
63 COE Interexchange, PL	564	(I)	0	0	0	2,280	0	0	O.K.
64 COE Interexchange, Assigned	118,351	(G)	0	0	0	0	0	534	O.K.
65 COE H/R Message	53,790	(G)	0	0	0	117,214	0	1,137	O.K.
66 COE H/R Assigned	0	Direct	0	0	0	53,790	0	0	O.K.
67			0	0	0	0	0	0	O.K.
68 Total COE Transmission	\$760,681		\$536,704	\$0	\$0	\$173,284	\$0	\$50,694	O.K.
69									
70 Total Central Office Equip.	\$948,175		\$536,704	\$187,484	\$0	\$173,284	\$0	\$50,694	O.K.
71									
72 IOT EQUIPMENT:									
73									
74 Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75 Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76 Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
77									
78 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79									
80 CABLE AND WIRE FACILITIES:									
81									
82 Exchange PL and WATS	\$147,914	(I)	\$0	\$0	\$0	\$0	\$0	\$147,914	O.K.
83 Exchange Message	1,621,026	(D)	1,621,026	0	0	0	0	0	O.K.
84 Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Exchange Line C&WF	\$1,768,940		\$1,621,026	\$0	\$0	\$0	\$0	\$147,914	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	360,760	(G)	0	0	0	356,670	0	4,090	O.K.
96									
97 Total Interexchange C&WF	\$360,760		\$0	\$0	\$0	\$356,670	\$0	\$4,090	O.K.

© 2005 The Authors
Journal compilation © 2005 Blackwell Publishing Ltd

: Crat01B.123(telelacs)

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	3,039	N46	1,898	212	0	701	0	229	O.K.
165										
166	Total PUL Under Const.	\$3,039		\$1,898	\$212	\$0	\$701	\$0	\$229	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$20,519	N37	\$12,813	\$1,430	\$0	\$4,730	\$0	\$1,546	O.K.
174										
175	CASH WORKING CAPITAL	\$22,858	N37	\$14,273	\$1,583	\$0	\$5,269	\$0	\$1,722	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 *****									
IntraLATA Reserves and Deferrals									
(A)	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	ACCUM. DEPRECIATION, TPIS:								
14									
15	Support Assets	\$374,837	N28	\$130,037	\$45,428	\$0	\$150,260	\$0	\$49,111 O.K.
16	COE Switching	1,626	L44	0	1,626	0	0	0	0 O.K.
17	COE Operator	0	L32	0	0	0	0	0	0 O.K.
18	COE Transmission	216,649	L68	152,858	0	0	49,353	0	14,438 O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0 O.K.
20	Cable and Wire Facilities	1,224,395	L117	894,077	0	0	246,480	0	83,838 O.K.
21	Other Plant	0	N37	0	0	0	0	0	0 O.K.
22									
23	Total Accum. Depr., TPIS	\$1,817,506		\$1,176,973	\$47,054	\$0	\$446,092	\$0	\$147,387 O.K.
24									
25	ACCUM. AMORTIZATION:								
26									
27	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
28	Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
29	Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
30	Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
31									
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
33									
34	Total Accum. Depr./Amort.	\$1,817,506		\$1,176,973	\$47,054	\$0	\$446,092	\$0	\$147,387 O.K.
35									
36									
37	ACCUM. DEF. INC. TAXES, NET:								
38									
39	Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
40	COE Switching	0	L44	0	0	0	0	0	0 O.K.
41	COE Operator	0	L32	0	0	0	0	0	0 O.K.
42	COE Transmission	0	L68	0	0	0	0	0	0 O.K.
43	IOT Equipment	0	L78	0	0	0	0	0	0 O.K.
44	Cable and Wire Fac.	0	L117	0	0	0	0	0	0 O.K.
45	Unclassified	0	N37	0	0	0	0	0	0 O.K.
46									
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.

CHEYENNE RIVER SOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Apportionment Factors		Part 36 InitialATA 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	\$948,175	L70	\$536,704	\$187,494	\$0	\$173,284	\$0	\$50,694	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	2,219,915	L117	1,621,026	0	0	446,885	0	152,004	O.K.
16										
17	Total	\$3,168,089		\$2,157,729	\$187,494	\$0	\$620,169	\$0	\$202,698	O.K.
18	Factor	1.000000		0.681082	0.059182	0.000000	0.195755	0.000000	0.063981	O.K.
19										
20	Sum: Sw., Trans., Other	\$1,010,360	17	\$0	\$187,494	\$0	\$620,169	\$0	\$202,698	O.K.
21	Factor	1.000000		0.000000	0.185571	0.000000	0.613810	0.000000	0.200619	O.K.
22										
23	Central Office Equipment	\$948,175	L70	\$536,704	\$187,494	\$0	\$173,284	\$0	\$50,694	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	598,889	L117-83	0	0	0	446,885	0	152,004	O.K.
26										
27	Total	\$1,547,064		\$536,704	\$187,494	\$0	\$620,169	\$0	\$202,698	O.K.
28	Factor	1.000000		0.346918	0.121193	0.000000	0.400868	0.000000	0.131021	O.K.
29										
30	General Support Facilities	\$646,725	L25	\$224,360	\$78,379	\$0	\$259,251	\$0	\$84,735	O.K.
31	Central Office Equipment	948,175	13	536,704	187,494	0	173,284	0	50,694	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	2,219,915	15	1,621,026	0	0	446,885	0	152,004	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$3,814,814		\$2,382,090	\$265,872	\$0	\$879,420	\$0	\$287,432	O.K.
37	Factor	1.000000		0.624431	0.069695	0.000000	0.230528	0.000000	0.075346	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$3,814,814	36	\$2,382,090	\$265,872	\$0	\$879,420	\$0	\$287,432	O.K.
40	Factor	1.000000		0.624431	0.069695	0.000000	0.230528	0.000000	0.075346	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	\$3,814,963	K26	\$2,382,182	\$265,883	\$0	\$879,454	\$0	\$287,443	O.K.
46	Factor	1.000000		0.624431	0.069695	0.000000	0.230528	0.000000	0.075346	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$344,706	O171	\$156,147	\$31,986	\$0	\$83,528	\$45,444	\$27,601	O.K.	
64 Factor	1.000000		0.452987	0.092793	0.000000	0.242317	0.131835	0.080070		
65										
66 Net Investment	\$2,043,872	J13	\$1,234,193	\$222,064	\$0	\$444,062	\$0	\$143,553	O.K.	
67 Factor	1.000000		0.603850	0.108648	0.000000	0.217265	0.000000	0.070236	O.K.	

(0)

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$3,017	N37	\$1,884	\$210	\$0	\$696	\$0	\$227	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$3,017		\$1,884	\$210	\$0	\$696	\$0	\$227	O.K.
19									
20 General Support, Alloc.	\$18,807	N30	\$6,525	\$2,279	\$0	\$7,539	\$0	\$2,464	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$18,807		\$6,525	\$2,279	\$0	\$7,539	\$0	\$2,464	O.K.
24									
25 Central Office Eq., Alloc.	\$73,717	N31	\$41,727	\$14,577	\$0	\$13,472	\$0	\$3,941	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$73,717		\$41,727	\$14,577	\$0	\$13,472	\$0	\$3,941	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.	\$61,955	N33	\$45,241	\$0	\$0	\$12,472	\$0	\$4,242	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38									
39 Total C&WF Exp.	\$61,955		\$45,241	\$0	\$0	\$12,472	\$0	\$4,242	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$157,497		\$95,376	\$17,067	\$0	\$34,179	\$0	\$10,875	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$135,672		\$88,968	\$14,577	\$0	\$25,944	\$0	\$8,184	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Ptl. and Equip., Alloc.	\$9,615	N18	\$6,548	\$569	\$0	\$1,882	\$0	\$615	O.K.
60 Oth. Ptl. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Ptl. & Equip.	\$9,615		\$6,548	\$569	\$0	\$1,882	\$0	\$615	O.K.
63									
64 Network Operations, Alloc.	\$71,046	N18	\$48,388	\$4,205	\$0	\$13,908	\$0	\$4,546	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$71,046		\$48,388	\$4,205	\$0	\$13,908	\$0	\$4,546	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$45,858	L23	\$15,909	\$5,558	\$0	\$18,383	\$0	\$6,008	O.K.
72 Depr., COE Switching	26,350	L44	0	26,350	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	49,862	L68	35,180	0	0	11,359	0	3,323	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	98,560	L117	71,970	0	0	19,841	0	6,749	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$220,629		\$123,059	\$31,908	\$0	\$49,582	\$0	\$16,080	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.	\$220,629		\$123,059	\$31,908	\$0	\$49,582	\$0	\$16,080	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$301,290		\$177,996	\$36,661	\$0	\$65,372	\$0	\$21,241	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntralATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104 CUSTOMER OPERATIONS EXPENSE:										
105										
106 Marketing, Allocable	\$9,345	N37	\$5,835	\$651	\$0	\$2,154	\$0	\$704	O.K.	
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.	
108										
109 Total Marketing Expense	\$9,345		\$5,835	\$651	\$0	\$2,154	\$0	\$704	O.K.	
110										
111 Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.	
113										
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
115										
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
117 Alphabetical Directory	0	(F)	0	0	0	0	0	0	O.K.	
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.	
119										
120 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
121										
122 Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.	
124 Bus. Ofc., EU Access PL & All Other	588	(H)	0	0	0	0	0	588	O.K.	
125 Bus. Ofc., EU Message	13,096	(H)	0	0	0	0	13,096	0	O.K.	
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.	
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.	
128 Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.	
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.	
130 Bus. Ofc., Coin Collection & Administr.	0	(D)	0	0	0	0	0	0	O.K.	
131 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.	
132										
133 Total Business Office	\$13,684		\$0	\$0	\$0	\$0	\$13,096	\$588	O.K.	
134										
135 Cust. Serv., Msg. Process	\$8,827	(H)	0	0	0	0	8,827	0	O.K.	
136 Cust. Serv., Other B&C	22,881	(H)	0	0	0	0	22,881	0	O.K.	
137 Cust. Serv., CABS	50,444	N21	0	9,361	0	30,963	0	10,120	O.K.	
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.	
139										
140 Total Customer Service	\$82,152		\$0	\$9,361	\$0	\$30,963	\$31,708	\$10,120	O.K.	
141										
142 Total BO, CS, OS, Dir.	\$95,836		\$0	\$9,361	\$0	\$30,963	\$44,804	\$10,708	O.K.	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$1,369	142	\$0	\$134	\$0	\$442	\$640	\$153	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.	
160										
161 Total Other Cust. Serv.	\$1,369		\$0	\$134	\$0	\$442	\$640	\$153	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$106,549		\$5,835	\$10,146	\$0	\$33,559	\$45,444	\$11,565	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Ptl. Specific Exp.	\$157,497	41	\$95,378	\$17,067	\$0	\$34,179	\$0	\$10,875	O.K.	
168 Total Ptl Non-specific Exp.	80,881	62 + 67 +69	54,936	4,774	0	15,790	0	5,161	O.K.	
169 Total Customer Operations	106,549	163	5,835	10,146	0	33,559	45,444	11,565	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$344,708		\$156,147	\$31,986	\$0	\$83,528	\$45,444	\$27,601	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$58,568	N64	\$25,624	\$5,249	\$0	\$13,707	\$7,458	\$4,529	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$58,568		\$25,624	\$5,249	\$0	\$13,707	\$7,458	\$4,529	O.K.	
179										
180 Admin. & General, Allocable	\$79,784	N64	\$36,141	\$7,403	\$0	\$19,333	\$10,518	\$6,388	O.K.	
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.	
182										
183 Total Admin. and Gen.	\$79,784		\$36,141	\$7,403	\$0	\$19,333	\$10,518	\$6,388	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$136,352		\$61,765	\$12,653	\$0	\$33,040	\$17,976	\$10,918	O.K.	
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	N07	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.	
191										
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
194										
195 TOTAL OPER. EXP. AND TAXES	\$791,887		\$340,973	\$76,546	\$0	\$166,150	\$83,420	\$54,508	O.K.	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 89 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Net Investment	\$252,983	Q52	\$197,801	\$36,640	\$0	\$18,543	\$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	\$25,298		\$19,780	\$3,664	\$0	\$1,854	\$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	\$25,298		\$19,780	\$3,664	\$0	\$1,854	\$0	\$0	O.K.
23										
24	Interest Expense	\$9,327	T67	7,293	1,351	0	684	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	\$15,971		\$12,487	\$2,313	\$0	\$1,171	\$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	72,982	U165	54,723	10,457	0	5,182	2,620	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	98,290	18+31+32+33	74,503	14,121	0	7,036	2,620	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	\$14,121		\$14,121	\$14,121	\$0	\$7,036	\$2,620	\$0	O.K.
44										

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** InterLATA Investment Summary									
		Part 38 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13	Land and Support Assets	\$79,240	R25	\$48,856	\$17,068	\$0	\$13,316	\$0	\$0
14									O.K.
15	Central Office Equipment	\$121,584	R70	\$83,817	\$29,212	\$0	\$8,735	\$0	\$0
16	Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0
17	Cable and Wire Facilities	266,606	R117	252,551	0	0	14,055	0	0
18									O.K.
19	Total COE, IOT, C&WF	\$388,170		\$338,167	\$29,212	\$0	\$22,790	\$0	\$0
20									O.K.
21	Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0
22									O.K.
23	Total Tele. Plt. ex Intang.	\$467,410		\$385,023	\$46,280	\$0	\$36,107	\$0	\$0
24	Total Intangible Assets	15	R144	15	2	0	1	0	0
25									O.K.
26	Total Plant in Service	\$467,425		\$385,038	\$46,282	\$0	\$36,108	\$0	\$0
27	Total Plt. Held Future Use	0	R147	0	0	0	0	0	0
28	Total ST PUC	0	R153	0	0	0	0	0	0
29	Total LT PUC	372	R154	307	37	0	29	0	0
30	Total Tel. Plt. Adjust.	0	R159	0	0	0	0	0	0
31									O.K.
32	TOTAL TELEPHONE PLANT	\$467,800		\$385,345	\$46,319	\$0	\$36,137	\$0	\$0
33									O.K.
34	less:								
35	Accum. Depr., Plt. in Serv.	219,529	\$23	191,426	10,146	0	17,958	0	0
36	Accum. Depr. PHEU	0	\$27	0	0	0	0	0	0
37	Accum. Amort. Tangible Plt.	0	\$26	0	0	0	0	0	0
38	Accum. Amort. Intangibles	0	\$29	0	0	0	0	0	0
39	Accum. Amort. Other	0	\$30	0	0	0	0	0	0
40	Accum. Def. Inc. Taxes, Net	0	\$87	0	0	0	0	0	0
41									O.K.
42	plus:								
43	Other Assets	0	Other	0	0	0	0	0	0
44									O.K.
45	NET TELEPHONE PLANT	\$248,271		\$193,919	\$36,173	\$0	\$18,179	\$0	\$0
46									O.K.
47	Common/STB Stock	0	R171	0	0	0	0	0	0
48	Reserves and Supplies	2,036	R175	2,036	244	0	190	0	0
49	Common Working Capital	2,246	R176	1,062	223	0	174	0	0
50	Equity/Account Investment	0	R177	0	0	0	0	0	0
51									O.K.
52	NET INVESTMENT	\$252,553		\$197,057	\$36,640	\$0	\$18,543	\$0	\$0
53									O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 *****
InterLATA Investment
Detail

	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 LAND AND SUPPORT ASSETS:								
14								
15 Land Assets, Message	\$1,699	T28	\$1,047	\$366	\$0	\$285	\$0	\$0
16 Land Assets, Private Line	0	T28	0	0	0	0	0	0
17								
18 Total Land Assets	\$1,699		\$1,047	\$366	\$0	\$285	\$0	\$0
19								
20 Support Assets, Message	77,541	T28	\$47,808	\$16,702	\$0	\$13,031	\$0	\$0
21 Support Assets, Private Line	0	T28	0	0	0	0	0	0
22								
23 Total Support Assets	\$77,541		\$47,808	\$16,702	\$0	\$13,031	\$0	\$0
24								
25 Total Land and Supp. Assets	\$79,240		\$48,856	\$17,068	\$0	\$13,316	\$0	\$0
26								
27 CENTRAL OFFICE EQUIPMENT:								
28								
29 Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0
30 Operator Sys., Other	0	(I)	0	0	0	0	0	0
31								
32 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0
33								
34 Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0
35 Tandem Assigned	0	Direct	0	0	0	0	0	0
36								
37 Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0
38								
39 Local Switching	\$29,212	(E)	\$0	\$29,212	\$0	\$0	\$0	\$0
40 Local Assigned	0	Direct	0	0	0	0	0	0
41								
42 Total Local Switching	\$29,212		\$0	\$29,212	\$0	\$0	\$0	\$0
43								
44 Total Switching	\$29,212		\$0	\$29,212	\$0	\$0	\$0	\$0

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** InterLATA Investment Detail									
		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
59	COE Exch. Line - Message	83,617	(D)	83,617	0	0	0	0	0
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0
62	COE Interexchange, Message	355	(G)	0	0	0	355	0	0
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0
65	COE H/R Message	8,380	(G)	0	0	0	0	0	0
66	COE H/R Assigned	0	Direct	0	0	0	8,380	0	0
67							0	0	0
68	Total COE Transmission	\$82,352		\$83,617	\$0	\$0	\$8,735	\$0	\$0
69									
70	Total Central Office Equip.	\$121,564		\$83,617	\$29,212	\$0	\$8,735	\$0	\$0
71									
72	IOT EQUIPMENT:								
73									
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0
77									
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0
79									
80	CABLE AND WIRE FACILITIES:								
81									
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0
83	Exchange Message	252,551	(D)	252,551	0	0	0	0	0
84	Exchange Assigned	0	Direct	0	0	0	0	0	0
85									
86	Total Exchange Line C&WF	\$252,551		\$252,551	\$0	\$0	\$0	\$0	\$0
87									
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0
90									
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0
92									
93	Interexchange Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0
96									
97	Total Interexchange C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** 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)		
111 H/R C&WF, Message	\$14,055	(G)	\$0	\$0	\$0	\$14,055	\$0	\$0		O.K.
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0		O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0		O.K.
114										
115 Total Host/Remote C&WF	\$14,055		\$0	\$0	\$0	\$14,055	\$0	\$0		O.K.
116										
117 Total Cable and Wire Facil.	\$266,606		\$252,551	\$0	\$0	\$14,055	\$0	\$0		O.K.
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
122										
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0		O.K.
125 COE Local Switching Leases	0	39	0	0	0	0	0	0		O.K.
126 COE Transmission Leases	0	68	0	0	0	0	0	0		O.K.
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0		O.K.
129										
130 IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
131										
132 C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0		O.K.
135										
136 Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0		O.K.
138										
139 Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	\$0		O.K.
140										
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0		O.K.
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$18	T37	\$15	\$2	\$0	\$1	\$0	\$0		O.K.
145										
146										
147 PROPERTY HELD FOR FUTURE USE	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0		O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	372	T46	307	37	0	29	0	0	O.K.
165										
166	Total Plt. Under Const.	\$372		\$307	\$37	\$0	\$29	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$2,464	T37	\$2,030	\$244	\$0	\$190	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$2,248	T37	\$1,852	\$223	\$0	\$174	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

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

***** InterLATA Reserves and Deferrals	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$45,927	T28	\$28,316	\$9,893	\$0	\$7,718	\$0	\$0	O.K.
16 COE Switching	253	R44	0	253	0	0	0	0	O.K.
17 COE Operator	0	R32	0	0	0	0	0	0	O.K.
18 COE Transmission	26,303	R68	23,815	0	0	2,488	0	0	O.K.
19 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	147,046	R117	139,294	0	0	7,752	0	0	O.K.
21 Other Plant	0	T37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$219,529		\$191,428	\$10,146	\$0	\$17,958	\$0	\$0	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0	O.K.
29 Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0	O.K.
30 Accum. Amort., Other	0	T37	0	0	0	0	0	0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$219,529		\$191,428	\$10,146	\$0	\$17,958	\$0	\$0	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	R44	0	0	0	0	0	0	O.K.
41 COE Operator	0	R32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	R68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	R117	0	0	0	0	0	0	O.K.
45 Unclassified	0	T37	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Central Office Equipment	\$121,564	R70	\$83,617	\$29,212	\$0	\$8,735	\$0	\$0	O.K.	
14 Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.	
15 C&W Facilities	266,606	R117	252,551	0	0	14,055	0	0	O.K.	
16										
17 Total	\$388,170		\$388,167	\$29,212	\$0	\$22,790	\$0	\$0	O.K.	
18 Factor	1.000000		0.866031	0.075256	0.000000	0.058713	0.000000	0.000000	O.K.	
19										
20 Sum: Sw., Trans., Other	\$52,003	17	\$0	\$29,212	\$0	\$22,790	\$0	\$0	O.K.	
21 Factor	1.000000		0.000000	0.561745	0.000000	0.438255	0.000000	0.000000	O.K.	
22										
23 Central Office Equipment	\$121,564	R70	\$83,617	\$29,212	\$0	\$8,735	\$0	\$0	O.K.	
24 Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.	
25 C&WF, Excl. Exch. Message	14,055	R117-83	0	0	0	14,055	0	0	O.K.	
26										
27 Total	\$135,619		\$83,617	\$29,212	\$0	\$22,790	\$0	\$0	O.K.	
28 Factor	1.000000		0.816554	0.215399	0.000000	0.168047	0.000000	0.000000	O.K.	
29										
30 General Support Facilities	\$79,240	R25	\$48,856	\$17,068	\$0	\$13,316	\$0	\$0	O.K.	
31 Central Office Equipment	121,564	13	83,617	29,212	0	8,735	0	0	O.K.	
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.	
33 C&W Facilities	266,606	15	252,551	0	0	14,055	0	0	O.K.	
34 Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.	
35										
36 Total	\$487,410		\$385,023	\$48,280	\$0	\$36,107	\$0	\$0	O.K.	
37 Factor	1.000000		0.823737	0.099015	0.000000	0.077248	0.000000	0.000000	O.K.	
38										
39 Sum: Com. Ln., Sw., Trans.	\$487,410	36	\$385,023	\$48,280	\$0	\$36,107	\$0	\$0	O.K.	
40 Factor	1.000000		0.823737	0.099015	0.000000	0.077248	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 ROT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
44										
45 Total TPIs	\$487,428	Q26	\$385,038	\$48,282	\$0	\$36,108	\$0	\$0	O.K.	
46 Factor	1.000000		0.823737	0.099015	0.000000	0.077248	0.000000	0.000000	O.K.	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	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	\$32,778	U171	\$24,973	\$3,715	\$0	\$2,197	\$1,893	\$0	O.K.
64	Factor	1.000000		0.761892	0.113329	0.000000	0.067032	0.057750	0.000000	
65										(0)
66	Net Investment	252,983	P13	197,801	36,640	0	18,543	0	0	O.K.
67	Factor	1.000000		0.781873	0.144831	0.000000	0.073297	0.000000	0.000000	O.K.

12-Jul-01

02:21:40 PM

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 *****									
Operating Expenses and Taxes									
(A)	Part 36 InterLATA Total (B)	Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$370	T37	\$305	\$37	\$0	\$29	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$370		\$305	\$37	\$0	\$29	\$0	\$0	O.K.
19									
20 General Support, Alloc.	\$2,304	T30	\$1,421	\$496	\$0	\$387	\$0	\$0	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$2,304		\$1,421	\$496	\$0	\$387	\$0	\$0	O.K.
24									
25 Central Office Eq., Alloc.	\$9,451	T31	\$6,501	\$2,271	\$0	\$679	\$0	\$0	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$9,451		\$6,501	\$2,271	\$0	\$679	\$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.	\$7,441	T33	\$7,048	\$0	\$0	\$392	\$0	\$0	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38									
39 Total C&W Exp.	\$7,441		\$7,048	\$0	\$0	\$392	\$0	\$0	O.K.
40									
41 TOTAL PLT SPEC. OPER. EXP.	\$19,566		\$15,275	\$2,804	\$0	\$1,487	\$0	\$0	O.K.
42									
43 TOTAL PLT SPEC. & SUPPORT	\$19,566		\$15,275	\$2,804	\$0	\$1,487	\$0	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oth. Plt. and Equip., Alloc.	\$1,178	T18	\$1,020	\$89	\$0	\$69	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	\$1,178		\$1,020	\$89	\$0	\$69	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$8,705	T18	\$7,539	\$655	\$0	\$511	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$8,705		\$7,539	\$655	\$0	\$511	\$0	\$0	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$5,619	R23	\$3,464	\$1,210	\$0	\$944	\$0	\$0	O.K.
72	Depr., COE Switching	4,105	R44	0	4,105	0	0	0	0	O.K.
73	Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	6,054	R68	5,481	0	0	573	0	0	O.K.
75	Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	11,837	R117	11,213	0	0	624	0	0	O.K.
77	Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$27,614		\$20,158	\$5,316	\$0	\$2,141	\$0	\$0	O.K.
80										
81	Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	Amort., Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
83	Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Total Depr. and Amort.	\$27,614		\$20,158	\$5,316	\$0	\$2,141	\$0	\$0	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$27,614		\$20,158	\$5,316	\$0	\$2,141	\$0	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 89 *****

Operating Expenses and Taxes

(A)	Part 36 InterLATA Total	Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
	(B)								
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$1,383	T37	\$1,139	\$137	\$0	\$107	\$0	\$0	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$1,383		\$1,139	\$137	\$0	\$107	\$0	\$0	O.K.
110									
111 Operator Service, Alloc.	\$0	T81	\$0	\$0	\$0	\$107	\$0	\$0	O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113									
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	0	(F)	0	0	0	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125 Bus. Ofc., EU Message	1,844	(H)	0	0	0	0	0	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	1,844	0	O.K.
128 Bus. Ofc., IX Switched Access	0	(I)	0	0	0	0	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	0	T40	0	0	0	0	0	0	O.K.
130 Bus. Ofc., Coin Collection & Adminstr.	0	(H)	0	0	0	0	0	0	O.K.
131 Bus. Ofc., Reserved	0	(D)	0	0	0	0	0	0	O.K.
132									
133 Total Business Office	\$1,844		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134									
135 Cust. Serv., Mktg. Process	\$8	(H)	0	0	0	0	\$1,844	\$0	O.K.
136 Cust. Serv., Other S&C	78	(H)	0	0	0	0	0	0	O.K.
137 Cust. Serv., C&GS	52	T28	0	0	0	0	6	0	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	29	0	23	16	0	O.K.
139									
140 Total Customer Service	\$138		\$0	\$29	\$0	\$23	\$0	\$0	O.K.
141									
142 Total (B)(1), C(5), D(6), D(8)	\$1,844		\$0	\$29	\$0	\$23	\$1,844	\$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** 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)		
158 Other Cust. Serv., Alloc.	\$27	142	\$0	\$0	\$0	\$0	\$27	\$0	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.	
160										
161 Total Other Cust. Serv.	\$27		\$0	\$0	\$0	\$0	\$27	\$0	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$3,329		\$1,139	\$167	\$0	\$130	\$1,893	\$0	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Pkt. Specific Exp.	\$19,566	41	\$15,275	\$2,804	\$0	\$1,487	\$0	\$0	O.K.	
168 Total Pkt Non-specific Exp.	9,883	62 + 67 + 69	8,559	744	0	580	0	0	O.K.	
169 Total Customer Operations	3,329	163	1,139	167	0	130	1,893	0	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$32,778		\$24,973	\$3,715	\$0	\$2,197	\$1,893	\$0	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$5,223	164	\$3,979	\$592	\$0	\$350	\$302	\$0	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$5,223		\$3,979	\$592	\$0	\$350	\$302	\$0	O.K.	
179										
180 Admin. & General, Allocable	\$7,367	164	\$5,613	\$835	\$0	\$494	\$425	\$0	O.K.	
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.	
182										
183 Total Admin. and Gen.	\$7,367		\$5,613	\$835	\$0	\$494	\$425	\$0	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$12,590		\$9,592	\$1,427	\$0	\$844	\$727	\$0	O.K.	
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	137	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.	
191										
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
194										
195 TOTAL OPER. EXP. AND TAXES	\$72,992		\$56,720	\$10,657	\$0	\$6,142	\$2,620	\$0	O.K.	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

 COMPANY NAME CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 PERIOD ADDRESSED FILING PERIOD ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 12-Jul-01 02:21:40 PM

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

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate						TOTAL INTRASTATE
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
PLANT INVESTMENT DETAIL:										
21 Land, Allocable	68,959	---	---	---	---	---	---	---		
22 Land, Direct	0	---	0	0	0	0	0	0		
23 Motor Vehicles	235,572	---	---	---	---	---	---	---		
24 Aircraft	0	---	---	---	---	---	---	---		
25 Special Purpose Vehicles	22,832	---	---	---	---	---	---	---		
26 Garage Work Equipment	248,032	---	---	---	---	---	---	---		
27 Other Work Equipment	402,236	---	---	---	---	---	---	---		
28 Buildings, Allocable	1,852,438	---	---	---	---	---	---	---		
29 Buildings, Direct	0	---	0	0	0	0	0	0		
30 Furniture	39,855	---	---	---	---	---	---	---		
31 Office Equipment	346,654	---	---	---	---	---	---	---		
32 General Purpose Computers	0	---	---	---	---	---	---	---		
33 CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	---	---		
34 CAT 1 Oper. Sys., Other TSPS	0	---	---	---	---	---	---	---		
35 CAT 1 Oper. Sys., Aux. Pos.	0	---	---	---	---	---	---	---		
36 CAT 1 Oper. Sys., Other	0	---	0	0	0	0	0	0		
37 CAT 2 Tandem Sw. Allocable	0	---	---	---	---	---	---	---		
38 CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0		
39 CAT 3 Local Sw. Allocable	1,321,345	---	---	---	---	---	---	---		
40 CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0		
41 CAT 4.12 Exchange Trunk	0	---	---	---	---	---	---	---		
42 CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0		
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	2,861,190	---	---	---	---	---	---	---		
44 Reserved	0	---	---	---	---	---	---	---		
45 CAT 4.13 Direct	0	---	0	0	0	0	0	0		
46 CAT 4.23 Message, PL & WATS	12,317	---	---	---	---	---	---	---		
47 Reserved	0	---	---	---	---	---	---	---		
48 CAT 4.23 Direct	452,857	---	334,506	0	117,214	0	1,137	118,351		
49 CAT 4.3 H/R Message	399,803	---	---	---	---	---	---	---		
50 CAT 4.3 WATS	0	---	0	0	0	0	0	0		
51 CAT 4.3 Direct	0	---	0	0	0	0	0	0		
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---		
53 CAT 1 Coinless Pay Phones	0	---	0	0	0	0	0	0		

12-Jul-01

02:21:40 PM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

FILING PERIOD ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
70 CAT 2 CP Equipment	0	—	0	0	0	0	0	0	0
71 Reserved	0	—	—	—	—	—	—	—	—
72 Reserved	0	—	—	—	—	—	—	—	—
73 CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	8,641,759	—	—	—	—	—	—	—	—
74 Other CAT 1 C&WF	0	—	0	0	0	0	0	0	0
75 CAT 2 C&WF	0	—	—	—	—	—	—	—	—
76 CAT 2 C&WF, Wideband	0	—	0	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	0	—	—	—	—	—	—	—	—
78 Reserved	0	—	—	—	—	—	—	—	—
79 CAT 3 Direct	1,397,141	—	1,036,381	0	356,670	0	4,090	360,760	360,760
80 CAT 4 Message	670,533	—	—	—	—	—	—	—	—
81 CAT 4 WATS	0	—	0	0	0	0	0	0	0
82 CAT 4 Direct	0	—	0	0	0	0	0	0	0
83 Allocable Support Leases	0	—	—	—	—	—	—	—	—
84 Direct Support Leases	0	—	0	0	0	0	0	0	0
85 COE Operator	0	—	—	—	—	—	—	—	—
86 COE Tandem Switch	0	—	—	—	—	—	—	—	—
87 COE Local Switch	0	—	—	—	—	—	—	—	—
88 COE Transmission	0	—	—	—	—	—	—	—	—
89 COE Direct	0	—	0	0	0	0	0	0	0
90 IOT Leases	0	—	0	0	0	0	0	0	0
91 C&WF Leases	0	—	0	0	0	0	0	0	0
92 Leasehold Imp. Land etc.	0	—	—	—	—	—	—	—	—
93 Leasehold Imp. COE Switching	0	—	—	—	—	—	—	—	—
94 Leasehold Imp. COE Operator	0	—	—	—	—	—	—	—	—
95 Leasehold Imp. COE Trans.	0	—	—	—	—	—	—	—	—
96 Leasehold Imp. IOT	0	—	0	0	0	0	0	0	0
97 Leasehold Imp. C&WF	0	—	0	0	0	0	0	0	0
98 Leasehold Imp. Other	0	—	0	0	0	0	0	0	0
99 Allocable Acct. No. 2690	732	—	—	—	—	—	—	—	—
100 Direct Acct. No. 2690	0	—	0	0	0	0	0	0	0
101 Materials and Supplies	98,982	—	—	—	—	—	—	—	—
102 RTB Stock	0	—	—	—	—	—	—	—	—
103 Tele. Ptl. Adjust. - Alloc.	0	—	—	—	—	—	—	—	—
104 Tele. Ptl. Adjust. - Direct	0	—	0	0	0	0	0	0	0
105 Other Assets, Net	0	—	0	0	0	0	0	0	0
106 Other Liab., Def. Cr., Net	0	—	0	0	0	0	0	0	0

12-30-01

02:21:40 PM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 FILING PERIOD ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate						TOTAL INTRASTATE		
					Message Telephone Service		Private Line						
					InterLATA		IntraLATA		InterLATA			IntraLATA	
					(E)	(F)	(G)	(H)	(I)				
(A)	(B)	(C)	(D)										
123	TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--	--	--		
124	TPUC -- Short Term, Direct	0	--	0	0	0	0	0	0	0	0		
125	TPUC -- Long Term, Alloc.	15,114	--	--	--	--	--	--	--	--	--		
126	TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0	0	0		
127													
128	RESERVES AND DEFERRALS:												
129	Acc. Depr. Support Assets	1,864,303	--	--	--	--	--	--	--	--	--		
130	Acc. Depr. COE Switching	11,461	--	--	--	--	--	--	--	--	--		
131	Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	--	--		
132	Acc. Depr. COE Transmission	1,061,245	--	--	--	--	--	--	--	--	--		
133	Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	--	--		
134	Acc. Depr. Cable and Wire Facilities	5,906,793	--	--	--	--	--	--	--	--	--		
135	Acc. Depr. Other Plant	0	--	0	0	0	0	0	0	0	0		
136	Accum. Amort., Tangible Inv.	0	--	--	--	--	--	--	--	--	--		
137	Accum. Amort., Intang. Inv.	0	--	--	--	--	--	--	--	--	--		
138	Accum. Amort., Other	0	--	0	0	0	0	0	0	0	0		
139	Acc. Def. IT Support Assets	0	--	--	--	--	--	--	--	--	--		
140	Acc. Def. IT COE Switching	0	--	--	--	--	--	--	--	--	--		
141	Acc. Def. IT COE Operator	0	--	--	--	--	--	--	--	--	--		
142	Acc. Def. IT COE Trans.	0	--	--	--	--	--	--	--	--	--		
143	Acc. Def. IT IOT Equipment	0	--	--	--	--	--	--	--	--	--		
144	Acc. Def. IT C&WF	0	--	--	--	--	--	--	--	--	--		
145	Acc. Def. IT Unclassified	0	--	0	0	0	0	0	0	0	0		
146													
147	OPERATING EXPENSES AND TAXES:												
148	Network Support, Alloc.	15,006	--	--	--	--	--	--	--	--	--		
149	Network Support, Direct	0	--	0	0	0	0	0	0	0	0		
150	General Support, Alloc.	93,541	--	--	--	--	--	--	--	--	--		
151	General Support, Direct	0	--	0	0	0	0	0	0	0	0		
152	Central Office Eq., Alloc.	392,427	--	--	--	--	--	--	--	--	--		
153	Central Office Eq., Direct	0	--	0	0	0	0	0	0	0	0		
154	Cust. Premises Equip.	0	--	--	--	--	--	--	--	--	--		
155	Coinless Pay Phone Exp.	0	--	--	--	--	--	--	--	--	--		
156	Other IOT	0	--	--	--	--	--	--	--	--	--		
157	IOT Direct	0	--	0	0	0	0	0	0	0	0		
158	Cable & Wire, Alloc.	256,836	--	--	--	--	--	--	--	--	--		
159	Cable & Wire, Direct	0	--	0	0	0	0	0	0	0	0		

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
FILING PERIOD ENDING DECEMBER 31, 2001

***** FCC PART 36 *****						Intrastate			
		TOTAL	Source/	Interstate	Message Telephone Service		Private Line		TOTAL
		COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(I)
176 Oth. Plt. and Equip., Alloc.	47,820	--	--	--	--	--	--	--	--
177 Oth. Plt. and Equip., Direct	0	--	0	0	0	0	0	0	0
178 Network Operations, Alloc.	353,357	--	--	--	--	--	--	--	--
179 Network Operations, Direct	0	--	0	0	0	0	0	0	0
180 Total Access Expense	4,867	--	4,867	0	0	0	0	0	0
181 Depr., Support Assets	228,079	--	--	--	--	--	--	--	--
182 Depr., COE Switching	185,701	--	--	--	--	--	--	--	--
183 Depr., COE Operator	0	--	--	--	--	--	--	--	--
184 Depr., COE Transmission	244,245	--	--	--	--	--	--	--	--
185 Depr., IOT Equipment	0	--	--	--	--	--	--	--	--
186 Depr., C&W Facilities	475,477	--	--	--	--	--	--	--	--
187 Amort., Tangible Assets	0	--	--	--	--	--	--	--	--
188 Amort., Intangible Assets	0	--	--	--	--	--	--	--	--
189 Other Amortization	0	--	0	0	0	0	0	0	0
190 Direct Assigned Amort.	0	--	0	0	0	0	0	0	0
191 Marketing, Allocable	48,980	--	--	--	--	--	--	--	--
192 Marketing, Direct	0	--	0	0	0	0	0	0	0
193 Operator Service, Alloc.	2,467	--	--	--	--	--	--	--	--
194 Operator Service, Direct	0	--	0	0	0	0	0	0	0
195 Classified Directory	0	--	0	0	0	0	0	0	0
196 Alphabetical Directory	0	--	--	--	--	--	--	--	--
197 Foreign Directory	0	--	--	--	--	--	--	--	--
198 Bus. Ofc., EU Presubscription	0	--	--	--	--	--	--	--	--
199 Bus. Ofc., EU MTS & WATS	38,606	--	--	--	--	--	--	--	--
200 Bus. Ofc., EU Access, P/L & all Other	31,666	--	--	--	--	--	--	--	--
201 Bus. Ofc., IXC Special Access	0	--	--	--	--	--	--	--	--
202 Bus. Ofc., IXC Switched Access	0	--	--	--	--	--	--	--	--
203 Bus. Ofc., IXC B & C Services	0	--	--	--	--	--	--	--	--
204 Coin Collect & Admin.	0	--	--	--	--	--	--	--	--
205 Cust. Svc., Direct	0	--	0	0	0	0	0	0	0
206 Cust. Serv., Mng. Process	11,235	--	--	--	--	--	--	--	--
207 Cust. Serv., Other B&C	57,130	--	--	--	--	--	--	--	--
208 Cust. Serv., CABS	100,991	--	--	--	--	--	--	--	--
209 Cust. Serv., EU Common Line	4,609	--	4,609	0	0	0	0	0	0
210 Other Cust. Serv., Alloc.	3,532	--	--	--	--	--	--	--	--
211 Other Cust. Serv., Direct	111	--	111	0	0	0	0	0	0
212 Exec. and Planning, Alloc.	244,530	--	--	--	--	--	--	--	--
213 Exec. and Planning, Direct	0	--	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
FILING PERIOD ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate								
					Message Telephone Service				Private Line				TOTAL INTRASTATE
					InterLATA		IntraLATA		InterLATA		IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)					
230	Admin. & General, Allocable	344,889	—	—	—	—	—	—	—	—			
231	Admin. & General, Direct	0	—	0	—	0	—	0	—	0	0		
232	Non-income Taxes, Allocable	0	—	—	—	—	—	—	—	—			
233	Non-income Taxes, Direct	0	—	0	—	0	—	0	—	0	0		
234													
235	OTHER INCOME STATEMENT:												
236	State Income Tax Rate	0.00%	—	—	—	—	—	—	—	—			
237	Federal Income Tax Rate	0.00%	—	—	—	—	—	—	—	—			
238	Gross Receipts Tax Rate	0.00%	—	—	—	—	—	—	—	—			
239	Rate of Return	10.00%	—	—	—	—	—	—	—	—			
240	AFUDC	0	—	—	—	—	—	—	—	—			
241	ITC Amortization	0	—	—	—	—	—	—	—	—			
242	Other Return Adjustments	0	—	0	—	0	—	0	—	0	0		
243	Contributions	1,075	—	—	—	—	—	—	—	—			
244	Interest Expense	381,162	—	—	—	—	—	—	—	—			
245	Capital Lease Expense	0	—	—	—	—	—	—	—	—			
246	Capitalized Payroll taxes	0	—	—	—	—	—	—	—	—			
247	Depreciation Adjustment	0	—	—	—	—	—	—	—	—			
248	Other Income Adjustments	0	—	0	—	0	—	0	—	0	0		
249	Uncollectibles	0	—	0	—	0	—	0	—	0	0		
250	Other Revenue Adjustments	0	—	0	—	0	—	0	—	0	0		
251	Other Revenue Taxes	0	—	0	—	0	—	0	—	0	0		
252													

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
FILING PERIOD ENDING DECEMBER 31, 2001

12-Jul-01

02:21:40 PM

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Other	Interstate		Intrastate		TOTAL INTRASTATE
					Private Line		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)				(C)	(D)	(E)	(F)	
271	Working Loops	3,856	—	89	357	0	0	66	66
272	Equivalent Interexchange Cct. Miles	12,391	—	0	1,336	0	0	573	573
273	Interexchange Circuit Terminations	253	—	0	25	0	0	12	12

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6610 - MARKETING EXPENSE & ACCOUNT 6613 - ADVERTISING EXPENSE SUMMARIES
FOR THE STUDY YEAR ENDED 12/31/00

	BALANCE PER BOOKS	ADJUSTMENTS		BALANCE PER STUDY
		DR	CR	
ACCOUNT 6610				
Payroll & Overhead	53,544.89			
Employee	1,846.16	15	17,430	36,115
Travel	2,649.00			1,846
Supplies	269.02			2,649
Other	7,050.10	15	6,178	269
				872
TOTAL ACCOUNT 6610				
	65,359.17	0	23,608	41,751
ACCOUNT 6613				
Publication Advertising	4,754.95			4,755
Radio Advertising	2,511.07			2,511
Corporate Sponsorships	1,513.00	16	1,513	(0)
Office Supplies	579.21			579
Yellow Page Advertising	1,401.67			1,402
Postage & Shipping	5.72			6
Other	3,916.53			(0)
6410		16	2,016	
6535		16	33	
6623 Cat 3		16	128	
6722		16	852	
6726		16	888	
TOTAL ACCOUNT 6613				
	14,682.15	0	5,430	9,252

Jan 11/01 11

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6610 - MARKETING EXPENSE & ACCOUNT 6613 - ADVERTISING EXPENSE SUMMARIES
FOR THE STUDY YEAR ENDED 12/31/00

	TOTAL	ACCOUNT 6610					ACCOUNT 6613								
		TOTAL 6610	PAYROLL & OVERHEADS	EMPLOYEE	TRAVEL	SUPPLIES	OTHER	TOTAL 6613	PUBLICATION ADVERT.	RADIO ADVERT.	SPONSOR AD	OFFICE SUPPLIES	YELLOW PAGES	POSTAGE & SHIP	OTHER
JAN	5,227.99	3,497.50	3,353.41	126.30		17.79		1,730.49	267.95	180.00			68.30		1,214.24
FEB	4,805.57	4,507.27	4,441.80			15.47	50.00	298.30	30.00	175.00	25.00		68.30		
MAR	5,951.83	5,331.79	4,906.98	423.22		1.59		620.04	391.74	160.00			68.30		
APR	6,205.39	5,705.69	4,480.80		1,014.00	3.75	207.14	499.70		100.00	250.00		68.30		81.40
MAY	5,674.33	4,552.33	4,550.55			1.78		1,122.00	234.00						888.00
JUN	6,016.92	4,175.63	4,117.68	22.50		35.45		1,841.29	735.69	719.00	250.00		136.60		
JUL	5,801.02	4,789.66	4,789.66					1,011.36	488.06	125.00	330.00		68.30		
AUG	8,103.95	5,627.40	4,691.46		920.00	15.94		2,476.55	622.95		1,785.30		68.30		
SEP	6,901.67	6,106.50	5,151.09	859.38		96.03		795.17	195.00		(1,327.30)		649.47		1,278.00
OCT	4,512.21	4,304.86	4,036.42			69.44	199.00	207.35	20.00	118.75			68.60		
NOV	5,935.04	5,161.92	4,022.44		715.00	8.48	416.00	773.12	213.00	82.91	200.00		68.60	5.72	202.89
DEC	14,905.40	11,598.62	5,002.60	414.76		3.30	6,177.96	3,306.78	1,556.56	850.41		579.21	68.60		252.00
TOTAL	80,041.32	65,359.17	53,544.89	1,846.16	2,649.00	269.02	7,050.10	14,682.15	4,754.95	2,511.07	1,513.00	579.21	1,401.67	5.72	3,916.53
		OTHER:						OTHER:							
		50.00		NDTA (47936)					614.70	Wearguard-OSP Shirts (47970)					
		207.14		NTCA R&S True-up (48321)				1,214.24	599.54	Wearguard-Caps (47970)					
		199.00		Powerpresenter Plus (49661)				81.40		Carhart Jacket (48598)					
		418.00		NTCA Fall Conference (49666)				888.00		Dakota Silk Screen-Office Shirts (48577)					
		6,177.96		Phone books/Calendars (49964)				1,278.00		Dakota Silk Screen-OSP Shirts (49345)					
									32.87	Wearguard-D. Bungee Jackets (49796)					
									42.22	Wearguard-OSP Jackets (49798)					
								202.89	128.00	Reminder Plus (49668 & 49657)					
								252.00		Dakota Silk Screen-Company Caps (49844)					

CHYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6623 - CUSTOMER SERVICES EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED 12/31/00

	BALANCE PER BOOKS		ADJUSTMENTS		BALANCE PER STUDY	(SSA #23) REVENUE ACCTG	TOTAL COMMERCIAL OFFICE
			DR	CR			
Payroll & Overheads	135,723.76		22	641	135,083	77,990	57,093
NISC	102,211.96		17	4,340	97,872	78,180	19,692
Internet Service-DTG	327.05		18	327	0		0
Internet Service-SDN	3,192.00		18	3,192	0		0
U.S. West - Acctg	385.16	14	12		397	397	0
U.S. West - EDA	1,833.74		18	1,834	(0)		(0)
Postage Machines	1,953.44		18	1,953	0		0
UNRUH	(66.00)				(66)		(66)
Affiliates	(6,263.13)				(6,263)		(6,263)
Employee & Supplies	5,201.98		22	25	5,177	2,989	2,188
Postage & Shipping	5,496.61		22	26	5,471	3,158	2,312
Other	8,396.22		18	6,139	2,257		2,257
					0		0
	<u>258,392.79</u>		<u>12</u>	<u>18,477</u>	<u>239,928</u>	<u>162,714</u>	<u>77,214</u>
Payroll Study Percent					1.000000	0.577346	0.422654
Benefits	37,134.23			176	37,008	21,367	15,642

LOCAL COMMERCIAL OPERATIONS -

	TOTAL		SSA #23		
		SYN ORDER PROCESS	PAYMENT & COLLECTION	BILLING INQUIRY	COIN COLLECT
Balance Per Study	77,214				
Directly Assigned:					
Payroll & Overheads	0				
NISC	(19,692)		19,692		
Other ACH Charges	(2,257)		2,257		
Subtotal Study	<u>57,522</u>	0	19,692	0	0
Time Study Percent	1.000000	0.199107	0.588399	0.212500	0.000000
Allocate Subtotal	<u>57,522</u>	<u>11,453</u>	<u>33,845</u>	<u>12,223</u>	<u>0</u>
Total Local Comm Op	<u>77,214</u>	<u>11,453</u>	<u>33,845</u>	<u>12,223</u>	<u>0</u>
Benefits	15,642	3,114	9,203	3,324	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6623.1 - REVENUE ACCOUNTING EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED 12/31/00

	BALANCE PER BOOKS		ADJUSTMENTS	BALANCE PER STUDY
			DR	CR
Payroll & Overheads	0.00	23	77,990	77,990
NISC	0.00	23	78,180	78,180
Internet Service-DTG	0.00		0	0
Internet Service-SDN	0.00		0	0
U.S. West - Acctg	0.00	23	397	397
U.S. West - EDA	0.00		0	0
Postage Machines	0.00		0	0
UNRUH	0.00		0	0
Affiliates	0.00		0	0
Employee & Supplies	0.00	23	2,989	2,989
Postage & Shipping	0.00	23	3,158	3,158
Other	0.00	20	24,887	24,887
Other	0.00		0	0
	0.00		187,601	0
				187,601
	TOTAL		TTP	OB&C
Payroll & Overheads	77,990			77,990
NISC	78,180		9,490	4,701
U.S. West - Acctg	397		397	
Other	24,887			24,887
Subtotal Study	181,453		9,887	82,691
				88,876
Distribution	1.000000		0.054486	0.455714
				0.489800
Employee & Supplies	2,989		163	1,362
Postage & Shipping	3,158		172	1,439
				1,464
				1,547
Subtotal - SSA #24				85,492
Other	0			91,887
				0
Total Revenue Acctg	187,601		10,222	85,492
Benefit				91,887
				21,347
				10,684

HEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 ACCOUNT 6623 - CUSTOMER SERVICES EXPENSE SUMMARY
 FOR THE STUDY YEAR ENDED 12/31/00

	TOTAL	PAYROLL & OVERHEAD	NISC	INTERNET DTG	INTERNET SDN	US WEST ACCTG	US WEST ELECT DIR ASSIST.	MACHINES RENT/RPR MNTNC	UNRUH TRANSFER	AFFILIATES	EMPLOYEE & SUPPLIES	POSTAGE & SHIP	OTHER
JAN	18,890.49	9,101.65	9,897.30			44.68		228.76	(2.00)	(505.61)	25.71		
FEB	20,889.03	9,677.04	8,454.57		450.00	78.68		132.67	(6.00)	(262.41)	340.48	1,824.00	
MAR	20,923.92	10,717.86	8,528.00	92.56		52.50	264.32	132.67	(6.00)	(3,059.42)	271.20		3,930.23
APR	20,431.40	10,021.77	8,060.04	234.49	414.00	50.40	174.38	132.67	(6.00)	(965.69)	1,337.63		977.71
MAY	21,427.29	12,426.29	7,944.49		414.00	58.80	174.38	398.00	(6.00)	(224.68)	112.27		129.72
JUN	23,256.91	11,822.39	8,254.64		348.00	46.55	174.38	132.67	(6.00)	(78.45)	388.96	1,824.00	349.77
JUL	20,607.88	10,842.01	8,848.34		411.00	53.55	174.38	132.68	(5.00)		132.60	18.34	
AUG	21,194.96	12,441.92	8,701.51		390.00		174.38	132.68	(12.00)	(1,168.89)	283.38		250.00
SEP	25,211.00	11,937.08	8,448.82		381.00		174.38	132.68	(4.00)		637.86	1,824.00	1,679.38
OCT	22,125.29	11,727.87	8,828.77		384.00		174.38	132.68			814.17	6.27	259.15
NOV	19,999.92	11,477.39	7,962.08				174.38	132.66	(10.00)		97.48		165.93
DEC	23,834.70	13,530.49	8,385.60				174.38	132.68	(3.00)		780.24		654.33
TOTAL	258,392.79	135,723.76	102,211.96	327.05	3,192.00	385.18	1,833.74	1,953.44	(68.00)	(6,263.13)	5,201.98	5,496.61	8,396.22

OTHER *

			TOTAL	ADJUST A/C 5000	ADJUST A/C 6212	ADJUST A/C 6823 QTH	ADJUST A/C 6722
	2.08 US West DEX Directories #44136		2.08	2.08			
3,930.23	3,928.17 State Publishing - Phone Services Booklet #48387		3,928.17			3,928.17	
	325.81 US West DEX Directories #48340		325.81	325.81			
	15.60 AT&T/IL - AT&T Services #48353		15.60		15.60		
	378.39 NTCA - R&S True up #48321						
	156.91 Humint - Network Messaging #48605		156.91		156.91		
977.71	100.00 Telcordia Tech - IAC Usage #48586		100.00			100.00	
	14.77 AT&T/IL - AT&T Tech Line #48661		14.77		14.77		
129.72	114.96 Humint - Network Messaging #48819		114.96		114.96		
	100.00 State Bank - Door Prize #48731		100.00				100.00
	113.27 Humint - Network Messaging #48908		113.27		113.27		
346.77	136.50 KSHS Ad - Advertising		136.50				136.50
	142.31 Humint - Network Messaging #48949		142.31		142.31		
107.89	107.89 US West DEX Directories #48318		107.89	107.89			
	281.74 Humint - Network Messaging #48943		281.74		281.74		
1,367.86	1,367.86 ACH Charges - Service Charges (Jan-Sep)						
141.67	141.67 Humint - Network Messaging #48968		141.67		141.67		
259.15	117.48 Qwest Cos - Phone Directories #48942		117.48	117.48			
	164.38 Humint - Network Messaging #48989		164.38		164.38		
115.93	115.93 ACH Charges - Credit Card						
	175.90 Humint - Network Messaging #48986		175.90		175.90		
478.43	478.43 ACH Charges - Service Charges (Oct-Dec)						
			0.00				
8,396.22	8,396.22		8,396.22	8,396.22	1,321.50	4,028.17	296.00

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SUMMARY OF NISC INVOICES
STUDY YEAR ENDED 12/31/90

	TOTAL	REVENUE ACCOUNTING - 6623			6623	9123	6533	6711	6721	6728	1190.85	2123
		TTP	QB&C	CABS	CUST SVC P&C							
CABS Billing	60,251.38			60,251.38								
Toll Rating		5,137.03										
Message Transmission	1,614.92	1,614.92										
Message Processing	2,737.62	2,737.62										
Inserting & Folding Bills	1,016.12				1,016.12							
Insert Only	378.48				378.48							
Metering	141.32				141.32							
Presorting	141.32				141.32							
#10 Window Envelopes	689.35				689.35							
#9 Return Envelopes	673.16				673.16							
CCB Special Handling Processed	416.74		416.74									
CCB C&C	2,442.40		2,442.40									
CCB File U/D Flat Charge	900.00		900.00									
Bill Print Sort	949.41				949.41							
Horizon Duplex Bill Print	5,516.60				5,516.60							
CCB Message Processing	942.09		942.09									
Telephone Bill (8.5 x 11)	922.48				922.48							
Eagle Butte D/Switch Polling	2,269.96			2,269.96								
Digital S/Polling - Fixed	600.00			600.00								
Postage - Bills	8,693.77				8,693.77							
OnBase Server License	473.97					473.97						
TinyTerm Upgrade	210.00					210.00						
TinyTerm Software (5)	350.00					350.00						
TinyTerm Software (10)	700.00					700.00						
Horizon Education	756.25								756.25			
Envelope - Delinq Notice	225.11				225.11							
Delinquent Notices	322.15				322.15							
Stock Paper	306.08									306.08		
Progress Software License	315.20								315.20			
OnBase Server License-Mntnc	125.00					125.00						
Laser Checks (8 1/2 X 11)	84.00								84.00			
AP Checks	303.75								303.75			
Data Encryption-Annual License	65.00								65.00			
CABS Conference-L.Norvold	796.37			796.37								
DOS2 DAT Tape	150.00								150.00			
DAT Cleaning Cartridge	11.71								11.71			
OnBase Annual Maintenance	300.00					300.00						
Postage & Shipping												
Fiche Tape	68.67								68.67			
CABS	71.19			71.19								
Envelopes	23.72				23.72							
Stock Paper	55.68									55.68		
Quarterly Tax Report	4.30								4.30			
Software Upgrade	6.91								6.91			
Taxes	10.60								10.60			
AP Setup new Printer	2.50								2.50			
Laser Checks	12.80								12.80			
CD Drive	3.85					3.85						
Subtotal (A/C 6623)	102,211.56	6,489.57	4,701.23	63,088.90	19,692.96	2,162.82	0.00	0.00	1,861.69	304.78	0.00	0.00

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SUMMARY OF NISC INVOICES
STUDY YEAR ENDED 12/31/00

	REVENUE ACCOUNTING - 8823				8823							
	TOTAL	TIP	QB&C	CARS	JUST SVC	6123	8523	8711	8721	8728	1190.85	2123
CHARGED TO A/C 2123:												
Horizon License-Accts Payable	459.00								459.00			
Horizon License-General Ledger	459.00								459.00			
Horizon License-Payroll & Labor	689.00								689.00			
Horizon License-Subsc Info Sys	1,505.00								1,505.00			
Horizon License-Materials Inventory	595.00								595.00			
Horizon License-Vehicle Analysis	340.00								340.00			
Horizon License-Work Orders	510.00								510.00			
Horizon License-Trouble Tickets	255.00						255.00					
Laser Check Software	1,004.00								1,004.00			
Subtotal (A/C 2123)	5,816.00	0.00	0.00	0.00	0.00	0.00	255.00	0.00	5,581.00	0.00	0.00	0.00
CHARGED TO A/C 8124:												
Horizon Support Fee (A/C 8124)	761.00					761.00						
	761.00	0.00	0.00	0.00	0.00	761.00	0.00	0.00	0.00	0.00	0.00	0.00
CHARGED TO A/C 8711:												
Annual Meeting	505.00							505.00				
Subtotal (A/C 8711)	505.00	0.00	0.00	0.00	0.00	0.00	0.00	505.00	0.00	0.00	0.00	0.00
CHARGED TO A/C 8721:												
Quarterly Tax Report 941SB	60.00								60.00			
Horizon Education/Travel	458.25								458.25			
Envelopes-#10 Window	29.70								29.70			
CABS Conference-A.Anderson	1,125.00			1,125.00								
Subtotal (A/C 8721)	1,670.95	0.00	0.00	1,125.00	0.00	0.00	0.00	0.00	545.95	0.00	0.00	0.00
CHARGED TO A/C 1190.85:												
Laser Checks (8 1/2 X 11)	83.80										83.80	
Travel - Education	145.25										145.25	
Envelope-Laser Checks	33.00										33.00	
HP4000NT Micr Toner Cartridge	288.00										288.00	
Laser Check Software	400.00										400.00	
Subtotal (A/C 1190.85)	950.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	950.05	0.00
TOTAL	111,914.96	9,489.57	4,701.23	65,113.00	19,892.99	2,923.82	255.00	505.00	7,918.84	364.76	950.05	0.00

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SUMMARY OF NISC INVOICES
STUDY YEAR ENDED 12/31/00

	REVENUE ACCOUNTING - 6623				6623	CUST SVC						
	TOTAL	TTP	OBAG	CARR	P&G	6123	6533	6711	6721	6728	1190.85	2123
SUBTOTAL CHARGED A/C 6623	102,211.96	9,489.57	4,701.23	83,988.90	19,892.99	2,162.82	0.00	0.00	1,811.69	364.76	0.00	0.00
Adjustments from Local Com Op	(82,518.97)	(9,489.57)	(4,701.23)	(83,988.90)		(2,162.82)	0.00	0.00	(1,811.69)	(364.76)	0.00	0.00
TOTAL LOCAL COM OP	19,692.99	0.00	0.00	0.00	19,892.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL CHARGED A/C 6711	505.00	0.00	0.00	0.00	0.00	0.00	0.00	505.00	0.00	0.00	0.00	0.00
Adjustments from A/C 6711	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXECUTIVE EXP	505.00	0.00	0.00	0.00	0.00	0.00	0.00	505.00	0.00	0.00	0.00	0.00
SUBTOTAL CHARGED A/C 6721	1,870.95	0.00	0.00	1,125.00	0.00	0.00	0.00	0.00	545.95	0.00	0.00	0.00
Adjustments from A/C 6721	(1,125.00)	0.00	0.00	(1,125.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ACCTG EXP	545.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	545.95	0.00	0.00	0.00
SUBTOTAL CHARGED A/C 2123	5,816.00	0.00	0.00	0.00	0.00	0.00	255.00	0.00	5,561.00	0.00	0.00	0.00
Adjustments from A/C 2123	(5,816.00)	0.00	0.00	0.00	0.00	0.00	(255.00)	0.00	(5,561.00)	0.00	0.00	0.00
TOTAL OFC EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL CHARGED A/C 1190.85	950.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	950.05	0.00
Adjustments from A/C 1190.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LTI	950.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	950.05	0.00

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
MONTHLY NISC INVOICES
STUDY YEAR ENDED 12/31/96

	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
CABS Billing	4,743.42	4,800.48	4,505.81	5,016.07	4,967.39	5,131.51	5,204.41	5,068.60	5,268.23	5,254.38	4,844.86	5,448.44	60,251.38
Toll Rating	440.32	474.44	412.78	448.90	418.00	443.95	398.66	449.17	415.00	388.33	435.83	410.87	5,137.03
Message Transmission	388.28	388.44	388.20	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	1,814.92
Message Processing	247.40	248.26	245.98	226.28	211.92	227.65	221.40	224.45	220.37	225.35	213.36	225.22	2,737.82
Inserting & Folding Bills	79.88	81.88	82.53	81.38	81.08	80.70	77.98	81.88	120.00	78.18	79.94	90.56	1,016.12
Insert Only	30.00	30.00	30.00	30.00	30.00	30.00	35.91	30.00	30.00	42.57	30.00	30.00	378.48
Metering	11.29	11.71	11.88	11.88	11.84	11.75	11.57	11.60	11.64	11.69	12.08	12.39	141.32
Presorting	11.29	11.71	11.88	11.88	11.84	11.75	11.57	11.60	11.64	11.69	12.08	12.39	141.32
#10 Window Envelopes	58.65	58.78	59.88	59.84	59.65	59.19	59.08	58.44	58.64	45.36	53.37	60.89	689.35
#9 Return Envelopes	54.39	55.90	57.26	58.62	57.04	58.81	55.77	55.77	55.29	53.31	58.37	58.83	673.18
CCB Special Handling Processed	35.25	39.03	34.04	37.68	33.86	38.21	32.33	35.59	34.21	31.83	34.45	32.28	416.74
CCB C&C	454.80	434.40	260.80	280.80	281.40	270.00	80.80	80.20	82.60	85.40	87.60	83.80	2,442.40
CCB File U/D Fiat Charge	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	900.00
Bill Print Sort	80.07	81.77	78.34	80.53	79.81	80.79	78.28	78.68	79.57	78.73	79.25	77.59	949.41
Horizon Duplex Bill Print	426.30	429.00	432.30	432.20	432.60	435.80	423.50	427.50	718.60	426.70	431.40	500.90	5,516.60
CCB Message Processing	83.18	88.25	75.90	82.80	80.12	82.88	74.07	79.78	77.33	71.48	77.65	70.85	942.09
Telephone Bill (8.5 x 11)	64.80	85.21	71.33	71.31	74.84	74.49	73.27	73.96	124.32	71.26	72.04	85.65	922.48
Eagle Butte D/Switch Polling	187.07	185.87	173.43	202.08	175.44	202.74	190.20	193.97	188.39	198.82	178.22	193.73	2,269.96
Digital S/Polling - Fixed	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	600.00
Postage - Bills	688.66	716.07	725.78	728.44	722.96		1,441.80	709.28	719.42	731.79	738.12	773.45	8,693.77
OnBase Server License	41.00	41.62	40.00	40.79	40.44	40.91	37.98	39.55	37.85	38.02	39.36	36.47	473.87
TinyTerm Upgrade	210.00												210.00
TinyTerm Software (5)	350.00												350.00
TinyTerm Software (10)	700.00												700.00
Horizon Education	458.25									300.00			758.25
Envelope - Delinq Notice		75.04					75.04			75.03			225.11
Delinquent Notices			322.15										322.15
Stock Paper			308.08										308.08
Progress Software License						315.20							315.20
OnBase Server License-Mntnc						125.00							125.00
Laser Checks (8 1/2 X 11)						35.70				48.30			84.00
AP Checks						303.75							303.75
Data Encryption-Annual License							65.00						65.00
CABS Conference-L.Norvold								796.37					796.37
DDS2 DAT Tape										150.00			150.00
DAT Cleaning Cartridge										11.71			11.71
OnBase Annual Maintenance											300.00		300.00
Postage & Shipping													
Fiche, Tape	11.45		2.21		6.34	12.90	13.46	13.32	18.20	6.42	6.37		88.67
CABS	6.27	7.25	13.95	7.80	11.49	2.20	8.94	2.42	1.32	4.73	4.73	2.09	71.19
Envelopes		6.40					6.54	4.38		6.40			23.72
Stock Paper			58.68										58.68
Printer Cartridge													0.00
Quarterly Tax Report	4.30												4.30
Software Upgrade	3.50		1.98		1.43								6.91
Taxes	4.00											8.60	10.60
AP Setup new Printer	2.50												2.50
Laser Checks						4.51				8.29			12.80
CD Drive						3.85							3.85
Subtotal	9,997.30	8,454.57	8,528.00	8,060.04	7,944.48	8,254.64	8,848.34	8,701.51	8,448.82	8,826.77	7,982.08	8,385.80	102,211.96

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
MONTHLY MISC INVOICES
STUDY YEAR ENDED 12/31/00

	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
CHARGED TO A/C 2123:													
Horizon License-Accts Payable						459.00							459.00
Horizon License-General Ledger						459.00							459.00
Horizon License-Payroll & Labor						689.00							689.00
Horizon License-Subsc Info Sys						1,505.00							1,505.00
Horizon License-Materials Inventory						595.00							595.00
Horizon License-Vehicle Analysis						340.00							340.00
Horizon License-Work Orders						510.00							510.00
Horizon License-Trouble Tickets						255.00							255.00
Laser Check Software				800.00		204.00							1,004.00
SUBTOTAL (A/C 2123)	0.00	0.00	0.00	800.00	0.00	5,016.00	0.00	0.00	0.00	0.00	0.00	0.00	5,816.00
CHARGED TO A/C 6124:													
Horizon Support Fee (A/C 6124)								761.00					761.00
SUBTOTAL (A/C 6124)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	761.00	0.00	0.00	0.00	0.00	761.00
CHARGED TO A/C 6711:													
Annual Meeting							505.00						505.00
SUBTOTAL (A/C 6711)	0.00	0.00	0.00	0.00	0.00	0.00	505.00	0.00	0.00	0.00	0.00	0.00	505.00
CHARGED TO A/C 6721:													
Quarterly Tax Report 941SB	26.00											34.00	60.00
Horizon Education/Travel	456.25												456.25
Envelopes-#10 Window								29.70					29.70
CABS Conference-A.Anderson								1,125.00					1,125.00
SUBTOTAL (A/C 6721)	482.25	0.00	0.00	0.00	0.00	0.00	0.00	1,154.70	0.00	0.00	0.00	34.00	1,670.95
CHARGED TO A/C 1190.85:													
Laser Checks (8 1/2 X 11)	83.80												83.80
Travel - Education	145.25												145.25
Envelope-Laser Checks	33.00												33.00
HP4000NT Micr Toner Cartridge	288.00												288.00
Laser Check Software				400.00									400.00
SUBTOTAL (A/C 1190.85)	550.05	0.00	0.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	950.05
TOTAL	11,029.60	8,454.57	8,528.00	9,260.04	7,944.49	13,270.64	9,353.34	10,617.21	8,448.62	8,626.77	7,962.06	8,419.60	111,914.96

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6710 - EXECUTIVE & PLANNING EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED 12/31/00**

	BALANCE PER BOOKS	ADJUSTMENTS		BALANCE PER STUDY
		DR	CR	
Payroll & Overheads	57,879.29	22	442	57,437
Seminars	2,291.00			2,291
Travel Expense	2,888.21			2,888
Travel (Airlines, etc..)	13,052.06			13,052
American Express	13,154.06			13,154
Pitney Bowes	1,467.31	19	1,467	0
Office Supplies	171.79			172
Postage & Shipping	1,432.86			1,433
Other	1,113.97			1,114
	<u>93,450.55</u>	<u>0</u>	<u>1,909</u>	<u>91,542</u>

HEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 CCOUNT 6710 - EXECUTIVE & PLANNING EXPENSE SUMMARY
 FOR THE STUDY YEAR ENDED 12/31/00

	TOTAL	PAYROLL & OVERHEAD	TRAINING SEMINARS	EMPLOYEE	TRAINING TRAVEL	AMERICAN EXPRESS	PITNEY BOWES	OFFICE SUPPLIES	POSTAGE & SHIP	OTHER
JAN	10,262.38	5,717.04		45.00	1,951.50	2,408.21	140.63			
FEB	9,420.88	4,134.30	125.00	784.01	1,639.00	2,149.90	132.67		456.00	
MAR	9,601.78	4,280.89	520.00	379.10	4,289.13		132.66			
APR	6,741.87	4,373.38				1,057.00	132.66		64.86	1,113.97
MAY	6,350.52	4,551.13			497.51	1,225.10		76.78		
JUN	7,017.90	3,936.79		231.10	898.92	1,362.42	132.67		456.00	
JUL	5,771.15	5,141.48	395.00			102.00	132.67			
AUG	5,562.74	5,382.61					132.67	47.46		
SEP	9,069.59	5,646.30		706.45	579.00	1,549.18	132.66		456.00	
OCT	7,086.24	4,545.98	460.00	387.70	2,785.00	(1,225.10)	132.66			
NOV	8,587.08	5,058.61	791.00	354.85	412.00	1,837.94	132.68			
DEC	7,978.42	5,110.78				2,687.41	132.68	47.55		
TOTAL	93,450.55	57,879.29	2,291.00	2,888.21	13,052.06	13,154.06	1,467.31	171.79	1,432.86	1,113.97

OTHER:

1,113.97

NTCA R&S True up

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6711 - EXECUTIVE EXPENSE-BOARD OF DIRECTORS SUMMARY
FOR THE STUDY YEAR ENDED 12/31/00

	<u>BALANCE PER BOOKS</u>	<u>ADJUSTMENTS</u>		<u>BALANCE PER STUDY</u>
		<u>DR</u>	<u>CR</u>	
Board Meeting	11,595.40	22	717	10,878
Board Mileage	1,521.59			1,522
Seminars	10,693.82			10,694
Travel (Airlines, etc.)	19,123.19			19,123
Travel Expenses	34,597.84			34,598
American Express	18,884.42			18,884
Insurance	51,441.20			51,441
Office Supplies	2,489.40			2,489
Postage & Shipping	1,405.75			1,406
Other	0.00			0
	<u>151,752.61</u>	<u>0</u>	<u>717</u>	<u>151,036</u>

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6711 - EXECUTIVE EXPENSE-BOARD OF DIRECTORS SUMMARY
FOR THE STUDY YEAR ENDED 12/31/00

	TOTAL	BOARD MEETINGS	BOARD MILEAGE	TRAINING SEMINARS	TRAINING TRAVEL	TRAVEL EXPENSES	AMERICAN EXPRESS	INSURANCE	OFFICE SUPPLIES	POSTAGE & SHIP	OTHER
JAN	29,603.84	1,295.40	97.20	825.00	3,868.50	4,699.50	6,172.19	12,607.80	19.50	18.75	
FEB	9,895.46	1,000.00	180.60	375.00	225.00	5,184.14	2,258.80	120.00	95.92	456.00	
MAR	13,712.52	900.00	100.44	3,445.00	3,302.00	4,201.66	462.40	120.00	1,181.02		
APR	16,007.93	900.00	105.30			608.10	1,637.27	12,607.80	149.46		
MAY	5,019.97	900.00	105.30	240.00	2,047.02	1,427.60		120.00	180.05		
JUN	10,867.03	1,200.00	210.60		5,553.29	2,312.90	841.41	120.00	172.83	456.00	
JUL	16,748.15	750.00	105.30	1,690.00		1,489.05	87.00	12,607.80		19.00	
AUG	2,397.45	1,200.00	210.60	92.82			700.24	120.00	73.79		
SEP	12,786.08	900.00	105.30			7,777.94	3,337.70	120.00	89.14	456.00	
OCT	2,034.46	900.00	105.30	600.00		(2.15)		244.20	187.11		
NOV	14,383.34	900.00	105.30	3,426.00	2,801.38	6,139.90	745.54	120.00	145.22		
DEC	18,296.38	750.00	90.35		1,326.00	759.20	2,641.87	12,533.60	195.36		
TOTAL	151,752.61	11,595.40	1,521.59	10,693.82	19,123.19	34,597.84	18,884.42	51,441.20	2,489.40	1,405.75	0.00

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6721 - ACCOUNTING & FINANCE EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED 12/31/00

	<u>BALANCE PER BOOKS</u>		<u>ADJUSTMENTS</u>		<u>BALANCE PER STUDY</u>
			<u>DR</u>	<u>CR</u>	
Payroll & Overheads	112,637.08		20	23,130	88,428
			22	1,079	
Seminars	3,096.33				3,096
Travel Expenses	4,863.30				4,863
Accg, Audit & Consulting Svc	98,851.00				98,851
NISC	1,670.95	16	5,561	20	7,919
		17	1,812		
Pitney Bowes	1,467.26		20	1,467	0
Publications	594.56				595
Office Supplies	2,793.72				2,794
Postage & Shipping	1,393.44				1,393
Other	942.11				942
	<u>228,309.75</u>		<u>7,373</u>	<u>26,801</u>	<u>208,882</u>

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6721 - ACCOUNTING & FINANCE EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED 12/31/00

	TOTAL	PAYROLL & OVERHEAD	TRAINING SEMINARS	TRAINING TRAVEL	ACCTG/AUDIT CONSULT.	NISC	PITNEY BOWES	PUBLIC.	OFFICE SUPPLIES	POSTAGE & SHIP	OTHER
JAN	13,034.61	8,750.35	1,794.95		1,729.00	482.25	140.62		137.44		
FEB	11,245.17	9,745.85	43.38	107.50			132.66	99.00	660.78	456.00	
MAR	15,411.77	9,837.89			5,674.00		132.67		(232.79)		
APR	11,986.34	8,972.85	358.00	137.50	1,050.00		132.66		393.22		942.00
MAY	24,600.61	9,352.54		206.13	14,598.00			196.56	228.78	18.60	
JUN	18,417.90	9,513.65		52.50	7,946.00		132.67	299.00	18.08	456.00	
JUL	15,724.25	8,646.99			6,786.00		132.67		158.59		
AUG	14,642.22	9,937.61		3,163.75		1,154.70	132.67		253.49		
SEP	13,520.91	10,457.12	900.00	1,117.13	458.00		132.66			456.00	
OCT	19,074.02	8,745.49			10,123.00		132.66		72.87		
NOV	46,665.15	9,268.52		78.79	36,418.00		132.66		760.34	6.84	
DEC	23,986.80	9,408.22			14,069.00	34.00	132.66		342.92		
TOTAL	228,309.75	112,637.08	3,096.33	4,863.30	98,851.00	1,670.95	1,467.26	594.56	2,793.72	1,393.44	942.00

OTHER

942.11

NTCA R&S True up

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6722 - EXTERNAL RELATIONS EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED 12/31/00**

	<u>BALANCE PER BOOKS</u>		<u>ADJUSTMENTS</u>		<u>CR</u>	<u>BALANCE PER STUDY</u>
			<u>DR</u>			
Payroll & Overheads	455.16	15	17,430			17,885
Sponsorships	9,421.34	18	237			9,658
Corporate Advertising	8,075.93	15	6,178			15,767
Office Supplies	475.36	16	1,513			475
Postage & Shipping	12.50					13
Other	631.60	16	852	20	632	852
	<u>19,071.89</u>		<u>26,210</u>		<u>632</u>	<u>44,650</u>

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6728 - OTHER GENERAL OFFICE EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED 12/31/00

	<u>BALANCE PER BOOKS</u>		<u>ADJUSTMENTS</u>		<u>BALANCE PER STUDY</u>
			<u>DR</u>	<u>CR</u>	
Payroll & Overheads	287.92		22	250	38
Insurance	6,885.23				6,885
AT&T	1,183.93				1,184
Phone Bills	14,145.20				14,145
Cellular Bills	5,733.84				5,734
Subscriptions	721.27				721
Dues & Assessments	15,796.34				15,796
Medicine Cabinet Supplies	811.45				811
Office Supplies	6,020.50				6,021
Postage & Shipping	18.80				19
Other	1,225.79	16	888	21	111
		17	365		2,368
	<u>52,830.27</u>		<u>1,253</u>	<u>361</u>	<u>53,722</u>

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6728 - OTHER GENERAL OFFICE EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED 12/31/00

	TOTAL	PAYROLL & OVERHEAD	INSURANCE	ATT	PHONE BILLS	CELLULAR BILLS	SUBSCRIP.	DUES & ASSESS.	MEDICINE CABINET	OFFICE SUPPLIES	POSTAGE & SHIP	OTHER
JAN	6,904.07	32.92	569.53	126.73	1,392.01	419.08	285.55	3,845.35	75.40			157.5
FEB	5,754.70		569.53	110.05	1,014.44	447.89		2,654.00	142.15	806.14		10.5
MAR	2,030.68		569.53	141.00		733.43	34.98			542.42	9.32	
APR	4,186.59		569.53		2,772.45	443.82	35.00		47.35	318.44		
MAY	9,530.48	255.00	569.53	69.17	1,219.55	343.10	98.32	5,886.00	73.80	996.01		20.0
JUN	3,864.02		569.53	101.09	1,105.57	393.08	149.70	5.20	155.60	680.23	4.02	700.0
JUL	2,362.27		569.53	89.61	999.67	495.46				96.71		111.2
AUG	2,736.69		569.53	89.61	971.55	672.69	(104.67)		57.10	480.88		
SEP	3,082.71		569.53	90.49	1,394.88	381.46			85.05	561.30		
OCT	3,943.38		569.53	90.49	794.61	434.71	21.00	1,780.79		227.25		25.0
NOV	3,289.96		569.53	169.62	1,022.69	470.83	201.39	100.00	61.65	492.75		201.5
DEC	5,144.72		620.40	106.07	1,457.78	498.29		1,525.00	113.35	818.37	5.46	
TOTAL	52,830.27	287.92	6,885.23	1,183.93	14,145.20	5,733.84	721.27	15,796.34	811.45	6,020.50	18.80	1,225.7

OTHER:

157.50	Dakota Silk Screen-Logo Jackets (47811)
10.50	Dakota Silk Screen-Telephone Logo (48168)
20.00	NTCA-CALEA Comp Disk (48568)
700.00	CRST Elderly-Annual Dinner (49027)
111.29	NECA-TRS (48920)
25.00	Melaine Tomko-Company Logo (49596)
201.50	New Image-20 Yr Employee Jacket

CREYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6722 - EXTERNAL RELATIONS EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED 12/31/00

	TOTAL	PAYROLL & OVERHEAD	SPONSOR	CORP. ADVERT.	OFFICE SUPPLIES	POSTAGE & SHIP	OTHER
JAN	1,799.12						
FEB	1,193.80		500.00	667.52			
MAR	689.45			1,193.80			631.60
APR	379.50			689.45			
MAY	790.52			180.00	199.50		
JUN	770.63			605.00	185.52		
JUL	600.00		421.34	258.95	90.34		
AUG	5,594.92			600.00			
SEP	4,827.50	30.00	3,750.00	1,844.92			
OCT	768.40	425.16	4,750.00	35.00			
NOV	508.90			343.24		12.50	
DEC	1,149.15			508.90			
				1,149.15			
TOTAL	19,071.89	455.16	9,421.34	8,075.93	475.36	12.50	631.60
OTHER	631.60						
			John Sturulakis (47844)				

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
KNOWN & MEASURABLE CHANGES FOR 2001
FOR THE YEAR ENDED DECEMBER 31, 2000**

		<u>DEBIT</u>	<u>CREDIT</u>
<u>ASSETS:</u>			
<u>CENTRAL OFFICE EQUIPMENT</u>			
CENTRAL OFFICE SWITCHING	A	12,211	
CENTRAL OFFICE - INTEREXCHANGE TRANS	B	14,363	
CENTRAL OFFICE - SUBSCRIBER TRANSMISSION	C	64,155	
TOTAL CENTRAL OFFICE EQUIPMENT		90,729	
<u>OUTSIDE PLANT</u>			
EXCHANGE CABLE & FIBER	D	155,692	
2212 CENTRAL OFFICE SWITCHING		12,211	
2232 TRANSMISSION EQUIPMENT		78,518	
2423 BURIED CABLE		155,692	
3100.2212 ACCUM DEPR - C.O. SWITCHING			747
3100.2232 ACCUM DEPR-TRANSMISSION EQ			3,928
3100.2423 ACCUM DEPR-BURIED CABLE			2,335
<u>ACCUMULATED DEPRECIATION</u>			
<u>ADDITION BASED ON PLANT BALANCES AT 12/31/00</u>			
3100.2112 ACCUM DEPR - MOTOR VEHICLES			77,588
3100.2114 ACCUM DEPR - SPCL PURP VEHICLES			4,566
3100.2116 ACCUM DEPR - OTHER WORK EQUIP			73,967
3100.2121 ACCUM DEPR - BUILDINGS			57,759
3100.2122 ACCUM DEPR - FURNITURE			5,198
3100.2123 ACCUM DEPR - OFFICE EQUIP			38,064
3100.2123.1 ACCUM DEPR - OFC EQ-COMM EQ			7,664
3100.2212 ACCUM DEPR - DIGITAL SWITCHING			81,637
3100.2231 ACCUM DEPR - OTHER RADIO EQ			10,207
3100.2232 ACCUM DEPR - TRANSMISSION EQ			191,719
3100.2233 ACCUM DEPR - FIBER TRANS EQ			38,391
3100.2423 ACCUM DEPR - BURIED CABLE			473,142
<u>EXPENSES</u>			
<u>DEPRECIATION EXPENSE - ADDITION BASED ON PLANT BALANCES AT 12/31/00</u>			
6560.2112 DEPR EXP - MOTOR VEHICLES		30,718	
6560.2114 DEPR EXP - SPCL PURP VEHICLES		(142)	
6560.2116 DEPR EXP - OTHER WORK EQUIP		(13,438)	
6560.2121 DEPR EXP - BUILDINGS		25,219	
6560.2122 DEPR EXP - FURNITURE		(117)	
6560.2123 DEPR EXP - OFFICE EQUIP		(36)	
6560.2123.1 DEPR EXP - OFC EQ-COMM EQ		(7,410)	
6560.2212 DEPR EXP - DIGITAL SWITCHING		(17,549)	
6560.2231 DEPR EXP - OTHER RADIO EQ		2,392	
6560.2232 DEPR EXP - TRANSMISSION EQ		5,423	
6560.2233 DEPR EXP - FIBER TRANS EQ		21,675	
6560.2423 DEPR EXP - BURIED CABLE		43,229	
(Addition when compared to Balances Per 12/31/00 Study)			

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
KNOWN & MEASURABLE CHANGES FOR 2001
FOR THE YEAR ENDED DECEMBER 31, 2000**

		<u>DEBIT</u>	<u>CREDIT</u>
<u>DEPRECIATION ON ASSET ADDITIONS</u>			
	6560.2212 DEPR EXP - DIGITAL SWITCHING	747	
	6560.2232 DEPR EXP - TRANSMISSION EQ	3,928	
	6560.2423 DEPR EXP - BURIED CABLE	2,335	
<u>DEPRECIATION ADDITIONS</u>			
	6560.2112 DEPR EXP - MOTOR VEHICLES	30,718	
	6560.2114 DEPR EXP - SPCL PURP VEHICLES	(142)	
	6560.2116 DEPR EXP - OTHER WORK EQUIP	(13,438)	
	6560.2121 DEPR EXP - BUILDINGS	25,219	
	6560.2122 DEPR EXP - FURNITURE	(117)	
	6560.2123 DEPR EXP - OFFICE EQUIP	(36)	
	6560.2123.1 DEPR EXP - OFC EQ-COMM EQ	(7,410)	
	6560.2212 DEPR EXP - DIGITAL SWITCHING	(16,802)	
	6560.2231 DEPR EXP - OTHER RADIO EQ	2,392	
	6560.2232 DEPR EXP - TRANSMISSION EQ	9,351	
	6560.2233 DEPR EXP - FIBER TRANS EQ	21,675	
	6560.2423 DEPR EXP - BURIED CABLE	45,564	
<u>2001 PAYROLL AND BENEFITS INCREASE</u>			
	A/C 6110 NETWORK SUPPORT EXPENSE	(888)	
	A/C 6120 GENERAL SUPPORT EXPENSE	(3,101)	
	A/C 6210 CENTRAL OFFICE EXPENSE	48,718	
	A/C 6410 CABLE & WIRE FACILITIES EXPENSE		
	A/C 6510 OTHER PROPERTY, PLANT & EQUIP EXPENSE	(11,763)	
	A/C 6530 NETWORK OPERATIONS EXPENSE	90,926	
	A/C 6610 MARKETING EXPENSE	(2,023)	
	A/C 6620 CUSTOMER SERVICE EXPENSE	26,238	
	A/C 6710 EXECUTIVE EXPENSE	8,679	
	A/C 6720 GENERAL & ADMINISTRATIVE EXPENSE	4,490	
	SUBTOTAL	161,276	
	TOTAL ADDED EXPENSES	258,250	0
A	CRSTTA VOICE MAIL	12,001	
	ALARM GROUPING & ASSIGNMENT	210	
	TOTAL A/C 2212 ADDITION	12,211	
B	FRRPA FIBER INTERCONNECTION ELECTRONICS	14,363	
C	LANTRY DLC	4,155	
	ISABEL DLC'S	60,000	
	TOTAL SUBSCRIBER TRANSMISSION ADDITION	64,155	
D	NEW DROPS	630	
	BLACKFOOT LINE EXTENSION	1,357	
	ISABEL EXCHANGE FIBER UPGRADE	150,000	
	CRSTTA ENVIRONMENTAL REVIEW	3,705	
		155,692	

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PAYROLL & BENEFITS SUMMARY
FOR THE FILING YEAR 2001**

JAN - APR 2001 PER BOOKS	EXCLUDE (NOTE)	TOTAL JAN - MAR 2001	ANNUALIZE	TOTAL PAYROLL 2001	2000 PAYROLL	INCREASE <DECREASE>
6112	1,201.36	1,201	0.3333333	3,604	4,015	(410)
6114	0	0	0.3333333	0	478	(478)
6121	9,470.65	9,471	0.3333333	28,412	31,513	(3,101)
6123	0	0	0.3333333	0	0	0
6210	89,256.91	89,257	0.3333333	267,771	219,053	48,718
6230	0	0	0.3333333	0	378	(378)**
6310	10.95	0	0.3333333	0	0	0
6311	0	0	0.3333333	0	0	0
6351	0	0	0.3333333	0	0	0
6410	48,033.36	48,033	0.3333333	144,100	194,157	(50,057)**
6510	15,652.48	15,652	0.3333333	46,957	58,720	(11,763)
6533	17,895.63	17,896	0.3333333	53,687	60,806	(7,119)
6534	33,049.51	33,050	0.3333333	99,149	34,254	64,895
6535	22,266.65	22,267	0.3333333	66,800	33,650	33,150
6610	17,135.49	17,135	0.3333333	51,407	53,430	(2,023)
6623	54,223.96	53,968	0.3333333	161,903	135,665	26,238
6710	21,199.75	21,100	0.3333333	63,299	54,620	8,679
6721	39,287.10	39,101	0.3333333	117,304	112,105	5,200
6722	0	0	0.3333333	0	455	(455)
6728	0	0	0.3333333	0	255	(255)
TOTAL	368,683.80	(553)		1,104,393	993,554	110,839

NOTE: Exclusion Ratio is pursuant to Separations Study Adjustment #22. (.004726)
 ** = Not indicative of work to be done during 2001; excluded.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
COMMERCIAL OFFICE EXPENSE A/C 6623
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

DATA REQUEST #5

	TOTAL	BUSINESS OFFICE		INTEREXCHANGE CARRIER		COIN
		EU	EU ACCESS	SPECIAL	SWITCHED	COLLECT &
		MTS & WATS	P/L & OTHER	ACCESS	ACCESS	ADMIN
<u>INTERSTATE & OTHER -</u>						
EU Svc Order Proc	11,327	6,293	5,034			
EU Payment & Collect	29,982	15,964	14,018			
EU Billing Inquiry	13,434	1,408	12,026			
IX Svc Order Proc	0			0	0	
IX Payment & Collect	0			0	0	
IX Billing Inquiry	0			0	0	
Coin Collect & Admin	0					0
SUBTOTAL INTERSTATE & OTHER	54,744	23,666	31,078	0	0	0
<u>INTRASTATE INTERLATA -</u>						
EU Svc Order Proc	0	0	0			
EU Payment & Collect	1,844	1,844	0			
EU Billing Inquiry	0	0	0			
IX Svc Order Proc	0			0	0	
IX Payment & Collect	0			0	0	
IX Billing Inquiry	0			0	0	
Coin Collect & Admin	0					0
SUBTOTAL INTRASTATE INTERLATA	1,844	1,844	0	0	0	0
<u>INTRASTATE INTRALATA -</u>						
EU Svc Order Proc	1,259	1,259	0			
EU Payment & Collect	12,425	11,838	588			
EU Billing Inquiry	0	0	0			
IX Svc Order Proc	0			0	0	
IX Payment & Collect	0			0	0	
IX Billing Inquiry	0			0	0	
Coin Collect & Admin	0					0
SUBTOTAL INTRASTATE INTRALATA	13,684	13,096	588	0	0	0
<u>STUDY TOTAL -</u>						
EU Svc Order Proc	12,586	7,552	5,034			
EU Payment & Collect	44,252	29,646	14,606			
EU Billing Inquiry	13,434	1,408	12,026			
IX Svc Order Proc	0	0	0	0	0	
IX Payment & Collect	0	0	0	0	0	
IX Billing Inquiry	0	0	0	0	0	
Coin Collect & Admin	0					0
TOTAL	70,272	38,606	31,666	0	0	0
<u>SDCOS ALLOCATION FACTOR -</u>						
INTERSTATE & OTHER		0.612997	0.981444	1.000000	1.000000	1.000000
MSG INTRASTATE INTERLATA		0.047772			0.000000	0.000000
MSG INTRASTATE INTRALATA		0.339231			0.000000	0.000000
P/L INTRASTATE INTERLATA			0.000000	0.000000		
P/L INTRASTATE INTRALATA			0.018556	0.000000		
TOTAL		1.000000	1.000000	1.000000	1.000000	1.000000

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
COMMERCIAL OFFICE EXPENSE A/C 6623
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	<u>JSP</u> <u>INPUT</u>	<u>LDI-ER</u>	<u>MESSAGE TELEPHONE</u>			<u>LDI-ER</u>	<u>PRIVATE LINE</u>			<u>OTHER</u>
			<u>LDI-RA</u>	<u>LDS-ER</u>	<u>LDS-RA</u>		<u>LDI-RA</u>	<u>LDS-ER</u>	<u>LDS-RA</u>	
EU Svc Order Proc	12,586	6,293	0	0	1,259	0	0	0	0	5
EU Payment & Collect	44,252	15,959	6	1,844	11,838	1,201	0	0	588	12
EU Billing Inquiry	13,434	1,408	0	0	0	0	0	0	0	12
IX Svc Order Proc	0	0	0	0	0	0	0	0	0	
IX Payment & Collect	0	0	0	0	0	0	0	0	0	
IX Billing Inquiry	0	0	0	0	0	0	0	0	0	
Coin Collect & Admin	0	0	0	0	0	0	0	0	0	
TOTAL 6623	70,272	23,660	6	1,844	13,096	1,201	0	0	588	29
WTD EU SVC ORD PROC PC	1.000000	0.500000	0.000000	0.000000	0.100000	0.000000	0.000000	0.000000	0.000000	0.400000
EU BILLED REVENUE PCT	1.000000	0.360630	0.000126	0.041677	0.267511	0.027131	0.000000	0.000000	0.013278	0.289000
WTD EU BILL INQ PCT	1.000000	0.104840	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.895000
WTD IX SVC ORD PROC PC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
IX BILLED REVENUE PCT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
WTD IX BILL INQ PCT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
COIN REVENUES PCT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
TOTAL COMPANY CABS MINUTES
FOR STUDY YEAR ENDED 12/31/00

JBROOKS
CABSSUMMARY

MONTH	INTERSTATE		TOTAL INTERSTATE	INTRASTATE		TOTAL INTRASTATE	TOTAL COMPANY
	INTERLATA	INTRALATA		INTERLATA	INTRALATA		
JANUARY	875,114	215	875,329	36,231	269,835	306,066	1,181,395
FEBRUARY	906,682	93	906,775	38,548	288,219	326,767	1,233,542
MARCH	941,467	483	941,950	41,584	287,483	329,067	1,271,017
APRIL	925,003	518	925,521	40,095	270,462	310,557	1,236,078
MAY	991,335	324	991,659	43,820	285,602	329,422	1,321,081
JUNE	947,058	257	947,315	43,330	275,244	318,574	1,265,889
JULY	951,297	309	951,606	44,103	278,078	322,181	1,273,787
AUGUST	930,971	278	931,249	43,871	255,396	299,267	1,230,516
SEPTEMBER	1,011,047	444	1,011,491	47,832	272,619	320,451	1,331,942
OCTOBER	969,584	377	969,961	44,839	269,973	314,812	1,284,773
NOVEMBER	924,068	288	924,356	42,959	257,998	300,957	1,225,313
DECEMBER	1,025,211	388	1,025,599	46,657	287,423	334,080	1,359,679
* TOTAL CABS MOU	11,398,837	3,974	11,402,811	513,869	3,298,332	3,812,201	15,215,012
** DISTRIBUTION	0.749184	0.000261		0.033774	0.216781		1.000000
*** MINUTES OF USE	14,689,164	5,121		662,200	4,250,411		19,606,896

* SOURCE= PROC: NCDC ABRTM 1.0000

** = TOTAL/TOTAL COMPANY TOTAL

*** = TOTAL COMPANY x DISTRIBUTION

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
TOTAL COMPANY CABS MINUTES
FOR THE STUDY YEAR ENDED 12/31/00

JBROOKS
CABSINPUT

MONTH	INTERSTATE				INTRASTATE				TOTAL	
	INTERLATA		INTRALATA		INTERLATA		INTRALATA		ORIG	TERM
	ORIG	TERM	ORIG	TERM	ORIG	TERM	ORIG	TERM		
JANUARY	364,287	510,827	215	0	14,584	21,647	207,587	62,248	586,673	594,722
FEBRUARY	377,633	529,049	93	0	14,413	24,135	225,973	62,246	618,112	615,430
MARCH	395,022	546,445	483	0	16,835	24,749	225,237	62,246	637,577	633,440
APRIL	391,738	533,265	518	0	16,107	23,988	208,216	62,246	616,579	619,499
MAY	411,289	580,046	324	0	16,661	27,159	223,356	62,246	651,630	669,451
JUNE	396,498	550,560	257	0	16,403	26,927	212,998	62,246	626,156	639,733
JULY	393,226	558,071	309	0	16,433	27,670	215,832	62,246	625,800	647,987
AUGUST	382,730	548,241	278	0	15,714	28,157	193,150	62,246	591,872	638,644
SEPTEMBER	427,764	583,283	444	0	18,278	29,554	210,373	62,246	656,859	675,083
OCTOBER	416,646	552,938	377	0	17,521	27,318	207,727	62,246	642,271	642,502
NOVEMBER	381,018	543,050	288	0	15,212	27,747	195,752	62,246	592,270	633,043
DECEMBER	434,359	590,852	388	0	17,869	28,788	225,177	62,246	677,793	681,886
TOTAL	4,772,210	6,626,627	3,974	0	196,030	317,839	2,551,378	746,954	7,523,592	7,691,420
TOTAL INTERSTATE	4,772,210	6,626,627	3,974	0					4,776,184	6,626,627
TOTAL INTRASTATE					196,030	317,839	2,551,378	746,954	2,747,408	1,064,793

SOURCE= PROC: ABRTM 1.0000

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
DEM WEIGHTING FACTOR
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

			<u>INTERSTATE</u>			<u>(D) INTERLATA</u>	<u>INTRASTATE</u>	
			<u>(A) INTERLATA</u>	<u>(B) INTRALATA</u>	<u>(C) TOTAL</u>		<u>(E) INTRALATA</u>	<u>(F) TOTAL</u>
1	1996 Unweighted DEM	'96 Unwtd DEM	0.181406	0.000134	0.18154			
2								
3	Weighting Factor	Table 1	3.0	3.0	3.0			
4								
5	1996 Weighted DEM Factor	Ln1 x Ln2	0.544218	0.000402	0.544620			
6								
7	1996 Support Factor	Ln5 - Ln1	0.362812	0.000268	0.36308			
8								
9	2000 Unweighted DEM	'00 Unwtd DEM	0.245194	0.000085	0.245279	0.011054	0.070948	0.0820
10								
11	Weighting Factor	Table 1						
12								
13	Forecast COE Cat 3 Factor	Ln7 + Ln9	0.608006	0.000353	0.608359			0.1640
14								
15	Distribution		0.999420	0.000580	1.000000			
16								
17	Limitation Test	.85 Limit			0.608359			
18								
19	Interstate Cat 3 Factor	Ln15(A) &(B) x Ln17(C)	0.608006	0.000353	0.608359			0.6083
20								
21	Total Calaculated Weighted Dem	Ln13(F) + Ln19(F)						0.7723
22								
23	Limitation Test	.85 Limit						0.8500
24								
25	<Over> Limitation	Ln21(F) - Ln23(F)						0.0776
26								
27	Adjusted LDS Wtd DEM	Ln24 + Ln32						0.1640
28								
29	Forecast Unweighted DEM	'00 Unwtd DEM				0.011054	0.070948	0.0820
30								
31	Distribution					0.134802	0.865198	1.0000
32								
33	2000 Intrastate Weighted DEM	Ln31 x Ln27(F)				0.022108	0.141896	0.1640

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
FOR THE STUDY YEAR ENDED 12/31/00**

SENT PAID + RECEIVED COLLECT FACTOR:

	<u>TOTAL</u>	<u>INTERSTATE</u>		<u>INTRASTATE</u>		<u>Other</u>
		<u>InterLATA</u>	<u>IntraLATA</u>	<u>InterLATA</u>	<u>IntraLATA</u>	
TOTAL MESSAGES	185,764	39,641	69	101	145,953	
PERCENT:	1.000000	0.213394	0.000371	0.000544	0.785690	
TOTAL REVENUES	\$1,025,267	\$43,309	\$94	\$89	\$168,640	\$813,135
PERCENT:	1.000000	0.042242	0.000092	0.000087	0.164484	0.793096

NOTE : Other = Local Network Services Revenues from REA form 479, Page 2 of 6, Line 1.
\$959,184 - \$146,049 = \$813,135

OB & C USERS FACTOR:

	<u>USERS</u>	<u>DISTRIBUTION</u>
MESSAGE	2,530	0.433813
OTHER	3,302	0.566187
TOTAL USERS	5,832	1.000000

	<u>TOTAL</u>	<u>Interstate</u>		<u>Intrastate</u>	
	<u>TOLL</u>	<u>InterLATA</u>	<u>IntraLATA</u>	<u>InterLATA</u>	<u>IntraLATA</u>
TOLL FACTOR	0.433813	0.092573	0.000161	0.000236	0.340843

NOTE: The Toll Factor = Message Users distribution x Message Distribution

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
REVENUE SUMMARY FOR MARKETING ALLOCATOR
FOR THE STUDY YEAR ENDED DECEMBER 31, 1999**

	BALANCE PER STUDY	MESSAGE TELEPHONE				SPECIAL ACCESS				LOCAL
		INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		
		ERLATA	RALATA	ERLATA	RALATA	ERLATA	RALATA	ERLATA	RALATA	
5000 LOCAL NETWORK SERVICE REVENUE										
5000 Local Service Revenue	768,290.18									
5003 Cellular/Mobile Revenue (from USW)	0.00									
5010 Payphone Revenue	0.00									
5060 Other Local Exchange	44,844.89									
TOTAL LOCAL NETWORK SVC REV	813,135.07									813,135
5080 NETWORK ACCESS REVENUE										
5080 Interstate Access Revenue	0.00				0					
5080.3 Interstate PIC Revenue	1,285.00	1,285								
5081 End User Revenue	158,297.00	158,297								
5082 Switched Access Revenue	964,492.56	964,493								
5082.1 Interstate SW Revenue-USF	415,932.00	415,932								
5082.4 Interstate CCL Revenue	139,529.63	139,530								
5082.5 Interstate CCL Revenue-Lifeline	56,828.00	56,828								
5082.6 Interstate CCL Revenue-USF	429,785.00	429,785								
5083 Special Access Revenue	76,164.29					76,164				
5083.1 Special Access Rev - Interstate	0.00					0				
5084 Intrastate Access Revenue	408,276.91				408,277					
5084.3 Intrastate PIC	1,325.00				1,325					
5084.4 CCL Revenue - Intrastate	410,003.28				410,003					
5084.5 Special Access Revenue - Intrastate	37,274.37									
5086 Access Revenue	53.36				53					37,274
TOTAL NETWORK ACCESS REV	3,099,246.40									
TOTAL OPERATING REVENUES	3,912,381.47	2,166,149	0	0	819,659	76,164	0	0	37,274	813,135
INTERSTATE CABS MINUTES	11,402,811	11,398,837	3,974							
INTRASTATE CABS MINUTES	3,812,201			513,869	3,298,332					
INTERSTATE CABS DISTRIBUTION	1.000000	0.999651	0.000349							
INTRASTATE CABS DISTRIBUTION	1.000000			0.134796	0.865204					
TOTAL OPERATING REVENUES	3,912,381	2,165,394	755	110,487	709,172	76,164	0	0	37,274	813,135
	1.000000	0.553472	0.000193	0.028240	0.181263	0.019468	0.000000	0.000000	0.009527	0.207836

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

		DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
171	6110 NETWORK SUPPORT				
172	6112 Motor Vehicles	Direct	9,993	0	9,993
173	6114 Construction Vehicles	Dist on Ln12	4,125	0	4,125
174	6115 Garage Work Equipment	Dist on Ln13	0	0	0
175	6116 Other Work Equipment	Dist on Ln14	888	0	888
176	TOTAL NETWORK SUPPORT		15,006	0	15,006
177	6120 GENERAL SUPPORT				
178	6121 Land & Building	Dist on Ln58	78,269	2,933	75,336
179	6122 Furniture	Dist on Ln16	0	0	0
180	6123 Office Equipment	Dist on Ln17	16,277	1,299	14,978
181	6124 General Purpose Computer	Dist on Ln19	3,507	280	3,227
182	TOTAL GENERAL SUPPORT		98,053	4,513	93,540
183	6210 CENTRAL OFFICE EQUIPMENT				
184	6212 Digital Electronic	Dist on Ln23	305,287	0	305,287
185	6220 Operator Systems	Dist on Ln24	0	0	0
186	6231 Radio Facilities	Dist on Ln25	0	0	0
187	6232 Transmission Equipment	Dist on Ln26	87,141	0	87,141
188	6232 Fiber Transmission Eq.	Dist on Ln27	0	0	0
189	TOTAL CENTRAL OFFICE EXPENSE		392,428	0	392,428
190	6310 INFORMATION ORIG/TERM				
191	6351 Public Telephone Equip.	Dist on Ln32	0	0	0
192	6362 Other Terminal Equip.	Dist on Ln33	0	0	0
193	DIRECT ASSIGNMENT	Direct	0	0	0
194	TOTAL INFORM ORIG/TERM EXPENSE		0	0	0
195	6410 CABLE & WIRE FACILITIES				
196	6411 Poles & Antenna Support	Dist on Ln37	0	0	0
197	6421 Aerial Cable	Dist on Ln38	0	0	0
198	6422 Underground Cable	Dist on Ln39	0	0	0
199	6423 Buried Cable	Dist on Ln40	298,886	0	298,886
200	6431 Aerial Wire	Dist on Ln41	0	0	0
201	6441 Conduit System	Dist on Ln42	0	0	0
202	DIRECT ASSIGNMENT	Direct	0	0	0
203	TOTAL CABLE & WIRE EXPENSE		298,886	0	298,886
204	TOTAL PLANT SPECIFIC OPERATIONS		804,373	4,513	799,860

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

		ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
205	A/C 6510 OTHER PROP PLT & EQUIP EXPENSE			
206	6510 Other Property, Plant & Eq Expense	Dist on Ln54 41,638	0	41,638
207	6511 PHFU Expense	Dist on Ln56 0	0	0
208	6512 Provisioning Expense	Dist on Ln54 6,182	0	6,182
209	DIRECT ASSIGNMENT	Direct 0		
210	TOTAL OTHER PP&E EXPENSE	47,820	0	47,820
211	A/C 6530 NETWORK OPERATIONS EXPENSE			
212	6531 Power Supply Expense	Dist on Ln30 33,404	0	33,404
213	6532 Network Administration Expense	Dist on Ln59 1,898	0	1,898
214	6533.01 Testing Expense - Subscriber	Dist on Ln26 54,935	0	54,935
215	6533.02 Testing Expense - Trunk	Dist on Ln23 0	0	0
216	6534 Plant Operations Admin Expense	Dist on Ln59 102,700	0	102,700
217	6535 Engineering Expense	Dist on Ln59 160,420	0	160,420
218	DIRECT ASSIGNMENT	Direct 0	0	0
219	TOTAL NETWORK OPERATIONS	353,357	0	353,357
220	A/C 6540 ACCESS EXPENSES	Direct 4,867		4,867
221	SUBTOTAL PLANT NONSPECIFIC OPERATIONS	406,044	0	406,044
222				

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

		DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
223	6560 DEPRECIATION EXPENSE				
224	2002 PLANT HELD FOR FUTURE USE	Analysis	0	0	
225	2110 SUPPORT ASSETS				
226	2112 Motor Vehicles	Dist on Ln11	77,588	30,474	47,114
227	2114 Construction Vehicles	Dist on Ln12	4,566	0	4,566
228	2115 Garage Work Equipment	Dist on Ln13	0	0	0
229	2116 Other Work Equipment	Dist on Ln14	73,967	0	73,967
230	2121 Buildings	Dist on Ln15	57,759	2,186	55,573
231	2122 Furniture	Dist on Ln16	5,198	415	4,783
232	2123 Office Equipment	Dist on Ln17	45,728	3,651	42,077
233	2123 Office Eq - Company Comm	Dist on Ln17	0	0	0
234	2124 Gen. Purpose Computer	Dist on Ln18	0	0	0
235	TOTAL SUPPORT ASSETS		264,806	36,725	228,081
236	2210 CENTRAL OFFICE EQUIPMENT				
237	2212 Digital Switching Eq.	Dist on Ln23	185,701	0	185,701
238	2220 Operator Systems	Dist on Ln24	0	0	0
239	2231 Radio Facilities	Dist on Ln25	10,207	0	10,207
240	2232 Transmission Equipment	Dist on Ln26	195,647	0	195,647
241	2232 FiberTransmission Eq.	Dist on Ln27	38,391	0	38,391
242	DIRECT ASSIGNMENT	Direct	0	0	0
243	TOTAL CENTRAL OFFICE EQUIPMENT		429,946	0	429,946
244	2310 INFORMATION ORIG/TERM EQ				
245	2351 Public Telephone Equip.	Dist on Ln32	0	0	0
246	2362 Other Terminal Equip.	Dist on Ln33	0	0	0
247	DIRECT ASSIGNMENT	Direct	0	0	0
248	TOTAL INFORMATION ORIG/TERM EQ		0	0	0
249	2410 CABLE & WIRE FACILITIES				
250	2411 Poles & Antenna Support	Dist on Ln37	0	0	0
251	2421 Aerial Cable	Dist on Ln38	0	0	0
252	2422 Underground Cable	Dist on Ln39	0	0	0
253	2423 Buried Cable	Dist on Ln40	475,477	0	475,477
254	2431 Aerial Wire	Dist on Ln41	0	0	0
255	2441 Conduit System	Dist on Ln42	0	0	0
256	DIRECT ASSIGNMENT	Direct	0	0	0
257	TOTAL CABLE & WIRE FACILITIES		475,477	0	475,477
258	6563 AMORTIZATION EXPENSE				
259	2681 Capital Lease-Computer	Dist on Ln46	0	0	0
260	2682 Leasehold Improvements	Dist on Ln47	0	0	0
261	2690 Intangibles	Dist on Ln48	0	0	0
262	DIRECT ASSIGNMENT	Direct	0	0	0
263	TOTAL AMORTIZATION EXPENSE		0	0	0
264	TOTAL DEPRECIATION & AMORTIZATION		1,170,229	36,725	1,133,504
265	TOTAL PLANT NONSPECIFIC EXPENSES		1,576,273	36,725	1,539,548

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
266 A/C 6610 MARKETING EXPENSES	Direct	48,980		48,980
267				
268 A/C 6620 SERVICES EXPENSES:				
269 Telephone Operator Service	Dist on Ln24	2,467	0	2,467
270 Direct Assignment	Direct	0		
271 Published Direct. Listing:				
272 Alphabetical	Direct	0		
273 Classified	Direct	0		
274 Foreign	Direct	0		
275 All Other				
276 Cat 1 - Local Bus. Ofc. Expense				
277 EU Svc Order Processing	Direct	12,589	0	12,589
278 EU Payment & Collection	WS #6	58,843	14,591	44,252
279 EU Billing Inquiry	Direct	13,434	0	13,434
280 IX Svc Order Processing	Direct	0	0	0
281 IX Payment & Collection	Direct	0	0	0
282 IX Billing Inquiry	Direct	0	0	0
283 Coin Collection	Direct	0	0	0
284 Cat 2 - Customer Svc. Expenses				
285 Toll Ticket Processing	Direct	11,235	0	11,235
286 Billing & Collecting	WS #6	89,264	22,134	67,130
287 CABS	Direct	100,991	0	100,991
288 EU Access	Direct	4,699	0	4,699
289 Cat 3 - All Other Cust. Svc.				
290 Direct Assignment	Dist on Ln327	4,156	524	3,632
291	Direct	111	0	111
291 TOTAL CUSTOMER OPERATIONS		346,769	37,250	309,519
292 A/C 6710 EXEC & PLANNING EXPENSE:				
293 6710 Executive & Planning Expense	NOTE 1	100,221	2,683	97,538
294 6711 Executive Expense	NOTE 1	151,036	4,043	146,993
295 Direct Assignment	Direct	0	0	0
296 TOTAL EXECUTIVE EXPENSE		251,257	6,726	244,531
297 A/C 6720 GENERAL AND ADMINISTRATIVE EXPENSE:				
298 6721 Accounting & Finance Expense	NOTE 1	214,082	5,731	208,351
299 6722 External Relations	NOTE 1	44,195	1,183	43,012
300 6722.2 Other General Office	NOTE 1	1,599	43	1,556
301 6723 Human Resources	Direct	0	0	0
302 6724 Information Management	NOTE 1	0	0	0
303 6725 Legal Expense	Direct	39,934	0	39,934
304 6728 Other General & Administration	NOTE 1	53,467	1,431	52,036
305 TOTAL GENERAL & ADMIN EXPENSE		353,277	8,388	344,889
306 TOTAL CORPORATE OPERATIONS		604,534	15,115	589,419
307				
308 EQUAL ACCESS EXPENSES	Direct	0		0
309				
310 TOTAL OPERATING EXPENSES		3,331,949	93,603	3,238,346
311				
312 TOTAL CASH OPERATING EXPENSES		2,161,720	56,878	2,104,842
313 DISTRIBUTION		1.000000	0.026311	0.973689
314				

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULA
315 A/C 7200 Operating ITC	Dist on Ln52	0	0	
316 A/C 7200.10 Operating Federal Income	WS #6	0	0	
317 A/C 7200.20 State Excise Tax	WS #6	0	0	
318 A/C 7200.30 Operating State and Local	WS #6	0	0	
319 A/C 7200.40 Property Taxes	Dist on Ln52	0	0	
320 A/C 7200.50 Personal Property Taxes	Direct	0	0	
321 A/C 7200.51 Regulatory Fees	Direct	0	0	
322 A/C 7500 Interest & Related Items	Dist on Ln52	386,399	5,237	381
323 A/C 7540 Interest on Cust Dep	Dist on Ln52	0	0	
323 A/C 7370 Contributions	Dist on Ln52	1,090	15	1
324				
325 TOTAL EXPENSES		3,719,438	98,855	3,620
326 A/C 7340 AFUDC	Dist on Ln52	0	0	
327 Customer Service, Cat 1 & Cat 2 Allocation		1.000000	0.126181	0.873

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

PLANT SPECIFIC OPERATIONS:

A/C 6210/6220/6230 COE Expenses	392,428	0	392
A/C 6310 IOT Equip. Expenses	0	0	
A/C 6410 C&WF Expenses	298,886	0	298

PLANT NONSPECIFIC OPERATIONS:

A/C 6530 Network Operations Expenses	353,357	0	353

CUSTOMER OPERATIONS:

A/C 6610 Marketing Expenses	48,980	0	48
A/C 6620 Services Expenses	297,789	37,250	260

TOTAL	1,391,440	37,250	1,354
DISTRIBUTION	1.000000	0.026771	0.973

CHETENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 MULTIPLE SEPARATION STUDY ADJUSTMENTS SUMMARY
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	<u>DR</u>	<u>CR</u>	<u>TOTAL ADJUSTMENT</u>
<u>A/C 2212 DIGITAL SWITCHING EQUIPMENT</u>			
SSA #2 to A/C 3100.2212		309,951	
SSA #3 from A/C 4010	139,876		
SSA #6 to A/C 2232		336,693	
			<u>(506,768)</u>
<u>A/C 2232 TRANSMISSION EQUIPMENT</u>			
SSA #5 from multiple accts	67,031		
SSA #6 from A/C 2212	336,693		
			<u>403,724</u>
<u>A/C 2232.1 FIBER TRANSMISSION EQUIPMENT</u>			
SSA #4 to A/C 2423		10,000	
SSA #5 to A/C 2232		30,035	
			<u>(40,035)</u>
<u>A/C 2423 BURIED CABLE</u>			
SSA #4 from A/C 2232.1	10,000		
SSA #8 to A/C 2002		57,044	
SSA #9 from multiple accts	86,511		
			<u>39,467</u>
<u>A/C 3100.2212 ACCUM DEPR - DIGITAL SWITCHING</u>			
SSA #2 to A/C 2212	309,951		
SSA #6 to A/C 3100.2232	30,589		
			<u>340,540</u>
<u>A/C 3100.2232 ACCUM DEPR - TRANSMISSION EQ</u>			
SSA #5 from A/C 3100.2232.1		30,035	
SSA #6 from A/C 3100.2212		30,589	
			<u>(60,624)</u>
<u>A/C 6116 OTHER WORK EQUIPMENT EXPENSE</u>			
SSA #1 from A/C 7990	311		
SSA #16 from A/C 6410	1,724		
			<u>2,035</u>
<u>A/C 6123 OFFICE EQUIPMENT EXPENSE</u>			
SSA #7 from A/C 7990	4,937		
SSA #17 from A/C 6623	2,163		
SSA #18 from A/C 6623	1,953		
SSA #19 from A/C 6710	1,467		
SSA #20 from A/C 6721	1,467		
			<u>11,987</u>

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
MULTIPLE SEPARATION STUDY ADJUSTMENTS SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

	<u>DR</u>	<u>CR</u>	<u>TOTAL ADJUSTMENT</u>
<u>A/C 6212 CENTRAL OFFICE EXPENSE</u>			
SSA #11 to multiple accts		2,543	
SSA #14 from A/C 6621	4,057		
SSA #18 from A/C 6623	1,322		
			<u>2,836</u>
<u>A/C 6423 BURIED CABLE EXPENSE</u>			
SSA #11 from A/C 6212	2,013		
SSA #16 from A/C 6613	2,016		
			<u>4,029</u>
<u>A/C 6535 ENGINEERING EXPENSE</u>			
SSA #9 from A/C 2003	90,886		
SSA #13 from A/C 6540	71		
SSA #16 from A/C 6613	33		
			<u>90,990</u>
<u>A/C 6560.2123 DEPR EXPENSE- OFFICE EQUIPMENT</u>			
SSA #1 from A/C 7990	4,166		
SSA #7 from A/C 7990	231		
			<u>4,397</u>
<u>A/C 6621 CALL COMPLETION EXPENSE</u>			
SSA #14 to multiple accts		4,673	
SSA #18 from A/C 6623	1,834		
			<u>(2,839)</u>
<u>A/C 6623 CUST SVC-LOCAL CMRCL OP-EU SVC ORDER PROC</u>			
SSA #14 from A/C 6621	12		
SSA #17 to multiple accts		4,340	
SSA #18 to multiple accts		13,446	
SSA #22 to A/C 7990		692	
SSA #23 to A/C 6623 Pay & Collect		53,538	
SSA #23 to A/C 6623 Bill Inq		12,223	
SSA #23 to A/C 6623 Rev Acctg		162,714	
			<u>(246,941)</u>

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
MULTIPLE SEPARATION STUDY ADJUSTMENTS SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

	<u>DR</u>	<u>CR</u>	<u>TOTAL ADJUSTMENT</u>
<u>A/C 6623 CUST SVC-REV ACCTG-TTP</u>			
SSA #20 from A/C 6721	24,255		
SSA #20 from A/C 6722	632		
SSA #23 from A/C 6623 EU Svc Ord	162,714		
SSA #24 to A/C 6623 OB&C		85,492	
SSA #24 to A/C 6623 CABS		91,887	
			<u>10,222</u>
<u>A/C 6623 CUST SVC-CAT 3 ALL OTHER</u>			
SSA #16 from A/C 6613	128		
SSA #18 from A/C 6623 EU Svc Ord	4,028		
			<u>4,156</u>
<u>A/C 6710 EXECUTIVE EXPENSE</u>			
SSA #19 to A/C 6123		1,467	
SSA #22 to A/C 7990		442	
			<u>(1,909)</u>
<u>A/C 6721 GENERAL ACCOUNTING EXPENSE</u>			
SSA #10 from A/C 2123	5,561		
SSA #17 from A/C 6623 EU Svc Ord	1,812		
SSA #20 to multiple accts		25,722	
SSA #22 to A/C 7990		1,079	
			<u>(19,428)</u>
<u>A/C 6722 EXTERNAL RELATIONS EXPENSE</u>			
SSA #15 from A/C 6610	23,608		
SSA #16 from A/C 6613	2,365		
SSA #18 from A/C 6623	237		
SSA #20 to A/C 6623 Rev Acctg		632	
			<u>25,578</u>
<u>A/C 6728 OTHER GEN & ADMIN EXPENSE</u>			
SSA #16 from A/C 6613	888		
SSA #17 from A/C 6623 EU Svc Ord	365		
SSA #21 to A/C 6623 Cat 3		111	
SSA #22 to A/C 7990		250	
			<u>892</u>

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

	<u>DR</u>	<u>CR</u>
(1)		
1406.151 Accumulated Depreciation-MTS	31,242	
2116 Other Work Equipment	32,402	
6560.2116 Depr Expense - Other Work Eq	4,166	
1406.15 Investment MTS		32,402
3100.2116 Accum Depr - Other Work Equipment		31,242
7990.4 Nonregulated Depr Expense-MTS		4,166
To reclassify official usage of MTS.		
(See supporting w/p) (Similar to SSA #1, 1999)		
(2)		
3100.2212 Accum Depr - Digital Switching Eq	309,951	
2212 Digital Switching Eq		309,951
To retire old Stromberg switches. (Similar to SSA #5, 1999)		
(3)		
2212 Digital Switching Eq	139,876	
4010 Accounts Payable		139,876
To accrue remaining retainages for Nortel switches in service.		
(4)		
2423 Buried Cable	10,000	
2232.1 Fiber Transmission Eq		10,000
To reclassify fiber cable investment.		
(5)		
2232 Transmission Eq	67,031	
3100.2232.1 Accum Depr - Fiber Transmission Eq	30,035	
2231 Other Radio Facilities		36,996
2232.1 Fiber Transmission Eq		30,035
3100.2232 Accum Depr - Transmission Eq		30,035
To correct retirement and workorder closing		
(6)		
2232 Transmission Eq	336,693	
3100.2212 Accum Depr - Switching Eq	30,589	
6560.2232 Depr Expense - Transmission Eq	18,493	
2212 Switching Eq		336,693
3100.2232 Accum Depr - Transmission Eq		30,589
6560.2212 Depr Expense - Switching Eq		18,493
To reclassify, for study purposes, the allocation of common power and common other.		
(See supporting w/p) (Similar to SSA #10, 1999)		

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

	<u>DR</u>	<u>CR</u>
(7)		
1406.181 Accum Depr - ISP	349	
2123 Office Equipment	1,475	
6123 Office Equipment Expense	4,937	
6560.6123 Depr Expense - Office Equipment	231	
1406.18 Investment - ISP		1,475
3100.2123 Accum Depr - Office Equipment		349
7990.86 Non-reg Mntnc - ISP		4,937
7990.87 Non-reg Depr - ISP		231
To reclassify official use of Internet. (See supporting w/p) (Similar to SSA #8, 1999)		
(8)		
2002 Plant Held for Future Use	57,044	
2423 Buried Cable - Fiber		57,044
To reclassify Closed WO for route completed to exchange boundary but not connected at the other end with USW. (Similar to SSA #29, 1999)		
(9)		
2423 Buried Cable	86,511	
6535 Engineering Expense	90,886	
2003 Telecommunications Plant Under Construction		165,830
4010 Accounts Payable		11,567
To close expenses and place completed route in service for study purposes.		
(10)		
6533 Testing Expense	255	
6721 Accounting and Finance Expense	5,561	
2123 Office Equipment		5,816
To reclassify NISC charges per analysis. (Similar to SSA #11, 1999)		
(11)		
6410 Cable & Wire Facilities Expense	2,013	
7990 Nonregulated Expense	530	
6212 Digital Switching Expense		2,543
To reclassify tower maintenance. (See supporting w/p) (Similar to SSA #12, 1999)		

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

	<u>DR</u>	<u>CR</u>
(12)		
7990 Nonregulated Expenses	884	
6310 Information Orig/Term Eq Expense		884
To reclassify nonregulated expenses.		
(Similar to SSA #13, 1999)		
(13)		
5100.4 Message Toll Revenue - Express	98,741	
6535 Engineering Expense	71	
6540 Access Expense		98,812
To reclassify Express bills that should be net in CABS		
and North American Numbering Plan Fee.		
(Similar to SSA #27, 1999)		
(14)		
5000 Local Service Revenue	26	
5100.1 Message Toll Revenue - Bell	562	
6212 Digital Switching Expense	4,057	
6532 Network Administration	530	
6623 Customer Svc - Local Commercial Op Expense	12	
5084 Intrastate Access Revenue		514
6621 Call Completion Service Expense		4,673
To reclassify U.S.West charges for Local Operator Asst.		
800 DBase, alarm monitoring and acctg. svc		
(Similar to SSA #17, 1999)		
(15)		
6722 External Relations Expense	23,608	
6610 Marketing Expense		23,608
To reclassify payroll related to sponsorships for company relations.		
(Similar to SSA #15, 1999)		
(16)		
6410 Buried Cable	2,016	
6535 Engineering Expense	33	
6623 Cat 3 Other Cust Svc Expense	128	
6722 External Relations Expense	2,365	
6728 Other General & Administrative Expense	589	
6613 Advertising Expense		5,430
To reclassify company personnel logo shirts, jackets and caps,		
and sponsorships for company relations.		
(Similar to SSA #16, 1999)		

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

	<u>DR</u>	<u>CR</u>
(17)		
6123 Office Equipment Expense	2,163	
6721 Accounting and Finance Expense	1,812	
6728 Other General & Administration Expenses	365	
6623 Customer Svc - Local Commercial Op Expense		4,340
To reclassify NISC charges per analysis. (Similar to SSA #18, 1999)		
(18)		
5000 Local Service Revenue	553	
6123 Office Equipment Expense	1,953	
6212 Central Office Switching Expense	1,322	
6621 Call Completion Services	1,834	
6623 Cat 3 Other Cust Svc Expense	4,028	
6722 External Relations Expense	237	
7990 Nonregulated Expense	3,519	
6623 Customer Svc - Local Commercial Op Expense		13,446
To reclassify customer dir advert, ofc eq maintnc & repair, Illuminet, EDA, customer info books, sponsorships, and subscriber internet. (Similar to SSA #19, 1999)		
(19)		
6123 Office Equipment Expense	1,467	
6710 Executive and Planning Expense		1,467
To reclassify mail machine rental and maintenance. (Similar to SSA #20, 1999)		
(20)		
6123 Office Equipment Expense	1,467	
6623 Customer Service - Revenue Acctg	24,887	
6721 Accounting and Finance Expense		25,722
6722 External Relations Expense		632
To reclassify ofc eq maintnc & repair, CABS expenses and NISC charges. (Similar to SSA #21, 1999)		
(21)		
6623 Customer Svc - Cat 3	111	
6728 Other General & Administration Expenses		111
To reclassify NECA TRS fund. (Similar to SSA #22, 1999)		

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000**

	<u>DR</u>	<u>CR</u>
(22)		
7990 Nonregulated Expenses	3,180	
6623 Customer Service Expense		692
6710 Executive Expense		442
6711 Executive & Planning Expense		717
6721 General Accounting Expense		1,079
6728 Other General & Administration Expenses		250
To remove expenses associated with the accounting and administration of MTS. (See supporting w/p) (Similar to SSA #23, 1999)		
(23)		
6623 Customer Svc - Local Com Op-Pay & Collect	53,538	
6623 Customer Svc - Local Com Op-Billing Inq	12,223	
6623 Customer Service - Revenue Acctg-TTP	162,714	
6623 Customer Svc - Local Com Op-Svc Order Proc		228,475
To reclassify Local Commercial Office Expenses per time study. (Similar to SSA #24, 1999)		
(24)		
6623 Customer Service - Revenue Acctg-OB&C	85,502	
6623 Customer Service - Revenue Acctg-CABS	91,887	
6623 Customer Service - Revenue Acctg-TTP		177,389
To reclassify revenue accounting per analysis. (Similar to SSA #25, 1999)		
(25)		
3100.2115 Accum Depr - Garage Work Equipment	11,691	
6560.2115 Depr Expense - Garage Work Equipment		11,691
To reverse over-depreciation.		

WYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 SOPUC EXPENSE SUMMARY
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SOPUC BALANCE PER STUDY
PLANT SPECIFIC OPERATIONS EXPENSES								
6110 NETWORK SUPPORT								
6112 Motor Vehicles	10,403.07			10,403	(410)	9,993		9,993
6114 Special Purpose Vehicles	4,603.02			4,603	(478)	4,125		4,125
6116 Other Work Equipment	888.34			888		888		888
TOTAL NETWORK SUPPORT	15,894.43	0		15,894	(888)	15,006	0	15,006
6120 GENERAL SUPPORT								
6121 Land & Building	81,369.72			81,370	(3,101)	78,269	2,933	75,336
6122 Furniture	0.00			0		0		0
6123 Office Equipment	4,290.21	**	11,987	16,277		16,277	1,299	14,978
6124 General Purpose Computer	3,507.22			3,507		3,507	280	3,227
TOTAL GENERAL SUPPORT	89,167.15	11,987		101,154	(3,101)	98,053	4,512	93,541
6210 CENTRAL OFFICE EQUIPMENT								
6212 Digital Switching	253,732.71	**	2,836	256,569	48,718	305,287		305,287
6220 Operator Systems	0.00			0		0		0
6230 Transmission Equipment	87,140.53			87,141		87,141		87,141
TOTAL CENTRAL OFC	340,873.24	2,836		343,709	48,718	392,427	0	392,427
6310 INFORMATION ORIG/TERM								
6310 Station Apparatus	883.72		12	884	(0)	(0)		(0)
6311 MTS Expense	0.00			0		0		0
6351 Public Telephone Equipment	0.00			0		0		0
TOTAL INFORM ORIGTERM	883.72	0		884	(0)	(0)	0	(0)
6410 CABLE & WIRE FACILITIES								
6411 Poles & Antenna Support	0.00			0		0		0
6421 Aerial Cable	0.00			0		0		0
6422 Underground Cable	0.00			0		0		0
6423 Buried Cable	294,857.27	**	4,029	298,886		298,886		298,886
6424 Submarine Cable	0.00			0		0		0
6441 Conduit	0.00			0		0		0
TOTAL CABLE & WIRE FACILITIES	294,857.27	4,029		298,886	0	298,886	0	298,886
TOTAL PLANT SPECIFIC OP. EXPENSES	741,675.81	18,852		884	44,729	804,373	4,512	799,861

** See Multiple Adjustment Summary

CANADIAN RIVER BUCKLE TRIMM TELEPHONE AUTHORITY
 BOPUC EXPENSE SUMMARY
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2010

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	BOPUC BALANCE PER STUDY
PLANT NONSPECIFIC OPERATIONS EXPENSES								
6510 OTHER PROPERTY, PLANT & EQUIPMENT								
6510 Other Property, Plant & Equipment	53,401.35			53,401	(11,763)	41,638		41,638
6511 Plant Held for Future Use	0.00			0		0		0
6512 Provisioning	6,182.09			6,182		6,182		6,182
TOTAL OTHER PROP, PLANT & EQ	59,583.44	0		59,583	(11,763)	47,820	0	47,820
6530 NETWORK OPERATIONS								
6531 Power Supply	33,404.39			33,404		33,404		33,404
6532 Network Administration	1,368.00	14	530	1,898		1,898		1,898
6533 Testing Expense	61,798.84	10	255	62,054	(7,119)	54,935		54,935
6534 Plant Operations Administration	37,804.69			37,805	64,895	102,700		102,700
6535 Engineering	36,279.65	**	90,990	127,270	33,150	160,420		160,420
TOTAL NETWORK OPERATIONS	170,655.57		91,775	262,431	90,926	353,357	0	353,357
6540 ACCESS EXPENSE								
6540 Access Expense	98,811.94		13	98,812	(0)	(0)		(0)
6540.1 Universal Service Expense	4,866.67			4,867		4,867		4,867
TOTAL ACCESS EXPENSE	103,678.61	0		98,812	0	4,867	0	4,867
SUBTOTAL PLANT NONSPEC OP EXP	333,917.62	91,775		98,812	79,163	406,044	0	406,044

** See Multiple Adjustment Summary

WYTHEVILLE RIVER FRONTIER TRIBE TELEPHONE AUTHORITY
 OPUC EXPENSE SUMMARY
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2008

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	OPUC BALANCE PER STUDY
550 DEPRECIATION EXPENSE								
2110 SUPPORT ASSETS				0				
2112 Motor Vehicles	46,870.20			46,870	30,718	77,588	30,474	47,114
2114 Special Purpose Vehicles	4,708.12			4,708	(142)	4,566		4,566
2115 Garage Work Equipment	25,128.85	25	11,691	13,438	(13,438)	(0)		(0)
2116 Other Work Equipment	48,747.73			48,748	25,219	73,967		73,967
2121 Buildings	57,875.82			57,876	(117)	57,759	2,186	55,573
2122 Furniture	5,233.61			5,234	(36)	5,198	415	4,783
2123 Office Equipment	48,740.88	**	4,397	53,138	(7,410)	45,728	3,651	42,077
2124 General Purpose Computer	0.00			0		0		0
TOTAL SUPPORT DEPR	237,305.21		4,397	11,691	34,794	264,805	36,726	228,079
2210 CENTRAL OFFICE EQUIPMENT								
2212 Digital Switching Eq.	220,995.96		6	18,493	(16,802)	185,701		185,701
2220 Operator Systems	0.00			0		0		0
2231 Radio Facilities	7,815.07			7,815	2,392	10,207		
2232 Transmission Eq.	167,803.06	6	18,493	186,296	9,351	195,647		244,245
2233 Fiber Transmission Eq.	16,715.56			16,716	21,675	38,391		
TOTAL CENTRAL OFC DEPR	413,329.65		18,493	18,493	16,616	429,946	0	429,946
2310 INFORMATION ORIG/TERM EQ								
2351 Public Telephone Eq	0.00			0		0		0
2410 CABLE & WIRE FACILITIES								
2411 Pole Lines	0.00			0		0		0
2421 Aerial Cable	0.00			0		0		0
2422 Underground Cable	0.00			0		0		0
2423 Buried Cable	429,912.80			429,913	45,564	475,477		475,477
2425 Aerial Wire	0.00			0		0		0
2441 Conduit	0.00			0		0		0
TOTAL CABLE & WIRE FAC DEPR	429,912.80		0	0	45,564	475,477	0	475,477
TOTAL DEPRECIATION EXPENSE	1,080,547.66		22,890	30,184	96,974	1,170,228	36,726	1,133,502
TOTAL PLANT NONSPECIFIC OP. EXPENSES	1,414,465.28		114,665	128,996	176,137	1,576,271	36,726	1,539,545

** See Multiple Adjustment Summary

CHRYSTINE WALKER HOOK TOWNE TELEPHONE AUTHORITY
SDPUC EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS		ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY
CUSTOMER OPERATIONS EXPENSES									
6610 MARKETING EXPENSE									
6610 Marketing	65,359.17			15	23,608		41,751	(2,023)	39,728
6612 Sales	0.00						0		0
6613 Advertising	14,682.15			16	5,430		9,252		9,252
TOTAL MARKETING EXPENSE	80,041.32		0		29,038		51,003	(2,023)	48,980
6620 CUSTOMER SERVICES									
6621 Call Completion Services	5,305.70			**	2,839		2,467		2,467
6622 Number Services									
Alpha	0.00						0		0
Classified	0.00						0		0
Other	0.00						0		0
6623 Cust Svc - Local Comm Operations									
EU Svc Order Processing	258,392.79			**	246,941		11,452	1,135	12,586
EU Payment & Collection	0.00	23	53,538				53,538	5,305	58,843
EU Billing Inquiry	0.00	23	12,223				12,223	1,211	13,434
Coin Collection Administration	0.00						0		0
6623.1 Cust Svc - Revenue Accounting									
Toll Ticket Processing	0.00	**	10,222				10,222	1,013	11,235
Other Billing & Collecting	0.00	24	85,492	*	4,275		81,217	8,047	89,264
CABS	0.00	24	91,887				91,887	9,104	100,991
End User Common Line Charge	0.00	*	4,275				4,275	424	4,699
6623.2 Cust Svc - Cat 3 All Other	0.00	**	4,156				4,156		4,156
6623.2 Cust Svc - Cat 3 TRS	0.00	21	111				111		111
TOTAL CUSTOMER SERVICES	263,698.49		261,904		254,055		271,548	26,238	297,786
TOTAL CUSTOMER OPERATIONS EXPENSES	343,739.81		261,904		283,093		322,551	24,215	346,766

** See Multiple Adjustment Summary

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SDPUC EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS		ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPU BALANCE PER STUDY
CORPORATE OPERATIONS EXPENSES									
6710 EXECUTIVE & PLANNING EXPENSE									
6710 Executive & Planning	93,450.56			**	1,909	91,542	8,679	100,221	2,683
6711 Executive	151,752.61			22	717	151,036		151,036	4,043
TOTAL EXECUTIVE & PLANNING	245,203.17		0		2,626	242,577	8,679	251,256	6,726
6720 GENERAL & ADMINISTRATIVE EXPENSE									
6721 Accounting & Finance	228,309.74			**	19,428	208,882	5,200	214,082	5,731
6722 External Relations	19,071.89	**	25,578			44,650	(455)	44,195	1,183
6722.2 Other General Office	1,599.07					1,599		1,599	43
6723 Human Resources	0.00					0		0	
6724 Information Management	0.00					0		0	
6725 Legal	39,934.25					39,934		39,934	
6728 Other General & Admin	52,830.28	**	892			53,722	(255)	53,467	1,431
TOTAL GENERAL & ADMIN EXPENSE	341,745.23		26,470		19,428	348,787	4,490	353,277	8,388
TOTAL CORPORATE OP EXPENSES	586,948.40		26,470		22,054	591,364	13,169	604,533	15,114
TOTAL OPERATING EXPENSES	3,086,829.30		421,891		435,027	3,073,694	258,250	3,331,944	93,601
** See Multiple Adjustment Summary									

CHRYSTINE RIVER BULK TRAIL TELEPHONE AUTHORITY
SOPUC EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SOPUC BALANCE PER STUDY
OPERATING TAXES								
7200 Op Invest. Tax Credit				0		0		
7200.10 Op Federal Income Tax				0		0		
Subtotal Taxes	0.00	0		0	0	0	0	
7200.20 State Excise				0		0		
7200.40 Property Taxes				0		0		
7200.50 Personal Property				0		0		
Subtotal Operating Other Taxes	0.00	0		0	0	0	0	
7200.51 Regulatory Fees - Interstate				0		0		
7200.51 Regulatory Fees - Intrastate				0		0		
Operating Other Taxes	0.00	0		0	0	0	0	
TOTAL OPERATING TAXES	0.00	0		0	0	0	0	
STUDY OPERATING EXPENSES & TAXES	3,086,829.30	421,891	435,027	3,073,694	258,250	3,331,944	93,601	3,238,343

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SDPUC EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY
INTEREST & RELATED ITEMS:								
7500.10 Int on Funded Debt - RTB	386,398.54			386,399		386,399	5,237	381,162
7500.20 Int on Funded Debt - REA	0.00			0		0		0
7500.40 Other Interest Deduct	0.00			0		0		0
Subtotal Interest & Related Items	386,398.54	0	0	386,399	0	386,399	5,237	381,162
7540 Interest on Customer Deposits				0		0		0
TOTAL INTEREST & RELATED ITEMS	386,398.54	0	0	386,399	0	386,399	5,237	381,162
7370 Special Charges - Contributions	1,089.77			1,090		1,090	15	1,075
CWC OP. EXPENSES, TAXES & INTEREST	3,474,317.61	421,891	435,027	3,461,182	258,250	3,719,432	98,853	3,620,579
7250.1 Amort of Excess Def Taxes				0		0		0
7340 Allowance for Funds Used	(5,663.62)			(5,664)	5,664	0		0
TOTAL EXPENSES, TAXES & INTEREST	3,468,653.99	421,891	435,027	3,455,518	263,914	3,719,432	98,853	3,620,579
CASH WORKING CAPITAL:								
Total Operating Expenses, Taxes & Int								3,620,579
Less: Depreciation & Amortization								(1,133,502)
Total Cash Outlay								2,487,077
Dkt #86-497 Factor								0.041096
TOTAL CASH WORKING CAPITAL								102,209

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

IN THE MATTER OF THE ESTABLISHMENT)	ORDER ASSESSING FILING
OF SWITCHED ACCESS REVENUE)	FEE
REQUIREMENT FOR CHEYENNE RIVER)	
SIOUX TRIBE TELEPHONE AUTHORITY)	TC01-073

On June 26, 2001, Cheyenne River Sioux Tribe Telephone Authority (CRSTTA) filed for approval by the Public Utilities Commission (Commission) its 2000 Intrastate Switched Access Cost Study.

On June 28, 2001, the Commission electronically transmitted notice of the filing and the intervention deadline of July 13, 2001, 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 24, 2001, at its regularly scheduled meeting, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess CRSTTA a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED, that CRSTTA shall deposit in the SDPUC regulatory assessment fee fund an amount as requested by the Executive Director up to the statutory limit of \$100,000, with an initial deposit of \$750.00.

Dated at Pierre, South Dakota, this 27th day of July, 2001.

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>Hildner Kalbo</i></u>	Date: <u>8/3/01</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

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

August 6, 2001

RECEIVED
AUG 08 2001
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

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

Dear Harlan:

Enclosed is the revised December 31, 2001, Intrastate Cost Study for the Cheyenne River Sioux Tribe Telephone Authority, TC01-073, and support information pursuant to Staff's second data request. Below are the responses to your Staff's inquiries:

- 1) Provided are spreadsheets used to calculate depreciation. Included are the Net Plant, Plant, Accumulated Depreciation and Depreciation Expense with depreciation rates. As of November 1, 2000, Cheyenne River started using composite depreciation per account on all assets (as opposed to trying to keep track of individual asset additions). This was recommended by the auditors and did not require board approval since this is a change in methodology.
- 2) Known and Measurable changes include:

ACCT	WK ORD	DESCRIPTION	AMNT	@ 6/30/00	EST CLOSE
2212	20606	Voice Mail System	12,001	71,053	09/01
2212	20607	Alarm Group/Assign	210	884	09/01
2232	99621	FRRPA Inter Elect	14,363	15,277	09/01
2232	20605	Lantry Dig Line Con	4,155	5,371	
2232	20602	Isabel Exch Improve			
2423	20110	New Drop	312	312	09/01
2423	20502	Cable Cut	317	317	09/01
2423	20609	Blackfoot Line Ext	1,357	7,887	09/01
2423	20602	Isabel Exch Improve	85,735	97,601	
2423	20603	Environmental Rev	3,705	3,705	
		TOTAL	122,155	202,407	

Appropriate depreciation were calculated for each addition. The study has been revised to add \$59,052 to A/C 2212 for additional Voice Mail costs and remove \$64,155 from A/C 2232 (for the Lantry DLC and Isabel DLC) and \$147,175 from A/C 2423 (for the Isabel exchange fiber upgrade and environmental review). It is now estimated that the total cost of the upgrade project will be \$1,099,808 and will not conclude until 2002.

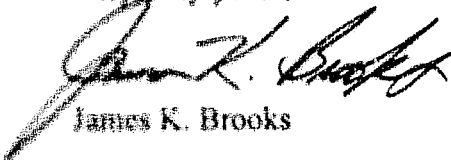
- 3) Provided are copies of the appropriate open workorders at yearend and at June 30, 2001.
- 4) Estimated percent of completion was not known however, estimated closing dates are supplied.
- 5) Yes, you are correct. Adjustment #1 should be posted to account 6560.2116 rather than account 6560.2123. Correction made in revision.
- 6) Although the Nortel DMS-10 and remotes were installed and in service in 1999, RUS had not signed off on the release of the retainage on the contract.
- 7) a) Adjustment on Expense Summary - Debit \$85,492, is correct. Revised Adjustment 24 on FILENAME:Crssa00.123. The correct number should have been carried forward from FILENAME:Cr6623.123, which you should already have a copy from previous.
b) The \$4,275 represents a balance transfer of five percent of OB&C-\$85,492, to End User Common Line Charge; which is assigned to the Interstate jurisdiction.
- 8) The Known and Measurable Change associated with Payroll & Benefits for account 6623-\$26,238, was allocated to the balances per study for EU Service Order Processing, EU Payment & Collection, EU Billing Inquiry, Toll Ticket Processing, Other Billing & Collecting, CABS, and EU Common Line Charge. This methodology was simplistic to complete the study in a timely basis. Upon further analysis, the \$26,238 should have been allocated by EU Svc Ord Proc, EU Pay & Collect, EU Bill Inq and Other Bill & Collect; and then five percent of the amount allocated to Other Bill & Collect to EU Common Line Charge. Correction made and included.
- 9) A copy of the page from the Board Minutes approving a payroll increase is included.
- 10) Non-regulated footage is determined by either the time reported by the individual occupying the space or by what occupies the space. Included are the Time Summaries that were used.
 - a) Reception (Judy) - by space (non-reg display 7x2) and time study. This space was revised since it was determined that Judy was not the reception person for 2000 and Peterson/Fischer were. The allocation did not change but the revised Part X pages are included.
 - b) Office #2 (Tracy) - by space occupation. Tracy is the Cellular sales, service and promotion person.
 - c) Storage #1 - through observation and inquiry of space occupation - new CPE.
 - d) Downstairs Storage - through observation and inquiry of space occupation.
 - e) Eagle Butte Warehouse Repair Shop - through observation and inquiry of space occupation - repair of CPE.
- 11) A work time study has not been performed since 1995. Since these expenses fall into non-access elements in Part 69, it was deemed to be not relevant to continue to perform work time studies for local business office expenses. If you feel it is necessary for a current study to be performed, we are willing to comply to staffs recommendations.
- 12) The Dues & Assessments in account 6728 that amount to \$15,793.34 are: SDRS-\$100.00, SDITC-\$7,089.44, SDATC-\$945.90, NREDA-\$150.00, NTCA-\$5,886.00, and LECA-\$1,525.00.

Mr. Harlan Best
South Dakota Public Utilities Commission
August 6, 2001
Page 3 of 3

- 13) There is no conversion factor used to get from Access Minutes of Use to Switched Minutes of Use. As explained in correspondence dated, October 19, 1999, for the 1998 filing, The Traffic Factors are calculated on an actual usage basis. We have the ability to measure actual toll and exchange usage, in CCS, for one week of each month. The CCS is converted to MOU and then annualized. The toll MOU is then allocated on the jurisdictional distribution of the CABS. (Please see FILENAME:Cr00trfa.123, CABSSUMMARY, from staff first request).
- 14) The CABS percent, Sheet "G", Line 45, is not supported by a workpaper. A 50/50 allocation between Interstate and Intrastate is in the FCC Part 36 Jurisdictional Separations Procedures, section 36.381. If for some reason this is incorrect, please let me know and a revision will be made.
The supporting documentation for the factors shown on Sheet G, Line 35 through Line 46, are on the enclosed workpapers, FILENAME: Crrev00.123, Crsd6623.123 and Crsprc00.123.

As requested, I am providing three copies of my responses and all revised supporting documentation as well as the revised study. A copy of the revised study, Crat01B.123(telelecs), is also on the enclosed disk. If you have any questions or need further assistance, please call Doug Neff at (253) 566-7070.

Very truly yours,



James K. Brooks

JB:jb

Enclosures

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

陳其南

1954年12月15日 星期日 晴

[illegible]

SECRET

1. **Introduction**
 2. **Methodology**
 3. **Results**
 4. **Discussion**
 5. **Conclusion**
 6. **References**
 7. **Appendix**
 8. **Index**
 9. **Glossary**
 10. **Notes**
 11. **Tables**
 12. **Figures**
 13. **Tables**
 14. **Figures**
 15. **Tables**
 16. **Figures**
 17. **Tables**
 18. **Figures**
 19. **Tables**
 20. **Figures**
 21. **Tables**
 22. **Figures**
 23. **Tables**
 24. **Figures**
 25. **Tables**
 26. **Figures**
 27. **Tables**
 28. **Figures**
 29. **Tables**
 30. **Figures**
 31. **Tables**
 32. **Figures**
 33. **Tables**
 34. **Figures**
 35. **Tables**
 36. **Figures**
 37. **Tables**
 38. **Figures**
 39. **Tables**
 40. **Figures**
 41. **Tables**
 42. **Figures**
 43. **Tables**
 44. **Figures**
 45. **Tables**
 46. **Figures**
 47. **Tables**
 48. **Figures**
 49. **Tables**
 50. **Figures**
 51. **Tables**
 52. **Figures**
 53. **Tables**
 54. **Figures**
 55. **Tables**
 56. **Figures**
 57. **Tables**
 58. **Figures**
 59. **Tables**
 60. **Figures**
 61. **Tables**
 62. **Figures**
 63. **Tables**
 64. **Figures**
 65. **Tables**
 66. **Figures**
 67. **Tables**
 68. **Figures**
 69. **Tables**
 70. **Figures**
 71. **Tables**
 72. **Figures**
 73. **Tables**
 74. **Figures**
 75. **Tables**
 76. **Figures**
 77. **Tables**
 78. **Figures**
 79. **Tables**
 80. **Figures**
 81. **Tables**
 82. **Figures**
 83. **Tables**
 84. **Figures**
 85. **Tables**
 86. **Figures**
 87. **Tables**
 88. **Figures**
 89. **Tables**
 90. **Figures**
 91. **Tables**
 92. **Figures**
 93. **Tables**
 94. **Figures**
 95. **Tables**
 96. **Figures**
 97. **Tables**
 98. **Figures**
 99. **Tables**
 100. **Figures**
 101. **Tables**
 102. **Figures**
 103. **Tables**
 104. **Figures**
 105. **Tables**
 106. **Figures**
 107. **Tables**
 108. **Figures**
 109. **Tables**
 110. **Figures**
 111. **Tables**
 112. **Figures**
 113. **Tables**
 114. **Figures**
 115. **Tables**
 116. **Figures**
 117. **Tables**
 118. **Figures**
 119. **Tables**
 120. **Figures**
 121. **Tables**
 122. **Figures**
 123. **Tables**
 124. **Figures**
 125. **Tables**
 126. **Figures**
 127. **Tables**
 128. **Figures**
 129. **Tables**
 130. **Figures**
 131. **Tables**
 132. **Figures**
 133. **Tables**
 134. **Figures**
 135. **Tables**
 136. **Figures**
 137. **Tables**
 138. **Figures**
 139. **Tables**
 140. **Figures**
 141. **Tables**
 142. **Figures**
 143. **Tables**
 144. **Figures**
 145. **Tables**
 146. **Figures**
 147. **Tables**
 148. **Figures**
 149. **Tables**
 150. **Figures**
 151. **Tables**
 152. **Figures**
 153. **Tables**
 154. **Figures**
 155. **Tables**
 156. **Figures**
 157. **Tables**
 158. **Figures**
 159. **Tables**
 160. **Figures**
 161. **Tables**
 162. **Figures**
 163. **Tables**
 164. **Figures**
 165. **Tables**
 166. **Figures**
 167. **Tables**
 168. **Figures**
 169. **Tables**
 170. **Figures**
 171. **Tables**
 172. **Figures**
 173. **Tables**
 174. **Figures**
 175. **Tables**
 176. **Figures**
 177. **Tables**
 178. **Figures**
 179. **Tables**
 180. **Figures**
 181. **Tables**
 182. **Figures**
 183. **Tables**
 184. **Figures**
 185. **Tables**
 186. **Figures**
 187. **Tables**
 188. **Figures**
 189. **Tables**
 190. **Figures**
 191. **Tables**
 192. **Figures**
 193. **Tables**
 194. **Figures**
 195. **Tables**
 196. **Figures**
 197. **Tables**
 198. **Figures**
 199. **Tables**
 200. **Figures**
 201. **Tables**
 202. **Figures**
 203. **Tables**
 204. **Figures**
 205. **Tables**
 206. **Figures**
 207. **Tables**
 208. **Figures**
 209. **Tables**
 210. **Figures**
 211. **Tables**
 212. **Figures**
 213. **Tables**
 214. **Figures**
 215. **Tables**
 216. **Figures**
 217. **Tables**
 218. **Figures**
 219. **Tables**
 220. **Figures**
 221. **Tables**
 222. **Figures**
 223. **Tables**
 224. **Figures**
 225. **Tables**
 226. **Figures**
 227. **Tables**
 228. **Figures**
 229. **Tables**
 230. **Figures**
 231. **Tables**
 232. **Figures**
 233. **Tables**
 234. **Figures**
 235. **Tables**
 236. **Figures**
 237. **Tables**
 238. **Figures**
 239. **Tables**
 240. **Figures**
 241. **Tables**
 242. **Figures**
 243. **Tables**
 244. **Figures**
 245. **Tables**
 246. **Figures**
 247. **Tables**
 248. **Figures**
 249. **Tables**
 250. **Figures**
 251. **Tables**
 252. **Figures**
 253. **Tables**
 254. **Figures**
 255. **Tables**

Summary

2014年10月29日

~~CONFIDENTIAL~~

REFERENCES

~~(S) 7997-0000~~

~~(S) 7997-0000~~

THANKS AND REFERENCES



陈鹤琴

15	Net Investment	\$2,031,155	J13	\$1,210,030	\$23,302	\$0	\$44,567	\$0
16	Rate Of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%
17								
18	Return on Rate Base	\$203,115		\$121,030	\$23,302	\$0	\$44,567	\$0
19	Return Adjustments	0	J15-20	0	0	0	0	0
20								
21	Net Return on Rate Base	\$203,115		\$121,030	\$23,302	\$0	\$44,567	\$0
22	Income Taxes	0	J31-32	0	0	0	0	0
23	Expenses and Other Taxes	695,263	J33-35, 40	336,915	77,745	0	162,885	65,116
24								
25	Total IntraLATA Rev. Req.	\$898,379		\$457,945	\$101,128	\$0	\$207,451	\$65,116
26								

29 INTERLATA:

31	Net Investment	\$251,232	P13	\$194,026	\$38,587	\$0	\$18,619	\$0
32	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%
33								
34	Return on Rate Base	\$25,123		\$19,403	\$3,859	\$0	\$1,862	\$0
35	Return Adjustments	0	P18-20	0	0	0	0	0
36								
37	Net Return on Rate Base	\$25,123		\$19,403	\$3,859	\$0	\$1,862	\$0
38	Income Taxes	0	P31-32	0	0	0	0	0
39	Expenses and Other Taxes	72,830	P33-35, 40	54,067	10,778	0	5,207	2,778
40								
41	Total InterLATA Rev. Req.	\$97,953		\$73,470	\$14,637	\$0	\$7,069	\$2,778
42								

45	TOTAL INTRASTATE REV. REQ.	\$996,332	\$531,415	\$115,765	\$0	\$214,521	\$67,894

ACCESS ELEMENT MINUTES OF USE

ACCESS RATE PER MINUTE	\$0.226037

3,812,201

3,812,201

3,812,201

ACCESS RATE PER MINUTE

\$0.226037

\$0.139398

\$0.030367

\$0.056272

Revenue Requirement Summary	CRASH	Source	Unrecovered	Unrecovered	Unrecovered	Unrecovered	Unrecovered	Unrecovered
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 State Income Tax Rate	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14 Federal Income Tax Rate	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15 Gross Receipts Tax Rate	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16								
17								
18 Net Investment	\$10,308,428	C68	\$8,026,039	\$251,232	\$1,908,664	\$0	\$122	
19 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
20								
21 Return on Rate Base	\$1,030,843		\$802,604	\$25,123	\$190,866	\$0	\$12	
22								
23 AFUDC	0	H43	0	0	0	0	0	0
24 ITC Amortization	0	H36	0	0	0	0	0	0
25 Other Return Adjustments	0	V242	0	0	0	0	0	0
26								
27 Net Return	\$1,030,843		\$802,604	\$25,123	\$190,866	\$0	\$12	
28								
29 Contributions	1,075	H52	806	23	235	0	4	
30 Interest Expense	381,162	H44	296,895	9,297	70,444	0		
31 Capital Lease Expense	0	H46	0	0	0	0		
32 Capitalized Payroll taxes	0	H36	0	0	0	0		
33 Depreciation Adjustment	0	H36	0	0	0	0		
34 Other Income Adjustments	0	V248	0	0	0	0		
35								
36 After Tax Income	\$648,606		\$504,903	\$15,803	\$120,187	\$0	\$7	
37								
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0		
39 Federal Income Taxes	0	Formula	0	0	0	0		
40 Operating Expenses and Taxes	3,230,798	I196	2,462,705	72,830	660,742	0	34	
41 Uncollectibles	0	V249	0	0	0	0		
42 Other Revenue Adjustments	0	V250	0	0	0	0		
43								
44 Net Revenue	\$4,261,641		\$3,265,309	\$97,953	\$851,608	\$0	\$46,7	
45 Gross Receipts Taxes	0	Formula	0	0	0	0		
46 Other Revenue Taxes	0	V251	0	0	0	0		
47								
TOTAL REVENUE REQUIREMENT	\$4,261,641		\$3,265,309	\$97,953	\$851,608	\$0	\$46,7	

GENERAL ACCOUNT INFORMATION		ACCOUNT INFORMATION		ACCOUNT INFORMATION		ACCOUNT INFORMATION	
ACCOUNT NAME		ACCOUNT NUMBER		ACCOUNT NUMBER		ACCOUNT NUMBER	
DESCRIPTION		DEBIT		CREDIT		BALANCE	
15 Land and Equipment Investment		\$3,250,726		000		\$2,669,724	
16 COE Operator Equipment		\$0		D43		\$0	
17 COE Switching Equipment		1,184,071		D68		1,154,529	
18 COE Transmission Equipment		3,682,927		D85		2,824,881	
19 Total COE		\$5,043,998				\$3,979,231	
20 Info. Orig./Term. Equipment		0		D94		0	
21 Cable and Wire Facilities		10,562,256		D137		8,110,165	
22 Total COE, IOT, C&WF		\$15,606,256				\$12,089,396	
23 Total Capital Leases		\$0		D173		\$0	
24 Leasehold Improvements		\$0		D186		\$0	
25 Intangible Assets		\$738		D209		\$572	
26 Total Tele. Plt. In Service		\$18,823,572				\$14,581,692	
27 Plant Held, Future Use		\$0		D214-215		\$0	
28 TPUC, Short-term		0		D216-217		0	
29 TPUC, Long-term		122,255		D218-219		94,705	
30 Tel. Plt. Adjustment		0		D220-221		0	
31 Total Other Tel. Plt.		\$122,255				\$94,705	
32 TOTAL TELEPHONE PLANT		\$18,945,827				\$14,676,396	

Sheet 12
 FILED PERIOD ENDING SEPTEMBER 30, 1981

06-SEP-81

06-SEP-81

CALCULATE RURAL TEL. TOTAL TELEPHONE ASSETS

FOR PART 35		TOTAL		Source/		Average Telephone Service		Private Line	
Investment Summary		COMPANY		Allocation		Indebted		Private Line	
(A)		(B)		(C)		(D)		(E)	
56	Other Assets, Net	0	V105	0	0	0	0	0	0
57	Accumulated Depr./Amort	(8,838,433)	E34	(6,803,532)	(218,513)	(1,594,419)	0	(12	
58	Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0		
59	Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0		
60									
61	TOTAL NET PLANT	\$10,107,394		\$7,872,865	\$246,526	\$1,867,989	\$0	\$120	
62									
63	Materials and Supplies	98,988	H31	76,007	2,458	19,121	0		
64	Rural Tel. Bank Stock	0	H35	0	0	0	0		
65	Cash Working Capital	102,044	Formula	77,167	2,248	21,554	0		
66	Equal Access Investment	0	—	0	0	0	0		
67									
68	TOTAL NET INVESTMENT	\$10,308,426		\$8,026,039	\$251,232	\$1,908,664	\$0	\$122	
69									

ONE-STAR RIVER TOWN TRAIL TELEPHONE AUTHORITY

FOC PART 36 Plant Investment Detail		TOTAL COMPANY		Source/ Allocation		Immediate and Other		Message Telephone Service		Private Line	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	InterLATA	IntraLATA	InterLATA	IntraLATA
LAND AND SUPPORT ASSETS:											
14											
15 Land, Allocable	\$68,959	H33	\$53,419	\$1,694	\$12,966	\$0					
16 Land, Direct	0	V22	0	0	0	0					
17											
18 Total Land	\$68,959		\$53,419	\$1,694	\$12,966	\$0					
19											
20 Motor Vehicles	\$235,572	H33	\$182,486	\$5,786	\$44,295	\$0					
21 Aircraft	0	H33	0	0	0	0					
22 Special Purpose Vehicles	22,832	H33	17,687	561	4,293	0					
23 Garage Work Equipment	248,032	H33	192,138	6,092	46,638	0					
24 Other Work Equipment	402,236	H33	311,592	9,880	75,633	0					
25 Buildings, Allocable	1,852,438	H33	1,434,992	45,499	348,316	0					
26 Buildings, Direct	0	V29	0	0	0	0					
27 Furniture	39,855	H33	30,874	979	7,494	0					
28 Office Equipment	346,654	H33	268,536	8,514	65,182	0					
29 General Purpose Computers	0	H33	0	0	0	0					
30											
31 Total Support Assets	\$3,147,619		\$2,438,305	\$77,311	\$591,851	\$0					
32											
33 Tot. Land and Support Assets	\$3,216,578		\$2,491,724	\$79,004	\$604,817	\$0					
34											
35											
CENTRAL OFFICE EQUIPMENT:											
36											
37											
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0					
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0					
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0					
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0					
42											
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0					
44											
45											
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0					
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0					
48											
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0					

FORM 107
FILING PERIOD ENDING DECEMBER 31, 2001

08-Aug-01

04-10-2001

CHEYENNE RIVER SLOTTED TREE TELEPHONE AUTHORITY

FCC PART 36 Plant Investment Detail		Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line	
(A)	TOTAL COMPANY (B)			InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)
63 CAT 3 Local Sw. Allocable	\$1,381,071	G15	\$1,154,570	\$30,533	\$195,968	\$0	\$0
64 CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0
65							
66 Total CAT 3	\$1,381,071		\$1,154,570	\$30,533	\$195,968	\$0	\$0
67							
68 Total COE Sw. CAT 2&3	\$1,381,071		\$1,154,570	\$30,533	\$195,968	\$0	\$0
69	=====		=====	=====	=====	=====	=====
70							
71 COE TRANSMISSION:							
72							
73 CAT 4.12 Exchange Trunk	\$0	123	\$0	\$0	\$0	\$0	\$0
74 CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0
75 CAT 4.13 Exch. Ln. Message	2,425,644	G13	1,819,233	81,742	524,669	0	0
76 CAT 4.13 PL, WATS, Local	371,391	F18	323,516	0	0	0	47,875
77 CAT 4.13 Direct	0	V45	0	0	0	0	0
78 CAT 4.23 Message	10,516	G18	7,881	355	2,280	0	0
79 CAT 4.23 PL, WATS	1,801	F24	1,217	0	0	0	584
80 CAT 4.23 Direct	453,772	V48	335,181	0	117,453	0	1,138
81 CAT 4.3 H/R Message	399,803	G29	337,632	8,380	53,790	0	0
82 CAT 4.3 WATS	0	V50	0	0	0	0	0
83 CAT 4.3 Direct	0	V51	0	0	0	0	0
84							
85 Total COE CAT 4	\$3,662,927		\$2,824,661	\$90,477	\$698,192	\$0	\$49,597
86	=====		=====	=====	=====	=====	=====
87							
88 INFORMATION ORIGATION/TERMINATION:							
89							
90 CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0
91 CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0
92 CAT 2 CP Equipment	0	V70	0	0	0	0	0
93							
94 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0
95	=====		=====	=====	=====	=====	=====
96							

Sheet "D"

FILING PERIOD ENDING DECEMBER

06-Aug-01

04:16:29 PM

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Intrastate	
				InterLATA	IntraLATA	Private Line	
						InterLATA	IntraLATA
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
111 CABLE AND WIRE FACILITIES:							
112							
113 CAT 1.1 IntraLATA PL/WATS	341,458	F31	\$196,063	\$0	\$0	\$0	\$14
114 CAT 1.2 InterLATA PL/WATS	786,454	F31	786,454	0	0	0	
115 CAT 1.3 Joint Message	7,366,672	G13	5,525,004	248,249	1,593,419	0	
116 Other CAT 1 C&WF	0	V74	0	0	0	0	
117							
118 Total CAT 1 C&WF	\$8,494,584		\$6,507,521	\$248,249	\$1,593,419	\$0	\$14
119							
120 CAT 2 C&WF	\$0	G28	\$0	\$0	\$0	\$0	
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	
122							
123 Total CAT 2 C&WF	\$0		\$0	\$0	\$0	\$0	
124							
125 CAT 3 Joint Message	0	G17	0	0	0	0	
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	
127 CAT 3 Direct	1,397,141	V79	1,036,361	0	356,670	0	
128							
129 Total CAT 3 C&WF	\$1,397,141		\$1,036,361	\$0	\$356,670	\$0	\$
130							
131 CAT 4 Message	\$670,533	G29	\$566,263	\$14,055	\$90,215	\$0	
132 CAT 4 WATS	0	V81	0	0	0	0	
133 CAT 4 Direct	0	V82	0	0	0	0	
134							
135 Total CAT 4 C&WF	\$670,533		\$566,263	\$14,055	\$90,215	\$0	
136							
137 TOTAL C&WF	\$10,562,258		\$8,610,145	\$262,304	\$2,040,303	\$0	\$14
138							
139							
140 CAPITAL LEASES							
141							
142 Allocable Support Leases	\$0	V86	\$0	\$0	\$0	\$0	
143 Direct Support Leases	0	V86	0	0	0	0	
144							
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	

Sheet "D"

FILING PERIOD ENDING DECEMBER

01-Aug-01

04:16:29 PM

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Intrastate	
				Private Line		InterLATA	IntraLATA
				InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
160							
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0
162 COE Tandem Switch	0	H17	0	0	0	0	0
163 COE Local Switch	0	H18	0	0	0	0	0
164 COE Transmission	0	H20	0	0	0	0	0
165 COE Direct	0	V89	0	0	0	0	0
166							
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0
168							
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0
170							
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0
172							
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0
174	=====		=====	=====	=====	=====	=====
175							
176 LEASEHOLD IMPROVEMENTS:							
177							
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0
179 COE Switching	0	H18	0	0	0	0	0
180 COE Operator	0	H18	0	0	0	0	0
181 COE Transmission	0	H20	0	0	0	0	0
182 IOT	0	V96	0	0	0	0	0
183 C&WF	0	V97	0	0	0	0	0
184 Other	0	V98	0	0	0	0	0
185							
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0
187	=====		=====	=====	=====	=====	=====
188							
189 TPIS, EXCL. ACCT. No. 2690	\$18,822,834		\$14,581,120	\$462,319	\$3,539,281	\$0	\$0

FILENAME: C:\0108 21080001

Form 10
FILING PERIOD ENDING DECEMBER

01-01-81

04-01-81 PM

CHEYENNE RIVER SOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 35 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line	
				InterLATA	IntraLATA	InterLATA	IntraLATA
	(A)	(C)	(D)	(E)	(F)	(G)	(H)
204 INTANGIBLE ASSETS:							
205							
206 Allocable Acct. No. 2690	\$738	H36	\$572	\$18	\$139	\$0	
207 Direct Acct. No. 2690	0	V100	0	0	0	0	
208							
209 Total Intangible Assets	\$738		\$572	\$18	\$139	\$0	
210	=====		=====	=====	=====	=====	=====
211							
212 OTHER TELEPHONE PLANT:							
213							
214 Held for Fut. Use - Alloc.	\$0	—	\$0	\$0	\$0	\$0	
215 Held for Fut. Use - Direct	0	—	0	0	0	0	
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	
218 TPUC, Long-term - Alloc.	122,255	H35	94,705	3,003	22,988	0	
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	
222							
223 Total Other Telephone Plant	\$122,255		\$94,705	\$3,003	\$22,988	\$0	

Sheet 12
FILING PERIOD ENDING DECEMBER 31, 2001

06-Aug-01

04:16:29 PM

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Intrastate	
				Private Line		InterLATA	IntraLATA
				InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
13 ACCUM. DEPRECIATION, TPIS:							
14							
15 Support Assets	\$1,864,303	H13	\$1,444,183	\$45,790	\$350,547	\$0	\$23,782
16 COE Switching	11,887	H19	9,937	263	1,687	0	0
17 COE Operator	0	H16	0	0	0	0	0
18 COE Transmission	1,057,657	H20	815,611	26,125	201,600	0	14,321
19 IOT Equipment	0	H25	0	0	0	0	0
20 Cable and Wire Facilities	5,904,586	H31	4,533,800	146,635	1,140,584	0	63,500
21 Other Plant	0	V135	0	0	0	0	0
22							
23 Total Accum. Depr., TPIS	\$8,838,433		\$6,803,532	\$218,813	\$1,694,419	\$0	\$121,060
24							
25 ACCUM. AMORTIZATION:							
26							
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0
30 Accum. Amort., Other	0	V138	0	0	0	0	0
31							
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0
33							
34 Total Accum. Depr./Amort.	\$8,838,433		\$6,803,532	\$218,813	\$1,694,419	\$0	\$121,060
35							
36							
37 ACCUM. DEF. INC. TAXES, NET:							
38							
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0
40 COE Switching	0	H19	0	0	0	0	0
41 COE Operator	0	H16	0	0	0	0	0
42 COE Transmission	0	H20	0	0	0	0	0
43 IOT Equipment	0	H25	0	0	0	0	0
44 Cable and Wire Fac.	0	H31	0	0	0	0	0
45 Unclassified	0	V145	0	0	0	0	0
46							
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0

NAME: C:\MSD\12\00000000

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 ***** Functional Distribution of Selected Investments (A)	TOTAL COMPANY (B)	Joint Use Message (C)	Private Line			
			Interstate		Intrastate	
			InterLATA	IntraLATA	InterLATA	IntraLATA
			(D)	(E)	(F)	(G)
13 TRANS. CCT EQUIPMENT:						
14						
15 Working Loops	3,856	3,344	357	0	0	66
16 Avg. Cost per Loop	725.37	725.37	725.37	725.37	725.37	725.37
17						
18 CAT 4.13 Exch Ln. Invest.	\$2,797,035	\$2,425,644	\$258,958	\$0	\$0	\$47,875
19						
20						
21 Circuit Terminations	253	216	25	0	0	12
22 Avg. Cost per Termination	48.68	48.68	48.68	48.68	48.68	48.68
23						
24 CAT 4.23 Other IX	\$12,317	\$10,516	\$1,217	\$0	\$0	\$584
25						
26						
27 C&WF INVESTMENT:						
28						
29 Working Loops	3,856	3,344	357	0	0	66
30 Loops Factor	1.000000	0.867220	0.092583	0.000000	0.000000	0.017116
31 CAT 1 Exchange C&WF	\$8,494,584	\$7,366,672	\$786,454	\$0	\$0	\$145,395
32						
33						
34 Equivalent IX Circuit Miles	12,391	10,482	1,336	0	0	573
35 IX Cct. Miles Factor	1.000000	0.845937	0.107820	0.000000	0.000000	0.046243
36 CAT 3 Interexch. C&WF	\$0	\$0	\$0	\$0	\$0	\$0

Sheet 10

06-Aug-01

04:16:29 PM

FILING PERIOD ENDING DECEMBER 31, 2001

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

				Intrastate			
				Message Telephone Service		Private Line	
***** FCC PART 36 *****	TOTAL	Source/	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA
Physical Allocation Factors	COMPANY	Allocator	and Other				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
13 Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.033699	0.216301	0.000000	0.000000
14							
15 Dial Equipment Minutes (DEM)	1.000000	DEM	0.835996	0.022108	0.141896	0.000000	0.000000
16							
17 Conversation Minute-Miles	1.000000	CMM	0.749445	0.033774	0.216781	0.000000	0.000000
18 Conversation Minutes	1.000000	CM	0.749445	0.033774	0.216781	0.000000	0.000000
19 Subscriber Minutes (SLU)	1.000000	SLU	0.917998	0.011054	0.070948	0.000000	0.000000
20							
21 TSPS Processor Time	1.000000	TSP	1.000000	0.000000	0.000000	0.000000	0.000000
22 Wtd. Stand. Work Sec., Toll	1.000000	WST	1.000000	0.000000	0.000000	0.000000	0.000000
23 Wtd. Stand. Work Sec., Aux.	1.000000	WSA	1.000000	0.000000	0.000000	0.000000	0.000000
24 Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000
25							
26 COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000
27							
28 Exchange Trunk Minutes	0.000000	ETM	0.000000	0.000000	0.000000	0.000000	0.000000
29 MOU-MI., Host/Remote	1.000000	HRM	0.844497	0.020961	0.134542	0.000000	0.000000
30							
31 C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000
32							
33 Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000
34							
35 Current Billings	1.000000	CB	0.780970	0.028240	0.181263	0.000000	0.000000
36 EU Presubscription Factor	1.000000	EPRE	1.000000	0.000000	0.000000	0.000000	0.000000
37 EU MTS & WATS Factor	1.000000	EMTS	0.612997	0.047772	0.339231	0.000000	0.000000
38 EU Access, P/L and All Other Factor	1.000000	EPLO	0.981444	0.000000	0.000000	0.000000	0.018500
39 IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000
40 IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000
41 IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000
42 Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000
43 Relative Toll/Local Msgs.	1.000000	TLM	0.213765	0.000544	0.785691	0.000000	0.000000
44 Relative Users Percent	1.000000	RUP	0.658921	0.000236	0.340843	0.000000	0.000000
45 CABS Percent	1.000000	CAB	0.500000	0.000514	0.499486	0.000000	0.000000
46 Foreign Directories Percent	1.000000	FD	1.000000	0.000000	0.000000	0.000000	0.000000

Sheet 77
FILING PERIOD ENDING DECEMBER 31, 2001

06-Aug-01

04:16:25 PM

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

				Intrastate			
				Message Telephone Service		Private Line	
***** FCC PART 36 ***** Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLA
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
13 Support Assets	1.000000	D31	0.774651	0.024562	0.188031	0.000000	0.000000
14 Land and Support Assets	1.000000	D33	0.774651	0.024562	0.188031	0.000000	0.000000
15							
16 COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000
17 COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000
18 COE Local Switching	1.000000	D66	0.835996	0.022108	0.141896	0.000000	0.000000
19 COE Total Switching	1.000000	D68	0.835996	0.022108	0.141896	0.000000	0.000000
20 COE Transmission	1.000000	D85	0.771149	0.024701	0.190610	0.000000	0.000000
21 Total COE	1.000000	C19	0.788904	0.023991	0.177272	0.000000	0.000000
22							
23 Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000
24 Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000
25 Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000
26							
27 C&WF CAT 1	1.000000	D118	0.766079	0.029224	0.187581	0.000000	0.000000
28 C&WF CAT 2	0.000000	D120	0.000000	0.000000	0.000000	0.000000	0.000000
29 C&WF CAT 3	1.000000	D129	0.741787	0.000000	0.255286	0.000000	0.000000
30 C&WF CAT 4	1.000000	D135	0.844497	0.020961	0.134542	0.000000	0.000000
31 Total C&WF	1.000000	D137	0.767844	0.024834	0.193169	0.000000	0.000000
32							
33 Total Equipment	1.000000	C23	0.774651	0.024562	0.188031	0.000000	0.000000
34							
35 TPIS	1.000000	C32	0.774651	0.024562	0.188031	0.000000	0.000000
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.774651	0.024562	0.188031	0.000000	0.000000
37							
38 Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000
39							
40 Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000
41 Total Intangible Assets	1.000000	C29	0.774651	0.024562	0.188031	0.000000	0.000000
42							
43 Long-term PUC	1.000000	C36	0.774651	0.024562	0.188031	0.000000	0.000000
44 Net Telephone Plant	1.000000	C61	0.778921	0.024391	0.184814	0.000000	0.000000
45 Total Net Investment	1.000000	C88	0.778590	0.024372	0.185156	0.000000	0.000000
46 Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000
47							
48 Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.625168	0.008029	0.364333	0.000000	0.000000
49							
50 Total "BIG THREE" Expenses	1.000000	I170	0.749653	0.021414	0.218804	0.000000	0.000000
51							
52 Corporate Operations Expense	1.000000	I185	0.749653	0.021414	0.218804	0.000000	0.000000

Sheet "1"

06-Aug-01

04:18:29 PM

FILING PERIOD ENDING DECEMBER 31, 2001

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COM-ANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Intrastate	
					InterLATA	IntraLATA	Private Line	
							InterLATA	IntraLATA
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 PLANT SPEC. OPER. EXPENSE:								
14								
15 Network Support, Alloc.	\$15,006	H14	\$11,624	\$369	\$2,822	\$0		
16 Network Support, Direct	0	V149	0	0	0	0		
17								
18 Total Network Support Exp.	\$15,006		\$11,624	\$369	\$2,822	\$0		
19								
20 General Support, Alloc.	\$93,541	H14	\$72,462	\$2,298	\$17,589	\$0		
21 General Support, Direct	0	V151	0	0	0	0		
22								
23 Total General Support Exp.	\$93,541		\$72,462	\$2,298	\$17,589	\$0		
24								
25 Central Office Eq., Alloc.	\$392,427	H21	\$309,587	\$9,415	\$69,566	\$0		
26 Central Office Eq., Direct	0	V153	0	0	0	0		
27								
28 Total COE Exp.	\$392,427		\$309,587	\$9,415	\$69,566	\$0		
29								
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0		
31 Coinless Pay Phone	0	G18	0	0	0	0		
32 Other IOT	0	H23	0	0	0	0		
33 IOT Direct	0	V157	0	0	0	0		
34								
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0		
36								
37 Cable & Wire, Alloc.	\$298,886	H31	\$229,498	\$7,423	\$57,736	\$0		
38 Cable & Wire, Direct	0	V159	0	0	0	0		
39								
40 Total C&WF Exp.	\$298,886		\$229,498	\$7,423	\$57,736	\$0		
41								
42 TOTAL PLT. SPEC. OPER. EXP.	\$799,860		\$623,171	\$19,503	\$147,712	\$0		
43								
44 TOTAL PLT. SPEC., ex SUPPORT	\$691,313		\$539,085	\$16,837	\$127,302	\$0		

Sheet "I"

06-Aug-01

04:16:29 PM

FILING PERIOD ENDING DECEMBER 31, 2001

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Intrastate	
				Private Line		InterLATA	IntraLATA
				InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)
(A)	(B)	(C)	(D)				
58 NON-SPECIFIC OPER. EXP.:							
59							
60 Oth. Plt. and Equip., Alloc.	\$47,820	H36	\$37,044	\$1,175	\$8,992	\$0	\$61
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0
62							
63 Total Oth. Plt. & Equip.	\$47,820		\$37,044	\$1,175	\$8,992	\$0	\$61
64							
65 Network Operations, Alloc.	\$353,357	H33	\$273,728	\$8,679	\$66,442	\$0	\$4,50
66 Network Operations, Direct	0	V179	0	0	0	0	0
67							
68 Total Network Oper. Exp.	\$353,357		\$273,728	\$8,679	\$66,442	\$0	\$4,50
69							
70 Total Access Expenses	\$4,867	V180	\$4,867	\$0	\$0	\$0	\$0
71							
72 Depr., Support Assets	\$228,412	H13	\$176,939	\$5,610	\$42,949	\$0	\$2,91
73 Depr., COE Switching	186,553	H19	155,958	4,124	26,471	0	0
74 Depr., COE Operator	0	H16	0	0	0	0	0
75 Depr., COE Transmission	240,657	H20	185,582	5,944	45,872	0	3,25
76 Depr., IOT Equipment	0	H25	0	0	0	0	0
77 Depr., C&W Facilities	473,270	H31	363,397	11,753	91,421	0	6,69
78 Depr., PHFU	0	H38	0	0	0	0	0
79							
80 Total Depreciation Expense	\$1,128,892		\$881,877	\$27,432	\$206,713	\$0	\$12,87
81							
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0
83 Amort., Intangible Assets	0	H41	0	0	0	0	0
84 Other Amortization	0	V189	0	0	0	0	0
85 Direct Assigned Amort.	0	V190	0	0	0	0	0
86							
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0
88							
89 Total Depr. and Amort.	\$1,128,892		\$881,877	\$27,432	\$206,713	\$0	\$12,87
90							
91 TOTAL NON-SPEC. OPER. EXP.	\$1,534,936		\$1,197,516	\$37,286	\$282,148	\$0	\$17,98

Sheet "I"
FILING PERIOD ENDING DECEMBER 31, 2001

06-Aug-01

04:18:29 PM

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate			
				Message Telephone Service		Private Line	
				InterLATA	IntraLATA	InterLATA	IntraLATA
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
105 CUSTOMER OPERATIONS EXPENSE:							
106							
107 Marketing, Allocable	\$48,980	G35	\$38,252	\$1,383	\$8,878	\$0	
108 Marketing, Direct	0	V192	0	0	0	0	
109							
110 Total Marketing Expense	\$48,980		\$38,252	\$1,383	\$8,878	\$0	
111							
112 Operator Service, Alloc.	\$2,467	G24	\$2,467	\$0	\$0	\$0	
113 Operator Service, Direct	0	V194	0	0	0	0	
114							
115 Total Operator Service	\$2,467		\$2,467	\$0	\$0	\$0	
116							
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	
118 Alphabetical Directory	0	G19	0	0	0	0	
119 Foreign Directory	0	G46	0	0	0	0	
120							
121 Total Directory	\$0		\$0	\$0	\$0	\$0	
122							
123 Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	
124 Bus. Ofc., EU MTS & WATS	40,944	G37	25,099	1,956	13,889	0	
125 Bus. Ofc., EU Access, P/L & all Other	33,582	G38	32,959	0	0	0	
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	
129 Coin Collect & Admin.	0	G42	0	0	0	0	
130							
131 Total Business Office	\$74,526		\$58,057	\$1,956	\$13,889	\$0	
132							
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	
134 Cust. Serv., Msg. Process	10,222	G43	2,185	6	8,031	0	
135 Cust. Serv., Other B&C	70,887	G44	48,577	17	24,093	0	
136 Cust. Serv., CABS	91,887	G45	45,944	47	45,898	0	
137 Cust. Serv., EU Common Line	4,948	V209	4,948	0	0	0	
138							
139 Total Customer Service	\$177,744		\$99,654	\$69	\$78,021	\$0	
140							
141 Total Bus. Ofc., Cust. Serv.	\$252,270		\$157,711	\$2,025	\$91,910	\$0	
142							

Sheet 71
FILING PERIOD ENDING DECEMBER 31, 2001

05-Aug-01

04:16:29 PM

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

				Intrastate			
				Message Telephone Service		Private Line	
***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
156 Other Cust. Serv., Alloc.	\$3,602	H48	\$2,252	\$29	\$1,312	\$0	\$0
157 Other Cust. Serv., Direct	111	V211	111	0	0	0	0
158							
159 Total Other Cust. Serv.	\$3,713		\$2,363	\$29	\$1,312	\$0	\$0
160							
161 TOTAL CUSTOMER OPER. EXP.	\$307,430		\$200,793	\$3,438	\$102,101	\$0	\$1,090
162							
163							
164 "BIG-THREE" EXPENSES:							
165							
166 Total Plt. Spec., ex Support	\$691,313	44	\$539,085	\$16,837	\$127,302	\$0	\$8,080
167 Total Network Oper. Exp.	353,357	68	273,728	8,679	66,442	0	4,500
168 Total Customer Operations	307,430	161	200,793	3,438	102,101	0	1,090
169							
170 TOTAL "BIG THREE" EXPENSES	\$1,352,100		\$1,013,606	\$28,954	\$295,845	\$0	\$13,690
171							
172							
173 CORPORATE OPERATIONS EXPENSE:							
174							
175 Exec. and Planning, Alloc.	\$244,153	H50	\$183,030	\$5,228	\$53,422	\$0	\$2,470
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0
177							
178 Total Exec. and Planning	\$244,153		\$183,030	\$5,228	\$53,422	\$0	\$2,470
179							
180 Admin. & General, Allocable	\$344,419	H50	\$258,195	\$7,375	\$75,360	\$0	\$3,480
181 Admin. & General, Direct	0	V231	0	0	0	0	0
182							
183 Total Admin. and Gen.	\$344,419		\$258,195	\$7,375	\$75,360	\$0	\$3,480
184							
185 TOTAL CORPORATE OPERATIONS	\$588,572		\$441,225	\$12,604	\$128,782	\$0	\$5,960
186							
187							
188 NON-INCOME TAXES:							
189							
190 Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0
191 Non-income Taxes, Direct	0	V233	0	0	0	0	0
192							
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0
194							
195							
196 TOTAL OPER. EXP. AND TAXES	\$3,230,798		\$2,462,705	\$72,830	\$660,742	\$0	\$34,500

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary							
	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Net Investment	\$2,031,155	K52	\$1,210,299	\$233,824	\$0	\$445,667	\$0
Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%
Return on Rate Base	\$203,115		\$121,030	\$23,382	\$0	\$44,567	\$0
AFUDC	0	N37	0	0	0	0	0
ITC Amortization	0	N37	0	0	0	0	0
Other Return Adjustments	0	Direct	0	0	0	0	0
Net Return	\$203,115		\$121,030	\$23,382	\$0	\$44,567	\$0
Interest Expense	74,970	N67	44,672	8,630	0	16,450	0
Capitalized Payroll Taxes	0	N37	0	0	0	0	0
Depreciation Adjustment	0	N37	0	0	0	0	0
Other Income Adjustments	0	Direct	0	0	0	0	0
After Tax Income	\$128,145		\$78,358	\$14,752	\$0	\$28,117	\$0
State Income Taxes	\$0	29	0	0	0	0	0
Federal Income Taxes	0	29	0	0	0	0	0
Operating Expenses and Taxes	695,263	O195	336,915	77,745	0	162,885	65,116
Uncollectibles	0	Direct	0	0	0	0	0
Other Revenue Adjustments	0	Direct	0	0	0	0	0
Basis for Gross Receipts Tax	898,379	16+31+32+33	457,945	101,128	0	207,451	65,116
Gross Receipts Tax	0	37	0	0	0	0	0
TOTAL REVENUE REQUIREMENT	\$898,379		\$457,945	\$101,128	\$0	\$207,451	\$65,116

Sheet "K"

05-Aug-21

04:16:29 PM

FILING PERIOD ENDING DECEMBER 31, 2001

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 *****
IntraLATA Investment
SummaryPart 36
IntraLATA
Total

Source

Common
LineLocal
Switching

Information

Common
TransportBilling and
Collection

(A)

(B)

(C)

(D)

(E)

(F)

(G)

(H)

13	Land and Support Assets	\$645,850	L25	\$220,019	\$82,179	\$0	\$260,167	\$0
14								
15	Central Office Equipment	\$943,757	L70	\$524,669	\$195,968	\$0	\$173,523	\$0
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0
17	Cable and Wire Facilities	2,189,768	L117	1,593,419	0	0	446,885	0
18								
19	Total COE, IOT, C&WF	\$3,133,546		\$2,118,088	\$195,968	\$0	\$620,408	\$0
20								
21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0
22								
23	Total Tele. Plt. ex Intang.	\$3,779,395		\$2,338,107	\$278,147	\$0	\$880,575	\$0
24	Total Intangible Assets	148	L144	92	11	0	35	0
25								
26	Total Plant In Service	\$3,779,544		\$2,338,199	\$278,158	\$0	\$880,609	\$0
27	Total Plt. Held Future Use	0	L147	0	0	0	0	0
28	Total ST PUC	0	L163	0	0	0	0	0
29	Total LT PUC	24,547	L164	15,186	1,807	0	5,719	0
30	Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0
31								
32	TOTAL TELEPHONE PLANT	\$3,804,091		\$2,353,385	\$279,965	\$0	\$886,329	\$0
33								
34	less:							
35	Accum. Depr., Plt. in Serv.	1,816,088	M23	1,169,782	49,317	0	450,715	0
36	Accum. Depr. PHFU	0	M27	0	0	0	0	0
37	Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0
38	Accum. Amort. Intangibles	0	M29	0	0	0	0	0
39	Accum. Amort. Other	0	M30	0	0	0	0	0
40	Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0
41								
42	plus:							
43	Other Assets	0	Direct	0	0	0	0	0
44								
45	NET TELEPHONE PLANT	\$1,988,003		\$1,183,603	\$230,648	\$0	\$435,613	\$0
46	plus:							
47	Class B RTB Stock	0	L171	0	0	0	0	0
48	Materials and Supplies	20,522	L173	12,696	1,510	0	4,782	0
49	Cash Working Capital	22,629	L175	14,000	1,665	0	5,273	0
50	Equal Access Investment	0	L177	0	0	0	0	0
51								
52	NET INVESTMENT	\$2,031,156		\$1,210,299	\$233,824	\$0	\$445,667	\$0
53		*****		*****	*****	*****	*****	*****

Sheet "L"

06-Aug-01

04:16:28 PM

FILING PERIOD ENDING DECEMBER 31, 2001

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 *****							
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
13 LAND AND SUPPORT ASSETS:							
14							
15 Land Assets, Message	\$12,966	N28	4,417	1,650	0	5,223	
16 Land Assets, Private Line	880	N28	300	112	0	354	
17							
18 Total Land Assets	\$13,846		\$4,717	\$1,762	\$0	\$5,578	
19							
20 Support Assets, Message	\$591,851	N28	\$201,624	\$75,308	\$0	\$238,415	
21 Support Assets, Private Line	40,153	N28	13,679	5,109	0	16,175	
22							
23 Total Support Assets	\$632,003		\$215,302	\$80,417	\$0	\$254,589	
24							
25 Total Land and Supp. Assets	\$645,850		\$220,019	\$82,179	\$0	\$260,167	
26							
27 CENTRAL OFFICE EQUIPMENT:							
28							
29 Operator Sys., DA	\$0	(F)	0	0	0	0	
30 Operator Sys., Other	0	(I)	0	0	0	0	
31							
32 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	
33							
34 Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	
35 Tandem Assigned	0	Direct	0	0	0	0	
36							
37 Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	
38							
39 Local Switching	\$195,968	(E)	\$0	\$195,968	\$0	\$0	
40 Local Assigned	0	Direct	0	0	0	0	
41							
42 Total Local Switching	\$195,968		\$0	\$195,968	\$0	\$0	
43							
44 Total Switching	\$195,968		\$0	\$195,968	\$0	\$0	

Sheet 1*

FILING PERIOD ENDING DECEMBER 31, 2001

08-Aug-01

08:15:29 PM

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

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

(A)	Part 36 IntraLATA Total (B)	Source or Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)
58 COE Exch. Trunk	\$0	Direct	\$0			
59 COE Exch. Line - Message	524,669	(D)	524,669	\$0	\$0	\$0
60 COE Exch. Line - PL etc.	47,875	(I)	0	0	0	0
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0
62 COE Interexchange, Message	2,280	(G)	0	0	0	0
63 COE Interexchange, PL	584	(I)	0	0	0	0
64 COE Interexchange, Assigned	118,591	(G)	0	0	0	2,280
65 COE H/R Message	53,790	(G)	0	0	0	0
66 COE H/R Assigned	0	Direct	0	0	0	117,453
67			0	0	0	53,790
68 Total COE Transmission	\$747,789		\$524,669	\$0	\$0	0
69						
70 Total Central Office Equip.	\$943,757		\$524,669	\$0	\$0	\$173,523
71						
72 IOT EQUIPMENT:			\$524,669	\$195,968	\$0	\$173,523
73						
74 Public Telephone	\$0	N43	\$0	\$0	\$0	\$0
75 Coinless Pay Phone	0	(D)	0	0	0	0
76 Customer Premises Equipment	0	N60	0	0	0	0
77						
78 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0
79						
80 CABLE AND WIRE FACILITIES:						
81						
82 Exchange PL and WATS	\$145,395	(I)	\$0	\$0	\$0	\$0
83 Exchange Message	1,593,419	(D)	1,593,419	0	0	0
84 Exchange Assigned	0	Direct	0	0	0	0
85						
86 Total Exchange Line C&WF	\$1,738,813		\$1,593,419	\$0	\$0	\$0
87						
88 Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0
89 Exchange Trunk, PL	0	Direct	0	0	0	0
90						
91 Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0
92						
93 Interexchange Message	\$0	(G)	\$0	\$0	\$0	\$0
94 Interexchange PL, WATS	0	(I)	0	0	0	0
95 Interexchange Assigned	360,760	(G)	0	0	0	0
96						
97 Total Interexchange C&WF	\$360,760		\$0	\$0	\$0	\$356,670
						\$356,670

Sheet 1*

05-Aug-01

04:15:29 PM

FILING PERIOD ENDING DECEMBER 31, 2001

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)
111	H/R C&WF, Message	\$90,215	(G)	\$0	\$0	\$0	\$90,215	\$
112	H/R C&WF, WATS	0	(I)	0	0	0	0	
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	
114								
115	Total Host/Remote C&WF	\$90,215		\$0	\$0	\$0	\$90,215	\$
116								
117	Total Cable and Wire Facil.	\$2,189,788		\$1,593,419	\$0	\$0	\$446,885	\$
118								
119	TANGIBLE ASSETS:							
120								
121	Land and Support Leases	\$0	N28	0	0	0	0	
122								
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$
124	COE Tandem Switching Leases	0	34	0	0	0	0	
125	COE Local Switching Leases	0	39	0	0	0	0	
126	COE Transmission Leases	0	68	0	0	0	0	
127								
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$
129								
130	IOT Equipment Leases	\$0	78	0	0	0	0	
131								
132	C&WF Leases	\$0	117	0	0	0	0	
133								
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$
135								
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	
138								
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$
140								
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$
142								
143								
144	TOTAL INTANGIBLE ASSETS	\$148	N37	\$92	\$11	\$0	\$35	\$
145								
146								
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	

Sheet "L"

06-Aug-01

04:18:29 PM

FILED PERIOD ENDING DECEMBER 31, 2001

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 *****							
IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
161 PLANT UNDER CONSTRUCTION:							
162							
163 Short-term	\$0	N46	\$0	\$0	\$0	\$0	
164 Long-term	24,547	N46	15,186	1,807	0	5,719	
165							
166 Total Plt. Under Const.	\$24,547		\$15,186	\$1,807	\$0	\$5,719	
167							
168							
169 TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	
170							
171 CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	
172							
173 MATERIALS AND SUPPLIES	\$20,522	N37	\$12,696	\$1,510	\$0	\$4,782	
174							
175 CASH WORKING CAPITAL	\$22,629	N37	\$14,000	\$1,685	\$0	\$5,273	
176							
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	

Sheet "M"

06-Aug-01

04:16:29 PM

FILING PERIOD ENDING DECEMBER 31, 2001

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

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

IntraLATA
Reserves and DeferralsPart 36
IntraLATA
TotalSource or
ApportionCommon
LineLocal
Switching

Information

Common
TransportBilling and
Collection

(A)

(B)

(C)

(D)

(E)

(F)

(G)

(H)

ACCUM. DEPRECIATION, TPIS:

Support Assets	\$374,329	N28	\$127,521	\$47,630	\$0	\$150,791	\$0
COE Switching	1,687	L44	0	1,687	0	0	0
COE Operator	0	L32	0	0	0	0	0
COE Transmission	215,921	L68	151,496	0	0	50,104	0
IOT Equipment	0	L78	0	0	0	0	0
Cable and Wire Facilities	1,224,151	L117	890,764	0	0	249,821	0
Other Plant	0	N37	0	0	0	0	0
Total Accum. Depr., TPIS	\$1,816,088		\$1,169,782	\$49,317	\$0	\$450,715	\$0

ACCUM. AMORTIZATION:

Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0
Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0
Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0
Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0
Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0
Total Accum. Depr./Amort.	\$1,816,088		\$1,169,782	\$49,317	\$0	\$450,715	\$0

ACCUM. DEF. INC. TAXES, NET:

Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0
COE Switching	0	L44	0	0	0	0	0
COE Operator	0	L32	0	0	0	0	0
COE Transmission	0	L68	0	0	0	0	0
IOT Equipment	0	L78	0	0	0	0	0
Cable and Wire Fac.	0	L117	0	0	0	0	0
Unclassified	0	N37	0	0	0	0	0
Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0

STATE OF
 FILING PERIOD ENDING DECEMBER 31, 2001

06-Aug-01

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
13 Central Office Equipment	\$943,757	L70	\$524,669	\$195,968	\$0	\$173,523	\$0	
14 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	
15 C&W Facilities	2,189,788	L117	1,593,419	0	0	446,885	0	
16								
17 Total	\$3,133,546		\$2,118,088	\$195,968	\$0	\$620,408	\$0	
18 Factor	1.000000		0.675940	0.062539	0.000000	0.197989	0.000000	
19								
20 Sum: Sw., Trans., Other	\$1,015,458	17	\$0	\$195,968	\$0	\$620,408	\$0	
21 Factor	1.000000		0.000000	0.192985	0.000000	0.610964	0.000000	
22								
23 Central Office Equipment	\$943,757	L70	\$524,669	\$195,968	\$0	\$173,523	\$0	
24 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	
25 C&WF, Excl. Exch. Message	596,370	L117-83	0	0	0	446,885	0	
26								
27 Total	\$1,540,127		\$524,669	\$195,968	\$0	\$620,408	\$0	
28 Factor	1.000000		0.340666	0.127242	0.000000	0.402829	0.000000	
29								
30 General Support Facilities	\$645,850	L25	\$220,019	\$82,179	\$0	\$260,167	\$0	
31 Central Office Equipment	943,757	13	524,669	195,968	0	173,523	0	
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	
33 C&W Facilities	2,189,788	15	1,593,419	0	0	446,885	0	
34 Equal Access Investment	0	L177	0	0	0	0	0	
35								
36 Total	\$3,779,395		\$2,338,107	\$278,147	\$0	\$880,575	\$0	
37 Factor	1.000000		0.618646	0.073596	0.000000	0.232994	0.000000	
38								
39 Sum: Com. Ln., Sw., Trans.	\$3,779,395	36	\$2,338,107	\$278,147	\$0	\$880,575	\$0	
40 Factor	1.000000		0.618646	0.073596	0.000000	0.232994	0.000000	
41								
42 COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	
43 IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	
44								
45 Total TPIS	\$3,779,544	K26	\$2,338,199	\$278,158	\$0	\$880,609	\$0	
46 Factor	1.000000		0.618646	0.073596	0.000000	0.232994	0.000000	

Sheet "N"

06-Aug-01

04:18:29 PM

FILING PERIOD ENDING DECEMBER 31, 2001

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000
62								
63	"BIG THREE" Expenses	\$340,937	O171	\$154,401	\$32,568	\$0	\$80,980	\$48,671
64	Factor	1.000000		0.452873	0.095524	0.000000	0.237524	0.136891
65								
66	Net Investment	\$2,031,155	J13	\$1,210,299	\$233,824	\$0	\$445,667	\$0
67	Factor	1.000000		0.595867	0.115119	0.000000	0.219416	0.000000

LEHMAN: C:\N155\22\0000000

Sheet "O"

06-Aug-01

04:16:29 PM

FILING PERIOD ENDING DECEMBER 31, 2001

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
13 PLANT SPEC. OPER. EXPENSE:								
14								
15 Network Support, Alloc.	\$3,013	N37	\$1,864	\$222	\$0	\$702		
16 Network Support, Direct	0	Direct	0	0	0	0		
17								
18 Total Network Support Exp.	\$3,013		\$1,864	\$222	\$0	\$702		
19								
20 General Support, Alloc.	\$18,782	N30	\$6,398	\$2,390	\$0	\$7,566		
21 General Support, Direct	0	Direct	0	0	0	0		
22								
23 Total General Support Exp.	\$18,782		\$6,398	\$2,390	\$0	\$7,566		
24								
25 Central Office Eq., Alloc.	\$73,425	N31	\$40,820	\$15,246	\$0	\$13,500		
26 Central Office Eq., Direct	0	Direct	0	0	0	0		
27								
28 Total COE Exp.	\$73,425		\$40,820	\$15,246	\$0	\$13,500		
29								
30 Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0		
31 Other IOT	0	N43	0	0	0	0		
32 IOT Direct	0	Direct	0	0	0	0		
33								
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0		
35								
36 Cable & Wire, Alloc.	\$61,966	N33	\$45,090	\$0	\$0	\$12,646		
37 Cable & Wire, Direct	0	Direct	0	0	0	0		
38								
39 Total C&WF Exp.	\$61,966		\$45,090	\$0	\$0	\$12,646		
40								
41 TOTAL PLT. SPEC. OPER. EXP.	\$157,186		\$94,172	\$17,858	\$0	\$34,414		
42								
43 TOTAL PLT. SPEC., ex SUPPORT	\$135,391		\$85,910	\$15,246	\$0	\$26,146		

Sheet "C"

06-Aug-03

04:16:28 PM

FILING PERIOD ENDING DECEMBER 31, 2001

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing Collect
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
57 NON-SPECIFIC OPER. EXP.:								
58								
59 Oth. Plt. and Equip., Alloc.	\$9,602	N18	\$6,490	\$600	\$0	\$1,901		
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0		
61								
62 Total Oth. Plt. & Equip.	\$9,602		\$6,490	\$600	\$0	\$1,901		
63								
64 Network Operations, Alloc.	\$70,950	N18	\$47,958	\$4,437	\$0	\$14,047		
65 Network Operations, Direct	0	Direct	0	0	0	0		
66								
67 Total Network Oper. Exp.	\$70,950		\$47,958	\$4,437	\$0	\$14,047		
68								
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0		
70								
71 Depr., Support Assets	\$45,862	L23	\$15,624	\$5,836	\$0	\$18,475		
72 Depr., COE Switching	26,471	L44	0	26,471	0	0		
73 Depr., COE Operator	0	L32	0	0	0	0		
74 Depr., COE Transmission	49,130	L68	34,471	0	0	11,401		
75 Depr., IOT Equipment	0	L78	0	0	0	0		
76 Depr., C&W Facilities	98,119	L117	71,397	0	0	20,024		
77 Depr., PHFU	0	L147	0	0	0	0		
78								
79 Total Depreciation Expense	\$219,583		\$121,492	\$32,307	\$0	\$49,899		
80								
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0		
82 Amort., Intangible Assets	0	L144	0	0	0	0		
83 Other Amortization	0	Direct	0	0	0	0		
84 Direct Assigned Amort.	0	Direct	0	0	0	0		
85								
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0		
87								
88 Total Depr. and Amort.	\$219,583		\$121,492	\$32,307	\$0	\$49,899		
89								
90 TOTAL NON-SPEC. OPER. EXP.	\$300,134		\$175,940	\$37,344	\$0	\$65,847		

Sheet 10

06-Aug-01

04:16:28 PM

FILED PERIOD ENDING DECEMBER 31, 2001

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing Collect
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
104 CUSTOMER OPERATIONS EXPENSE:								
105								
106 Marketing, Allocable	\$9,345	N37	\$5,781	\$688	\$0	\$2,177		
107 Marketing, Direct	0	Direct	0	0	0	0		
108								
109 Total Marketing Expense	\$9,345		\$5,781	\$688	\$0	\$2,177		
110								
111 Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0		
112 Operator Service, Direct	0	Direct	0	0	0	0		
113								
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0		
115								
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0		
117 Alphabetical Directory	0	(F)	0	0	0	0		
118 Foreign Directory	0	Direct	0	0	0	0		
119								
120 Total Directory	\$0		\$0	\$0	\$0	\$0		
121								
122 Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0		
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0		
124 Bus. Ofc., EU Access PL & All Other	623	(H)	0	0	0	0		
125 Bus. Ofc., EU Message	13,889	(H)	0	0	0	0		
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0		
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0		
128 Bus. Ofc., IX Switched Access	0	N40	0	0	0	0		
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0		
130 Bus. Ofc., Coin Collection & Administr.	0	(D)	0	0	0	0		
131 Bus. Ofc., Reserved	0	(I)	0	0	0	0		
132								
133 Total Business Office	\$14,513		\$0	\$0	\$0	\$0		
134								
135 Cust. Serv., Msg. Process	\$8,031	(H)	0	0	0	0		
136 Cust. Serv., Other B&C	24,093	(H)	0	0	0	0		
137 Cust. Serv., CABS	45,896	N21	0	8,857	0	28,041		
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0		
139								
140 Total Customer Service	\$78,021		\$0	\$8,857	\$0	\$28,041		
141								
142 Total BO, CS, OS, Dir.	\$92,533		\$0	\$8,857	\$0	\$28,041		

Sheet "O"

06-Aug-01

04:14:29 PM

FILING PERIOD ENDING DECEMBER 31, 2001

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing Colle
(A)	(B)	(C)	(D)	(E)	(F)	(G)		
158 Other Cust. Serv., Alloc.	\$1,321	142	\$0	\$126	\$0	\$400		
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0		
160								
161 Total Other Cust. Serv.	\$1,321		\$0	\$126	\$0	\$400		
162								
163 TOTAL CUSTOMER OPER. EXP.	\$103,200		\$5,781	\$9,672	\$0	\$30,619		
164								
165 "BIG-THREE" EXPENSES:								
166								
167 Total Plt. Specific Exp.	\$157,186	41	\$94,172	\$17,858	\$0	\$34,414		
168 Total Plt Non-specific Exp.	80,551	62 + 67 +69	54,448	5,038	0	15,948		
169 Total Customer Operations	103,200	163	5,781	9,672	0	30,619		
170								
171 TOTAL "BIG THREE" EXPENSES	\$340,937		\$154,401	\$32,568	\$0	\$80,980		
172								
173 CORPORATE OPERATIONS EXPENSE:								
174								
175 Exec. and Planning, Alloc.	\$55,895	N64	\$25,313	\$5,339	\$0	\$13,276		
176 Exec. and Planning, Direct	0	Direct	0	0	0	0		
177								
178 Total Exec. and Planning	\$55,895		\$25,313	\$5,339	\$0	\$13,276		
179								
180 Admin. & General, Allocable	\$78,849	N64	\$35,709	\$7,532	\$0	\$18,728		
181 Admin. & General, Direct	0	Direct	0	0	0	0		
182								
183 Total Admin. and Gen.	\$78,849		\$35,709	\$7,532	\$0	\$18,728		
184								
185 TOTAL CORPORATE OPERATIONS	\$134,743		\$61,022	\$12,871	\$0	\$32,005		
186								
187 NON-INCOME TAXES:								
188								
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0		
190 Non-income Taxes, Direct	0	Direct	0	0	0	0		
191								
192								
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0		
194								
195 TOTAL OPER. EXP. AND TAXES	\$695,263		\$336,915	\$77,745	\$0	\$162,885		
	=====		=====	=====	=====	=====		

Sheet 39

10-Aug-01

04:00:00 PM

FILING PERIOD ENDING ON DECEMBER 31, 2001

CHRYSTLE RIVER MOUNTAIN TELEPHONE AUTHORITY

***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing Code
(A)	(B)	(C)	(D)	(E)	(F)	(G)		
13 Net Investment	\$251,232	Q52	\$194,026	\$35,587	\$0	\$18,619		
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%		
15								
16 Return on Rate Base	\$25,123		\$19,403	\$3,859	\$0	\$1,862		
17								
18 AFUDC	\$0	T37	0	0	0	0		
19 ITC Amortization	0	T37	0	0	0	0		
20 Other Return Adjustments	0	Direct	0	0	0	0		
21								
22 Net Return	\$25,123		\$19,403	\$3,859	\$0	\$1,862		
23								
24 Interest Expense	\$9,297	T67	7,180	1,428	0	689		
25 Capitalized Payroll Taxes	0	T37	0	0	0	0		
26 Depreciation Adjustment	0	T37	0	0	0	0		
27 Other Income Adjustments	0	Direct	0	0	0	0		
28								
29 After Tax Income	\$15,826		\$12,223	\$2,431	\$0	\$1,173		
30								
31 State Income Taxes	\$0	29	\$0	\$0	\$0	\$0		
32 Federal Income Taxes	0	29	0	0	0	0		
33 Operating Expenses and Taxes	72,830	U195	54,067	10,778	0	5,207		
34 Uncollectibles	0	Direct	0	0	0	0		
35 Other Revenue Adjustments	0	Direct	0	0	0	0		
36								
37 Basis for Gross Receipts Tax	97,953	16+31+32+33	73,470	14,637	0	7,069		
38								
39								
40 Gross Receipts Tax	0	37	0	0	0	0		
41								
42								
43 TOTAL REVENUE REQUIREMENT	\$97,953		\$73,470	\$14,637	\$0	\$7,069		
44								

Sheet 10

05-Aug-01

04:18:28 PM

FILING PERIOD ENDING DECEMBER 31, 2001

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 *****
InterLATA Investment
Summary

Part 36
InterLATA
Total

Source

Common
Line

Local
Switching

Information

Common
Transport

Billing and
Collection

(A)

(B)

(C)

(D)

(E)

(F)

(G)

(H)

13	Land and Support Assets	\$79,004	R25	\$47,814	\$17,860	\$0	\$13,331	
14								
15	Central Office Equipment	\$121,010	R70	\$81,742	\$30,533	\$0	\$8,735	
16	Info. Term./Orig. Equipment	0	R78	0	0	0	0	
17	Cable and Wire Facilities	262,305	R117	248,249	0	0	14,055	
18								
19	Total COE, IOT, C&WF	\$383,314		\$329,991	\$30,533	\$0	\$22,790	
20								
21	Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	
22								
23	Total Tele. Plt. ex Intang.	\$462,319		\$377,805	\$48,392	\$0	\$36,121	
24	Total Intangible Assets	18	R144	15	2	0	1	
25								
26	Total Plant In Service	\$462,337		\$377,820	\$48,394	\$0	\$36,123	
27	Total Plt. Held Future Use	0	R147	0	0	0	0	
28	Total ST PUC	0	R163	0	0	0	0	
29	Total LT PUC	3,003	R164	2,454	314	0	235	
30	Total Tel. Plt. Adjust.	0	R169	0	0	0	0	
31								
32	TOTAL TELEPHONE PLANT	\$465,340		\$380,274	\$48,709	\$0	\$36,357	
33								
34	less:							
35	Accum. Depr., Plt. in Serv.	218,813	S23	190,093	10,614	0	18,106	
36	Accum. Depr. PHFU	0	S27	0	0	0	0	
37	Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	
38	Accum. Amort. Intangibles	0	S29	0	0	0	0	
39	Accum. Amort. Other	0	S30	0	0	0	0	
40	Accum. Def. Inc. Taxes, Net	0	S47	0	0	0	0	
41								
42	plus:							
43	Other Assets	0	Direct	0	0	0	0	
44								
45	NET TELEPHONE PLANT	\$246,526		\$190,180	\$38,094	\$0	\$18,251	
46	plus:							
47	Class B RTB Stock	0	R171	0	0	0	0	
48	Materials and Supplies	2,458	R173	2,009	257	0	192	
49	Cash Working Capital	2,248	R175	1,837	235	0	176	
50	Equal Access Investment	0	R177	0	0	0	0	
51								
52	NET INVESTMENT	\$251,232		\$194,026	\$38,587	\$0	\$18,619	
53		=====		=====	=====	=====	=====	=====

Sheet "R"
31, 2001

06-Aug-01

04:16:28 PM

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 *****						
InterLATA Investment Detail						
(A)	Part 36 InterLATA Total (B)	Source or Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)
13 LAND AND SUPPORT ASSETS:						
14						
15 Land Assets, Message	\$1,694	T28	\$1,025	\$383	\$0	\$286
16 Land Assets, Private Line	0	T28	0	0	0	0
17						
18 Total Land Assets	\$1,694		\$1,025	\$383	\$0	\$286
19						
20 Support Assets, Message	77,311	T28	\$46,789	\$17,477	\$0	\$13,045
21 Support Assets, Private Line	0	T28	0	0	0	0
22						
23 Total Support Assets	\$77,311		\$46,789	\$17,477	\$0	\$13,045
24						
25 Total Land and Supp. Assets	\$79,004		\$47,814	\$17,860	\$0	\$13,331
26						
27 CENTRAL OFFICE EQUIPMENT:						
28						
29 Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0
30 Operator Sys., Other	0	(I)	0	0	0	0
31						
32 Total Operator Systems	\$0		\$0	\$0	\$0	\$0
33						
34 Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0
35 Tandem Assigned	0	Direct	0	0	0	0
36						
37 Total Tandem Switching	\$0		\$0	\$0	\$0	\$0
38						
39 Local Switching	\$30,533	(E)	\$0	\$30,533	\$0	\$0
40 Local Assigned	0	Direct	0	0	0	0
41						
42 Total Local Switching	\$30,533		\$0	\$30,533	\$0	\$0
43						
44 Total Switching	\$30,533		\$0	\$30,533	\$0	\$0

Sheet "R"
31, 2001

06-Aug-01

04:16:29 PM

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 *****
InterLATA Investment
Detail

	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
58 COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	
59 COE Exch. Line - Message	81,742	(D)	81,742	0	0	0	
60 COE Exch. Line - PL etc.	0	(I)	0	0	0	0	
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	
62 COE Interexchange, Message	355	(G)	0	0	0	355	
63 COE Interexchange, PL	0	(I)	0	0	0	0	
64 COE Interexchange, Assigned	0	(G)	0	0	0	0	
65 COE H/R Message	8,380	(G)	0	0	0	8,380	
66 COE H/R Assigned	0	Direct	0	0	0	0	
67							
68 Total COE Transmission	\$90,477		\$81,742	\$0	\$0	\$8,735	
69							
70 Total Central Office Equip.	\$121,010		\$81,742	\$30,533	\$0	\$8,735	
71							
72 IOT EQUIPMENT:							
73							
74 Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	
75 Coinless Pay Phone	0	(D)	0	0	0	0	
76 Customer Premises Equipment	0	T60	0	0	0	0	
77							
78 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	
79							
80 CABLE AND WIRE FACILITIES:							
81							
82 Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	
83 Exchange Message	248,249	(D)	248,249	0	0	0	
84 Exchange Assigned	0	Direct	0	0	0	0	
85							
86 Total Exchange Line C&WF	\$248,249		\$248,249	\$0	\$0	\$0	
87							
88 Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	
89 Exchange Trunk, PL	0	Direct	0	0	0	0	
90							
91 Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	
92							
93 Interexchange Message	\$0	(G)	\$0	\$0	\$0	\$0	
94 Interexchange PL, WATS	0	(I)	0	0	0	0	
95 Interexchange Assigned	0	(G)	0	0	0	0	
96							
97 Total Interexchange C&WF	\$0		\$0	\$0	\$0	\$0	

Sheet "R"
11, 2001

06-Aug-01

04:16:29 PM

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** InterLATA Investment Detail		Part 35 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)
111	H/R C&WF, Message	\$14,055	(G)	\$0	\$0	\$0	\$14,055	\$0
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0
114								
115	Total Host/Remote C&WF	\$14,055		\$0	\$0	\$0	\$14,055	\$0
116								
117	Total Cable and Wire Facil.	\$262,305		\$248,249	\$0	\$0	\$14,055	\$0
118								
119	TANGIBLE ASSETS:							
120								
121	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0
122								
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0
124	COE Tandem Switching Leases	0	34	0	0	0	0	0
125	COE Local Switching Leases	0	39	0	0	0	0	0
126	COE Transmission Leases	0	68	0	0	0	0	0
127								
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0
129								
130	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0
131								
132	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0
133								
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0
135								
136	Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0
138								
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0
140								
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0
142								
143								
144	TOTAL INTANGIBLE ASSETS	\$18	T37	\$15	\$2	\$0	\$1	\$0
145								
146								
147	PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0

NAME: C:\R12\elec1

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)
161	PLANT UNDER CONSTRUCTION:							
162								
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	
164	Long-term	3,003	T46	2,454	314	0	235	
165								
166	Total Plt. Under Const.	\$3,003		\$2,454	\$314	\$0	\$235	
167								
168								
169	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	
170								
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	
172								
173	MATERIALS AND SUPPLIES	\$2,458	T37	\$2,009	\$257	\$0	\$192	
174								
175	CASH WORKING CAPITAL	\$2,248	T37	\$1,837	\$235	\$0	\$176	
176								
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	

Sheet "S"

06-Aug-01

04:16:26 PM

FILING PERIOD ENDING DECEMBER 31, 2001

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 *****							
InterLATA Reserves and Deferrals							
(A)	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
13 ACCUM. DEPRECIATION, TPIS:							
14							
15 Support Assets	\$45,790	T28	\$27,712	\$10,351	\$0	\$7,727	
16 COE Switching	263	R44	0	263	0	0	
17 COE Operator	0	R32	0	0	0	0	
18 COE Transmission	26,125	R68	23,603	0	0	2,522	
19 IOT Equipment	0	R78	0	0	0	0	
20 Cable and Wire Facilities	146,635	R117	138,778	0	0	7,857	
21 Other Plant	0	T37	0	0	0	0	
22							
23 Total Accum. Depr., TPIS	\$218,813		\$190,093	\$10,614	\$0	\$18,106	
24							
25 ACCUM. AMORTIZATION:							
26							
27 Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	
28 Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	
29 Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	
30 Accum. Amort., Other	0	T37	0	0	0	0	
31							
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	
33							
34 Total Accum. Depr./Amort.	\$218,813		\$190,093	\$10,614	\$0	\$18,106	
35							
36							
37 ACCUM. DEF. INC. TAXES, NET:							
38							
39 Support Assets	\$0	T28	\$0	\$0	\$0	\$0	
40 COE Switching	0	R44	0	0	0	0	
41 COE Operator	0	R32	0	0	0	0	
42 COE Transmission	0	R68	0	0	0	0	
43 IOT Equipment	0	R78	0	0	0	0	
44 Cable and Wire Fac.	0	R117	0	0	0	0	
45 Unclassified	0	T37	0	0	0	0	
46							
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	

Sheet "T"
FILING PERIOD ENDING DECEMBER 31, 2001

06-Aug-01

04:16:29 PM

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTH

***** FCC PART 69 *****		Part 36					
Apportionment Factors		InterLATA	Source	Common	Local	Information	Comm
		Total		Line	Switching		Transp
(A)		(B)	(C)	(D)	(E)	(F)	(G)
13	Central Office Equipment	\$121,010	R70	\$81,742	\$30,533	\$0	\$0
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0
15	C&W Facilities	262,305	R117	248,249	0	0	0
16							
17	Total	\$383,314		\$329,991	\$30,533	\$0	\$0
18	Factor	1.000000		0.860889	0.079654	0.000000	0.000000
19							
20	Sum: Sw., Trans., Other	\$53,323	17	\$0	\$30,533	\$0	\$0
21	Factor	1.000000		0.000000	0.572597	0.000000	0.400000
22							
23	Central Office Equipment	\$121,010	R70	\$81,742	\$30,533	\$0	\$0
24	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0
25	C&WF, Excl. Exch. Message	14,055	R117-83	0	0	0	0
26							
27	Total	\$135,065		\$81,742	\$30,533	\$0	\$0
28	Factor	1.000000		0.605203	0.226059	0.000000	0.100000
29							
30	General Support Facilities	\$79,004	R25	\$47,814	\$17,860	\$0	\$0
31	Central Office Equipment	121,010	13	81,742	30,533	0	0
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0
33	C&W Facilities	262,305	15	248,249	0	0	0
34	Equal Access Investment	0	R177	0	0	0	0
35							
36	Total	\$462,319		\$377,805	\$48,392	\$0	\$0
37	Factor	1.000000		0.817196	0.104673	0.000000	0.000000
38							
39	Sum: Com. Ln., Sw., Trans.	\$462,319	36	\$377,805	\$48,392	\$0	\$0
40	Factor	1.000000		0.817196	0.104673	0.000000	0.000000
41							
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000
44							
45	Total TRIS	\$462,319	Q24	\$377,805	\$48,392	\$0	\$0
46	Factor	1.000000		0.817196	0.104673	0.000000	0.000000

Sheet "T"

06-Aug-01

04:16:28 PM

FILING PERIOD ENDING DECEMBER 31, 2001

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
60 Interstate Equiv. Factor	0.000000	Direct						
61 Wtd. Std. Work Seconds	1.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
62			1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
63 "BIG THREE" Expenses	\$32,794	U171	\$24,689	\$3,891	\$0	\$2,208	\$2,006	
64 Factor	1.000000		0.752854	0.118637	0.000000	0.067340	0.061183	
65								
66 Net Investment	251,232	P13	194,026	38,587	0	18,619	0	
67 Factor	1.000000		0.772298	0.153591	0.000000	0.074111	0.000000	

Sheet "U"

09-Aug-01

04:16:29 PM

FILING PERIOD ENDING DECEMBER 31, 2001

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
13 PLANT SPEC. OPER. EXPENSE:								
14								
15 Network Support, Alloc.	\$369	T37	\$301	\$39	\$0	\$29		
16 Network Support, Direct	0	Direct	0	0	0	0		
17								
18 Total Network Support Exp.	\$369		\$301	\$39	\$0	\$29		
19								
20 General Support, Alloc.	\$2,298	T30	\$1,390	\$519	\$0	\$388		
21 General Support, Direct	0	Direct	0	0	0	0		
22								
23 Total General Support Exp.	\$2,298		\$1,390	\$519	\$0	\$388		
24								
25 Central Office Eq., Alloc.	\$9,415	T31	\$6,360	\$2,375	\$0	\$680		
26 Central Office Eq., Direct	0	Direct	0	0	0	0		
27								
28 Total COE Exp.	\$9,415		\$6,360	\$2,375	\$0	\$680		
29								
30 Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0		
31 Other IOT	0	T43	0	0	0	0		
32 IOT Direct	0	Direct	0	0	0	0		
33								
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0		
35								
36 Cable & Wire, Alloc.	\$7,423	T33	\$7,025	\$0	\$0	\$398		
37 Cable & Wire, Direct	0	Direct	0	0	0	0		
38								
39 Total C&W Exp.	\$7,423		\$7,025	\$0	\$0	\$398		
40								
41 TOTAL PLT SPEC. OPER. EXP.	\$19,503		\$15,076	\$2,933	\$0	\$1,494		
42								
43 TOTAL PLT SPEC. & SUPPORT	\$19,503		\$15,076	\$2,933	\$0	\$1,494		

Sheet "U"

06-Aug-01

04:16:29 PM

FILING PERIOD ENDING DECEMBER 31, 2001

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing Collect
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
57 NON-SPECIFIC OPER. EXP.:								
58								
59 Oth. Plt. and Equip., Alloc.	\$1,175	T18	\$1,011	\$94	\$0	\$70		
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0		
61								
62 Total Oth. Plt. & Equip	\$1,175		\$1,011	\$94	\$0	\$70		
63								
64 Network Operations, Alloc.	\$8,679	T18	\$7,472	\$691	\$0	\$516		
65 Network Operations, Direct	0	Direct	0	0	0	0		
66								
67 Total Network Oper. Exp.	\$8,679		\$7,472	\$691	\$0	\$516		
68								
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0		
70								
71 Depr., Support Assets	\$5,610	R23	\$3,395	\$1,268	\$0	\$947		
72 Depr., COE Switching	4,124	R44	0	4,124	0	0		
73 Depr., COE Operator	0	R32	0	0	0	0		
74 Depr., COE Transmission	5,944	R68	5,370	0	0	574		
75 Depr., IOT Equipment	0	R78	0	0	0	0		
76 Depr., C&W Facilities	11,753	R117	11,123	0	0	630		
77 Depr., PHFU	0	R147	0	0	0	0		
78								
79 Total Depreciation Expense	\$27,432		\$19,889	\$5,393	\$0	\$2,150		
80								
81 Amort. Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0		
82 Amort. Intangible Assets	0	R144	0	0	0	0		
83 Other Amortization	0	Direct	0	0	0	0		
84 Direct Assigned Amort.	0	Direct	0	0	0	0		
85								
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0		
87								
88 Total Depr. and Amort.	\$27,432		\$19,889	\$5,393	\$0	\$2,150		
89								
90 TOTAL NON-SPEC. OPER. EXP.	\$37,286		\$28,372	\$6,177	\$0	\$2,736		

Sheet 17
 FILING FISCAL YEAR 1990

THE BUREAU

44-38861-700

DEPARTMENT OF JUSTICE TELEPHONE ACTIVITY

FCC PART 18		Part 36 Inter-LATA	Common		Local Switching	Information	Common Transport	Billing and Collection
Operating Expenses and Taxes		Total	Apportion	Line				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
104	CUSTOMER OPERATIONS EXPENSE							
105								
106	Marketing, Allocable	\$1,383	T37	\$1,130	\$145	\$0	\$108	
107	Marketing, Direct	0	Direct	0	0	0	0	
108								
109	Total Marketing Expense	\$1,383		\$1,130	\$145	\$0	\$108	
110								
111	Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	
112	Operator Service, Direct	0	Direct	0	0	0	0	
113								
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	
115								
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	
117	Alphabetical Directory	0	(F)	0	0	0	0	
118	Foreign Directory	0	Direct	0	0	0	0	
119								
120	Total Directory	\$0		\$0	\$0	\$0	\$0	
121								
122	Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	
124	Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	
125	Bus. Ofc., EU Message	1,956	(H)	0	0	0	0	1,956
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	
128	Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	
130	Bus. Ofc., Coin Collection & Administr.	0	(D)	0	0	0	0	
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	
132								
133	Total Business Office	\$1,956		\$0	\$0	\$0	\$0	\$1,956
134								
135	Cust. Serv., Msg. Process	\$6	(H)	0	0	0	0	
136	Cust. Serv., Other B&C	17	(H)	0	0	0	0	
137	Cust. Serv., CABS	47	T21	0	27	0	20	
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	
139								
140	Total Customer Service	\$69		\$0	\$27	\$0	\$20	\$20
141								
142	Total BO, CS, OS, Dir.	\$2,025		\$0	\$27	\$0	\$20	\$1,975

Sheet 13

06-Aug-01

04:08:28 PM

FILING PERIOD ENDING DECEMBER 31, 2001

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

***** FCC PART 68 ***** Operating Expenses and Taxes		Part 36 InterLATA	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
158 Other Cust. Serv., Alloc.	\$29	142	\$0	\$0	\$0	\$0	\$0	\$0
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0
160								
161 Total Other Cust. Serv.	\$29		\$0	\$0	\$0	\$0	\$0	\$0
162								
163 TOTAL CUSTOMER OPER. EXP.	\$3,438		\$1,130	\$172	\$0	\$129	\$2,007	\$2,007
164								
165 *BIG-THREE* EXPENSES:								
166								
167 Total Plt. Specific Exp.	\$19,503	41	\$15,076	\$2,933	\$0	\$1,494	\$0	\$0
168 Total Plt Non-specific Exp.	9,854	62 + 67 +69	8,483	785	0	586	0	0
169 Total Customer Operations	3,438	163	1,130	172	0	129	2,007	2,007
170								
171 TOTAL *BIG THREE* EXPENSES	\$32,794		\$24,689	\$3,891	\$0	\$2,208	\$2,007	\$2,007
172								
173 CORPORATE OPERATIONS EXPENSE:								
174								
175 Exec. and Planning, Alloc.	\$5,228	T64	\$3,936	\$620	\$0	\$352	\$32	\$32
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0
177								
178 Total Exec. and Planning	\$5,228		\$3,936	\$620	\$0	\$352	\$32	\$32
179								
180 Admin. & General, Allocable	\$7,375	T64	\$5,553	\$875	\$0	\$497	\$45	\$45
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0
182								
183 Total Admin. and Gen.	\$7,375		\$5,553	\$875	\$0	\$497	\$45	\$45
184								
185 TOTAL CORPORATE OPERATIONS	\$12,604		\$9,489	\$1,495	\$0	\$849	\$77	\$77
186								
187 NON-INCOME TAXES:								
188								
189 Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0
191								
192								
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0
194								
195 TOTAL OPER. EXP. AND TAXES	\$72,830		\$54,067	\$10,778	\$0	\$5,207	\$2,777	\$2,777

Sheet "7" Input Documentation, Page 1

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 PERIOD ADDRESSED FILING PERIOD ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 06-Aug-01 04:16:29 PM

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

				Intrastate			
				Message Telephone Service		Private Line	
***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PLANT INVESTMENT DETAIL:							
21 Land, Allocable	68,959	--	--	--	--	--	--
22 Land, Direct	0	--	0	0	0	0	0
23 Motor Vehicles	235,572	--	--	--	--	--	--
24 Aircraft	0	--	--	--	--	--	--
25 Special Purpose Vehicles	22,832	--	--	--	--	--	--
26 Garage Work Equipment	248,032	--	--	--	--	--	--
27 Other Work Equipment	402,236	--	--	--	--	--	--
28 Buildings, Allocable	1,852,438	--	--	--	--	--	--
29 Buildings, Direct	0	--	0	0	0	0	0
30 Furniture	39,855	--	--	--	--	--	--
31 Office Equipment	346,854	--	--	--	--	--	--
32 General Purpose Computers	0	--	--	--	--	--	--
33 CAT 1 Oper. Sys., TSPS	0	--	--	--	--	--	--
34 CAT 1 Oper. Sys., Other TSPS	0	--	--	--	--	--	--
35 CAT 1 Oper. Sys., Aux. Pos.	0	--	--	--	--	--	--
36 CAT 1 Oper. Sys., Other	0	--	0	0	0	0	0
37 CAT 2 Tandem Sw. Allocable	0	--	--	--	--	--	--
38 CAT 2 Tandem Sw. Direct	0	--	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	1,381,071	--	--	--	--	--	--
40 CAT 3 Local Sw. Direct	0	--	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	0	--	--	--	--	--	--
42 CAT 4.12 Exch. Tr. Direct	0	--	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	2,797,035	--	--	--	--	--	--
44 Reserved	0	--	--	--	--	--	--
45 CAT 4.13 Direct	0	--	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	12,317	--	--	--	--	--	--
47 Reserved	0	--	--	--	--	--	--
48 CAT 4.23 Direct	453,772	--	335,181	0	117,453	0	0
49 CAT 4.3 H/R Message	399,803	--	--	--	--	--	--
50 CAT 4.3 WATS	0	--	0	0	0	0	0
51 CAT 4.3 Direct	0	--	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	--	--	--	--	--	--
53 CAT 1 Coinless Pay Phones	0	--	0	0	0	0	0

FILENAME: Crat01B.123(teleecs)

DATE: 11/11/68
TIME: 11:11 AM

				Interstate		Private Line		
				Message Telephone Service				
***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
70	CAT 2 CP Equipment	0	---	0	0	0	0	---
71	Reserved	0	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	8,494,584	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	---
75	CAT 2 C&WF	0	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	---
77	CAT 3 Joint Message & PL/WATS	0	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---
79	CAT 3 Direct	1,397,141	---	1,036,381	0	358,670	0	---
80	CAT 4 Message	670,533	---	---	---	---	---	---
81	CAT 4 WATS	0	---	0	0	0	0	---
82	CAT 4 Direct	0	---	0	0	0	0	---
83	Allocable Support Leases	0	---	---	---	---	---	---
84	Direct Support Leases	0	---	0	0	0	0	---
85	COE Operator	0	---	---	---	---	---	---
86	COE Tandem Switch	0	---	---	---	---	---	---
87	COE Local Switch	0	---	---	---	---	---	---
88	COE Transmission	0	---	---	---	---	---	---
89	COE Direct	0	---	0	0	0	0	---
90	IOT Leases	0	---	0	0	0	0	---
91	C&WF Leases	0	---	0	0	0	0	---
92	Leasehold Imp. Land etc.	0	---	---	---	---	---	---
93	Leasehold Imp. COE Switching	0	---	---	---	---	---	---
94	Leasehold Imp. COE Operator	0	---	---	---	---	---	---
95	Leasehold Imp. COE Trans.	0	---	---	---	---	---	---
96	Leasehold Imp. IOT	0	---	0	0	0	0	---
97	Leasehold Imp. C&WF	0	---	0	0	0	0	---
98	Leasehold Imp. Other	0	---	0	0	0	0	---
99	Allocable Acct. No. 2690	738	---	---	---	---	---	---
100	Direct Acct. No. 2690	0	---	0	0	0	0	---
101	Materials and Supplies	98,988	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---
103	Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---
104	Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	---
105	Other Assets, Net	0	---	0	0	0	0	---
106	Other Liab., Def. Cr., Net	0	---	0	0	0	0	---

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

05-Aug-01

24:35:29 PM

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 FILING PERIOD ENDING DECEMBER 31, 2001

				intrastate							
				Message Telephone Service				Private Line			
***** FCC PART 36 *****				TOTAL	Source/	Interstate					
				COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)				(B)	(C)	(D)	(E)	(F)	(G)	(H)	
123	TPUC -- Short Term, Alloc.	0	--	--							
124	TPUC -- Short Term, Direct	0	--		0		0		0	--	
125	TPUC -- Long Term, Alloc.	122,255	--	--							
126	TPUC -- Long Term, Direct	0	--		0		0		0	--	
127											
128	RESERVES AND DEFERRALS:										
129	Acc. Depr. Support Assets	1,864,303	--	--							
130	Acc. Depr. COE Switching	11,887	--	--							
131	Acc. Depr. COE Operator	0	--	--							
132	Acc. Depr. COE Transmission	1,057,657	--	--							
133	Acc. Depr. IOT Equipment	0	--	--							
134	Acc. Depr. Cable and Wire Facilities	5,904,586	--	--							
135	Acc. Depr. Other Plant	0	--		0		0		0		
136	Accum. Amort., Tangible Inv.	0	--	--							
137	Accum. Amort., Intang. Inv.	0	--	--							
138	Accum. Amort., Other	0	--		0		0		0		
139	Acc. Def. IT Support Assets	0	--	--							
140	Acc. Def. IT COE Switching	0	--	--							
141	Acc. Def. IT COE Operator	0	--	--							
142	Acc. Def. IT COE Trans.	0	--	--							
143	Acc. Def. IT IOT Equipment	0	--	--							
144	Acc. Def. IT C&WF	0	--	--							
145	Acc. Def. IT Unclassified	0	--		0		0		0		
146											
147	OPERATING EXPENSES AND TAXES:										
148	Network Support, Alloc.	15,006	--	--							
149	Network Support, Direct	0	--		0		0		0		
150	General Support, Alloc.	93,541	--	--							
151	General Support, Direct	0	--		0		0		0		
152	Central Office Eq., Alloc.	392,427	--	--							
153	Central Office Eq., Direct	0	--		0		0		0		
154	Cust. Premises Equip.	0	--	--							
155	Coinless Pay Phone Exp.	0	--	--							
156	Other IOT	0	--	--							
157	IOT Direct	0	--		0		0		0		
158	Cable & Wire, Alloc.	298,886	--	--							
159	Cable & Wire, Direct	0	--		0		0		0		

Sheet 1 of 1 (see Comment Sheet, Page 4)

WYOMING PUBLIC UTILITY INTRASTATE ACCESS CODES

08-Aug-88

04:06:25 PM

CHEYENNE AND SIOUX TRIBE TELEPHONE AUTHORITY
FILING PERIOD ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service			Private L		
(A)	(B)				(C)	(D)	InterLATA		Private L	
							(E)	(F)	(G)	(H)
176	Oth. Ptl. and Equip., Alloc.	47,820	—	—	—	—	—	—	—	
177	Oth. Ptl. and Equip., Direct	0	—	—	0	—	—	—	—	
178	Network Operations, Alloc.	353,357	—	—	—	0	0	—	0	
179	Network Operations, Direct	0	—	—	—	—	—	—	—	
180	Total Access Expense	4,867	—	—	—	0	0	—	0	
181	Depr., Support Assets	228,412	—	—	—	0	0	—	0	
182	Depr., COE Switching	186,553	—	—	—	—	—	—	—	
183	Depr., COE Operator	0	—	—	—	—	—	—	—	
184	Depr., COE Transmission	240,657	—	—	—	—	—	—	—	
185	Depr., IOT Equipment	0	—	—	—	—	—	—	—	
186	Depr., C&W Facilities	473,270	—	—	—	—	—	—	—	
187	Amort., Tangible Assets	0	—	—	—	—	—	—	—	
188	Amort., Intangible Assets	0	—	—	—	—	—	—	—	
189	Other Amortization	0	—	—	—	—	—	—	—	
190	Direct Assigned Amort.	0	—	0	—	0	0	—	0	
191	Marketing, Allocable	48,980	—	—	—	0	0	—	0	
192	Marketing, Direct	0	—	—	—	—	—	—	—	
193	Operator Service, Alloc.	2,467	—	—	—	0	0	—	0	
194	Operator Service, Direct	0	—	—	—	—	—	—	—	
195	Classified Directory	0	—	0	—	0	0	—	0	
196	Alphabetical Directory	0	—	—	—	—	—	—	—	
197	Foreign Directory	0	—	—	—	—	—	—	—	
198	Bus. Ofc., EU Presubscription	0	—	—	—	—	—	—	—	
199	Bus. Ofc., EU MTS & WATS	40,944	—	—	—	—	—	—	—	
200	Bus. Ofc., EU Access, P/L & all Other	33,582	—	—	—	—	—	—	—	
201	Bus. Ofc., IXC Special Access	0	—	—	—	—	—	—	—	
202	Bus. Ofc., IXC Switched Access	0	—	—	—	—	—	—	—	
203	Bus. Ofc., IXC B & C Services	0	—	—	—	—	—	—	—	
204	Coin Collect & Admin.	0	—	—	—	—	—	—	—	
205	Cust. Svc., Direct	0	—	—	—	—	—	—	—	
206	Cust. Serv., Msg. Process	10,222	—	0	—	0	0	—	0	
207	Cust. Serv., Other B&C	70,687	—	—	—	—	—	—	—	
208	Cust. Serv., CABS	91,887	—	—	—	—	—	—	—	
209	Cust. Serv., EU Common Line	4,948	—	4,948	—	—	—	—	—	
210	Other Cust. Serv., Alloc.	3,602	—	—	—	0	0	—	0	
211	Other Cust. Serv., Direct	111	—	111	—	—	—	—	—	
212	Exec. and Planning, Alloc.	244,153	—	—	—	0	0	—	0	
213	Exec. and Planning, Direct	0	—	0	—	0	0	—	0	

Form 101 (12-1-77) Page 3

SOUTHERN SOUTHWESTERN TELEPHONE COMPANY

12/31/80

12/31/80

CHRYSLER CREDIT CORPORATION
FILING PERIOD ENDING DECEMBER 31, 2001

***** FCC PART 35 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service			Private Line	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	(G)	(H)	
230 Admin. & General, Allocable	344,419	—	—	—	—	—	—	—	
231 Admin. & General, Direct	0	—	—	0	0	0	0	0	
232 Non-income Taxes, Allocable	0	—	—	—	—	—	—	—	
233 Non-income Taxes, Direct	0	—	—	0	0	0	0	0	
234	0	—	—	0	0	0	0	0	
235 OTHER INCOME STATEMENT:									
236 State Income Tax Rate	0.00%	—	—	—	—	—	—	—	
237 Federal Income Tax Rate	0.00%	—	—	—	—	—	—	—	
238 Gross Receipts Tax Rate	0.00%	—	—	—	—	—	—	—	
239 Rate of Return	10.00%	—	—	—	—	—	—	—	
240 AFUDC	0	—	—	—	—	—	—	—	
241 ITC Amortization	0	—	—	—	—	—	—	—	
242 Other Return Adjustments	0	—	—	—	—	—	—	—	
243 Contributions	0	—	—	0	0	0	0	0	
244 Interest Expense	1,075	—	—	—	—	—	—	—	
245 Capital Lease Expense	381,162	—	—	—	—	—	—	—	
246 Capitalized Payroll taxes	0	—	—	—	—	—	—	—	
247 Depreciation Adjustment	0	—	—	—	—	—	—	—	
248 Other Income Adjustments	0	—	—	—	—	—	—	—	
249 Uncollectibles	0	—	—	0	0	0	0	0	
250 Other Revenue Adjustments	0	—	—	0	0	0	0	0	
251 Other Revenue Taxes	0	—	—	0	0	0	0	0	
252	0	—	—	0	0	0	0	0	

06-Aug-01

04:18:29 PM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
FILING PERIOD ENDING DECEMBER 31, 2001

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Other	Interstate		Intrastate	
				Private Line		Private Line	
				InterLATA	IntraLATA	InterLATA	IntraLATA
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Working Loops	3,856	---	89	357	0	0	66
Equivalent Interexchange Cct. Miles	12,391	---	0	1,336	0	0	573
Interexchange Circuit Terminations	253	---	0	25	0	0	12

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
KNOWN & MEASURABLE CHANGES FOR 2001
FOR THE YEAR ENDED DECEMBER 31, 2000**

		<u>DEBIT</u>	<u>CREDIT</u>
<u>ASSETS:</u>			
<u>CENTRAL OFFICE EQUIPMENT</u>			
CENTRAL OFFICE SWITCHING	A	71,937	
CENTRAL OFFICE - INTEREXCHANGE TRANS	B	15,277	
CENTRAL OFFICE - SUBSCRIBER TRANSMISSION	C	0	
TOTAL CENTRAL OFFICE EQUIPMENT		<u>87,214</u>	
<u>OUTSIDE PLANT</u>			
EXCHANGE CABLE & FIBER	D	<u>8,517</u>	
2212 CENTRAL OFFICE SWITCHING		71,937	
2232 TRANSMISSION EQUIPMENT		15,277	
2423 BURIED CABLE		8,517	
3100.2212 ACCUM DEPR - C.O. SWITCHING			1,599
3100.2232 ACCUM DEPR-TRANSMISSION EQ			340
3100.2423 ACCUM DEPR-BURIED CABLE			128
<u>ACCUMULATED DEPRECIATION</u>			
<u>ADDITION BASED ON PLANT BALANCES AT 12/31/00</u>			
3100.2112 ACCUM DEPR - MOTOR VEHICLES			77,588
3100.2114 ACCUM DEPR - SPCL PURP VEHICLES			4,566
3100.2116 ACCUM DEPR - OTHER WORK EQUIP			73,967
3100.2121 ACCUM DEPR - BUILDINGS			57,759
3100.2122 ACCUM DEPR - FURNITURE			5,198
3100.2123 ACCUM DEPR - OFFICE EQUIP			38,064
3100.2123.1 ACCUM DEPR - OFC EQ-COMM EQ			7,664
3100.2212 ACCUM DEPR - DIGITAL SWITCHING			81,637
3100.2231 ACCUM DEPR - OTHER RADIO EQ			10,207
3100.2232 ACCUM DEPR - TRANSMISSION EQ			191,719
3100.2233 ACCUM DEPR - FIBER TRANS EQ			38,391
3100.2423 ACCUM DEPR - BURIED CABLE			473,142
<u>EXPENSES</u>			
<u>DEPRECIATION EXPENSE - ADDITION BASED ON PLANT BALANCES AT 12/31/00</u>			
6560.2112 DEPR EXP - MOTOR VEHICLES		30,718	
6560.2114 DEPR EXP - SPCL PURP VEHICLES		(142)	
6560.2116 DEPR EXP - OTHER WORK EQUIP		(13,438)	
6560.2121 DEPR EXP - BUILDINGS		25,219	
6560.2122 DEPR EXP - FURNITURE		(117)	
6560.2123 DEPR EXP - OFFICE EQUIP		(36)	
6560.2123.1 DEPR EXP - OFC EQ-COMM EQ		(7,410)	
6560.2212 DEPR EXP - DIGITAL SWITCHING		(17,549)	
6560.2231 DEPR EXP - OTHER RADIO EQ		2,392	
6560.2232 DEPR EXP - TRANSMISSION EQ		5,423	
6560.2233 DEPR EXP - FIBER TRANS EQ		21,675	
6560.2423 DEPR EXP - BURIED CABLE		43,229	
(Addition when compared to Balances Per 12/31/00 Study)			

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 KNOWN & MEASURABLE CHANGES FOR 2001
 FOR THE YEAR ENDED DECEMBER 31, 2000

		<u>DEBIT</u>	<u>CREDIT</u>
<u>DEPRECIATION ON ASSET ADDITIONS</u>			
	6560.2212 DEPR EXP - DIGITAL SWITCHING	1,599	
	6560.2232 DEPR EXP - TRANSMISSION EQ	340	
	6560.2423 DEPR EXP - BURIED CABLE	128	
<u>DEPRECIATION ADDITIONS</u>			
	6560.2112 DEPR EXP - MOTOR VEHICLES	30,718	
	6560.2114 DEPR EXP - SPCL PURP VEHICLES	(142)	
	6560.2116 DEPR EXP - OTHER WORK EQUIP	(13,438)	
	6560.2121 DEPR EXP - BUILDINGS	25,219	
	6560.2122 DEPR EXP - FURNITURE	(117)	
	6560.2123 DEPR EXP - OFFICE EQUIP	(36)	
	6560.2123.1 DEPR EXP - OFC EQ-COMM EQ	(7,410)	
	6560.2212 DEPR EXP - DIGITAL SWITCHING	(15,950)	
	6560.2231 DEPR EXP - OTHER RADIO EQ	2,392	
	6560.2232 DEPR EXP - TRANSMISSION EQ	5,763	
	6560.2233 DEPR EXP - FIBER TRANS EQ	21,675	
	6560.2423 DEPR EXP - BURIED CABLE	43,357	
<u>2001 PAYROLL AND BENEFITS INCREASE</u>			
	A/C 6110 NETWORK SUPPORT EXPENSE	(888)	
	A/C 6120 GENERAL SUPPORT EXPENSE	(3,101)	
	A/C 6210 CENTRAL OFFICE EXPENSE	48,718	
	A/C 6410 CABLE & WIRE FACILITIES EXPENSE		
	A/C 6510 OTHER PROPERTY, PLANT & EQUIP EXPENSE	(11,763)	
	A/C 6530 NETWORK OPERATIONS EXPENSE	90,926	
	A/C 6610 MARKETING EXPENSE	(2,023)	
	A/C 6620 CUSTOMER SERVICE EXPENSE	26,238	
	A/C 6710 EXECUTIVE EXPENSE	8,679	
	A/C 6720 GENERAL & ADMINISTRATIVE EXPENSE	4,490	
	SUBTOTAL	161,276	
	TOTAL ADDED EXPENSES	253,307	0
A	CRSTTA VOICE MAIL	71,053	
	ALARM GROUPING & ASSIGNMENT	884	
	TOTAL A/C 2212 ADDITION	71,937	
B	FRRPA FIBER INTERCONNECTION ELECTRONICS	15,277	
C	LANTRY DLC		
	ISABEL DLC'S		
	TOTAL SUBSCRIBER TRANSMISSION ADDITION	0	
D	NEW DROPS	630	
	BLACKFOOT LINE EXTENSION	7,887	
	ISABEL EXCHANGE FIBER UPGRADE		
	CRSTTA ENVIRONMENTAL REVIEW	8,517	

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

			ADJUSTED	DISTRIBUTION PER BOOKS		DISTRIBUTION	
			BAL PER BOOKS	Non	Regulated	Non	Regulated
				Regulated		Regulated	
9	2110 LAND & SUPPORT ASSETS						
10	2111 Land	WS #1	70,320	1,921	68,399	0.027311	0.972689
11	2112 Motor Vehicles	WS #2	387,940	152,368	235,572	0.392762	0.607238
12	2114 Construction Vehicles		22,832		22,832	0.000000	1.000000
13	2115 Garage Work Equipment		248,032		248,032	0.000000	1.000000
14	2116 Other Work Equipment		402,236		402,236	0.000000	1.000000
15	2121 Buildings	WS #1	1,925,313	72,875	1,852,438	0.037851	0.962149
16	2122 Furniture	WS #3	43,313	3,458	39,855	0.079832	0.920168
17	2123 Office Equipment	WS #3	318,678	25,441	293,237	0.079832	0.920168
18	2124 Ofc Eq - Co Communications	WS #3	58,052	4,634	53,418	0.079832	0.920168
19	2124 Gen. Purpose Computer	WS #3	0	0	0	0.079832	0.920168
20							
21	Total Land & Support Assets		3,476,716	260,696	3,216,020	0.074983	0.925017
22	2210 CENTRAL OFFICE EQUIPMENT						
23	2212 Digital Switching Eq		1,407,590		1,407,590	0.000000	1.000000
24	2220 Operator Systems		0		0	0.000000	1.000000
25	2231 Radio Facilities		116,038		116,038	0.000000	1.000000
26	2232 Transmission Equipment		2,984,820		2,984,820	0.000000	1.000000
27	2232 Fiber Transmission Eq		535,550		535,550	0.000000	1.000000
28	2232 Sonet Fiber Trans Eq		0		0	0.000000	1.000000
29							
30	Total Central Office Equipment		5,043,998	0	5,043,998	0.000000	1.000000
31	2310 INFORM. ORIG./TERM. ASSETS						
32	2351 Public Telephone Equip.		0		0	0.000000	1.000000
33	2352 Other Terminal Equip.		0		0	0.000000	1.000000
34							
35	Total Information Orig/Term Eq		0	0	0	0.000000	1.000000
36	2410 CABLE & WIRE FACILITIES						
37	2411 Poles & Antenna Support		0		0	0.000000	1.000000
38	2421 Aerial Cable		0		0	0.000000	1.000000
39	2422 Underground Cable		0		0	0.000000	1.000000
40	2423 Buried Cable		10,562,258		10,562,258	0.000000	1.000000
41	2431 Aerial Wire		0		0	0.000000	1.000000
42	2441 Conduit System		0		0	0.000000	1.000000
43							
44	Total Cable & Wire Facilities		10,562,258	0	10,562,258	0.000000	1.000000
45	2500 AMORTIZABLE ASSETS						
46	2501 Capital Leases		0		0	0.000000	1.000000
47	2502 Leasehold Improvements		0		0	0.000000	1.000000
48	2503 Intangibles		738		738	0.000000	1.000000
49							
50	Total Amortizable Assets		738	0	738	0.000000	1.000000
51							
52	TOTAL		19,083,710	260,696	18,823,014	0.013661	0.986339
53							
54	1220 Materials & Supplies		98,988		98,988	0.000000	1.000000
55	1402 Rural Tele Bank Stock - Class B	LN 52	0	0	0	0.013661	0.986339
56	2002 Property Held For Future Use	Analysis	57,044		57,044	0.000000	1.000000
57	2003 Telephone Plant Under Constr	Analysis	122,255		122,255	0.000000	1.000000
58	DISTRIBUTION OF LAND & BUILDING	LN10+15	1,995,633	74,795	1,920,838	0.037479	0.962521
59	DISTRIBUTION OF COE & CWF	LN30+44	15,606,256	0	15,606,256	0.000000	1.000000

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
3160 ACCUMULATED DEPRECIATION
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

			ADJUSTED	DISTRIBUTION PER BOOKS	
			BAL PER BOOKS	Non	Regulated
				Regulated	
2110 LAND & SUPPORT ASSETS					
69	2111 Land		0		0
70	2112 Motor Vehicles	LN 11	336,963	132,346	204,617
71	2114 Construction Vehicles	LN 12	18,595		18,595
72	2115 Garage Work Equipment	LN 13	248,032		248,032
73	2116 Other Work Equipment	LN 14	325,434	0	325,434
74	2121 Buildings	LN 15	802,112	30,361	771,751
75	2122 Furniture	LN 16	30,548	2,439	28,109
76	2123 Office Equipment	LN 17	253,512	20,238	233,274
77	2123 Ofc Eq - Co Communications	LN 18	37,483	2,992	34,491
78	2124 Gen. Purpose Computer	LN 19	0	0	0
80	Total Land & Support Assets		2,052,679	188,376	1,864,303
2210 CENTRAL OFFICE EQUIPMENT					
82	2212 Digital Switching Eq	LN 23	11,887		11,887
83	2220 Operator Systems	LN 24	0		0
84	2231 Radio Facilities	LN 25	38,398	0	38,398
85	2232 Transmission Equipment	LN 26	944,524		944,524
86	2232 Fiber Transmission Eq	LN 27	74,735		74,735
87	2232 Sonet Fiber Trans Eq	LN 28	0		0
89	Total Central Office Equipment		1,069,544	0	1,069,544
2310 INFORM. ORIG./TERM. ASSETS					
91	2351 Public Telephone Equip.	LN 32	0		0
92	2352 Other Terminal Equip.	LN 33	0		0
94	Total Information Orig/Term Eq		0	0	0
2410 CABLE & WIRE FACILITIES					
96	2411 Poles & Antenna Support	LN 37	0	0	0
97	2421 Aerial Cable	LN 38	0		0
98	2422 Underground Cable	LN 39	0		0
99	2423 Buried Cable	LN 40	5,904,586		5,904,586
100	2431 Aerial Wire	LN 41	0		0
101	2441 Conduit System	LN 42	0		0
103	Total Cable & Wire Facilities		5,904,586	0	5,904,586
3200 ACCUM DEPR PHFU					
105	Analysis		0		0
3400-2680 AMORTIZABLE ASSETS					
107	2681 Capital Leases		0		0
108	2682 Leasehold Improvements		0		0
109	2690 Intangibles		0		0
111	Total Amortizable Assets		0	0	0
113	TOTAL		9,026,809	188,376	8,838,433
115	4040 Customer Deposits	Direct	56,865		56,865

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
171 6110 NETWORK SUPPORT				
172 6112 Motor Vehicles	Direct	9,993	0	9,993
173 6114 Construction Vehicles	Dist on Ln12	4,125	0	4,125
174 6115 Garage Work Equipment	Dist on Ln13	0	0	0
175 6116 Other Work Equipment	Dist on Ln14	888	0	888
176 TOTAL NETWORK SUPPORT		<u>15,006</u>	<u>0</u>	<u>15,006</u>
177 6120 GENERAL SUPPORT				
178 6121 Land & Building	Dist on Ln58	78,269	2,933	75,336
179 6122 Furniture	Dist on Ln16	0	0	0
180 6123 Office Equipment	Dist on Ln17	16,277	1,299	14,978
181 6124 General Purpose Computer	Dist on Ln19	3,507	280	3,227
182 TOTAL GENERAL SUPPORT		<u>98,053</u>	<u>4,513</u>	<u>93,540</u>
183 6210 CENTRAL OFFICE EQUIPMENT				
184 6212 Digital Electronic	Dist on Ln23	305,287	0	305,287
185 6220 Operator Systems	Dist on Ln24	0	0	0
186 6231 Radio Facilities	Dist on Ln25	0	0	0
187 6232 Transmission Equipment	Dist on Ln26	87,141	0	87,141
188 6232 Fiber Transmission Eq.	Dist on Ln27	0	0	0
189 TOTAL CENTRAL OFFICE EXPENSE		<u>392,428</u>	<u>0</u>	<u>392,428</u>
190 6310 INFORMATION ORIG/TERM				
191 6351 Public Telephone Equip.	Dist on Ln32	0	0	0
192 6362 Other Terminal Equip.	Dist on Ln33	0	0	0
193 DIRECT ASSIGNMENT	Direct	0		
194 TOTAL INFORM ORIG/TERM EXPENSE		<u>0</u>	<u>0</u>	<u>0</u>
195 6410 CABLE & WIRE FACILITIES				
196 6411 Poles & Antenna Support	Dist on Ln37	0	0	0
197 6421 Aerial Cable	Dist on Ln38	0	0	0
198 6422 Underground Cable	Dist on Ln39	0	0	0
199 6423 Buried Cable	Dist on Ln40	298,886	0	298,886
200 6431 Aerial Wire	Dist on Ln41	0	0	0
201 6441 Conduit System	Dist on Ln42	0	0	0
202 DIRECT ASSIGNMENT	Direct	0		
203 TOTAL CABLE & WIRE EXPENSE		<u>298,886</u>	<u>0</u>	<u>298,886</u>
204 TOTAL PLANT SPECIFIC OPERATIONS		<u>804,373</u>	<u>4,513</u>	<u>799,860</u>

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATE
205	A/C 6510 OTHER PROP PLT & EQUIP EXPENSE			
206	6510 Other Property, Plant & Eq Expense	Dist on Ln54 41,638	0	41,638
207	6511 PHFU Expense	Dist on Ln56 0	0	0
208	6512 Provisioning Expense	Dist on Ln54 6,182	0	6,182
209	DIRECT ASSIGNMENT	Direct 0	0	0
210	TOTAL OTHER PP&E EXPENSE	47,820	0	47,820
211	A/C 6530 NETWORK OPERATIONS EXPENSE			
212	6531 Power Supply Expense	Dist on Ln30 33,404	0	33,404
213	6532 Network Administration Expense	Dist on Ln59 1,898	0	1,898
214	6533.01 Testing Expense - Subscriber	Dist on Ln26 54,936	0	54,936
215	6533.02 Testing Expense - Trunk	Dist on Ln23 0	0	0
216	6534 Plant Operations Admin Expense	Dist on Ln59 102,720	0	102,720
217	6535 Engineering Expense	Dist on Ln59 160,420	0	160,420
218	DIRECT ASSIGNMENT	Direct 0	0	0
219	TOTAL NETWORK OPERATIONS	353,357	0	353,357
220	A/C 6540 ACCESS EXPENSES	Direct 4,867	0	4,867
221	SUBTOTAL PLANT NONSPECIFIC OPERATIONS	406,044	0	406,044
222				

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

		ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
223 6540 DEPRECIATION EXPENSE				
224 2002 PLANT HELD FOR FUTURE USE	Analysis	0	0	
225 2110 SUPPORT ASSETS				
226 2112 Motor Vehicles	Dist on Ln11	77,588	30,474	47,11
227 2114 Construction Vehicles	Dist on Ln12	4,566	0	4,56
228 2115 Garage Work Equipment	Dist on Ln13	0	0	
229 2116 Other Work Equipment	Dist on Ln14	78,133	0	78,13
230 2121 Buildings	Dist on Ln15	57,759	2,186	55,57
231 2122 Furniture	Dist on Ln16	5,198	415	4,78
232 2123 Office Equipment	Dist on Ln17	41,562	3,318	38,24
233 2123 Office Eq - Company Comm	Dist on Ln17	0	0	
234 2124 Gen. Purpose Computer	Dist on Ln18	0	0	
235 TOTAL SUPPORT ASSETS		264,806	36,393	228,41
236 2210 CENTRAL OFFICE EQUIPMENT				
237 2212 Digital Switching Eq.	Dist on Ln23	186,553	0	186,55
238 2220 Operator Systems	Dist on Ln24	0	0	
239 2231 Radio Facilities	Dist on Ln25	10,207	0	10,20
240 2232 Transmission Equipment	Dist on Ln26	192,059	0	192,05
241 2232 FiberTransmission Eq.	Dist on Ln27	38,391	0	38,39
242 DIRECT ASSIGNMENT	Direct	0		
243 TOTAL CENTRAL OFFICE EQUIPMENT		427,210	0	427,21
244 2310 INFORMATION ORIG/TERM EQ				
245 2351 Public Telephone Equip.	Dist on Ln32	0	0	
246 2362 Other Terminal Equip.	Dist on Ln33	0	0	
247 DIRECT ASSIGNMENT	Direct	0		
248 TOTAL INFORMATION ORIG/TERM EQ		0	0	
249 2410 CABLE & WIRE FACILITIES				
250 2411 Poles & Antenna Support	Dist on Ln37	0	0	
251 2421 Aerial Cable	Dist on Ln38	0	0	
252 2422 Underground Cable	Dist on Ln39	0	0	
253 2423 Buried Cable	Dist on Ln40	473,270	0	473,27
254 2431 Aerial Wire	Dist on Ln41	0	0	
255 2441 Conduit System	Dist on Ln42	0	0	
256 DIRECT ASSIGNMENT	Direct	0		
257 TOTAL CABLE & WIRE FACILITIES		473,270	0	473,27
258 2500 AMORTIZATION EXPENSE				
259 2501 Capital Lease-Computer	Dist on Ln46	0	0	
260 2502 Leasehold Improvements	Dist on Ln47	0	0	
261 2590 Intangibles	Dist on Ln48	0	0	
262 DIRECT ASSIGNMENT	Direct	0		
263 TOTAL AMORTIZATION EXPENSE		0	0	
264 TOTAL DEPRECIATION & AMORTIZATION		1,165,286	36,393	1,128,89
265 TOTAL PLANT NONSPECIFIC EXPENSES		1,571,330	36,393	1,534,93

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
266 A/C 6610 MARKETING EXPENSES	Direct	48,980		48,980
267				
268 A/C 6620 SERVICES EXPENSES:				
269 Telephone Operator Service	Dist on Ln24	2,467	0	2,467
270 Direct Assignment	Direct	0		
271 Published Direct. Listing:				
272 Alphabetical	Direct	0		0
273 Classified	Direct	0		0
274 Foreign	Direct	0		
275 All Other				
276 Cat 1 - Local Bus. Ofc. Expense				
277 EU Svc Order Processing	Direct	13,348	0	13,348
278 EU Payment & Collection	WS #6	62,405	15,474	46,931
279 EU Billing Inquiry	Direct	14,247	0	14,247
280 IX Svc Order Processing	Direct	0	0	0
281 IX Payment & Collection	Direct	0	0	0
282 IX Billing Inquiry	Direct	0	0	0
283 Coin Collection	Direct	0	0	0
284 Cat 2 - Customer Svc. Expenses				
285 Toll Ticket Processing	Direct	10,222	0	10,222
286 Billing & Collecting	WS #6	93,995	23,308	70,687
287 CABS	Direct	91,887	0	91,887
288 EU Access	Direct	4,948	0	4,948
289 Cat 3 - All Other Cust. Svc.	Dist on Ln327	4,156	554	3,602
290 Direct Assignment	Direct	111	0	111
291 TOTAL CUSTOMER OPERATIONS		346,766	39,336	307,430
292 A/C 6710 EXEC & PLANNING EXPENSE:				
293 6710 Executive & Planning Expense	NOTE 1	100,221	2,833	97,388
294 6711 Executive Expense	NOTE 1	151,036	4,270	146,766
295 Direct Assignment	Direct	0	0	0
296 TOTAL EXECUTIVE EXPENSE		251,257	7,103	244,154
297 A/C 6720 GENERAL AND ADMINISTRATIVE EXPENSE:				
298 6721 Accounting & Finance Expense	NOTE 1	214,082	6,052	208,030
299 6722 External Relations	NOTE 1	44,195	1,249	42,946
300 6722.2 Other General Office	NOTE 1	1,599	45	1,554
301 6723 Human Resources	Direct	0	0	0
302 6724 Information Management	NOTE 1	0	0	0
303 6725 Legal Expense	Direct	39,934	0	39,934
304 6728 Other General & Administration	NOTE 1	53,467	1,512	51,955
305 TOTAL GENERAL & ADMIN EXPENSE		353,277	8,858	344,419
306 TOTAL CORPORATE OPERATIONS		604,534	15,961	588,573
307				
308 EQUAL ACCESS EXPENSES	Direct	0		0
309				
310 TOTAL OPERATING EXPENSES		3,327,003	96,203	3,230,800
311				
312 TOTAL CASH OPERATING EXPENSES		2,161,717	59,810	2,101,907
313 DISTRIBUTION		1.000000	0.027668	0.972332
314				

**PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001**

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
315 A/C 7200 Operating ITC	Dist on Ln52	0	0	
316 A/C 7200.10 Operating Federal Income	WS #6	0	0	
317 A/C 7200.20 State Excise Tax	WS #6	0	0	
318 A/C 7200.30 Operating State and Local	WS #6	0	0	
319 A/C 7200.40 Property Taxes	Dist on Ln52	0	0	
320 A/C 7200.50 Personal Property Taxes	Direct	0	0	
321 A/C 7200.51 Regulatory Fees	Direct	0	0	
322 A/C 7500 Interest & Related Items	Dist on Ln52	386,399	5,278	381,12
323 A/C 7540 Interest on Cust Dep	Dist on Ln52	0	0	
323 A/C 7570 Contributions	Dist on Ln52	1,090	15	1,07
324				
325 TOTAL EXPENSES		3,714,492	101,496	3,612,99
326 A/C 7340 AFUDC	Dist on Ln52	0	0	
327 Customer Service, Cat 1 & Cat 2 Allocation		1.000000	0.133247	0.866675

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

PLANT SPECIFIC OPERATIONS:

A/C 6210/6220/6230 COE Expenses	392,428	0	392,42
A/C 6310 IOT Equip. Expenses	0	0	
A/C 6410 C&WF Expenses	298,886	0	298,88

PLANT NONSPECIFIC OPERATIONS:

A/C 6530 Network Operations Expenses	353,357	0	353,35

CUSTOMER OPERATIONS:

A/C 6610 Marketing Expenses	48,980	0	48,98
A/C 6620 Services Expenses	297,786	39,336	258,45

TOTAL	1,391,437	39,336	1,352,10
DISTRIBUTION	1.000000	0.028270	0.97173

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
KNOWN & MEASURABLE CHANGES FOR 2001
FOR THE YEAR ENDED DECEMBER 31, 2000**

		<u>DEBIT</u>	<u>CREDIT</u>
<u>ASSETS:</u>			
<u>CENTRAL OFFICE EQUIPMENT</u>			
CENTRAL OFFICE SWITCHING	A	71,937	
CENTRAL OFFICE - INTEREXCHANGE TRANS	B	15,277	
CENTRAL OFFICE - SUBSCRIBER TRANSMISSION	C	0	
TOTAL CENTRAL OFFICE EQUIPMENT		<u>87,214</u>	
<u>OUTSIDE PLANT</u>			
EXCHANGE CABLE & FIBER	D	<u>8,517</u>	
2212 CENTRAL OFFICE SWITCHING		71,937	
2232 TRANSMISSION EQUIPMENT		15,277	
2423 BURIED CABLE		8,517	
3100.2212 ACCUM DEPR - C.O. SWITCHING			1,599
3100.2232 ACCUM DEPR-TRANSMISSION EQ			340
3100.2423 ACCUM DEPR-BURIED CABLE			128
<u>ACCUMULATED DEPRECIATION</u>			
<u>ADDITION BASED ON PLANT BALANCES AT 12/31/00</u>			
3100.2112 ACCUM DEPR - MOTOR VEHICLES			77,588
3100.2114 ACCUM DEPR - SPCL PURP VEHICLES			4,566
3100.2116 ACCUM DEPR - OTHER WORK EQUIP			73,967
3100.2121 ACCUM DEPR - BUILDINGS			57,759
3100.2122 ACCUM DEPR - FURNITURE			5,198
3100.2123 ACCUM DEPR - OFFICE EQUIP			38,064
3100.2123.1 ACCUM DEPR - OFC EQ-COMM EQ			7,664
3100.2212 ACCUM DEPR - DIGITAL SWITCHING			81,637
3100.2231 ACCUM DEPR - OTHER RADIO EQ			10,207
3100.2232 ACCUM DEPR - TRANSMISSION EQ			191,719
3100.2233 ACCUM DEPR - FIBER TRANS EQ			38,391
3100.2423 ACCUM DEPR - BURIED CABLE			473,142
<u>EXPENSES</u>			
<u>DEPRECIATION EXPENSE - ADDITION BASED ON PLANT BALANCES AT 12/31/00</u>			
6560.2112 DEPR EXP - MOTOR VEHICLES		30,718	
6560.2114 DEPR EXP - SPCL PURP VEHICLES		(142)	
6560.2116 DEPR EXP - OTHER WORK EQUIP		(13,438)	
6560.2121 DEPR EXP - BUILDINGS		25,219	
6560.2122 DEPR EXP - FURNITURE		(117)	
6560.2123 DEPR EXP - OFFICE EQUIP		(36)	
6560.2123.1 DEPR EXP - OFC EQ-COMM EQ		(7,410)	
6560.2212 DEPR EXP - DIGITAL SWITCHING		(17,549)	
6560.2231 DEPR EXP - OTHER RADIO EQ		2,392	
6560.2232 DEPR EXP - TRANSMISSION EQ		5,423	
6560.2233 DEPR EXP - FIBER TRANS EQ		21,675	
6560.2423 DEPR EXP - BURIED CABLE		43,229	
(Addition when compared to Balances Per 12/31/00 Study)			

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
KNOWN & MEASURABLE CHANGES FOR 2001
FOR THE YEAR ENDED DECEMBER 31, 2000**

		<u>DEBIT</u>	<u>CREDIT</u>
<u>DEPRECIATION ON ASSET ADDITIONS</u>			
	6560.2212 DEPR EXP - DIGITAL SWITCHING	1,599	
	6560.2232 DEPR EXP - TRANSMISSION EQ	340	
	6560.2423 DEPR EXP - BURIED CABLE	128	
<u>DEPRECIATION ADDITIONS</u>			
	6560.2112 DEPR EXP - MOTOR VEHICLES	30,718	
	6560.2114 DEPR EXP - SPCL PURP VEHICLES	(142)	
	6560.2116 DEPR EXP - OTHER WORK EQUIP	(13,438)	
	6560.2121 DEPR EXP - BUILDINGS	25,219	
	6560.2122 DEPR EXP - FURNITURE	(117)	
	6560.2123 DEPR EXP - OFFICE EQUIP	(36)	
	6560.2123.1 DEPR EXP - OFC EQ-COMM EQ	(7,410)	
	6560.2212 DEPR EXP - DIGITAL SWITCHING	(15,950)	
	6560.2231 DEPR EXP - OTHER RADIO EQ	2,392	
	6560.2232 DEPR EXP - TRANSMISSION EQ	5,763	
	6560.2233 DEPR EXP - FIBER TRANS EQ	21,675	
	6560.2423 DEPR EXP - BURIED CABLE	43,357	
<u>2001 PAYROLL AND BENEFITS INCREASE</u>			
	A/C 6110 NETWORK SUPPORT EXPENSE	(888)	
	A/C 6120 GENERAL SUPPORT EXPENSE	(3,101)	
	A/C 6210 CENTRAL OFFICE EXPENSE	48,718	
	A/C 6410 CABLE & WIRE FACILITIES EXPENSE		
	A/C 6510 OTHER PROPERTY, PLANT & EQUIP EXPENSE	(11,763)	
	A/C 6530 NETWORK OPERATIONS EXPENSE	90,926	
	A/C 6610 MARKETING EXPENSE	(2,023)	
	A/C 6620 CUSTOMER SERVICE EXPENSE	26,238	
	A/C 6710 EXECUTIVE EXPENSE	8,679	
	A/C 6720 GENERAL & ADMINISTRATIVE EXPENSE	4,490	
	SUBTOTAL	161,276	
	TOTAL ADDED EXPENSES	253,307	0
A	CRSTTA VOICE MAIL	71,053	
	ALARM GROUPING & ASSIGNMENT	884	
	TOTAL A/C 2212 ADDITION	71,937	
B	FRRPA FIBER INTERCONNECTION ELECTRONICS	15,277	
C	LANTRY DLC		
	ISABEL DLC'S		
	TOTAL SUBSCRIBER TRANSMISSION ADDITION	0	
D	NEW DROPS	630	
	BLACKFOOT LINE EXTENSION	7,887	
	ISABEL EXCHANGE FIBER UPGRADE		
	CRSTTA ENVIRONMENTAL REVIEW	8,517	

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

			ADJUSTED	DISTRIBUTION PER BOOKS		DISTRIBUTION	
			BAL PER BOOKS	Non	Regulated	Non	Regulated
				Regulated		Regulated	
9	2110 LAND & SUPPORT ASSETS						
10	2111 Land	WS #1	70,320	1,921	68,399	0.027311	0.972689
11	2112 Motor Vehicles	WS #2	387,940	152,368	235,572	0.392762	0.607238
12	2114 Construction Vehicles		22,832		22,832	0.000000	1.000000
13	2115 Garage Work Equipment		248,032		248,032	0.000000	1.000000
14	2116 Other Work Equipment		402,236		402,236	0.000000	1.000000
15	2121 Buildings	WS #1	1,925,313	72,875	1,852,438	0.037851	0.962149
16	2122 Furniture	WS #3	43,313	3,458	39,855	0.079832	0.920168
17	2123 Office Equipment	WS #3	318,678	25,441	293,237	0.079832	0.920168
18	2124 Ofc Eq - Co Communications	WS #3	58,052	4,634	53,418	0.079832	0.920168
19	2124 Gen. Purpose Computer	WS #3	0	0	0	0.079832	0.920168
20							
21	Total Land & Support Assets		3,476,716	260,696	3,216,020	0.074983	0.925017
22	2210 CENTRAL OFFICE EQUIPMENT						
23	2212 Digital Switching Eq		1,407,590		1,407,590	0.000000	1.000000
24	2220 Operator Systems		0		0	0.000000	1.000000
25	2231 Radio Facilities		116,038		116,038	0.000000	1.000000
26	2232 Transmission Equipment		2,984,820		2,984,820	0.000000	1.000000
27	2232 Fiber Transmission Eq		535,550		535,550	0.000000	1.000000
28	2232 Sonet Fiber Trans Eq		0		0	0.000000	1.000000
29							
30	Total Central Office Equipment		5,043,998	0	5,043,998	0.000000	1.000000
31	2310 INFORM. ORIG./TERM. ASSETS						
32	2351 Public Telephone Equip.		0		0	0.000000	1.000000
33	2352 Other Terminal Equip.		0		0	0.000000	1.000000
34							
35	Total Information Orig/Term Eq		0	0	0	0.000000	1.000000
36	2410 CABLE & WIRE FACILITIES						
37	2411 Poles & Antenna Support		0		0	0.000000	1.000000
38	2421 Aerial Cable		0		0	0.000000	1.000000
39	2422 Underground Cable		0		0	0.000000	1.000000
40	2423 Buried Cable		10,562,258		10,562,258	0.000000	1.000000
41	2431 Aerial Wire		0		0	0.000000	1.000000
42	2441 Conduit System		0		0	0.000000	1.000000
43							
44	Total Cable & Wire Facilities		10,562,258	0	10,562,258	0.000000	1.000000
45	2500 AMORTIZABLE ASSETS						
46	2501 Capital Leases		0		0	0.000000	1.000000
47	2502 Leasehold Improvements		0		0	0.000000	1.000000
48	2503 Intangibles		738		738	0.000000	1.000000
49							
50	Total Amortizable Assets		738	0	738	0.000000	1.000000
51							
52	TOTAL		19,083,710	260,696	18,823,014	0.013661	0.986339
53							
54	1220 Materials & Supplies		98,988		98,988	0.000000	1.000000
55	1402 Rural Tele Bank Stock - Class B	LN 52	0	0	0	0.013661	0.986339
56	2002 Property Held For Future Use	Analysis	57,044		57,044	0.000000	1.000000
57	2003 Telephone Plant Under Constr	Analysis	122,255		122,255	0.000000	1.000000
58	DISTRIBUTION OF LAND & BUILDING	LN10+15	1,995,633	74,795	1,920,838	0.037479	0.962521
59	DISTRIBUTION OF COE & CWF	LN30+44	15,606,256	0	15,606,256	0.000000	1.000000

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
3160 ACCUMULATED DEPRECIATION
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

			ADJUSTED	DISTRIBUTION PER BOOKS	
			BAL PER BOOKS	Non	Regulated
				Regulated	
2110 LAND & SUPPORT ASSETS					
69	2111 Land		0		0
70	2112 Motor Vehicles	LN 11	336,963	132,346	204,617
71	2114 Construction Vehicles	LN 12	18,595		18,595
72	2115 Garage Work Equipment	LN 13	248,032		248,032
73	2116 Other Work Equipment	LN 14	325,434	0	325,434
74	2121 Buildings	LN 15	802,112	30,361	771,751
75	2122 Furniture	LN 16	30,548	2,439	28,109
76	2123 Office Equipment	LN 17	253,512	20,238	233,274
77	2123 Ofc Eq - Co Communications	LN 18	37,483	2,992	34,491
78	2124 Gen. Purpose Computer	LN 19	0	0	0
80	Total Land & Support Assets		2,052,679	188,376	1,864,303
2210 CENTRAL OFFICE EQUIPMENT					
82	2212 Digital Switching Eq	LN 23	11,887		11,887
83	2220 Operator Systems	LN 24	0		0
84	2231 Radio Facilities	LN 25	38,398	0	38,398
85	2232 Transmission Equipment	LN 26	944,524		944,524
86	2232 Fiber Transmission Eq	LN 27	74,735		74,735
87	2232 Sonet Fiber Trans Eq	LN 28	0		0
89	Total Central Office Equipment		1,069,544	0	1,069,544
2310 INFORM. ORIG./TERM. ASSETS					
91	2351 Public Telephone Equip.	LN 32	0		0
92	2352 Other Terminal Equip.	LN 33	0		0
94	Total Information Orig/Term Eq		0	0	0
2410 CABLE & WIRE FACILITIES					
96	2411 Poles & Antenna Support	LN 37	0	0	0
97	2421 Aerial Cable	LN 38	0		0
98	2422 Underground Cable	LN 39	0		0
99	2423 Buried Cable	LN 40	5,904,586		5,904,586
100	2431 Aerial Wire	LN 41	0		0
101	2441 Conduit System	LN 42	0		0
103	Total Cable & Wire Facilities		5,904,586	0	5,904,586
3200 ACCUM DEPR PHFU					
105	Analysis		0		0
3400-2680 AMORTIZABLE ASSETS					
107	2681 Capital Leases		0		0
108	2682 Leasehold Improvements		0		0
109	2690 Intangibles		0		0
111	Total Amortizable Assets		0	0	0
113	TOTAL		9,026,809	188,376	8,838,433
115	4040 Customer Deposits	Direct	56,865		56,865

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
171 6110 NETWORK SUPPORT				
172 6112 Motor Vehicles	Direct	9,993	0	9,993
173 6114 Construction Vehicles	Dist on Ln12	4,125	0	4,125
174 6115 Garage Work Equipment	Dist on Ln13	0	0	0
175 6116 Other Work Equipment	Dist on Ln14	888	0	888
176 TOTAL NETWORK SUPPORT		<u>15,006</u>	<u>0</u>	<u>15,006</u>
177 6120 GENERAL SUPPORT				
178 6121 Land & Building	Dist on Ln58	78,269	2,933	75,336
179 6122 Furniture	Dist on Ln16	0	0	0
180 6123 Office Equipment	Dist on Ln17	16,277	1,299	14,978
181 6124 General Purpose Computer	Dist on Ln19	3,507	280	3,227
182 TOTAL GENERAL SUPPORT		<u>98,053</u>	<u>4,513</u>	<u>93,540</u>
183 6210 CENTRAL OFFICE EQUIPMENT				
184 6212 Digital Electronic	Dist on Ln23	305,287	0	305,287
185 6220 Operator Systems	Dist on Ln24	0	0	0
186 6231 Radio Facilities	Dist on Ln25	0	0	0
187 6232 Transmission Equipment	Dist on Ln26	87,141	0	87,141
188 6232 Fiber Transmission Eq.	Dist on Ln27	0	0	0
189 TOTAL CENTRAL OFFICE EXPENSE		<u>392,428</u>	<u>0</u>	<u>392,428</u>
190 6310 INFORMATION ORIG/TERM				
191 6351 Public Telephone Equip.	Dist on Ln32	0	0	0
192 6362 Other Terminal Equip.	Dist on Ln33	0	0	0
193 DIRECT ASSIGNMENT	Direct	0		
194 TOTAL INFORM ORIG/TERM EXPENSE		<u>0</u>	<u>0</u>	<u>0</u>
195 6410 CABLE & WIRE FACILITIES				
196 6411 Poles & Antenna Support	Dist on Ln37	0	0	0
197 6421 Aerial Cable	Dist on Ln38	0	0	0
198 6422 Underground Cable	Dist on Ln39	0	0	0
199 6423 Buried Cable	Dist on Ln40	298,886	0	298,886
200 6431 Aerial Wire	Dist on Ln41	0	0	0
201 6441 Conduit System	Dist on Ln42	0	0	0
202 DIRECT ASSIGNMENT	Direct	0		
203 TOTAL CABLE & WIRE EXPENSE		<u>298,886</u>	<u>0</u>	<u>298,886</u>
204 TOTAL PLANT SPECIFIC OPERATIONS		<u>804,373</u>	<u>4,513</u>	<u>799,860</u>

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATE
205	A/C 6510 OTHER PROP PLT & EQUIP EXPENSE			
206	6510 Other Property, Plant & Eq Expense	Dist on Ln54 41,638	0	41,638
207	6511 PHFU Expense	Dist on Ln56 0	0	0
208	6512 Provisioning Expense	Dist on Ln54 6,182	0	6,182
209	DIRECT ASSIGNMENT	Direct 0	0	0
210	TOTAL OTHER PP&E EXPENSE	47,820	0	47,820
211	A/C 6530 NETWORK OPERATIONS EXPENSE			
212	6531 Power Supply Expense	Dist on Ln30 33,404	0	33,404
213	6532 Network Administration Expense	Dist on Ln59 1,898	0	1,898
214	6533.01 Testing Expense - Subscriber	Dist on Ln26 54,936	0	54,936
215	6533.02 Testing Expense - Trunk	Dist on Ln23 0	0	0
216	6534 Plant Operations Admin Expense	Dist on Ln59 102,720	0	102,720
217	6535 Engineering Expense	Dist on Ln59 160,420	0	160,420
218	DIRECT ASSIGNMENT	Direct 0	0	0
219	TOTAL NETWORK OPERATIONS	353,357	0	353,357
220	A/C 6540 ACCESS EXPENSES	Direct 4,867	0	4,867
221	SUBTOTAL PLANT NONSPECIFIC OPERATIONS	406,044	0	406,044
222				

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

		ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
223 6540 DEPRECIATION EXPENSE				
224 2002 PLANT HELD FOR FUTURE USE	Analysis	0	0	
225 2110 SUPPORT ASSETS				
226 2112 Motor Vehicles	Dist on Ln11	77,588	30,474	47,114
227 2114 Construction Vehicles	Dist on Ln12	4,566	0	4,566
228 2115 Garage Work Equipment	Dist on Ln13	0	0	
229 2116 Other Work Equipment	Dist on Ln14	78,133	0	78,133
230 2121 Buildings	Dist on Ln15	57,759	2,186	55,573
231 2122 Furniture	Dist on Ln16	5,198	415	4,783
232 2123 Office Equipment	Dist on Ln17	41,562	3,318	38,244
233 2123 Office Eq - Company Comm	Dist on Ln17	0	0	
234 2124 Gen. Purpose Computer	Dist on Ln18	0	0	
235 TOTAL SUPPORT ASSETS		264,806	36,393	228,413
236 2210 CENTRAL OFFICE EQUIPMENT				
237 2212 Digital Switching Eq.	Dist on Ln23	186,553	0	186,553
238 2220 Operator Systems	Dist on Ln24	0	0	
239 2231 Radio Facilities	Dist on Ln25	10,207	0	10,207
240 2232 Transmission Equipment	Dist on Ln26	192,059	0	192,059
241 2232 FiberTransmission Eq.	Dist on Ln27	38,391	0	38,391
242 DIRECT ASSIGNMENT	Direct	0		
243 TOTAL CENTRAL OFFICE EQUIPMENT		427,210	0	427,210
244 2310 INFORMATION ORIG/TERM EQ				
245 2351 Public Telephone Equip.	Dist on Ln32	0	0	
246 2362 Other Terminal Equip.	Dist on Ln33	0	0	
247 DIRECT ASSIGNMENT	Direct	0		
248 TOTAL INFORMATION ORIG/TERM EQ		0	0	
249 2410 CABLE & WIRE FACILITIES				
250 2411 Poles & Antenna Support	Dist on Ln37	0	0	
251 2421 Aerial Cable	Dist on Ln38	0	0	
252 2422 Underground Cable	Dist on Ln39	0	0	
253 2423 Buried Cable	Dist on Ln40	473,270	0	473,270
254 2431 Aerial Wire	Dist on Ln41	0	0	
255 2441 Conduit System	Dist on Ln42	0	0	
256 DIRECT ASSIGNMENT	Direct	0		
257 TOTAL CABLE & WIRE FACILITIES		473,270	0	473,270
258 2550 AMORTIZATION EXPENSE				
259 2551 Capital Lease-Computer	Dist on Ln46	0	0	
260 2552 Leasehold Improvements	Dist on Ln47	0	0	
261 2590 Intangibles	Dist on Ln48	0	0	
262 DIRECT ASSIGNMENT	Direct	0		
263 TOTAL AMORTIZATION EXPENSE		0	0	
264 TOTAL DEPRECIATION & AMORTIZATION		1,165,286	36,393	1,128,899
265 TOTAL PLANT NONSPECIFIC EXPENSES		1,571,330	36,393	1,534,937

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
266 A/C 6610 MARKETING EXPENSES	Direct	48,980		48,980
267				
268 A/C 6620 SERVICES EXPENSES:				
269 Telephone Operator Service	Dist on Ln24	2,467	0	2,467
270 Direct Assignment	Direct	0		
271 Published Direct. Listing:				
272 Alphabetical	Direct	0		0
273 Classified	Direct	0		0
274 Foreign	Direct	0		
275 All Other				
276 Cat 1 - Local Bus. Ofc. Expense				
277 EU Svc Order Processing	Direct	13,348	0	13,348
278 EU Payment & Collection	WS #6	62,405	15,474	46,931
279 EU Billing Inquiry	Direct	14,247	0	14,247
280 IX Svc Order Processing	Direct	0	0	0
281 IX Payment & Collection	Direct	0	0	0
282 IX Billing Inquiry	Direct	0	0	0
283 Coin Collection	Direct	0	0	0
284 Cat 2 - Customer Svc. Expenses				
285 Toll Ticket Processing	Direct	10,222	0	10,222
286 Billing & Collecting	WS #6	93,995	23,308	70,687
287 CABS	Direct	91,887	0	91,887
288 EU Access	Direct	4,948	0	4,948
289 Cat 3 - All Other Cust. Svc.	Dist on Ln327	4,156	554	3,602
290 Direct Assignment	Direct	111	0	111
291 TOTAL CUSTOMER OPERATIONS		346,766	39,336	307,430
292 A/C 6710 EXEC & PLANNING EXPENSE:				
293 6710 Executive & Planning Expense	NOTE 1	100,221	2,833	97,388
294 6711 Executive Expense	NOTE 1	151,036	4,270	146,766
295 Direct Assignment	Direct	0	0	0
296 TOTAL EXECUTIVE EXPENSE		251,257	7,103	244,154
297 A/C 6720 GENERAL AND ADMINISTRATIVE EXPENSE:				
298 6721 Accounting & Finance Expense	NOTE 1	214,082	6,052	208,030
299 6722 External Relations	NOTE 1	44,195	1,249	42,946
300 6722.2 Other General Office	NOTE 1	1,599	45	1,554
301 6723 Human Resources	Direct	0	0	0
302 6724 Information Management	NOTE 1	0	0	0
303 6725 Legal Expense	Direct	39,934	0	39,934
304 6728 Other General & Administration	NOTE 1	53,467	1,512	51,955
305 TOTAL GENERAL & ADMIN EXPENSE		353,277	8,858	344,419
306 TOTAL CORPORATE OPERATIONS		604,534	15,961	588,573
307				
308 EQUAL ACCESS EXPENSES	Direct	0		0
309				
310 TOTAL OPERATING EXPENSES		3,327,003	96,203	3,230,800
311				
312 TOTAL CASH OPERATING EXPENSES		2,161,717	59,810	2,101,907
313 DISTRIBUTION		1.000000	0.027668	0.972332
314				

PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
315 A/C 7200 Operating ITC	Dist on Ln52	0	0	
316 A/C 7200.10 Operating Federal Income	WS #6	0	0	
317 A/C 7200.20 State Excise Tax	WS #6	0	0	
318 A/C 7200.30 Operating State and Local	WS #6	0	0	
319 A/C 7200.40 Property Taxes	Dist on Ln52	0	0	
320 A/C 7200.50 Personal Property Taxes	Direct	0	0	
321 A/C 7200.51 Regulatory Fees	Direct	0	0	
322 A/C 7500 Interest & Related Items	Dist on Ln52	386,399	5,278	381,12
323 A/C 7540 Interest on Cust Dep	Dist on Ln52	0	0	
323 A/C 7570 Contributions	Dist on Ln52	1,090	15	1,07
324				
325 TOTAL EXPENSES		3,714,492	101,496	3,612,99
326 A/C 7340 AFUDC	Dist on Ln52	0	0	
327 Customer Service, Cat 1 & Cat 2 Allocation		1.000000	0.133247	0.866675

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

PLANT SPECIFIC OPERATIONS:

A/C 6210/6220/6230 COE Expenses	392,428	0	392,42
A/C 6310 IOT Equip. Expenses	0	0	
A/C 6410 C&WF Expenses	298,886	0	298,88

PLANT NONSPECIFIC OPERATIONS:

A/C 6530 Network Operations Expenses	353,357	0	353,35

CUSTOMER OPERATIONS:

A/C 6610 Marketing Expenses	48,980	0	48,98
A/C 6620 Services Expenses	297,786	39,336	258,45

TOTAL	1,391,437	39,336	1,352,10
DISTRIBUTION	1.000000	0.028270	0.97173

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
KNOWN & MEASURABLE CHANGES FOR 2001
FOR THE YEAR ENDED DECEMBER 31, 2000

		<u>DEBIT</u>	<u>CREDIT</u>
<u>ASSETS:</u>			
<u>CENTRAL OFFICE EQUIPMENT</u>			
CENTRAL OFFICE SWITCHING	A	71,937	
CENTRAL OFFICE - INTEREXCHANGE TRANS	B	15,277	
CENTRAL OFFICE - SUBSCRIBER TRANSMISSION	C	0	
TOTAL CENTRAL OFFICE EQUIPMENT		<u>87,214</u>	
<u>OUTSIDE PLANT</u>			
EXCHANGE CABLE & FIBER	D	<u>8,517</u>	
2212 CENTRAL OFFICE SWITCHING		71,937	
2232 TRANSMISSION EQUIPMENT		15,277	
2423 BURIED CABLE		8,517	
3100.2212 ACCUM DEPR - C.O. SWITCHING			1,589
3100.2232 ACCUM DEPR-TRANSMISSION EQ			340
3100.2423 ACCUM DEPR-BURIED CABLE			129
<u>ACCUMULATED DEPRECIATION</u>			
<u>ADDITION BASED ON PLANT BALANCES AT 12/31/00</u>			
3100.2112 ACCUM DEPR - MOTOR VEHICLES			77,588
3100.2114 ACCUM DEPR - SPCL PURP VEHICLES			4,566
3100.2116 ACCUM DEPR - OTHER WORK EQUIP			73,967
3100.2121 ACCUM DEPR - BUILDINGS			57,759
3100.2122 ACCUM DEPR - FURNITURE			5,198
3100.2123 ACCUM DEPR - OFFICE EQUIP			38,064
3100.2123.1 ACCUM DEPR - OFC EQ-COMM EQ			7,664
3100.2212 ACCUM DEPR - DIGITAL SWITCHING			81,637
3100.2231 ACCUM DEPR - OTHER RADIO EQ			10,207
3100.2232 ACCUM DEPR - TRANSMISSION EQ			191,719
3100.2233 ACCUM DEPR - FIBER TRANS EQ			38,391
3100.2423 ACCUM DEPR - BURIED CABLE			473,142
<u>EXPENSES</u>			
<u>DEPRECIATION EXPENSE - ADDITION BASED ON PLANT BALANCES AT 12/31/00</u>			
6560.2112 DEPR EXP - MOTOR VEHICLES		30,718	
6560.2114 DEPR EXP - SPCL PURP VEHICLES		(142)	
6560.2116 DEPR EXP - OTHER WORK EQUIP		(13,438)	
6560.2121 DEPR EXP - BUILDINGS		25,219	
6560.2122 DEPR EXP - FURNITURE		(117)	
6560.2123 DEPR EXP - OFFICE EQUIP		(36)	
6560.2123.1 DEPR EXP - OFC EQ-COMM EQ		(7,410)	
6560.2212 DEPR EXP - DIGITAL SWITCHING		(17,549)	
6560.2231 DEPR EXP - OTHER RADIO EQ		2,392	
6560.2232 DEPR EXP - TRANSMISSION EQ		5,423	
6560.2233 DEPR EXP - FIBER TRANS EQ		21,675	
6560.2423 DEPR EXP - BURIED CABLE		43,229	

(Addition when compared to Balances Per 12/31/00 Study)

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
NET PLANT - CHECK FOR OVER-DEPRECIATION
FOR THE YEAR ENDED DECEMBER 31, 2001

[illegible]

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

	December	January	February	March	April	May	June	July	August	September	October	November	December
2110 LAND & SUPPORT ASSETS													
2111 Land	70,880.05	70,880.05	70,880.05	70,880.05	70,880.05	70,880.05	70,880.05	70,880.05	70,880.05	70,880.05	70,880.05	70,880.05	70,880.05
2112 Motor Vehicles	387,939.63	387,939.63	387,939.63	387,939.63	387,939.63	387,939.63	387,939.63	387,939.63	387,939.63	387,939.63	387,939.63	387,939.63	387,939.63
2114 Construction Vehicles	22,831.90	22,831.90	22,831.90	22,831.90	22,831.90	22,831.90	22,831.90	22,831.90	22,831.90	22,831.90	22,831.90	22,831.90	22,831.90
2115 Other Work Equipment	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70
2116 Heavy Duty Vehicles	369,834.18	369,834.18	369,834.18	369,834.18	369,834.18	369,834.18	369,834.18	369,834.18	369,834.18	369,834.18	369,834.18	369,834.18	369,834.18
2121 Buildings	1,925,313.43	1,925,313.43	1,925,313.43	1,925,313.43	1,925,313.43	1,925,313.43	1,925,313.43	1,925,313.43	1,925,313.43	1,925,313.43	1,925,313.43	1,925,313.43	1,925,313.43
2122 Furniture	43,313.42	43,313.42	43,313.42	43,313.42	43,313.42	43,313.42	43,313.42	43,313.42	43,313.42	43,313.42	43,313.42	43,313.42	43,313.42
21231 Office Equipment	317,202.51	317,202.51	317,202.51	317,202.51	317,202.51	317,202.51	317,202.51	317,202.51	317,202.51	317,202.51	317,202.51	317,202.51	317,202.51
21232 Ofc. Eq.- Company Com Eq	63,867.82	63,867.82	63,867.82	63,867.82	63,867.82	63,867.82	63,867.82	63,867.82	63,867.82	63,867.82	63,867.82	63,867.82	63,867.82
2124 Gen. Purpose Computer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LAND & SUPPORT	3,449,214.64	3,449,214.64	3,449,214.64	3,449,214.64	3,449,214.64	3,449,214.64	3,449,214.64	3,449,214.64	3,449,214.64	3,449,214.64	3,449,214.64	3,449,214.64	3,449,214.64
2210 CENTRAL OFFICE EQUIPMENT													
2210 Digital Switching Eq. (Old)	309,951.11	309,951.11	309,951.11	309,951.11	309,951.11	309,951.11	309,951.11	309,951.11	309,951.11	309,951.11	309,951.11	309,951.11	309,951.11
2212 Digital Switching Eq.	1,532,469.93	1,532,469.93	1,532,469.93	1,532,469.93	1,532,469.93	1,532,469.93	1,532,469.93	1,532,469.93	1,532,469.93	1,532,469.93	1,532,469.93	1,532,469.93	1,532,469.93
2231 Radio	153,034.15	153,034.15	153,034.15	153,034.15	153,034.15	153,034.15	153,034.15	153,034.15	153,034.15	153,034.15	153,034.15	153,034.15	153,034.15
2232 Transmission Equipment	2,565,818.81	2,565,818.81	2,565,818.81	2,565,818.81	2,565,818.81	2,565,818.81	2,565,818.81	2,565,818.81	2,565,818.81	2,565,818.81	2,565,818.81	2,565,818.81	2,565,818.81
22321 Fiber Transmission Equip	575,584.61	575,584.61	575,584.61	575,584.61	575,584.61	575,584.61	575,584.61	575,584.61	575,584.61	575,584.61	575,584.61	575,584.61	575,584.61
TOTAL CENTRAL OFC EQ	5,136,858.61	5,136,858.61	5,136,858.61	5,136,858.61	5,136,858.61	5,136,858.61	5,136,858.61	5,136,858.61	5,136,858.61	5,136,858.61	5,136,858.61	5,136,858.61	5,136,858.61
2310 INFORM. ORIG. TERM. ASSETS													
2311 Public Telephone Equip.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2410 CABLE & WIRE FACILITIES													
2411 Poles & Antennas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2422 Underground Cable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2423 Buried Cable	6,721,704.23	6,721,704.23	6,721,704.23	6,721,704.23	6,721,704.23	6,721,704.23	6,721,704.23	6,721,704.23	6,721,704.23	6,721,704.23	6,721,704.23	6,721,704.23	6,721,704.23
24231 Buried Fiber	3,792,569.92	3,792,569.92	3,792,569.92	3,792,569.92	3,792,569.92	3,792,569.92	3,792,569.92	3,792,569.92	3,792,569.92	3,792,569.92	3,792,569.92	3,792,569.92	3,792,569.92
2441 Conduit System	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CABLE & WIRE FAC.	10,514,274.15	10,514,274.15	10,514,274.15	10,514,274.15	10,514,274.15	10,514,274.15	10,514,274.15	10,514,274.15	10,514,274.15	10,514,274.15	10,514,274.15	10,514,274.15	10,514,274.15
2510 AMORTIZABLE ASSETS													
2511 Capital Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2512 Leasehold Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2610 INTANGIBLE ASSETS													
2610 Franchise	737.99	737.99	737.99	737.99	737.99	737.99	737.99	737.99	737.99	737.99	737.99	737.99	737.99
TOTAL	19,100,347.40	19,100,347.40	19,100,347.40	19,100,347.40	19,100,347.40	19,100,347.40	19,100,347.40	19,100,347.40	19,100,347.40	19,100,347.40	19,100,347.40	19,100,347.40	19,100,347.40

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCUMULATED DEPRECIATION
FOR THE YEAR ENDED DECEMBER 31, 2001

	December	January	February	March	April	May	June	July	August	September	October	November	December
2110 LAND & SUPPORT ASSETS													
2111 Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2112 Motor Vehicles	259,374.65	265,840.31	272,305.97	278,771.63	285,237.29	291,702.95	298,168.61	304,634.27	311,099.93	317,565.59	324,031.26	330,496.92	336,962.58
2114 Construction Vehicles	14,029.09	14,409.62	14,790.15	15,170.69	15,551.22	15,931.75	16,312.28	16,692.81	17,073.34	17,453.88	17,834.41	18,214.94	18,595.47
2115 Other Work Equipment	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70
2116 Heavy Duty Vehicles	220,225.02	226,388.92	232,552.83	238,716.73	244,880.63	251,044.54	257,208.44	263,372.34	269,536.24	275,700.15	281,864.05	288,027.95	294,191.85
2121 Buildings	774,352.63	779,165.91	783,979.20	788,792.48	793,605.76	798,419.05	803,232.33	808,045.62	812,858.90	817,672.18	822,485.47	827,298.75	832,112.03
2122 Furniture	25,350.10	25,783.23	26,216.37	26,649.50	27,082.64	27,515.77	27,948.91	28,382.04	28,815.17	29,248.31	29,681.44	30,114.58	30,547.71
21231 Office Equipment	215,099.38	218,271.39	221,443.41	224,615.44	227,787.48	230,959.49	234,131.51	237,303.54	240,475.56	243,647.59	246,819.61	249,991.64	253,163.67
21232 Ofc.Eq.- Company Com Eq	29,818.55	30,457.23	31,095.91	31,734.58	32,373.26	33,011.94	33,650.62	34,289.30	34,927.98	35,566.65	36,205.33	36,844.01	37,482.69
2124 Gen. Purpose Computer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LAND & SUPPORT	1,786,281.10	1,808,348.32	1,830,415.53	1,852,482.75	1,874,549.98	1,896,617.18	1,918,684.40	1,940,751.61	1,962,818.83	1,984,886.05	2,006,953.26	2,029,020.48	2,051,087.70
2210 CENTRAL OFFICE EQUIPMENT													
2210 Digital Switching Eq. (Old)	129,143.68	137,753.42	146,363.17	154,972.91	163,582.66	172,192.40	180,802.15	189,411.89	198,021.64	206,631.38	215,241.12	223,850.87	232,460.61
2212 Digital Switching Eq.	151,620.28	160,138.28	168,656.24	177,174.22	185,692.19	194,210.17	202,728.15	211,246.13	219,764.11	228,282.09	236,800.07	245,318.05	253,836.03
2231 Radio	28,191.11	29,041.72	29,892.34	30,742.95	31,593.57	32,444.18	33,294.80	34,145.41	34,996.03	35,846.64	36,697.26	37,547.87	38,398.49
2232 Transmission Equipment	691,840.98	708,102.68	720,364.33	734,628.01	748,887.68	763,149.36	777,411.04	791,672.71	805,934.39	820,196.07	834,457.74	848,719.42	862,981.10
22321 Fiber Transmission Equip	66,378.79	69,578.08	72,777.37	75,976.66	79,175.95	82,375.25	85,574.54	88,773.83	91,973.12	95,172.41	98,371.70	101,570.99	104,770.28
TOTAL CENTRAL OFC EQ	1,067,174.84	1,102,614.15	1,138,053.45	1,173,492.76	1,208,932.06	1,244,371.37	1,279,810.67	1,315,249.98	1,350,689.28	1,386,128.59	1,421,567.89	1,457,007.20	1,492,446.51
2310 INFORM. ORIG./TERM. ASSETS													
2351 Public Telephone Equip.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2410 CABLE & WIRE FACILITIES													
2411 Poles & Antennas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2422 Underground Cable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2423 Buried Cable	5,071,659.02	5,096,565.41	5,122,071.80	5,147,278.19	5,172,484.58	5,197,690.97	5,222,897.37	5,248,103.76	5,273,310.15	5,298,516.54	5,323,722.93	5,348,929.32	5,374,135.71
24231 Buried Fiber	359,556.52	373,878.78	388,100.80	402,323.03	416,545.17	430,767.31	444,989.44	459,211.58	473,433.72	487,655.85	501,877.99	516,100.13	530,322.27
2441 Conduit System	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CABLE & WIRE FAC	5,431,315.54	5,470,744.17	5,510,172.70	5,549,601.22	5,589,029.75	5,628,458.28	5,667,886.81	5,707,315.34	5,746,743.86	5,786,172.39	5,825,600.92	5,865,029.45	5,904,457.98
2510 AMORTIZABLE ASSETS													
2521 Capital Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2522 Leasehold Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2610 INTANGIBLE ASSETS													
2640 Franchises	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	8,284,769.56	8,389,714.94	8,494,661.38	8,599,607.73	8,704,554.18	8,809,500.63	8,914,447.08	9,019,393.53	9,124,339.98	9,229,286.43	9,334,232.88	9,439,179.33	9,544,125.78

YENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
DEPRECIATION EXPENSE
THE YEAR ENDED DECEMBER 31, 2001

	RATE	January	February	March	April	May	June	July	August	September	October	November	December	Total
LAND & SUPPORT ASSETS														
11 Land		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Motor Vehicles	20.0000%	8,465.68	8,465.68	8,465.68	8,465.68	8,465.68	8,465.68	8,465.68	8,465.68	8,465.68	8,465.68	8,465.68	8,465.68	77,587.93
14 Construction Vehicles	20.0000%	380.53	380.53	380.53	380.53	380.53	380.53	380.53	380.53	380.53	380.53	380.53	380.53	4,568.38
15 Other Work Equipment	20.0000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16 Heavy Duty Vehicles	20.0000%	6,163.90	6,163.90	6,163.90	6,163.90	6,163.90	6,163.90	6,163.90	6,163.90	6,163.90	6,163.90	6,163.90	6,163.90	73,968.84
21 Buildings	3.0000%	4,813.28	4,813.28	4,813.28	4,813.28	4,813.28	4,813.28	4,813.28	4,813.28	4,813.28	4,813.28	4,813.28	4,813.28	57,759.40
22 Furniture	12.0000%	433.13	433.13	433.13	433.13	433.13	433.13	433.13	433.13	433.13	433.13	433.13	433.13	5,197.61
231 Office Equipment	12.0000%	3,172.03	3,172.03	3,172.03	3,172.03	3,172.03	3,172.03	3,172.03	3,172.03	3,172.03	3,172.03	3,172.03	3,172.03	38,064.30
232 Ofc. Eq.- Company Com Eq	12.0000%	638.68	638.68	638.68	638.68	638.68	638.68	638.68	638.68	638.68	638.68	638.68	638.68	7,664.14
24 Gen. Purpose Computer		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LAND & SUPPORT		22,067.22	22,067.22	22,067.22	22,067.22	22,067.22	22,067.22	22,067.22	22,067.22	22,067.22	22,067.22	22,067.22	22,067.22	264,806.59
CENTRAL OFFICE EQUIPMENT														
210 Digital Switching Eq. (Old)	33.3333%	8,609.74	8,609.74	8,609.74	8,609.74	8,609.74	8,609.74	8,609.74	8,609.74	8,609.74	8,609.74	8,609.74	8,609.74	103,318.93
212 Digital Switching Eq.	6.6700%	8,517.98	8,517.98	8,517.98	8,517.98	8,517.98	8,517.98	8,517.98	8,517.98	8,517.98	8,517.98	8,517.98	8,517.98	102,215.74
231 Radio	6.6700%	850.61	850.61	850.61	850.61	850.61	850.61	850.61	850.61	850.61	850.61	850.61	850.61	10,207.36
232 Transmission Equipment	6.6700%	14,261.68	14,261.68	14,261.68	14,261.68	14,261.68	14,261.68	14,261.68	14,261.68	14,261.68	14,261.68	14,261.68	14,261.68	171,140.11
2321 Fiber Transmission Equip	6.6700%	3,199.29	3,199.29	3,199.29	3,199.29	3,199.29	3,199.29	3,199.29	3,199.29	3,199.29	3,199.29	3,199.29	3,199.29	38,391.49
TOTAL CENTRAL OFC EQ		35,439.31	35,439.31	35,439.31	35,439.31	35,439.31	35,439.31	35,439.31	35,439.31	35,439.31	35,439.31	35,439.31	35,439.31	425,271.66
INFORM. ORIG./TERM. ASSETS														
351 Public Telephone Equip.		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CABLE & WIRE FACILITIES														
411 Poles & Antennas		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
422 Underground Cable		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
423 Buried Cable	4.5000%	25,206.39	25,206.39	25,206.39	25,206.39	25,206.39	25,206.39	25,206.39	25,206.39	25,206.39	25,206.39	25,206.39	25,206.39	302,478.69
4231 Buried Fiber	4.5000%	14,222.14	14,222.14	14,222.14	14,222.14	14,222.14	14,222.14	14,222.14	14,222.14	14,222.14	14,222.14	14,222.14	14,222.14	170,665.65
441 Conduit System		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CABLE & WIRE FAC		39,428.53	39,428.53	39,428.53	39,428.53	39,428.53	39,428.53	39,428.53	39,428.53	39,428.53	39,428.53	39,428.53	39,428.53	473,142.34
AMORTIZABLE ASSETS														
361 Capital Lease		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
362 Leasehold Improvements		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTANGIBLE ASSETS														
490 Franchises		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		96,935.05	96,935.05	96,935.05	96,935.05	96,935.05	96,935.05	96,935.05	96,935.05	96,935.05	96,935.05	96,935.05	96,935.05	1,163,220.60

A/C 8660-2212 Digital Switching	102,215.74	102,215.74
SSA #5 percentage	0.201330	
Amount adjusted to A/C 8660-2232 Transmission	20,579.10	(20,579.10)
A/C 8660-2212 Digital Switching - Study	81,856.65	
A/C 8660-2232 Transmission	171,140.11	
A/C 8660-2232 Transmission - Study	19,719.79	

SOPUC 2 - 111

99621

Reopened: 0
Type: NC New Construction
Status: A Active
Budget: 00
Description: FERPA INTERCONNECTION ELECTRON
CPR Group: 1 ALL CPR'S
G/L Acct #: 2003.
Customer:
Location:
Auth By:
Loan Desgn: ** Invalid **
Loan Project: 0000 ** Invalid **
Loan Year: 0000
Inventory #:
Environment Cert:
Detail Desc:

Start Period: 1999.08
End Period: 0000.00
Start Date: 10/25/1999
Finish Date:
Blanket WO: 0
AFUDC Factor: 00.00000

Estimate
Actual

Labor Hours: 0.00 0.00
Material Cost: 0.00 0.00
Labor Cost: 0.00 0.00
Overhead Cost: 0.00 0.00
Special Services: 14.660.79
AFUDC: 0.00
Special Equipment: 0.00
Total Cost: 0.00 14.660.79
Aid To Construction: 0.00
Open 1:
Open 2:
Open 3:
Open 4:

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals:				0.00	0.00	0.00		
To-Date Totals:				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

*** Transportation Overhead ***

Period	Van #	Actv	Miles/Hours	Amount	Plant G/L Acct #
To-Date Totals:				0.00	
To-Date Totals:				0.00	

*** Accounts Payable ***

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant G/L Acct #
1999.10	04	47228	119	KADAMAS LEE &	37161	< >	265.20	PROFESSIONAL SERVIC 2212.	
1999.10						< >	265.20		
1999.11	04	47466	119	KADAMAS LEE &	37590	< >	4,360.60	PROFESSIONAL SERVIC 2423.02	
1999.11						< >	4,360.60		

[illegible]

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
2000.10	550	< >	4.00	46.09	28.30	2.00	4.74	21.56	0.00	0.00	0.00
Plant G/L Acct #: 2423.											
2000.10		< >	4.00	46.09	28.30	2.00	4.74	21.56	0.00	0.00	0.00
To-Date Totals:			4.00	46.09	28.30	2.00	4.74	21.56	0.00	0.00	0.00
To-Date Totals:			4.00	46.09	28.30	2.00	4.74	21.56	0.00	0.00	0.00

SDPUC 2-#34

20502

Reopened: 0
 Type: NC New Construction
 Status: A Active
 Budget: 00
 Description: CABLE CUT 100 PR MILLER & CITY
 CPR Group: 1 ALL CPR'S
 G/L Acct #: 2003.
 Customer:
 Location:
 Auth By:
 Loan Desgn: CRST CRST
 Loan Project: 0100 CRST
 Loan Year: 1990
 Inventory #: 1
 Environment Cert:
 Detail Desc:

Start Period: 2000.11
 End Period: 0000.00
 Start Date: 12/27/2000
 Finish Date:
 Blanket WO: 0

AFUDC Factor: 00.00000

	Estimate	Actual
Labor Hours:	0.00	9.00
Material Cost:	0.00	0.00
Labor Cost:	0.00	198.48
Overhead Cost:	0.00	118.85
Special Services:		0.00
AFUDC:		0.00
Special Equipment:	0.00	
Total Cost:	0.00	317.33
Aid To Construction:		0.00
Open 1:		
Open 2:		
Open 3:		
Open 4:		

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals:				0.00	0.00	0.00		
To-Date Totals:				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
2000.12	601	< >	9.00	198.48	118.85	17.29	25.34	76.22	0.00	0.00	0.00
Plant G/L Acct #: 6410.											
2000.12		< >	9.00	198.48	118.85	17.29	25.34	76.22	0.00	0.00	0.00
To-Date Totals:				9.00	198.48	118.85	17.29	25.34	76.22	0.00	0.00
To-Date Totals:				9.00	198.48	118.85	17.29	25.34	76.22	0.00	0.00

*** Transportation Overhead ***

Period	Van #	Actv	Miles/Hours	Amount	Plant G/L Acct #
To-Date Totals:				0.00	
To-Date Totals:				0.00	

20602

Reopened: 0	Start Period: 1999.12	Estimate	Actual
Type: NC New Construction	End Period: 0000.00	-----	-----
Status: A Active	Start Date: 02/18/2000	Labor Hours: 0.00	0.00
Budget: 00	Finish Date:		
Description: ISABEL EXCHANGE CABLE IMPROVE	Blanket WO: 0	Material Cost: 0.00	0.00
CPR Group: 1 ALL CPR'S		Labor Cost: 0.00	0.00
G/L Acct #: 2003.		Overhead Cost: 0.00	0.00
Customer:		Special Services:	83,759.92
Location:	AFUDC Factor: 00.00000	AFUDC:	1,974.60
Auth By:		Special Equipment:	0.00
Loan Design: G-72E LAPLANT EXC ADDL' RT IMPROVE		Total Cost:	0.00 85,734.52
Loan Project: 0100 ALL PROJECTS			
Loan Year: 1990		Aid To Construction:	0.00
Inventory #: 100			
Environment Cert:		Open 1:	
Detail Desc:		Open 2:	
		Open 3:	
		Open 4:	

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals:				0.00	0.00	0.00		
To-Date Totals:				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant G/L Acct #
To-Date Totals:				0.00	
To-Date Totals:				0.00	

*** Accounts Payable ***

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant G/L Acct #
2000.02	04	45005	119	KADRAMAS LEE &	38722	< >	4,254.69	PROFESSIONAL SERVIC	2423.02
2000.02	04	43156	119	KADRAMAS LEE &	39177	< >	1,747.05	PROFESSIONAL SERVIC	2423.02
2000.02						< >	6,001.74		

603

Reopened: 0
 Type: NC New Construction
 Status: A Active
 Budget: 00
 Description: CRSTTA ENVIROMENTAL REVIEW
 CPR Group: 1 ALL CPR'S
 G/L Acct #: 2003.
 Customer:
 Location:
 Auth By:
 Loan Desgn: CRST CRST
 Loan Project: 0100 CRST
 Loan Year: 1990
 Inventory #: 100
 vironment Cert:
 Detail Desc:

Start Period: 2000.01
 End Period: 0000.00
 Start Date: 03/17/2000
 Finish Date:
 Blanket WO: 0
 AFUDC Factor: 00.00000

	Estimate	Actual
Labor Hours:	0.00	0.00
Material Cost:	0.00	0.00
Labor Cost:	0.00	0.00
Overhead Cost:	0.00	0.00
Special Services:		3,705.00
AFUDC:		0.00
Special Equipment:	0.00	
Total Cost:	0.00	3,705.00
Aid To Construction:		0.00
Open 1:		
Open 2:		
Open 3:		
Open 4:		

Materials ***

Mod	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals:				0.00	0.00	0.00		
To-Date Totals:				0.00	0.00	0.00		

Labor/Overhead ***

Mod	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Transportation Overhead ***

Mod	Veh #	Actv	Miles/Hours	Amount	Plant G/L Acct #
To-Date Totals:				0.00	
To-Date Totals:				0.00	

Accounts Payable ***

Mod	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant G/L Acct #
02	04	48156	119	KABRAMAS LEE &	39117	< >	2,115.49	PROFESSIONAL SERVIC 2423.	
02						< >	2,115.49		
04	04	48368	119	KABRAMAS LEE &	39552	< >	1,449.26	PROFESSIONAL SERVIC 2423.	
04						< >	1,449.26		

50002243

20605

Reopened: 0
Type: NC New Construction
Status: A Active
Budget: 00
Description: LANTRY DLC SITE IMPROVEMENTS
CPR Group: 1 ALL CPR'S
G/L Acct #: 2003.
Customer:
Location:
Auth By:
Loan Desgn: CRST CRST
Loan Project: 0100 CRST
Loan Year: 1990
Inventory #: 1
Environment Cert:
Detail Desc:

Start Period: 2000.02
End Period: 0000.00
Start Date: 04/21/2000
Finish Date:
Blanket WD: 0

AFUDC Factor: 00.00000

	Estimate	Actual
Labor Hours:	0.00	0.00
Material Cost:	0.00	0.00
Labor Cost:	0.00	0.00
Overhead Cost:	0.00	0.00
Special Services:		4.208.18
AFUDC:		0.00
Special Equipment:	0.00	
Total Cost:	0.00	4.208.18
Aid To Construction:		0.00
Open 1:		
Open 2:		
Open 3:		
Open 4:		

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals:				0.00	0.00	0.00		
To-Date Totals:				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant G/L Acct #
To-Date Totals:				0.00	
To-Date Totals:				0.00	

*** Accounts Payable ***

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant G/L Acct #
2000.04	04	48368	119	KADRAMAS LEE &	39554	< >	982.60	PROFESSIONAL SERVIC	2232.
2000.04						< >	982.60		
2000.05	04	48565	119	KADRAMAS LEE &	39896	< >	1,054.85	PROFESSIONAL SERVIC	2232.
2000.05						< >	1,054.85		

20605-1-1

PAGE

Requested: 0
 Type: NC New Construction
 Status: A Active
 Budget: 00
 Description: CRSTTA VOICE MAIL
 CPR Group: 1 ALL CPR'S
 G/L Acct #: 2003
 Customer:
 Location:
 Auth By:
 Loan Design: CRST CRST
 Loan Project: 0100 CRST
 Loan Year: 1990
 Inventory #: 1
 Environment Cert:
 Detail Desc:

Start Period: 0000.00
 End Period: 0000.00
 Start Date: 06/21/2000
 Finish Date:
 Blanket WO: 0
 AFUDC Factor: 00.00000
 Labor Hours: 0.00
 Material Cost: 0.00
 Labor Cost: 0.00
 Overhead Cost: 0.00
 Special Services: 11,238.41
 AFUDC: 0.00
 Special Equipment: 0.00
 Total Cost: 0.00
 12,949.38
 Aid To Construction: 0.00

Open 1:
 Open 2:
 Open 3:
 Open 4:

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals:				0.00	0.00	0.00		
To-Date Totals:				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir	
2000.07	401	< >	7.50	196.55	94.41	15.84	22.62	55.95	0.00	0.00	0.00	
Plant G/L Acct #: 2212.												
2000.07		< >	7.50	196.55	94.41	15.84	22.62	55.95	0.00	0.00	0.00	
2000.08	0	< >	0.00	48.31	38.97	4.91	5.01	29.05	0.00	0.00	0.00	
Plant G/L Acct #: 2212.												
2000.08	401	< >	18.00	453.12	245.67	40.05	64.18	141.44	0.00	0.00	0.00	
Plant G/L Acct #: 2212.												
2000.08		< >	18.00	501.43	284.64	44.96	69.19	170.49	0.00	0.00	0.00	
2000.09	401	< >	9.50	252.29	118.11	19.63	29.15	69.33	0.00	0.00	0.00	
Plant G/L Acct #: 2212.												
2000.09	524	< >	6.00	174.41	89.13	13.69	19.03	56.41	0.00	0.00	0.00	
Plant G/L Acct #: 2212.												
2000.09		< >	15.50	426.70	207.24	33.32	48.18	125.74	0.00	0.00	0.00	
To-Date Totals:				41.00	1,124.68	586.29	94.12	139.99	352.18	0.00	0.00	0.00
To-Date Totals:				41.00	1,124.68	586.29	94.12	139.99	352.18	0.00	0.00	0.00

04/2001
10:29

44533

C.R.S.T. Telephone Authority
Work Order Monthly Activity
Construction For Processing Period 2001.03

Page: 17
Proc: w0004 27.0004

20608

Reopened: 0	Start Period: 2000.05	Estimate	Actual
Type: NC New Construction	End Period: 0000.00		
Status: A Active	Start Date: 06/21/2000	Labor Hours: 0.00	0.00
Budget: 00	Finish Date:		
Description: ALARM GROUPING & ASSIGNMENTS	Blanket WO: 0	Material Cost: 0.00	0.00
CPR Group: 1 ALL CPR'S		Labor Cost: 0.00	0.00
G/L Acct #: 2003.		Overhead Cost: 0.00	0.00
Customer:		Special Services:	883.79
Location:	AFUDC Factor: 00.00000	AFUDC:	0.00
Auth By:		Special Equipment:	0.00
Loan Desgn: CRST CRST		Total Cost:	0.00 883.79
Loan Project: 0100 CRST		Aid To Construction:	0.00
Loan Year: 1990			
Inventory #: 1		Open 1:	
Environment Cert:		Open 2:	
Detail Desc:		Open 3:	
		Open 4:	

* Materials ***								
Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals:				0.00	0.00	0.00		
To-Date Totals:				0.00	0.00	0.00		

* Labor/Overhead ***											
Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* Transportation Overhead ***					
Period	Veh #	Actv	Miles/Hours	Amount	Plant G/L Acct #
To-Date Totals:				0.00	
To-Date Totals:				0.00	

* Accounts Payable ***									
Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant G/L Acct #
00.05	04	49781	119	KADRANAS LEE &	40325	< >	93.08	PROFESSIONAL SERVIC	2212.
00.06						< >	93.08		
00.09	04	49231	119	KADRANAS LEE &	41463	< >	116.66	PROFESSIONAL SERVIC	2212.
00.09						< >	116.66		

SDPUC 2-13

C.R.S.T. Telephone Authority
Work Order Monthly Activity
Construction For Processing Period 2000.09

20609

Reopened: 0
Type: NC New Construction
Status: A Active
Budget: 00
Description: BLACKFOOT LINE EXTENSION
CPR Group: 1 ALL CPR'S
G/L Acct #: 2003.
Customer:
Location:
Auth By:
Loan Desgn: CRST CRST
Loan Project: 0100 CRST
Loan Year: 1990
Inventory #: 1
Environment Cert:
Detail Desc:

Start Period: 2000.05
End Period: 0000.00
Start Date: 06/21/2000
Finish Date:
Blanket WO: 0
AFUDC Factor: 00.00000
Labor Hours: 0.00
Material Cost: 0.00
Labor Cost: 0.00
Overhead Cost: 0.00
Special Services: 1.357.46
AFUDC: 0.00
Special Equipment: 0.00
Total Cost: 0.00 1.357.46
Aid To Construction: 0.00
Open 1:
Open 2:
Open 3:
Open 4:

*** Materials ***		Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
		To-Date Totals:				0.00	0.00	0.00		
		To-Date Totals:				0.00	0.00	0.00		

*** Labor/Overhead ***		Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
		To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

*** Transportation Overhead ***		Period	Veh #	Actv	Miles/Hours	Amount	Plant G/L Acct #
		To-Date Totals:				0.00	
		To-Date Totals:				0.00	

*** Accounts Payable ***		Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant G/L Acct #
2000.06	04	40701	119	KADRAMAS LEE &	40290	< >	782.86	PROFESSIONAL SERVIC 2232.			
2000.06						< >	782.86				
2000.07	04	40156	119	KADRAMAS LEE &	41133	< >	110.50	PROFESSIONAL SERVIC 2232.			
2000.07						< >	110.50				

JOHN C. ...

7/04/2001
10:29

44533

C.R.S.T. Telephone Authority
Work Order Monthly Activity
Construction For Processing Period 2001.03

Page: 23
Proc: wordz 27.0004

20611

Reopened: 0	Start Period: 2000.10	Estimate	Actual
Type: NC New Construction	End Period: 0000.00		
Status: A Active	Start Date: 12/20/2000	Labor Hours: 0.00	0.00
Budget: 00	Finish Date:		
Description: LANTRY DLC EQUIP. REPLACEMENT	Blanket WO: 0	Material Cost: 0.00	0.00
CPR Group: 1 ALL CPR'S		Labor Cost: 0.00	0.00
G/L Acct #: 2003.		Overhead Cost: 0.00	0.00
Customer:		Special Services: 640.00	
Location:	AFUDC Factor: 00.00000	AFUDC: 0.00	
Auth By:		Special Equipment: 0.00	
Loan Desgn: CRST CRST			
Loan Project: 0100 CRST		Total Cost: 0.00	640.00
Loan Year: 1990			
Inventory #: 1		Aid To Construction:	0.00
Environment Cert:			
Detail Desc:			
		Open 1:	
		Open 2:	
		Open 3:	
		Open 4:	

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals:				0.00	0.00	0.00		
To-Date Totals:				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant G/L Acct #
To-Date Totals:				0.00	
To-Date Totals:				0.00	

*** Accounts Payable ***

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant G/L Acct #
000.12	04	49829	119	KADRANAS LEE &	42858	< >	640.00	PROFESSIONAL SERVIC	2232.
000.12						< >	640.00		
To-Date Totals:							640.00		

500022-03

99621

Reopened 0
 Type: NC New Construction
 Status: A Active
 Budget: 00
 Description: FERPA INTERCONNECTION ELECTRON
 CPR Group: 1 ALL CPR'S
 GL Account: 2003
 Customer
 Location
 Auth By
 Loan Design
 Loan Project: 0
 Loan Year: 0000
 Inventory #
 Environment Cert
 Detail Desc

Start Period: 1999.08
 End Period: 0000.00
 Start Date: 10/25/1999
 Finish Date
 Blanket WO: 0

AFUDC Factor: 00.00000

	Estimate	Actual
Labor Hours	0.00	0.00
Material Cost:	0.00	0.00
Labor Cost:	0.00	0.00
Overhead Cost	0.00	0.00
Special Services		15.277.49
AFUDC		0.00
Special Equipment	0.00	
Total Cost:	0.00	15.277.49
Aid To Construction		0.00
Net Cost		15.277.49
Open 1		
Open 2		
Open 3		
Open 4		

** Invalid **
 ** Invalid **

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals				0.00	0.00	0.00		
Grand Totals				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals				0.00	0.00						

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant GL Account
To-Date Totals				0.00	
Grand Totals				0.00	

*** Accounts Payable ***

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant GL Account
1999.10						< >	265.20		
1999.11						< >	4,369.68		
2000.02						< >	3,725.04		
2000.04						< >	71.40		
2000.05						< >	169.59		

SDPUC 12-3-00

20110

Reopened 0
Type: NC New Construction
Status: A Active
Budget: 00
Description: NEW DROP MONA THOMPSON
CPR Group: 1 ALL CPR'S
GL Account: 2003
Customer:
Location:
Auth By:
Loan Design: CRST CRST
Loan Project: 100 CRST
Loan Year: 1990
Inventory #: 1
Environment Cert
Detail Desc

Start Period: 2000.09
End Period: 0000.00
Start Date: 10/24/2000
Finish Date:
Blanket WO: 0

AFUDC Factor: 00.00000

	Estimate	Actual
Labor Hours	0.00	4.00
Material Cost	0.00	237.87
Labor Cost	0.00	46.09
Overhead Cost	0.00	28.30
Special Services		0.00
AFUDC		0.00
Special Equipment	0.00	
Total Cost	0.00	312.26
Aid To Construction		0.00
Net Cost		312.26
Open 1:		
Open 2:		
Open 3:		
Open 4:		

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
2000.09			< >	237.87	0.00	237.87		
		To-Date Totals		237.87	0.00	237.87		
		Grand Totals		237.87	0.00	237.87		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Di
2000.10		< >	4.00	46.09	28.30	2.00	4.74	21.56	0.00	0.00	0.00
		To-Date Totals	4.00	46.09	28.30	2.00	4.74	21.56	0.00	0.00	0.00
		Grand Totals		46.09	28.30						

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant GL Account
		To-Date Totals		0.00	
		Grand Totals		0.00	

Work Order Monthly Activity
Construction For Processing Period 2001.05

20502

Reopened: 0
 Type: NC New Construction
 Status: A Active
 Budget: 00
 Description: CABLE CUT 100 PR MILLER & CITY
 CPR Group: 1 ALL CPR'S
 GL Account: 2003
 Customer:
 Location:
 Auth By:
 Loan Desgn: CRST CRST
 Loan Project: 100 CRST
 Loan Year: 1990
 Inventory #: 1
 Environment Cert:
 Detail Desc:

Start Period: 2000.11
 End Period: 0000.00
 Start Date: 12/27/2000
 Finish Date:
 Blanket NO: 0

AFUDC Factor: 00.00000

	Estimate	Actual
Labor Hours	0.00	9.00
Material Cost	0.00	0.00
Labor Cost	0.00	198.48
Overhead Cost	0.00	118.85
Special Services		0.00
AFUDC		0.00
Special Equipment	0.00	
Total Cost	0.00	317.33
Aid To Construction		0.00
Net Cost:		317.33
Open 1:		
Open 2:		
Open 3:		
Open 4:		

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals				0.00	0.00	0.00		
Grand Totals				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
2000.12	< >		9.00	198.48	118.85	17.29	25.34	76.22	0.00	0.00	0.00
To-Date Totals			9.00	198.48	118.85	17.29	25.34	76.22	0.00	0.00	0.00
Grand Totals				198.48	118.85						

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant GL Account
To-Date Totals				0.00	
Grand Totals				0.00	

*** Accounts Payable ***

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant GL Account
Grand Totals							0.00		

SDPUC 2-#3 B/S

20602

Reopened 0
 Type: NC New Construction
 Status: A Active
 Budget: 00
 Description: ISABEL EXCHANGE CABLE IMPROVE
 CPR Group: 1 ALL CPR'S
 GL Account: 2003
 Customer:
 Location
 Auth By
 Loan Design: G-72E LAPLANT EXC ADDL' RT IMPROVE
 Loan Project: 100 ALL PROJECTS
 Loan Year: 1990
 Inventory #: 100
 Environment Cert.
 Detail Desc:

Start Period: 1999.12
 End Period: 0000.00
 Start Date: 02/18/2000
 Finish Date
 Blanket WO 0

AFUDC Factor: 00.00000

	Estimate	Actual
Labor Hours	0.00	0.00
Material Cost	0.00	0.00
Labor Cost	0.00	0.00
Overhead Cost	0.00	0.00
Special Services		95.626.31
AFUDC		1,974.60
Special Equipment	0.00	
Total Cost	0.00	97,600.91
Aid To Construction		0.00
Net Cost		97,600.91
Open 1		
Open 2		
Open 3		
Open 4		

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals				0.00	0.00	0.00		
Grand Totals				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals				0.00	0.00						

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant GL Account
To-Date Totals				0.00	
Grand Totals				0.00	

*** Accounts Payable ***

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant GL Account
2000.02						< >	6,001.74		
2000.04						< >	8,951.18		
2000.05						< >	54,860.17		
2000.06						< >	4,966.53		
2000.07						< >	2,970.77		

JULY 1990

20603

Reopened 0
 Type: NC New Construction
 Status: A Active
 Budget: 00
 Description: CRSTTA ENVIRONMENTAL REVIEW
 CPR Group: 1 ALL CPR'S
 GL Account: 2003
 Customer
 Location
 Auth By:
 Loan Desgn: CRST CRST
 Loan Project: 100 CRST
 Loan Year: 1990
 Inventory #: 100
 Environment Cert
 Detail Desc

Start Period: 2000.01
 End Period: 0000.00
 Start Date: 03/17/2000
 Finish Date
 Blanket NO 0

AFUDC Factor: 00.00000

	Estimate	Actual
Labor Hours	0.00	0.00
Material Cost	0.00	0.00
Labor Cost	0.00	0.00
Overhead Cost	0.00	0.00
Special Services		3,705.00
AFUDC		0.00
Special Equipment	0.00	
Total Cost	0.00	3,705.00
Aid To Construction		0.00
Net Cost		3,705.00
Open 1		
Open 2		
Open 3		
Open 4		

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals:				0.00	0.00	0.00		
Grand Totals:				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals				0.00	0.00						

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant GL Account
To-Date Totals:				0.00	
Grand Totals				0.00	

*** Accounts Payable ***

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant GL Account
2000.02						< >	2,115.49		
2000.04						< >	1,449.26		
2000.05						< >	140.25		
Grand Totals							3,705.00		

20695

Reopened: 0
Type: NC New Construction
Status: A Active
Budget: 00
Description: LANTRY DLC SITE IMPROVEMENTS
CPR Group: 1 ALL CPR'S
GL Account: 2003
Customer:
Location:
Auth By:
Loan Desgn: CRST CRST
Loan Project: 100 CRST
Loan Year: 1990
Inventory #: 1
Environment Cert:
Detail Desc:

Start Period: 2000.02
End Period: 0000.00
Start Date: 04/21/2000
Finish Date:
Blanket WO: 0
AFUDC Factor: 00.00000

	Estimate	Actual
Labor Hours	0.00	0.00
Material Cost	0.00	0.00
Labor Cost	0.00	0.00
Overhead Cost	0.00	0.00
Special Services		5.370.98
AFUDC		0.00
Special Equipment	0.00	
Total Cost	0.00	5.370.98
Aid To Construction		0.00
Net Cost		5.370.98
Open 1:		
Open 2:		
Open 3:		
Open 4:		

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals				0.00	0.00	0.00		
Grand Totals:				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals				0.00	0.00						

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant GL Account
To-Date Totals				0.00	
Grand Totals				0.00	

*** Accounts Payable ***

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant GL Account
2000.04						< >	982.60		
2000.05						< >	1,054.85		
2000.05						< >	1,184.90		
2000.09						< >	292.23		
2001.02						< >	317.90		

20606

Reopened 0
Type: NC New Construction
Status: A Active
Budget: 00
Description: CRSTTA VOICE MAIL
CPR Group: 1 ALL CPR'S
GL Account: 2003
Customer
Location
Auth By
Loan Desgn: CRST CRST
Loan Project: 100 CRST
Loan Year: 1990
Inventory #: 1
Environment Cert
Detail Desc

Start Period: 2000.02
End Period: 0000.00
Start Date: 04/21/2000
Finish Date:
Blanket NO 0

AFUDC Factor: 00.00000

	Estimate	Actual
Labor Hours	0.00	41.00
Material Cost:	0.00	0.00
Labor Cost	0.00	59,228.18
Overhead Cost	0.00	586.29
Special Services:		11,238.41
AFUDC:		0.00
Special Equipment:	0.00	
Total Cost:	0.00	71,052.88
Aid To Construction:		0.00
Net Cost:		71,052.88
Open 1:		
Open 2:		
Open 3:		
Open 4:		

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals				0.00	0.00	0.00		
Grand Totals				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Di
2000.07	< >		7.50	196.55	94.41	15.84	22.62	55.95	0.00	0.00	0.00
2000.08	< >		18.00	501.43	284.64	44.96	69.19	170.49	0.00	0.00	0.00
2000.09	< >		15.50	426.70	207.24	33.32	48.18	125.74	0.00	0.00	0.00
To-Date Totals				41.00	1,124.68	586.29	94.12	352.18	0.00	0.00	0.00

** Labor from AP **

2001.05	58,103.50
To-Date Totals	58,103.50
Grand Totals	59,228.18

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant GL Account
To-Date Totals				0.00	
Grand Totals				0.00	

20608

Reopened 0
Type: NC New Construction
Status: A Active
Budget: 00
Description: ALARM GROUPING & ASSIGNMENTS
CPR Group: 1 ALL CPR'S
GL Account: 2003
Customer
Location
Auth By
Loan Desgn: CRST CRST
Loan Project: 100 CRST
Loan Year: 1990
Inventory #: 1
Environment Cert
Detail Desc

Start Period: 2000.05
End Period: 0000.00
Start Date: 06/21/2000
Finish Date:
Blanket WO 0

AFUDC Factor: 00.00000

	Estimate	Actual
Labor Hours	0.00	0.00
Material Cost	0.00	0.00
Labor Cost	0.00	0.00
Overhead Cost	0.00	0.00
Special Services		883.79
AFUDC		0.00
Special Equipment	0.00	
Total Cost	0.00	883.79
Aid To Construction		0.00
Net Cost		883.79
Open 1:		
Open 2:		
Open 3:		
Open 4:		

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals				0.00	0.00	0.00		
Grand Totals				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals				0.00	0.00						

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant GL Account
To-Date Totals				0.00	
Grand Totals				0.00	

*** Accounts Payable ***

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant GL Account
2000.06						< >	93.08		
2000.09						< >	116.66		
2001.03						< >	674.05		
Grand Totals							883.79		

SDPUC 2 - #3 6/30

20609

Reopened 0
 Type: NC New Construction
 Status: A Active
 Budget: 00
 Description: BLACKFOOT LINE EXTENSION
 CPR Group: 1 ALL CPR'S
 GL Account: 2003
 Customer:
 Location:
 Auth By:
 Loan Desgn: CRST CRST
 Loan Project: 100 CRST
 Loan Year: 1990
 Inventory #: 1
 Environment Cert:
 Detail Desc:

Start Period: 2000.05
 End Period: 0000.00
 Start Date: 06/21/2000
 Finish Date:
 Blanket WO 0

	Estimate	Actual
Labor Hours	0.00	0.00
Material Cost	0.00	0.00
Labor Cost	0.00	0.00
Overhead Cost	0.00	0.00
Special Services		7.887.36
AFUDC		0.00
Special Equipment	0.00	
Total Cost	0.00	7.887.36
Aid To Construction		0.00
Net Cost		7.887.36
Open 1		
Open 2		
Open 3		
Open 4		

AFUDC Factor: 00.00000

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals				0.00	0.00	0.00		
Grand Totals				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals				0.00	0.00						

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant GL Account
To-Date Totals				0.00	
Grand Totals				0.00	

*** Accounts Payable ***

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant GL Account
2000.06						< >	782.86		
2000.07						< >	110.50		
2000.09						< >	464.10		
2001.03						< >	6,529.90		
Grand Totals							7.887.36		

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 MULTIPLE SEPARATION STUDY ADJUSTMENTS SUMMARY
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

SDAR 2-#53#7

	<u>DR</u>	<u>CR</u>	<u>TOTAL ADJUSTMENT</u>
<u>A/C 2212 DIGITAL SWITCHING EQUIPMENT</u>			
SSA #2 to A/C 3100.2212		309,951	
SSA #3 from A/C 4010	139,876		
SSA #6 to A/C 2232		336,693	
			<u>(506,768)</u>
<u>A/C 2232 TRANSMISSION EQUIPMENT</u>			
SSA #5 from multiple accts	67,031		
SSA #6 from A/C 2212	336,693		
			<u>403,724</u>
<u>A/C 2232.1 FIBER TRANSMISSION EQUIPMENT</u>			
SSA #4 to A/C 2423		10,000	
SSA #5 to A/C 2232		30,035	
			<u>(40,035)</u>
<u>A/C 2423 BURIED CABLE</u>			
SSA #4 from A/C 2232.1	10,000		
SSA #8 to A/C 2002		57,044	
SSA #9 from multiple accts	86,511		
			<u>39,467</u>
<u>A/C 3100.2212 ACCUM DEPR - DIGITAL SWITCHING</u>			
SSA #2 to A/C 2212	309,951		
SSA #6 to A/C 3100.2232	30,589		
			<u>340,540</u>
<u>A/C 3100.2232 ACCUM DEPR - TRANSMISSION EQ</u>			
SSA #5 from A/C 3100.2232.1		30,035	
SSA #6 from A/C 3100.2212		30,589	
			<u>(60,624)</u>
<u>A/C 6123 OFFICE EQUIPMENT EXPENSE</u>			
SSA #7 from A/C 7990	4,937		
SSA #17 from A/C 6623	2,163		
SSA #18 from A/C 6623	1,953		
SSA #19 from A/C 6710	1,467		
SSA #20 from A/C 6721	1,467		
			<u>11,987</u>

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 MULTIPLE SEPARATION STUDY ADJUSTMENTS SUMMARY
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

30PUC 2 - #5407

	<u>DR</u>	<u>CR</u>	<u>TOTAL ADJUSTMENT</u>
<u>A/C 6212 CENTRAL OFFICE EXPENSE</u>			
SSA #11 to multiple accts		2,543	
SSA #14 from A/C 6621	4,057		
SSA #18 from A/C 6623	1,322		
			<u>2,836</u>
<u>A/C 6423 BURIED CABLE EXPENSE</u>			
SSA #11 from A/C 6212	2,013		
SSA #16 from A/C 6613	2,016		
			<u>4,029</u>
<u>A/C 6535 ENGINEERING EXPENSE</u>			
SSA #9 from A/C 2003	90,886		
SSA #13 from A/C 6540	71		
SSA #16 from A/C 6613	33		
			<u>90,990</u>
<u>A/C 6621 CALL COMPLETION EXPENSE</u>			
SSA #14 to multiple accts		4,673	
SSA #18 from A/C 6623	1,834		
			<u>(2,839)</u>
<u>A/C 6623 CUST SVC-LOCAL CMRCL OP-EU SVC ORDER PROC</u>			
SSA #14 from A/C 6621	12		
SSA #17 to multiple accts		4,340	
SSA #18 to multiple accts		13,446	
SSA #22 to A/C 7990		692	
SSA #23 to A/C 6623 Pay & Collect		53,538	
SSA #23 to A/C 6623 Bill Inq		12,223	
SSA #23 to A/C 6623 Rev Acctg		162,714	
			<u>(246,941)</u>
<u>A/C 6623 CUST SVC-REV ACCTG-TTP</u>			
SSA #20 from A/C 6721	24,255		
SSA #20 from A/C 6722	632		
SSA #23 from A/C 6623 EU Svc Ord	162,714		
SSA #24 to A/C 6623 OB&C		85,492	
SSA #24 to A/C 6623 CABS		91,887	
			<u>10,232</u>

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
MULTIPLE SEPARATION STUDY ADJUSTMENTS SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

SDPUC2 - #578

	<u>DR</u>	<u>CR</u>	<u>TOTAL ADJUSTMENT</u>
<u>A/C 6623 CUST SVC-CAT 3 ALL OTHER</u>			
SSA #16 from A/C 6613	128		
SSA #18 from A/C 6623 EU Svc Ord	4,028		
			<u>4,156</u>
<u>A/C 6710 EXECUTIVE EXPENSE</u>			
SSA #19 to A/C 6123		1,467	
SSA #22 to A/C 7990		442	
			<u>(1,909)</u>
<u>A/C 6721 GENERAL ACCOUNTING EXPENSE</u>			
SSA #10 from A/C 2123	5,561		
SSA #17 from A/C 6623 EU Svc Ord	1,812		
SSA #20 to multiple accts		25,722	
SSA #22 to A/C 7990		1,079	
			<u>(19,428)</u>
<u>A/C 6722 EXTERNAL RELATIONS EXPENSE</u>			
SSA #15 from A/C 6610	23,608		
SSA #16 from A/C 6613	2,365		
SSA #18 from A/C 6623	237		
SSA #20 to A/C 6623 Rev Acctg		632	
			<u>25,578</u>
<u>A/C 6728 OTHER GEN & ADMIN EXPENSE</u>			
SSA #16 from A/C 6613	888		
SSA #17 from A/C 6623 EU Svc Ord	365		
SSA #21 to A/C 6623 Cat 3		111	
SSA #22 to A/C 7990		250	
			<u>892</u>

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	<u>DR</u>	<u>CR</u>
(22)		
7990 Nonregulated Expenses	3,180	
6623 Customer Service Expense		692
6710 Executive Expense		442
6711 Executive & Planning Expense		717
6721 General Accounting Expense		1,079
6728 Other General & Administration Expenses		250
To remove expenses associated with the accounting and administration of MTS. (See supporting w/p) (Similar to SSA #23, 1999)		
(23)		
6623 Customer Svc - Local Com Op-Pay & Collect	53,538	
6623 Customer Svc - Local Com Op-Billing Inq	12,223	
6623 Customer Service - Revenue Acctg-TTP	162,714	
6623 Customer Svc - Local Com Op-Svc Order Proc		228,475
To reclassify Local Commercial Office Expenses per time study. (Similar to SSA #24, 1999)		
(24)		
6623 Customer Service - Revenue Acctg-OB&C	85,492	
6623 Customer Service - Revenue Acctg-CABS	91,887	
6623 Customer Service - Revenue Acctg-TTP		177,379
To reclassify revenue accounting per analysis. (Similar to SSA #25, 1999)		
(25)		
3100.2115 Accum Depr - Garage Work Equipment	11,691	
6560.2115 Depr Expense - Garage Work Equipment		11,691
To reverse over-depreciation.		

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SDPUC EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY
PLANT SPECIFIC OPERATIONS EXPENSES								
6110 NETWORK SUPPORT								
6112 Motor Vehicles	10,403.07			10,403	(410)	9,993		9,993
6114 Special Purpose Vehicles	4,603.02			4,603	(478)	4,125		4,125
6116 Other Work Equipment	888.34			888		888		888
TOTAL NETWORK SUPPORT	15,894.43	0		15,894	(888)	15,006	0	15,006
6120 GENERAL SUPPORT								
6121 Land & Building	81,369.72			81,370	(3,101)	78,269	2,933	75,336
6122 Furniture	0.00			0		0		0
6123 Office Equipment	4,290.21	**	11,987	16,277		16,277	1,299	14,978
6124 General Purpose Computer	3,507.22			3,507		3,507	280	3,227
TOTAL GENERAL SUPPORT	89,167.15	11,987		101,154	(3,101)	98,053	4,512	93,541
6210 CENTRAL OFFICE EQUIPMENT								
6212 Digital Switching	253,732.71	**	2,836	256,569	48,718	305,287		305,287
6220 Operator Systems	0.00			0		0		0
6230 Transmission Equipment	87,140.53			87,141		87,141		87,141
TOTAL CENTRAL OFC	340,873.24	2,836		343,709	48,718	392,427	0	392,427
6310 INFORMATION ORIG/TERM								
6310 Station Apparatus	883.72			(0)		(0)		(0)
6311 MTS Expense	0.00			0		0		0
6351 Public Telephone Equipment	0.00			0		0		0
TOTAL INFORM ORIG/TERM	883.72	0		884	0	(0)	0	(0)
6410 CABLE & WIRE FACILITIES								
6411 Poles & Antenna Support	0.00			0		0		0
6421 Aerial Cable	0.00			0		0		0
6422 Underground Cable	0.00			0		0		0
6423 Buried Cable	294,857.27	**	4,029	298,886		298,886		298,886
6424 Submarine Cable	0.00			0		0		0
6441 Conduit	0.00			0		0		0
TOTAL CABLE & WIRE FACILITIES	294,857.27	4,029		298,886	0	298,886	0	298,886
TOTAL PLANT SPECIFIC OP. EXPENSES	741,675.81	18,852		759,644	44,729	804,373	4,512	799,861

** See Multiple Adjustment Summary

SDPUC 2-453

MEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SDPUC EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS		ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY	
PLANT NONSPECIFIC OPERATIONS EXPENSES										
10 OTHER PROPERTY, PLANT & EQUIPMENT										
6510 Other Property, Plant & Equipment	53,401.35				0		0		0	
6511 Plant Held for Future Use	0.00				53,401	(11,763)	41,638		41,638	
6512 Provisioning	6,182.09				0		0		0	
TOTAL OTHER PROP, PLANT & EQ	59,583.44		0		6,182		6,182		6,182	
30 NETWORK OPERATIONS										
6531 Power Supply	33,404.39				59,583	(11,763)	47,820	0	47,820	
6532 Network Administration	1,368.00	14	530		33,404		33,404		33,404	
6533 Testing Expense	61,798.84	10	255		1,898		1,898		1,898	
6534 Plant Operations Administration	37,804.69				62,054	(7,119)	54,935		54,935	
6535 Engineering	36,279.65	**	90,990		37,805	64,895	102,700		102,700	
TOTAL NETWORK OPERATIONS	170,655.57		91,775		127,270	33,150	160,420		160,420	
40 ACCESS EXPENSE										
6540 Access Expense	98,811.94			13	262,431	90,926	353,357	0	353,357	
6540.1 Universal Service Expense	4,866.67				98,812	(0)	(0)		(0)	
TOTAL ACCESS EXPENSE	103,678.61		0		4,867		4,867		4,867	
TOTAL PLANT NONSPEC OP EXP	333,917.62		91,775		98,812	0	4,867	0	4,867	
					98,812	326,881	79,163	406,044	0	406,044
** See Multiple Adjustment Summary										

** See Multiple Adjustment Summary

500022-15148
B454-27005

EYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 PUC EXPENSE SUMMARY
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY
DEPRECIATION EXPENSE								
2110 SUPPORT ASSETS								
2112 Motor Vehicles	46,870.20			0				
2114 Special Purpose Vehicles	4,708.12			46,870	30,718	77,588	30,474	47,114
2115 Garage Work Equipment	25,128.85			4,708	(142)	4,566		4,566
2116 Other Work Equipment	48,747.73	1	4,166	13,438	(13,438)	(0)		(0)
2121 Buildings	57,875.82			52,914	25,219	78,133		78,133
2122 Furniture	5,233.61			57,876	(117)	57,759	2,186	55,573
2123 Office Equipment	48,740.88	7	231	5,234	(36)	5,198	415	4,783
2124 General Purpose Computer	0.00			48,972	(7,410)	41,562	3,318	38,244
TOTAL SUPPORT DEPR	237,305.21			0		0		0
				4,397		11,691	230,011	34,794
						264,805	36,393	228,412
2210 CENTRAL OFFICE EQUIPMENT								
2212 Digital Switching Eq.	220,995.96			18,493	(16,802)	185,701		185,701
2220 Operator Systems	0.00			0		0		0
2231 Radio Facilities	7,815.07			7,815	2,392	10,207		
2232 Transmission Eq.	167,803.06	6	18,493	186,296	9,351	195,647		244,245
2233 Fiber Transmission Eq.	16,715.56			16,716	21,675	38,391		
TOTAL CENTRAL OFC DEPR	413,329.65			18,493		429,946	0	429,946
2310 INFORMATION ORIG/TERM EQ								
2351 Public Telephone Eq	0.00			0		0		0
2410 CABLE & WIRE FACILITIES								
2411 Pole Lines	0.00			0		0		0
2421 Aerial Cable	0.00			0		0		0
2422 Underground Cable	0.00			0		0		0
2423 Buried Cable	429,912.80			429,913	45,564	475,477		475,477
2425 Aerial Wire	0.00			0		0		0
2441 Conduit	0.00			0		0		0
TOTAL CABLE & WIRE FAC DEPR	429,912.80			0		475,477	0	475,477
TOTAL DEPRECIATION EXPENSE	1,080,547.66			22,890		30,184	1,073,254	96,974
						1,170,228	36,393	1,133,835
TOTAL PLANT NONSPECIFIC OP. EXPENSES	1,414,465.28			114,865		128,996	1,400,134	176,137
						1,576,271	36,393	1,539,878

* See Multiple Adjustment Summary

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SDPUC EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS		ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY
CUSTOMER OPERATIONS EXPENSES									
610 MARKETING EXPENSE									
6610 Marketing	65,359.17			15	23,608	41,751	(2,023)	39,728	39,728
6612 Sales	0.00					0		0	0
6613 Advertising	14,682.15			16	5,430	9,252		9,252	9,252
TOTAL MARKETING EXPENSE	80,041.32		0		29,038	51,003	(2,023)	48,980	48,980
620 CUSTOMER SERVICES									
6621 Call Completion Services	5,305.70			**	2,839	2,467		2,467	2,467
6622 Number Services									
Alpha	0.00					0		0	0
Classified	0.00					0		0	0
Other	0.00					0		0	0
6623 Cust Svc - Local Comm Operations									
EU Svc Order Processing	258,392.79			**	246,941	11,452	1,897	13,348	13,348
EU Payment & Collection	0.00	23	53,538			53,538	8,867	62,405	46,931
EU Billing Inquiry	0.00	23	12,223			12,223	2,024	14,247	14,247
Coin Collection Administration	0.00					0		0	0
6623.1 Cust Svc - Revenue Accounting									
Toll Ticket Processing	0.00	**	10,222			10,222		10,222	10,222
Other Billing & Collecting	0.00	24	85,492	*	4,275	81,217	12,778	93,995	70,687
CABS	0.00	24	91,887			91,887		91,887	91,887
End User Common Line Charge	0.00	*	4,275			4,275	673	4,948	4,948
6623.2 Cust Svc - Cat 3 All Other	0.00	**	4,156			4,156		4,156	3,602
6623.2 Cust Svc - Cat 3 TRS	0.00	27	111			111		111	111
TOTAL CUSTOMER SERVICES	258,392.79		261,904		254,065	271,548	28,238	297,786	258,450
TOTAL CUSTOMER OPERATIONS EXPENSES	543,735.21		261,904		254,065	322,551	24,215	346,766	307,430

** See Multiple Adjustment Summary

SDPUC 2 - 4548

SAFIC 2-55-1-1

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SDPUC EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY
OPERATING TAXES								
7200 Op Invest. Tax Credit				0		0		
7200.10 Op Federal Income Tax				0		0		
Subtotal Taxes	0.00	0	0	0	0	0	0	
7200.20 State Excise				0		0		
7200.40 Property Taxes				0		0		
7200.50 Personal Property				0		0		
Subtotal Operating Other Taxes	0.00	0	0	0	0	0	0	
7200.51 Regulatory Fees - Interstate				0		0		
7200.51 Regulatory Fees - Intrastate				0		0		
Operating Other Taxes	0.00	0	0	0	0	0	0	
TOTAL OPERATING TAXES	0.00	0	0	0	0	0	0	
STUDY OPERATING EXPENSES & TAXES	3,086,829.30	421,891	435,027	3,073,694	258,250	3,331,944	96,202	3,235,742

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SDPUC EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY
INTEREST & RELATED ITEMS:								
7500.10 Int on Funded Debt - RTB	386,398.54			386,399		386,399	5,237	381,162
7500.20 Int on Funded Debt - REA	0.00			0		0		0
7500.40 Other Interest Deduct	0.00			0		0		0
Subtotal Interest & Related Items	386,398.54	0	0	386,399	0	386,399	5,237	381,162
7540 Interest on Customer Deposits				0		0		0
TOTAL INTEREST & RELATED ITEMS	386,398.54	0	0	386,399	0	386,399	5,237	381,162
7370 Special Charges - Contributions	1,089.77			1,090		1,090	15	1,075
CWC OP. EXPENSES, TAXES & INTEREST	3,474,317.61	421,891	435,027	3,461,182	258,250	3,719,432	101,454	3,617,978
7250.1 Amort of Excess Def Taxes				0		0		0
7340 Allowance for Funds Used	(5,663.62)			(5,664)	5,664	0		0
TOTAL EXPENSES, TAXES & INTEREST	3,468,653.99	421,891	435,027	3,455,518	263,914	3,719,432	101,454	3,617,978
CASH WORKING CAPITAL:								
Total Operating Expenses, Taxes & Int								3,617,978
Less: Depreciation & Amortization								(1,133,835)
Total Cash Outlay								2,484,143
Dkt #86-497 Factor								0.041096
TOTAL CASH WORKING CAPITAL								102,088

30AUC 2 15000

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
171	6110 NETWORK SUPPORT			
172	6112 Motor Vehicles	Direct	0	0
173	6114 Construction Vehicles	Dist on Ln12	0	0
174	6115 Garage Work Equipment	Dist on Ln13	0	0
175	6116 Other Work Equipment	Dist on Ln14	0	0
176	TOTAL NETWORK SUPPORT	888	0	888
177	6120 GENERAL SUPPORT	15,006	0	15,006
178	6121 Land & Building	Dist on Ln58	2,933	75,356
179	6122 Furniture	Dist on Ln16	0	0
180	6123 Office Equipment	Dist on Ln17	1,299	14,976
181	6124 General Purpose Computer	Dist on Ln19	280	3,227
182	TOTAL GENERAL SUPPORT	3,507	4,513	93,540
183	6210 CENTRAL OFFICE EQUIPMENT	98,053	0	98,053
184	6212 Digital Electronic	Dist on Ln23	0	305,287
185	6220 Operator Systems	Dist on Ln24	0	0
186	6231 Radio Facilities	Dist on Ln25	0	0
187	6232 Transmission Equipment	Dist on Ln26	0	87,141
188	6232 Fiber Transmission Eq.	Dist on Ln27	0	0
189	TOTAL CENTRAL OFFICE EXPENSE	0	0	0
190	6310 INFORMATION ORIG/TERM	392,428	0	392,428
191	6351 Public Telephone Equip.	Dist on Ln32	0	0
192	6362 Other Terminal Equip.	Dist on Ln33	0	0
193	DIRECT ASSIGNMENT	Direct	0	0
194	TOTAL INFORM ORIG/TERM EXPENSE	0	0	0
195	6410 CABLE & WIRE FACILITIES			
196	6411 Poles & Antenna Support	Dist on Ln37	0	0
197	6421 Aerial Cable	Dist on Ln38	0	0
198	6422 Underground Cable	Dist on Ln39	0	0
199	6423 Buried Cable	Dist on Ln40	0	298,886
200	6431 Aerial Wire	Dist on Ln41	0	0
201	6441 Conduit System	Dist on Ln42	0	0
202	DIRECT ASSIGNMENT	Direct	0	0
203	TOTAL CABLE & WIRE EXPENSE	298,886	0	298,886
204	TOTAL PLANT SPECIFIC OPERATIONS	804,373	4,513	799,860

PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
205 A/C 6510 OTHER PROP PLT & EQUIP EXPENSE				
206 6510 Other Property, Plant & Eq Expense	Dist on Ln54	41,638	0	41,638
207 6511 PHFU Expense	Dist on Ln56	0	0	0
208 6512 Provisioning Expense	Dist on Ln54	6,182	0	6,182
209 DIRECT ASSIGNMENT	Direct	0		
210 TOTAL OTHER PP&E EXPENSE		47,820	0	47,820
211 A/C 6530 NETWORK OPERATIONS EXPENSE				
212 6531 Power Supply Expense	Dist on Ln30	33,404	0	33,404
213 6532 Network Administration Expense	Dist on Ln59	1,898	0	1,898
214 6533.01 Testing Expense - Subscriber	Dist on Ln26	54,935	0	54,935
215 6533.02 Testing Expense - Trunk	Dist on Ln23	0	0	0
216 6534 Plant Operations Admin Expense	Dist on Ln59	102,700	0	102,700
217 6535 Engineering Expense	Dist on Ln59	160,420	0	160,420
218 DIRECT ASSIGNMENT	Direct	0	0	0
219 TOTAL NETWORK OPERATIONS		353,357	0	353,357
220 A/C 6540 ACCESS EXPENSES	Direct	4,867		4,867
221 SUBTOTAL PLANT NONSPECIFIC OPERATIONS		406,044	0	406,044
222				

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

50AUC 2 - #5 #1

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
223 6560 DEPRECIATION EXPENSE				
224 2002 PLANT HELD FOR FUTURE USE				
225 2110 SUPPORT ASSETS	Analysis	0	0	0
226 2112 Motor Vehicles				
227 2114 Construction Vehicles	Dist on Ln11	77,588	30,474	47,114
228 2115 Garage Work Equipment	Dist on Ln12	4,566	0	4,566
229 2116 Other Work Equipment	Dist on Ln13	0	0	0
230 2121 Buildings	Dist on Ln14	78,133	0	78,133
231 2122 Furniture	Dist on Ln15	57,759	2,156	55,573
232 2123 Office Equipment	Dist on Ln16	5,198	415	4,783
233 2123 Office Eq - Company Comm	Dist on Ln17	41,562	3,318	38,244
234 2124 Gen. Purpose Computer	Dist on Ln17	0	0	0
235 TOTAL SUPPORT ASSETS	Dist on Ln18	0	0	0
236 2210 CENTRAL OFFICE EQUIPMENT		264,806	36,393	228,413
237 2212 Digital Switching Eq.				
238 2220 Operator Systems	Dist on Ln23	185,701	0	185,701
239 2231 Radio Facilities	Dist on Ln24	0	0	0
240 2232 Transmission Equipment	Dist on Ln25	10,207	0	10,207
241 2232 FiberTransmission Eq.	Dist on Ln26	195,647	0	195,647
242 DIRECT ASSIGNMENT	Dist on Ln27	38,391	0	38,391
243 TOTAL CENTRAL OFFICE EQUIPMENT	Direct	0	0	0
244 2310 INFORMATION ORIG/TERM EQ		429,946	0	429,946
245 2351 Public Telephone Equip.				
246 2362 Other Terminal Equip.	Dist on Ln32	0	0	0
247 DIRECT ASSIGNMENT	Dist on Ln33	0	0	0
248 TOTAL INFORMATION ORIG/TERM EQ	Direct	0	0	0
249 2410 CABLE & WIRE FACILITIES		0	0	0
250 2411 Poles & Antenna Support				
251 2421 Aerial Cable	Dist on Ln37	0	0	0
252 2422 Underground Cable	Dist on Ln38	0	0	0
253 2423 Buried Cable	Dist on Ln39	0	0	0
254 2431 Aerial Wire	Dist on Ln40	475,477	0	475,477
255 2441 Conduit System	Dist on Ln41	0	0	0
256 DIRECT ASSIGNMENT	Dist on Ln42	0	0	0
257 TOTAL CABLE & WIRE FACILITIES	Direct	0	0	0
258 6563 AMORTIZATION EXPENSE		475,477	0	475,477
259 2681 Capital Lease-Computer				
260 2682 Leasehold Improvements	Dist on Ln46	0	0	0
261 2690 Intangibles	Dist on Ln47	0	0	0
262 DIRECT ASSIGNMENT	Dist on Ln48	0	0	0
263 TOTAL AMORTIZATION EXPENSE	Direct	0	0	0
264 TOTAL DEPRECIATION & AMORTIZATION		1,170,229	36,393	1,133,836
265 TOTAL PLANT NONSPECIFIC EXPENSES		1,576,273	36,393	1,539,880

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

SDPUC 2-#54

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
266 A/C 6610 MARKETING EXPENSES	Direct	48,980		48,980
267				
268 A/C 6620 SERVICES EXPENSES:				
269 Telephone Operator Service	Dist on Ln24	2,467	0	2,467
270 Direct Assignment	Direct	0		
271 Published Direct. Listing:				
272 Alphabetical	Direct	0		0
273 Classified	Direct	0		0
274 Foreign	Direct	0		0
275 All Other	Direct	0		0
276 Cat 1 - Local Bus. Ofc. Expense				
277 EU Svc Order Processing	Direct	13,348	0	13,348
278 EU Payment & Collection	WS #6	62,405	15,474	46,931
279 EU Billing Inquiry	Direct	14,247	0	14,247
280 IX Svc Order Processing	Direct	0	0	0
281 IX Payment & Collection	Direct	0	0	0
282 IX Billing Inquiry	Direct	0	0	0
283 Coin Collection	Direct	0	0	0
284 Cat 2 - Customer Svc. Expenses	Direct	0	0	0
285 Toll Ticket Processing				
286 Billing & Collecting	Direct	10,222	0	10,222
287 CABS	WS #6	93,995	23,308	70,687
288 EU Access	Direct	91,887	0	91,887
289 Cat 3 - All Other Cust. Svc.	Direct	4,948	0	4,948
290 Direct Assignment	Dist on Ln327	4,156	554	3,602
291 TOTAL CUSTOMER OPERATIONS	Direct	111	0	111
292 A/C 6710 EXEC & PLANNING EXPENSE:		346,766	39,336	307,430
293 6710 Executive & Planning Expense				
294 6711 Executive Expense	NOTE 1	100,221	2,833	97,388
295 Direct Assignment	NOTE 1	151,036	4,270	146,766
296 TOTAL EXECUTIVE EXPENSE	Direct	0	0	0
297 A/C 6720 GENERAL AND ADMINISTRATIVE EXPENSE:		251,257	7,103	244,154
298 6721 Accounting & Finance Expense	NOTE 1	214,082	6,052	208,030
299 6722 External Relations	NOTE 1	44,195	1,249	42,946
300 6722.2 Other General Office	NOTE 1	1,599	45	1,554
301 6723 Human Resources	Direct	0	0	0
302 6724 Information Management	NOTE 1	0	0	0
303 6725 Legal Expense	Direct	39,934	0	39,934
304 6728 Other General & Administration	NOTE 1	53,467	1,512	51,955
305 TOTAL GENERAL & ADMIN EXPENSE		353,277	8,858	344,419
306 TOTAL CORPORATE OPERATIONS		604,534	15,961	588,573
307				
308 EQUAL ACCESS EXPENSES	Direct	0		0
309				
310 TOTAL OPERATING EXPENSES		3,331,946	96,203	3,235,744
311				
312 TOTAL CASH OPERATING EXPENSES		2,161,717	59,810	2,101,907
313 DISTRIBUTION		1,000,000	0,027,668	0,972,332
314				

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

50AUC 2 - #5 + #8

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
315 A/C 7200 Operating ITC	Dist on Ln52	0	0	0
316 A/C 7200.10 Operating Federal Income	WS #6	0	0	0
317 A/C 7200.20 State Excise Tax	WS #6	0	0	0
318 A/C 7200.30 Operating State and Local	WS #6	0	0	0
319 A/C 7200.40 Property Taxes	Dist on Ln52	0	0	0
320 A/C 7200.50 Personal Property Taxes	Direct	0	0	0
321 A/C 7200.51 Regulatory Fees	Direct	0	0	0
322 A/C 7500 Interest & Related Items	Dist on Ln52	386,399	5,237	381,162
323 A/C 7540 Interest on Cust Dep	Dist on Ln52	0	0	0
323 A/C 7370 Contributions	Dist on Ln52	1,090	15	1,075
324				
325 TOTAL EXPENSES		3,719,435	101,454	3,617,981
326 A/C 7340 AFUDC	Dist on Ln52	0	0	0
327 Customer Service, Cat 1 & Cat 2 Allocation		1.000000	0.133247	0.866753
NOTE 1: Allocated on the total of the Big Three Expenses which include:				
PLANT SPECIFIC OPERATIONS:				
A/C 6210/6220/6230 COE Expenses		392,428	0	392,428
A/C 6310 IOT Equip. Expenses		0	0	0
A/C 6410 C&WF Expenses		298,886	0	298,886
PLANT NONSPECIFIC OPERATIONS:				
A/C 6530 Network Operations Expenses		353,357	0	353,357
CUSTOMER OPERATIONS:				
A/C 6610 Marketing Expenses		48,980	0	48,980
A/C 6620 Services Expenses		297,786	39,336	258,450
TOTAL				
DISTRIBUTION		1,391,437	39,336	1,352,101
		1.000000	0.028270	0.971730

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
COMMERCIAL OFFICE EXPENSE A/C 6623
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

SDPUC 2-#8

	TOTAL	BUSINESS OFFICE EU MTS & WATS	EU ACCESS P/L & OTHER	INTEREXCHANGE CARRIER SPECIAL ACCESS	CARRIER SWITCHED ACCESS	COIN COLLECT & ADMIN
INTERSTATE & OTHER -						
EU Svc Order Proc	12,013	6,674	5,339			
EU Payment & Collect	31,797	16,931	14,867			
EU Billing Inquiry	14,247	1,494	12,753			
IX Svc Order Proc	0					
IX Payment & Collect	0			0	0	
IX Billing Inquiry	0			0	0	
Coin Collect & Admin	0			0	0	
SUBTOTAL INTERSTATE & OTHER	58,058	25,098	32,959	0	0	0
INTRASTATE INTERLATA -						
EU Svc Order Proc	0	0	0			
EU Payment & Collect	1,956	1,956	0			
EU Billing Inquiry	0	0	0			
IX Svc Order Proc	0					
IX Payment & Collect	0			0	0	
IX Billing Inquiry	0			0	0	
Coin Collect & Admin	0			0	0	
SUBTOTAL INTRASTATE INTERLATA	1,956	1,956	0	0	0	0
INTRASTATE INTRALATA -						
EU Svc Order Proc	1,335	1,335	0			
EU Payment & Collect	13,178	12,555	623			
EU Billing Inquiry	0	0	0			
IX Svc Order Proc	0					
IX Payment & Collect	0			0	0	
IX Billing Inquiry	0			0	0	
Coin Collect & Admin	0			0	0	
SUBTOTAL INTRASTATE INTRALATA	14,513	13,889	623	0	0	0
STUDY TOTAL -						
EU Svc Order Proc	13,348	8,009	5,339			
EU Payment & Collect	46,931	31,441	15,490			
EU Billing Inquiry	14,247	1,494	12,753			
IX Svc Order Proc	0	0	0			
IX Payment & Collect	0	0	0	0	0	
IX Billing Inquiry	0	0	0	0	0	
Coin Collect & Admin	0		0	0	0	
TOTAL	74,526	40,944	33,582	0	0	0
SDCOS ALLOCATION FACTOR -						
INTERSTATE & OTHER		0.612997	0.981444	1.000000	1.000000	1.000000
MSG INTRASTATE INTERLATA		0.047772			0.000000	0.000000
MSG INTRASTATE INTRALATA		0.339232			0.000000	0.000000
P/L INTRASTATE INTERLATA			0.000000	0.000000		
P/L INTRASTATE INTRALATA			0.018556	0.000000		
TOTAL		1.000000	1.000000	1.000000	1.000000	1.000000

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
COMMERCIAL OFFICE EXPENSE A/C 6623
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	<u>JSP</u> <u>INPUT</u>	<u>LDI-ER</u>	<u>MESSAGE TELEPHONE</u>		<u>LDI-RA</u>	<u>LDS-ER</u>	<u>LDS-RA</u>	<u>LDI-ER</u>	<u>PRIVATE LINE</u>		<u>LDI-RA</u>	<u>LDS-ER</u>	<u>LDS-RA</u>	<u>OTHER</u>
EU Svc Order Proc	13,348	6,674	0	0	1,335	0	0	0	0	0	0	0	0	5,339
EU Payment & Collect	46,931	16,925	6	1,956	12,555	1,273	0	0	623	13,593				
EU Billing Inquiry	14,247	1,494	0	0	0	0	0	0	0	12,753				
IX Svc Order Proc	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IX Payment & Collect	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IX Billing Inquiry	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Coin Collect & Admin	0	0	0	0	0	0	0	0	0	0	0	0	0	0
 TOTAL 6623	 74,526	 25,092	 6	 1,956	 13,889	 1,273	 0	 0	 623	 31,686				
WTD EU SVC ORD PROC PC	1.000000	0.500000	0.000000	0.000000	0.100000	0.000000	0.000000	0.000000	0.000000	0.400000				
EU BILLED REVENUE PCT	1.000000	0.360630	0.000126	0.041677	0.267511	0.027131	0.000000	0.000000	0.013278	0.289647				
WTD EU BILL INQ PCT	1.000000	0.104840	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.895160				
WTD IX SVC ORD PROC PC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000				
IX BILLED REVENUE PCT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000				
WTD IX BILL INQ PCT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000				
COIN REVENUES PCT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000				

Telephone Minutes
December 27, 2000
Page Six

50PUC 2 - #9

Mr. Gesinger made the motion to approve a 2% increase for the Telephone Authority, CATV, Sales and Service and the CR Gas Company employees plus the additional insurance costs for the group Health Insurance plan.

Motion seconded by Ms. Hump

Motion carried.

2). Employee of year award

Mr. Williams introduced Ms. Nicky White Eyes as the most valuable employee of the year 2000.

Adjournment

Motion to adjourn was made by Mr. Gesinger

Motion seconded by Ms. Little Sky

Motion carried and the meeting was duly adjourned.

CERTIFICATION: THESE MINUTES ARE CORRECT

(SEAL)

Mary Little Sky David O. Nelson
BOARD OF DIRECTORS-SECRETARY BOARD OF DIRECTORS-PRESIDENT

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 PART X - NONREGULATED/REGULATED ALLOCATION
 2111 LAND & 2121 BUILDING
 FOR THE FILING YEAR ENDED DECEMBER 31, 2001

SUPP L - 10
 WS #1

	<u>DIMENSIONS</u>	<u>TOTAL FOOTAGE</u>	<u>NON-REG FOOTAGE</u>	<u>REGULATED FOOTAGE</u>
EAGLE BUTTE - HEADQUARTERS				
<i>MAIN FLOOR (Remodeled Section):</i>				
Reception (Peterson/Fischer)	13' x 26'	338.00	14.00	324.00
Office #1 (Charlotte)	13' x 18'	216.00	14.41	201.59
Office #2 (Tracy)	8'6" x 13'3"	112.63	112.63	(0.00)
Office #3 (Linda)	15' x 12'8"	190.00		190.00
Office #4 (Barbara)	15' x 12'4"	185.00	0.00	185.00
Office #5 (Janet & Nicki)	13'9" x 16'	220.00	58.67	161.33
Vault	7'7" x 7'	53.06		53.06
Mail Room	7'7" x 8'3"	62.54	17.61	44.93
Office Machines	13'9" x 8'6"	116.88	1.62	115.26
Central Office Storage	8'3" x 9'9"	80.44		80.44
Central Office Equip Room	28'9" x 34'	977.50		977.50
MDF Room	28'9" x 10'	287.50	19.40	268.10
Storage #1	4' x 6'	24.00	24.00	0.00
<i>DOWNSTAIRS:</i>				
Storage #1	14'x20'3"	283.50		283.50
Storage #2	8'x15'	120.00		120.00
Storage #3	26'7"x25'10"	686.73		686.73
Inventory Office (Farlee)	10'x10'	100.00	0.09	99.91
Employee Exercise Room	26'7"x20'2"	536.10		536.10
Central Ofc Eq Storage	13'3" x 20'6"	271.63		271.63
Battery Storage	14' x 20'4"	284.62		284.62
Storage	16'10" x 29'	488.16	15.00	473.16
SUBTOTAL SQUARE FEET		5,634.27	277.43	5,356.84
<i>MAIN FLOOR (New Section):</i>				
Storage #2	12' x 6'6"	78.00		78.00
Storage #3	6' x 5'5"	32.50		32.50
Office #6 (Burgee)	12' x 12'7"	150.96		150.96
Office #7 (Davidson)	12' x 12'7"	150.96		150.96
Office #8 (Anderson)	12' x 12'7"	150.96	2.02	148.94
Office #9 (Peterson)	12' x 12'7"	150.96	59.29	91.67
Office #10 (Jandreau)	12' x 12'7"	150.96	0.31	150.65
Office #11 (White-Eyes)	12' x 12'7"	150.96	78.99	71.97
Board Room	22' x 20'5"	449.17		449.17
Office #12 (J.D. Williams)	16' x 20'5"	326.67	64.29	262.37
Office #13 (Mona)	12' x 12'7"	150.96	15.16	135.80
<i>DOWNSTAIRS (New Section):</i>				
Parking Garage	62'4" x 39'	2,430.99		2,430.99
SUBTOTAL SQUARE FEET		4,374.04	220.06	4,153.98
TOTAL SQUARE FEET		10,008.31	497.49	9,510.82
INVESTMENT -				
LAND	3,722.50		185.04	3,537.46
BUILDING	1,176,360.00		58,474.41	1,117,885.59

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 PART X - NONREGULATED/REGULATED ALLOCATION
 2111 LAND & 2121 BUILDING
 FOR THE FILING YEAR ENDED DECEMBER 31, 2001

SDPUC 2-#10
 WS #1

	DIMENSIONS	TOTAL FOOTAGE	NON-REG FOOTAGE	REGULATED FOOTAGE
EAGLE BUTTE - WAREHOUSE				
Office	42' x 27'	1,134.00		1,134.00
Heated Quanset	39'6" x 26'6"	1,046.75		1,046.75
Repair Shop	36'x11'4"+19'6"x11'6"	632.13	632.13	0.00
Storage	31'6" x 21'6"	677.25		677.25
Shop & Garage	50' x 140'	7,000.00		7,000.00
TOTAL SQUARE FEET		10,490.13	632.13	9,858.00
INVESTMENT -				
LAND	28,800.00		1,735.47	27,064.53
BUILDING	238,972.24		14,400.35	224,571.89
TOTAL ALLOCATED -				
LAND	32,522.50		1,920.51	30,601.99
BUILDING	1,415,332.24		72,874.76	1,342,457.48
Headquarters Allocation:				
	TOTAL		ALLOCATION	
			NON-REG	REGULATED
Total Time (Peterson/Fischer)	1,254.5		0.0	1,254.5
Distribution	1.000000		0.000000	1.000000
Reception Space	324.00		0.00	324.00
Total Time (Charlotte)	1,776.0		118.5	1,657.5
Distribution	1.000000		0.066723	0.933277
Office #1 Space	216.00		14.41	201.59
Total Time (Barbara)	1,730.5		0.0	1,730.5
Distribution	1.000000		0.000000	1.000000
Office #4 Space	185.00		0.00	185.00
Total Time (Janet & Nicki)	3,584.5		956.0	2,628.5
Distribution	1.000000		0.266704	0.733296
Office #5 Space	220.00		58.67	161.33
MTS Usage	7		5	2
Paging Usage	60		60	
Total	67		65	2
Distribution	1.000000		0.970149	0.029851
MDF Room Space	20.00		19.40	0.60
Total Subscribers	3,985.0		623.0	3,362.0
Distribution	1.000000		0.156336	0.843664
Mail Room Space	112.63		17.61	95.02
Total Office Personnel Time	10,312.5		142.5	10,170.0
Distribution	1.000000		0.013818	0.986182
Office Machine Space	116.88		1.62	115.26

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
2111 LAND & 2121 BUILDING
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	<u>DIMENSIONS</u>	<u>TOTAL FOOTAGE</u>	<u>NON-REG FOOTAGE</u>	<u>REGULATED FOOTAGE</u>
Total Time (Farlee)	1,735.5		1.5	1,734.0
Distribution	1.000000		0.000864	0.999136
Inventory Office Space	100.00		0.09	99.91
Total Time (Anderson)	1,794.5		24.0	1,770.5
Distribution	1.000000		0.013374	0.986626
Office #8 Space	150.96		2.02	148.94
Total Time (OSP)	15,750.0		6,186.0	9,564.0
Distribution	1.000000		0.392762	0.607238
Office #9 Space	150.96		59.29	91.67
Total Time (Jardreau)	1,972.0		4.0	1,968.0
Distribution	1.000000		0.002028	0.997972
Office #10 Space	150.96		0.31	150.65
Total Time (White Eyes)	2,008.5		1,051.0	957.5
Distribution	1.000000		0.523276	0.476724
Office #11 Space	150.96		78.99	71.97
~~EXEC~~ Total Co Time	45,774.0		9,009.0	36,765.0
Distribution	1.000000		0.196815	0.803185
Office #12 Space	326.67		64.29	262.37
Total Time (Mona)	1,882.0		189.0	1,693.0
Distribution	1.000000		0.100425	0.899575
Office #13 Space	150.96		15.16	135.80

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CENTRAL OFFICE PERSONNEL - TIME SHEET SUMMARY (WORK HOURS)
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

ACCOUNT	JANDREAU	PALMER	PEARMAN	TOTAL	NON REG	REG
1190.00				0.00	0.00	
1190.17				0.00	0.00	
1190.60				0.00	0.00	
1190.70				0.00	0.00	
1190.85				0.00	0.00	
1406.80				0.00		0.00
2003	176.50	95.50	93.00	0.00	0.00	
6112				365.00		365.00
6114				0.00		0.00
6121	2.00		28.00	0.00		0.00
6123				30.00		30.00
6210	1,785.50	1,122.50	1,705.00	0.00		0.00
6230				4,613.00		4,613.00
6310				0.00		0.00
6351				0.00	0.00	
6410				0.00	0.00	
6510				0.00		0.00
6533				0.00		0.00
6534	4.00			0.00		0.00
6535				4.00		4.00
6610				0.00		0.00
6623				0.00		0.00
6623 CABS				0.00		0.00
6710				0.00		0.00
6721				0.00		0.00
6728				0.00		0.00
7990.60	4.00			0.00		0.00
7990.73				4.00	4.00	
7990.83				0.00	0.00	
7990.86				0.00	0.00	
7990.93				0.00	0.00	
7990.96				0.00	0.00	
TOTAL	1,972.00	1,218.00	1,826.00	0.00	5,016.00	4.00
				PERCENT	0.000797	0.999203

508UC2-#10

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 PLANT OPERATIONS PERSONNEL - TIME SHEET SUMMARY (WORK HOURS)
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

ACCOUNT	KECKLER	WHITE EYES	FARLEE	DUCHENEAUX	TOTAL	NON REG	REG
1190.00							
1190.17				177.00	177.00		177.00
1190.60					0.00	0.00	
1190.70				161.00	161.00	161.00	
1190.85			1.50	202.00	203.50	203.50	
1406.80				168.00	168.00		168.00
2003					0.00	0.00	
6112					0.00		0.00
6114					0.00		0.00
6121					0.00		0.00
6123				1,172.00	1,172.00		1,172.00
6210		1.00			0.00		0.00
6230					1.00		1.00
6310					0.00		0.00
6351					0.00	0.00	
6410					0.00	0.00	
6510					0.00		0.00
6533	1,826.50	621.00	1,706.50		1,706.50		1,706.50
6534					2,447.50		2,447.50
6535					0.00		0.00
6610					0.00		0.00
6623					0.00		0.00
6623 CABS		180.00	27.50		207.50		207.50
6710					0.00		0.00
6721					0.00		0.00
6728					0.00		0.00
7990.60					0.00		0.00
7990.73					0.00	0.00	
7990.83					0.00	0.00	
7990.86					0.00	0.00	
7990.93		956.00			956.00	956.00	
7990.96					0.00	0.00	
					0.00	0.00	
TOTAL	1,826.50	1,758.00	1,735.50	1,172.00	6,490.50	956.00	5,534.50
PERCENT						0.147292	0.852708

ESTIMATE Payroll 123

ACCOUNT

0.00	9.186.00	0.392762	0.607238

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
KNOWN & MEASURABLE CHANGES FOR 2001
FOR THE YEAR ENDED DECEMBER 31, 2000

		<u>DEBIT</u>	<u>CREDIT</u>
<u>ASSETS:</u>			
<u>CENTRAL OFFICE EQUIPMENT</u>			
CENTRAL OFFICE SWITCHING	A	71,937	
CENTRAL OFFICE - INTEREXCHANGE TRANS	B	15,277	
CENTRAL OFFICE - SUBSCRIBER TRANSMISSION	C	0	
TOTAL CENTRAL OFFICE EQUIPMENT		<u>87,214</u>	
<u>OUTSIDE PLANT</u>			
EXCHANGE CABLE & FIBER	D	<u>8,517</u>	
2212 CENTRAL OFFICE SWITCHING		71,937	
2232 TRANSMISSION EQUIPMENT		15,277	
2423 BURIED CABLE		8,517	
3100.2212 ACCUM DEPR - C.O. SWITCHING			1,589
3100.2232 ACCUM DEPR-TRANSMISSION EQ			340
3100.2423 ACCUM DEPR-BURIED CABLE			129
<u>ACCUMULATED DEPRECIATION</u>			
<u>ADDITION BASED ON PLANT BALANCES AT 12/31/00</u>			
3100.2112 ACCUM DEPR - MOTOR VEHICLES			77,588
3100.2114 ACCUM DEPR - SPCL PURP VEHICLES			4,566
3100.2116 ACCUM DEPR - OTHER WORK EQUIP			73,967
3100.2121 ACCUM DEPR - BUILDINGS			57,759
3100.2122 ACCUM DEPR - FURNITURE			5,198
3100.2123 ACCUM DEPR - OFFICE EQUIP			38,064
3100.2123.1 ACCUM DEPR - OFC EQ-COMM EQ			7,664
3100.2212 ACCUM DEPR - DIGITAL SWITCHING			81,637
3100.2231 ACCUM DEPR - OTHER RADIO EQ			10,207
3100.2232 ACCUM DEPR - TRANSMISSION EQ			191,719
3100.2233 ACCUM DEPR - FIBER TRANS EQ			38,391
3100.2423 ACCUM DEPR - BURIED CABLE			473,142
<u>EXPENSES</u>			
<u>DEPRECIATION EXPENSE - ADDITION BASED ON PLANT BALANCES AT 12/31/00</u>			
6560.2112 DEPR EXP - MOTOR VEHICLES		30,718	
6560.2114 DEPR EXP - SPCL PURP VEHICLES		(142)	
6560.2116 DEPR EXP - OTHER WORK EQUIP		(13,438)	
6560.2121 DEPR EXP - BUILDINGS		25,219	
6560.2122 DEPR EXP - FURNITURE		(117)	
6560.2123 DEPR EXP - OFFICE EQUIP		(36)	
6560.2123.1 DEPR EXP - OFC EQ-COMM EQ		(7,410)	
6560.2212 DEPR EXP - DIGITAL SWITCHING		(17,549)	
6560.2231 DEPR EXP - OTHER RADIO EQ		2,392	
6560.2232 DEPR EXP - TRANSMISSION EQ		5,423	
6560.2233 DEPR EXP - FIBER TRANS EQ		21,675	
6560.2423 DEPR EXP - BURIED CABLE		43,229	
(Addition when compared to Balances Per 12/31/00 Study)			

**CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
NET PLANT - CHECK FOR OVER-DEPRECIATION
FOR THE YEAR ENDED DECEMBER 31, 2001**

[illegible]

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

	December	January	February	March	April	May	June	July	August	September	October	November	December
2110 LAND & SUPPORT ASSETS													
2111 Land	70,880.05	70,880.05	70,880.05	70,880.05	70,880.05	70,880.05	70,880.05	70,880.05	70,880.05	70,880.05	70,880.05	70,880.05	70,880.05
2112 Motor Vehicles	387,939.63	387,939.63	387,939.63	387,939.63	387,939.63	387,939.63	387,939.63	387,939.63	387,939.63	387,939.63	387,939.63	387,939.63	387,939.63
2114 Construction Vehicles	22,831.90	22,831.90	22,831.90	22,831.90	22,831.90	22,831.90	22,831.90	22,831.90	22,831.90	22,831.90	22,831.90	22,831.90	22,831.90
2115 Other Work Equipment	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70
2116 Heavy Duty Vehicles	369,834.18	369,834.18	369,834.18	369,834.18	369,834.18	369,834.18	369,834.18	369,834.18	369,834.18	369,834.18	369,834.18	369,834.18	369,834.18
2121 Buildings	1,925,313.43	1,925,313.43	1,925,313.43	1,925,313.43	1,925,313.43	1,925,313.43	1,925,313.43	1,925,313.43	1,925,313.43	1,925,313.43	1,925,313.43	1,925,313.43	1,925,313.43
2122 Furniture	43,313.42	43,313.42	43,313.42	43,313.42	43,313.42	43,313.42	43,313.42	43,313.42	43,313.42	43,313.42	43,313.42	43,313.42	43,313.42
21231 Office Equipment	317,202.51	317,202.51	317,202.51	317,202.51	317,202.51	317,202.51	317,202.51	317,202.51	317,202.51	317,202.51	317,202.51	317,202.51	317,202.51
21232 Ofc. Eq.- Company Com Eq	63,867.82	63,867.82	63,867.82	63,867.82	63,867.82	63,867.82	63,867.82	63,867.82	63,867.82	63,867.82	63,867.82	63,867.82	63,867.82
2124 Gen. Purpose Computer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LAND & SUPPORT	3,449,214.64	3,449,214.64	3,449,214.64	3,449,214.64	3,449,214.64	3,449,214.64	3,449,214.64	3,449,214.64	3,449,214.64	3,449,214.64	3,449,214.64	3,449,214.64	3,449,214.64
2210 CENTRAL OFFICE EQUIPMENT													
2210 Digital Switching Eq. (Old)	309,951.11	309,951.11	309,951.11	309,951.11	309,951.11	309,951.11	309,951.11	309,951.11	309,951.11	309,951.11	309,951.11	309,951.11	309,951.11
2212 Digital Switching Eq.	1,532,469.93	1,532,469.93	1,532,469.93	1,532,469.93	1,532,469.93	1,532,469.93	1,532,469.93	1,532,469.93	1,532,469.93	1,532,469.93	1,532,469.93	1,532,469.93	1,532,469.93
2231 Radio	153,034.15	153,034.15	153,034.15	153,034.15	153,034.15	153,034.15	153,034.15	153,034.15	153,034.15	153,034.15	153,034.15	153,034.15	153,034.15
2232 Transmission Equipment	2,565,818.81	2,565,818.81	2,565,818.81	2,565,818.81	2,565,818.81	2,565,818.81	2,565,818.81	2,565,818.81	2,565,818.81	2,565,818.81	2,565,818.81	2,565,818.81	2,565,818.81
22321 Fiber Transmission Equip	575,584.61	575,584.61	575,584.61	575,584.61	575,584.61	575,584.61	575,584.61	575,584.61	575,584.61	575,584.61	575,584.61	575,584.61	575,584.61
TOTAL CENTRAL OFC EQ	5,136,858.61	5,136,858.61	5,136,858.61	5,136,858.61	5,136,858.61	5,136,858.61	5,136,858.61	5,136,858.61	5,136,858.61	5,136,858.61	5,136,858.61	5,136,858.61	5,136,858.61
2310 INFORM. ORIG. TERM. ASSETS													
2311 Public Telephone Equip.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2410 CABLE & WIRE FACILITIES													
2411 Poles & Antennas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2422 Underground Cable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2423 Buried Cable	6,721,704.23	6,721,704.23	6,721,704.23	6,721,704.23	6,721,704.23	6,721,704.23	6,721,704.23	6,721,704.23	6,721,704.23	6,721,704.23	6,721,704.23	6,721,704.23	6,721,704.23
24231 Buried Fiber	3,792,569.92	3,792,569.92	3,792,569.92	3,792,569.92	3,792,569.92	3,792,569.92	3,792,569.92	3,792,569.92	3,792,569.92	3,792,569.92	3,792,569.92	3,792,569.92	3,792,569.92
2441 Conduit System	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CABLE & WIRE FAC.	10,514,274.15	10,514,274.15	10,514,274.15	10,514,274.15	10,514,274.15	10,514,274.15	10,514,274.15	10,514,274.15	10,514,274.15	10,514,274.15	10,514,274.15	10,514,274.15	10,514,274.15
2510 AMORTIZABLE ASSETS													
2541 Capital Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2542 Leasehold Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AMORTIZABLE ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2610 INTANGIBLE ASSETS													
2640 Franchise	737.99	737.99	737.99	737.99	737.99	737.99	737.99	737.99	737.99	737.99	737.99	737.99	737.99
TOTAL	19,100,347.40	19,100,347.40	19,100,347.40	19,100,347.40	19,100,347.40	19,100,347.40	19,100,347.40	19,100,347.40	19,100,347.40	19,100,347.40	19,100,347.40	19,100,347.40	19,100,347.40

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCUMULATED DEPRECIATION
FOR THE YEAR ENDED DECEMBER 31, 2001

	December	January	February	March	April	May	June	July	August	September	October	November	December
2110 LAND & SUPPORT ASSETS													
2111 Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2112 Motor Vehicles	259,374.65	265,840.31	272,305.97	278,771.63	285,237.29	291,702.95	298,168.61	304,634.27	311,099.93	317,565.59	324,031.26	330,496.92	336,962.58
2114 Construction Vehicles	14,029.09	14,409.62	14,790.15	15,170.69	15,551.22	15,931.75	16,312.28	16,692.81	17,073.34	17,453.88	17,834.41	18,214.94	18,595.47
2115 Other Work Equipment	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70	248,031.70
2116 Heavy Duty Vehicles	220,225.02	226,388.92	232,552.83	238,716.73	244,880.63	251,044.54	257,208.44	263,372.34	269,536.24	275,700.15	281,864.05	288,027.95	294,191.85
2121 Buildings	774,352.63	779,165.91	783,979.20	788,792.48	793,605.76	798,419.05	803,232.33	808,045.62	812,858.90	817,672.18	822,485.47	827,298.75	832,112.03
2122 Furniture	25,350.10	25,783.23	26,216.37	26,649.50	27,082.64	27,515.77	27,948.91	28,382.04	28,815.17	29,248.31	29,681.44	30,114.58	30,547.71
21231 Office Equipment	215,099.38	218,271.39	221,443.41	224,615.44	227,787.48	230,959.49	234,131.51	237,303.54	240,475.56	243,647.59	246,819.61	249,991.64	253,163.67
21232 Ofc.Eq.- Company Com Eq	29,818.55	30,457.23	31,095.91	31,734.58	32,373.26	33,011.94	33,650.62	34,289.30	34,927.98	35,566.65	36,205.33	36,844.01	37,482.69
2124 Gen. Purpose Computer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LAND & SUPPORT	1,786,281.10	1,808,348.32	1,830,415.53	1,852,482.75	1,874,549.98	1,896,617.18	1,918,684.40	1,940,751.61	1,962,818.83	1,984,886.05	2,006,953.26	2,029,020.48	2,051,087.70
2210 CENTRAL OFFICE EQUIPMENT													
2210 Digital Switching Eq. (Old)	129,143.68	137,753.42	146,363.17	154,972.91	163,582.66	172,192.40	180,802.15	189,411.89	198,021.64	206,631.38	215,241.12	223,850.87	232,460.61
2212 Digital Switching Eq.	151,620.28	160,138.28	168,656.24	177,174.22	185,692.19	194,210.17	202,728.15	211,246.13	219,764.11	228,282.09	236,800.07	245,318.05	253,836.03
2231 Radio	28,191.11	29,041.72	29,892.34	30,742.95	31,593.57	32,444.18	33,294.80	34,145.41	34,996.03	35,846.64	36,697.26	37,547.87	38,398.49
2232 Transmission Equipment	691,840.98	708,102.68	720,364.33	734,628.01	748,887.68	763,149.36	777,411.04	791,672.71	805,934.39	820,196.07	834,457.74	848,719.42	862,981.10
22321 Fiber Transmission Equip	66,378.79	69,578.08	72,777.37	75,976.66	79,175.95	82,375.25	85,574.54	88,773.83	91,973.12	95,172.41	98,371.70	101,570.99	104,770.28
TOTAL CENTRAL OFC EQ	1,067,174.84	1,102,614.15	1,138,053.45	1,173,492.76	1,208,932.06	1,244,371.37	1,279,810.67	1,315,249.98	1,350,689.28	1,386,128.59	1,421,567.89	1,457,007.20	1,492,446.51
2310 INFORM. ORIG./TERM. ASSETS													
2351 Public Telephone Equip.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2410 CABLE & WIRE FACILITIES													
2411 Poles & Antennas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2422 Underground Cable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2423 Buried Cable	5,071,659.02	5,096,565.41	5,122,071.80	5,147,278.19	5,172,484.58	5,197,690.97	5,222,897.37	5,248,103.76	5,273,310.15	5,298,516.54	5,323,722.93	5,348,929.32	5,374,135.71
24231 Buried Fiber	359,556.52	373,878.78	388,100.80	402,323.03	416,545.17	430,767.31	444,989.44	459,211.58	473,433.72	487,655.85	501,877.99	516,100.13	530,322.27
2441 Conduit System	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CABLE & WIRE FAC	5,431,315.54	5,470,744.17	5,510,172.70	5,549,601.22	5,589,029.75	5,628,458.28	5,667,886.81	5,707,315.34	5,746,743.86	5,786,172.39	5,825,600.92	5,865,029.45	5,904,457.98
2510 AMORTIZABLE ASSETS													
2521 Capital Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2522 Leasehold Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2610 INTANGIBLE ASSETS													
2640 Franchises	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	8,284,769.56	8,389,710.64	8,494,651.68	8,599,593.73	8,704,534.79	8,809,475.85	8,914,416.91	9,019,357.97	9,124,299.03	9,229,240.09	9,334,181.15	9,439,122.21	9,544,063.27

YENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
DEPRECIATION EXPENSE
THE YEAR ENDED DECEMBER 31, 2001

	RATE	January	February	March	April	May	June	July	August	September	October	November	December	Total
LAND & SUPPORT ASSETS														
11 Land		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Motor Vehicles	20.0000%	8,465.68	8,465.68	8,465.68	8,465.68	8,465.68	8,465.68	8,465.68	8,465.68	8,465.68	8,465.68	8,465.68	8,465.68	77,587.93
14 Construction Vehicles	20.0000%	380.53	380.53	380.53	380.53	380.53	380.53	380.53	380.53	380.53	380.53	380.53	380.53	4,568.38
15 Other Work Equipment	20.0000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16 Heavy Duty Vehicles	20.0000%	6,163.90	6,163.90	6,163.90	6,163.90	6,163.90	6,163.90	6,163.90	6,163.90	6,163.90	6,163.90	6,163.90	6,163.90	73,968.84
21 Buildings	3.0000%	4,813.28	4,813.28	4,813.28	4,813.28	4,813.28	4,813.28	4,813.28	4,813.28	4,813.28	4,813.28	4,813.28	4,813.28	57,759.40
22 Furniture	12.0000%	433.13	433.13	433.13	433.13	433.13	433.13	433.13	433.13	433.13	433.13	433.13	433.13	5,197.61
231 Office Equipment	12.0000%	3,172.03	3,172.03	3,172.03	3,172.03	3,172.03	3,172.03	3,172.03	3,172.03	3,172.03	3,172.03	3,172.03	3,172.03	38,064.30
232 Ofc. Eq.- Company Com Eq	12.0000%	638.68	638.68	638.68	638.68	638.68	638.68	638.68	638.68	638.68	638.68	638.68	638.68	7,664.14
24 Gen. Purpose Computer		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LAND & SUPPORT		22,067.22	22,067.22	22,067.22	22,067.22	22,067.22	22,067.22	22,067.22	22,067.22	22,067.22	22,067.22	22,067.22	22,067.22	264,806.59
CENTRAL OFFICE EQUIPMENT														
210 Digital Switching Eq. (Old)	33.3333%	8,609.74	8,609.74	8,609.74	8,609.74	8,609.74	8,609.74	8,609.74	8,609.74	8,609.74	8,609.74	8,609.74	8,609.74	103,318.93
212 Digital Switching Eq.	6.6700%	8,517.98	8,517.98	8,517.98	8,517.98	8,517.98	8,517.98	8,517.98	8,517.98	8,517.98	8,517.98	8,517.98	8,517.98	102,215.74
231 Radio	6.6700%	850.61	850.61	850.61	850.61	850.61	850.61	850.61	850.61	850.61	850.61	850.61	850.61	10,207.36
232 Transmission Equipment	6.6700%	14,261.68	14,261.68	14,261.68	14,261.68	14,261.68	14,261.68	14,261.68	14,261.68	14,261.68	14,261.68	14,261.68	14,261.68	171,140.11
2321 Fiber Transmission Equip	6.6700%	3,199.29	3,199.29	3,199.29	3,199.29	3,199.29	3,199.29	3,199.29	3,199.29	3,199.29	3,199.29	3,199.29	3,199.29	38,391.49
TOTAL CENTRAL OFC EQ		35,439.31	35,439.31	35,439.31	35,439.31	35,439.31	35,439.31	35,439.31	35,439.31	35,439.31	35,439.31	35,439.31	35,439.31	425,271.66
INFORM. ORIG./TERM. ASSETS														
351 Public Telephone Equip.		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CABLE & WIRE FACILITIES														
411 Poles & Antennas		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
422 Underground Cable		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
423 Buried Cable	4.5000%	25,206.39	25,206.39	25,206.39	25,206.39	25,206.39	25,206.39	25,206.39	25,206.39	25,206.39	25,206.39	25,206.39	25,206.39	302,478.69
4231 Buried Fiber	4.5000%	14,222.14	14,222.14	14,222.14	14,222.14	14,222.14	14,222.14	14,222.14	14,222.14	14,222.14	14,222.14	14,222.14	14,222.14	170,665.65
441 Conduit System		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CABLE & WIRE FAC		39,428.53	39,428.53	39,428.53	39,428.53	39,428.53	39,428.53	39,428.53	39,428.53	39,428.53	39,428.53	39,428.53	39,428.53	473,142.34
AMORTIZABLE ASSETS														
531 Capital Lease		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532 Leasehold Improvements		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTANGIBLE ASSETS														
600 Franchises		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		96,935.05	96,935.05	96,935.05	96,935.05	96,935.05	96,935.05	96,935.05	96,935.05	96,935.05	96,935.05	96,935.05	96,935.05	1,163,220.60

A/C 8660-2212 Digital Switching	102,215.74	102,215.74
SSA #5 percentage	0.201330	
Amount adjusted to A/C 8660-2232 Transmission	20,579.10	(20,579.10)
A/C 8660-2212 Digital Switching - Study	81,856.65	
A/C 8660-2232 Transmission	171,140.11	
A/C 8660-2232 Transmission - Study	19,719.79	

SOPUC 2 - 111

99621

Reopened: 0
Type: NC New Construction
Status: A Active
Budget: 00
Description: FERPA INTERCONNECTION ELECTRON
CPR Group: 1 ALL CPR'S
G/L Acct #: 2003.
Customer:
Location:
Auth By:
Loan Desgn: ** Invalid **
Loan Project: 0000 ** Invalid **
Loan Year: 0000
Inventory #:
Environment Cert:
Detail Desc:

Start Period: 1999.08
End Period: 0000.00
Start Date: 10/25/1999
Finish Date:
Blanket WO: 0

AFUDC Factor: 00.00000

Estimate
Actual

Labor Hours: 0.00 0.00
Material Cost: 0.00 0.00
Labor Cost: 0.00 0.00
Overhead Cost: 0.00 0.00
Special Services: 14.660.79
AFUDC: 0.00
Special Equipment: 0.00
Total Cost: 0.00 14.660.79

Aid To Construction: 0.00

Open 1:
Open 2:
Open 3:
Open 4:

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals:				0.00	0.00	0.00		
To-Date Totals:				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

*** Transportation Overhead ***

Period	Van #	Actv	Miles/Hours	Amount	Plant G/L Acct #
To-Date Totals:				0.00	
To-Date Totals:				0.00	

*** Accounts Payable ***

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant G/L Acct #
1999.10	04	47228	119	KADAMAS LEE &	37161	< >	265.20	PROFESSIONAL SERVIC 2212.	
1999.10						< >	265.20		
1999.11	04	47466	119	KADAMAS LEE &	37590	< >	4,360.60	PROFESSIONAL SERVIC 2423.02	
1999.11						< >	4,360.60		

[illegible]

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
2000.10	550	< >	4.00	46.09	28.30	2.00	4.74	21.56	0.00	0.00	0.00
Plant G/L Acct #: 2423.											
2000.10		< >	4.00	46.09	28.30	2.00	4.74	21.56	0.00	0.00	0.00
To-Date Totals:			4.00	46.09	28.30	2.00	4.74	21.56	0.00	0.00	0.00
To-Date Totals:			4.00	46.09	28.30	2.00	4.74	21.56	0.00	0.00	0.00

SDPUC 2-#34

20502

Reopened: 0
 Type: NC New Construction
 Status: A Active
 Budget: 00
 Description: CABLE CUT 100 PR MILLER & CITY
 CPR Group: 1 ALL CPR'S
 G/L Acct #: 2003.
 Customer:
 Location:
 Auth By:
 Loan Desgn: CRST CRST
 Loan Project: 0100 CRST
 Loan Year: 1990
 Inventory #: 1
 Environment Cert:
 Detail Desc:

Start Period: 2000.11
 End Period: 0000.00
 Start Date: 12/27/2000
 Finish Date:
 Blanket WO: 0

AFUDC Factor: 00.00000

	Estimate	Actual
Labor Hours:	0.00	9.00
Material Cost:	0.00	0.00
Labor Cost:	0.00	198.48
Overhead Cost:	0.00	118.85
Special Services:		0.00
AFUDC:		0.00
Special Equipment:	0.00	
Total Cost:	0.00	317.33
Aid To Construction:		0.00
Open 1:		
Open 2:		
Open 3:		
Open 4:		

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals:				0.00	0.00	0.00		
To-Date Totals:				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
2000.12	601	< >	9.00	198.48	118.85	17.29	25.34	76.22	0.00	0.00	0.00
Plant G/L Acct #: 6410.											
2000.12		< >	9.00	198.48	118.85	17.29	25.34	76.22	0.00	0.00	0.00
To-Date Totals:				9.00	198.48	118.85	17.29	25.34	76.22	0.00	0.00
To-Date Totals:				9.00	198.48	118.85	17.29	25.34	76.22	0.00	0.00

*** Transportation Overhead ***

Period	Van #	Actv	Miles/Hours	Amount	Plant G/L Acct #
To-Date Totals:				0.00	
To-Date Totals:				0.00	

C.R.S.T. Telephone Authority
Work Order Monthly Activity
Construction For Processing Period 2001.03

20602

Reopened: 0	Start Period: 1999.12	Estimate	Actual
Type: NC New Construction	End Period: 0000.00	-----	-----
Status: A Active	Start Date: 02/18/2000	Labor Hours: 0.00	0.00
Budget: 00	Finish Date:		
Description: ISABEL EXCHANGE CABLE IMPROVE	Blanket WO: 0	Material Cost: 0.00	0.00
CPR Group: 1 ALL CPR'S		Labor Cost: 0.00	0.00
G/L Acct #: 2003.		Overhead Cost: 0.00	0.00
Customer:		Special Services:	83,759.92
Location:	AFUDC Factor: 00.00000	AFUDC:	1,974.60
Auth By:		Special Equipment:	0.00
Loan Design: G-72E LAPLANT EXC ADDL' RT IMPROVE		Total Cost:	0.00 85,734.52
Loan Project: 0100 ALL PROJECTS			
Loan Year: 1990		Aid To Construction:	0.00
Inventory #: 100			
Environment Cert:		Open 1:	
Detail Desc:		Open 2:	
		Open 3:	
		Open 4:	

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals:				0.00	0.00	0.00		
To-Date Totals:				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant G/L Acct #
To-Date Totals:				0.00	
To-Date Totals:				0.00	

*** Accounts Payable ***

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant G/L Acct #
2000.02	04	45005	119	KADRAMAS LEE &	38722	< >	4,254.69	PROFESSIONAL SERVIC	2423.02
2000.02	04	43156	119	KADRAMAS LEE &	39177	< >	1,747.05	PROFESSIONAL SERVIC	2423.02
2000.02						< >	6,001.74		

603

Reopened: 0
 Type: NC New Construction
 Status: A Active
 Budget: 00
 Description: CRSTTA ENVIROMENTAL REVIEW
 CPR Group: 1 ALL CPR'S
 G/L Acct #: 2003.
 Customer:
 Location:
 Auth By:
 Loan Desgn: CRST CRST
 Loan Project: 0100 CRST
 Loan Year: 1990
 Inventory #: 100
 vironment Cert:
 Detail Desc:

Start Period: 2000.01
 End Period: 0000.00
 Start Date: 03/17/2000
 Finish Date:
 Blanket WO: 0
 AFUDC Factor: 00.00000

	Estimate	Actual
Labor Hours:	0.00	0.00
Material Cost:	0.00	0.00
Labor Cost:	0.00	0.00
Overhead Cost:	0.00	0.00
Special Services:		3,705.00
AFUDC:		0.00
Special Equipment:	0.00	
Total Cost:	0.00	3,705.00
Aid To Construction:		0.00
Open 1:		
Open 2:		
Open 3:		
Open 4:		

Materials ***

Mod	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals:				0.00	0.00	0.00		
To-Date Totals:				0.00	0.00	0.00		

Labor/Overhead ***

Mod	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Transportation Overhead ***

Mod	Veh #	Actv	Miles/Hours	Amount	Plant G/L Acct #
To-Date Totals:				0.00	
To-Date Totals:				0.00	

Accounts Payable ***

Mod	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant G/L Acct #
02	04	48156	119	KABRAMAS LEE &	39117	< >	2,115.49	PROFESSIONAL SERVIC 2423.	
02						< >	2,115.49		
04	04	48368	119	KABRAMAS LEE &	39552	< >	1,449.26	PROFESSIONAL SERVIC 2423.	
04						< >	1,449.26		

50002243

20605

Reopened: 0
Type: NC New Construction
Status: A Active
Budget: 00
Description: LANTRY DLC SITE IMPROVEMENTS
CPR Group: 1 ALL CPR'S
G/L Acct #: 2003.
Customer:
Location:
Auth By:
Loan Desgn: CRST CRST
Loan Project: 0100 CRST
Loan Year: 1990
Inventory #: 1
Environment Cert:
Detail Desc:

Start Period: 2000.02
End Period: 0000.00
Start Date: 04/21/2000
Finish Date:
Blanket WD: 0

AFUDC Factor: 00.00000

	Estimate	Actual
Labor Hours:	0.00	0.00
Material Cost:	0.00	0.00
Labor Cost:	0.00	0.00
Overhead Cost:	0.00	0.00
Special Services:		4,208.18
AFUDC:		0.00
Special Equipment:	0.00	
Total Cost:	0.00	4,208.18
Aid To Construction:		0.00
Open 1:		
Open 2:		
Open 3:		
Open 4:		

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals:				0.00	0.00	0.00		
To-Date Totals:				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant G/L Acct #
To-Date Totals:				0.00	
To-Date Totals:				0.00	

*** Accounts Payable ***

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant G/L Acct #
2000.04	04	48368	119	KADRAMAS LEE &	39554	< >	982.60	PROFESSIONAL SERVIC	2232.
2000.04						< >	982.60		
2000.05	04	48565	119	KADRAMAS LEE &	39896	< >	1,054.85	PROFESSIONAL SERVIC	2232.
2000.05						< >	1,054.85		

20605-1-1

PAGE

Requested: 0
 Type: NC New Construction
 Status: A Active
 Budget: 00
 Description: CRSTTA VOICE MAIL
 CPR Group: 1 ALL CPR'S
 G/L Acct #: 2003
 Customer:
 Location:
 Auth By:
 Loan Design: CRST CRST
 Loan Project: 0100 CRST
 Loan Year: 1990
 Inventory #: 1
 Environment Cert:
 Detail Desc:

Start Period: 0000.00
 End Period: 0000.00
 Start Date: 06/21/2000 Labor Hours: 0.00 40.00
 Finish Date:
 Blanket WO: 0
 Material Cost: 0.00 0.00
 Labor Cost: 0.00 1,124.68
 Overhead Cost: 0.00 586.29
 Special Services: 11,238.41
 AFUDC Factor: 00.00000 AFUDC: 0.00
 Special Equipment: 0.00
 Total Cost: 0.00 12,949.38
 Aid To Construction: 0.00

Open 1:
 Open 2:
 Open 3:
 Open 4:

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals:				0.00	0.00	0.00		
To-Date Totals:				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir	
2000.07	401	< >	7.50	196.55	94.41	15.84	22.62	55.95	0.00	0.00	0.00	
Plant G/L Acct #: 2212.												
2000.07		< >	7.50	196.55	94.41	15.84	22.62	55.95	0.00	0.00	0.00	
2000.08	0	< >	0.00	48.31	38.97	4.91	5.01	29.05	0.00	0.00	0.00	
Plant G/L Acct #: 2212.												
2000.08	401	< >	18.00	453.12	245.67	40.05	64.18	141.44	0.00	0.00	0.00	
Plant G/L Acct #: 2212.												
2000.08		< >	18.00	501.43	284.64	44.96	69.19	170.49	0.00	0.00	0.00	
2000.09	401	< >	9.50	252.29	118.11	19.63	29.15	69.33	0.00	0.00	0.00	
Plant G/L Acct #: 2212.												
2000.09	524	< >	6.00	174.41	89.13	13.69	19.03	56.41	0.00	0.00	0.00	
Plant G/L Acct #: 2212.												
2000.09		< >	15.50	426.70	207.24	33.32	48.18	125.74	0.00	0.00	0.00	
To-Date Totals:				41.00	1,124.68	586.29	94.12	139.99	352.18	0.00	0.00	0.00
To-Date Totals:				41.00	1,124.68	586.29	94.12	139.99	352.18	0.00	0.00	0.00

04/2001
10:29

44533

C.R.S.T. Telephone Authority
Work Order Monthly Activity
Construction For Processing Period 2001.03

Page: 17
Proc: wor04 27.0004

20608

Reopened: 0	Start Period: 2000.05	Estimate	Actual
Type: NC New Construction	End Period: 0000.00		
Status: A Active	Start Date: 06/21/2000	Labor Hours: 0.00	0.00
Budget: 00	Finish Date:		
Description: ALARM GROUPING & ASSIGNMENTS	Blanket WO: 0	Material Cost: 0.00	0.00
CPR Group: 1 ALL CPR'S		Labor Cost: 0.00	0.00
G/L Acct #: 2003.		Overhead Cost: 0.00	0.00
Customer:		Special Services: 883.79	
Location:	AFUDC Factor: 00.00000	AFUDC: 0.00	
Auth By:		Special Equipment: 0.00	
Loan Desgn: CRST CRST			
Loan Project: 0100 CRST		Total Cost: 0.00	883.79
Loan Year: 1990			
Inventory #: 1		Aid To Construction:	0.00
Environment Cert:			
Detail Desc:		Open 1:	
		Open 2:	
		Open 3:	
		Open 4:	

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals:				0.00	0.00	0.00		
To-Date Totals:				0.00	0.00	0.00		

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Period	Yeh #	Actv	Miles/Hours	Amount	Plant G/L Acct #
To-Date Totals:				0.00	
To-Date Totals:				0.00	

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant G/L Acct #
00.05	04	49781	119	KADRANAS LEE &	40325	< >	93.08	PROFESSIONAL SERVIC	2212.
00.06						< >	93.08		
00.09	04	49331	119	KADRANAS LEE &	41463	< >	116.66	PROFESSIONAL SERVIC	2212.
00.09						< >	116.66		

SDPUC 2-13

C.R.S.T. Telephone Authority
Work Order Monthly Activity
Construction For Processing Period 2000.09

20609

Reopened: 0
Type: NC New Construction
Status: A Active
Budget: 00
Description: BLACKFOOT LINE EXTENSION
CPR Group: 1 ALL CPR'S
G/L Acct #: 2003.
Customer:
Location:
Auth By:
Loan Desgn: CRST CRST
Loan Project: 0100 CRST
Loan Year: 1990
Inventory #: 1
Environment Cert:
Detail Desc:

Start Period: 2000.05
End Period: 0000.00
Start Date: 06/21/2000
Finish Date:
Blanket WO: 0
AFUDC Factor: 00.00000
Labor Hours: 0.00
Material Cost: 0.00
Labor Cost: 0.00
Overhead Cost: 0.00
Special Services: 1.357.46
AFUDC: 0.00
Special Equipment: 0.00
Total Cost: 0.00 1.357.46
Aid To Construction: 0.00
Open 1:
Open 2:
Open 3:
Open 4:

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals:				0.00	0.00	0.00		
To-Date Totals:				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant G/L Acct #
To-Date Totals:				0.00	
To-Date Totals:				0.00	

*** Accounts Payable ***

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant G/L Acct #
2000.06	04	40701	119	KADRAMAS LEE &	40290	< >	782.86	PROFESSIONAL SERVIC 2232.	
2000.06						< >	782.86		
2000.07	04	40156	119	KADRAMAS LEE &	41133	< >	110.50	PROFESSIONAL SERVIC 2232.	
2000.07						< >	110.50		

7/04/2001
10:29

44533

C.R.S.T. Telephone Authority
Work Order Monthly Activity
Construction For Processing Period 2001.03

Page: 23
Proc: wordz 27.0004

20611

Reopened: 0	Start Period: 2000.10	Estimate	Actual
Type: NC New Construction	End Period: 0000.00		
Status: A Active	Start Date: 12/20/2000	Labor Hours: 0.00	0.00
Budget: 00	Finish Date:		
Description: LANTRY DLC EQUIP. REPLACEMENT	Blanket WO: 0	Material Cost: 0.00	0.00
CPR Group: 1 ALL CPR'S		Labor Cost: 0.00	0.00
G/L Acct #: 2003.		Overhead Cost: 0.00	0.00
Customer:		Special Services: 640.00	
Location:	AFUDC Factor: 00.00000	AFUDC: 0.00	
Auth By:		Special Equipment: 0.00	
Loan Desgn: CRST CRST			
Loan Project: 0100 CRST		Total Cost: 0.00	640.00
Loan Year: 1990			
Inventory #: 1		Aid To Construction:	0.00
Environment Cert:			
Detail Desc:			
		Open 1:	
		Open 2:	
		Open 3:	
		Open 4:	

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals:				0.00	0.00	0.00		
To-Date Totals:				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals:				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To-Date Totals:				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant G/L Acct #
To-Date Totals:				0.00	
To-Date Totals:				0.00	

*** Accounts Payable ***

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant G/L Acct #
000.12	04	49829	119	KADRANAS LEE &	42858	< >	640.00	PROFESSIONAL SERVIC	2232.
000.12						< >	640.00		
To-Date Totals:							640.00		

500022-03

99621

Reopened 0
 Type: NC New Construction
 Status: A Active
 Budget: 00
 Description: FERPA INTERCONNECTION ELECTRON
 CPR Group: 1 ALL CPR'S
 GL Account: 2003
 Customer
 Location
 Auth By
 Loan Design
 Loan Project: 0
 Loan Year: 0000
 Inventory #
 Environment Cert
 Detail Desc

** Invalid **
 ** Invalid **

Start Period: 1999.08
 End Period: 0000.00
 Start Date: 10/25/1999
 Finish Date
 Blanket WO: 0

AFUDC Factor: 00.00000

	Estimate	Actual
Labor Hours	0.00	0.00
Material Cost:	0.00	0.00
Labor Cost:	0.00	0.00
Overhead Cost	0.00	0.00
Special Services		15.277.49
AFUDC		0.00
Special Equipment	0.00	
Total Cost:	0.00	15.277.49
Aid To Construction		0.00
Net Cost		15.277.49
Open 1		
Open 2		
Open 3		
Open 4		

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals				0.00	0.00	0.00		
Grand Totals				0.00	0.00	0.00		

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals				0.00	0.00						

Period	Veh #	Actv	Miles/Hours	Amount	Plant GL Account
To-Date Totals				0.00	
Grand Totals				0.00	

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant GL Account
1999.10						< >	265.20		
1999.11						< >	4,369.68		
2000.02						< >	3,725.04		
2000.04						< >	71.40		
2000.05						< >	169.59		

SDPUC 1-13-01

20110

Reopened 0
Type: NC New Construction
Status: A Active
Budget: 00
Description: NEW DROP MONA THOMPSON
CPR Group: 1 ALL CPR'S
GL Account: 2003
Customer:
Location:
Auth By:
Loan Design: CRST CRST
Loan Project: 100 CRST
Loan Year: 1990
Inventory #: 1
Environment Cert
Detail Desc

Start Period: 2000.09
End Period: 0000.00
Start Date: 10/24/2000
Finish Date:
Blanket WO: 0

	Estimate	Actual
Labor Hours	0.00	4.00
Material Cost	0.00	237.87
Labor Cost	0.00	46.09
Overhead Cost	0.00	28.30
Special Services		0.00
AFUDC		0.00
Special Equipment	0.00	
Total Cost	0.00	312.26
Aid To Construction		0.00
Net Cost		312.26
Open 1:		
Open 2:		
Open 3:		
Open 4:		

AFUDC Factor: 00.00000

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
2000.09			< >	237.87	0.00	237.87		
		To-Date Totals		237.87	0.00	237.87		
		Grand Totals		237.87	0.00	237.87		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Di
2000.10		< >	4.00	46.09	28.30	2.00	4.74	21.56	0.00	0.00	0.00
		To-Date Totals	4.00	46.09	28.30	2.00	4.74	21.56	0.00	0.00	0.00
		Grand Totals		46.09	28.30						

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant GL Account
		To-Date Totals		0.00	
		Grand Totals		0.00	

Work Order Monthly Activity
Construction For Processing Period 2001.05

20502

Reopened: 0
 Type: NC New Construction
 Status: A Active
 Budget: 00
 Description: CABLE CUT 100 PR MILLER & CITY
 CPR Group: 1 ALL CPR'S
 GL Account: 2003
 Customer:
 Location:
 Auth By:
 Loan Desgn: CRST CRST
 Loan Project: 100 CRST
 Loan Year: 1990
 Inventory #: 1
 Environment Cert:
 Detail Desc:

Start Period: 2000.11
 End Period: 0000.00
 Start Date: 12/27/2000
 Finish Date:
 Blanket NO: 0

AFUDC Factor: 00.00000

	Estimate	Actual
Labor Hours	0.00	9.00
Material Cost	0.00	0.00
Labor Cost	0.00	198.48
Overhead Cost	0.00	118.85
Special Services		0.00
AFUDC		0.00
Special Equipment	0.00	
Total Cost	0.00	317.33
Aid To Construction		0.00
Net Cost:		317.33
Open 1:		
Open 2:		
Open 3:		
Open 4:		

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals				0.00	0.00	0.00		
Grand Totals				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
2000.12	< >		9.00	198.48	118.85	17.29	25.34	76.22	0.00	0.00	0.00
To-Date Totals				198.48	118.85	17.29	25.34	76.22	0.00	0.00	0.00
Grand Totals				198.48	118.85						

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant GL Account
To-Date Totals				0.00	
Grand Totals				0.00	

*** Accounts Payable ***

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant GL Account
Grand Totals							0.00		

SDPUC 2-#3 B/S

20602

Reopened 0
 Type: NC New Construction
 Status: A Active
 Budget: 00
 Description: ISABEL EXCHANGE CABLE IMPROVE
 CPR Group: 1 ALL CPR'S
 GL Account: 2003
 Customer:
 Location
 Auth By
 Loan Design: G-72E LAPLANT EXC ADDL' RT IMPROVE
 Loan Project: 100 ALL PROJECTS
 Loan Year: 1990
 Inventory #: 100
 Environment Cert.
 Detail Desc:

Start Period: 1999.12
 End Period: 0000.00
 Start Date: 02/18/2000
 Finish Date
 Blanket WO 0

AFUDC Factor: 00.00000

	Estimate	Actual
Labor Hours	0.00	0.00
Material Cost	0.00	0.00
Labor Cost	0.00	0.00
Overhead Cost	0.00	0.00
Special Services		95.626.31
AFUDC		1,974.60
Special Equipment	0.00	
Total Cost	0.00	97,600.91
Aid To Construction		0.00
Net Cost		97,600.91
Open 1		
Open 2		
Open 3		
Open 4		

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals				0.00	0.00	0.00		
Grand Totals				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals				0.00	0.00						

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant GL Account
To-Date Totals				0.00	
Grand Totals				0.00	

*** Accounts Payable ***

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant GL Account
2000.02						< >	6,001.74		
2000.04						< >	8,951.18		
2000.05						< >	54,860.17		
2000.06						< >	4,966.53		
2000.07						< >	2,970.77		

JULY 1999

20603

Reopened 0
 Type: HC New Construction
 Status: A Active
 Budget: 00
 Description: CRSTTA ENVIRONMENTAL REVIEW
 CPR Group: 1 ALL CPR'S
 GL Account: 2003
 Customer
 Location
 Auth By:
 Loan Desgn: CRST CRST
 Loan Project: 100 CRST
 Loan Year: 1990
 Inventory #: 100
 Environment Cert
 Detail Desc

Start Period: 2000.01
 End Period: 0000.00
 Start Date: 03/17/2000
 Finish Date
 Blanket NO 0

AFUDC Factor: 00.00000

	Estimate	Actual
Labor Hours	0.00	0.00
Material Cost	0.00	0.00
Labor Cost	0.00	0.00
Overhead Cost	0.00	0.00
Special Services		3,705.00
AFUDC		0.00
Special Equipment	0.00	
Total Cost	0.00	3,705.00
Aid To Construction		0.00
Net Cost		3,705.00
Open 1		
Open 2		
Open 3		
Open 4		

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals:				0.00	0.00	0.00		
Grand Totals:				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals				0.00	0.00						

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant GL Account
To-Date Totals:				0.00	
Grand Totals				0.00	

*** Accounts Payable ***

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant GL Account
2000.02						< >	2,115.49		
2000.04						< >	1,449.26		
2000.05						< >	140.25		
Grand Totals							3,705.00		

	Estimate	Actual
Labor Hours	0.00	0.00
Material Cost	0.00	0.00
Labor Cost	0.00	0.00
Overhead Cost	0.00	0.00
Special Services		5,370.98
AFUDC		0.00
Special Equipment	0.00	
Total Cost	0.00	5,370.98
aid To Construction		0.00
Net Cost		5,370.98
Open 1		
Open 2		
Open 3		
Open 4		

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
		To-Date Totals		0.00	0.00	0.00		
		Grand Totals		0.00	0.00	0.00		

*** Labor/Overhead ***

Period Governed	Lab Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals				0.00	0.00						

*** Transportation Overhead ***

Period	Veh #	Actv Miles/Hours	Amount	Plant GL Account
To-Date Totals			0.00	
Grand Totals			0.00	

*** Accounts Payable ***

Period Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant GL Account
2000.04					< >	982.60		
2000.05					< >	1,054.85		
2000.05					< >	1,184.90		
2000.09					< >	292.23		
2001.02					< >	317.90		

20606

Reopened 0
Type: NC New Construction
Status: A Active
Budget: 00
Description: CRSTTA VOICE MAIL
CPR Group: 1 ALL CPR'S
GL Account: 2003
Customer Location
Auth By
Loan Desgn: CRST CRST
Loan Project: 100 CRST
Loan Year: 1990
Inventory #: 1
Environment Cert
Detail Desc

Start Period: 2000.02
End Period: 0000.00
Start Date: 04/21/2000
Finish Date:
Blanket NO 0

AFUDC Factor: 00.00000

	Estimate	Actual
Labor Hours	0.00	41.00
Material Cost:	0.00	0.00
Labor Cost	0.00	59,228.18
Overhead Cost	0.00	586.29
Special Services:		11,238.41
AFUDC:		0.00
Special Equipment:	0.00	
Total Cost:	0.00	71,052.88
Aid To Construction:		0.00
Net Cost:		71,052.88
Open 1:		
Open 2:		
Open 3:		
Open 4:		

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals				0.00	0.00	0.00		
Grand Totals				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Di
2000.07	< >		7.50	196.55	94.41	15.84	22.62	55.95	0.00	0.00	0.00
2000.08	< >		18.00	501.43	284.64	44.96	69.19	170.49	0.00	0.00	0.00
2000.09	< >		15.50	426.70	207.24	33.32	48.18	125.74	0.00	0.00	0.00
To-Date Totals				41.00	1,124.68	586.29	94.12	352.18	0.00	0.00	0.00

** Labor from AP **

2001.05	58,103.50
To-Date Totals	58,103.50
Grand Totals	59,228.18

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant GL Account
To-Date Totals				0.00	
Grand Totals				0.00	

20608

Reopened 0
Type: NC New Construction
Status: A Active
Budget: 00
Description: ALARM GROUPING & ASSIGNMENTS
CPR Group: 1 ALL CPR'S
GL Account: 2003
Customer
Location
Auth By
Loan Desgn: CRST CRST
Loan Project: 100 CRST
Loan Year: 1990
Inventory #: 1
Environment Cert
Detail Desc

Start Period: 2000.05
End Period: 0000.00
Start Date: 06/21/2000
Finish Date:
Blanket WO 0

AFUDC Factor: 00.00000

	Estimate	Actual
Labor Hours	0.00	0.00
Material Cost	0.00	0.00
Labor Cost	0.00	0.00
Overhead Cost	0.00	0.00
Special Services		883.79
AFUDC		0.00
Special Equipment	0.00	
Total Cost	0.00	883.79
Aid To Construction		0.00
Net Cost		883.79
Open 1:		
Open 2:		
Open 3:		
Open 4:		

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals				0.00	0.00	0.00		
Grand Totals				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals				0.00	0.00						

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant GL Account
To-Date Totals				0.00	
Grand Totals				0.00	

*** Accounts Payable ***

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant GL Account
2000.06						< >	93.08		
2000.09						< >	116.66		
2001.03						< >	674.05		
Grand Totals							883.79		

SDPUC 2 - #3 6/30

20609

Reopened 0
 Type: NC New Construction
 Status: A Active
 Budget: 00
 Description: BLACKFOOT LINE EXTENSION
 CPR Group: 1 ALL CPR'S
 GL Account: 2003
 Customer:
 Location:
 Auth By:
 Loan Desgn: CRST CRST
 Loan Project: 100 CRST
 Loan Year: 1990
 Inventory #: 1
 Environment Cert:
 Detail Desc:

Start Period: 2000.05
 End Period: 0000.00
 Start Date: 06/21/2000
 Finish Date:
 Blanket WO 0

	Estimate	Actual
Labor Hours	0.00	0.00
Material Cost	0.00	0.00
Labor Cost	0.00	0.00
Overhead Cost	0.00	0.00
Special Services		7.887.36
AFUDC		0.00
Special Equipment	0.00	
Total Cost	0.00	7.887.36
Aid To Construction		0.00
Net Cost		7.887.36
Open 1		
Open 2		
Open 3		
Open 4		

AFUDC Factor: 00.00000

*** Materials ***

Period	Part	Description	Actv	Amount	Supply Exp	Mat Cost	Qty Chrg	Qty Retd
To-Date Totals				0.00	0.00	0.00		
Grand Totals				0.00	0.00	0.00		

*** Labor/Overhead ***

Period	Emp	Actv	Lab Hrs	Amount	Ovrhd Total	Ovrhd Accr	Ovrhd Tax	Ovrhd Ben	Ovrhd Oth	Ovrhd Indir	Ovrhd Dir
To-Date Totals			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals				0.00	0.00						

*** Transportation Overhead ***

Period	Veh #	Actv	Miles/Hours	Amount	Plant GL Account
To-Date Totals				0.00	
Grand Totals				0.00	

*** Accounts Payable ***

Period	Code	Check #	Vendor #	Lookup Name	Invoice #	Actv	Amount	Reference	Plant GL Account
2000.06						< >	782.86		
2000.07						< >	110.50		
2000.09						< >	464.10		
2001.03						< >	6,529.90		
Grand Totals							7.887.36		

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 MULTIPLE SEPARATION STUDY ADJUSTMENTS SUMMARY
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

SDAR 2-#53#7

	<u>DR</u>	<u>CR</u>	<u>TOTAL ADJUSTMENT</u>
<u>A/C 2212 DIGITAL SWITCHING EQUIPMENT</u>			
SSA #2 to A/C 3100.2212		309,951	
SSA #3 from A/C 4010	139,876		
SSA #6 to A/C 2232		336,693	
			<u>(506,768)</u>
<u>A/C 2232 TRANSMISSION EQUIPMENT</u>			
SSA #5 from multiple accts	67,031		
SSA #6 from A/C 2212	336,693		
			<u>403,724</u>
<u>A/C 2232.1 FIBER TRANSMISSION EQUIPMENT</u>			
SSA #4 to A/C 2423		10,000	
SSA #5 to A/C 2232		30,035	
			<u>(40,035)</u>
<u>A/C 2423 BURIED CABLE</u>			
SSA #4 from A/C 2232.1	10,000		
SSA #8 to A/C 2002		57,044	
SSA #9 from multiple accts	86,511		
			<u>39,467</u>
<u>A/C 3100.2212 ACCUM DEPR - DIGITAL SWITCHING</u>			
SSA #2 to A/C 2212	309,951		
SSA #6 to A/C 3100.2232	30,589		
			<u>340,540</u>
<u>A/C 3100.2232 ACCUM DEPR - TRANSMISSION EQ</u>			
SSA #5 from A/C 3100.2232.1		30,035	
SSA #6 from A/C 3100.2212		30,589	
			<u>(60,624)</u>
<u>A/C 6123 OFFICE EQUIPMENT EXPENSE</u>			
SSA #7 from A/C 7990	4,937		
SSA #17 from A/C 6623	2,163		
SSA #18 from A/C 6623	1,953		
SSA #19 from A/C 6710	1,467		
SSA #20 from A/C 6721	1,467		
			<u>11,987</u>

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 MULTIPLE SEPARATION STUDY ADJUSTMENTS SUMMARY
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

30PUC 2 - #5407

	<u>DR</u>	<u>CR</u>	<u>TOTAL ADJUSTMENT</u>
<u>A/C 6212 CENTRAL OFFICE EXPENSE</u>			
SSA #11 to multiple accts		2,543	
SSA #14 from A/C 6621	4,057		
SSA #18 from A/C 6623	1,322		
			<u>2,836</u>
<u>A/C 6423 BURIED CABLE EXPENSE</u>			
SSA #11 from A/C 6212	2,013		
SSA #16 from A/C 6613	2,016		
			<u>4,029</u>
<u>A/C 6535 ENGINEERING EXPENSE</u>			
SSA #9 from A/C 2003	90,886		
SSA #13 from A/C 6540	71		
SSA #16 from A/C 6613	33		
			<u>90,990</u>
<u>A/C 6621 CALL COMPLETION EXPENSE</u>			
SSA #14 to multiple accts		4,673	
SSA #18 from A/C 6623	1,834		
			<u>(2,839)</u>
<u>A/C 6623 CUST SVC-LOCAL CMRCL OP-EU SVC ORDER PROC</u>			
SSA #14 from A/C 6621	12		
SSA #17 to multiple accts		4,340	
SSA #18 to multiple accts		13,446	
SSA #22 to A/C 7990		692	
SSA #23 to A/C 6623 Pay & Collect		53,538	
SSA #23 to A/C 6623 Bill Inq		12,223	
SSA #23 to A/C 6623 Rev Acctg		162,714	
			<u>(246,941)</u>
<u>A/C 6623 CUST SVC-REV ACCTG-TTP</u>			
SSA #20 from A/C 6721	24,255		
SSA #20 from A/C 6722	632		
SSA #23 from A/C 6623 EU Svc Ord	162,714		
SSA #24 to A/C 6623 OB&C		85,492	
SSA #24 to A/C 6623 CABS		91,887	
			<u>10,232</u>

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
MULTIPLE SEPARATION STUDY ADJUSTMENTS SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

SDPUC2 - #578

	<u>DR</u>	<u>CR</u>	<u>TOTAL ADJUSTMENT</u>
<u>A/C 6623 CUST SVC-CAT 3 ALL OTHER</u>			
SSA #16 from A/C 6613	128		
SSA #18 from A/C 6623 EU Svc Ord	4,028		
			<u>4,156</u>
<u>A/C 6710 EXECUTIVE EXPENSE</u>			
SSA #19 to A/C 6123		1,467	
SSA #22 to A/C 7990		442	
			<u>(1,909)</u>
<u>A/C 6721 GENERAL ACCOUNTING EXPENSE</u>			
SSA #10 from A/C 2123	5,561		
SSA #17 from A/C 6623 EU Svc Ord	1,812		
SSA #20 to multiple accts		25,722	
SSA #22 to A/C 7990		1,079	
			<u>(19,428)</u>
<u>A/C 6722 EXTERNAL RELATIONS EXPENSE</u>			
SSA #15 from A/C 6610	23,608		
SSA #16 from A/C 6613	2,365		
SSA #18 from A/C 6623	237		
SSA #20 to A/C 6623 Rev Acctg		632	
			<u>25,578</u>
<u>A/C 6728 OTHER GEN & ADMIN EXPENSE</u>			
SSA #16 from A/C 6613	888		
SSA #17 from A/C 6623 EU Svc Ord	365		
SSA #21 to A/C 6623 Cat 3		111	
SSA #22 to A/C 7990		250	
			<u>892</u>

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	<u>DR</u>	<u>CR</u>
(22)		
7990 Nonregulated Expenses	3,180	
6623 Customer Service Expense		692
6710 Executive Expense		442
6711 Executive & Planning Expense		717
6721 General Accounting Expense		1,079
6728 Other General & Administration Expenses		250
To remove expenses associated with the accounting and administration of MTS. (See supporting w/p) (Similar to SSA #23, 1999)		
(23)		
6623 Customer Svc - Local Com Op-Pay & Collect	53,538	
6623 Customer Svc - Local Com Op-Billing Inq	12,223	
6623 Customer Service - Revenue Acctg-TTP	162,714	
6623 Customer Svc - Local Com Op-Svc Order Proc		228,475
To reclassify Local Commercial Office Expenses per time study. (Similar to SSA #24, 1999)		
(24)		
6623 Customer Service - Revenue Acctg-OB&C	85,492	
6623 Customer Service - Revenue Acctg-CABS	91,887	
6623 Customer Service - Revenue Acctg-TTP		177,379
To reclassify revenue accounting per analysis. (Similar to SSA #25, 1999)		
(25)		
3100.2115 Accum Depr - Garage Work Equipment	11,691	
6560.2115 Depr Expense - Garage Work Equipment		11,691
To reverse over-depreciation.		

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SDPUC EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY
PLANT SPECIFIC OPERATIONS EXPENSES								
6110 NETWORK SUPPORT								
6112 Motor Vehicles	10,403.07			10,403	(410)	9,993		9,993
6114 Special Purpose Vehicles	4,603.02			4,603	(478)	4,125		4,125
6116 Other Work Equipment	888.34			888		888		888
TOTAL NETWORK SUPPORT	15,894.43	0		15,894	(888)	15,006	0	15,006
6120 GENERAL SUPPORT								
6121 Land & Building	81,369.72			81,370	(3,101)	78,269	2,933	75,336
6122 Furniture	0.00			0		0		0
6123 Office Equipment	4,290.21	**	11,987	16,277		16,277	1,299	14,978
6124 General Purpose Computer	3,507.22			3,507		3,507	280	3,227
TOTAL GENERAL SUPPORT	89,167.15	11,987		101,154	(3,101)	98,053	4,512	93,541
6210 CENTRAL OFFICE EQUIPMENT								
6212 Digital Switching	253,732.71	**	2,836	256,569	48,718	305,287		305,287
6220 Operator Systems	0.00			0		0		0
6230 Transmission Equipment	87,140.53			87,141		87,141		87,141
TOTAL CENTRAL OFC	340,873.24	2,836		343,709	48,718	392,427	0	392,427
6310 INFORMATION ORIG/TERM								
6310 Station Apparatus	883.72			(0)		(0)		(0)
6311 MTS Expense	0.00			0		0		0
6351 Public Telephone Equipment	0.00			0		0		0
TOTAL INFORM ORIG/TERM	883.72	0		884	0	(0)	0	(0)
6410 CABLE & WIRE FACILITIES								
6411 Poles & Antenna Support	0.00			0		0		0
6421 Aerial Cable	0.00			0		0		0
6422 Underground Cable	0.00			0		0		0
6423 Buried Cable	294,857.27	**	4,029	298,886		298,886		298,886
6424 Submarine Cable	0.00			0		0		0
6441 Conduit	0.00			0		0		0
TOTAL CABLE & WIRE FACILITIES	294,857.27	4,029		298,886	0	298,886	0	298,886
TOTAL PLANT SPECIFIC OP. EXPENSES	741,675.81	18,852		759,644	44,729	804,373	4,512	799,861

** See Multiple Adjustment Summary

MEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SDPUC EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS		ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY	
PLANT NONSPECIFIC OPERATIONS EXPENSES										
10 OTHER PROPERTY, PLANT & EQUIPMENT										
6510 Other Property, Plant & Equipment	53,401.35				0		0		0	
6511 Plant Held for Future Use	0.00				53,401	(11,763)	41,638		41,638	
6512 Provisioning	6,182.09				0		0		0	
TOTAL OTHER PROP, PLANT & EQ	59,583.44		0		6,182		6,182		6,182	
30 NETWORK OPERATIONS										
6531 Power Supply	33,404.39				59,583	(11,763)	47,820	0	47,820	
6532 Network Administration	1,368.00	14	530		33,404		33,404		33,404	
6533 Testing Expense	61,798.84	10	255		1,898		1,898		1,898	
6534 Plant Operations Administration	37,804.69				62,054	(7,119)	54,935		54,935	
6535 Engineering	36,279.65	**	90,990		37,805	64,895	102,700		102,700	
TOTAL NETWORK OPERATIONS	170,655.57		91,775		127,270	33,150	160,420		160,420	
40 ACCESS EXPENSE										
6540 Access Expense	98,811.94			13	262,431	90,926	353,357	0	353,357	
6540.1 Universal Service Expense	4,866.67				98,812	(0)	(0)		(0)	
TOTAL ACCESS EXPENSE	103,678.61		0		4,867		4,867		4,867	
TOTAL PLANT NONSPEC OP EXP	333,917.62		91,775		98,812	4,867	4,867	0	4,867	
					98,812	326,881	79,163	406,044	0	406,044
** See Multiple Adjustment Summary										

** See Multiple Adjustment Summary

500022-15148
B454-27005

EYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 PUC EXPENSE SUMMARY
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS		ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY
DEPRECIATION EXPENSE									
2110 SUPPORT ASSETS									
2112 Motor Vehicles	46,870.20				0				
2114 Special Purpose Vehicles	4,708.12				46,870	30,718	77,588	30,474	47,114
2115 Garage Work Equipment	25,128.85				4,708	(142)	4,566		4,566
2116 Other Work Equipment	48,747.73	1	4,166	25	11,691	(13,438)	(0)		(0)
2121 Buildings	57,875.82				52,914	25,219	78,133		78,133
2122 Furniture	5,233.61				57,876	(117)	57,759	2,186	55,573
2123 Office Equipment	48,740.88	7	231		5,234	(36)	5,198	415	4,783
2124 General Purpose Computer	0.00				48,972	(7,410)	41,562	3,318	38,244
TOTAL SUPPORT DEPR	237,305.21		4,397		0		0		0
2210 CENTRAL OFFICE EQUIPMENT									
2212 Digital Switching Eq.	220,995.96			6	18,493	(16,802)	185,701		185,701
2220 Operator Systems	0.00				0		0		0
2231 Radio Facilities	7,815.07				7,815	2,392	10,207		
2232 Transmission Eq.	167,803.06	6	18,493		186,296	9,351	195,647		244,245
2233 Fiber Transmission Eq.	16,715.56				16,716	21,675	38,391		
TOTAL CENTRAL OFC DEPR	413,329.65		18,493		18,493	16,616	429,946	0	429,946
2310 INFORMATION ORIG/TERM EQ									
2351 Public Telephone Eq	0.00				0		0		0
2410 CABLE & WIRE FACILITIES									
2411 Pole Lines	0.00				0		0		0
2421 Aerial Cable	0.00				0		0		0
2422 Underground Cable	0.00				0		0		0
2423 Buried Cable	429,912.80				429,913	45,564	475,477		475,477
2425 Aerial Wire	0.00				0		0		0
2441 Conduit	0.00				0		0		0
TOTAL CABLE & WIRE FAC DEPR	429,912.80		0		0	45,564	475,477	0	475,477
TOTAL DEPRECIATION EXPENSE	1,080,547.66		22,890		30,184	1,073,254	1,170,228	36,393	1,133,835
TOTAL PLANT NONSPECIFIC OP. EXPENSES	1,414,465.28		114,865		128,996	1,400,134	1,576,271	36,393	1,539,878

* See Multiple Adjustment Summary

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SDPUC EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS		ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY
CUSTOMER OPERATIONS EXPENSES									
610 MARKETING EXPENSE									
6610 Marketing	65,359.17			15	23,608	41,751	(2,023)	39,728	39,728
6612 Sales	0.00					0		0	0
6613 Advertising	14,682.15			16	5,430	9,252		9,252	9,252
TOTAL MARKETING EXPENSE	80,041.32		0		29,038	51,003	(2,023)	48,980	48,980
620 CUSTOMER SERVICES									
6621 Call Completion Services	5,305.70			**	2,839	2,467		2,467	2,467
6622 Number Services									
Alpha	0.00					0		0	0
Classified	0.00					0		0	0
Other	0.00					0		0	0
6623 Cust Svc - Local Comm Operations									
EU Svc Order Processing	258,392.79			**	246,941	11,452	1,897	13,348	13,348
EU Payment & Collection	0.00	23	53,538			53,538	8,867	62,405	46,931
EU Billing Inquiry	0.00	23	12,223			12,223	2,024	14,247	14,247
Coin Collection Administration	0.00					0		0	0
6623.1 Cust Svc - Revenue Accounting									
Toll Ticket Processing	0.00	**	10,222			10,222		10,222	10,222
Other Billing & Collecting	0.00	24	85,492	*	4,275	81,217	12,778	93,995	70,687
CABS	0.00	24	91,887			91,887		91,887	91,887
End User Common Line Charge	0.00	*	4,275			4,275	673	4,948	4,948
6623.2 Cust Svc - Cat 3 All Other	0.00	**	4,156			4,156		4,156	3,602
6623.2 Cust Svc - Cat 3 TRS	0.00	27	111			111		111	111
TOTAL CUSTOMER SERVICES	258,392.79		261,904		254,065	271,548	28,238	297,786	258,450
TOTAL CUSTOMER OPERATIONS EXPENSES	543,735.21		261,904		254,065	322,551	24,215	346,766	307,430

** See Multiple Adjustment Summary

SDPUC 2 - 4548

EYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 PUC EXPENSE SUMMARY
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY
CORPORATE OPERATIONS EXPENSES								
10 EXECUTIVE & PLANNING EXPENSE								
6710 Executive & Planning	93,450.56		**	1,909	91,542	8,679	100,221	97,388
6711 Executive	151,752.61		22	717	151,036		4,270	146,766
TOTAL EXECUTIVE & PLANNING	245,203.17	0		2,626	242,577	8,679	251,256	244,153
20 GENERAL & ADMINISTRATIVE EXPENSE								
6721 Accounting & Finance	228,309.74		**	19,428	208,882	5,200	214,082	208,030
6722 External Relations	19,071.89	**	25,578		44,650	(455)	44,195	42,946
6722.2 Other General Office	1,599.07				1,599		45	1,554
6723 Human Resources	0.00				0		0	0
6724 Information Management	0.00				0		0	0
6725 Legal	39,934.25				39,934			39,934
6728 Other General & Admin	52,830.28	**	892		53,722	(255)	53,467	51,955
TOTAL GENERAL & ADMIN EXPENSE	341,745.23	26,470		19,428	348,787	4,490	353,277	344,419
TOTAL CORPORATE OP EXPENSES	586,948.40	26,470		22,054	591,364	13,169	604,533	588,572
TOTAL OPERATING EXPENSES	3,086,829.30	421,891		435,027	3,073,694	258,250	3,331,944	3,235,742

** See Multiple Adjustment Summary

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SDPUC EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY
OPERATING TAXES								
7200 Op Invest. Tax Credit				0		0		
7200.10 Op Federal Income Tax				0		0		
Subtotal Taxes	0.00	0	0	0	0	0	0	
7200.20 State Excise				0		0		
7200.40 Property Taxes				0		0		
7200.50 Personal Property				0		0		
Subtotal Operating Other Taxes	0.00	0	0	0	0	0	0	
7200.51 Regulatory Fees - Interstate				0		0		
7200.51 Regulatory Fees - Intrastate				0		0		
Operating Other Taxes	0.00	0	0	0	0	0	0	
TOTAL OPERATING TAXES	0.00	0	0	0	0	0	0	
STUDY OPERATING EXPENSES & TAXES	3,086,829.30	421,891	435,027	3,073,694	258,250	3,331,944	96,202	3,235,742

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SDPUC EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

	BALANCE PER BOOKS	ADJUSTMENTS DR	<CR>	BALANCE PER STUDY	KNOWN & MEAS. CHANGES	SUBTOTAL BALANCE PER STUDY	NONREG (PART X)	SDPUC BALANCE PER STUDY
INTEREST & RELATED ITEMS:								
7500.10 Int on Funded Debt - RTB	386,398.54			386,399		386,399	5,237	381,162
7500.20 Int on Funded Debt - REA	0.00			0		0		0
7500.40 Other Interest Deduct	0.00			0		0		0
Subtotal Interest & Related Items	386,398.54	0	0	386,399	0	386,399	5,237	381,162
7540 Interest on Customer Deposits				0		0		0
TOTAL INTEREST & RELATED ITEMS	386,398.54	0	0	386,399	0	386,399	5,237	381,162
7370 Special Charges - Contributions	1,089.77			1,090		1,090	15	1,075
CWC OP. EXPENSES, TAXES & INTEREST	3,474,317.61	421,891	435,027	3,461,182	258,250	3,719,432	101,454	3,617,978
7250.1 Amort of Excess Def Taxes				0		0		0
7340 Allowance for Funds Used	(5,663.62)			(5,664)	5,664	0		0
TOTAL EXPENSES, TAXES & INTEREST	3,468,653.99	421,891	435,027	3,455,518	263,914	3,719,432	101,454	3,617,978
CASH WORKING CAPITAL:								
Total Operating Expenses, Taxes & Int								3,617,978
Less: Depreciation & Amortization								(1,133,835)
Total Cash Outlay								2,484,143
Dkt #86-497 Factor								0.041096
TOTAL CASH WORKING CAPITAL								102,088

30AUC 2 15000

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
171	6110 NETWORK SUPPORT			
172	6112 Motor Vehicles	Direct	0	0
173	6114 Construction Vehicles	Dist on Ln12	0	0
174	6115 Garage Work Equipment	Dist on Ln13	0	0
175	6116 Other Work Equipment	Dist on Ln14	0	0
176	TOTAL NETWORK SUPPORT	888	0	888
177	6120 GENERAL SUPPORT	15,006	0	15,006
178	6121 Land & Building	Dist on Ln58	2,933	75,356
179	6122 Furniture	Dist on Ln16	0	0
180	6123 Office Equipment	Dist on Ln17	1,299	14,976
181	6124 General Purpose Computer	Dist on Ln19	280	3,227
182	TOTAL GENERAL SUPPORT	3,507	4,513	93,540
183	6210 CENTRAL OFFICE EQUIPMENT	98,053	0	98,053
184	6212 Digital Electronic	Dist on Ln23	0	305,287
185	6220 Operator Systems	Dist on Ln24	0	0
186	6231 Radio Facilities	Dist on Ln25	0	0
187	6232 Transmission Equipment	Dist on Ln26	0	87,141
188	6232 Fiber Transmission Eq.	Dist on Ln27	0	0
189	TOTAL CENTRAL OFFICE EXPENSE	0	0	0
190	6310 INFORMATION ORIG/TERM	392,428	0	392,428
191	6351 Public Telephone Equip.	Dist on Ln32	0	0
192	6362 Other Terminal Equip.	Dist on Ln33	0	0
193	DIRECT ASSIGNMENT	Direct	0	0
194	TOTAL INFORM ORIG/TERM EXPENSE	0	0	0
195	6410 CABLE & WIRE FACILITIES			
196	6411 Poles & Antenna Support	Dist on Ln37	0	0
197	6421 Aerial Cable	Dist on Ln38	0	0
198	6422 Underground Cable	Dist on Ln39	0	0
199	6423 Buried Cable	Dist on Ln40	0	298,886
200	6431 Aerial Wire	Dist on Ln41	0	0
201	6441 Conduit System	Dist on Ln42	0	0
202	DIRECT ASSIGNMENT	Direct	0	0
203	TOTAL CABLE & WIRE EXPENSE	298,886	0	298,886
204	TOTAL PLANT SPECIFIC OPERATIONS	804,373	4,513	799,860

PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
205 A/C 6510 OTHER PROP PLT & EQUIP EXPENSE				
206 6510 Other Property, Plant & Eq Expense	Dist on Ln54	41,638	0	41,638
207 6511 PHFU Expense	Dist on Ln56	0	0	0
208 6512 Provisioning Expense	Dist on Ln54	6,182	0	6,182
209 DIRECT ASSIGNMENT	Direct	0	0	0
210 TOTAL OTHER PP&E EXPENSE		47,820	0	47,820
211 A/C 6530 NETWORK OPERATIONS EXPENSE				
212 6531 Power Supply Expense	Dist on Ln30	33,404	0	33,404
213 6532 Network Administration Expense	Dist on Ln59	1,898	0	1,898
214 6533.01 Testing Expense - Subscriber	Dist on Ln26	54,935	0	54,935
215 6533.02 Testing Expense - Trunk	Dist on Ln23	0	0	0
216 6534 Plant Operations Admin Expense	Dist on Ln59	102,700	0	102,700
217 6535 Engineering Expense	Dist on Ln59	160,420	0	160,420
218 DIRECT ASSIGNMENT	Direct	0	0	0
219 TOTAL NETWORK OPERATIONS		353,357	0	353,357
220 A/C 6540 ACCESS EXPENSES	Direct	4,867	0	4,867
221 SUBTOTAL PLANT NONSPECIFIC OPERATIONS		406,044	0	406,044
222				

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

50AUC 2 - #5 #1

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
223 6560 DEPRECIATION EXPENSE				
224 2002 PLANT HELD FOR FUTURE USE				
225 2110 SUPPORT ASSETS	Analysis	0	0	0
226 2112 Motor Vehicles				
227 2114 Construction Vehicles	Dist on Ln11	77,588	30,474	47,114
228 2115 Garage Work Equipment	Dist on Ln12	4,566	0	4,566
229 2116 Other Work Equipment	Dist on Ln13	0	0	0
230 2121 Buildings	Dist on Ln14	78,133	0	78,133
231 2122 Furniture	Dist on Ln15	57,759	2,156	55,573
232 2123 Office Equipment	Dist on Ln16	5,198	415	4,783
233 2123 Office Eq - Company Comm	Dist on Ln17	41,562	3,318	38,244
234 2124 Gen. Purpose Computer	Dist on Ln17	0	0	0
235 TOTAL SUPPORT ASSETS	Dist on Ln18	0	0	0
236 2210 CENTRAL OFFICE EQUIPMENT		264,806	36,393	228,413
237 2212 Digital Switching Eq.				
238 2220 Operator Systems	Dist on Ln23	185,701	0	185,701
239 2231 Radio Facilities	Dist on Ln24	0	0	0
240 2232 Transmission Equipment	Dist on Ln25	10,207	0	10,207
241 2232 FiberTransmission Eq.	Dist on Ln26	195,647	0	195,647
242 DIRECT ASSIGNMENT	Dist on Ln27	38,391	0	38,391
243 TOTAL CENTRAL OFFICE EQUIPMENT	Direct	0	0	0
244 2310 INFORMATION ORIG/TERM EQ		429,946	0	429,946
245 2351 Public Telephone Equip.				
246 2362 Other Terminal Equip.	Dist on Ln32	0	0	0
247 DIRECT ASSIGNMENT	Dist on Ln33	0	0	0
248 TOTAL INFORMATION ORIG/TERM EQ	Direct	0	0	0
249 2410 CABLE & WIRE FACILITIES		0	0	0
250 2411 Poles & Antenna Support				
251 2421 Aerial Cable	Dist on Ln37	0	0	0
252 2422 Underground Cable	Dist on Ln38	0	0	0
253 2423 Buried Cable	Dist on Ln39	0	0	0
254 2431 Aerial Wire	Dist on Ln40	475,477	0	475,477
255 2441 Conduit System	Dist on Ln41	0	0	0
256 DIRECT ASSIGNMENT	Dist on Ln42	0	0	0
257 TOTAL CABLE & WIRE FACILITIES	Direct	0	0	0
258 6563 AMORTIZATION EXPENSE		475,477	0	475,477
259 2681 Capital Lease-Computer				
260 2682 Leasehold Improvements	Dist on Ln46	0	0	0
261 2690 Intangibles	Dist on Ln47	0	0	0
262 DIRECT ASSIGNMENT	Dist on Ln48	0	0	0
263 TOTAL AMORTIZATION EXPENSE	Direct	0	0	0
264 TOTAL DEPRECIATION & AMORTIZATION		1,170,229	36,393	1,133,836
265 TOTAL PLANT NONSPECIFIC EXPENSES		1,576,273	36,393	1,539,880

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

SDPUC 2-#54

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
266 A/C 6610 MARKETING EXPENSES	Direct	48,980		48,980
267				
268 A/C 6620 SERVICES EXPENSES:				
269 Telephone Operator Service				
270 Direct Assignment	Dist on Ln24	2,467	0	2,467
271 Published Direct. Listing:	Direct	0		
272 Alphabetical				
273 Classified	Direct	0		0
274 Foreign	Direct	0		0
275 All Other	Direct	0		0
276 Cat 1 - Local Bus. Ofc. Expense				
277 EU Svc Order Processing	Direct	13,348	0	13,348
278 EU Payment & Collection	WS #6	62,405	15,474	46,931
279 EU Billing Inquiry	Direct	14,247	0	14,247
280 IX Svc Order Processing	Direct	0	0	0
281 IX Payment & Collection	Direct	0	0	0
282 IX Billing Inquiry	Direct	0	0	0
283 Coin Collection	Direct	0	0	0
284 Cat 2 - Customer Svc. Expenses	Direct	0	0	0
285 Toll Ticket Processing				
286 Billing & Collecting	Direct	10,222	0	10,222
287 CABS	WS #6	93,995	23,308	70,687
288 EU Access	Direct	91,887	0	91,887
289 Cat 3 - All Other Cust. Svc.	Direct	4,948	0	4,948
290 Direct Assignment	Dist on Ln327	4,156	554	3,602
291 TOTAL CUSTOMER OPERATIONS	Direct	111	0	111
292 A/C 6710 EXEC & PLANNING EXPENSE:		346,766	39,336	307,430
293 6710 Executive & Planning Expense				
294 6711 Executive Expense	NOTE 1	100,221	2,833	97,388
295 Direct Assignment	NOTE 1	151,036	4,270	146,766
296 TOTAL EXECUTIVE EXPENSE	Direct	0	0	0
297 A/C 6720 GENERAL AND ADMINISTRATIVE EXPENSE:		251,257	7,103	244,154
298 6721 Accounting & Finance Expense	NOTE 1	214,082	6,052	208,030
299 6722 External Relations	NOTE 1	44,195	1,249	42,946
300 6722.2 Other General Office	NOTE 1	1,599	45	1,554
301 6723 Human Resources	Direct	0	0	0
302 6724 Information Management	NOTE 1	0	0	0
303 6725 Legal Expense	Direct	39,934	0	39,934
304 6728 Other General & Administration	NOTE 1	53,467	1,512	51,955
305 TOTAL GENERAL & ADMIN EXPENSE		353,277	8,858	344,419
306 TOTAL CORPORATE OPERATIONS		604,534	15,961	588,573
307				
308 EQUAL ACCESS EXPENSES				
309	Direct	0		0
310 TOTAL OPERATING EXPENSES		3,331,946	96,203	3,235,744
311				
312 TOTAL CASH OPERATING EXPENSES		2,161,717	59,810	2,101,907
313 DISTRIBUTION		1,000,000	0,027,668	0,972,332
314				

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

50AUC 2 - #5 + #8

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
315 A/C 7200 Operating ITC	Dist on Ln52	0	0	0
316 A/C 7200.10 Operating Federal Income	WS #6	0	0	0
317 A/C 7200.20 State Excise Tax	WS #6	0	0	0
318 A/C 7200.30 Operating State and Local	WS #6	0	0	0
319 A/C 7200.40 Property Taxes	Dist on Ln52	0	0	0
320 A/C 7200.50 Personal Property Taxes	Direct	0	0	0
321 A/C 7200.51 Regulatory Fees	Direct	0	0	0
322 A/C 7500 Interest & Related Items	Dist on Ln52	386,399	5,237	381,162
323 A/C 7540 Interest on Cust Dep	Dist on Ln52	0	0	0
323 A/C 7370 Contributions	Dist on Ln52	1,090	15	1,075
324				
325 TOTAL EXPENSES		3,719,435	101,454	3,617,981
326 A/C 7340 AFUDC	Dist on Ln52	0	0	0
327 Customer Service, Cat 1 & Cat 2 Allocation		1.000000	0.133247	0.866753
NOTE 1: Allocated on the total of the Big Three Expenses which include:				
PLANT SPECIFIC OPERATIONS:				
A/C 6210/6220/6230 COE Expenses		392,428	0	392,428
A/C 6310 IOT Equip. Expenses		0	0	0
A/C 6410 C&WF Expenses		298,886	0	298,886
PLANT NONSPECIFIC OPERATIONS:				
A/C 6530 Network Operations Expenses		353,357	0	353,357
CUSTOMER OPERATIONS:				
A/C 6610 Marketing Expenses		48,980	0	48,980
A/C 6620 Services Expenses		297,786	39,336	258,450
TOTAL				
DISTRIBUTION		1,391,437	39,336	1,352,101
		1.000000	0.028270	0.971730

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
COMMERCIAL OFFICE EXPENSE A/C 6623
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

SDPUC 2-#8

	TOTAL	BUSINESS OFFICE EU MTS & WATS	EU ACCESS P/L & OTHER	INTEREXCHANGE CARRIER SPECIAL ACCESS	CARRIER SWITCHED ACCESS	COIN COLLECT & ADMIN
INTERSTATE & OTHER -						
EU Svc Order Proc	12,013	6,674	5,339			
EU Payment & Collect	31,797	16,931	14,867			
EU Billing Inquiry	14,247	1,494	12,753			
IX Svc Order Proc	0					
IX Payment & Collect	0			0	0	
IX Billing Inquiry	0			0	0	
Coin Collect & Admin	0			0	0	
SUBTOTAL INTERSTATE & OTHER	58,058	25,098	32,959	0	0	0
INTRASTATE INTERLATA -						
EU Svc Order Proc	0	0	0			
EU Payment & Collect	1,956	1,956	0			
EU Billing Inquiry	0	0	0			
IX Svc Order Proc	0					
IX Payment & Collect	0			0	0	
IX Billing Inquiry	0			0	0	
Coin Collect & Admin	0			0	0	
SUBTOTAL INTRASTATE INTERLATA	1,956	1,956	0	0	0	0
INTRASTATE INTRALATA -						
EU Svc Order Proc	1,335	1,335	0			
EU Payment & Collect	13,178	12,555	623			
EU Billing Inquiry	0	0	0			
IX Svc Order Proc	0					
IX Payment & Collect	0			0	0	
IX Billing Inquiry	0			0	0	
Coin Collect & Admin	0			0	0	
SUBTOTAL INTRASTATE INTRALATA	14,513	13,889	623	0	0	0
STUDY TOTAL -						
EU Svc Order Proc	13,348	8,009	5,339			
EU Payment & Collect	46,931	31,441	15,490			
EU Billing Inquiry	14,247	1,494	12,753			
IX Svc Order Proc	0	0	0			
IX Payment & Collect	0	0	0	0	0	
IX Billing Inquiry	0	0	0	0	0	
Coin Collect & Admin	0		0	0	0	
TOTAL	74,526	40,944	33,582	0	0	0
SDCOS ALLOCATION FACTOR -						
INTERSTATE & OTHER		0.612997	0.981444	1.000000	1.000000	1.000000
MSG INTRASTATE INTERLATA		0.047772			0.000000	0.000000
MSG INTRASTATE INTRALATA		0.339232			0.000000	0.000000
P/L INTRASTATE INTERLATA			0.000000	0.000000		
P/L INTRASTATE INTRALATA			0.018556	0.000000		
TOTAL		1.000000	1.000000	1.000000	1.000000	1.000000

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
COMMERCIAL OFFICE EXPENSE A/C 6623
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	<u>JSP</u> <u>INPUT</u>	<u>LDI-ER</u>	<u>MESSAGE TELEPHONE</u>		<u>LDI-RA</u>	<u>LDS-ER</u>	<u>LDS-RA</u>	<u>LDI-ER</u>	<u>PRIVATE LINE</u>		<u>LDI-RA</u>	<u>LDS-ER</u>	<u>LDS-RA</u>	<u>OTHER</u>
EU Svc Order Proc	13,348	6,674	0	0	1,335	0	0	0	0	0	0	0	0	5,339
EU Payment & Collect	46,931	16,925	6	1,956	12,555	1,273	0	0	623	13,593				
EU Billing Inquiry	14,247	1,494	0	0	0	0	0	0	0	12,753				
IX Svc Order Proc	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IX Payment & Collect	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IX Billing Inquiry	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Coin Collect & Admin	0	0	0	0	0	0	0	0	0	0	0	0	0	0
 TOTAL 6623	 74,526	 25,092	 6	 1,956	 13,889	 1,273	 0	 0	 623	 31,686				
WTD EU SVC ORD PROC PC	1.000000	0.500000	0.000000	0.000000	0.100000	0.000000	0.000000	0.000000	0.000000	0.400000				
EU BILLED REVENUE PCT	1.000000	0.360630	0.000126	0.041677	0.267511	0.027131	0.000000	0.000000	0.013278	0.289647				
WTD EU BILL INQ PCT	1.000000	0.104840	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.895160				
WTD IX SVC ORD PROC PC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000				
IX BILLED REVENUE PCT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000				
WTD IX BILL INQ PCT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000				
COIN REVENUES PCT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000				

Telephone Minutes
December 27, 2000
Page Six

50PUC 2 - #9

Mr. Gesinger made the motion to approve a 2% increase for the Telephone Authority, CATV, Sales and Service and the CR Gas Company employees plus the additional insurance costs for the group Health Insurance plan.

Motion seconded by Ms. Hump

Motion carried.

2). Employee of year award

Mr. Williams introduced Ms. Nicky White Eyes as the most valuable employee of the year 2000.

Adjournment

Motion to adjourn was made by Mr. Gesinger

Motion seconded by Ms. Little Sky

Motion carried and the meeting was duly adjourned.

CERTIFICATION: THESE MINUTES ARE CORRECT

(SEAL)

Mary Little Sky David O. Nelson
BOARD OF DIRECTORS-SECRETARY BOARD OF DIRECTORS-PRESIDENT

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
2111 LAND & 2121 BUILDING
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

SUPP L - 10
WS #1

	<u>DIMENSIONS</u>	<u>TOTAL FOOTAGE</u>	<u>NON-REG FOOTAGE</u>	<u>REGULATED FOOTAGE</u>
EAGLE BUTTE - HEADQUARTERS				
<i>MAIN FLOOR (Remodeled Section):</i>				
Reception (Peterson/Fischer)	13' x 26'	338.00	14.00	324.00
Office #1 (Charlotte)	13' x 18'	216.00	14.41	201.59
Office #2 (Tracy)	8'6" x 13'3"	112.63	112.63	(0.00)
Office #3 (Linda)	15' x 12'8"	190.00		190.00
Office #4 (Barbara)	15' x 12'4"	185.00	0.00	185.00
Office #5 (Janet & Nicki)	13'9" x 16'	220.00	58.67	161.33
Vault	7'7" x 7'	53.06		53.06
Mail Room	7'7" x 8'3"	62.54	17.61	44.93
Office Machines	13'9" x 8'6"	116.88	1.62	115.26
Central Office Storage	8'3" x 9'9"	80.44		80.44
Central Office Equip Room	28'9" x 34'	977.50		977.50
MDF Room	28'9" x 10'	287.50	19.40	268.10
Storage #1	4' x 6'	24.00	24.00	0.00
<i>DOWNSTAIRS:</i>				
Storage #1	14'x20'3"	283.50		283.50
Storage #2	8'x15'	120.00		120.00
Storage #3	26'7"x25'10"	686.73		686.73
Inventory Office (Farlee)	10'x10'	100.00	0.09	99.91
Employee Exercise Room	26'7"x20'2"	536.10		536.10
Central Ofc Eq Storage	13'3" x 20'6"	271.63		271.63
Battery Storage	14' x 20'4"	284.62		284.62
Storage	16'10" x 29'	488.16	15.00	473.16
SUBTOTAL SQUARE FEET		5,634.27	277.43	5,356.84
<i>MAIN FLOOR (New Section):</i>				
Storage #2	12' x 6'6"	78.00		78.00
Storage #3	6' x 5'5"	32.50		32.50
Office #6 (Burgee)	12' x 12'7"	150.96		150.96
Office #7 (Davidson)	12' x 12'7"	150.96		150.96
Office #8 (Anderson)	12' x 12'7"	150.96	2.02	148.94
Office #9 (Peterson)	12' x 12'7"	150.96	59.29	91.67
Office #10 (Jandreau)	12' x 12'7"	150.96	0.31	150.65
Office #11 (White-Eyes)	12' x 12'7"	150.96	78.99	71.97
Board Room	22' x 20'5"	449.17		449.17
Office #12 (J.D. Williams)	16' x 20'5"	326.67	64.29	262.37
Office #13 (Mona)	12' x 12'7"	150.96	15.16	135.80
<i>DOWNSTAIRS (New Section):</i>				
Parking Garage	62'4" x 39'	2,430.99		2,430.99
SUBTOTAL SQUARE FEET		4,374.04	220.06	4,153.98
TOTAL SQUARE FEET		10,008.31	497.49	9,510.82
INVESTMENT -				
LAND	3,722.50		185.04	3,537.46
BUILDING	1,176,360.00		58,474.41	1,117,885.59

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 PART X - NONREGULATED/REGULATED ALLOCATION
 2111 LAND & 2121 BUILDING
 FOR THE FILING YEAR ENDED DECEMBER 31, 2001

SDPUC 2-#10
 WS #1

	DIMENSIONS	TOTAL FOOTAGE	NON-REG FOOTAGE	REGULATED FOOTAGE
EAGLE BUTTE - WAREHOUSE				
Office	42' x 27'	1,134.00		1,134.00
Heated Quanset	39'6" x 26'6"	1,046.75		1,046.75
Repair Shop	36'x11'4"+19'6"x11'6"	632.13	632.13	0.00
Storage	31'6" x 21'6"	677.25		677.25
Shop & Garage	50' x 140'	7,000.00		7,000.00
TOTAL SQUARE FEET		10,490.13	632.13	9,858.00
INVESTMENT -				
LAND	28,800.00		1,735.47	27,064.53
BUILDING	238,972.24		14,400.35	224,571.89
TOTAL ALLOCATED -				
LAND	32,522.50		1,920.51	30,601.99
BUILDING	1,415,332.24		72,874.76	1,342,457.48
Headquarters Allocation:				
	TOTAL		ALLOCATION	
			NON-REG	REGULATED
Total Time (Peterson/Fischer)	1,254.5		0.0	1,254.5
Distribution	1.000000		0.000000	1.000000
Reception Space	324.00		0.00	324.00
Total Time (Charlotte)	1,776.0		118.5	1,657.5
Distribution	1.000000		0.066723	0.933277
Office #1 Space	216.00		14.41	201.59
Total Time (Barbara)	1,730.5		0.0	1,730.5
Distribution	1.000000		0.000000	1.000000
Office #4 Space	185.00		0.00	185.00
Total Time (Janet & Nicki)	3,584.5		956.0	2,628.5
Distribution	1.000000		0.266704	0.733296
Office #5 Space	220.00		58.67	161.33
MTS Usage	7		5	2
Paging Usage	60		60	
Total	67		65	2
Distribution	1.000000		0.970149	0.029851
MDF Room Space	20.00		19.40	0.60
Total Subscribers	3,985.0		623.0	3,362.0
Distribution	1.000000		0.156336	0.843664
Mail Room Space	112.63		17.61	95.02
Total Office Personnel Time	10,312.5		142.5	10,170.0
Distribution	1.000000		0.013818	0.986182
Office Machine Space	116.88		1.62	115.26

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
2111 LAND & 2121 BUILDING
FOR THE FILING YEAR ENDED DECEMBER 31, 2001

	<u>DIMENSIONS</u>	<u>TOTAL FOOTAGE</u>	<u>NON-REG FOOTAGE</u>	<u>REGULATED FOOTAGE</u>
Total Time (Farlee)	1,735.5		1.5	1,734.0
Distribution	1.000000		0.000864	0.999136
Inventory Office Space	100.00		0.09	99.91
Total Time (Anderson)	1,794.5		24.0	1,770.5
Distribution	1.000000		0.013374	0.986626
Office #8 Space	150.96		2.02	148.94
Total Time (OSP)	15,750.0		6,186.0	9,564.0
Distribution	1.000000		0.392762	0.607238
Office #9 Space	150.96		59.29	91.67
Total Time (Jardreau)	1,972.0		4.0	1,968.0
Distribution	1.000000		0.002028	0.997972
Office #10 Space	150.96		0.31	150.65
Total Time (White Eyes)	2,008.5		1,051.0	957.5
Distribution	1.000000		0.523276	0.476724
Office #11 Space	150.96		78.99	71.97
~~EXEC~~ Total Co Time	45,774.0		9,009.0	36,765.0
Distribution	1.000000		0.196815	0.803185
Office #12 Space	326.67		64.29	262.37
Total Time (Mona)	1,882.0		189.0	1,693.0
Distribution	1.000000		0.100425	0.899575
Office #13 Space	150.96		15.16	135.80

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CENTRAL OFFICE PERSONNEL - TIME SHEET SUMMARY (WORK HOURS)
FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

ACCOUNT	JANDREAU	PALMER	PEARMAN	TOTAL	NON REG	REG
1190.00				0.00	0.00	
1190.17				0.00	0.00	
1190.60				0.00	0.00	
1190.70				0.00	0.00	
1190.85				0.00	0.00	
1406.80				0.00		0.00
2003	176.50	95.50	93.00	0.00	0.00	
6112				365.00		365.00
6114				0.00		0.00
6121	2.00		28.00	0.00		0.00
6123				30.00		30.00
6210	1,785.50	1,122.50	1,705.00	0.00		0.00
6230				4,613.00		4,613.00
6310				0.00		0.00
6351				0.00	0.00	
6410				0.00	0.00	
6510				0.00		0.00
6533				0.00		0.00
6534	4.00			0.00		0.00
6535				4.00		4.00
6610				0.00		0.00
6623				0.00		0.00
6623 CABS				0.00		0.00
6710				0.00		0.00
6721				0.00		0.00
6728				0.00		0.00
7990.60	4.00			0.00		0.00
7990.73				4.00	4.00	
7990.83				0.00	0.00	
7990.86				0.00	0.00	
7990.93				0.00	0.00	
7990.96				0.00	0.00	
TOTAL	1,972.00	1,218.00	1,826.00	0.00	5,016.00	4.00
PERCENT					0.000797	0.999203

508UC2-#10

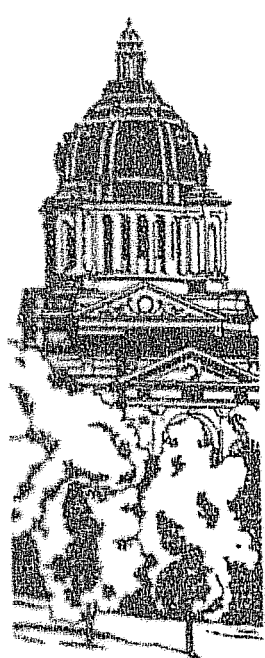
CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
 PLANT OPERATIONS PERSONNEL - TIME SHEET SUMMARY (WORK HOURS)
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2000

ACCOUNT	KECKLER	WHITE EYES	FARLEE	DUCHENEAUX	TOTAL	NON REG	REG
1190.00							
1190.17				177.00	177.00		177.00
1190.60					0.00	0.00	
1190.70				161.00	161.00	161.00	
1190.85			1.50	202.00	203.50	203.50	
1406.80				168.00	168.00		168.00
2003					0.00	0.00	
6112					0.00		0.00
6114					0.00		0.00
6121					0.00		0.00
6123				1,172.00	1,172.00		1,172.00
6210		1.00			0.00		0.00
6230					1.00		1.00
6310					0.00		0.00
6351					0.00	0.00	
6410					0.00	0.00	
6510					0.00		0.00
6533	1,826.50	621.00	1,706.50		1,706.50		1,706.50
6534					2,447.50		2,447.50
6535					0.00		0.00
6610					0.00		0.00
6623					0.00		0.00
6623 CABS		180.00	27.50		207.50		207.50
6710					0.00		0.00
6721					0.00		0.00
6728					0.00		0.00
7990.60					0.00		0.00
7990.73					0.00	0.00	
7990.83					0.00	0.00	
7990.86					0.00	0.00	
7990.93		956.00			956.00	956.00	
7990.96					0.00	0.00	
					0.00	0.00	
TOTAL	1,826.50	1,758.00	1,735.50	1,172.00	6,490.50	956.00	5,534.50
PERCENT						0.147292	0.852708

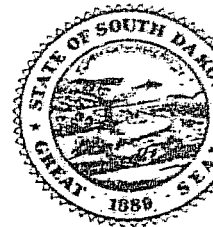
ESTIMATE Payroll 123

ACCOUNT

0.392762	0.607238
6.186.00	9.564.00



South Dakota Public Utilities Commission



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

October 1, 2001

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

RE: Independent Telecommunications Companies Switched Access Dockets

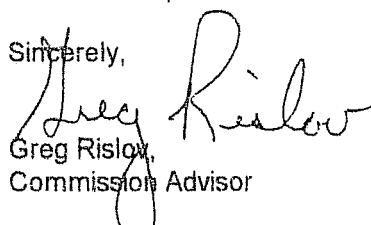
Dear Ms. Cremer:

The below-listed dockets are filings made before the South Dakota Public Utilities Commission for authorized changes in switched access rates:

1. TC01-066
2. TC01-067
3. TC01-068
4. TC01-073
5. TC01-075
6. TC01-076
7. TC01-078
8. TC01-079
9. TC01-080
10. TC01-082
11. TC01-083
12. TC01-084
13. TC01-085
14. TC01-086
15. TC01-087

In each docket Commission staff has or will request additional material necessary to evaluate the appropriateness of the filings. Commission advisory staff is with this letter requesting Commission staff to provide one copy of the material, which is also termed "Responses to Staff Data Requests," to me as a representative of the Commission advisory staff.

Sincerely,


Greg Rislov,
Commission Advisor

xc: Rolayne Wiest, Commission Counsel
Harlan Best, Commission Staff
Keith Senger, Commissioner Staff
Heather Forney, Commission Staff
Wendel Aanerud, TELEC Consulting Resources, Inc.
James K. Brooks, Johnson, Stone, & Pagano, P.C.
John W. Coleman, Olsen Thielen & Co., LTD.
David Clark, GVNW Consulting, Inc.
E-mail: Don Lee, Martin Group
Gordon K. Dauchy, John Staurulakis, Inc.

Capitol Office
Telephone (605)773-3201
FAX (605)773-3809

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

Consumer Hotline
1-800-332-1782

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

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

Jim Burg
Chairman
Pam Nelson
Vice-Chairman

Debra Elofson
Executive Director

Harlan Best
Martin C. Bettmann
Sue Cichos
Karen E. Cremer
Christopher W. Downs
Terry Emerson
Michele M. Farris
Marlette Fischbach
Heather K. Forney
Kelly D. Frazier
Mary Giddings
Lazo Healy
Mary Healy
Lisa Hull
Dave Jacobson
Amy Kayser
Jennifer Kirk
Bob Knadle
Dakota Kolbo
Charlene Lund
Gregory A. Rislov
Keith Senger
Rolayne Ailsa Wiest

MEMORANDUM TO COMMISSIONERS BURG AND NELSON

FROM: Harlan Best

RE: Cheyenne River Sioux Tribe Telephone Authority, Eagle Butte, SD
Switched Access Revenue Requirement, TC01-073

DATE: October 24, 2001

Cheyenne River Sioux Tribe Telephone Authority (Cheyenne River) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on June 26, 2001, based on the twelve months ended December 31, 2000. The cost study submitted by Cheyenne River developed a revenue requirement of \$921,054. Cheyenne River's minutes of use for 2000 was 3,812,201. Cheyenne River is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Cheyenne River's revenue requirement and minutes of use are part of the total revenue requirement and total minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport rate elements for LECA.

On June 26, 2001, the Commission electronically transmitted notice of the filing and the intervention deadline of July 13, 2001, to interested individuals and entities. No interventions were received by the Commission.

On July 27, 2001, the Commission ordered Cheyenne River to deposit an initial assessment of \$750 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 Cheyenne River on June 28, July 18, August 10, and September 10, 1999. Cheyenne River filed a revised cost study on July 16, 2001, which developed a revenue requirement of \$869,362. A second revised cost study was submitted on August 8, 2001, which developed a revenue requirement of \$861,701. Staff data requests were responded to by Cheyenne River. Staff reviewed external auditor reports for 1999 and 2000, adjustments proposed by Cheyenne River in the cost study, the 2000 ledger and trial balance, minutes of use, and traffic factor support.

Staff has reviewed Cheyenne River's cost study filing and all of the data responses submitted by Cheyenne River and would recommend that the Intrastate Switched Access Cost Study for Cheyenne River be adjusted to remove a "13th" payment for FRRPA in 2000, scholarships of \$9000, customer appreciation dinner of \$1212 and flowers of \$100. If these recommendations are accepted by the Commissioners the Intrastate Switched Access Cost Study revenue requirement for Cheyenne River is \$858,337. Cheyenne River has agreed to Staff's recommendations.

Respectively submitted: Harlan Best



cc: Doug Neff, Johnson Stone & Pagano, PC

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

IN THE MATTER OF THE ESTABLISHMENT)	ORDER APPROVING
OF SWITCHED ACCESS REVENUE)	REVENUE REQUIREMENT
REQUIREMENT FOR CHEYENNE RIVER)	
SIOUX TRIBE TELEPHONE AUTHORITY)	TC01-073

On June 26, 2001, Cheyenne River Sioux Tribe Telephone Authority (CRSTTA) filed for approval by the Public Utilities Commission (Commission) its 2000 Intrastate Switched Access Cost Study. On July 16, 2001 and August 8, 2001, CRSTTA filed amended 2000 Intrastate Switched Access Cost Studies.

On June 28, 2001, the Commission electronically transmitted notice of the filing and the intervention deadline of July 13, 2001, to interested individuals and entities. On July 24, 2001, the Commission voted to assess a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. Staff filed a memorandum on October 24, 2001, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its November 27, 2001, meeting.

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.4, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20:10:01:15.02, 20:10:01:15.05, 20:10:27:07 and 20:10:27:08. Upon review of CRSTTA's filing, the Commission found that the revenue requirement 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 CRSTTA'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 TC01-088.)

Dated at Pierre, South Dakota, this 5th day of December, 2001.

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>Helaine Kalbo</i></u>
Date <u><i>12/6/01</i></u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner