

KC/HZ

DOCKET NO.

In the Matter of _____ IN THE MATTER OF THE
ESTABLISHMENT OF SWITCHED
ACCESS REVENUE REQUIREMENT
FOR VIVIAN TELEPHONE COMPANY

Public Utilities Commission of the State of South Dakota

DATE

MEMORANDA

| DATE | MEMORANDA |
|----------|--------------------------------------|
| 6/26 01 | Filed and Docketed; |
| 6/28 01 | Weekly filings; |
| 7/27 01 | Order Assessing Filing Fees; |
| 11/10 02 | Revised Cost Study; |
| 1/31 02 | Order Approving Revenue Requirement; |
| 1/31 02 | Docket Closed. |
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Engineering
Consulting
PUC Initiatives

June 25, 2001

Ms. Debra Elofson
Executive Director
South Dakota Public Utilities Commission
State of South Dakota
500 East Capitol Avenue
Pierre, SD 57501

RECEIVED

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Ref: SD 5988 - 1.7
2000 Switched Access Filing

Dear Ms. Elofson:

On behalf of the Vivian Telephone Company, enclosed is their 2000 Intrastate Switched Access Separations Study, pursuant to the rules established by the Commission.

The following documentation is included in the study:

1. Five (5) copies of the PUC Summary Forms
2. One (1) original and four (4) copies of the Cost Study Certification Form
3. One (1) copy of the program disk

and three (3) copies of the following backup (to be treated as proprietary):

4. Audit Report as of 12/31/00 and 12/31/99
5. 2000, 12 Summary Trial Balance (12/31/00 Book Balances including Audit Journal Entries)
6. Trial Balance Worksheet for Year Ending 12/31/00
7. Reclassification Entries, Known and Measurable Changes Entries, and Nonregulated Removal Worksheets
8. Direct Assignment Worksheets
9. Known and Measurable Changes Detail
10. Account Code 6212.0004, Digital Expense-Other
11. Account Code 6423.0104, Buried Cable - Fiber - Other
12. Account Code 6540.0004, Access Expense
13. Account Code 6560, Depreciation Expense
14. Account Code 6610, Marketing Expense
15. Account Code 6622, Number Services Expense
16. Account Code 6623, Customer Services Expense with Separations Backup
17. Account Code 6710, Executive and Planning Expense

June 25, 2001

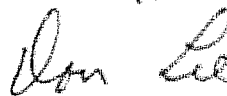
Page 2 of 2

18. Account Code 6720, General and Administrative Expense
19. Land and Building Investment Worksheets
20. Central Office Equipment Worksheets
21. Outside Plant worksheets and Maps
22. Annual Traffic Worksheets
23. Access Minutes of Use Summary by Month
24. AMOU Summary by Host/SSO Office
25. Supporting Data For "Exchange" Traffic Volumes for Acquired Exchanges
26. Supporting Data For the WDEM "1997 Additive"
27. Annual Peg Counts by Exchange
28. Supporting Data For Exchange Holding Time Studies and TATR Factors

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

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

Sincerely,
Martin Group, Inc.



Don Lee

DLS/bkk

attachments: Summary Forms (5)
Program Disk (1)
Access Study Backup (3)

cc: George Strandell – Manager, w/o encl.
Tim Dupic - VP-Regulatory Affairs, w/o encl.

2000 Intrastate Cost Study

for

***Vivian Telephone Company
PO Box 411
Wall, South Dakota 57790***

Prepared by:
Martin Group, Inc.
1515 North Sanborn Boulevard
Mitchell, South Dakota 57301-1021
(605) 996-9646

I am Don Lee. I hereby certify that I have overall responsibility for the preparation of all data in the attached 2000 Intrastate Switched Access filing for

Vivian Telephone Company

and that I am authorized to execute this certification. Based on information known to me or provided to me by employees responsible for the preparation of the data in this submission, I hereby certify that the data has been examined and reviewed and is complete, accurate, and consistent with the rules of the South Dakota Public Utilities Commission, to the best of my knowledge.

Date:

6-20-01

Certifying Signature:

Don Lee

Name:

Don Lee

Title:

Director of Settlements

Vivian Telephone Company

| ***** FCC PART 69 ***** | | | | | | | | | | |
|---|-------------------------------|-------------|------------|-------------|-------------|------------|-------------|-----------|-----------|----|
| Intrastate Toll Revenue Requirement Summary | | | | | | | | | | |
| | Part 36 | Source | Common | Local | Information | Common | Billing and | Other | | |
| (A) | Total | (C) | Line | Switching | (F) | Transport | Collection | (I) | | |
| | (B) | | (D) | (E) | | (G) | (H) | | | |
| INTRALATA | | | | | | | | | | |
| 15 | Net Investment | \$9,973,335 | J13 | \$5,641,831 | \$1,852,273 | \$0 | \$1,928,276 | \$0 | \$550,955 | OK |
| 16 | Rate of Return | 10.00% | | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | |
| 17 | | | | | | | | | | |
| 18 | Return on Rate Base | \$997,333 | | \$564,183 | \$185,227 | \$0 | \$192,828 | \$0 | \$55,095 | OK |
| 19 | Return Adjustments | 0 | J18-20 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 20 | | | | | | | | | | |
| 21 | Net Return on Rate Base | \$997,333 | | \$564,183 | \$185,227 | \$0 | \$192,828 | \$0 | \$55,095 | OK |
| 22 | Income Taxes | 513,778 | J31-32 | 290,640 | 95,420 | 0 | 99,335 | 0 | 28,383 | OK |
| 23 | Expenses and Other Taxes | 3,171,512 | J33-35, 40 | 1,192,537 | 864,935 | 6 | 887,120 | 111,866 | 115,048 | OK |
| 24 | | | | | | | | | | |
| 25 | Total IntraLATA Rev Req | \$4,682,624 | | \$2,047,360 | \$1,145,582 | \$6 | \$1,179,283 | \$111,866 | \$198,526 | OK |
| 26 | | ===== | | ===== | ===== | ===== | ===== | ===== | ===== | |
| 27 | | | | | | | | | | |
| 28 | | | | | | | | | | |
| 29 | INTERLATA | | | | | | | | | |
| 30 | | | | | | | | | | |
| 31 | Net Investment | \$0 | P13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 32 | Rate of Return | 10.00% | | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | |
| 33 | | | | | | | | | | |
| 34 | Return on Rate Base | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 35 | Return Adjustments | 0 | P18-20 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 36 | | | | | | | | | | |
| 37 | Net Return on Rate Base | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 38 | Income Taxes | 0 | P31-32 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 39 | Expenses and Other Taxes | 0 | P33-35, 40 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 40 | | | | | | | | | | |
| 41 | Total InterLATA Rev Req | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 42 | | ===== | | ===== | ===== | ===== | ===== | ===== | ===== | |
| 43 | | | | | | | | | | |
| 44 | | | | | | | | | | |
| 45 | TOTAL INTRASTATE REV REQ | \$4,682,624 | | \$2,047,360 | \$1,145,582 | \$6 | \$1,179,283 | \$111,866 | \$198,526 | |
| | | ===== | | ===== | ===== | ===== | ===== | ===== | ===== | |
| | ACCESS ELEMENT MINUTES OF USE | | | 53,894,751 | 53,894,751 | 53,894,751 | 53,894,751 | | | |
| | ACCESS RATE PER MINUTE | \$0.081125 | | \$0.037988 | \$0.021256 | | \$0.021821 | | | |

Vision Telephone Company

| | | Intrastate | | | | | | | | |
|--|----------------------------------|---------------------|----------------------|-------------------------|---------------------------|--------------------|--------------|------------------|---------------------|------------|
| ***** FCC PART 36 ***** Revenue Requirement Summary | | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Message Telephone Service | | Private Line | | TOTAL INTRASTATE | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 | State Income Tax Rate | 0.00% | --- | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 14 | Federal Income Tax Rate | 34.00% | --- | 34.00% | 34.00% | 34.00% | 34.00% | 34.00% | 34.00% | |
| 15 | Gross Receipts Tax Rate | 3.00% | --- | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | |
| 16 | | | | | | | | | | |
| 17 | | | | | | | | | | |
| 18 | Net Investment | \$35,244,263 | C68 | \$25,270,929 | \$0 | \$9,468,041 | \$0 | \$505,294 | \$9,973,335 | 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 | \$3,524,426 | | \$2,527,093 | \$0 | \$946,804 | \$0 | \$50,529 | \$997,333 | 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 | \$3,524,426 | | \$2,527,093 | \$0 | \$946,804 | \$0 | \$50,529 | \$997,333 | O K |
| 28 | | | | | | | | | | |
| 29 | Contributions | 0 | H52 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 30 | Interest Expense | 0 | H44 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | \$3,524,426 | | \$2,527,093 | \$0 | \$946,804 | \$0 | \$50,529 | \$997,333 | O K |
| 37 | | | | | | | | | | |
| 38 | State Income Taxes | \$0 | Formula | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 39 | Federal Income Taxes | 1,015,614 | Formula | 1,301,836 | 0 | 487,748 | 0 | 26,030 | 513,778 | O K |
| 40 | Operating Expenses and Taxes | 11,451,128 | 1196 | 8,420,094 | 0 | 2,931,911 | 0 | 99,123 | 3,031,034 | 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 | \$16,791,168 | | \$12,249,022 | \$0 | \$4,366,463 | \$0 | \$175,683 | \$4,542,146 | O K |
| 45 | Gross Receipts Taxes | 519,314 | Formula | 378,836 | 0 | 135,045 | 0 | 5,433 | 140,479 | O K |
| 46 | Other Revenue Taxes | 0 | V251 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 47 | | | | | | | | | | |
| | TOTAL REVENUE REQUIREMENT | \$17,310,482 | | \$12,627,858 | \$0 | \$4,501,508 | \$0 | \$181,116 | \$4,682,624 | O K |

Vivian Telephone Company

| | | Intrastate | | | | | | | | |
|---|-----------------------------|------------------|----------------------|-------------------------|---------------------------|--------------|------------------|------------------|---------------------|----------------|
| ***** FCC PART 36 ***** Investment Summary | | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Message Telephone Service | | Private Line | | TOTAL INTRASTATE | |
| (A) | (B) | | | | (C) | (D) | InterLATA (E) | IntraLATA (F) | | |
| 13 | Land and Support Investment | \$4,715,103 | D33 | \$3,371,973 | \$0 | \$1,277,028 | \$0 | \$66,102 | \$1,343,130 | OK |
| 14 | | | | | | | | | | |
| 15 | COE Operator Equipment | \$0 | D43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 16 | COE Switching Equipment | 8,409,197 | D68 | 5,308,676 | 0 | 3,100,521 | 0 | 0 | 3,100,521 | OK |
| 17 | COE Transmission Equipment | 10,413,541 | D85 | 7,422,073 | 0 | 2,818,534 | 0 | 172,933 | 2,991,468 | OK |
| 18 | | | | | | | | | | |
| 19 | Total COE | \$18,822,738 | | \$12,730,749 | \$0 | \$5,919,056 | \$0 | \$172,933 | \$6,091,989 | OK |
| 20 | Info Orig /Term Equipment | 0 | D94 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 21 | Cable and Wire Facilities | 37,550,359 | D137 | 27,584,075 | 0 | 9,348,911 | 0 | 617,374 | 9,966,285 | -1 |
| 22 | | | | | | | | | | |
| 23 | Total COE, IOT C&WF | \$56,373,097 | | \$40,314,824 | \$0 | \$15,267,967 | \$0 | \$790,307 | \$16,058,274 | OK |
| 24 | | | | | | | | | | |
| 25 | Total Capital Leases | \$0 | D173 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 26 | | | | | | | | | | |
| 27 | Leasehold Improvements | \$0 | D186 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 28 | | | | | | | | | | |
| 29 | Intangible Assets | \$0 | D209 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 30 | | | | | | | | | | |
| 31 | | | | | | | | | | |
| 32 | Total Tele Plt In Service | \$61,080,200 | | \$43,686,797 | \$0 | \$16,544,995 | \$0 | \$856,409 | \$17,401,404 | -1 08364101408 |
| 33 | | | | | | | | | | |
| 34 | Plant Held, Future Use | \$0 | D214-215 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 35 | TPUC, Short-term | 11,026,114 | D216-217 | 7,885,248 | 0 | 2,986,289 | 0 | 154,578 | 3,140,866 | OK |
| 36 | TPUC, Long-term | 0 | D218-219 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 37 | Tel Plt Adjustment | 0 | D220-221 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 38 | | | | | | | | | | |
| 39 | Total Other Tel Plt | \$11,026,114 | | \$7,885,248 | \$0 | \$2,986,289 | \$0 | \$154,578 | \$3,140,866 | OK |
| 40 | | | | | | | | | | |
| 41 | | | | | | | | | | |
| 42 | TOTAL TELEPHONE PLANT | \$72,114,314 | | \$51,572,045 | \$0 | \$19,531,284 | \$0 | \$1,010,987 | \$20,542,270 | -1 27923278722 |

Verizon Telephone Company

| FCC PART 36 Plant Investment Detail | | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Intrastate | | | | TOTAL INTRASTATE | |
|--|-----------------------------|------------------|----------------------|-------------------------|---------------------------|-------------|--------------|-----------|---------------------|----|
| | | | | | Message Telephone Service | | Private Line | | | |
| | | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 | LAND AND SUPPORT ASSETS | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 | Land, Allocable | \$0 | H33 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 16 | Land, Direct | 0 | V22 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 17 | | | | | | | | | | |
| 18 | Total Land | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 19 | | | | | | | | | | |
| 20 | Motor Vehicles | \$0 | H33 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 21 | Aircraft | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 22 | Special Purpose Vehicles | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 23 | Garage Work Equipment | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 24 | Other Work Equipment | 4,715,103 | H33 | 3,371,973 | 0 | 1,277,028 | 0 | 66,102 | 1,343,130 | OK |
| 25 | Buildings, Allocable | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 26 | Buildings, Direct | 0 | V29 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 27 | Furniture | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 28 | Office Equipment | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 29 | General Purpose Computers | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 30 | | | | | | | | | | |
| 31 | Total Support Assets | \$4,715,103 | | \$3,371,973 | \$0 | \$1,277,028 | \$0 | \$66,102 | \$1,343,130 | OK |
| 32 | | | | | | | | | | |
| 33 | Tot Land and Support Assets | \$4,715,103 | | \$3,371,973 | \$0 | \$1,277,028 | \$0 | \$66,102 | \$1,343,130 | OK |
| 34 | | | | | | | | | | |
| 35 | | | | | | | | | | |
| 36 | CENTRAL OFFICE EQUIPMENT | | | | | | | | | |
| 37 | | | | | | | | | | |
| 38 | CAT 1 Oper Sys. TSPS | \$0 | G22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 39 | CAT 1 Oper Sys. Other TSPS | 0 | G21 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 40 | CAT 1 Oper Sys. Aux Pos | 0 | G23 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 41 | CAT 1 Oper Sys. Other | 0 | V36 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 42 | | | | | | | | | | |
| 43 | Total CAT 1 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 44 | | | | | | | | | | |
| 45 | | | | | | | | | | |
| 46 | CAT 2 Tandem Sw Allocable | \$0 | G26 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 47 | CAT 2 Tandem Sw Direct | 0 | V38 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 48 | | | | | | | | | | |
| 49 | Total CAT 2 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |

Group Telephone Company

| ***** FCC PART 36 ***** Paid Investment Data | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Message Telephone Service | | Private Line | | TOTAL INFRASTATE | | |
|---|------------------|----------------------|-------------------------|---------------------------|-------------|--------------|-----------|---------------------|----|--|
| | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | | |
| | | | | (E) | (F) | (G) | (H) | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 111 CABLE AND WIRE FACILITIES | | | | | | | | | | |
| 112 | | | | | | | | | | |
| 113 CAT 1.1 IntraLATA PL/WATS | 1,024,491 | F31 | \$500,183 | \$0 | \$0 | \$0 | \$524,308 | \$524,308 | OK | |
| 114 CAT 1.2 InterLATA PL/WATS | 453,542 | F31 | 453,542 | 0 | 0 | 0 | 0 | 0 | OK | |
| 115 CAT 1.3 Joint Message | 32,428,283 | G13 | 24,321,213 | 0 | 8,107,071 | 0 | 0 | 8,107,071 | OK | |
| 116 Other CAT 1 C&WF | 0 | V74 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 117 | | | | | | | | | | |
| 118 Total CAT 1 C&WF | \$33,906,316 | | \$25,274,938 | \$0 | \$8,107,071 | \$0 | \$524,308 | \$8,631,379 | -1 | |
| 119 | | | | | | | | | | |
| 120 CAT 2 C&WF | \$127,550 | G28 | \$127,550 | \$0 | \$0 | \$0 | \$0 | \$0 | OK | |
| 121 CAT 2 C&WF, Wideband | 0 | V76 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 122 | | | | | | | | | | |
| 123 Total CAT 2 C&WF | \$127,550 | | \$127,550 | \$0 | \$0 | \$0 | \$0 | \$0 | OK | |
| 124 | | | | | | | | | | |
| 125 CAT 3 Joint Message | 2,070,183 | G17 | 1,117,754 | 0 | 952,429 | 0 | 0 | \$952,429 | OK | |
| 126 CAT 3 PL/WATS etc | 0 | F36 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 127 CAT 3 Direct | 142,128 | V79 | 49,062 | 0 | 0 | 0 | 93,066 | 93,066 | OK | |
| 128 | | | | | | | | | | |
| 129 Total CAT 3 C&WF | \$2,212,311 | | \$1,166,816 | \$0 | \$952,429 | \$0 | \$93,066 | \$1,045,495 | OK | |
| 130 | | | | | | | | | | |
| 131 CAT 4 Message | \$1,304,182 | G29 | \$1,014,771 | \$0 | \$289,411 | \$0 | \$0 | \$289,411 | OK | |
| 132 CAT 4 WATS | 0 | V81 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 133 CAT 4 Direct | 0 | V82 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 134 | | | | | | | | | | |
| 135 Total CAT 4 C&WF | \$1,304,182 | | \$1,014,771 | \$0 | \$289,411 | \$0 | \$0 | \$289,411 | OK | |
| 136 | | | | | | | | | | |
| 137 TOTAL C&WF | \$37,550,359 | | \$27,584,075 | \$0 | \$9,348,911 | \$0 | \$617,374 | \$9,966,285 | -1 | |
| 138 | | | | | | | | | | |
| 139 | | | | | | | | | | |
| 140 CAPITAL LEASES | | | | | | | | | | |
| 141 | | | | | | | | | | |
| 142 Allocable Support Leases | \$0 | H14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK | |
| 143 Direct Support Leases | 0 | V84 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 144 | | | | | | | | | | |
| 145 Total Support Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK | |

Verizon Telephone Company

| ***** FCC PART 35 ***** Plant Investment Detail | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Interstate | | | | TOTAL INTRASTATE | | |
|--|------------------|----------------------|-------------------------|---------------------------|--------------|--------------|-----------|---------------------|-------|----------------|
| | | | | Message Telephone Service | | Private Line | | | | |
| | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 160 | | | | | | | | | | |
| 161 COE Operator | \$0 | H16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 162 COE Tandem Switch | 0 | H17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 163 COE Local Switch | 0 | H18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 164 COE Transmission | 0 | H20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 165 COE Direct | 0 | V89 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 166 | | | | | | | | | | |
| 167 Total COE Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 168 | | | | | | | | | | |
| 169 IOT Leases | \$0 | V90 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 170 | | | | | | | | | | |
| 171 C&WF Leases | \$0 | V91 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 172 | | | | | | | | | | |
| 173 TOTAL CAPITAL LEASES | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 174 | ===== | | ===== | ===== | ===== | ===== | ===== | ===== | ===== | |
| 175 | | | | | | | | | | |
| 176 LEASEHOLD IMPROVEMENTS | | | | | | | | | | |
| 177 | | | | | | | | | | |
| 178 Land and Support Assets | \$0 | H14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 179 COE Switching | 0 | H18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 180 COE Operator | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 181 COE Transmission | 0 | H20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 182 IOT | 0 | V96 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 183 C&WF | 0 | V97 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 184 Other | 0 | V98 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 185 | | | | | | | | | | |
| 186 TOTAL LEASEHOLD IMPROVEMENT | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 187 | ===== | | ===== | ===== | ===== | ===== | ===== | ===== | ===== | |
| 188 | | | | | | | | | | |
| 189 TPIS, EXCL. ACCT No 2690 | \$61,088,200 | | \$43,686,797 | \$0 | \$16,544,995 | \$0 | \$856,409 | \$17,401,404 | | -1 08364101408 |

Vivian Telephone Company

| ***** FCC PART 36 ***** Plant Investment Detail | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Intrastate | | | | TOTAL INTRASTATE | | |
|--|------------------|----------------------|-------------------------|---------------------------|-------------|--------------|-----------|---------------------|-------------|----|
| | | | | Message Telephone Service | | Private Line | | | | |
| | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 204 INTANGIBLE ASSETS | | | | | | | | | | |
| 205 | | | | | | | | | | |
| 206 Allocable Acct No 2690 | \$0 | H36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 207 Direct Acct No 2690 | 0 | V100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 208 | | | | | | | | | | |
| 209 Total Intangible Assets | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 210 | ===== | | ===== | ===== | ===== | ===== | ===== | ===== | ===== | |
| 211 | | | | | | | | | | |
| 212 OTHER TELEPHONE PLANT | | | | | | | | | | |
| 213 | | | | | | | | | | |
| 214 Held for Fut Use - Alloc | \$0 | --- | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 215 Held for Fut Use - Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 216 TPUC, Short-term - Alloc | 11,026,114 | H35 | 7,085,248 | 0 | 2,986,289 | 0 | 154,578 | 3,140,866 | 3,140,866 | OK |
| 217 TPUC, Short-term - Direct | 0 | V124 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 218 TPUC, Long-term - Alloc | 0 | H35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 219 TPUC, Long-term - Direct | 0 | V126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 220 Tele Plt Adjust - Alloc | 0 | H35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 221 Tele Plt Adjust - Direct | 0 | V104 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 222 | | | | | | | | | | |
| 223 Total Other Telephone Plant | \$11,026,114 | | \$7,085,248 | \$0 | \$2,986,289 | \$0 | \$154,578 | \$3,140,866 | \$3,140,866 | OK |

Vivian Telephone Company

| ***** FCC PART 36 ***** Reserves and Deferrals | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Intrastate | | | | TOTAL INTRASTATE | | |
|---|------------------|----------------------|-------------------------|---------------------------|-------------|--------------|-----------|---------------------|----|--|
| | | | | Message Telephone Service | | Private Line | | | | |
| | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 ACCUM DEPRECIATION, TPIS | | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 Support Assets | \$2,251,388 | H13 | \$1,610,064 | \$0 | \$609,761 | \$0 | \$31,563 | \$641,324 | OK | |
| 16 COE Switching | 5,710,932 | H19 | 3,605,277 | 0 | 2,105,655 | 0 | 0 | 2,105,655 | OK | |
| 17 COE Operator | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 18 COE Transmission | 4,791,497 | H20 | 3,415,058 | 0 | 1,296,869 | 0 | 79,570 | 1,376,439 | OK | |
| 19 IOT Equipment | 0 | H25 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 20 Cable and Wire Facilities | 23,011,106 | H31 | 16,903,702 | 0 | 5,729,074 | 0 | 378,331 | 6,107,405 | OK | |
| 21 Other Plant | 0 | V135 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 22 | | | | | | | | | | |
| 23 Total Accum Depr. TPIS | \$35,764,923 | | \$25,534,101 | \$0 | \$9,741,359 | \$0 | \$489,464 | \$10,230,823 | OK | |
| 24 | | | | | | | | | | |
| 25 ACCUM AMORTIZATION | | | | | | | | | | |
| 26 | | | | | | | | | | |
| 27 Accum Depreciation, PHFU | \$0 | H38 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK | |
| 28 Accum Amort, Tangible Inv | 0 | H40 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 29 Accum Amort, Intang Inv | 0 | H41 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 30 Accum Amort, Other | 0 | V138 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 31 | | | | | | | | | | |
| 32 Tot Accum Amortization | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK | |
| 33 | | | | | | | | | | |
| 34 Total Accum Depr/Amort | \$35,764,923 | | \$25,534,101 | \$0 | \$9,741,359 | \$0 | \$489,464 | \$10,230,823 | OK | |
| 35 | | | | | | | | | | |
| 36 | | | | | | | | | | |
| 37 ACCUM DEF INC TAXES, NET | | | | | | | | | | |
| 38 | | | | | | | | | | |
| 39 Support Assets | 0 | H13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK | |
| 40 COE Switching | 0 | H19 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 41 COE Operator | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 42 COE Transmission | 0 | H20 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 43 IOT Equipment | 0 | H25 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 44 Cable and Wire Fac | 0 | H31 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 45 Unclassified | 1,933,497 | V145 | 1,362,727 | 0 | 523,664 | 0 | 27,106 | 550,770 | OK | |
| 46 | | | | | | | | | | |
| 47 Total Accum Def Inc Taxes | \$1,933,497 | | \$1,362,727 | \$0 | \$523,664 | \$0 | \$27,106 | \$550,770 | OK | |

Vivian Telephone Company

Private Line

***** FCC PART 36 *****
 Functional Distribution
 of Selected Investments

TOTAL
 COMPANY

Joint Use
 Message

Interstate

Intrastate

Extended Area
 Service

Other

(A)

(B)

(C)

(D)

(E)

(F)

(G)

(H)

(I)

13 TRANS CCT EQUIPMENT

14

15 Working Loops 21,082 20,163 282 0 0 326 0 311 OK
 16 Avg Cost per Loop 290.88 290.88 290.88 290.88 290.88 290.88 290.88 290.88

17

18 CAT 4 13 Exch Ln Invest \$6,132,293 \$5,864,976 \$82,028 \$0 \$0 \$94,826 \$0 \$90,463

19

20
 21 Circuit Terminations 1,190 1,190 0 0 0 0 0 0 OK
 22 Avg Cost per Termination 1,751.22 1,751.22 1,751.22 1,751.22 1,751.22 1,751.22 1,751.22 1,751.22

23

24 CAT 4 23 Other IX \$2,083,953 \$2,083,953 \$0 \$0 \$0 \$0 \$0 \$0

25

26

27 C&WF INVESTMENT

28

29 Working Loops 21,082 20,163 282 0 0 326 0 311
 30 Loops Factor 1.000000 0.956408 0.013376 0.000000 0.000000 0.015463 0.000000 0.014752
 31 CAT 1 Exchange C&WF \$33,906,317 \$32,428,283 \$453,542 \$0 \$0 \$524,308 \$0 \$500,183 OK

32

33

34 Equivalent IX Circuit Miles 47,544 47,544 0 0 0 0 0 0 OK
 35 IX Cct Miles Factor 1.000000 1.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000
 36 CAT 3 Interexch C&WF \$2,070,183 \$2,070,183 \$0 \$0 \$0 \$0 \$0 \$0

Vivian Telephone Company

Intrastate

| ***** FDC PART 36 ***** Internal Allocation Factors | | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Message Telephone Service | | Private Line | | TOTAL INTRASTATE | |
|--|------------------------------|------------------|----------------------|-------------------------|---------------------------|----------|--------------|----------|---------------------|----|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 | Support Assets | 1 000000 | D31 | 0 715143 | 0 000000 | 0 270838 | 0 000000 | 0 014019 | 0 284857 | OK |
| 14 | Land and Support Assets | 1 000000 | D33 | 0 715143 | 0 000000 | 0 270838 | 0 000000 | 0 014019 | 0 284857 | OK |
| 15 | | | | | | | | | | |
| 16 | COE Operator | 0 000000 | D43 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 17 | COE Tandem Switching | 0 000000 | D49 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 18 | COE Local Switching | 1 000000 | D66 | 0 631294 | 0 000000 | 0 368706 | 0 000000 | 0 000000 | 0 368706 | OK |
| 19 | COE Total Switching | 1 000000 | D68 | 0 631294 | 0 000000 | 0 368706 | 0 000000 | 0 000000 | 0 368706 | OK |
| 20 | COE Transmission | 1 000000 | D85 | 0 712733 | 0 000000 | 0 270661 | 0 000000 | 0 016607 | 0 287267 | OK |
| 21 | Total COE | 1 000000 | C19 | 0 676349 | 0 000000 | 0 314463 | 0 000000 | 0 009187 | 0 323651 | OK |
| 22 | | | | | | | | | | |
| 23 | Info Orig /Term CAT 1 | 0 000000 | D90 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 24 | Info Orig /Term CAT 2 | 0 000000 | D92 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 25 | Total IOT | 0 000000 | D94 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 26 | | | | | | | | | | |
| 27 | C&WF CAT 1 | 1 000000 | D118 | 0 745435 | 0 000000 | 0 239102 | 0 000000 | 0 015463 | 0 254566 | OK |
| 28 | C&WF CAT 2 | 1 000000 | D120 | 1 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 29 | C&WF CAT 3 | 1 000000 | D129 | 0 527419 | 0 000000 | 0 430513 | 0 000000 | 0 042067 | 0 472581 | OK |
| 30 | C&WF CAT 4 | 1 000000 | D135 | 0 778090 | 0 000000 | 0 221910 | 0 000000 | 0 000000 | 0 221910 | OK |
| 31 | Total C&WF | 1 000000 | D137 | 0 734589 | 0 000000 | 0 248970 | 0 000000 | 0 016441 | 0 265411 | OK |
| 32 | | | | | | | | | | |
| 33 | Total Equipment | 1 000000 | C23 | 0 715143 | 0 000000 | 0 270838 | 0 000000 | 0 014019 | 0 284857 | OK |
| 34 | | | | | | | | | | |
| 35 | TPIS | 1 000000 | C32 | 0 715143 | 0 000000 | 0 270838 | 0 000000 | 0 014019 | 0 284857 | OK |
| 36 | TPIS, excl Acct No 2690 | 1 000000 | D189 | 0 715143 | 0 000000 | 0 270838 | 0 000000 | 0 014019 | 0 284857 | OK |
| 37 | | | | | | | | | | |
| 38 | Plt Held, Fut Use | 0 000000 | D215 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 39 | | | | | | | | | | |
| 40 | Total Tangible Assets | 0 000000 | C25 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 41 | Total Intangible Assets | 0 000000 | C29 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 42 | | | | | | | | | | |
| 43 | Long-term PUC | 0 000000 | C36 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 44 | Net Telephone Plant | 1 000000 | C61 | 0 716390 | 0 000000 | 0 269244 | 0 000000 | 0 014366 | 0 283610 | OK |
| 45 | Total Net Investment | 1 000000 | C68 | 0 717022 | 0 000000 | 0 268641 | 0 000000 | 0 014337 | 0 282978 | OK |
| 46 | Capital Leases | 0 000000 | D173 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 47 | | | | | | | | | | |
| 48 | Tot Bus Ofc Cust Serv | 1 000000 | H41 | 0 819498 | 0 000000 | 0 178393 | 0 000000 | 0 002109 | 0 180502 | OK |
| 49 | | | | | | | | | | |
| 50 | Total "BIG THREE" Expenses | 1 000000 | H70 | 0 691422 | 0 000000 | 0 299563 | 0 000000 | 0 009015 | 0 308578 | OK |
| 51 | | | | | | | | | | |
| 52 | Corporate Operations Expense | 1 000000 | H85 | 0 645669 | 0 000000 | 0 346093 | 0 000000 | 0 008238 | 0 354331 | OK |

Wyan Telephone Company

| ***** FCC PART 36 ***** Operating Expenses and Taxes | TOTAL COMPANY | Source/ Allocator | interstate and Other | Intrastate | | | | TOTAL INTRASTATE | | |
|---|------------------|----------------------|-------------------------|---------------------------|-------------|--------------|-----------|---------------------|----|--|
| | | | | Message Telephone Service | | Private Line | | | | |
| | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 PLANT SPEC OPER EXPENSE | | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 Network Support Alloc | \$42,894 | H14 | \$30,675 | \$0 | \$11,617 | \$0 | \$601 | \$12,219 | OK | |
| 16 Network Support Direct | 0 | V149 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 17 | | | | | | | | | | |
| 18 Total Network Support Exp | \$42,894 | | \$30,675 | \$0 | \$11,617 | \$0 | \$601 | \$12,219 | OK | |
| 19 | | | | | | | | | | |
| 20 General Support Alloc | \$248,114 | H14 | \$177,437 | \$0 | \$67,199 | \$0 | \$3,478 | \$70,677 | OK | |
| 21 General Support Direct | 0 | V151 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 22 | | | | | | | | | | |
| 23 Total General Support Exp | \$248,114 | | \$177,437 | \$0 | \$67,199 | \$0 | \$3,478 | \$70,677 | OK | |
| 24 | | | | | | | | | | |
| 25 Central Office Eq. Alloc | \$1,088,690 | H21 | \$736,335 | \$0 | \$342,353 | \$0 | \$10,002 | \$352,355 | OK | |
| 26 Central Office Eq. Direct | 167,623 | V153 | 100,650 | 0 | 66,973 | 0 | 0 | 66,973 | OK | |
| 27 | | | | | | | | | | |
| 28 Total COE Exp | \$1,256,313 | | \$836,985 | \$0 | \$409,326 | \$0 | \$10,002 | \$419,328 | OK | |
| 29 | | | | | | | | | | |
| 30 Cust Premises Equip | \$0 | H24 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK | |
| 31 Coinless Pay Phone | 0 | G18 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 32 Other IOT | 0 | H23 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 33 IOT Direct | 0 | V157 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 34 | | | | | | | | | | |
| 35 Total IOT Exp | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK | |
| 36 | | | | | | | | | | |
| 37 Cable & Wire, Alloc | \$1,058,997 | H31 | \$777,927 | \$0 | \$263,658 | \$0 | \$17,411 | \$281,070 | OK | |
| 38 Cable & Wire, Direct | 619,284 | V159 | 316,249 | 0 | 303,035 | 0 | 0 | 303,035 | OK | |
| 39 | | | | | | | | | | |
| 40 Total C&WF Exp | \$1,678,281 | | \$1,094,176 | \$0 | \$566,693 | \$0 | \$17,411 | \$584,105 | OK | |
| 41 | | | | | | | | | | |
| 42 TOTAL PLT SPEC OPER EXP | \$3,225,602 | | \$2,139,274 | \$0 | \$1,054,835 | \$0 | \$31,493 | \$1,086,328 | OK | |
| 43 | | | | | | | | | | |
| 44 TOTAL PLT SPEC ex SUPPORT | \$2,934,594 | | \$1,931,161 | \$0 | \$976,019 | \$0 | \$27,414 | \$1,003,433 | OK | |

Vivian Telephone Company

Intrastate

| ***** FCC PART 36 ***** Operating Expenses and Taxes | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Message Telephone Service | | Private Line | | TOTAL INTRASTATE | |
|---|------------------|----------------------|-------------------------|---------------------------|-------------|--------------|-----------|---------------------|----|
| | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 58 NON-SPECIFIC OPER EXP | | | | | | | | | |
| 59 | | | | | | | | | |
| 60 Oth Pll and Equip , Alloc | \$0 | H36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 61 Oth Pll and Equip . Direct | 0 | V177 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 62 | | | | | | | | | |
| 63 Total Oth Pll & Equip | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 64 | | | | | | | | | |
| 65 Network Operations, Alloc | \$686,107 | H33 | \$490,665 | \$0 | \$185,824 | \$0 | \$9,619 | \$195,442 | OK |
| 66 Network Operations, Direct | 0 | V179 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 67 | | | | | | | | | |
| 68 Total Network Oper Exp | \$686,107 | | \$490,665 | \$0 | \$185,824 | \$0 | \$9,619 | \$195,442 | OK |
| 69 | | | | | | | | | |
| 70 Total Access Expenses | \$1,662,893 | V180 | \$1,662,893 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 71 | | | | | | | | | |
| 72 Depr , Support Assets | \$282,728 | H13 | \$202,191 | \$0 | \$76,573 | \$0 | \$3,964 | \$80,537 | OK |
| 73 Depr , COE Switching | 1,308,960 | H19 | 826,339 | 0 | 482,621 | 0 | 0 | 482,621 | OK |
| 74 Depr , COE Operator | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 75 Depr , COE Transmission | 633,337 | H20 | 451,400 | 0 | 171,419 | 0 | 10,518 | 181,937 | OK |
| 76 Depr , IOT Equipment | 0 | H25 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 77 Depr C&W Facilities | 2,133,856 | H31 | 1,567,507 | 0 | 531,266 | 0 | 35,083 | 566,349 | OK |
| 78 Depr PHFU | 0 | H38 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 79 | | | | | | | | | |
| 80 Total Depreciation Expense | \$4,358,881 | | \$3,047,436 | \$0 | \$1,261,880 | \$0 | \$49,564 | \$1,311,445 | OK |
| 81 | | | | | | | | | |
| 82 Amort , Tangible Assets | \$0 | H40 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 83 Amort Intangible Assets | 0 | H41 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 84 Other Amortization | 0 | V189 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 85 Direct Assigned Amort | 0 | V190 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 86 | | | | | | | | | |
| 87 Total Amortization Exp | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 88 | | | | | | | | | |
| 89 Total Depr and Amort | \$4,358,881 | | \$3,047,436 | \$0 | \$1,261,880 | \$0 | \$49,564 | \$1,311,445 | OK |
| 90 | | | | | | | | | |
| 91 TOTAL NON SPEC OPER EXP | \$6,707,881 | | \$5,200,994 | \$0 | \$1,447,704 | \$0 | \$59,183 | \$1,506,867 | OK |

Wisconsin Telephone Company

Intrastate

| ***** FCC PART 36 ***** Operating Expenses and Taxes | | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Message Telephone Service | | Private Line | | TOTAL INTRASTATE | |
|---|--------------|------------------|----------------------|-------------------------|---------------------------|-----------|--------------|-------------|---------------------|--|
| | | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 156 Other Cust Serv Alloc | \$110,827 | H48 | \$90,822 | \$0 | \$19,771 | \$0 | \$234 | \$20,005 | OK | |
| 157 Other Cust Serv Direct | 897 | V211 | 897 | 0 | 0 | 0 | 0 | 0 | OK | |
| 158 | | | | | | | | | | |
| 159 Total Other Cust Serv | \$111,724 | | \$91,719 | \$0 | \$19,771 | \$0 | \$234 | \$20,005 | OK | |
| 160 | | | | | | | | | | |
| 161 TOTAL CUSTOMER OPER EXP | \$635,920 | | \$521,298 | \$0 | \$113,283 | \$0 | \$1,339 | \$114,622 | OK | |
| 162 | | | | | | | | | | |
| 163 | | | | | | | | | | |
| 164 "BIG-THREE" EXPENSES | | | | | | | | | | |
| 165 | | | | | | | | | | |
| 166 Total Pll Spec ex Support | \$2,934,594 | 44 | \$1,931,161 | \$0 | \$976,019 | \$0 | \$27,414 | \$1,003,433 | OK | |
| 167 Total Network Oper Exp | 686,107 | 68 | 490,665 | 0 | 185,824 | 0 | 9,619 | 195,442 | OK | |
| 168 Total Customer Operations | 635,920 | 161 | 521,298 | 0 | 113,283 | 0 | 1,339 | 114,622 | OK | |
| 169 | | | | | | | | | | |
| 170 TOTAL "BIG THREE" EXPENSES | \$4,256,621 | | \$2,943,124 | \$0 | \$1,275,126 | \$0 | \$38,371 | \$1,313,498 | OK | |
| 171 | | | | | | | | | | |
| 172 | | | | | | | | | | |
| 173 CORPORATE OPERATIONS EXPENSE | | | | | | | | | | |
| 174 | | | | | | | | | | |
| 175 Exec and Planning, Alloc | \$120,557 | H50 | \$83,356 | \$0 | \$36,114 | \$0 | \$1,087 | \$37,201 | OK | |
| 176 Exec and Planning, Direct | 0 | V213 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 177 | | | | | | | | | | |
| 178 Total Exec and Planning | \$120,557 | | \$83,356 | \$0 | \$36,114 | \$0 | \$1,087 | \$37,201 | OK | |
| 179 | | | | | | | | | | |
| 180 Admin & General Allocable | \$667,895 | H50 | \$461,798 | \$0 | \$200,077 | \$0 | \$6,021 | \$206,097 | OK | |
| 181 Admin & General Direct | 74,359 | V231 | 11,937 | 0 | 62,422 | 0 | 0 | 62,422 | OK | |
| 182 | | | | | | | | | | |
| 183 Total Admin and Gen | \$742,254 | | \$473,735 | \$0 | \$262,499 | \$0 | \$6,021 | \$268,519 | OK | |
| 184 | | | | | | | | | | |
| 185 TOTAL CORPORATE OPERATIONS | \$862,811 | | \$557,090 | \$0 | \$298,613 | \$0 | \$7,108 | \$305,721 | OK | |
| 186 | | | | | | | | | | |
| 187 | | | | | | | | | | |
| 188 NON-INCOME TAXES | | | | | | | | | | |
| 189 | | | | | | | | | | |
| 190 Non-income Taxes Allocable | \$0 | H36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK | |
| 191 Non-income Taxes Direct | 18,914 | V233 | 1,438 | 0 | 17,476 | 0 | 0 | 17,476 | OK | |
| 192 | | | | | | | | | | |
| 193 Total Non-income Taxes | \$18,914 | | \$1,438 | \$0 | \$17,476 | \$0 | \$0 | \$17,476 | OK | |
| 194 | | | | | | | | | | |
| 195 | | | | | | | | | | |
| 196 TOTAL OPER EXP AND TAXES | \$11,451,128 | | \$8,420,094 | \$0 | \$2,931,911 | \$0 | \$99,123 | \$3,031,034 | OK | |

Water Treatment Plant

| Part 50 Water ATA Revenue Requirement Summary | Part 50 Water ATA Total | Source | Customer Line | Local Generation | Information | Customer Transfer | Billing and Collection | Other | |
|---|-------------------------------|-------------|------------------|---------------------|-------------|----------------------|---------------------------|-----------|----|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 13 Net Investment | \$9,973,335 | 652 | \$5,641,831 | \$1,852,273 | \$0 | \$7,928,276 | \$0 | \$550,955 | OK |
| 14 Rate of Return | 10.00% | 819 | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | OK |
| 16 Return on Rate Base | \$997,333 | | \$564,183 | \$185,227 | \$0 | \$192,828 | \$0 | \$55,095 | OK |
| 18 AFUDC | 0 | N37 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 19 ITC Amortization | 0 | N37 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 20 Other Return Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 22 Net Return | \$997,333 | | \$564,183 | \$185,227 | \$0 | \$192,828 | \$0 | \$55,095 | OK |
| 24 Interest Expense | 0 | N67 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 25 Capitalized Payroll Taxes | 0 | N37 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 26 Depreciation Adjustment | 0 | N37 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 27 Other Income Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 29 After Tax Income | \$997,333 | | \$564,183 | \$185,227 | \$0 | \$192,828 | \$0 | \$55,095 | OK |
| 31 State Income Taxes | \$0 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 32 Federal Income Taxes | 513,778 | 29 | 290,640 | 95,420 | 0 | 99,335 | 0 | 28,383 | OK |
| 33 Operating Expenses and Taxes | 3,031,034 | O195 | 1,131,116 | 830,568 | 6 | 851,742 | 108,510 | 109,092 | OK |
| 34 Uncollectibles | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 35 Other Revenue Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 37 Basis for Gross Receipts Tax | 4,542,146 | 16+31+32+33 | 1,985,939 | 1,111,215 | 6 | 1,143,905 | 108,510 | 192,570 | OK |
| 40 Gross Receipts Tax | 140,478 | 37 | 61,421 | 34,367 | 0 | 35,378 | 3,356 | 5,956 | OK |
| 42 TOTAL REVENUE REQUIREMENT | \$4,662,624 | | \$2,047,360 | \$1,145,582 | \$6 | \$1,179,283 | \$111,866 | \$198,526 | OK |

Western Telephone Company

| LINE | DESCRIPTION | AMOUNT | ACCOUNT | DEBIT | CREDIT | DEBIT | CREDIT | DEBIT | CREDIT | STATUS |
|------|-------------------------------|-------------|---------|-----------|-------------|-------|-----------|-------|-----------|--------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) |
| 13 | LAND AND SUPPORT ASSETS | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 | Land Assets - Message | \$0 | N28 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 16 | Land Assets - Private Line | 0 | N28 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 17 | | | | | | | | | | |
| 18 | Total Land Assets | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 19 | | | | | | | | | | |
| 20 | Support Assets - Message | \$1,277,028 | N28 | \$235,491 | \$497,969 | \$0 | \$416,639 | \$0 | \$126,930 | OK |
| 21 | Support Assets - Private Line | 66,102 | N28 | 12,190 | 25,776 | 0 | 21,566 | 0 | 6,570 | OK |
| 22 | | | | | | | | | | |
| 23 | Total Support Assets | \$1,343,130 | | \$247,680 | \$523,745 | \$0 | \$438,205 | \$0 | \$133,500 | OK |
| 24 | | | | | | | | | | |
| 25 | Total Land and Supp. Assets | \$1,343,130 | | \$247,680 | \$523,745 | \$0 | \$438,205 | \$0 | \$133,500 | OK |
| 26 | | | | | | | | | | |
| 27 | CENTRAL OFFICE EQUIPMENT | | | | | | | | | |
| 28 | | | | | | | | | | |
| 29 | Operator Sys. - DA | \$0 | (F) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 30 | Operator Sys. - Other | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 31 | | | | | | | | | | |
| 32 | Total Operator Systems | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 33 | | | | | | | | | | |
| 34 | Tandem Switching | \$0 | (G) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 35 | Tandem Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 36 | | | | | | | | | | |
| 37 | Total Tandem Switching | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 38 | | | | | | | | | | |
| 39 | Local Switching | \$3,100,521 | (E) | \$0 | \$3,100,521 | \$0 | \$0 | \$0 | \$0 | OK |
| 40 | Local Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 41 | | | | | | | | | | |
| 42 | Total Local Switching | \$3,100,521 | | \$0 | \$3,100,521 | \$0 | \$0 | \$0 | \$0 | OK |
| 43 | | | | | | | | | | |
| 44 | Total Switching | \$3,100,521 | | \$0 | \$3,100,521 | \$0 | \$0 | \$0 | \$0 | OK |

Vivian Telephone Company

| ***** FCC PART 69 ***** | | | | | | | | | |
|--------------------------------|-------------------------------|------------------------|----------------|--------------------|-------------|---------------------|---------------------------|-----------|----|
| IntraLATA Investment Detail | Part 36 IntraLATA Total | Source or Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 58 COE Exch Trunk | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 59 COE Exch Line - Message | 1,466,244 | (D) | 1,466,244 | 0 | 0 | 0 | 0 | 0 | OK |
| 60 COE Exch Line - PL etc | 94,826 | (I) | 0 | 0 | 0 | 0 | 0 | 94,826 | OK |
| 61 COE Exch Line - Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 62 COE Interexchange, Message | 932,588 | (G) | 0 | 0 | 0 | 932,588 | 0 | 0 | OK |
| 63 COE Interexchange, PL | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 64 COE Interexchange, Assigned | 78,107 | (G) | 0 | 0 | 0 | 0 | 0 | 78,107 | OK |
| 65 COE H/R Message | 419,703 | (G) | 0 | 0 | 0 | 419,703 | 0 | 0 | OK |
| 66 COE H/R Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 67 | | | | | | | | | |
| 68 Total COE Transmission | \$2,991,468 | | \$1,466,244 | \$0 | \$0 | \$1,352,290 | \$0 | \$172,933 | OK |
| 69 | | | | | | | | | |
| 70 Total Central Office Equip | \$6,091,989 | | \$1,466,244 | \$3,100,521 | \$0 | \$1,352,290 | \$0 | \$172,933 | OK |
| 71 | | | | | | | | | |
| 72 IOT EQUIPMENT | | | | | | | | | |
| 73 | | | | | | | | | |
| 74 Public Telephone | \$0 | N43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 75 Coinless Pay Phone | 0 | (D) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 76 Customer Premises Equipment | 0 | N60 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 77 | | | | | | | | | |
| 78 Total IOT Equipment | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 79 | | | | | | | | | |
| 80 CABLE AND WIRE FACILITIES | | | | | | | | | |
| 81 | | | | | | | | | |
| 82 Exchange PL and WATS | \$524,308 | (I) | \$0 | \$0 | \$0 | \$0 | \$0 | \$524,308 | OK |
| 83 Exchange Message | 8,107,071 | (D) | 8,107,071 | 0 | 0 | 0 | 0 | 0 | OK |
| 84 Exchange Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 85 | | | | | | | | | |
| 86 Total Exchange Line C&WF | \$8,631,379 | | \$8,107,071 | \$0 | \$0 | \$0 | \$0 | \$524,308 | OK |
| 87 | | | | | | | | | |
| 88 Exchange Trunk Message | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 89 Exchange Trunk PL | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 90 | | | | | | | | | |
| 91 Total Exchange Trunk C&WF | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 92 | | | | | | | | | |
| 93 Interexchange Message | \$952,429 | (G) | \$0 | \$0 | \$0 | \$952,429 | \$0 | \$0 | OK |
| 94 Interexchange PL WATS | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 95 Interexchange Assigned | 93,066 | (G) | 0 | 0 | 0 | 0 | 0 | 93,066 | OK |
| 96 | | | | | | | | | |
| 97 Total Interexchange C&WF | \$1,045,495 | | \$0 | \$0 | \$0 | \$952,429 | \$0 | \$93,066 | OK |

Vivian Telephone Company

| ***** 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) | |
| 111 H/R C&WF, Message | \$289,411 | (G) | \$0 | \$0 | \$0 | \$289,411 | \$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 | \$289,411 | | \$0 | \$0 | \$0 | \$289,411 | \$0 | \$0 | O K |
| 116 | | | | | | | | | |
| 117 Total Cable and Wire Facil | \$9,966,285 | | \$8,107,071 | \$0 | \$0 | \$1,241,840 | \$0 | \$617,374 | 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 TOTAL INTANGIBLE ASSETS | \$0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 144 | | | | | | | | | |
| 145 | | | | | | | | | |
| 146 | | | | | | | | | |
| 147 PROPERTY HELD FOR FUTURE US | \$0 | N46 | 0 | 0 | 0 | 0 | 0 | 0 | O K |

Wren Telephone Company

| ***** FCC PART 69 ***** | | Part 36 | Source or | Common | Local | Information | Common | Billing and | Other | |
|-------------------------|----------------------------|--------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-----|
| Initial LATA Investment | | Initial LATA | Apportion | Line | Switching | | Transport | Collection | | |
| Detail | | Total | | | | (F) | (G) | (H) | (I) | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 161 | PLANT UNDER CONSTRUCTION | | | | | | | | | |
| 162 | | | | | | | | | | |
| 163 | Short term | \$3,140,866 | N46 | \$1,772,640 | \$654,162 | \$0 | \$547,321 | \$0 | \$166,743 | O K |
| 164 | Long-term | 0 | N46 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 165 | | | | | | | | | | |
| 166 | Total P/U Under Const | \$3,140,866 | | \$1,772,640 | \$654,162 | \$0 | \$547,321 | \$0 | \$166,743 | 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 | \$142,707 | N37 | \$80,541 | \$29,722 | \$0 | \$24,868 | \$0 | \$7,576 | O K |
| 174 | | | | | | | | | | |
| 175 | CASH WORKING CAPITAL | \$69,950 | N37 | \$39,478 | \$14,569 | \$0 | \$12,189 | \$0 | \$3,714 | O K |
| 176 | | | | | | | | | | |
| 177 | EQUAL ACCESS INVESTMENT | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |

Verizon Telephone Company

| ***** FCC PART 68 ***** IntralATA Resources and Deferrals | | Part 26 IntralATA Total | Source or Apportion | Common Line | Local Switching | Information | Common Transport | String and Collection | Other | |
|---|---------------------------|-------------------------------|------------------------|----------------|--------------------|-------------|---------------------|--------------------------|-----------|----|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 | ACCUM DEPRECIATION, TPIS | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 | Support Assets | \$641,324 | N28 | \$118,263 | \$250,080 | \$0 | \$209,238 | \$0 | \$63,744 | OK |
| 16 | COE Switching | 2,105,555 | L44 | 0 | 2,105,555 | 0 | 0 | 0 | 0 | OK |
| 17 | COE Operator | 0 | L32 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 18 | COE Transmission | 1,376,439 | L68 | 674,651 | 0 | 0 | 622,218 | 0 | 79,570 | OK |
| 19 | IOT Equipment | 0 | L78 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 20 | Cable and Wire Facilities | 6,107,405 | L117 | 4,968,066 | 0 | 0 | 761,008 | 0 | 378,331 | OK |
| 21 | Other Plant | 0 | N37 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 22 | | | | | | | | | | |
| 23 | Total Accum Depr. TPIS | \$10,230,823 | | \$5,760,980 | \$2,355,735 | \$0 | \$1,592,462 | \$0 | \$521,645 | OK |
| 24 | | | | | | | | | | |
| 25 | ACCUM AMORTIZATION | | | | | | | | | |
| 26 | | | | | | | | | | |
| 27 | Accum Depreciation, PHFU | \$0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 28 | Accum Amort. Tangible Inv | 0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 29 | Accum Amort. Intang Inv | 0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 30 | Accum Amort. Other | 0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 31 | | | | | | | | | | |
| 32 | Total Accum Amortization | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 33 | | | | | | | | | | |
| 34 | Total Accum Depr /Amort | \$10,230,823 | | \$5,760,980 | \$2,355,735 | \$0 | \$1,592,462 | \$0 | \$521,645 | OK |
| 35 | | | | | | | | | | |
| 36 | | | | | | | | | | |
| 37 | ACCUM DEF INC TAXES, NET | | | | | | | | | |
| 38 | | | | | | | | | | |
| 39 | Support Assets | \$0 | N28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 40 | COE Switching | 0 | L44 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 41 | COE Operator | 0 | L32 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 42 | COE Transmission | 0 | L68 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 43 | IOT Equipment | 0 | L78 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 44 | Cable and Wire Fac | 0 | L117 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 45 | Unclassified | 550,770 | N37 | 310,843 | 114,711 | 0 | 95,976 | 0 | 29,239 | OK |
| 46 | | | | | | | | | | |
| 47 | Total Accum Def Inc Taxes | \$550,770 | | \$310,843 | \$114,711 | \$0 | \$95,976 | \$0 | \$29,239 | OK |

Vivian Telephone Company

| ***** FCC PART 69 ***** Apportionment Factors | | Part 36 IntraLATA Total | Source | Common Line | Local Switching (E) | Information (F) | Common Transport (G) | Billing and Collection (H) | Other (I) | |
|--|----------------------------|-------------------------------|---------|----------------|---------------------------|--------------------|----------------------------|----------------------------------|--------------|-----|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 | Central Office Equipment | \$6,091,989 | L70 | \$1,466,244 | \$3,100,521 | \$0 | \$1,352,290 | \$0 | \$172,933 | O K |
| 14 | Info Orig /Term Eqpt | 0 | L78 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 15 | C&W Facilities | 9,966,285 | L117 | 8,107,071 | 0 | 0 | 1,241,840 | 0 | 617,374 | O K |
| 16 | | | | | | | | | | |
| 17 | Total | \$16,058,274 | | \$9,573,315 | \$3,100,521 | \$0 | \$2,594,130 | \$0 | \$790,307 | O K |
| 18 | Factor | 1 000000 | | 0 596161 | 0 193079 | 0 000000 | 0 161545 | 0 000000 | 0 049215 | O K |
| 19 | | | | | | | | | | |
| 20 | Sum Sw , Trans , Other | \$6,484,959 | 17 | \$0 | \$3,100,521 | \$0 | \$2,594,130 | \$0 | \$790,307 | O K |
| 21 | Factor | 1 000000 | | 0 000000 | 0 478110 | 0 000000 | 0 400023 | 0 000000 | 0 121868 | O K |
| 22 | | | | | | | | | | |
| 23 | Central Office Equipment | \$6,091,989 | L70 | \$1,466,244 | \$3,100,521 | \$0 | \$1,352,290 | \$0 | \$172,933 | O K |
| 24 | Info Orig /Term Eqpt | 0 | L78 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 25 | C&WF, Excl Exch Message | 1,859,214 | L117-83 | 0 | 0 | 0 | 1,241,840 | 0 | 617,374 | O K |
| 26 | | | | | | | | | | |
| 27 | Total | \$7,951,203 | | \$1,466,244 | \$3,100,521 | \$0 | \$2,594,130 | \$0 | \$790,307 | O K |
| 28 | Factor | 1 000000 | | 0 184405 | 0 389944 | 0 000000 | 0 326256 | 0 000000 | 0 099395 | O K |
| 29 | | | | | | | | | | |
| 30 | General Support Facilities | \$1,343,130 | L25 | \$247,680 | \$523,745 | \$0 | \$438,205 | \$0 | \$133,500 | O K |
| 31 | Central Office Equipment | 6,091,989 | 13 | 1,466,244 | 3,100,521 | 0 | 1,352,290 | 0 | 172,933 | O K |
| 32 | Info Orig /Term Eqpt | 0 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 33 | C&W Facilities | 9,966,285 | 15 | 8,107,071 | 0 | 0 | 1,241,840 | 0 | 617,374 | O K |
| 34 | Equal Access Investment | 0 | L177 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 35 | | | | | | | | | | |
| 36 | Total | \$17,401,404 | | \$9,820,995 | \$3,624,267 | \$0 | \$3,032,335 | \$0 | \$923,807 | O K |
| 37 | Factor | 1 000000 | | 0 564379 | 0 208274 | 0 000000 | 0 174258 | 0 000000 | 0 053088 | O K |
| 38 | | | | | | | | | | |
| 39 | Sum Com Ln Sw Trans | \$16,477,597 | 36 | \$9,820,995 | \$3,624,267 | \$0 | \$3,032,335 | \$0 | \$0 | O K |
| 40 | Factor | 1 000000 | | 0 596921 | 0 219951 | 0 000000 | 0 184028 | 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 | DOT Cat 1 Factor | 1 000000 | Direct | 1 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | O K |
| 44 | | | | | | | | | | |
| 45 | Total TRS | \$17,401,404 | K26 | \$9,820,995 | \$3,624,267 | \$0 | \$3,032,335 | \$0 | \$923,807 | O K |
| 46 | Factor | 1 000000 | | 0 564379 | 0 208274 | 0 000000 | 0 174258 | 0 000000 | 0 053088 | O K |

Vivian Telephone Company

| ***** FCC PART 69 ***** Apportionment Factors | | Part 36 IntraLATA Total | Source | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|--|-------------------------|-------------------------------|--------|----------------|--------------------|-------------|---------------------|---------------------------|-----------|-----|
| (A) | | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 60 | Interstate Equip Factor | 0 000000 | Direct | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 K |
| 61 | Wtd Std Work Seconds | 1 000000 | Direct | 1 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 K |
| 62 | | | | | | | | | | |
| 63 | "BIG THREE" Expenses | \$1,396,393 | O171 | \$454,265 | \$255,492 | \$5 | \$546,968 | \$92,410 | \$47,253 | 0 K |
| 64 | Factor | 1 000000 | | 0 325313 | 0 182966 | 0 000004 | 0 391701 | 0 066177 | 0 033840 | |
| 65 | | | | | | | | | | |
| 66 | Net Investment | \$9,973,335 | J13 | \$5,641,831 | \$1,852,273 | \$0 | \$1,928,276 | \$0 | \$550,955 | 0 K |
| 67 | Factor | 1 000000 | | 0 565692 | 0 185723 | 0 000000 | 0 193343 | 0 000000 | 0 055243 | 0 K |

Vivian Telephone Company

| ***** 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 | \$12,219 | N37 | \$6,896 | \$2,545 | \$0 | \$2,129 | \$0 | \$649 | O K |
| 16 Network Support Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 17 | | | | | | | | | |
| 18 Total Network Support Exp | \$12,219 | | \$6,896 | \$2,545 | \$0 | \$2,129 | \$0 | \$649 | O K |
| 19 | | | | | | | | | |
| 20 General Support Alloc | \$70,677 | N30 | \$13,033 | \$27,560 | \$0 | \$23,059 | \$0 | \$7,025 | O K |
| 21 General Support Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 22 | | | | | | | | | |
| 23 Total General Support Exp | \$70,677 | | \$13,033 | \$27,560 | \$0 | \$23,059 | \$0 | \$7,025 | O K |
| 24 | | | | | | | | | |
| 25 Central Office Eq Alloc | \$152,159 | N31 | \$84,806 | \$179,331 | \$0 | \$78,215 | \$0 | \$10,002 | O K |
| 26 Central Office Eq Direct | 66,973 | Direct | 0 | 0 | 0 | 66,973 | 0 | 0 | O K |
| 27 | | | | | | | | | |
| 28 Total COE Exp | \$219,132 | | \$84,806 | \$179,331 | \$0 | \$145,188 | \$0 | \$10,002 | O K |
| 29 | | | | | | | | | |
| 30 Cash Purchase Equip | \$0 | N36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 31 Cash PDI | 0 | N43 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 32 Cash Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 33 | | | | | | | | | |
| 34 Total Cash Exp | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 35 | | | | | | | | | |
| 36 Cable & Wire Alloc | \$228,626 | N40 | \$228,626 | \$0 | \$0 | \$228,626 | \$0 | \$17,417 | O K |
| 37 Cable & Wire Direct | \$228,626 | Direct | 0 | 0 | 0 | \$228,626 | 0 | 0 | O K |
| 38 | | | | | | | | | |
| 39 Total Cable Exp | \$457,252 | | \$228,626 | \$0 | \$0 | \$457,252 | \$0 | \$17,417 | O K |
| 40 | | | | | | | | | |
| 41 Repairs to Plant Operated by | \$1,028,275 | | \$1,028,275 | \$278,438 | \$0 | \$1,028,275 | \$0 | \$16,007 | O K |
| 42 | | | | | | | | | |
| 43 Repairs to Plant not Operated by | \$1,028,275 | | \$1,028,275 | \$278,438 | \$0 | \$1,028,275 | \$0 | \$27,438 | O K |

Vivian Telephone Company

| ***** 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 | \$0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 107 Marketing Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 108 | | | | | | | | | |
| 109 Total Marketing Expense | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 110 | | | | | | | | | |
| 111 Operator Service, Alloc | \$0 | N61 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 112 Operator Service, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 113 | | | | | | | | | |
| 114 Total Operator Service | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 115 | | | | | | | | | |
| 116 Classified Directory | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 117 Alphabetical Directory | 4 | (F) | 0 | 0 | 4 | 0 | 0 | 0 | OK |
| 118 Foreign Directory | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 119 | | | | | | | | | |
| 120 Total Directory | \$4 | | \$0 | \$0 | \$4 | \$0 | \$0 | \$0 | OK |
| 121 | | | | | | | | | |
| 122 Bus Ofc EU Presubscription | 3,934 | N40 | \$2,345 | \$865 | \$0 | \$724 | \$0 | \$0 | OK |
| 123 Bus Ofc Reserved | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 124 Bus Ofc EU Access PL & All Other | 692 | (H) | 0 | 0 | 0 | 0 | 0 | 692 | OK |
| 125 Bus Ofc EU Message | 13,536 | (H) | 0 | 0 | 0 | 0 | 13,536 | 0 | OK |
| 126 Bus Ofc EU Reserved | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 127 Bus Ofc IX Special Access | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 128 Bus Ofc IX Switched Access | 2,130 | N40 | 1,270 | 408 | 0 | 392 | 0 | 0 | OK |
| 129 Bus Ofc IX Billing and Collection | 0 | (H) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 130 Bus Ofc Com Collection & Admustr | 0 | (D) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 131 Bus Ofc Reserved | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 132 | | | | | | | | | |
| 133 Total Business Office | \$20,292 | | \$3,615 | \$1,333 | \$0 | \$1,116 | \$13,536 | \$692 | OK |
| 134 | | | | | | | | | |
| 135 Cust Serv Msg Process | \$10,819 | (H) | 0 | 0 | 0 | 0 | 10,819 | 0 | OK |
| 136 Cust Serv Other B&C | \$1,926 | (H) | 0 | 0 | 0 | 0 | \$1,926 | 0 | OK |
| 137 Cust Serv CABS | 11,576 | N21 | 0 | 5,535 | 0 | 4,631 | 0 | 1,411 | OK |
| 138 Cust Serv F/L Common Line | 0 | (H) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 139 | | | | | | | | | |
| 140 Total Customer Service | \$24,321 | | \$0 | \$5,535 | \$0 | \$4,631 | \$12,745 | \$1,411 | OK |
| 141 | | | | | | | | | |
| 142 Total B.O. C.S. O.C. Div | \$24,818 | | \$3,615 | \$6,868 | \$0 | \$5,747 | \$26,281 | \$2,103 | OK |

Vivian Telephone Company

| ***** 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 | \$20,005 | 142 | \$764 | \$1,452 | \$1 | \$1,215 | \$16,128 | \$445 | OK | |
| 159 Other Cust. Serv. Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 160 | | | | | | | | | | |
| 161 Total Other Cust. Serv | \$20,005 | | \$764 | \$1,452 | \$1 | \$1,215 | \$16,128 | \$445 | OK | |
| 162 | | | | | | | | | | |
| 163 TOTAL CUSTOMER OPER EXP | \$114,622 | | \$4,379 | \$8,320 | \$5 | \$6,962 | \$92,410 | \$2,547 | OK | |
| 164 | | | | | | | | | | |
| 165 "BIG-THREE" EXPENSES | | | | | | | | | | |
| 166 | | | | | | | | | | |
| 167 Total PII Specific Exp | \$1,086,328 | 41 | \$333,371 | \$209,436 | \$0 | \$508,434 | \$0 | \$35,087 | OK | |
| 168 Total PII Non-specific Exp | 195,442 | 62 + 67 + 69 | 116,515 | 37,736 | 0 | 31,573 | 0 | 9,619 | OK | |
| 169 Total Customer Operations | 114,622 | 163 | 4,379 | 8,320 | 5 | 6,962 | 92,410 | 2,547 | OK | |
| 170 | | | | | | | | | | |
| 171 TOTAL "BIG THREE" EXPENSES | \$1,396,393 | | \$454,265 | \$255,492 | \$5 | \$546,968 | \$92,410 | \$47,253 | OK | |
| 172 | | | | | | | | | | |
| 173 CORPORATE OPERATIONS EXPENSE | | | | | | | | | | |
| 174 | | | | | | | | | | |
| 175 Exec and Planning Alloc | \$37,201 | N64 | \$12,102 | \$6,807 | \$0 | \$14,572 | \$2,462 | \$1,259 | OK | |
| 176 Exec and Planning Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 177 | | | | | | | | | | |
| 178 Total Exec and Planning | \$37,201 | | \$12,102 | \$6,807 | \$0 | \$14,572 | \$2,462 | \$1,259 | OK | |
| 179 | | | | | | | | | | |
| 180 Admin & General Allocable | \$200,097 | N64 | \$67,046 | \$37,709 | \$1 | \$80,729 | \$13,639 | \$6,974 | OK | |
| 181 Admin & General Direct | 62,422 | Direct | 22,564 | 12,690 | 0 | 27,168 | 0 | 0 | OK | |
| 182 | | | | | | | | | | |
| 183 Total Admin and Gen | \$268,519 | | \$89,610 | \$50,399 | \$1 | \$107,897 | \$13,639 | \$6,974 | OK | |
| 184 | | | | | | | | | | |
| 185 TOTAL CORPORATE OPERATIONS | \$305,721 | | \$101,712 | \$57,206 | \$1 | \$122,468 | \$16,101 | \$8,233 | OK | |
| 186 | | | | | | | | | | |
| 187 NON-INCOME TAXES | | | | | | | | | | |
| 188 | | | | | | | | | | |
| 189 Non-income Taxes, Allocable | \$0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK | |
| 190 Non-income Taxes, Direct | 17,470 | Direct | 10,416 | 3,644 | 0 | 3,216 | 0 | 0 | OK | |
| 191 | | | | | | | | | OK | |
| 192 | | | | | | | | | | |
| 193 Total Non-income Taxes | \$17,470 | | \$10,416 | \$3,644 | \$0 | \$3,216 | \$0 | \$0 | OK | |
| 194 | | | | | | | | | | |
| 195 TOTAL OPER EXP AND TAXES | \$3,031,034 | | \$1,136,176 | \$630,568 | \$6 | \$851,742 | \$108,510 | \$198,092 | OK | |

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Vivian Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2000
 RUN DATE AND TIME 14-Jun-2001 07:49:47 AM

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

| ***** FCC PART 36 ***** | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Intrastate | | | | TOTAL INTRASTATE |
|-----------------------------------|---------------|----------------------|-------------------------|---------------------------|-----------|--------------|-----------|---------------------|
| | | | | Message Telephone Service | | Private Line | | |
| | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
| PLANT INVESTMENT DETAIL | | | | | | | | |
| 21 Land Allocable | 0 | --- | --- | --- | --- | --- | --- | --- |
| 22 Land Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 Motor Vehicles | 0 | --- | --- | --- | --- | --- | --- | --- |
| 24 Aircraft | 0 | --- | --- | --- | --- | --- | --- | --- |
| 25 Special Purpose Vehicles | 0 | --- | --- | --- | --- | --- | --- | --- |
| 26 Garage Work Equipment | 0 | --- | --- | --- | --- | --- | --- | --- |
| 27 Other Work Equipment | 4,715,103 | --- | --- | --- | --- | --- | --- | --- |
| 28 Buildings Allocable | 0 | --- | --- | --- | --- | --- | --- | --- |
| 29 Buildings Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 Furniture | 0 | --- | --- | --- | --- | --- | --- | --- |
| 31 Office Equipment | 0 | --- | --- | --- | --- | --- | --- | --- |
| 32 General Purpose Computers | 0 | --- | --- | --- | --- | --- | --- | --- |
| 33 CAT 1 Oper Sys TSPS | 0 | --- | --- | --- | --- | --- | --- | --- |
| 34 CAT 1 Oper Sys Other TSPS | 0 | --- | --- | --- | --- | --- | --- | --- |
| 35 CAT 1 Oper Sys Aux Pos | 0 | --- | --- | --- | --- | --- | --- | --- |
| 36 CAT 1 Oper Sys Other | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 8,409,197 | --- | --- | --- | --- | --- | --- | --- |
| 40 CAT 3 Local Sw Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 CAT 4 12 Exchange Trunk | 197,888 | --- | --- | --- | --- | --- | --- | --- |
| 42 CAT 4 12 Exch Fr Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 CAT 4 13 Exch Ln Mag PL & WATS | 6,132,293 | --- | --- | --- | --- | --- | --- | --- |
| 44 Reserved | 0 | --- | --- | --- | --- | --- | --- | --- |
| 45 CAT 4 13 Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 CAT 4 23 Message PL & WATS | 2,083,953 | --- | --- | --- | --- | --- | --- | --- |
| 47 Reserved | 0 | --- | --- | --- | --- | --- | --- | --- |
| 48 CAT 4 23 Direct | 108,988 | --- | 28,988 | 0 | 0 | 0 | 79,107 | 79,107 |
| 49 CAT 4 3 PER Message | 1,851,310 | --- | --- | --- | --- | --- | --- | --- |
| 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 IDT Equipment | 0 | --- | --- | --- | --- | --- | --- | --- |
| 53 CAT 1 Cordless Pay Phones | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Vivian Telephone Company
ENDING DECEMBER 31, 2000

| ***** FCC PART 36 ***** | | TOTAL COMPANY | Source/ Allocator | Intrastate | | | | | TOTAL INTRASTATE |
|--|------------|------------------|----------------------|-------------------------|---------------------------|-----------|--------------|-----------|---------------------|
| | | | | Interstate and Other | 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 | |
| 71 Reserved | 0 | --- | --- | --- | --- | --- | --- | --- | |
| 72 Reserved | 0 | --- | --- | --- | --- | --- | --- | --- | |
| 73 CAT 1 3 Joint Msg , Cat. 1 1 & 1 2 PL | 33,906,317 | --- | --- | --- | --- | --- | --- | --- | |
| 74 Other CAT 1 C&WF | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 75 CAT 2 C&WF | 127,550 | --- | --- | --- | --- | --- | --- | --- | |
| 76 CAT 2 C&WF, Wideband | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 77 CAT 3 Joint Message & PLWATS | 2,070,183 | --- | --- | --- | --- | --- | --- | --- | |
| 78 Reserved | 0 | --- | --- | --- | --- | --- | --- | --- | |
| 79 CAT 3 Direct | 142,128 | --- | 49,062 | 0 | 0 | 0 | 93,066 | 93,066 | |
| 80 CAT 4 Message | 1,304,182 | --- | --- | --- | --- | --- | --- | --- | |
| 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 | 0 | --- | --- | --- | --- | --- | --- | --- | |
| 100 Direct Acct No 2690 | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 101 Materials and Supplies | 537,684 | --- | --- | --- | --- | --- | --- | --- | |
| 102 RTB Stock | 0 | --- | --- | --- | --- | --- | --- | --- | |
| 103 Tele Pft Adjust Alloc | 0 | --- | --- | --- | --- | --- | --- | --- | |
| 104 Tele Pft 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

Vivian Telephone Company
ENDING DECEMBER 31, 2000

| ***** 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) | |
| 123 | TPUC -- Short Term, Alloc | 11,026,114 | --- | --- | --- | --- | --- | --- | --- |
| 124 | TPUC -- Short Term, Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | TPUC -- Long Term, Alloc | 0 | --- | --- | --- | --- | --- | --- | --- |
| 126 | TPUC -- Long Term, Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | | | | | | | | | |
| 128 | RESERVES AND DEFERRALS | | | | | | | | |
| 129 | Acc Depr Support Assets | 2,251,388 | --- | --- | --- | --- | --- | --- | --- |
| 130 | Acc Depr COE Switching | 5,710,932 | --- | --- | --- | --- | --- | --- | --- |
| 131 | Acc Depr COE Operator | 0 | --- | --- | --- | --- | --- | --- | --- |
| 132 | Acc Depr COE Transmission | 4,791,497 | --- | --- | --- | --- | --- | --- | --- |
| 133 | Acc Depr IOT Equipment | 0 | --- | --- | --- | --- | --- | --- | --- |
| 134 | Acc Depr Cable and Wire Facilities | 23,011,106 | --- | --- | --- | --- | --- | --- | --- |
| 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 | 1,933,497 | --- | 1,982,727 | 0 | 523,664 | 0 | 27,106 | 550,770 |
| 146 | | | | | | | | | |
| 147 | OPERATING EXPENSES AND TAXES | | | | | | | | |
| 148 | Network Support, Alloc | 42,894 | --- | --- | --- | --- | --- | --- | --- |
| 149 | Network Support, Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 150 | General Support, Alloc | 248,114 | --- | --- | --- | --- | --- | --- | --- |
| 151 | General Support, Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | Central Office Eq Alloc | 1,000,000 | --- | --- | --- | --- | --- | --- | --- |
| 153 | Central Office Eq Direct | 167,622 | --- | 100,650 | 0 | 66,972 | 0 | 0 | 66,972 |
| 154 | Cable Premises Equip | 0 | --- | --- | --- | --- | --- | --- | --- |
| 155 | Coastal Pay Phone Exp | 0 | --- | --- | --- | --- | --- | --- | --- |
| 156 | Other IOT | 0 | --- | --- | --- | --- | --- | --- | --- |
| 157 | NOI Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 158 | Cable & Wire Alloc | 1,000,000 | --- | --- | --- | --- | --- | --- | --- |
| 159 | Cable & Wire Direct | 618,244 | --- | 318,244 | 0 | 300,000 | 0 | 0 | 103,905 |

SOUTH DAKOTA PVC INTRASTATE ACCESS COST MODEL

Vivian Telephone Company
ENDING DECEMBER 31, 2000

| ***** FCC PART 36 ***** (A) | TOTAL COMPANY (B) | Source/ Allocator (C) | Interstate and Other (D) | Intrastate | | | | TOTAL INTRASTATE (I) |
|--|-------------------------|-----------------------------|--------------------------------|---------------------------|------------------|------------------|------------------|----------------------------|
| | | | | Message Telephone Service | | Private Line | | |
| | | | | InterLATA (E) | IntraLATA (F) | InterLATA (G) | IntraLATA (H) | |
| 176 Oth Pll and Equip , Alloc | 0 | --- | --- | --- | --- | --- | --- | --- |
| 177 Oth Pll and Equip , Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 Network Operations, Alloc | 686,107 | --- | --- | --- | --- | --- | --- | --- |
| 179 Network Operations, Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 Total Access Expense | 1,662,893 | --- | 1,662,893 | 0 | 0 | 0 | 0 | 0 |
| 181 Depr , Support Assets | 282,728 | --- | --- | --- | --- | --- | --- | --- |
| 182 Depr , COE Switching | 1,308,960 | --- | --- | --- | --- | --- | --- | --- |
| 183 Depr , COE Operator | 0 | --- | --- | --- | --- | --- | --- | --- |
| 184 Depr , COE Transmission | 633,337 | --- | --- | --- | --- | --- | --- | --- |
| 185 Depr , IOT Equipment | 0 | --- | --- | --- | --- | --- | --- | --- |
| 186 Depr , C&W Facilities | 2,133,856 | --- | --- | --- | --- | --- | --- | --- |
| 187 Amort , Tangible Assets | 0 | --- | --- | --- | --- | --- | --- | --- |
| 188 Amort , Intangible Assets | 0 | --- | --- | --- | --- | --- | --- | --- |
| 189 Other Amortization | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 Direct Assigned Amort | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 191 Marketing, Allocable | 0 | --- | --- | --- | --- | --- | --- | --- |
| 192 Marketing, Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 193 Operator Service, Alloc | 0 | --- | --- | --- | --- | --- | --- | --- |
| 194 Operator Service, Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 Classified Directory | 4 | --- | 4 | 0 | 0 | 0 | 0 | 0 |
| 196 Alphabetical Directory | 23 | --- | --- | --- | --- | --- | --- | --- |
| 197 Foreign Directory | 0 | --- | --- | --- | --- | --- | --- | --- |
| 198 Bus Ofc , EU Presubscription | 9,149 | --- | --- | --- | --- | --- | --- | --- |
| 199 Bus Ofc , EU MTS & WATS | 33,036 | --- | --- | --- | --- | --- | --- | --- |
| 200 Bus Ofc , EU Access, P/L & all Other | 262,184 | --- | --- | --- | --- | --- | --- | --- |
| 201 Bus Ofc , IXC Special Access | 32 | --- | --- | --- | --- | --- | --- | --- |
| 202 Bus Ofc , IXC Switched Access | 4,525 | --- | --- | --- | --- | --- | --- | --- |
| 203 Bus Ofc , IXC B & C Services | 0 | --- | --- | --- | --- | --- | --- | --- |
| 204 Coin Collect & Admin | 0 | --- | --- | --- | --- | --- | --- | --- |
| 205 Cust Svc , Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 206 Cust Serv Mag Process | 14,331 | --- | --- | --- | --- | --- | --- | --- |
| 207 Cust Serv , Other B&C | 168,672 | --- | --- | --- | --- | --- | --- | --- |
| 208 Cust Serv CABS | 23,152 | --- | --- | --- | --- | --- | --- | --- |
| 209 Cust Serv EU Common Line | 8,888 | --- | 8,888 | 0 | 0 | 0 | 0 | 0 |
| 210 Other Cust Serv , Alloc | 110,827 | --- | --- | --- | --- | --- | --- | --- |
| 211 Other Cust Serv , Direct | 897 | --- | 897 | 0 | 0 | 0 | 0 | 0 |
| 212 Exec and Planning, Alloc | 120,557 | --- | --- | --- | --- | --- | --- | --- |
| 213 Exec and Planning, Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Vivian Telephone Company
ENDING DECEMBER 31, 2000

| ***** FCC PART 36 ***** | TOTAL COMPANY | Source/ Allocator | Interstate | | | | Intrastate | | TOTAL INTRASTATE |
|--|------------------|----------------------|------------|--------------|-----------|--------------|------------|-----|---------------------|
| | | | Other | Private Line | | Private Line | | | |
| | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 271 Working Loops | 21,082 | --- | 311 | 282 | 0 | 0 | 326 | 326 | |
| 272 Equivalent Interexchange Cct Miles | 47,544 | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 273 Interexchange Circuit Terminations | 1,190 | --- | 0 | 0 | 0 | 0 | 0 | 0 | |

2000 Intrastate Cost Study

for

***Vivian Telephone Company
PO Box 411
Wall, South Dakota 57790***

Prepared by:
Martin Group, Inc.
1515 North Sanborn Boulevard
Mitchell, South Dakota 57301-1021
(605) 996-9646

**GOLDEN WEST TELEPHONE PROPERTIES, INC.
AND SUBSIDIARY
WALL, SOUTH DAKOTA**

**CONSOLIDATED FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2000 AND 1999
WITH INDEPENDENT AUDITOR'S REPORT**

GOLDEN WEST TELEPHONE PROPERTIES, INC.
AND SUBSIDIARY
WALL, SOUTH DAKOTA

CONTENTS

| | Page |
|---|------|
| INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS | 7 |
| CONSOLIDATED FINANCIAL STATEMENTS: | |
| Consolidated Balance Sheets | 7 |
| Consolidated Statements of Income | 8 |
| Consolidated Statements of Stockholder's Equity | 14 |
| Consolidated Statements of Cash Flows | 9 |
| Notes to Consolidated Financial Statements | 8 |
| INDEPENDENT AUDITOR'S REPORT ON THE SUPPLEMENTARY INFORMATION | 16 |
| SUPPLEMENTARY INFORMATION: | |
| Consolidated Balance Sheets With Supplementary Consolidating Information - December 31, 2000 | 17 |
| Consolidated Balance Sheets With Supplementary Consolidating Information - December 31, 1999 | 18 |
| Consolidated Statements of Income With Supplementary Consolidating Information - December 31, 2000 | 19 |
| Consolidated Statements of Income With Supplementary Consolidating Information - December 31, 1999 | 20 |
| Consolidated Statements of Cash Flows with Supplementary Consolidating Information - December 31, 2000 | 21 |
| Consolidated Statements of Cash Flows with Supplementary Consolidating Information - December 31, 1999 | 23 |

INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED
FINANCIAL STATEMENTS

The Board of Directors
Golden West Telephone Properties, Inc.
and Subsidiary
Wall, South Dakota

We have audited the accompanying consolidated balance sheets of Golden West Telephone Properties, Inc. and subsidiary as of December 31, 2000 and 1999, and the related consolidated statements of income, stockholder's equity, and cash flows for the years then ended. These consolidated financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Golden West Telephone Properties, Inc. and subsidiary as of December 31, 2000 and 1999, as well as the results of their operations and their cash flows for the years then ended in conformity with generally accepted accounting principles.

Eide Baily LLP

February 23, 2001
Sioux Falls, South Dakota

**GOLDEN WEST TELEPHONE PROPERTIES, INC.
AND SUBSIDIARY
WALL, SOUTH DAKOTA**

**CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2000 AND 1999**

| | 2000 | 1999 |
|--|----------------------|--------------------|
| ASSETS | | |
| CURRENT ASSETS: | | |
| Cash and cash equivalents | \$ 3,110,865 | \$ 3,042,1 |
| Investments in held-to-maturity securities | 955,000 | 970,2 |
| Accounts receivable: | | |
| Other | 2,521,719 | 2,211,1 |
| Related party | 426,605 | |
| Interest receivable | 44,831 | 12,7 |
| Materials and supplies | 537,684 | 318,2 |
| Other assets | 61,375 | 6,0 |
| Total current assets | 7,658,079 | 6,560,4 |
| INVESTMENTS AND NONCURRENT ASSETS: | | |
| Investments in held-to-maturity securities | 195,000 | |
| Note receivable | 50,000 | 50,0 |
| Goodwill, net of amortization | 3,868,379 | 4,426,8 |
| Other investments | 3,432,296 | 3,401,5 |
| Equity investments | 2,079,836 | 1,704,3 |
| Deferred charges | 82,456 | 90,4 |
| | 9,707,967 | 9,673,1 |
| TELECOMMUNICATIONS PLANT: | | |
| In service | 62,808,780 | 60,138,7 |
| Telecommunications plant adjustment, net of amortization | 6,896,043 | 7,542,1 |
| Under construction | 5,904,839 | 3,686,6 |
| Total investment in plant | 75,609,662 | 71,367,6 |
| Less accumulated depreciation and amortization | 35,803,010 | 34,127,6 |
| Net plant | 39,806,652 | 37,240,0 |
| | \$ 57,172,698 | \$ 53,474,0 |

The accompanying notes to consolidated financial statements are an integral part of these statements.

| | 2000 | 1999 |
|--|----------------------|----------------------|
| LIABILITIES AND EQUITIES | | |
| CURRENT LIABILITIES: | | |
| Current maturities of long-term debt | \$ 2,271,555 | \$ 2,271,555 |
| Accounts payable | 890,529 | 600,000 |
| Accounts payable - related party | | 437,000 |
| Customer deposits and advance billings | 4,890 | 5,000 |
| Taxes accrued - other | 1,020,632 | 963,000 |
| Other current liabilities | 348,375 | 392,000 |
| Total current liabilities | 4,535,981 | 4,672,555 |
| LONG-TERM DEBT, LESS CURRENT MATURITIES | | |
| | 20,102,405 | 22,372,000 |
| OTHER LIABILITIES: | | |
| Accrued postretirement benefit costs | 284,821 | 242,000 |
| Deferred income taxes | 1,829,894 | 1,620,000 |
| | 2,114,715 | 1,862,000 |
| STOCKHOLDER'S EQUITY: | | |
| Common stock, par value \$1 per share, authorized: 10,000,000 shares, issued and outstanding: 2000 and 1999 - 9,000,000 shares | 9,000,000 | 9,000,000 |
| Retained earnings | 21,419,597 | 15,550,000 |
| | 30,419,597 | 24,550,000 |
| | \$ 57,172,698 | \$ 53,474,555 |

GOLDEN WEST TELEPHONE PROPERTIES, INC.
AND SUBSIDIARY
WALL, SOUTH DAKOTA

CONSOLIDATED STATEMENTS OF INCOME
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

| | 2000 | 1999 |
|---|-------------------|-------------|
| OPERATING REVENUES | | |
| Local network services | \$ 4,946,356 | \$ 4,5 |
| Network access services | 13,213,898 | 11,0 |
| Long distance network services | 2,680,457 | 2,5 |
| Billing and collection | 161,120 | 2 |
| Miscellaneous | 376,211 | 2 |
| Nonregulated revenue | 479,069 | 5 |
| Uncollectible operating revenue | (24,000) | (|
| Total operating revenues | 21,833,111 | 19,0 |
| OPERATING EXPENSES | | |
| Plant specific operations | 2,993,936 | 2,7 |
| Plant nonspecific operations | | |
| Access | 1,662,893 | 1,6 |
| Other | 552,694 | 4 |
| Depreciation | 3,736,923 | 3,5 |
| Customer operations | 672,150 | 6 |
| Corporate operations | 850,974 | 9 |
| Operating taxes - income | 3,391,625 | 2,6 |
| Operating taxes - other | 952,232 | 9 |
| Total operating expenses | 14,813,427 | 13,6 |
| NET OPERATING INCOME | 7,019,684 | 5,4 |
| NONOPERATING INCOME (LOSS) | | |
| Interest income | 299,823 | 1 |
| Equity in earnings of other investees | 350,765 | 1 |
| Dividend income | 162,488 | 1 |
| Amortization of other intangibles | (7,996) | |
| Amortization of goodwill | (558,424) | (5 |
| Amortization of telecommunications plant adjustment | (646,141) | (6 |
| Gain on sale of securities | 489,750 | |
| Other nonoperating income | 46,807 | |
| Other deductions | (107,405) | (1 |
| Nonoperating taxes - income | 458,771 | 7 |
| Total nonoperating income (loss) | 488,438 | (|

(continued on next page)

CONSOLIDATED STATEMENTS OF INCOME - page 2

| | 2000 | 1999 |
|--|--------------|--------------|
| NET INCOME BEFORE INTEREST AND RELATED ITEMS | 7,508,122 | 5,311,111 |
| INTEREST AND RELATED ITEMS: | | |
| Interest expense on long-term debt | 1,824,339 | 1,824,339 |
| Patronage capital allocation - CoBank | (177,069) | (177,069) |
| Total interest and related items | 1,647,270 | 1,647,270 |
| NET INCOME | \$ 5,860,852 | \$ 3,663,841 |

The accompanying notes to consolidated financial statements are an integral part of these statements.

GOLDEN WEST TELEPHONE PROPERTIES, INC.
 AND SUBSIDIARY
 WALL, SOUTH DAKOTA

CONSOLIDATED STATEMENTS OF STOCKHOLDER'S EQUITY
 FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

| | Common Stock | Retained Earnings | Total Equity |
|----------------------------|-----------------|----------------------|-----------------|
| COMMON STOCK: | | | |
| Balance, January 1, 1999 | \$ 9,000,000 | \$ 11,918,927 | \$ 20,918,927 |
| Net income | | 3,639,818 | 3,639,818 |
| Balance, December 31, 1999 | 9,000,000 | 15,558,745 | 24,558,745 |
| Net income | | 5,860,852 | 5,860,852 |
| Balance, December 31, 2000 | \$ 9,000,000 | \$ 21,419,597 | \$ 30,419,597 |

The accompanying notes to consolidated financial statements are an integral part of these statements.

GOLDEN WEST TELEPHONE PROPERTIES, INC.
AND SUBSIDIARY
WALL, SOUTH DAKOTA

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

| | 2000 | 1999 |
|---|--------------|--------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Net income | \$ 5,860,852 | \$ 3,633,333 |
| Adjustments to reconcile net income to net cash provided by operating activities: | | |
| Depreciation - telecommunications plant | 3,736,923 | 3,550,000 |
| Amortization of goodwill | 558,424 | 550,000 |
| Amortization of telecommunications plant adjustment | 646,141 | 640,000 |
| Amortization of other intangibles | 7,996 | - |
| Equity earnings of affiliates | (350,765) | (170,000) |
| (Gain) on sale of securities | (489,750) | - |
| Deferred income taxes | 203,736 | 280,000 |
| Amortization of postretirement benefit costs | 41,845 | 40,000 |
| Noncash patronage allocation | (177,069) | (190,000) |
| | 10,038,333 | 8,370,000 |
| Change in assets and liabilities | | |
| Accounts receivable | (737,191) | 660,000 |
| Interest receivable | (32,096) | - |
| Materials and supplies | (219,460) | - |
| Prepayments | (55,348) | 100,000 |
| Accounts payable | (147,668) | (370,000) |
| Customer deposits and advance billings | (832) | - |
| Taxes accrued - other | 57,094 | 100,000 |
| Other current liabilities | (44,911) | 60,000 |
| Net cash from operating activities | 8,857,921 | 8,770,000 |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | |
| Telecommunications plant additions | (6,949,190) | (5,100,000) |
| (Purchase) of held-to-maturity securities | (179,784) | (300,000) |
| Proceeds from sale of securities | 589,750 | - |
| Decrease (increase) in other investments | 21,619 | (690,000) |
| Net cash used for investing activities | (6,517,605) | (6,110,000) |
| CASH FLOWS FROM FINANCING ACTIVITIES: | | |
| Principal payments on long-term debt | (2,271,554) | (2,270,000) |
| Net cash used for financing activities | (2,271,554) | (2,270,000) |

(continued on next page)

CONSOLIDATED STATEMENTS OF CASH FLOWS - page 2

| | 2000 | 1999 |
|--|--------------|----------|
| NET CHANGE IN CASH AND CASH EQUIVALENTS | 68,762 | 387 |
| CASH AND CASH EQUIVALENTS: | | |
| Beginning | 3,042,103 | 2,654 |
| Ending | \$ 3,110,865 | \$ 3,042 |
| SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION: | | |
| Cash payment for interest expense | \$ 1,834,755 | \$ 1,944 |
| Cash payments to parent company for federal income taxes | \$ 2,860,000 | \$ 995 |

The accompanying notes to consolidated financial statements are an integral part of these statements.

GOLDEN WEST TELEPHONE PROPERTIES, INC.
AND SUBSIDIARY
WALL, SOUTH DAKOTA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF OPERATIONS - The company's primary line of business is to provide local telephone service and access to long-distance telephone service throughout its local exchange network. The principal market for these telecommunications services are local residential and business customers residing in each of the exchanges the company serves. The company allows the Federal Communications Commission's (FCC) Uniform System of Accounts, Part 12 of the FCC Rules and Regulations.

Rates charged to customers for local services are established by the board of directors and are not subject to regulation. Access revenues are subject to state and FCC regulation.

PRINCIPLES OF CONSOLIDATION - The consolidated financial statements include the accounts of Golden West Telephone Properties, Inc. and its wholly-owned subsidiary, Vivian Telephone Company, Inc. d/b/a Golden West Communications, Inc. The assets and liabilities of the subsidiary are consolidated with the assets and liabilities of Golden West Telephone Properties, Inc. All significant intercompany assets and liabilities have been eliminated. The operations of the subsidiary are consolidated with the operations of Golden West Telephone Properties, Inc. and all significant intercompany transactions have been eliminated. The combined operations are hereinafter referred to as "the company."

TELECOMMUNICATIONS AND OTHER PLANT - Additions to plant are recorded at cost, which includes contract work, direct labor and materials, and allocable overheads. When units of property are returned, sold, or otherwise disposed of in the ordinary course of business, their average book cost less net salvage is charged to accumulated depreciation. Maintenance and repair costs and the replacement and renewal of items determined to be less than units of property are charged to expense.

DEPRECIATION - Depreciation is computed using the straight-line method based upon the estimated service lives of the depreciable assets.

MATERIALS AND SUPPLIES - Inventories are stated at average cost except for material held for resale which is stated at actual cost.

CASH AND CASH EQUIVALENTS - For purposes of reporting cash flows, the company considers all cash deposits and temporary cash investments with an original maturity of less than three months to be cash equivalents. Cash equivalents are stated at cost, which approximates market value.

INVESTMENTS - Long-term investments that are not intended for resale or are not readily marketable are recorded at cost.

(continued on next page)

The company's investments in securities that the company has the positive interest and ability to hold to maturity are classified as held-to-maturity securities and recorded at amortized cost.

The company's investments in Jefferson Communications, LLC and South Dakota Network, LLC are accounted for using the equity method. Under the equity method, the company records its proportionate share of earnings and losses. All other investments are stated at cost.

REVENUE RECOGNITION - Revenue from local telephone network service is reflected in the accounts at the time such revenue is earned. The local network customers are billed on the 1st of each month for one month's service in advance. Long distance network revenue and network access revenue are accrued to the balance sheet date.

ACCOUNTING ESTIMATES - The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

BUSINESS AND CREDIT RISK - The company provides telephone service on account to its customers located across southern South Dakota. The company also provides access and billing and collection services on account to various long distance companies which provide toll service to the company's customers.

PENSION COSTS - The policy is to fund pension costs accrued.

INCOME TAXES - The company files its income tax return as part of a consolidated group with its parent, Golden West Telecommunications Cooperative, Inc. The company reports its income taxes for financial statement purposes on the single return method whereby the expense is based on net income before income taxes. Deferred income taxes are established for all temporary differences resulting from the use of different accounting methods reported for financial accounting and income tax purposes, principally depreciation expense.

RECLASSIFICATION - Certain reclassifications have been made to the 1999 financial statement presentation in order to conform to the 2000 statement presentation. The reclassifications had no effect on net income.

NOTE 2 - CASH AND CASH EQUIVALENTS

| | 2000 | 1999 |
|------------------------------|--------------|--------------|
| Cash in checking and on hand | \$ 125,508 | \$ 140,533 |
| Cash in savings | 403,926 | 453,200 |
| Money market funds | 2,581,431 | 2,448,311 |
| | \$ 3,110,865 | \$ 3,042,044 |

NOTE 3 - INVESTMENT IN HELD-TO-MATURITY SECURITIES

The following is a summary of the company's investment in held-to-maturity securities:

| | 2000 | 1999 |
|--------------------------|--------------|------------|
| Maturing within one year | \$ 955,000 | \$ 970,216 |
| Maturing after one year | 195,000 | |
| | \$ 1,150,000 | \$ 970,216 |

The amortized cost and fair value of held-to-maturity securities as of December 31, 2000 and 1999, are as follows:

| | 2000 | | 1999 | |
|-------------------------|------------------------------|------------------------------|-------------------|-------------------|
| | Estimated Market Value | Gross Unrealized Gains | Amortized Cost | Amortized Cost |
| Certificates of deposit | \$ 1,050,000 | \$ | \$ 1,050,000 | \$ 870,216 |
| Repurchase agreements | 100,000 | | 100,000 | 100,000 |
| | \$ 1,150,000 | \$ | \$ 1,150,000 | \$ 970,216 |

Estimated market value at December 31, 2000, was determined by reference quotations or market indices for the respective investment securities. The gross unrealized gains represent the difference between the amortized cost and the estimated market value. The unrealized gains are determined at a point in time and would only be realized upon the sale of the investment securities. If the investment securities are held to their contractual maturities, no gains would be realized. Expected maturities will differ from contractual maturities because the issuers of certain debt securities do have a right to call or prepay their obligations.

NOTE 4 - GOODWILL

| | 2000 | 1999 |
|--------------------------|--------------|--------------|
| Goodwill | \$ 7,870,400 | \$ 7,870,400 |
| Accumulated amortization | (4,002,021) | (3,443,597) |
| | \$ 3,868,379 | \$ 4,426,803 |

On October 31, 1993, Golden West Telephone Properties, Inc. acquired all issued and outstanding stock of Centel of South Dakota for \$19.5 million. The consolidated financial statements reflect the assets and liabilities at their fair market value (regulated telephone plant at cost, less accumulated depreciation). The difference between the purchase price and the fair market value of the assets, less liabilities, is recorded as goodwill. Goodwill at the date of purchase was calculated at \$8,094,930.

The purchase of Vivian Telephone Company, Inc. stock from Commnet Cellular, Inc. in 1995 by Golden West Telecommunications Cooperative, Inc. resulted in negative goodwill of \$224,530, as the purchase was less than the net book value of the assets. Goodwill is being amortized over 15 years on a straight-line basis. Amortization for 2000 and 1999 was \$558,424.

NOTE 5 - OTHER INVESTMENTS

| | 2000 | 1999 |
|--|--------------|--------------|
| Rural Telephone Bank: Class C stock | \$ 2,425,000 | \$ 2,425,000 |
| CoBank B-stock (patronage allocation) | 919,461 | 793,485 |
| Patronage capital allocations: | | |
| National Information Solutions Cooperative | 30,734 | 30,734 |
| Other | 27,100 | 20,364 |
| | \$7,834 | \$1,098 |
| Express Communications, Inc.: | | |
| Common stock (at cost) | 30,001 | 30,001 |
| Minnesota Equal Access Network Services, Inc. (MEANS): | | |
| Common stock (at cost) | | 100,000 |
| | \$ 3,432,296 | \$ 3,401,588 |

The MEANS stock was carried at cost, as there was not an established market value for the stock. The company sold the stock in early 2000 for \$589,750. The gain of \$489,750 is included in the nonoperating section of the statement of operations as a gain from sale of securities.

NOTE 6 - EQUITY INVESTMENTS

| | 1999 | 2000 | | 2000 |
|---|--------------|-----------------------|------------|--------------|
| | | Capital Contributions | Net Income | |
| Jefferson Communications, LLC (49% ownership at equity) | \$ 1,016,985 | \$ | \$ 188,592 | \$ 1,205,577 |
| South Dakota Network, LLC (10.00% ownership at equity) | 687,348 | 24,738 | 162,173 | 874,259 |
| | \$ 1,704,333 | \$ 24,738 | \$ 350,765 | \$ 2,079,836 |

The company accounts for its investment in Jefferson Communications, LLC and South Dakota Network, LLC using the equity method. Under the equity method, the initial investment is recorded at cost and adjusted annually to recognize the company's share of earnings and losses of those entities.

NOTE 7 - DEFERRED CHARGES

| | 2000 | 1999 |
|---|-----------|-----------|
| Unamortized debt expense, net of amortization (1999: \$2,749, 1999: \$2,749) | \$ 82,456 | \$ 90,452 |

The company incurred costs of \$119,201 in acquiring debt from CoBank. The costs are being amortized using the straight-line method over fifteen years. Amortization of debt expense was \$7,996 and \$7,946 for 2000 and 1999, respectively.

NOTE 8 - TELECOMMUNICATIONS PLANT

| | 2000 | | 1999 | |
|--|----------------------|--------------------|----------------------|--------------------|
| | Plant | Depreciation Rates | Plant | Depreciation Rates |
| Land and support assets | \$ 5,206,778 | 3.35 - 15.32% | \$ 4,856,273 | 3.35 - 15.32% |
| Central office equipment | 18,875,118 | 6.53 - 9.00% | 18,569,275 | 6.53 - 6.78% |
| Information equipment and termination assets | 844,398 | 10.0% | 748,885 | 10.0% |
| Cables and wire facilities | 37,882,486 | 2.49 - 14.87% | 35,964,317 | 2.49 - 14.87% |
| in service | 62,808,780 | | 60,138,750 | |
| Telecommunications plant adjustment, net of amortization | 6,896,043 | 6.67% | 7,542,186 | 6.67% |
| Lighting equipment | 5,904,839 | | 3,686,667 | |
| Total plant | \$ 75,609,662 | | \$ 71,367,603 | |

The telecommunications plant adjustment is the result of differences between the purchase price and the net depreciated value of plant purchased from U.S. West Communications. Telecommunications plant adjustment is being amortized using the straight-line method over a fifteen year period.

NOTE 9 - LONG-TERM DEBT

| | 2000 | 1999 |
|---|---------------|---------------|
| <i>CoBank</i> | | |
| Notes due in monthly installments through October 2008; interest rates of 8.22% fixed through March 2001 | \$ 4,311,113 | \$ 4,844,445 |
| Notes due in monthly installments through October 2008; interest rates of 7.69% fixed through May 2002 | 3,457,610 | 3,885,356 |
| Notes due in monthly installments through December 2011; interest rates of 7.55% fixed through November 2001 | 3,744,588 | 4,083,206 |
| Notes due in monthly installments through December 2011; interest rates of 7.52% fixed through December 2007 | 10,860,649 | 11,832,418 |
| | 22,373,960 | 24,645,514 |
| Less current maturities | 2,271,555 | 2,271,555 |
| | \$ 20,102,405 | \$ 22,373,959 |

Substantially all assets of the company are pledged as collateral on the notes executed with CoBank. The mortgage covenants require the company to meet certain financial ratios, minimum net worth levels, and minimum cash flow requirements. The company was in compliance with these covenants of the mortgage at December 31, 2000.

It is estimated that principal repayments will be \$2,271,555 for each of the next five years.

NOTE 10 - PROVISION FOR INCOME TAXES/DEFERRED INCOME TAXES

PROVISION FOR INCOME TAXES:

The provision for (benefit from) income taxes is reflected in the consolidated statements of income as follows:

| | 2000 | 1999 |
|--|--------------|--------------|
| Operating taxes | \$ 3,391,625 | \$ 2,661,909 |
| Nonoperating taxes | (458,771) | (761,932) |
| Total expense from income taxes | \$ 2,932,854 | \$ 1,900,037 |
| Income taxes consist of the following: | | |
| Federal income tax payable computed at statutory rates | \$ 2,729,118 | \$ 1,610,642 |
| Deferred income tax credits - accelerated depreciation | 215,362 | 303,921 |
| Deferred income tax charges - other | (11,626) | (114,526) |
| Total income taxes | \$ 2,932,854 | \$ 1,900,037 |

(continued on next page)

| | 2000 | 1999 |
|---|--------------|--------------|
| Deferred tax liability: | | |
| Accelerated depreciation | \$ 1,961,229 | \$ 1,745,867 |
| Deferred tax assets: | | |
| Allowance for uncollectibles | (9,337) | (10,113) |
| Accrued vacations | (96,839) | (26,984) |
| Accumulated postretirement benefit obligation | (25,159) | (82,612) |
| | (131,335) | (119,709) |
| Net deferred tax liability | \$ 1,829,894 | \$ 1,626,158 |

The accumulated deferred income taxes are the result of using accelerated depreciation methods for tax purposes and straight-line depreciation for book purposes. Deferred income tax charges result from different accounting treatment of uncollectibles, accrued vacation, and postretirement benefits on the books than are required for tax purposes.

NOTE 11 - PENSION PLAN

The company has a noncontributory defined benefit pension plan covering substantially all employees. The plan is funded through payments to the National Telephone Cooperative Association (NTCA) which has established a trustee plan whereby annuities effective upon retirement, will be available to participants in amounts established by the plan. In this master multi-employer plan, which is available to all member cooperatives of NTCA, the accumulated benefits and plan assets are not determined or allocated separately by individual employer. The company's total cost of this plan for the years ended December 31, 2000 and 1999, approximated \$215,000 and \$186,000, respectively. These amounts were charged to expense and other accounts on the basis of payroll distribution.

Employees of the company are also eligible for a 401(k) savings plan. This plan is offered through the National Telephone Cooperative Association. The company makes a contribution of up to 1.0% of employees' base wages. The company made contributions of approximately \$17,000 in 2000 and \$16,000 in 1999.

NOTE 12 - ACCUMULATED POSTRETIREMENT BENEFITS

The company sponsors a defined benefit postretirement plan relating to health insurance premiums

This is a contributory plan in which the company will pay one year of the retirees' monthly postretirement health insurance premium (adjusted annually) for every four years of service, for those employees who retire with twenty years of service with the company.

(continued on next page)

In 1994, the company adopted Financial Accounting Standards Board Statement No. 106, "Employers Accounting for Postretirement Benefits Other Than Pensions." Statement 106 requires that the cost of those benefits is to be accrued over the employees' service periods to the dates the employees are fully eligible for those benefits rather than charging those costs to expense as incurred. The company has calculated a liability to reflect the estimated present value of benefits to be paid in the future. The accumulated postretirement benefit obligation is \$286,909 at December 31, 2000. In accordance with FCC guidelines, the company is amortizing the transition obligation over a seven and one-half year period.

| | 2000 | 1999 |
|--|-------------------|-------------------|
| Accumulated postretirement benefit obligation | \$ 286,909 | \$ 267,863 |
| Unamortized postretirement benefit transition obligation | (2,088) | (24,887) |
| Net accumulated postretirement benefit obligation | \$ 284,821 | \$ 242,976 |

Net periodic postretirement benefit cost included the following components:

| | 2000 | 1999 |
|--|------------------|------------------|
| Service cost | \$ 1,635 | \$ 12,750 |
| Interest cost | 17,411 | 12,852 |
| Amortization of transition obligation (over 7 1/2 years) | 22,799 | 22,799 |
| | \$ 41,845 | \$ 48,401 |

For measurement purposes, a 6.0% annual rate of increase has been assumed in per capita cost of applicable health care benefits for current employees. The health care cost trend rate assumption has a significant effect on the amounts reported. To illustrate, increasing the assumed health care trend rate by 1 percentage point in each year would increase the accumulated postretirement benefit obligation as of December 31, 2000, by approximately \$40,000 for Golden West Telephone Properties, Inc. The weighted average discount rate used in determining the accumulated postretirement benefit obligation was 6.5%.

The plan is unfunded; therefore, there are no plan assets specifically set aside for payment of plan benefits.

NOTE 13 - RELATED PARTY TRANSACTIONS

Golden West Telecommunications Cooperative, Inc. of Wall, South Dakota owns 100% of the issued and outstanding shares of Golden West Telephone Properties, Inc.

Golden West Telecommunications Cooperative, Inc. provides certain management, customer service, billing and collection, and other services to the company on a contractual basis. Payments under this contract for the years ended December 31, 2000 and 1999, were approximately \$1,338,000 and \$1,305,000, respectively. The company had a net receivable of \$426,605 and a net payable of \$437,959 from the parent company at December 31, 2000 and 1999, respectively.

INDEPENDENT AUDITOR'S REPORT ON THE
SUPPLEMENTARY INFORMATION

The Board of Directors
Golden West Telephone Properties, Inc.
and Subsidiary
Wall, South Dakota

Our audits were made for the purpose of forming an opinion on the basic consolidated financial statements taken as a whole. The supplementary information on pages 17 through 24 is presented for purposes of additional analysis and is not a required part of the basic consolidated financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic consolidated financial statements taken as a whole.

Eide Bailly LLP

February 23, 2001
Sioux Falls, South Dakota

GOLDEN WEST TELEPHONE PROPERTIES, INC.
AND SUBSIDIARY

CONSOLIDATED BALANCE SHEETS
CONSOLIDATING INFORMATION
DECEMBER 31, 2000

| | Golden West Telephone Properties, Inc. | Golden West Communications, Inc. | Eliminations | Consolidated |
|--|---|--|------------------------|----------------------|
| ASSETS | | | | |
| CURRENT ASSETS: | | | | |
| Cash and cash equivalents | \$ 8,985 | \$ 3,101,880 | | \$ 3,110,865 |
| Investments in held-to-maturity securities | | 955,000 | | 955,000 |
| Accounts receivable: | | | | |
| Other | 52,897 | 2,468,822 | | 2,521,719 |
| Related party | 600,028 | 960,450 | (1,133,873) | 426,605 |
| Interest receivable | | 44,831 | | 44,831 |
| Materials and supplies | | 537,684 | | 537,684 |
| Other assets | | 61,375 | | 61,375 |
| Total current assets | 661,910 | 8,160,042 | (1,133,873) | 7,658,079 |
| INVESTMENTS AND NONCURRENT ASSETS: | | | | |
| Investments in held-to-maturity securities | | 195,000 | | 195,000 |
| Note receivable | | 50,000 | | 50,000 |
| Goodwill, net of amortization | | | 3,868,379 | 3,868,379 |
| Investment in subsidiary | 50,073,014 | | (50,073,014) | |
| Other investments | 919,461 | 2,512,835 | | 3,432,296 |
| Equity investments | 1,205,577 | 874,259 | | 2,079,836 |
| Deferred charges | 82,456 | | | 82,456 |
| | 52,280,508 | 3,632,094 | (46,204,635) | 9,707,967 |
| TELECOMMUNICATIONS PLANT: | | | | |
| In service | | 62,808,780 | | 62,808,780 |
| Telecommunications plant adjustment, net of amortization | | 6,896,043 | | 6,896,043 |
| Under construction | | 5,904,839 | | 5,904,839 |
| Total investment in plant | | 75,609,662 | | 75,609,662 |
| Less accumulated depreciation | | 35,803,010 | | 35,803,010 |
| Net plant | | 39,806,652 | | 39,806,652 |
| | \$ 52,942,418 | \$ 51,568,788 | \$ (47,338,508) | \$ 57,172,698 |

| | Golden West Telephone Properties, Inc. | Golden West Communications, Inc. | Eliminations | Consolidate |
|--|---|--|------------------------|----------------------|
| LIABILITIES AND STOCKHOLDER'S EQUITY | | | | |
| CURRENT LIABILITIES: | | | | |
| Current maturities of long-term debt | \$ 2,271,555 | \$ | \$ | \$ 2,271,555 |
| Accounts payable | | 890,529 | | 890,529 |
| Accounts payable - related party | | 1,133,873 | (1,133,873) | |
| Customer deposits and advance billings | | 4,890 | | 4,890 |
| Taxes accrued - other | | 1,020,632 | | 1,020,632 |
| Other current liabilities | 148,861 | 199,514 | | 348,375 |
| Total current liabilities | 2,420,416 | 3,249,438 | (1,133,873) | 4,535,981 |
| LONG-TERM DEBT, LESS CURRENT MATURITIES | 20,102,405 | | | 20,102,405 |
| OTHER LIABILITIES: | | | | |
| Accrued postretirement benefit costs | | 284,821 | | 284,821 |
| Deferred income taxes | | 1,829,894 | | 1,829,894 |
| | | 2,114,715 | | 2,114,715 |
| STOCKHOLDER'S EQUITY | | | | |
| Common stock | 9,000,000 | 23,165,572 | (23,165,572) | 9,000,000 |
| Other equity | | 5,361,165 | (5,361,165) | |
| Retained earnings | 21,419,597 | 17,677,900 | (17,677,900) | 21,419,597 |
| | 30,419,597 | 46,204,635 | (46,204,635) | 30,419,597 |
| | \$ 52,942,418 | \$ 51,568,788 | \$ (47,338,508) | \$ 57,172,698 |

CONSOLIDATED BALANCE SHEETS
WITH SUPPLEMENTARY CONSOLIDATING INFORMATION
DECEMBER 31, 1999

| | Golden West Telephone Properties, Inc. | Golden West Communications, Inc. | Eliminations | Consolidated |
|--|---|--|------------------------|----------------------|
| ASSETS | | | | |
| CURRENT ASSETS: | | | | |
| Cash and cash equivalents | \$ 7,749 | \$ 3,034,354 | \$ | \$ 3,042,103 |
| Investments in held-to-maturity securities | | 970,216 | | 970,216 |
| Accounts receivable: | | | | |
| Other | 57,000 | 2,154,133 | | 2,211,133 |
| Related party | 630,388 | 317,271 | (947,659) | |
| Interest receivable | | 12,735 | | 12,735 |
| Materials and supplies | | 318,224 | | 318,224 |
| Other assets | | 6,027 | | 6,027 |
| Total current assets | 695,137 | 6,812,960 | (947,659) | 6,560,438 |
| INVESTMENTS AND NONCURRENT ASSETS: | | | | |
| Investments in held-to-maturity securities | | | | |
| Note receivable | | 50,000 | | 50,000 |
| Goodwill, net of amortization | | | 4,426,803 | 4,426,803 |
| Investment in subsidiary | 46,765,477 | | (46,765,477) | |
| Other investments | 795,485 | 2,606,099 | | 3,401,584 |
| Equity investments | 1,016,985 | 687,348 | | 1,704,333 |
| Deferred charges | 90,452 | | | 90,452 |
| | 48,668,399 | 3,343,447 | (42,338,674) | 9,673,172 |
| TELECOMMUNICATIONS PLANT: | | | | |
| In service | | 60,138,750 | | 60,138,750 |
| Telecommunications plant adjustment, net of amortization | | 7,542,186 | | 7,542,186 |
| Under construction | | 3,686,667 | | 3,686,667 |
| Total investment in plant | | 71,367,603 | | 71,367,603 |
| Less accumulated depreciation | | 34,127,077 | | 34,127,077 |
| Net plant | | 37,240,526 | | 37,240,526 |
| | \$ 49,363,536 | \$ 47,396,933 | \$ (43,286,333) | \$ 53,474,136 |

| | Golden West Telephone Properties, Inc. | Golden West Communications, Inc. | Eliminations | Consolidated |
|--|---|--|------------------------|----------------------|
| LIABILITIES AND STOCKHOLDER'S EQUITY | | | | |
| CURRENT LIABILITIES: | | | | |
| Current maturities of long-term debt | \$ 2,271,555 | \$ | \$ | \$ 2,271,555 |
| Accounts payable | | 600,238 | | 600,238 |
| Accounts payable - related party | | 1,385,618 | (947,659) | 437,959 |
| Customer deposits and advance billings | | 5,722 | | 5,722 |
| Taxes accrued - other | | 963,538 | | 963,538 |
| Other current liabilities | 159,277 | 234,009 | | 393,286 |
| Total current liabilities | 2,430,832 | 3,189,125 | (947,659) | 4,672,298 |
| LONG-TERM DEBT, LESS CURRENT MATURITIES | 22,373,959 | | | 22,373,959 |
| OTHER LIABILITIES: | | | | |
| Accrued postretirement benefit costs | | 242,976 | | 242,976 |
| Deferred income taxes | | 1,626,158 | | 1,626,158 |
| | | 1,869,134 | | 1,869,134 |
| STOCKHOLDER'S EQUITY: | | | | |
| Common stock | 9,000,000 | 23,165,572 | (23,165,572) | 9,000,000 |
| Other equity | | 5,361,163 | (5,361,163) | |
| Retained earnings | 15,558,745 | 13,811,939 | (13,811,939) | 15,558,745 |
| | 24,558,745 | 42,338,674 | (42,338,674) | 24,558,745 |
| | \$ 49,363,536 | \$ 47,396,933 | \$ (43,286,333) | \$ 53,474,138 |

**GOLDEN WEST TELEPHONE PROPERTIES, INC.
AND SUBSIDIARY**

**CONSOLIDATED STATEMENTS OF INCOME
WITH SUPPLEMENTARY CONSOLIDATING INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2000**

| | Golden West Telephone Properties, Inc. | Golden West Communications, Inc. | Eliminations | Consolidated |
|---|---|--|-------------------|---------------------|
| OPERATING REVENUES: | | | | |
| Local network services | \$ | \$ | 4,946,356 | \$ 4,946,356 |
| Network access services | | | 13,213,898 | 13,213,898 |
| Long distance network services | | | 2,680,457 | 2,680,457 |
| Billing and collection | | | 161,120 | 161,120 |
| Miscellaneous | | | 376,211 | 376,211 |
| Nonregulated revenue | | | 479,069 | 479,069 |
| Uncollectible operating revenue | | | (24,000) | (24,000) |
| Total operating revenues | | | 21,833,111 | 21,833,111 |
| OPERATING EXPENSES: | | | | |
| Plant specific operations | | | 2,993,936 | 2,993,936 |
| Plant nonspecific operations | | | | |
| Access | | | 1,662,893 | 1,662,893 |
| Other | | | 552,694 | 552,694 |
| Depreciation | | | 3,736,923 | 3,736,923 |
| Customer operations | | | 672,150 | 672,150 |
| Corporate operations | | | 850,974 | 850,974 |
| Operating taxes - income | | | 3,391,625 | 3,391,625 |
| Operating taxes - other | | | 952,232 | 952,232 |
| Total operating expenses | | | 14,813,427 | 14,813,427 |
| NET OPERATING INCOME | | | 7,019,684 | 7,019,684 |
| NONOPERATING INCOME (LOSS): | | | | |
| Interest income | | 361 | 299,462 | 300,823 |
| Earnings of subsidiary | 7,285,561 | | (7,285,561) | |
| Equity in earnings of other investees | 188,592 | | 162,173 | 350,765 |
| Dividend income | | | 162,488 | 162,488 |
| Amortization of other intangibles | (7,996) | | | (7,996) |
| Amortization of goodwill | (558,424) | | | (558,424) |
| Amortization of telecommunications plant adjustment | | | (646,141) | (646,141) |
| Gain on sale of investments | | | 489,750 | 489,750 |
| Other nonoperating income | | | 46,807 | 46,807 |
| Other deductions | | | (107,405) | (107,405) |
| Nonoperating taxes - income | 600,028 | | (141,257) | 458,771 |
| Total nonoperating income | 7,508,122 | | 265,877 | (7,285,561) |
| INTEREST AND RELATED ITEMS: | | | | |
| Interest expense on long-term debt | | 1,824,339 | | 1,824,339 |
| Patronage capital allocation - CoBank | | (177,069) | | (177,069) |
| Total interest and related items | | 1,647,270 | | 1,647,270 |
| NET INCOME | \$ | 5,860,852 | \$ | 7,285,561 |
| | | | \$ | (7,285,561) |
| | | | | \$ 5,860,852 |

GOLDEN WEST TELEPHONE PROPERTIES, INC.
AND SUBSIDIARY

CONSOLIDATED STATEMENTS OF INCOME
WITH SUPPLEMENTARY CONSOLIDATING INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 1999

| | Golden West Telephone Properties, Inc. | Golden West Communications, Inc. | Eliminations | Consolidated |
|---|---|--|-----------------------|---------------------|
| OPERATING REVENUES | | | | |
| Local network services | \$ | \$ 4,538,968 | \$ | \$ 4,538,968 |
| Network access services | | 11,074,785 | | 11,074,785 |
| Long distance network services | | 2,518,205 | | 2,518,205 |
| Billing and collection | | 219,986 | | 219,986 |
| Miscellaneous | | 209,076 | | 209,076 |
| Nonregulated revenue | | 576,607 | | 576,607 |
| Unaffiliated operating revenue | | (44,000) | | (44,000) |
| Total operating revenues | | 19,093,627 | | 19,093,627 |
| OPERATING EXPENSES | | | | |
| Plant specific operations | | 2,789,514 | | 2,789,514 |
| Plant nonspecific operations | | | | |
| Access | | 1,616,168 | | 1,616,168 |
| Other | | 471,650 | | 471,650 |
| Depreciation | | 3,559,896 | | 3,559,896 |
| Customer operations | | 696,509 | | 696,509 |
| Corporate operations | 24 | 919,796 | | 919,820 |
| Operating taxes - income | | 2,661,969 | | 2,661,969 |
| Operating taxes - other | | 971,866 | | 971,866 |
| Total operating expenses | 24 | 13,687,368 | | 13,687,392 |
| NET OPERATING (LOSS) INCOME | (24) | 5,406,259 | | 5,406,235 |
| NONOPERATING INCOME (LOSS): | | | | |
| Interest income | 133 | 182,046 | | 182,179 |
| Earnings of subsidiary | 5,137,152 | | (5,137,152) | |
| Equity in earnings of other investees | 174,901 | | | 174,901 |
| Dividend income | | 133,375 | | 133,375 |
| Amortization of other intangibles | (7,946) | | | (7,946) |
| Amortization of goodwill | (558,424) | | | (558,424) |
| Amortization of telecommunications plant adjustment | | (646,141) | | (646,141) |
| Other nonoperating income | | 33,809 | | 33,809 |
| Other deductions | | (103,740) | | (103,740) |
| Nonoperating taxes - income | 630,388 | 131,544 | | 761,932 |
| Total nonoperating income (loss) | 5,376,204 | (269,107) | (5,137,152) | (30,055) |
| INTEREST AND RELATED ITEMS | | | | |
| Interest expense on long-term debt | | 1,932,126 | | 1,932,126 |
| Percentage capital allocation - CoBank | | (195,764) | | (195,764) |
| Total interest and related items | | 1,736,362 | | 1,736,362 |
| NET INCOME | \$ 3,639,818 | \$ 5,137,152 | \$ (5,137,152) | \$ 3,639,818 |

GOLDEN WEST TELEPHONE PROPERTIES, INC.
AND SUBSIDIARY

CONSOLIDATED STATEMENTS OF CASH FLOWS
WITH SUPPLEMENTARY CONSOLIDATING INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2000

| | Golden West Telephone Properties, Inc. | Golden West Communications, Inc. | Eliminations | Consolidated |
|---|---|--|----------------|--------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Net income | \$ 5,860,852 | \$ 7,285,561 | \$ (7,285,561) | \$ 5,860,852 |
| Adjustments to reconcile net income to net cash provided by operating activities: | | | | |
| Depreciation - telecommunications plant | | 3,736,923 | | 3,736,923 |
| Amortization of goodwill | 558,424 | | | 558,424 |
| Amortization of telecommunications plant adjustment | | 646,141 | | 646,141 |
| Amortization of other intangibles | 7,996 | | | 7,996 |
| Earnings of subsidiary | (7,285,561) | | 7,285,561 | |
| Equity earnings of affiliates | (188,592) | (162,173) | | (350,765) |
| (Gain) on sale of securities | | (489,750) | | (489,750) |
| Deferred income taxes | | 203,736 | | 203,736 |
| Amortization postretirement benefit costs | | 41,845 | | 41,845 |
| Noncash patronage allocation | (177,069) | | | (177,069) |
| | (1,223,950) | 11,262,283 | | 10,038,333 |
| Change in assets and liabilities: | | | | |
| Accounts receivable | 34,463 | (957,868) | 186,214 | (737,191) |
| Interest receivable | | (32,096) | | (32,096) |
| Materials and supplies | | (219,460) | | (219,460) |
| Other assets | | (55,348) | | (55,348) |
| Accounts payable | | 38,546 | (186,214) | (147,668) |
| Customer deposits and advance billings | | (832) | | (832) |
| Taxes accrued - other | | 57,094 | | 57,094 |
| Other current liabilities | (10,416) | (34,495) | | (44,911) |
| Net cash used for/from operating activities | (1,199,903) | 10,057,824 | | 8,857,921 |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Telecommunications plant additions | | (6,949,190) | | (6,949,190) |
| Net (purchases) of held-to-maturity securities | | (179,784) | | (179,784) |
| Proceeds from the sale of securities | | 589,750 | | 589,750 |
| Decrease in other investments | 53,093 | (31,474) | | 21,619 |
| Net cash used for investing activities | 53,093 | (6,570,698) | | (6,517,605) |

(Continued on next page)

CONSOLIDATED STATEMENTS OF CASH FLOWS - page 2

| | Golden West Telephone Properties, Inc. | Golden West Communications, Inc. | Eliminations | Consolidate |
|---|---|--|--------------|--------------|
| CASH FLOWS FROM FINANCING ACTIVITIES: | | | | |
| Principal payments on long-term debt | (2,271,554) | | | (2,271,554) |
| Dividends received | 3,419,600 | (3,419,600) | | |
| Net cash from/used for financing activities | 1,148,046 | (3,419,600) | | (2,271,554) |
| NET CHANGE IN CASH AND CASH EQUIVALENTS | | | | |
| | 1,236 | 67,526 | | 68,762 |
| CASH AND CASH EQUIVALENTS: | | | | |
| Beginning | 7,749 | 3,034,354 | | 3,042,103 |
| Ending | \$ 8,985 | \$ 3,101,880 | | \$ 3,110,865 |
| SUPPLEMENTARY DISCLOSURE OF CASH FLOW INFORMATION: | | | | |
| Cash payments for interest expense | \$ 1,834,755 | \$ | \$ | \$ 1,834,755 |
| Cash payments to parent for federal income taxes | \$ | \$ 2,860,000 | \$ | \$ 2,860,000 |

**GOLDEN WEST TELEPHONE PROPERTIES, INC.
AND SUBSIDIARY**

**CONSOLIDATED STATEMENTS OF CASH FLOWS
WITH SUPPLEMENTARY CONSOLIDATING INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 1999**

| | Golden West Telephone Properties, Inc. | Golden West Communications, Inc. | Eliminations | Consolidated |
|---|---|--|----------------|--------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Net income | \$ 3,639,818 | \$ 5,137,152 | \$ (5,137,152) | \$ 3,639,818 |
| Adjustments to reconcile net income to net cash provided by operating activities: | | | | |
| Depreciation - telecommunications plant | | 3,559,896 | | 3,559,896 |
| Amortization of goodwill | 558,424 | | | 558,424 |
| Amortization of telecommunications plant adjustment | | 646,141 | | 646,141 |
| Amortization of other intangibles | 7,946 | | | 7,946 |
| Earnings of subsidiary | (5,137,152) | | 5,137,152 | |
| Equity earnings of affiliates | (174,901) | | | (174,901) |
| Deferred income taxes | | 283,395 | | 283,395 |
| Amortization postretirement benefit costs | | 48,401 | | 48,401 |
| Noncash patronage allocation | (195,764) | | | (195,764) |
| | (1,301,629) | 9,674,985 | | 8,373,356 |
| Change in assets and liabilities: | | | | |
| Accounts receivable | 24,698 | (304,634) | 947,659 | 667,723 |
| Materials and supplies | | 7,611 | | 7,611 |
| Other assets | | 12,540 | | 12,540 |
| Accounts payable | | 572,406 | (947,659) | (375,253) |
| Customer deposits and advance billings | | (310) | | (310) |
| Taxes accrued - other | | 16,698 | | 16,698 |
| Other current liabilities | (12,400) | 80,829 | | 68,429 |
| Net cash (used in) provided by operating activities | (1,289,331) | 10,060,125 | | 8,770,794 |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Telecommunications plant additions | | (5,107,283) | | (5,107,283) |
| Net (purchases) of temporary cash investments | | (309,883) | | (309,883) |
| Decrease (increase) in other investments | 58,710 | (752,888) | | (694,178) |
| Net cash provided by (used in) investing activities | 58,710 | (6,170,054) | | (6,111,344) |

(continued on next page)

CONSOLIDATED STATEMENTS OF CASH FLOWS - page 2

| | Golden West Telephone Properties, Inc. | Golden West Communications, Inc. | Eliminations | Consolidated |
|--|---|--|--------------|--------------|
| CASH FLOWS FROM FINANCING ACTIVITIES: | | | | |
| Principal payments on long-term debt | (2,271,555) | | | (2,271,555) |
| Dividends received | 3,504,000 | (3,504,000) | | |
| Net cash provided by (used in) financing activities | 1,232,445 | (3,504,000) | | (2,271,555) |
| NET INCREASE IN CASH AND CASH EQUIVALENTS | | | | |
| | 1,824 | 386,071 | | 387,895 |
| CASH AND CASH EQUIVALENTS | | | | |
| Beginning | 5,925 | 2,648,283 | | 2,654,208 |
| Ending | \$ 7,749 | \$ 3,034,354 | | \$ 3,042,103 |
| SUPPLEMENTARY DISCLOSURE OF CASH FLOW INFORMATION | | | | |
| Cash payments for interest expense | \$ 1,944,526 | | | \$ 1,944,526 |
| Cash payments to parent for federal income taxes | | \$ 953,000 | | \$ 953,000 |

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

**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 VIVIAN TELEPHONE) | |
| COMPANY) | TC01-075 |

On June 26, 2001, Vivian Telephone Company (Vivian) 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 Vivian a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED, that Vivian 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.

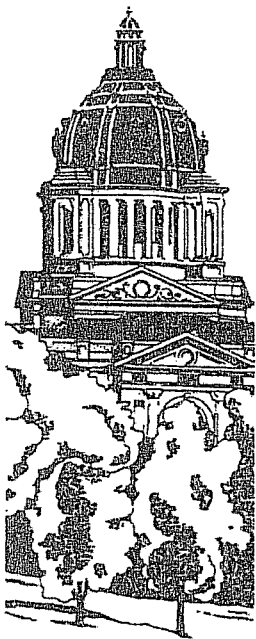
Dated at Pierre, South Dakota, this 27th day of July, 2001.

| |
|--|
| 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>Melaine Kalbs</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



South Dakota Public Utilities Commission



State Capitol Building, 500 East Capitol Avenue, Pierre, South Dakota 57501-3070

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 West, Commission Counsel
 Harlan Best, Commission Staff
 Keith Senger, Commissioner Staff
 Heather Forney, Commission Staff
 Wendel Aarand, TELECOM Consulting Resources, Inc.
 James K. Brooks, Johnson, Stone & Peggare, P.C.
 John W. Coleman, Olson Thelen & Co., LTD
 David Clark, GVMW Consulting, Inc.

E-mail: Don Lee, Martin Group
 Gordon K. Dauchy, John Stamulakis, 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
Leni Healy
Mary Healy
Lisa Hull
Dave Jacobson
Amy Kayser
Jennifer Kirk
Bob Knadle
Delaine Kolbo
Charlene Lund
Gregory A. Rislov
Keith Senger
Rolayne Ailts Wiest
♦

MEMORANDUM TO COMMISSIONERS BURG AND NELSON

FROM: Heather Forney

RE: TC01-075 - Vivian Telephone Company Association Intrastate Switched Access Revenue Requirement.

DATE: December 10, 2001

Vivian Telephone Company (Vivian) 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 Vivian developed a revenue requirement of \$4,372,231. Vivian's minutes of use for 2000 were 53,894,751. Vivian is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Vivian'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 elements for LECA.

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. The Commission received no interventions.

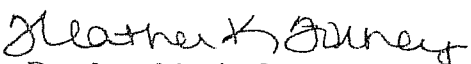
On July 27, 2001, the Commission ordered Vivian to deposit an initial assessment of \$750 in the SDPUC regulatory fee fund and to deposit any additional amounts as required by the executive director. (Sue Cichos should be contacted with any questions regarding the assessments.)

Staff has reviewed the cost study and supporting documentation and has sent three data requests. Vivian responded to Staff data requests in a timely manner.

Staff recommends removal of \$9,252.89 for gifts, flowers, and donations; \$1,755 for dues; and 1,161.66 for service awards. In addition, Vivian has reduced the amount of plant investment projected for 2001 by \$1,639,338.35. The removal of these items reduces the revenue requirement to \$4,354,421. Vivian has agreed to this recommendation and has submitted a revised cost study.

Staff recommends that the Commission approve the adjusted revenue requirement of \$4,354,421 for Vivian Telephone Company.

Respectively submitted: Heather K. Forney


cc: Don Lee, Martin Group

January 6, 2002

Ms. Heather Forney
Utility Analyst
Public Utilities Commission
State of South Dakota
500 East Capitol Avenue
Pierre, SD 57501

Ref: SD 5088 – 1.7
2000 Cost Study

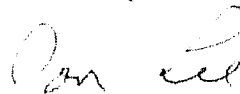
Dear Heather:

This letter is in response to your email dated January 3, 2002, for the Vivian Telephone Company 2000 Intrastate Cost Study filed under Docket Number TC01-075. Vivian Telephone has agreed to adjust the wage factor from 40.9753% to 38.4090% due to the removal of GWTC, GWCV, and GWTT wages from the calculation.

Three copies of our revised work papers are included with this letter. We trust the attached will provide you with the information you were seeking.

If you have any questions, please contact me at 605-995-2573.

Sincerely,
Martin Group, Inc.



Don Lee
Director of Settlements

DLS/bkk
Attachments (3 copies)
cc: George Strandell, Manager (w/ enclosure)

RECEIVED

JAN 10 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

RECEIVED

JAN 10 2002

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

DATE: 01/09/2002
 FROM: DECEMBER 24, 2001
 FROM: 60000

01/09/2002

02:58:43 PM

Vivian Telephone Company

| ***** FCC PART 69 ***** | | | | | | | | | |
|---|---------------|------------|-------------|-----------------|-------------|------------------|------------------------|-----------|-----|
| Interstate Toll Revenue Requirement Summary | Part 26 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 | \$9,544,359 | J13 | \$5,387,289 | \$1,779,364 | \$0 | \$1,850,554 | \$0 | \$527,152 | 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 | \$954,436 | | \$538,729 | \$177,936 | \$0 | \$185,055 | \$0 | \$52,715 | O K |
| 19 Return Adjustments | 0 | J18-20 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 20 | | | | | | | | | |
| 21 Net Return on Rate Base | \$954,436 | | \$538,729 | \$177,936 | \$0 | \$185,055 | \$0 | \$52,715 | O K |
| 22 Income Taxes | 489,452 | J31-32 | 276,270 | 91,249 | 0 | 94,900 | 0 | 27,033 | O K |
| 23 Expenses and Other Taxes | 3,211,480 | J33-35, 40 | 1,216,233 | 859,633 | 6 | 904,604 | 113,860 | 117,144 | O K |
| 24 | | | | | | | | | |
| 25 Total IntraLATA Rev Req | \$4,655,367 | | \$2,031,232 | \$1,128,818 | \$6 | \$1,184,560 | \$113,860 | \$196,892 | O K |
| 26 | | | | | | | | | |
| 27 | | | | | | | | | |
| 28 | | | | | | | | | |
| INTERLATA | | | | | | | | | |
| 31 Net Investment | \$0 | P13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 32 Rate of Return | 10.00% | | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | |
| 33 | | | | | | | | | |
| 34 Return on Rate Base | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 35 Return Adjustments | 0 | P18-20 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 36 | | | | | | | | | |
| 37 Net Return on Rate Base | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 38 Income Taxes | 0 | P31-32 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 39 Expenses and Other Taxes | 0 | P33-35, 40 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 40 | | | | | | | | | |
| 41 Total InterLATA Rev Req | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 42 | | | | | | | | | |
| 43 | | | | | | | | | |
| 44 | | | | | | | | | |
| 45 TOTAL INTRASTATE REV REQ | \$4,655,367 | | \$2,031,232 | \$1,128,818 | \$6 | \$1,184,560 | \$113,860 | \$196,892 | |
| ACCESS ELEMENT MINUTES OF USE | | | | | | | | | |
| | | | 53,894,751 | 53,894,751 | 53,894,751 | 53,894,751 | | | |
| ACCESS RATE PER MINUTE | | | | | | | | | |
| | \$0.080613 | | \$0.037689 | \$0.020945 | | \$0.021979 | | | |

Video Telephone Company

Intrastate

| ***** FCC PART 36 ***** Revenue Requirement Summary | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Message Telephone Service | | Private Line | | TOTAL INTRASTATE | |
|--|---------------------|----------------------|-------------------------|---------------------------|--------------------|--------------|------------------|---------------------|------------|
| | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| State Income Tax Rate | 0.00% | --- | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| Federal Income Tax Rate | 34.00% | --- | 34.00% | 34.00% | 34.00% | 34.00% | 34.00% | 34.00% | |
| Gross Receipts Tax Rate | 5.00% | --- | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | |
| Net Investment | \$33,721,665 | C68 | \$24,177,306 | \$0 | \$9,061,192 | \$0 | \$483,167 | \$9,544,359 | O K |
| Rate of Return | 10.00% | --- | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | |
| Return on Rate Base | \$3,372,166 | | \$2,417,731 | \$0 | \$906,119 | \$0 | \$48,317 | \$954,436 | O K |
| AFUDC | 0 | H43 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| ITC Amortization | 0 | H36 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| Other Return Adjustments | 0 | V242 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| Net Return | \$3,372,166 | | \$2,417,731 | \$0 | \$906,119 | \$0 | \$48,317 | \$954,436 | O K |
| Contributions | 12,170 | H52 | 7,847 | 0 | 4,224 | 0 | 99 | 4,323 | O K |
| Interest Expense | 0 | H44 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| Capital Lease Expense | 0 | H46 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| Capitalized Payroll Taxes | 0 | H36 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| Depreciation Adjustment | 0 | H36 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| Other Income Adjustments | 0 | V248 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| After Tax Income | \$3,359,996 | | \$2,409,884 | \$0 | \$901,895 | \$0 | \$48,217 | \$950,113 | O K |
| State Income Taxes | \$0 | Formula | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| Federal Income Taxes | 1,730,907 | Formula | 1,241,455 | 0 | 464,613 | 0 | 24,939 | 489,452 | O K |
| Operating Expenses and Taxes | 11,284,270 | I196 | 8,305,560 | 0 | 2,881,233 | 0 | 97,477 | 2,978,711 | O K |
| Uncollectibles | 0 | V249 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| Other Revenue Adjustments | 0 | V250 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| Net Revenue | \$16,387,344 | | \$11,964,745 | \$0 | \$4,251,955 | \$0 | \$170,633 | \$4,422,598 | O K |
| Gross Receipts Taxes | 862,492 | Formula | 629,723 | 0 | 223,788 | 0 | 8,981 | 232,760 | O K |
| Other Revenue Taxes | 0 | V251 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| TOTAL REVENUE REQUIREMENT | \$17,249,836 | | \$12,594,469 | \$0 | \$4,475,753 | \$0 | \$179,614 | \$4,655,367 | O K |

Sheet 10
 02/28/2023 09:10:00 AM

02/28/2023

02/28/2023

Water Telephone Company

Balance Sheet

| Account | TOTAL COMPANY | | General Account | Water Telephone Service | | Telephone Plant | | TOTAL COMPANY | TOTAL COMPANY | |
|--------------------------------|---------------|--------|-----------------|-------------------------|--------|-----------------|--------|---------------|---------------|----------------|
| | DEBIT | CREDIT | | DEBIT | CREDIT | DEBIT | CREDIT | | | |
| 13 Land and Support Equipment | \$4,715,100 | | D33 | \$3,377,975 | \$0 | \$1,337,125 | \$0 | \$6,092,075 | \$1,343,120 | OK |
| 14 COE Operator Equipment | \$0 | | D43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 16 COE Switching Equipment | 8,409,197 | | D68 | 5,308,676 | 0 | 3,100,521 | 0 | 8,409,197 | 3,100,521 | OK |
| 17 COE Transmission Equipment | 10,413,541 | | D85 | 7,422,073 | 0 | 2,991,468 | 0 | 13,404,541 | 2,991,468 | OK |
| 18 | | | | | | | | | | |
| 19 Total COE | \$18,822,738 | | | \$12,730,749 | \$0 | \$6,919,056 | \$0 | \$18,822,738 | \$6,091,989 | OK |
| 20 Info Org /Term Equipment | 0 | | D94 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 21 Cable and Wire Facilities | 37,550,359 | | D137 | 27,584,075 | 0 | 9,966,284 | 0 | 37,550,359 | 9,966,284 | OK |
| 22 | | | | | | | | | | |
| 23 Total COE, IOT, C&WF | \$56,373,097 | | | \$40,314,824 | \$0 | \$15,285,340 | \$0 | \$56,373,097 | \$16,058,274 | OK |
| 24 | | | | | | | | | | |
| 25 Total Capital Leases | \$0 | | D173 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 26 | | | | | | | | | | |
| 27 Leasehold Improvements | \$0 | | D186 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 28 | | | | | | | | | | |
| 29 Intangible Assets | \$0 | | D209 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 30 | | | | | | | | | | |
| 31 | | | | | | | | | | |
| 32 Total Tele. Plt. in Service | \$61,088,200 | | | \$43,686,797 | \$0 | \$16,544,995 | \$0 | \$61,088,200 | \$17,401,404 | -1 08364101408 |
| 33 | | | | | | | | | | |
| 34 Plant Held, Future Use | \$0 | | D214-215 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 35 TPUC, Short-term | 9,386,775 | | D216-217 | 6,712,886 | 0 | 2,542,294 | 0 | 9,386,775 | 2,673,889 | OK |
| 36 TPUC, Long-term | 0 | | D218-219 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 37 Tel. Plt. Adjustment | 0 | | D220-221 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 38 | | | | | | | | | | |
| 39 Total Other Tel. Plt. | \$9,386,775 | | | \$6,712,886 | \$0 | \$2,542,294 | \$0 | \$9,386,775 | \$2,673,889 | OK |
| 40 | | | | | | | | | | |
| 41 | | | | | | | | | | |
| 42 TOTAL TELEPHONE PLANT | \$70,474,975 | | | \$50,399,683 | \$0 | \$19,087,289 | \$0 | \$70,474,975 | \$20,075,293 | -1 25015262155 |

Verizon Telephone Company

| | | | | | | | | | Intrastate | |
|--|------------------|----------------------|-------------------------|---------------------------|-------------|--------------|-----------|---------------------|------------|--|
| ***** FCC PART 36 ***** Plant Investment Detail | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Message Telephone Service | | Private Line | | TOTAL INTRASTATE | | |
| | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 111 CABLE AND WIRE FACILITIES | | | | | | | | | | |
| 112 | | | | | | | | | | |
| 113 CAT 1 1 IntraLATA PL/WATS | 1,024,491 | F31 | \$500,183 | \$0 | \$0 | \$0 | \$524,308 | \$524,308 | O K | |
| 114 CAT 1 2 InterLATA PL/WATS | 453,542 | F31 | 453,542 | 0 | 0 | 0 | 0 | 0 | O K | |
| 115 CAT 1 3 Joint Message | 32,428,283 | G13 | 24,321,213 | 0 | 8,107,071 | 0 | 0 | 8,107,071 | 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 | \$33,906,316 | | \$25,274,938 | \$0 | \$8,107,071 | \$0 | \$524,308 | \$8,631,379 | -1 | |
| 119 | | | | | | | | | | |
| 120 CAT 2 C&WF | \$127,550 | G28 | \$127,550 | \$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 | \$127,550 | | \$127,550 | \$0 | \$0 | \$0 | \$0 | \$0 | O K | |
| 124 | | | | | | | | | | |
| 125 CAT 3 Joint Message | 2,070,183 | G17 | 1,117,754 | 0 | 952,429 | 0 | 0 | \$952,429 | O K | |
| 126 CAT 3 PL/WATS etc | 0 | F36 | 0 | 0 | 0 | 0 | 0 | 0 | O K | |
| 127 CAT 3 Direct | 142,128 | V79 | 49,062 | 0 | 0 | 0 | 93,066 | 93,066 | O K | |
| 128 | | | | | | | | | | |
| 129 Total CAT 3 C&WF | \$2,212,311 | | \$1,166,816 | \$0 | \$952,429 | \$0 | \$93,066 | \$1,045,495 | O K | |
| 130 | | | | | | | | | | |
| 131 CAT 4 Message | \$1,304,182 | G29 | \$1,014,771 | \$0 | \$289,411 | \$0 | \$0 | \$289,411 | 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 | \$1,304,182 | | \$1,014,771 | \$0 | \$289,411 | \$0 | \$0 | \$289,411 | O K | |
| 136 | | | | | | | | | | |
| 137 TOTAL C&WF | \$37,550,359 | | \$27,584,075 | \$0 | \$9,348,911 | \$0 | \$617,374 | \$9,966,285 | -1 | |
| 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 | |

Vivian Telephone Company

Intrastate

| ***** FCC PART 36 ***** Plant Investment Detail (A) | TOTAL COMPANY (B) | Source/ Allocator (C) | Interstate and Other (D) | Message Telephone Service | | Private Line | | TOTAL INTRASTATE (I) | |
|---|-------------------------|-----------------------------|--------------------------------|---------------------------|------------------|------------------|------------------|----------------------------|--------------|
| | | | | InterLATA (E) | IntraLATA (F) | InterLATA (G) | IntraLATA (H) | | |
| 160 | | | | | | | | | |
| 161 COE Operator | \$0 | H16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 162 COE Tandem Switch | 0 | H17 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 163 COE Local Switch | 0 | H18 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 164 COE Transmission | 0 | H20 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 165 COE Direct | 0 | V89 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 166 | | | | | | | | | |
| 167 Total COE Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 168 | | | | | | | | | |
| 169 IOT Leases | \$0 | V90 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 170 | | | | | | | | | |
| 171 C&WF Leases | \$0 | V91 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 172 | | | | | | | | | |
| 173 TOTAL CAPITAL LEASES | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 174 | ===== | | ===== | ===== | ===== | ===== | ===== | ===== | |
| 175 | | | | | | | | | |
| 176 LEASEHOLD IMPROVEMENTS | | | | | | | | | |
| 177 | | | | | | | | | |
| 178 Land and Support Assets | \$0 | H14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 179 COE Switching | 0 | H18 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 180 COE Operator | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 181 COE Transmission | 0 | H20 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 182 IOT | 0 | V96 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 183 C&WF | 0 | V97 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 184 Other | 0 | V98 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 185 | | | | | | | | | |
| 186 TOTAL LEASEHOLD IMPROVEMENT | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 187 | ===== | | ===== | ===== | ===== | ===== | ===== | ===== | |
| 188 | | | | | | | | | |
| 189 TRS EXCL ACCT No 2890 | \$01,000,200 | | \$43,686,797 | \$0 | \$16,544,995 | \$0 | \$856,409 | \$17,401,404 | 108364101408 |

Vivian Telephone Company

| ***** FCC PART 36 ***** Plant Investment Detail | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Intrastate | | | | TOTAL INTRASTATE | | |
|--|------------------|----------------------|-------------------------|---------------------------|-------------|--------------|-----------|---------------------|-----|----|
| | | | | Message Telephone Service | | Private Line | | | | |
| | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 204 INTANGIBLE ASSETS | | | | | | | | | | |
| 205 | | | | | | | | | | |
| 206 Allocable Acct No 2690 | \$0 | H36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 207 Direct Acct No 2690 | 0 | V100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 208 | | | | | | | | | | |
| 209 Total Intangible Assets | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 210 | | | | | | | | | | |
| 211 | | | | | | | | | | |
| 212 OTHER TELEPHONE PLANT | | | | | | | | | | |
| 213 | | | | | | | | | | |
| 214 Held for Fut Use - Alloc | \$0 | --- | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 215 Held for Fut Use - Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 216 TPUC, Short-term - Alloc | 9,386,775 | H35 | 6,712,886 | 0 | 2,542,294 | 0 | 131,595 | 2,673,889 | 0 | OK |
| 217 TPUC, Short-term - Direct | 0 | V124 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 218 TPUC, Long-term - Alloc | 0 | H35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 219 TPUC, Long-term - Direct | 0 | V126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 220 Tele Plt Adjust - Alloc | 0 | H35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 221 Tele Plt Adjust - Direct | 0 | V104 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 222 | | | | | | | | | | |
| 223 Total Other Telephone Plant | \$9,386,775 | | \$6,712,886 | \$0 | \$2,542,294 | \$0 | \$131,595 | \$2,673,889 | 0 | OK |

Vivian Telephone Company

| ***** FCC PART 36 ***** Reserves and Deferrals | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Intrastate | | | | TOTAL INTRASTATE | | |
|---|------------------|----------------------|-------------------------|---------------------------|-------------|--------------|-----------|---------------------|----|--|
| | | | | Message Telephone Service | | Private Line | | | | |
| | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 ACCUM DEPRECIATION, TPIS | | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 Support Assets | \$2,242,147 | H13 | \$1,603,456 | \$0 | \$607,258 | \$0 | \$31,433 | \$638,691 | OK | |
| 16 COE Switching | 5,647,355 | H19 | 3,565,141 | 0 | 2,082,214 | 0 | 0 | 2,082,214 | OK | |
| 17 COE Operator | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 18 COE Transmission | 4,777,296 | H20 | 3,404,936 | 0 | 1,293,025 | 0 | 79,335 | 1,372,360 | OK | |
| 19 IOT Equipment | 0 | H25 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 20 Cable and Wire Facilities | 22,979,406 | H31 | 16,880,415 | 0 | 5,721,182 | 0 | 377,810 | 6,098,991 | OK | |
| 21 Other Plant | 0 | V135 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 22 | | | | | | | | | | |
| 23 Total Accum Depr., TPIS | \$35,646,204 | | \$25,453,949 | \$0 | \$9,703,679 | \$0 | \$488,577 | \$10,192,256 | OK | |
| 24 | | | | | | | | | | |
| 25 ACCUM AMORTIZATION | | | | | | | | | | |
| 26 | | | | | | | | | | |
| 27 Accum Depreciation, PHFU | \$0 | H38 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK | |
| 28 Accum Amort., Tangible Inv | 0 | H40 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 29 Accum Amort., Intang. Inv | 0 | H41 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 30 Accum Amort., Other | 0 | V138 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 31 | | | | | | | | | | |
| 32 Tot Accum Amortization | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK | |
| 33 | | | | | | | | | | |
| 34 Total Accum Depr./Amort | \$35,646,204 | | \$25,453,949 | \$0 | \$9,703,679 | \$0 | \$488,577 | \$10,192,256 | OK | |
| 35 | | | | | | | | | | |
| 36 | | | | | | | | | | |
| 37 ACCUM DEF INC TAXES NET | | | | | | | | | | |
| 38 | | | | | | | | | | |
| 39 Support Assets | 0 | H13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK | |
| 40 COE Switching | 0 | H19 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 41 COE Operator | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 42 COE Transmission | 0 | H20 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 43 IOT Equipment | 0 | H25 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 44 Cable and Wire Fac | 0 | H31 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 45 Unclassified | 1,933,497 | V145 | 1,382,727 | 0 | 523,664 | 0 | 27,106 | 550,770 | OK | |
| 46 | | | | | | | | | | |
| 47 Total Accum Def Inc Taxes | \$1,933,497 | | \$1,382,727 | \$0 | \$523,664 | \$0 | \$27,106 | \$550,770 | OK | |

Vivian Telephone Company

| ***** FCC PART 36 ***** Functional Distribution of Selected Investments (A) | Private Line | | | | | | | | |
|--|-----------------------------|---------------------------------|------------|-----------|------------|-----------|-------------------------------------|------------------|----|
| | TOTAL COMPANY (B) | Joint Use Message (C) | Interstate | | Intrastate | | Extended Area Service (H) | Other (I) | |
| | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | | |
| | | | (D) | (E) | (F) | (G) | | | |
| 13 TRANS CCT EQUIPMENT | | | | | | | | | |
| 14 | | | | | | | | | |
| 15 Working Loops | 21,082 | 20,163 | 282 | 0 | 0 | 326 | 0 | 311 | OK |
| 16 Avg Cost per Loop | 290.88 | 290.88 | 290.88 | 290.88 | 290.88 | 290.88 | 290.88 | 290.88 | |
| 17 | | | | | | | | | |
| 18 CAT 4 13 Exch Ln Invest | \$6,132,293 | \$5,864,976 | \$82,028 | \$0 | \$0 | \$94,826 | \$0 | \$90,463 | |
| 19 | | | | | | | | | |
| 20 | | | | | | | | | |
| 21 Circuit Terminations | 1,190 | 1,190 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 22 Avg Cost per Termination | 1,751.22 | 1,751.22 | 1,751.22 | 1,751.22 | 1,751.22 | 1,751.22 | 1,751.22 | 1,751.22 | |
| 23 | | | | | | | | | |
| 24 CAT 4 23 Other IX | \$2,083,953 | \$2,083,953 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 25 | | | | | | | | | |
| 26 | | | | | | | | | |
| 27 C&WF INVESTMENT | | | | | | | | | |
| 28 | | | | | | | | | |
| 29 Working Loops | 21,082 | 20,163 | 282 | 0 | 0 | 326 | 0 | 311 | |
| 30 Loops Factor | 1.000000 | 0.958408 | 0.013376 | 0.000000 | 0.000000 | 0.015463 | 0.000000 | 0.014752 | |
| 31 CAT 1 Exchange C&WF | \$33,906,317 | \$32,428,283 | \$453,542 | \$0 | \$0 | \$524,308 | \$0 | \$500,183 | OK |
| 32 | | | | | | | | | |
| 33 | | | | | | | | | |
| 34 Equivalent IX Circuit Miles | 47,544 | 47,544 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 35 IX Cct Miles Factor | 1.000000 | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | |
| 36 CAT 3 Interexch C&WF | \$2,070,183 | \$2,070,183 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |

Vivian Telephone Company

| | | Intrastate | | | | | | | | |
|--|------------------------------|------------------|----------------------|-------------------------|---------------------------|-----------|--------------|----------|---------------------|----|
| ***** FCC PART 36 ***** Internal Allocation Factors | | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Message Telephone Service | | Private Line | | TOTAL INTRASTATE | |
| (A) | (B) | (C) | (D) | InterLATA | IntraLATA | InterLATA | IntraLATA | (I) | | |
| 13 | Support Assets | 1 000000 | D31 | 0 715143 | 0 000000 | 0 270838 | 0 000000 | 0 014019 | 0 284857 | OK |
| 14 | Land and Support Assets | 1 000000 | D33 | 0 715143 | 0 000000 | 0 270838 | 0 000000 | 0 014019 | 0 284857 | OK |
| 15 | | | | | | | | | | |
| 16 | COE Operator | 0 000000 | D43 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 17 | COE Tandem Switching | 0 000000 | D49 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 18 | COE Local Switching | 1 000000 | D66 | 0 631294 | 0 000000 | 0 368706 | 0 000000 | 0 000000 | 0 368706 | OK |
| 19 | COE Total Switching | 1 000000 | D68 | 0 631294 | 0 000000 | 0 368706 | 0 000000 | 0 000000 | 0 368706 | OK |
| 20 | COE Transmission | 1 000000 | D85 | 0 712733 | 0 000000 | 0 270661 | 0 000000 | 0 016607 | 0 287267 | OK |
| 21 | Total COE | 1 000000 | C19 | 0 676349 | 0 000000 | 0 314463 | 0 000000 | 0 009187 | 0 323651 | OK |
| 22 | | | | | | | | | | |
| 23 | Info Orig /Term CAT 1 | 0 000000 | D90 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 24 | Info Orig /Term CAT 2 | 0 000000 | D92 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 25 | Total IOT | 0 000000 | D94 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 26 | | | | | | | | | | |
| 27 | C&WF CAT 1 | 1 000000 | D118 | 0 745435 | 0 000000 | 0 239102 | 0 000000 | 0 015463 | 0 254566 | OK |
| 28 | C&WF CAT 2 | 1 000000 | D120 | 1 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 29 | C&WF CAT 3 | 1 000000 | D129 | 0 527419 | 0 000000 | 0 430513 | 0 000000 | 0 042067 | 0 472581 | OK |
| 30 | C&WF CAT 4 | 1 000000 | D135 | 0 778090 | 0 000000 | 0 221910 | 0 000000 | 0 000000 | 0 221910 | OK |
| 31 | Total C&WF | 1 000000 | D137 | 0 734589 | 0 000000 | 0 248970 | 0 000000 | 0 016441 | 0 265411 | OK |
| 32 | | | | | | | | | | |
| 33 | Total Equipment | 1 000000 | C23 | 0 715143 | 0 000000 | 0 270838 | 0 000000 | 0 014019 | 0 284857 | OK |
| 34 | | | | | | | | | | |
| 35 | TPIS | 1 000000 | C32 | 0 715143 | 0 000000 | 0 270838 | 0 000000 | 0 014019 | 0 284857 | OK |
| 36 | TPIS, excl Acct No 2690 | 1 000000 | C189 | 0 715143 | 0 000000 | 0 270838 | 0 000000 | 0 014019 | 0 284857 | OK |
| 37 | | | | | | | | | | |
| 38 | Plt Held Fut Use | 0 000000 | D215 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 39 | | | | | | | | | | |
| 40 | Total Tangible Assets | 0 000000 | C25 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 41 | Total Intangible Assets | 0 000000 | C29 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 42 | | | | | | | | | | |
| 43 | Long-term PJC | 0 000000 | C36 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 44 | Net Telephone Plant | 1 000000 | C61 | 0 715394 | 0 000000 | 0 269338 | 0 000000 | 0 014358 | 0 283696 | OK |
| 45 | Total Net Investment | 1 000000 | C66 | 0 716967 | 0 000000 | 0 268705 | 0 000000 | 0 014328 | 0 283033 | OK |
| 46 | Capital Leases | 0 000000 | C173 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | OK |
| 47 | | | | | | | | | | |
| 48 | Total Bus Cfg Cost Serv | 1 000000 | H41 | 0 019516 | 0 000000 | 0 178587 | 0 000000 | 0 001897 | 0 180484 | OK |
| 49 | | | | | | | | | | |
| 50 | Total "BIG THREE" Expenses | 1 000000 | H79 | 0 691295 | 0 000000 | 0 299845 | 0 000000 | 0 008950 | 0 308795 | OK |
| 51 | | | | | | | | | | |
| 52 | Corporate Operations Expense | 1 000000 | H85 | 0 644773 | 0 000000 | 0 347060 | 0 000000 | 0 008167 | 0 355227 | OK |

Vivian Telephone Company

| ***** FCC PART 36 ***** Operating Expenses and Taxes | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Intrastate | | | | TOTAL INTRASTATE | | |
|---|------------------|----------------------|-------------------------|---------------------------|-------------|--------------|-----------|---------------------|----|--|
| | | | | Message Telephone Service | | Private Line | | | | |
| | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 PLANT SPEC OPER EXPENSE | | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 Network Support, Alloc | \$42,827 | H14 | \$30,627 | \$0 | \$11,599 | \$0 | \$600 | \$12,200 | OK | |
| 16 Network Support, Direct | 0 | V149 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 17 | | | | | | | | | | |
| 18 Total Network Support Exp | \$42,827 | | \$30,627 | \$0 | \$11,599 | \$0 | \$600 | \$12,200 | OK | |
| 19 | | | | | | | | | | |
| 20 General Support, Alloc | \$247,762 | H14 | \$177,185 | \$0 | \$67,103 | \$0 | \$3,473 | \$70,577 | OK | |
| 21 General Support, Direct | 0 | V151 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 22 | | | | | | | | | | |
| 23 Total General Support Exp | \$247,762 | | \$177,185 | \$0 | \$67,103 | \$0 | \$3,473 | \$70,577 | OK | |
| 24 | | | | | | | | | | |
| 25 Central Office Eq., Alloc | \$1,078,950 | H21 | \$729,747 | \$0 | \$339,290 | \$0 | \$9,913 | \$349,203 | OK | |
| 26 Central Office Eq., Direct | 167,623 | V153 | 100,650 | 0 | 66,973 | 0 | 0 | 66,973 | OK | |
| 27 | | | | | | | | | | |
| 28 Total COE Exp | \$1,246,573 | | \$830,397 | \$0 | \$406,263 | \$0 | \$9,913 | \$416,176 | OK | |
| 29 | | | | | | | | | | |
| 30 Cust Premises Equip | \$0 | H24 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK | |
| 31 Coinless Pay Phone | 0 | G18 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 32 Other IOT | 0 | H23 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 33 IOT Direct | 0 | V157 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 34 | | | | | | | | | | |
| 35 Total IOT Exp | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK | |
| 36 | | | | | | | | | | |
| 37 Cable & Wire, Alloc | \$1,044,573 | H31 | \$767,332 | \$0 | \$260,067 | \$0 | \$17,174 | \$277,241 | OK | |
| 38 Cable & Wire, Direct | 619,284 | V159 | 316,249 | 0 | 303,035 | 0 | 0 | 303,035 | OK | |
| 39 | | | | | | | | | | |
| 40 Total C&WF Exp | \$1,663,857 | | \$1,083,581 | \$0 | \$563,102 | \$0 | \$17,174 | \$580,276 | OK | |
| 41 | | | | | | | | | | |
| 42 TOTAL PLT SPEC OPER EXP | \$3,201,019 | | \$2,121,791 | \$0 | \$1,048,068 | \$0 | \$31,161 | \$1,079,228 | OK | |
| 43 | | | | | | | | | | |
| 44 TOTAL PLT SPEC. ex SUPPORT | \$2,910,430 | | \$1,913,978 | \$0 | \$969,365 | \$0 | \$27,087 | \$996,452 | OK | |

Utility Regulatory Categories

REGULATORY

| FSC PART 26 Operating Expenses and Taxes | TOTAL COMPANY | Subser Accounts | Minimum and Other | Transmission Depreciation Expense | | Cable Depreciation Expense | | TOTAL OPERATING EXP | |
|---|------------------|--------------------|----------------------|-----------------------------------|-------------|----------------------------|------------|------------------------|-----|
| | | | | SEPA, A, B | SEPA, A, C | SEPA, A, B | SEPA, A, C | | |
| | | | | (A) | (B) | (C) | (D) | | |
| 58 NON-SPECIFIC OPER EXP | | | | | | | | | |
| 59 | | | | | | | | | |
| 60 Oth. Ptl. and Equip., Alloc | \$0 | H36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 61 Oth. Ptl. and Equip., Direct | 0 | V177 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 62 | | | | | | | | | |
| 63 Total Oth. Ptl. & Equip. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 64 | | | | | | | | | |
| 65 Network Operations, Alloc | \$577,443 | H33 | \$484,469 | \$0 | \$183,477 | \$0 | \$9,497 | \$192,974 | O K |
| 66 Network Operations, Direct | 0 | V179 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 67 | | | | | | | | | |
| 68 Total Network Oper. Exp | \$577,443 | | \$484,469 | \$0 | \$183,477 | \$0 | \$9,497 | \$192,974 | O K |
| 69 | | | | | | | | | |
| 70 Total Access Expenses | \$1,662,893 | V180 | \$1,662,893 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 71 | | | | | | | | | |
| 72 Depr., Support Assets | \$273,488 | H13 | \$195,583 | \$0 | \$74,071 | \$0 | \$3,834 | \$77,905 | O K |
| 73 Depr., COE Switching | 1,245,382 | H19 | 786,202 | 0 | 459,180 | 0 | 0 | 459,180 | O K |
| 74 Depr., COE Operator | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 75 Depr., COE Transmission | 619,136 | H20 | 441,279 | 0 | 167,576 | 0 | 10,282 | 177,857 | O K |
| 76 Depr., IOT Equipment | 0 | H25 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 77 Depr., C&W Facilities | 2,102,156 | H31 | 1,544,220 | 0 | 523,374 | 0 | 34,562 | 557,936 | O K |
| 78 Depr., PHFU | 0 | H38 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 79 | | | | | | | | | |
| 80 Total Depreciation Expense | \$4,240,162 | | \$2,967,284 | \$0 | \$1,224,200 | \$0 | \$48,678 | \$1,272,878 | O K |
| 81 | | | | | | | | | |
| 82 Amort., Tangible Assets | \$0 | H40 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 83 Amort., Intangible Assets | 0 | H41 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 84 Other Amortization | 0 | V189 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 85 Direct Assigned Amort. | 0 | V190 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 86 | | | | | | | | | |
| 87 Total Amortization Exp | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 88 | | | | | | | | | |
| 89 Total Depr. and Amort | \$4,240,162 | | \$2,967,284 | \$0 | \$1,224,200 | \$0 | \$48,678 | \$1,272,878 | O K |
| 90 | | | | | | | | | |
| 91 TOTAL NON-SPEC OPER EXP. | \$5,580,498 | | \$5,114,646 | \$0 | \$1,407,677 | \$0 | \$58,175 | \$1,465,852 | O K |

Sheet 7
 BUDGET SUMMARY BY LINE

12-0000000

00-0000-0000

Business Office Expenses

Summary

Operating Expenses and Fees

Operating Expenses

Expense Account

Revenue and Other

Wireless Telephone Service

Telephone

TOTAL OPERATING EXPENSES

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000

000

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CUSTOMER OPERATIONS EXPENSES

| Line | Description | 000 | 000 | 000 | 000 | 000 | 000 | 000 | 000 | 000 |
|------|--------------------------------------|-----------|------|-----------|-----|----------|-----|-------|----------|-----|
| 107 | Marketing Allocate | \$0 | G01 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 108 | Marketing Direct | 0 | V192 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 110 | Total Marketing Expense | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 112 | Operator Service, Alloc | \$0 | G24 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 113 | Operator Service Direct | 0 | V194 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 115 | Total Operator Service | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 117 | Classified Directory | \$4 | V195 | \$4 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 118 | Alphabetical Directory | 23 | G19 | 19 | 0 | 4 | 0 | 0 | 4 | OK |
| 119 | Foreign Directory | 0 | G46 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 121 | Total Directory | \$27 | | \$23 | \$0 | \$4 | \$0 | \$0 | \$4 | OK |
| 123 | Bus Ofc , EU Presubscription | \$9,110 | G36 | \$5,193 | \$0 | \$3,917 | \$0 | \$0 | \$3,917 | OK |
| 124 | Bus Ofc , EU MTS & WATS | 32,895 | G37 | 19,417 | 0 | 13,478 | 0 | 0 | 13,478 | OK |
| 125 | Bus Ofc , EU Access, P/L & all Other | 261,065 | G38 | 260,487 | 0 | 0 | 0 | 578 | 578 | OK |
| 126 | Bus Ofc , IXC Special Access | 32 | G39 | 32 | 0 | 0 | 0 | 0 | 0 | OK |
| 127 | Bus Ofc , IXC Switched Access | 4,506 | G40 | 2,385 | 0 | 2,121 | 0 | 0 | 2,121 | OK |
| 128 | Bus Ofc , IXC B & C Services | 0 | G41 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 129 | Coin Collect & Admin | 0 | G42 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 131 | Total Business Office | \$307,608 | | \$287,514 | \$0 | \$19,516 | \$0 | \$578 | \$20,094 | OK |
| 133 | Cust Svc., Direct | \$0 | V205 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 134 | Cust Serv., Msg Process | 14,270 | G43 | 3,497 | 0 | 10,773 | 0 | 0 | 10,773 | OK |
| 135 | Cust Serv., Other B&C | 168,810 | G44 | 116,903 | 0 | 51,494 | 0 | 413 | 51,907 | OK |
| 136 | Cust Serv., CABS | 23,130 | G45 | 11,565 | 0 | 11,565 | 0 | 0 | 11,565 | OK |
| 137 | Cust Serv., EU Common Line | 8,885 | V209 | 8,885 | 0 | 0 | 0 | 0 | 0 | OK |
| 139 | Total Customer Service | \$215,095 | | \$140,849 | \$0 | \$73,832 | \$0 | \$413 | \$74,246 | OK |
| 141 | Total Bus Ofc., Cust Serv | \$522,703 | | \$428,363 | \$0 | \$93,348 | \$0 | \$991 | \$94,340 | OK |

Vivian Telephone Company

Intrastate

| ***** FCC PART 36 ***** Operating Expenses and Taxes | | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Message Telephone Service | | Private Line | | TOTAL INTRASTATE | |
|---|------------------------------|------------------|----------------------|-------------------------|---------------------------|-------------|--------------|----------|---------------------|-----|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 156 | Other Cust. Serv., Alloc | \$110,350 | H48 | \$90,434 | \$0 | \$19,707 | \$0 | \$209 | \$19,916 | O K |
| 157 | Other Cust. Serv., Direct | 897 | V211 | 897 | 0 | 0 | 0 | 0 | 0 | O K |
| 158 | | | | | | | | | | |
| 159 | Total Other Cust. Serv. | \$111,247 | | \$91,331 | \$0 | \$19,707 | \$0 | \$209 | \$19,916 | O K |
| 160 | | | | | | | | | | |
| 161 | TOTAL CUSTOMER OPER. EXP | \$633,977 | | \$519,717 | \$0 | \$113,060 | \$0 | \$1,201 | \$114,260 | O K |
| 162 | | | | | | | | | | |
| 163 | | | | | | | | | | |
| 164 | "BIG-THREE" EXPENSES | | | | | | | | | |
| 165 | | | | | | | | | | |
| 166 | Total Plt. Spec. ex Support | \$2,910,430 | 44 | \$1,913,978 | \$0 | \$969,365 | \$0 | \$27,087 | \$996,452 | O K |
| 167 | Total Network Oper. Exp | 677,443 | 68 | 484,469 | 0 | 183,477 | 0 | 9,497 | 192,974 | O K |
| 168 | Total Customer Operations | 633,977 | 161 | 519,717 | 0 | 113,060 | 0 | 1,201 | 114,260 | O K |
| 169 | | | | | | | | | | |
| 170 | TOTAL "BIG THREE" EXPENSES | \$4,221,850 | | \$2,918,163 | \$0 | \$1,265,902 | \$0 | \$37,785 | \$1,303,687 | O K |
| 171 | | | | | | | | | | |
| 172 | | | | | | | | | | |
| 173 | CORPORATE OPERATIONS EXPENSE | | | | | | | | | |
| 174 | | | | | | | | | | |
| 175 | Exec. and Planning, Alloc | \$120,555 | H50 | \$83,328 | \$0 | \$36,148 | \$0 | \$1,079 | \$37,227 | O K |
| 176 | Exec. and Planning, Direct | 0 | V213 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 177 | | | | | | | | | | |
| 178 | Total Exec. and Planning | \$120,555 | | \$83,328 | \$0 | \$36,148 | \$0 | \$1,079 | \$37,227 | O K |
| 179 | | | | | | | | | | |
| 180 | Admin. & General, Allocable | \$654,948 | H50 | \$452,703 | \$0 | \$196,383 | \$0 | \$5,862 | \$202,245 | O K |
| 181 | Admin. & General, Direct | 74,359 | V231 | 11,937 | 0 | 62,422 | 0 | 0 | 62,422 | O K |
| 182 | | | | | | | | | | |
| 183 | Total Admin. and Gen. | \$729,307 | | \$464,640 | \$0 | \$258,805 | \$0 | \$5,862 | \$264,667 | O K |
| 184 | | | | | | | | | | |
| 185 | TOTAL CORPORATE OPERATIONS | \$849,862 | | \$547,968 | \$0 | \$294,953 | \$0 | \$6,941 | \$301,894 | O K |
| 186 | | | | | | | | | | |
| 187 | | | | | | | | | | |
| 188 | NON-INCOME TAXES | | | | | | | | | |
| 189 | | | | | | | | | | |
| 190 | Non-income Taxes, Allocable | \$0 | H50 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 191 | Non-income Taxes, Direct | 17,914 | V233 | 1,438 | 0 | 17,476 | 0 | 0 | 17,476 | O K |
| 192 | | | | | | | | | | |
| 193 | Total Non-income Taxes | 17,914 | | 1,438 | \$0 | 17,476 | \$0 | 0 | 17,476 | O K |
| 194 | | | | | | | | | | |
| 195 | | | | | | | | | | |
| 196 | TOTAL OPER. EXP. AND TAXES | \$11,264,276 | | \$8,366,560 | \$0 | \$2,881,233 | \$0 | \$97,477 | \$2,978,711 | O K |

Whelan Telecommunications Company

| | Part 36 INTELATA Assets | Source or Appropriation | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | | |
|----|-------------------------------|----------------------------|----------------|--------------------|-------------|---------------------|---------------------------|-------|-----------|----|
| | (A) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 | LAND AND SUPPORT ASSETS | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 | Land Assets, Message | \$0 | N28 | 0 | 0 | 0 | 0 | 0 | OK | |
| 16 | Land Assets, Private Line | 0 | N28 | 0 | 0 | 0 | 0 | 0 | OK | |
| 17 | | | | | | | | | | |
| 18 | Total Land Assets | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | OK | |
| 19 | | | | | | | | | | |
| 20 | Support Assets, Message | \$1,277,028 | N28 | \$235,491 | \$497,969 | \$0 | \$416,639 | \$0 | \$126,930 | OK |
| 21 | Support Assets, Private Line | 66,102 | N28 | 12,190 | 25,776 | 0 | 21,566 | 0 | 6,570 | OK |
| 22 | | | | | | | | | | |
| 23 | Total Support Assets | \$1,343,130 | | \$247,680 | \$523,745 | \$0 | \$438,205 | \$0 | \$133,500 | OK |
| 24 | | | | | | | | | | |
| 25 | Total Land and Supp Assets | \$1,343,130 | | \$247,680 | \$523,745 | \$0 | \$438,205 | \$0 | \$133,500 | OK |
| 26 | | | | | | | | | | |
| 27 | CENTRAL OFFICE EQUIPMENT | | | | | | | | | |
| 28 | | | | | | | | | | |
| 29 | Operator Sys. DA | \$0 | (F) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 30 | Operator Sys. Other | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 31 | | | | | | | | | | |
| 32 | Total Operator Systems | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 33 | | | | | | | | | | |
| 34 | Tandem Switching | \$0 | (G) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 35 | Tandem Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 36 | | | | | | | | | | |
| 37 | Total Tandem Switching | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 38 | | | | | | | | | | |
| 39 | Local Switching | \$3,100,521 | (E) | \$0 | \$3,100,521 | \$0 | \$0 | \$0 | \$0 | OK |
| 40 | Local Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 41 | | | | | | | | | | |
| 42 | Total Local Switching | \$3,100,521 | | \$0 | \$3,100,521 | \$0 | \$0 | \$0 | \$0 | OK |
| 43 | | | | | | | | | | |
| 44 | Total Switching | \$3,100,521 | | \$0 | \$3,100,521 | \$0 | \$0 | \$0 | \$0 | OK |

Local Telephone Company

| FOC PART 49 INITIALATA Investment Detail | Part 49 INITIALATA Total | Source or Apparatus | Common Line | Local Switching | Interexchange | Common Trunking | Billing and Collection | Other | |
|--|--------------------------------|------------------------|----------------|--------------------|---------------|--------------------|---------------------------|-----------|-----|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) |
| 55 COE Exch Trunk | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 59 COE Exch Line - Message | 1,466,244 | (D) | 1,466,244 | 0 | 0 | 0 | 0 | 0 | OK |
| 60 COE Exch Line - PL etc | 84,826 | (I) | 0 | 0 | 0 | 0 | 0 | 84,826 | OK |
| 61 COE Exch Line - Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 62 COE Interexchange Message | 932,588 | (G) | 0 | 0 | 0 | 932,588 | 0 | 0 | OK |
| 63 COE Interexchange PL | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 64 COE Interexchange Assigned | 78,107 | (G) | 0 | 0 | 0 | 0 | 0 | 78,107 | OK |
| 65 COE H/R Message | 419,703 | (G) | 0 | 0 | 0 | 419,703 | 0 | 0 | OK |
| 66 COE H/R Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 67 | | | | | | | | | |
| 68 Total COE Transmission | \$2,991,468 | | \$1,466,244 | \$0 | \$0 | \$1,352,290 | \$0 | \$172,933 | OK |
| 69 | | | | | | | | | |
| 70 Total Central Office Equip | \$6,091,989 | | \$1,466,244 | \$3,100,521 | \$0 | \$1,352,290 | \$0 | \$172,933 | OK |
| 71 | | | | | | | | | |
| 72 IOT EQUIPMENT | | | | | | | | | |
| 73 | | | | | | | | | |
| 74 Public Telephone | \$0 | N43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 75 Coinless Pay Phone | 0 | (D) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 76 Customer Premises Equipment | 0 | N60 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 77 | | | | | | | | | |
| 78 Total IOT Equipment | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 79 | | | | | | | | | |
| 80 CABLE AND WIRE FACILITIES | | | | | | | | | |
| 81 | | | | | | | | | |
| 82 Exchange PL and WATS | \$524,308 | (I) | \$0 | \$0 | \$0 | \$0 | \$0 | \$524,308 | OK |
| 83 Exchange Message | 8,107,071 | (D) | 8,107,071 | 0 | 0 | 0 | 0 | 0 | OK |
| 84 Exchange Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 85 | | | | | | | | | |
| 86 Total Exchange Line C&WF | \$8,631,379 | | \$8,107,071 | \$0 | \$0 | \$0 | \$0 | \$524,308 | OK |
| 87 | | | | | | | | | |
| 88 Exchange Trunk, Message | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 89 Exchange Trunk, PL | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 90 | | | | | | | | | |
| 91 Total Exchange Trunk C&WF | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 92 | | | | | | | | | |
| 93 Interexchange Message | \$952,429 | (G) | \$0 | \$0 | \$0 | \$952,429 | \$0 | \$0 | OK |
| 94 Interexchange PL, WATS | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 95 Interexchange Assigned | 93,066 | (G) | 0 | 0 | 0 | 0 | 0 | 93,066 | OK |
| 96 | | | | | | | | | |
| 97 Total Interexchange C&WF | \$1,045,495 | | \$0 | \$0 | \$0 | \$952,429 | \$0 | \$93,066 | OK |

Vivian Telephone Company

| ***** 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) | | |
| 111 | H/R C&WF, Message | \$289,411 | (G) | \$0 | \$0 | \$0 | \$289,411 | \$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 Hos/Remote C&WF | \$289,411 | | \$0 | \$0 | \$0 | \$289,411 | \$0 | \$0 | O K |
| 116 | | | | | | | | | | |
| 117 | Total Cable and Wire Facil | \$9,966,285 | | \$8,107,071 | \$0 | \$0 | \$1,241,840 | \$0 | \$617,374 | O K |
| 118 | | | | | | | | | | |
| 119 | TANGIBLE ASSETS | | | | | | | | | |
| 120 | | | | | | | | | | |
| 121 | Land and Support Leases | \$0 | N28 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 122 | | | | | | | | | | |
| 123 | COE Operator Leases | \$0 | 32 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 124 | COE Tandem Switching Leases | 0 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 125 | COE Local Switching Leases | 0 | 39 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 126 | COE Transmission Leases | 0 | 68 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 127 | | | | | | | | | | |
| 128 | Total COE Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 129 | | | | | | | | | | |
| 130 | IOT Equipment Leases | \$0 | 78 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 131 | | | | | | | | | | |
| 132 | C&WF Leases | \$0 | 117 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 133 | | | | | | | | | | |
| 134 | Total Capital Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 135 | | | | | | | | | | |
| 136 | Leasehold Impr, Alloc | \$0 | N37 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 137 | Leasehold Impr, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 138 | | | | | | | | | | |
| 139 | Total Leasehold Improvements | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 140 | | | | | | | | | | |
| 141 | Total Tangible Assets | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 142 | | | | | | | | | | |
| 143 | | | | | | | | | | |
| 144 | TOTAL INTANGIBLE ASSETS | \$0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 145 | | | | | | | | | | |
| 146 | | | | | | | | | | |
| 147 | PROPERTY HELD FOR FUTURE USE | \$0 | N46 | 0 | 0 | 0 | 0 | 0 | 0 | O K |

Vivian Telephone Company

| ***** 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 | \$2,673,889 | N46 | \$1,509,088 | \$556,903 | \$0 | \$465,947 | \$0 | \$141,952 | O K |
| 164 | Long-term | 0 | N46 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 165 | | | | | | | | | | |
| 166 | Total Plt. Under Const | \$2,673,889 | | \$1,509,088 | \$556,903 | \$0 | \$465,947 | \$0 | \$141,952 | 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 | \$142,707 | N37 | \$80,541 | \$29,722 | \$0 | \$24,868 | \$0 | \$7,576 | O K |
| 174 | | | | | | | | | | |
| 175 | CASH WORKING CAPITAL | \$69,385 | N37 | \$39,159 | \$14,451 | \$0 | \$12,091 | \$0 | \$3,683 | O K |
| 176 | | | | | | | | | | |
| 177 | EQUAL ACCESS INVESTMENT | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |

Vivian Telephone Company

| ***** FCC PART 69 ***** | | | | | | | | | |
|--|-------------------------------|------------------------|----------------|--------------------|-------------|---------------------|---------------------------|-----------|-----|
| Part 35 IntraLATA Reserves and Deferrals | Part 35 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 | \$638,691 | N28 | \$117,778 | \$249,054 | \$0 | \$208,377 | \$0 | \$63,483 | O K |
| 16 COE Switching | 2,082,214 | L44 | 0 | 2,082,214 | 0 | 0 | 0 | 0 | O K |
| 17 COE Operator | 0 | L32 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 18 COE Transmission | 1,372,360 | L68 | 672,651 | 0 | 0 | 620,374 | 0 | 79,335 | O K |
| 19 IOT Equipment | 0 | L78 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 20 Cable and Wire Facilities | 6,098,991 | L117 | 4,961,222 | 0 | 0 | 759,959 | 0 | 377,810 | O K |
| 21 Other Plant | 0 | N37 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 22 | | | | | | | | | |
| 23 Total Accum Depr. TPIS | \$10,192,256 | | \$5,751,651 | \$2,331,267 | \$0 | \$1,588,711 | \$0 | \$520,627 | 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 | \$10,192,256 | | \$5,751,651 | \$2,331,267 | \$0 | \$1,588,711 | \$0 | \$520,627 | 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 | 550,770 | N37 | 310,643 | 114,711 | 0 | 55,976 | 0 | 29,239 | O K |
| 46 | | | | | | | | | |
| 47 Total Accum Def Inc Taxes | \$550,770 | | \$310,643 | \$114,711 | \$0 | \$55,976 | \$0 | \$29,239 | O K |

Vivian Telephone Company

| ***** FCC PART 69 ***** | | Part 36 | | Common | | Local | | Information | | Common | | Billing and | | Other | |
|-------------------------|----------------------------|--------------|---------|-------------|-------------|-----------|-------------|-------------|-----------|-----------|-----|-------------|-----|-------|-----|
| Apportionment Factors | | IntraLATA | | Line | | Switching | | | | Transport | | Collection | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| 13 | Central Office Equipment | \$6,091,989 | L70 | \$1,466,244 | \$3,100,521 | \$0 | \$1,352,290 | \$0 | \$172,933 | OK | | | | | |
| 14 | Info. Org./Term. Eqpt | 0 | L78 | 0 | 0 | 0 | 0 | 0 | 0 | OK | | | | | |
| 15 | C&W Facilities | 9,966,285 | L117 | 8,107,071 | 0 | 0 | 1,241,840 | 0 | 617,374 | OK | | | | | |
| 16 | | | | | | | | | | | | | | | |
| 17 | Total | \$16,058,274 | | \$9,573,315 | \$3,100,521 | \$0 | \$2,594,130 | \$0 | \$790,307 | OK | | | | | |
| 18 | Factor | 1.000000 | | 0.596161 | 0.193079 | 0.000000 | 0.161545 | 0.000000 | 0.049215 | OK | | | | | |
| 19 | | | | | | | | | | | | | | | |
| 20 | Sum Sw. Trans. Other | \$0.484,959 | 17 | \$0 | \$3,100,521 | \$0 | \$2,594,130 | \$0 | \$790,307 | OK | | | | | |
| 21 | Factor | 1.000000 | | 0.000000 | 0.478110 | 0.000000 | 0.400023 | 0.000000 | 0.121868 | OK | | | | | |
| 22 | | | | | | | | | | | | | | | |
| 23 | Central Office Equipment | \$6,091,989 | L70 | \$1,466,244 | \$3,100,521 | \$0 | \$1,352,290 | \$0 | \$172,933 | OK | | | | | |
| 24 | Info. Org./Term. Eqpt | 0 | L78 | 0 | 0 | 0 | 0 | 0 | 0 | OK | | | | | |
| 25 | C&W Excl. Exch. Message | 1,859,214 | L117-B3 | 0 | 0 | 0 | 1,241,840 | 0 | 617,374 | OK | | | | | |
| 26 | | | | | | | | | | | | | | | |
| 27 | Total | \$7,951,203 | | \$1,466,244 | \$3,100,521 | \$0 | \$2,594,130 | \$0 | \$790,307 | OK | | | | | |
| 28 | Factor | 1.000000 | | 0.184409 | 0.389944 | 0.000000 | 0.326256 | 0.000000 | 0.099395 | OK | | | | | |
| 29 | | | | | | | | | | | | | | | |
| 30 | General Support Facilities | \$1,343,130 | L29 | \$247,660 | \$523,745 | \$0 | \$438,205 | \$0 | \$133,500 | OK | | | | | |
| 31 | Central Office Equipment | 6,091,989 | 13 | 1,466,244 | 3,100,521 | 0 | 1,352,290 | 0 | 172,933 | OK | | | | | |
| 32 | Info. Org./Term. Eqpt | 0 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | OK | | | | | |
| 33 | C&W Facilities | 9,966,285 | 15 | 8,107,071 | 0 | 0 | 1,241,840 | 0 | 617,374 | OK | | | | | |
| 34 | Equal Access Investment | 0 | 177 | 0 | 0 | 0 | 0 | 0 | 0 | OK | | | | | |
| 35 | | | | | | | | | | | | | | | |
| 36 | Total | \$17,424,604 | | \$9,820,945 | \$3,624,267 | \$0 | \$3,032,335 | \$0 | \$923,897 | OK | | | | | |
| 37 | Factor | 1.000000 | | 0.563379 | 0.208274 | 0.000000 | 0.174259 | 0.000000 | 0.051089 | OK | | | | | |
| 38 | | | | | | | | | | | | | | | |
| 39 | Sum Comm. Sw. Trans. Other | \$10,677,597 | 38 | \$9,820,945 | \$3,624,267 | \$0 | \$3,032,335 | \$0 | \$0 | OK | | | | | |
| 40 | Factor | 1.000000 | | 0.563379 | 0.208274 | 0.000000 | 0.174259 | 0.000000 | 0.000000 | OK | | | | | |
| 41 | | | | | | | | | | | | | | | |
| 42 | Sum Comm. Sw. Trans. Other | 1.000000 | 38 | 0.563379 | 0.208274 | 0.000000 | 0.174259 | 0.000000 | 0.000000 | OK | | | | | |
| 43 | Factor | 1.000000 | 38 | 0.563379 | 0.208274 | 0.000000 | 0.174259 | 0.000000 | 0.000000 | OK | | | | | |
| 44 | | | | | | | | | | | | | | | |
| 45 | Sum Comm. Sw. Trans. Other | \$10,677,597 | 38 | \$9,820,945 | \$3,624,267 | \$0 | \$3,032,335 | \$0 | \$0 | OK | | | | | |
| 46 | Factor | 1.000000 | | 0.563379 | 0.208274 | 0.000000 | 0.174259 | 0.000000 | 0.000000 | OK | | | | | |

Vivian Telephone Company

| ***** FCC PART 69 ***** Apportionment Factors | | Part 36 IntraLATA Total | Source | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|--|-------------|-------------------------------|-------------|----------------|--------------------|-------------|---------------------|---------------------------|----------|-----|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 60 Interstate Equip Factor | 0 000000 | Direct | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 0 000000 | 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 | \$1,386,463 | O171 | \$448,872 | \$253,353 | \$5 | \$545,344 | \$92,236 | \$46,653 | | O K |
| 64 Factor | 1 000000 | | 0 323753 | 0 182734 | 0 000004 | 0 393334 | 0 066526 | 0 033649 | | (0) |
| 65 | | | | | | | | | | |
| 66 Net Investment | \$9,544,359 | J13 | \$5,387,289 | \$1,779,364 | \$0 | \$1,850,554 | \$0 | \$527,152 | | O K |
| 67 Factor | 1 000000 | | 0 564447 | 0 186431 | 0 000000 | 0 193890 | 0 000000 | 0 055232 | | O K |

Vivian Telephone Company

| ***** 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 | \$12,200 | N37 | \$6,885 | \$2,541 | \$0 | \$2,126 | \$0 | \$648 | O K |
| 16 | Network Support, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 17 | | | | | | | | | | |
| 18 | Total Network Support Exp | \$12,200 | | \$6,885 | \$2,541 | \$0 | \$2,126 | \$0 | \$648 | O K |
| 19 | | | | | | | | | | |
| 20 | General Support, Alloc | \$70,577 | N30 | \$13,015 | \$27,521 | \$0 | \$23,026 | \$0 | \$7,015 | O K |
| 21 | General Support, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 22 | | | | | | | | | | |
| 23 | Total General Support Exp | \$70,577 | | \$13,015 | \$27,521 | \$0 | \$23,026 | \$0 | \$7,015 | O K |
| 24 | | | | | | | | | | |
| 25 | Central Office Eq, Alloc | \$349,203 | N31 | \$94,047 | \$177,727 | \$0 | \$77,515 | \$0 | \$9,913 | O K |
| 26 | Central Office Eq, Direct | 66,973 | Direct | 0 | 0 | 0 | 66,973 | 0 | 0 | O K |
| 27 | | | | | | | | | | |
| 28 | Total COE Exp | \$416,176 | | \$94,047 | \$177,727 | \$0 | \$144,488 | \$0 | \$9,913 | O K |
| 29 | | | | | | | | | | |
| 30 | Cust Premises Equip | \$0 | L78 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 31 | Other IOT | 0 | N43 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 32 | IOT Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 33 | | | | | | | | | | |
| 34 | Total IOT Exp | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 35 | | | | | | | | | | |
| 36 | Cable & Wire Alloc | \$777,241 | N53 | \$228,527 | \$0 | \$0 | \$34,545 | \$0 | \$17,174 | O K |
| 37 | Cable & Wire Direct | 303,935 | Direct | 0 | 0 | 0 | 303,935 | 0 | 0 | O K |
| 38 | | | | | | | | | | |
| 39 | Total Cable Exp | \$1,081,176 | | \$228,527 | \$0 | \$0 | \$34,545 | \$0 | \$17,174 | O K |
| 40 | | | | | | | | | | |
| 41 | TOTAL PLANT SPEC OPER EXP | \$1,598,222 | | \$526,662 | \$277,727 | \$0 | \$607,221 | \$0 | \$34,749 | O K |
| 42 | | | | | | | | | | |
| 43 | TOTAL PLANT SPEC & SUPPORT | \$1,598,222 | | \$526,662 | \$277,727 | \$0 | \$607,221 | \$0 | \$34,749 | O K |

Vivian Telephone Company

| ***** 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 Pll and Equip , Alloc | \$0 | N10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 60 Oth Pll and Equip , Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 61 | | | | | | | | | | |
| 62 Total Oth Pll & Equip. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 63 | | | | | | | | | | |
| 64 Network Operations, Alloc | \$192,974 | N10 | \$115,044 | \$37,259 | \$0 | \$31,174 | \$0 | \$9,497 | \$0 | O K |
| 65 Network Operations, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 66 | | | | | | | | | | |
| 67 Total Network Oper. Exp | \$192,974 | | \$115,044 | \$37,259 | \$0 | \$31,174 | \$0 | \$9,497 | \$0 | O K |
| 68 | | | | | | | | | | |
| 69 Total Access Expenses | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 70 | | | | | | | | | | |
| 71 Depr. Support Assets | \$77,905 | L23 | \$14,395 | \$30,379 | \$0 | \$25,417 | \$0 | \$7,743 | \$0 | O K |
| 72 Depr. COE Switching | 459,180 | L44 | 0 | 459,180 | 0 | 0 | 0 | 0 | 0 | O K |
| 73 Depr. COE Operator | 0 | L32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 74 Depr. COE Transmission | 177,857 | L68 | 87,175 | 0 | 0 | 80,400 | 0 | 10,282 | 0 | O K |
| 75 Depr. IOT Equipment | 0 | L78 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 76 Depr. C&W Facilities | 557,936 | L117 | 453,853 | 0 | 0 | 69,521 | 0 | 34,562 | 0 | O K |
| 77 Depr. PHFU | 0 | L147 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 78 | | | | | | | | | | |
| 79 Total Depreciation Expense | \$1,272,878 | | \$658,398 | \$489,558 | \$0 | \$175,338 | \$0 | \$52,587 | \$0 | O K |
| 80 | | | | | | | | | | |
| 81 Amort. Intangible Assets | \$0 | L841 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 82 Amort. Intangible Assets | 0 | L844 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 83 Other Amortizations | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 84 Direct Amortized Asset | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 85 | | | | | | | | | | |
| 86 Total Amortizations Exp | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O K |
| 87 | | | | | | | | | | |
| 88 Total Depr. and Amort. | \$1,272,878 | | \$658,398 | \$489,558 | \$0 | \$175,338 | \$0 | \$52,587 | \$0 | O K |
| 89 | | | | | | | | | | |
| 90 TOTAL NON-SPEC OPER. EXP | \$1,465,852 | | \$776,442 | \$526,816 | \$0 | \$196,512 | \$0 | \$52,084 | \$0 | O K |

Vivian Telephone Company

| ***** FCC PART 69 ***** Operating Expenses and Taxes | Part 35 IntraLATA Total | Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|---|-------------------------------|-----------|----------------|--------------------|-------------|---------------------|---------------------------|---------|-----|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 104 CUSTOMER OPERATIONS EXPENSE | | | | | | | | | |
| 105 | | | | | | | | | |
| 106 Marketing, Allocable | \$0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 107 Marketing, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 108 | | | | | | | | | |
| 109 Total Marketing Expense | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 110 | | | | | | | | | |
| 111 Operator Service, Alloc | \$0 | N61 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 112 Operator Service, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 113 | | | | | | | | | |
| 114 Total Operator Service | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 115 | | | | | | | | | |
| 116 Classified Directory | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 117 Alphabetical Directory | 4 | (F) | 0 | 0 | 4 | 0 | 0 | 0 | OK |
| 118 Foreign Directory | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 119 | | | | | | | | | |
| 120 Total Directory | \$4 | | \$0 | \$0 | \$4 | \$0 | \$0 | \$0 | OK |
| 121 | | | | | | | | | |
| 122 Bus. Ofc., EU Presubscription | 3,917 | N40 | \$2,335 | \$862 | \$0 | \$721 | \$0 | \$0 | (1) |
| 123 Bus. Ofc., Reserved | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 124 Bus. Ofc., EU Access PL & All Other | 578 | (H) | 0 | 0 | 0 | 0 | 0 | 578 | OK |
| 125 Bus. Ofc., EU Message | 13,478 | (H) | 0 | 0 | 0 | 0 | 13,478 | 0 | OK |
| 126 Bus. Ofc., EU Reserved | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 127 Bus. Ofc., IX Special Access | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 128 Bus. Ofc., IX Switched Access | 2,121 | N40 | 1,264 | 467 | 0 | 390 | 0 | 0 | OK |
| 129 Bus. Ofc., IX Billing and Collection | 0 | (H) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 130 Bus. Ofc., Coin Collection & Administr | 0 | (D) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 131 Bus. Ofc., Reserved | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 132 | | | | | | | | | |
| 133 Total Business Office | \$20,094 | | \$3,599 | \$1,329 | \$0 | \$1,111 | \$13,478 | \$578 | (1) |
| 134 | | | | | | | | | |
| 135 Cust. Serv., Msg. Process | \$10,773 | (H) | 0 | 0 | 0 | 0 | 10,773 | 0 | OK |
| 136 Cust. Serv., Other B&C | 51,907 | (H) | 0 | 0 | 0 | 0 | 51,907 | 0 | OK |
| 137 Cust. Serv., CABS | 11,565 | N21 | 0 | 5,529 | 0 | 4,626 | 0 | 1,409 | OK |
| 138 Cust. Serv., EU Common Line | 0 | (H) | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 139 | | | | | | | | | |
| 140 Total Customer Service | \$74,246 | | \$0 | \$5,529 | \$0 | \$4,626 | \$62,681 | \$1,409 | OK |
| 141 | | | | | | | | | |
| 142 Total BO, CS, OS, Dir. | \$94,344 | | \$3,599 | \$6,858 | \$4 | \$5,738 | \$76,159 | \$1,987 | (1) |

Vivian Telephone Company

| ***** 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 | \$19,916 | 142 | \$760 | \$1,448 | \$1 | \$1,211 | \$16,077 | \$420 | O K |
| 159 Other Cust. Serv., Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 160 | | | | | | | | | |
| 161 Total Other Cust. Serv. | \$19,916 | | \$760 | \$1,448 | \$1 | \$1,211 | \$16,077 | \$420 | O K |
| 162 | | | | | | | | | |
| 163 TOTAL CUSTOMER OPER. EXP | \$114,260 | | \$4,359 | \$8,306 | \$5 | \$6,949 | \$92,236 | \$2,407 | (1) |
| 164 | | | | | | | | | |
| 165 "BIG-THREE" EXPENSES | | | | | | | | | |
| 166 | | | | | | | | | |
| 167 Total Pll Specific Exp. | \$1,079,228 | 41 | \$329,469 | \$207,789 | \$0 | \$507,221 | \$0 | \$34,749 | O K |
| 168 Total Pll Non-specific Exp | 192,974 | 62 + 67 + 69 | 115,044 | 37,259 | 0 | 31,174 | 0 | 9,497 | O K |
| 169 Total Customer Operations | 114,260 | 163 | 4,359 | 8,306 | 5 | 6,949 | 92,236 | 2,407 | (1) |
| 170 | | | | | | | | | |
| 171 TOTAL "BIG THREE" EXPENSES | \$1,386,463 | | \$448,872 | \$253,353 | \$5 | \$545,344 | \$92,236 | \$46,653 | O K |
| 172 | | | | | | | | | |
| 173 CORPORATE OPERATIONS EXPENSE | | | | | | | | | |
| 174 | | | | | | | | | |
| 175 Exec. and Planning, Alloc | \$37,227 | N64 | \$12,052 | \$6,803 | \$0 | \$14,643 | \$2,477 | \$1,253 | O K |
| 176 Exec. and Planning, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O K |
| 177 | | | | | | | | | |
| 178 Total Exec. and Planning | \$37,227 | | \$12,052 | \$6,803 | \$0 | \$14,643 | \$2,477 | \$1,253 | O K |
| 179 | | | | | | | | | |
| 180 Admin. & General, Allocable | \$202,245 | N64 | \$65,477 | \$36,957 | \$1 | \$79,550 | \$13,455 | \$6,805 | O K |
| 181 Admin. & General, Direct | 62,422 | Direct | 22,459 | 12,676 | 0 | 27,286 | 0 | 0 | 1 |
| 182 | | | | | | | | | |
| 183 Total Admin. and Gen | \$264,667 | | \$87,936 | \$49,633 | \$1 | \$106,836 | \$13,455 | \$6,805 | O K |
| 184 | | | | | | | | | |
| 185 TOTAL CORPORATE OPERATIONS | \$301,894 | | \$89,989 | \$56,435 | \$1 | \$121,478 | \$15,931 | \$8,058 | 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 | 17,476 | Direct | 10,416 | 3,844 | 0 | 3,216 | 0 | 0 | O K |
| 191 | | | | | | | | | O K |
| 192 | | | | | | | | | O K |
| 193 Total Non-income Taxes | \$17,476 | | \$10,416 | \$3,844 | \$0 | \$3,216 | \$0 | \$0 | O K |
| 194 | | | | | | | | | |
| 195 TOTAL OPER. EXP. AND TAXES | \$2,978,711 | | \$1,114,671 | \$803,192 | \$6 | \$845,376 | \$108,167 | \$107,299 | O K |

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Vivian Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2000
 RUN DATE AND TIME 03-Jan-2002 02:58:41 PM

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

| ***** FCC PART 36 ***** (A) | TOTAL COMPANY (B) | Source/ Allocator (C) | Interstate and Other (D) | Intrastate | | | | TOTAL INTRASTATE (I) |
|-----------------------------------|----------------------|-----------------------------|--------------------------------|---------------------------|------------------|------------------|------------------|----------------------------|
| | | | | Message Telephone Service | | Private Line | | |
| | | | | InterLATA (E) | IntraLATA (F) | InterLATA (G) | IntraLATA (H) | |
| PLANT INVESTMENT DETAIL | | | | | | | | |
| 21 Land, Allocable | 0 | --- | --- | --- | --- | --- | --- | --- |
| 22 Land, Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 Motor Vehicles | 0 | --- | --- | --- | --- | --- | --- | --- |
| 24 Aircraft | 0 | --- | --- | --- | --- | --- | --- | --- |
| 25 Special Purpose Vehicles | 0 | --- | --- | --- | --- | --- | --- | --- |
| 26 Garage Work Equipment | 0 | --- | --- | --- | --- | --- | --- | --- |
| 27 Other Work Equipment | 4,715,103 | --- | --- | --- | --- | --- | --- | --- |
| 28 Buildings, Allocable | 0 | --- | --- | --- | --- | --- | --- | --- |
| 29 Buildings, Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 Furniture | 0 | --- | --- | --- | --- | --- | --- | --- |
| 31 Office Equipment | 0 | --- | --- | --- | --- | --- | --- | --- |
| 32 General Purpose Computers | 0 | --- | --- | --- | --- | --- | --- | --- |
| 33 CAT 1 Oper Sys. TSPS | 0 | --- | --- | --- | --- | --- | --- | --- |
| 34 CAT 1 Oper Sys. Other TSPS | 0 | --- | --- | --- | --- | --- | --- | --- |
| 35 CAT 1 Oper Sys. Aux Pos | 0 | --- | --- | --- | --- | --- | --- | --- |
| 36 CAT 1 Oper Sys. Other | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 8,409,197 | --- | --- | --- | --- | --- | --- | --- |
| 40 CAT 3 Local Sw Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 CAT 4 12 Exchange Trunk | 197,888 | --- | --- | --- | --- | --- | --- | --- |
| 42 CAT 4 12 Exch Tr Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 CAT 4 13 Exch Ln Msg PL & WATS | 6,132,293 | --- | --- | --- | --- | --- | --- | --- |
| 44 Reserved | 0 | --- | --- | --- | --- | --- | --- | --- |
| 45 CAT 4 13 Direct | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 CAT 4 23 Message PL & WATS | 2,883,953 | --- | --- | --- | --- | --- | --- | --- |
| 47 Reserved | 0 | --- | --- | --- | --- | --- | --- | --- |
| 48 CAT 4 23 Direct | 198,888 | --- | 29,981 | 0 | 0 | 0 | 78,107 | 78,107 |
| 49 CAT 4 3 HR Message | 1,891,219 | --- | --- | --- | --- | --- | --- | --- |
| 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 IGT Equipment | 0 | --- | --- | --- | --- | --- | --- | --- |
| 53 CAT 1 Coinless Pay Phones | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Vivian Telephone Company
 ENDING DECEMBER 31, 2000

Intrastate

| ***** FCC PART 36 ***** | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Message Telephone Service | | Private Line | | TOTAL INTRASTATE |
|---|---------------|----------------------|-------------------------|---------------------------|-----------|--------------|-----------|------------------|
| | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
| 70 CAT 2 CP Equipment | 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 | 33,906,317 | --- | --- | --- | --- | --- | --- | --- |
| 74 Other CAT 1 C&WF | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 CAT 2 C&WF | 127,550 | --- | --- | --- | --- | --- | --- | --- |
| 76 CAT 2 C&WF, Wideband | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 CAT 3 Joint Message & PLWATS | 2,070,183 | --- | --- | --- | --- | --- | --- | --- |
| 78 Reserved | 0 | --- | --- | --- | --- | --- | --- | --- |
| 79 CAT 3 Direct | 142,128 | --- | 49,062 | 0 | 0 | 0 | 93,066 | 93,066 |
| 80 CAT 4 Message | 1,304,182 | --- | --- | --- | --- | --- | --- | --- |
| 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 | 0 | --- | --- | --- | --- | --- | --- | --- |
| 100 Direct Acct No 2690 | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 Materials and Supplies | 537,684 | --- | --- | --- | --- | --- | --- | --- |
| 102 RTB Stock | 0 | --- | --- | --- | --- | --- | --- | --- |
| 103 Tele. Pit Adjust - Alloc | 0 | --- | --- | --- | --- | --- | --- | --- |
| 104 Tele. Pit 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 TELC INTRASTATE ACCESS COST MODEL

Western Telephone Company
 ENDING DECEMBER 31, 2000

| | | Intrastate | | | | | | | | | | |
|-------------------------|--------------------------------------|------------------|----------------------|-------------------------|---------------------------|-----|--------------|-----------|---------------------|-----------|-----------|-----------|
| | | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Message Telephone Service | | Private Line | | TOTAL INTRASTATE | | | |
| ***** FCC PART 36 ***** | (A) | | | | (B) | (C) | (D) | InterLATA | | IntraLATA | InterLATA | IntraLATA |
| 123 | TPUC -- Short Term, Alloc | 9,386,775 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 124 | TPUC -- Short Term, Direct | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 |
| 125 | TPUC -- Long Term, Alloc | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 126 | TPUC -- Long Term, Direct | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 |
| 127 | | | | | | | | | | | | |
| 128 | RESERVES AND DEFERRALS | | | | | | | | | | | |
| 129 | Acc. Depr. Support Assets | 2,242,147 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 130 | Acc. Depr. COE Switching | 5,647,355 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 131 | Acc. Depr. COE Operator | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 132 | Acc. Depr. COE Transmission | 4,777,296 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 133 | Acc. Depr. IOT Equipment | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 134 | Acc. Depr. Cable and Wire Facilities | 22,979,406 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 135 | Acc. Depr. Other Plant | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 |
| 136 | Accum. Amort., Tangible Inv. | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 137 | Accum. Amort., Intang. Inv. | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 138 | Accum. Amort., Other | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 |
| 139 | Acc. Def. IT Support Assets | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 140 | Acc. Def. IT COE Switching | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 141 | Acc. Def. IT COE Operator | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 142 | Acc. Def. IT COE Trans | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 143 | Acc. Def. IT IOT Equipment | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 144 | Acc. Def. IT C&WF | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 145 | Acc. Def. IT Unclassified | 1,933,497 | --- | 1,382,727 | --- | 0 | --- | 523,664 | --- | 0 | --- | 27,106 |
| 146 | | | | | | | | | | | | |
| 147 | OPERATING EXPENSES AND TAXES | | | | | | | | | | | |
| 148 | Network Support, Alloc. | 42,827 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 149 | Network Support, Direct | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 |
| 150 | General Support, Alloc | 247,762 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 151 | General Support, Direct | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 |
| 152 | Central Office Eq., Alloc. | 1,078,950 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 153 | Central Office Eq., Direct | 167,623 | --- | 100,650 | --- | 0 | --- | 66,973 | --- | 0 | --- | 66,973 |
| 154 | Cust. Premises Equip | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 155 | Coinless Pay Phone Exp | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 156 | Other IOT | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 157 | IOT Direct | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 |
| 158 | Cable & Wire, Alloc. | 1,044,573 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 159 | Cable & Wire, Direct | 619,284 | --- | 316,249 | --- | 0 | --- | 303,035 | --- | 0 | --- | 303,035 |

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Vrtian Telephone Company
 ENDING DECEMBER 31, 2000

| | | Intrastate | | | | | | | | | |
|-------------------------|--------------------------------------|------------------|----------------------|-------------------------|---------------------------|-----|--------------|-----------|---------------------|-----------|-----------|
| | | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Message Telephone Service | | Private Line | | TOTAL INTRASTATE | | |
| ***** FCC PART 36 ***** | (A) | | | | (B) | (C) | (D) | InterLATA | | IntraLATA | InterLATA |
| 176 | Oth Pll and Equip , Alloc | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 177 | Oth Pll and Equip , Direct | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 | 0 |
| 178 | Network Operations, Alloc | 677,443 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 179 | Network Operations, Direct | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 | 0 |
| 180 | Total Access Expense | 1,662,893 | --- | 1,662,893 | --- | 0 | --- | 0 | --- | 0 | 0 |
| 181 | Depr , Support Assets | 273,488 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 182 | Depr , COE Switching | 1,245,382 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 183 | Depr , COE Operator | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 184 | Depr , COE Transmission | 619,136 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 185 | Depr , IOT Equipment | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 186 | Depr , C&W Facilities | 2,102,156 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 187 | Amort , Tangible Assets | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 188 | Amort , Intangible Assets | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 189 | Other Amortization | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 | 0 |
| 190 | Direct Assigned Amort. | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 | 0 |
| 191 | Marketing, Allocable | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 192 | Marketing, Direct | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 | 0 |
| 193 | Operator Service, Alloc | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 194 | Operator Service, Direct | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 | 0 |
| 195 | Classified Directory | 4 | --- | 4 | --- | 0 | --- | 0 | --- | 0 | 0 |
| 196 | Alphabetical Directory | 23 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 197 | Foreign Directory | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 198 | Bus Ofc , EU Presubscription | 9,110 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 199 | Bus Ofc , EU MTS & WATS | 32,895 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 200 | Bus Ofc , EU Access, P/L & all Other | 261,065 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 201 | Bus Ofc , IXC Special Access | 32 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 202 | Bus Ofc , IXC Switched Access | 4,506 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 203 | Bus Ofc , IXC B & C Services | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 204 | Com Collect & Admin | 0 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 205 | Cust Svc , Direct | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 | 0 |
| 206 | Cust Serv , Msg Process | 14,270 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 207 | Cust Serv , Other B&C | 168,810 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 208 | Cust Serv , CABS | 23,130 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 209 | Cust Serv , EU Common Line | 8,885 | --- | 8,885 | --- | 0 | --- | 0 | --- | 0 | 0 |
| 210 | Other Cust Serv , Alloc | 110,350 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 211 | Other Cust Serv , Direct | 897 | --- | 897 | --- | 0 | --- | 0 | --- | 0 | 0 |
| 212 | Exec and Planning, Alloc | 120,555 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 213 | Exec. and Planning, Direct | 0 | --- | 0 | --- | 0 | --- | 0 | --- | 0 | 0 |

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Vivian Telephone Company
 ENDING DECEMBER 31, 2000

| ***** FCC PART 36 ***** | TOTAL COMPANY | Source/ Allocator | Interstate | | Intrastate | | TOTAL INTRASTATE | |
|--|------------------|----------------------|------------|--------------|------------|--------------|---------------------|-----------|
| | | | Other | Private Line | | Private Line | | |
| | | | | InterLATA | IntraLATA | InterLATA | | IntraLATA |
| | | | | (E) | (F) | (G) | | (H) |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
| 271 Working Loops | 21 082 | --- | 311 | 282 | 0 | 0 | 326 | 326 |
| 272 Equivalent Interexchange Cct Miles | 47 544 | --- | 0 | 0 | 0 | 0 | 0 | 0 |
| 273 Interexchange Circuit Terminations | 1 190 | --- | 0 | 0 | 0 | 0 | 0 | 0 |

MEMORANDUM TO COMMISSIONERS BURG, NELSON, AND SAHR

FROM Heather Forney

RE TC01-075 - Vivian Telephone Company Association Intrastate Switched Access Revenue Requirement.

DATE December 10, 2001; revised January 17, 2002

Vivian Telephone Company (Vivian) 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 Vivian developed a revenue requirement of \$4,372,231. Vivian's minutes of use for 2000 were 53,894,751. Vivian is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Vivian'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 elements for LECA.

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. The Commission received no interventions.

On July 27, 2001, the Commission ordered Vivian 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 has reviewed the cost study and supporting documentation and has sent three data requests. Vivian responded to Staff data requests in a timely manner.

Staff recommends removal of \$9,252.89 for gifts, flowers, and donations; \$1,755 for dues; and 1,161.66 for service awards. In addition, Vivian has reduced the amount of plant investment projected for 2001 by \$1,639,338.35. ~~The removal of these items reduces the revenue requirement to \$4,354,421. Vivian has agreed to this recommendation and has submitted a revised cost study. A revised cost study was filed on January 10, 2002, incorporating the changes recommended above and further revised two Known & Measurable Adjustments.~~

Staff recommends that the Commission approve the adjusted revenue requirement of ~~\$4,354,421~~ \$4,344,616 for Vivian Telephone Company as filed on January 10, 2002.

Respectively submitted: Heather K. Forney


cc: Don Lee, Martin Group

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

| | |
|---|--|
| IN THE MATTER OF THE ESTABLISHMENT) OF SWITCHED ACCESS REVENUE) REQUIREMENT FOR VIVIAN TELEPHONE) COMPANY) | ORDER APPROVING REVENUE REQUIREMENT TC01-075 |
|---|--|

On June 26, 2001, Vivian Telephone Company (Vivian) filed for approval by the Public Utilities Commission (Commission) its 2000 Intrastate Switched Access Cost Study. On January 10, 2002, Vivian filed an amended 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. 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 December 10, 2001, and a revised memorandum on January 17, 2002, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its January 24, 2002, 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 Vivian'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 Vivian'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 31st day of January, 2002.

| |
|--|
| 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>Adrian Kalbo</i></u> |
| Date: <u>1/31/02</u> |
| (OFFICIAL SEAL) |

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Ram Nelson
RAM NELSON, Commissioner

Robert K. Sahr
ROBERT K. SAHR, Commissioner