

KC/62

TC01-087

DOCKET NO. \_\_\_\_\_

In the Matter of \_\_\_\_\_ IN THE MATTER OF THE  
\_\_\_\_\_ ESTABLISHMENT OF SWITCHED  
\_\_\_\_\_ ACCESS REVENUE REQUIREMENT  
\_\_\_\_\_ FOR VALLEY TELECOMMUNICATIONS  
\_\_\_\_\_ COOPERATIVE ASSOCIATION, INC.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Public Utilities Commission of the State of South Dakota**

DATE

MEMORANDA

DATE	MEMORANDA
6/29/01	Filed and Docketed;
7/5/01	Weekly Filing;
7/20/01	Order Assessing Filing Fee;
12/10/01	Caused Cost Study;
1/8/02	Order Approving Revenue Requirement;
1/8/02	Docket Closed.

June 28, 2000

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

RECEIVED

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

Ref: SD 5098 - 1.7  
2000 Intrastate Switched Access Filing

Dear Ms. Elofson:

On behalf of Valley Telecom Cooperative Association, enclosed is their 2000 Intrastate Switched Access Study, pursuant to the rules established by the Commission.

The following documentation is included in the study:

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

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

4. Trial Balance Worksheet for Year Ending 12/31/00
5. Master Ledger for Year Ending 12/31/00
6. Reclassification Entries
7. Known & Measurable Changes Entries
8. Nonregulated Removal Worksheet
9. Direct Assignments Worksheet
10. Known & Measurable Changes Detail
11. Account 6560, Depreciation Expense Worksheet
12. Account 6622, Directory Service Expense
13. Account 6623, Customer Service Expense
14. Summary of Account 6623 By Category
15. Local Business Office Expense Summary
16. Account 6710, Executive and Planning Expense
17. Account 6720, General and Administrative Expense

June 28, 2001

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18. Account 7370, Special Charges
19. Land and Building Investment Worksheet
20. Central Office Equipment Worksheet
21. Outside Plant Investment Worksheet
22. Interexchange Circuit and Circuit Mile Summary
23. Loop Study Summary
24. Annual Traffic Worksheets
25. Host / Remote Factor Worksheets
26. Access Minutes of Use Summary by Exchange
27. Annual Peg Counts
28. Relative User Percentage (RUP) Factor

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 the attached Intrastate Access revenue requirement in the development of the LECA Access Tariff rates.

This study includes both Valley Telecom Cooperative Association and Valley Cable & Satellite Communications, Inc. Please note that these two companies were consolidated into Valley Telecom Cooperative Association on 01-01-2000.

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

Sincerely,  
Martin and Associates, Inc.



Don Lee

By JKS

DIL/srd

Enclosure: Access Study (5)  
Program Disk (1)  
Access Study Backup (3)

cc: Dianna Quaschnick, Manager

2000 INTRASTATE SWITCHED ACCESS FILING

FOR

VALLEY TELECOM COOPERATIVE ASSN.

HERREID, SD

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

\* Valley Telecom Cooperative Assn.

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:

6-18-01

Certifying Signature:

Don Lee

Name:

Don Lee

Title:

Director of Settlements

- \* Please note that Valley Telecom Cooperative Assn. and Valley Cable & Satellite Communications, Inc. were consolidated into Valley Telecom Cooperative Assn. on January 1, 2000.

VALLEY TELECOM COOP ASSN

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

Intrastate Toll Revenue Requirement Summary	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INTRALATA:									
15 Net Investment	\$3,901,805	J13	\$2,305,853	\$151,038	\$0	\$1,199,938	\$0	\$244,975	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	\$390,180		\$230,585	\$15,104	\$0	\$119,994	\$0	\$24,498	O.K.
19 Return Adjustments	(11,599)	J18-20	(6,785)	(813)	0	(3,275)	0	(725)	O.K.
20									
21 Net Return on Rate Base	\$378,582		\$223,800	\$14,290	\$0	\$116,719	\$0	\$23,772	O.K.
22 Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23 Expenses and Other Taxes	904,297	J33-35, 40	311,353	114,280	5,404	388,050	38,443	46,766	O.K.
24									
25 Total IntraLATA Rev. Req.	\$1,282,879		\$535,153	\$128,570	\$5,404	\$504,770	\$38,443	\$70,539	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	\$1,282,879		\$535,153	\$128,570	\$5,404	\$504,770	\$38,443	\$70,539	
ACCESS ELEMENT MINUTES OF USE			\$0.000712	\$0.000712	\$0.000712	\$0.000712			
ACCESS RATE PER MINUTE	\$0.11510		\$0.000177	\$0.012775		\$0.000197			

		Intrastate								
		Message Telephone Service				Private Line			TOTAL	
***** FCC PART 36 ***** Revenue Requirement Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	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	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15	Gross Receipts Tax Rate	3.00%	---	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
16										
17										
18	Net Investment	\$13,962,409	C68	\$10,060,604	\$0	\$3,675,847	\$0	\$225,958	\$3,901,805	O.K.
19	Rate of Return	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
20										
21	Return on Rate Base	\$1,396,241		\$1,006,060	\$0	\$367,585	\$0	\$22,596	\$390,180	O.K.
22										
23	AFUDC	(41,829)	H43	-30230.4805073	0	-10931.2986529	0	-667.220839795	(11,599)	O.K.
24	ITC Amortization	0	H36	0	0	0	0	0	0	O.K.
25	Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.
26										
27	Net Return	\$1,354,412		\$975,830	\$0	\$356,653	\$0	\$21,929	\$378,582	O.K.
28										
29	Contributions	3,020	H52	2,103	0	896	0	20	917	O.K.
30	Interest Expense	461,439	H44	332,382	0	121,563	0	7,494	129,057	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	\$889,953		\$641,345	\$0	\$234,194	\$0	\$14,414	\$248,608	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.
40	Operating Expenses and Taxes	3,389,334	H196	2,525,524	0	836,617	0	29,193	865,810	O.K.
41	Uncollectibles	0	V249	0	0	0	0	0	0	O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43										
44	Net Revenue	\$4,743,746		\$3,499,354	\$0	\$1,193,270	\$0	\$51,122	\$1,244,392	O.K.
45	Gross Receipts Taxes	146,714	Formula	108,227	0	36,985	0	1,581	38,486	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	<b>TOTAL REVENUE REQUIREMENT</b>	<b>\$4,890,460</b>		<b>\$3,607,582</b>	<b>\$0</b>	<b>\$1,230,176</b>	<b>\$0</b>	<b>\$52,703</b>	<b>\$1,282,879</b>	<b>O.K.</b>

Schedule

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$1,860,145	D33	\$1,344,356	\$0	\$486,117	\$0	\$29,671	\$515,789	O K
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O K
16 COE Switching Equipment	1,460,920	D68	1,103,943	0	356,977	0	0	356,977	O K
17 COE Transmission Equipment	4,391,299	D85	3,108,037	0	1,222,750	0	60,512	1,283,262	O K
18									
19 Total COE	\$5,852,219		\$4,211,979	\$0	\$1,579,728	\$0	\$60,512	\$1,640,240	O K
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O K
21 Cable and Wire Facilities	14,100,097	D137	10,207,875	0	3,634,471	0	257,750	3,892,222	O K
22									
23 Total COE, IOT, C&WF	\$19,952,316		\$14,419,855	\$0	\$5,214,199	\$0	\$318,262	\$5,532,461	O K
24									
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O K
26									
27 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O K
28									
29 Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O K
30									
31									
32 Total Tele. Pl. In Service	\$21,812,461		\$15,764,211	\$0	\$5,700,316	\$0	\$347,934	\$6,048,250	O K
33									
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O K
35 TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O K
36 TPUC, Long-term	143,108	D218-219	103,426	0	37,399	0	2,283	39,682	O K
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O K
38									
39 Total Other Tel. Pl.	\$143,108		\$103,426	\$0	\$37,399	\$0	\$2,283	\$39,682	O K
40									
41									
42 TOTAL TELEPHONE PLANT	\$21,955,569		\$15,867,637	\$0	\$5,737,715	\$0	\$350,217	\$6,087,932	O K



INVESTMENTS

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Message Telephone Service				Private Line		TOTAL INTRASTATE	
			Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA			
			(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	OK
57 Accumulated Depr./Amort	(8,154,327)	E34	(5,926,425)	0	(2,101,832)	0	(126,070)	(2,227,992)	0	OK
58 Accum. Def Inc Taxes, Net	14,290	E47	10,328	0	3,734	0	228	3,962	0	OK
59 Oth. Lab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	0	OK
60										
61 TOTAL NET PLANT	\$13,815,532		\$9,951,541	\$0	\$3,639,617	\$0	\$224,375	\$3,863,991	0	OK
62										
63 Materials and Supplies	41,640	H31	30,146	0	10,733	0	761	11,494	0	OK
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	0	OK
65 Cash Working Capital	105,237	Formula	78,918	0	25,497	0	822	26,319	0	OK
66 Equal Access Investment	0	---	0	0	0	0	0	0	0	OK
67										
68 TOTAL NET INVESTMENT	\$13,962,409		\$10,060,604	\$0	\$3,675,847	\$0	\$225,958	\$3,901,805	0	OK
69										

***** 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	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	0	O.K.
17										
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	0	O.K.
24 Other Work Equipment	1,860,145	H33	1,344,356	0	486,117	0	29,671	515,789	0	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	0	O.K.
30										
31 Total Support Assets	\$1,860,145		\$1,344,356	\$0	\$486,117	\$0	\$29,671	\$515,789	0	O.K.
32										
33 Tot. Land and Support Assets	\$1,860,145		\$1,344,356	\$0	\$486,117	\$0	\$29,671	\$515,789	0	O.K.
34										
35										
36 CENTRAL OFFICE EQUIPMENT:										
37										
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	0	O.K.
42										
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44										
45										
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	0	O.K.
48										
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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***** 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)		
63	CAT 3 Local Sw. Allocable	\$1,460,920	G15	\$1,103,943	\$0	\$356,977	\$0	\$0	\$356,977	O K
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O K
65										
66	Total CAT 3	\$1,460,920		\$1,103,943	\$0	\$356,977	\$0	\$0	\$356,977	O K
67										O K
68	Total COE Sw. CAT 2&3	\$1,460,920		\$1,103,943	\$0	\$356,977	\$0	\$0	\$356,977	O K
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$103,503	123	\$103,503	\$0	\$0	\$0	\$0	\$0	O K
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O K
75	CAT 4.13 Exch. Ln. Message	2,513,780	G13	1,885,335	0	628,445	0	0	628,445	O K
76	CAT 4.13 PL, WATS, Local	102,698	F18	47,705	0	0	0	54,993	54,993	O K
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O K
78	CAT 4.23 Message	350,085	G18	192,989	0	157,096	0	0	157,096	O K
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O K
80	CAT 4.23 Direct	6,132	V48	613	0	0	0	5,519	5,519	O K
81	CAT 4.3 H/R Message	1,315,101	G29	877,892	0	437,209	0	0	437,209	O K
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O K
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O K
84										
85	Total COE CAT 4	\$4,391,299		\$3,108,037	\$0	\$1,222,750	\$0	\$60,512	\$1,283,262	O K
86										
87										
88	INFORMATION ORIGATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O K
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O K
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O K
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O K
95										
96										

VALLEY TELECOM COOP ASSN

		Intrastate								
					Message Telephone Service		Private Line		TOTAL	
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 CABLE AND WIRE FACILITIES:										
112										
113 CAT 1.1 IntraLATA PLWATS	456,196	F31	\$211,910	\$0	\$0	\$0	\$244,285	\$244,265	0	O K
114 CAT 1.2 InterLATA PLWATS	0	F31	0	0	0	0	0	0	0	O K
115 CAT 1.3 Joint Message	11,166,491	G13	8,374,869	0	2,791,623	0	0	2,791,623	0	O K
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	0	O K
117										
118 Total CAT 1 C&WF	\$11,622,687		\$8,586,779	\$0	\$2,791,623	\$0	\$244,285	\$3,035,908	0	O K
119										
120 CAT 2 C&WF	\$140,960	G28	\$140,960	\$0	\$0	\$0	\$0	\$0	0	O K
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	0	O K
122										
123 Total CAT 2 C&WF	\$140,960		\$140,960	\$0	\$0	\$0	\$0	\$0	0	O K
124										
125 CAT 3 Joint Message	609,241	G17	335,852	0	273,389	0	0	\$273,389	0	O K
126 CAT 3 PLWATS etc	0	F30	0	0	0	0	0	0	0	O K
127 CAT 3 Direct	14,307	V79	842	0	0	0	13,465	13,465	0	O K
128										
129 Total CAT 3 C&WF	\$623,548		\$336,694	\$0	\$273,389	\$0	\$13,465	\$286,854	0	O K
130										
131 CAT 4 Message	\$1,712,902	G99	\$1,143,443	\$0	\$569,459	\$0	\$0	\$569,459	0	O K
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	0	O K
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	0	O K
134										
135 Total CAT 4 C&WF	\$1,712,902		\$1,143,443	\$0	\$569,459	\$0	\$0	\$569,459	0	O K
136										
137 TOTAL C&WF	\$14,100,097		\$10,267,876	\$0	\$3,634,471	\$0	\$267,750	\$3,892,227	0	O K
138										
139 CAPITAL LEASES										
140										
141 Access Support Leases	\$0	V84	\$0	\$0	\$0	\$0	\$0	\$0	0	O K
142 Core Support Leases	0	V84	0	0	0	0	0	0	0	O K
143										
144 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	0	O K
145										

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***** 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			
				(E)	(F)	(G)	(H)			(I)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
160			\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
161	COE Operator	H16	0	0	0	0	0	0	0	O.K.
162	COE Tandem Switch	H17	0	0	0	0	0	0	0	O.K.
163	COE Local Switch	H18	0	0	0	0	0	0	0	O.K.
164	COE Transmission	H20	0	0	0	0	0	0	0	O.K.
165	COE Direct	V89	0	0	0	0	0	0	0	O.K.
166										
167	Total COE Leases		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169	IOT Leases	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	C&WF Leases	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	TOTAL CAPITAL LEASES		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174										
175										
176	LEASEHOLD IMPROVEMENTS:									
177										
178	Land and Support Assets	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179	COE Switching	H18	0	0	0	0	0	0	0	O.K.
180	COE Operator	H16	0	0	0	0	0	0	0	O.K.
181	COE Transmission	H20	0	0	0	0	0	0	0	O.K.
182	IOT	V96	0	0	0	0	0	0	0	O.K.
183	C&WF	V97	0	0	0	0	0	0	0	O.K.
184	Other	V98	0	0	0	0	0	0	0	O.K.
185										
186	TOTAL LEASEHOLD IMPROVEMENT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187										
188										
189	TPRS EXCL ACCT No 2080		\$21,812,461	\$11,764,211	\$0	\$5,790,010	\$0	\$147,024	\$8,045,256	O.K.

VALLEY TELECOM COOP ASSN

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)		
204 INTANGIBLE ASSETS:									
205			\$0	\$0	\$0	\$0	\$0	\$0	O.K
206 Allocable Acct. No. 2690	\$0	H36	0	0	0	0	0	0	O.K
207 Direct Acct. No. 2690	0	V100							
208			\$0	\$0	\$0	\$0	\$0	\$0	O.K
209 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
210									
211									
212 OTHER TELEPHONE PLANT:									
213			\$0	\$0	\$0	\$0	\$0	\$0	O.K
214 Held for Fut. Use - Alloc.	\$0	---	0	0	0	0	0	0	O.K
215 Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	O.K
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O.K
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K
218 TPUC, Long-term - Alloc.	143,108	H35	103,426	0	37,399	0	2,283	39,682	O.K
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	O.K
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K
222									
223 Total Other Telephone Plant	\$143,108		\$103,426	\$0	\$37,399	\$0	\$2,283	\$39,682	O.K

FINANCIAL

***** FCC PART 36 ***** Revenues and Deferrals	TOTAL COMPANY	Source Abbreviation	Residuals and Other	Monthly Telephone Service		Private Line		TOTAL INTEGRATED RATE	
				INTEL.ATA	NON-INT.ATA	INTEL.ATA	NON-INT.ATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$751,089	H13	\$542,824	\$0	\$198,264	\$0	\$11,981	\$286,265	OK
16 COE Switching	1,030,094	H19	778,399	0	251,794	0	0	251,794	OK
17 COE Operator	0	H16	0	0	0	0	0	0	OK
18 COE Transmission	536,014	H20	379,375	0	149,252	0	7,388	156,839	OK
19 IOT Equipment	0	H25	0	0	0	0	0	0	OK
20 Cable and Wire Facilities	5,837,130	H31	4,225,836	0	1,504,591	0	106,703	1,611,294	OK
21 Other Plant	0	V135	0	0	0	0	0	0	OK
22									
23 Total Accum. Depr., TPIS	\$8,154,327		\$5,926,425	\$0	\$2,101,832	\$0	\$126,070	\$2,227,902	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.	\$8,154,327		\$5,926,425	\$0	\$2,101,832	\$0	\$126,070	\$2,227,902	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	(14,290)	V145	(10,328)	0	(3,734)	0	(228)	(3,962)	OK
46									
47 Total Accum. Def. Inc. Taxes	(\$14,290)		(\$10,328)	\$0	(\$3,734)	\$0	(\$228)	(\$3,962)	OK

***** FCC PART 36 ***** Functional Distribution of Selected Investments  (A)	TOTAL COMPANY  (B)	Joint Use Message  (C)	Private Line				Extended Area Service  (H)	Other  (I)	
			Interstate		Intrastate				
			InterLATA	IntraLATA	InterLATA	IntraLATA			
			(D)	(E)	(F)	(G)			
13 TRANS. CCT EQUIPMENT:									
14									
15 Working Loops	3,949	3,794	0	0	0	83	0	72	OK
16 Avg. Cost per Loop	662.57	662.57	662.57	662.57	662.57	662.57	662.57	662.57	
17									
18 CAT 4.13 Exch Ln Invest.	\$2,616,478	\$2,513,780	\$0	\$0	\$0	\$54,993	\$0	\$47,705	
19									
20									
21 Circuit Terminations	230	230	0	0	0	0	0	0	OK
22 Avg. Cost per Termination	1,522.11	1,522.11	1,522.11	1,522.11	1,522.11	1,522.11	1,522.11	1,522.11	
23									
24 CAT 4.23 Other IX	\$350,085	\$350,085	\$0	\$0	\$0	\$0	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	3,949	3,794	0	0	0	83	0	72	
30 Loops Factor	1.000000	0.960750	0.000000	0.000000	0.000000	0.021018	0.000000	0.018232	O.K.
31 CAT 1 Exchange C&WF	\$11,622,687	\$11,166,491	\$0	\$0	\$0	\$244,285	\$0	\$211,910	
32									
33									
34 Equivalent IX Circuit Miles	41,210	41,210	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	\$609,241	\$609,241	\$0	\$0	\$0	\$0	\$0	\$0	



VALLEY TELECOM COOP ASSN

***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.755649	0.000000	0.244351	0.000000	0.000000	0.244351	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.551263	0.000000	0.448737	0.000000	0.000000	0.448737	O.K.
18	Conversation Minutes	1.000000	CM	0.551263	0.000000	0.448737	0.000000	0.000000	0.448737	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.804389	0.000000	0.195611	0.000000	0.000000	0.195611	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	1.000000	HRM	0.667547	0.000000	0.332453	0.000000	0.000000	0.332453	O.K.
30										
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	0.000000	CB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
36	EU Presubscription Factor	1.000000	EPRE	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.627518	0.000000	0.372482	0.000000	0.000000	0.372482	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.997354	0.000000	0.000000	0.000000	0.002646	0.002646	O.K.
39	IX Special Access Factor	1.000000	ISPA	0.526316	0.000000	0.000000	0.000000	0.473684	0.473684	O.K.
40	IX Switched Access Factor	1.000000	ISWA	0.538473	0.000000	0.461527	0.000000	0.000000	0.461527	O.K.
41	IX Billing & Collection Services Factor	1.000000	IBC	0.458015	0.000000	0.541985	0.000000	0.000000	0.541985	O.K.
42	Coin Revenue Percent	1.000000	CR	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs	1.000000	TLM	0.296323	0.000000	0.703677	0.000000	0.000000	0.703677	O.K.
44	Relative Users Percent	1.000000	RUP	0.700717	0.000000	0.296595	0.000000	0.002688	0.299283	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

***** FCC PART 35 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Support Assets	1.000000	D31	0.722716	0.000000	0.261333	0.000000	0.015951	0.277284	O K
14	Land and Support Assets	1.000000	D33	0.722716	0.000000	0.261333	0.000000	0.015951	0.277284	O K
15										
16	COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O K
17	COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O K
18	COE Local Switching	1.000000	D66	0.755649	0.000000	0.244351	0.000000	0.000000	0.244351	O K
19	COE Total Switching	1.000000	D68	0.755649	0.000000	0.244351	0.000000	0.000000	0.244351	O K
20	COE Transmission	1.000000	D85	0.707772	0.000000	0.278448	0.000000	0.013780	0.292228	O K
21	Total COE	1.000000	C19	0.719723	0.000000	0.269937	0.000000	0.010340	0.280277	O K
22										
23	Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O K
24	Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O K
25	Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O K
26										
27	C&WF CAT 1	1.000000	D118	0.738795	0.000000	0.240187	0.000000	0.021018	0.261205	O K
28	C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O K
29	C&WF CAT 3	1.000000	D129	0.539965	0.000000	0.438441	0.000000	0.021594	0.460035	O K
30	C&WF CAT 4	1.000000	D135	0.667547	0.000000	0.332453	0.000000	0.000000	0.332453	O K
31	Total C&WF	1.000000	D137	0.723958	0.000000	0.257762	0.000000	0.018280	0.276042	O K
32										
33	Total Equipment	1.000000	C23	0.722716	0.000000	0.261333	0.000000	0.015951	0.277284	O K
34										
35	TPIS	1.000000	C32	0.722716	0.000000	0.261333	0.000000	0.015951	0.277284	O K
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.722716	0.000000	0.261333	0.000000	0.015951	0.277284	O K
37										
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O K
39										
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O K
41	Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O K
42										
43	Long-term PUC	1.000000	C36	0.722716	0.000000	0.261333	0.000000	0.015951	0.277284	O K
44	Net Telephone Plant	1.000000	C61	0.720315	0.000000	0.263444	0.000000	0.016241	0.279685	O K
45	Total Net Investment	1.000000	C68	0.720549	0.000000	0.263267	0.000000	0.016183	0.279451	O K
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O K
47										
48	Tot. Bus. Ofc., Cust. Serv	1.000000	I141	0.777348	0.000000	0.221032	0.000000	0.001620	0.222652	O K
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.702177	0.000000	0.290526	0.000000	0.007296	0.297823	O K
51										
52	Corporate Operations Expense	1.000000	I185	0.696504	0.000000	0.296756	0.000000	0.006741	0.303496	O K

WILEY TELECOMMUNICATIONS

Expense

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source Account	Materials and Other	Message Telephone Service		Program Life		TOTAL INTEGRATED	
				INCL.ATA	EXCL.ATA	INCL.ATA	EXCL.ATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC OPER EXPENSE									
14									
15 Network Support, Alloc.	\$534	H14	\$386	\$0	\$140	\$0	\$9	\$148	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$534		\$386	\$0	\$140	\$0	\$9	\$148	O.K.
19									
20 General Support, Alloc.	\$50,164	H14	\$36,254	\$0	\$13,110	\$0	\$800	\$13,910	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$50,164		\$36,254	\$0	\$13,110	\$0	\$800	\$13,910	O.K.
24									
25 Central Office Eq., Alloc.	\$152,922	H21	\$110,062	\$0	\$41,279	\$0	\$1,581	\$42,860	O.K.
26 Central Office Eq., Direct	22,745	V153	11,759	0	10,986	0	0	10,986	O.K.
27									
28 Total COE Exp.	\$175,667		\$121,821	\$0	\$52,265	\$0	\$1,581	\$53,846	O.K.
29									
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	O.K.
34									
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36									
37 Cable & Wire, Alloc.	\$225,822	H31	\$163,486	\$0	\$58,208	\$0	\$4,128	\$62,336	O.K.
38 Cable & Wire, Direct	168,036	V159	86,875	0	81,161	0	0	81,161	O.K.
39									
40 Total C&WF Exp.	\$393,858		\$250,361	\$0	\$139,369	\$0	\$4,128	\$143,497	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$620,223		\$408,821	\$0	\$204,884	\$0	\$6,518	\$211,402	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$569,525		\$372,181	\$0	\$191,635	\$0	\$5,709	\$197,344	O.K.

Operating Expenses and Taxes

Operating Expenses and Taxes

Operating Expenses and Taxes	TOTAL COMPANY	Source Account	General and Other	Network Operations Expense		Phone Line		TOTAL OPERATING	
				OPER.ATA	OPER.ATA	OPER.ATA	OPER.ATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
58 NON-SPECIFIC OPER EXP									
59									
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64									
65 Network Operations, Alloc.	\$51,992	H33	\$37,575	\$0	\$13,587	\$0	\$829	\$14,417	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$51,992		\$37,575	\$0	\$13,587	\$0	\$829	\$14,417	O.K.
69									
70 Total Access Expenses	\$391,880	V180	\$391,880	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$111,119	H13	\$80,307	\$0	\$29,039	\$0	\$1,772	\$30,812	O.K.
73 Depr., COE Switching	291,614	H19	220,358	0	71,256	0	0	71,256	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	272,918	H20	193,164	0	75,994	0	3,761	79,754	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	609,616	H31	441,336	0	157,136	0	11,144	168,280	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$1,285,267		\$935,165	\$0	\$333,425	\$0	\$16,677	\$350,102	O.K.
81									
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	O.K.
86									
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88									
89 Total Depr. and Amort.	\$1,285,267		\$935,165	\$0	\$333,425	\$0	\$16,677	\$350,102	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$1,729,139		\$1,364,621	\$0	\$347,012	\$0	\$17,506	\$364,518	O.K.



VALLEY TELEPHONE GROUP ARIZONA

INTRA-STATE

***** FCC PART 38 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL OFF-STATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156 Other Cust. Serv., Alloc	\$59,863	H48	\$46,534	\$0	\$13,232	\$0	\$97	\$13,329	O.K.
157 Other Cust. Serv., Direct	248	V211	248	0	0	0	0	0	O.K.
158									
159 Total Other Cust. Serv.	\$60,111		\$46,782	\$0	\$13,232	\$0	\$97	\$13,329	O.K.
160									
161 TOTAL CUSTOMER OPER. EXP.	\$349,203		\$271,861	\$0	\$76,798	\$0	\$544	\$77,342	O.K.
162									
163									
164 "BIG-THREE" EXPENSES:									
165									
166 Total Plt. Spec., ex Support	\$569,525	44	\$372,181	\$0	\$191,635	\$0	\$5,709	\$197,344	O.K.
167 Total Network Oper. Exp.	51,992	68	37,575	0	13,587	0	829	14,417	O.K.
168 Total Customer Operations	349,203	161	271,861	0	76,798	0	544	77,342	O.K.
169									
170 TOTAL "BIG THREE" EXPENSES	\$970,720		\$681,618	\$0	\$282,020	\$0	\$7,083	\$289,102	O.K.
171									
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$224,292	H50	\$157,493	\$0	\$65,163	\$0	\$1,637	\$66,799	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$224,292		\$157,493	\$0	\$65,163	\$0	\$1,637	\$66,799	O.K.
179									
180 Admin. & General, Allocable	\$409,474	H50	\$287,523	\$0	\$118,963	\$0	\$2,988	\$121,951	O.K.
181 Admin. & General, Direct	52,265	V231	32,807	0	19,458	0	0	19,458	O.K.
182									
183 Total Admin. and Gen.	\$461,739		\$320,330	\$0	\$138,421	\$0	\$2,988	\$141,409	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$686,031		\$477,823	\$0	\$203,584	\$0	\$4,624	\$208,208	O.K.
186									
187									
188 NON-INCOME TAXES:									
189									
190 Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191 Non-income Taxes, Direct	4,738	V233	398	0	4,340	0	0	4,340	O.K.
192									
193 Total Non-income Taxes	\$4,738		\$398	\$0	\$4,340	\$0	\$0	\$4,340	O.K.
194									
195									
196 TOTAL OPER. EXP. AND TAXES	\$3,389,334		\$2,623,524	\$0	\$836,617	\$0	\$29,193	\$865,810	O.K.







VALLEY TELECOM COOP ASSN

***** 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)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
16	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	Support Assets, Message	\$486,117	N28	\$111,462	\$63,314	\$0	\$254,895	\$0	\$56,447	O.K.
21	Support Assets, Private Line	29,671	N28	6,803	3,865	0	15,558	0	3,445	O.K.
22										
23	Total Support Assets	\$515,789		\$118,265	\$67,178	\$0	\$270,453	\$0	\$59,893	O.K.
24										
25	Total Land and Supp Assets	\$515,789		\$118,265	\$67,178	\$0	\$270,453	\$0	\$59,893	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38										
39	Local Switching	\$356,977	(E)	\$0	\$356,977	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$356,977		\$0	\$356,977	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$356,977		\$0	\$356,977	\$0	\$0	\$0	\$0	O.K.

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***** 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	O.K.
59	COE Exch. Line - Message	628,445	(D)	628,445	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	54,993	(I)	0	0	0	0	0	54,993	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	157,096	(G)	0	0	0	157,096	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	5,519	(G)	0	0	0	0	0	5,519	O.K.
65	COE H/R Message	437,209	(G)	0	0	0	437,209	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$1,283,262		\$628,445	\$0	\$0	\$594,305	\$0	\$60,512	O.K.
69										
70	Total Central Office Equip.	\$1,640,240		\$628,445	\$356,977	\$0	\$594,305	\$0	\$60,512	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$244,285	(I)	\$0	\$0	\$0	\$0	\$0	\$244,285	O.K.
83	Exchange Message	2,791,623	(D)	2,791,623	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$3,035,908		\$2,791,623	\$0	\$0	\$0	\$0	\$244,285	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$273,389	(G)	\$0	\$0	\$0	\$273,389	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	13,465	(G)	0	0	0	0	0	13,465	O.K.
96										
97	Total Interexchange C&WF	\$286,854		\$0	\$0	\$0	\$273,389	\$0	\$13,465	O.K.

VALLEY TELEPHONE COOP ASSN

***** FCC PART 69 ***** INTELATA Investment Data		Part 69 INTELATA Total	Source of Appropriation	Common Line	Local Switching	Information
(A)	(B)	(C)	(D)	(E)	(F)	
111	H/R C&WF, Message	\$569,459	(G)	\$0	\$0	\$0
112	H/R C&WF, WATS	0	(H)	0	0	0
113	H/R C&WF, Assigned	0	Direct	0	0	0
114						
115	Total Host/Remote C&WF	\$569,459		\$0	\$0	\$0
116						
117	Total Cable and Wire Facil.	\$3,892,222		\$2,791,623	\$0	\$0
118						
119	TANGIBLE ASSETS:					
120						
121	Land and Support Leases	\$0	N28	0	0	0
122						
123	COE Operator Leases	\$0	32	\$0	\$0	\$0
124	COE Tandem Switching Leases	0	34	0	0	0
125	COE Local Switching Leases	0	39	0	0	0
126	COE Transmission Leases	0	68	0	0	0
127						
128	Total COE Leases	\$0		\$0	\$0	\$0
129						
130	IOT Equipment Leases	\$0	78	0	0	0
131						
132	C&WF Leases	\$0	117	0	0	0
133						
134	Total Capital Leases	\$0		\$0	\$0	\$0
135						
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0
137	Leasehold Impr., Direct	0	Direct	0	0	0
138						
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0
140						
141	Total Tangible Assets	\$0		\$0	\$0	\$0
142						
143						
144	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0
145						
146						
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0

	2023	2022	2021	2020	2019	2018	2017	2016	2015	
111 H/R C&WF, Message	\$569,459	(G)	\$0	\$0	\$0	\$0	\$569,459	\$0	\$0	O.K.
112 H/R C&WF, WATS	0	(D)	0	0	0	0	0	0	0	O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
114										
115 Total Host/Remote C&WF	\$569,459		\$0	\$0	\$0	\$0	\$569,459	\$0	\$0	O.K.
116										
117 Total Cable and Wire Facil.	\$3,892,222		\$2,791,623	\$0	\$0	\$0	\$842,848	\$0	\$257,750	O.K.
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	N28	0	0	0	0	0	0	0	O.K.
122										
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	0	O.K.
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	0	O.K.
126 COE Transmission Leases	0	68	0	0	0	0	0	0	0	O.K.
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130 IOT Equipment Leases	\$0	78	0	0	0	0	0	0	0	O.K.
131										
132 C&WF Leases	\$0	117	0	0	0	0	0	0	0	O.K.
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136 Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	0	O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
138										
139 Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147 PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	0	O.K.

	PLANT UNDER CONSTRUCTION	TELEPHONE PLANT ADJUSTMENT	CLASS B RTB STOCK	MATERIALS AND SUPPLIES	CASH WORKING CAPITAL	EQUAL ACCESS INVESTMENT				
	Short-term	Long-term	Total	Appropriation	Current Line	Plant Contingency	Unexpended	Contract Reserve	Other	
(A)	\$	\$	\$	\$	\$	\$	\$	\$	\$	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term		\$0	N46	\$0	\$0	\$0	\$0	\$0	OK
164	Long-term		\$9,682	N46	\$23,214	\$2,783	0	\$11,203	\$0	OK
165										
166	Total Plt. Under Const.		\$39,682		\$23,214	\$2,783	\$0	\$11,203	\$0	OK
167										
168										
169	TELEPHONE PLANT ADJUSTMENT		\$0	N46	\$0	\$0	\$0	\$0	\$0	OK
170										
171	CLASS B RTB STOCK		\$0	N37	\$0	\$0	\$0	\$0	\$0	OK
172										
173	MATERIALS AND SUPPLIES		\$11,494	N37	\$6,724	\$806	\$0	\$3,245	\$0	OK
174										
175	CASH WORKING CAPITAL		\$26,319	N37	\$15,397	\$1,846	\$0	\$7,431	\$0	OK
176										
177	EQUAL ACCESS INVESTMENT		\$0	Direct	\$0	\$0	\$0	\$0	\$0	OK

	PHFU	L44	L32	L68	L78	L117	N37				
14	ACCUM. DEPRECIATION, TPIS										
15	Support Assets	\$209,705	N28	\$27,705	\$27,705	\$0	\$0	\$209,705	\$0	\$27,705	O.K.
16	COE Switching	251,704	L44	0	251,704	0	0	0	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	0	O.K.
18	COE Transmission	150,000	L68	76,710	0	0	0	73,290	0	0	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	1,611,294	L117	1,155,570	0	0	0	455,724	0	0	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	0	O.K.
22	Total Accum. Depr., TPIS	\$2,227,902		\$1,280,133	\$278,830	\$0	\$0	\$530,667	\$0	\$138,273	O.K.
24	ACCUM. AMORTIZATION:										
26	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33	Total Accum. Depr./Amort.	\$2,227,902		\$1,280,133	\$278,830	\$0	\$0	\$530,667	\$0	\$138,273	O.K.
35	ACCUM. DEF. INC. TAXES, NET:										
38	Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	L44	0	0	0	0	0	0	0	O.K.
41	COE Operator	0	L32	0	0	0	0	0	0	0	O.K.
42	COE Transmission	0	L68	0	0	0	0	0	0	0	O.K.
43	IOT Equipment	0	L78	0	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	L117	0	0	0	0	0	0	0	O.K.
45	Unclassified	(3,962)	N37	(2,318)	(278)	0	0	(1,119)	0	(248)	O.K.
46	Total Accum. Def. Inc. Taxes	(\$3,962)		(\$2,318)	(\$278)	\$0	\$0	(\$1,119)	\$0	(\$248)	O.K.



APPENDIX B - INVESTMENT ANALYSIS

Item	Factor	Weight	Investment	Value	Weight	Investment	Value	Weight	Investment	Value
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
60 Interstate Equip. Factor	0.00000	Direct	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61 Wid. Std. Work Seconds	1.00000	Direct	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62										
63 "BIG THREE" Expenses	\$308,160	0.171	\$74,112	\$20,538	\$3,091	\$140,368	\$22,344	\$10,125	\$27,590	\$4,975
64 Factor	1.00000		0.244464	0.027746	0.015196	0.443106	0.075827	0.027790	0.027790	0.027790
65										
66 Net Investment	\$3,901,805	J13	\$2,305,853	\$151,038	\$0	\$1,199,028	\$0	\$244,975	\$0	\$244,975
67 Factor	1.00000		0.590971	0.038710	0.000000	0.307534	0.000000	0.062796	0.000000	0.062796



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***** FCC PART 69 *****		Part 36								
Operating Expenses and Taxes		IntraLATA	Apportion	Common	Local	Information	Common	Billing and	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$148	N37	\$87	\$10	\$0	\$42	\$0	\$9	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$148		\$87	\$10	\$0	\$42	\$0	\$9	O.K.
19										
20	General Support, Alloc.	\$13,910	N30	\$3,189	\$1,812	\$0	\$7,294	\$0	\$1,615	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$13,910		\$3,189	\$1,812	\$0	\$7,294	\$0	\$1,615	O.K.
24										
25	Central Office Eq., Alloc.	\$42,860	N31	\$16,422	\$9,328	\$0	\$15,530	\$0	\$1,581	O.K.
26	Central Office Eq., Direct	10,986	Direct	0	0	0	10,986	0	0	O.K.
27										
28	Total COE Exp.	\$53,846		\$16,422	\$9,328	\$0	\$26,516	\$0	\$1,581	O.K.
29										
30	Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Other IOT	0	N43	0	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36	Cable & Wire, Alloc.	\$62,336	N33	\$44,710	\$0	\$0	\$13,499	\$0	\$4,128	O.K.
37	Cable & Wire, Direct	81,161	Direct	0	0	0	81,161	0	0	O.K.
38										
39	Total C&WF Exp.	\$143,497		\$44,710	\$0	\$0	\$94,660	\$0	\$4,128	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$211,402		\$64,407	\$11,150	\$0	\$128,511	\$0	\$7,334	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$197,344		\$61,131	\$9,328	\$0	\$121,175	\$0	\$5,709	O.K.

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***** 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. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
61										
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
63										
64 Network Operations, Alloc.	\$14,417	N18	\$8,912	\$930	\$0	\$3,745	\$0	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	\$829	O.K.
66										
67 Total Network Oper. Exp.	\$14,417		\$8,912	\$930	\$0	\$3,745	\$0	\$0	0	O.K.
68										
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$829	O.K.
70										
71 Depr., Support Assets	\$30,812	L23	\$7,065	\$4,013	\$0	\$16,156	\$0	\$0	\$0	O.K.
72 Depr., COE Switching	71,256	L44	0	71,256	0	0	0	0	\$3,578	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	79,754	L68	39,058	0	0	0	0	0	0	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	36,936	0	0	3,761	O.K.
76 Depr., C&W Facilities	168,280	L117	120,695	0	0	0	0	0	0	O.K.
77 Depr., PHFU	0	L147	0	0	0	36,440	0	0	11,144	O.K.
78										
79 Total Depreciation Expense	\$350,102		\$166,818	\$75,269	\$0	\$89,532	\$0	\$0	\$18,482	O.K.
80										
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	L144	0	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	0	O.K.
85										
86 Total Amortization Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88 Total Depr. and Amort.	\$350,102		\$166,818	\$75,269	\$0	\$89,532	\$0	\$0	\$18,482	O.K.
89										
90 TOTAL NON-SPEC OPER EXP	\$104,518		\$178,730	\$75,199	\$0	\$93,277	\$0	\$0	\$19,312	O.K.

VALLEY TELECOM COOP AGEN

***** FCC PART 69 *****		Part 36								
Operating Expenses and Taxes		IntraLATA	Apportion	Common	Local	Information	Common	Billing and	Other	
(A)	(B)	Total	(C)	Line	Switching	(F)	Transport	Collection	(G)	
				(D)	(E)		(G)	(H)	(I)	
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	2,558	(F)	0	0	2,558	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$2,558		\$0	\$0	\$2,558	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	313	(H)	0	0	0	0	0	313	O.K.
125	Bus. Ofc., EU Message	8,008	(H)	0	0	0	0	8,008	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	36	(I)	0	0	0	0	0	36	O.K.
128	Bus. Ofc., IX Switched Access	1,121	N40	656	79	0	317	0	70	O.K.
129	Bus. Ofc., IX Billing and Collection	71	(H)	0	0	0	0	71	0	O.K.
130	Bus. Ofc., Coin Collection & Administr.	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$9,549		\$656	\$79	\$0	\$317	\$8,079	\$419	O.K.
134										
135	Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136	Cust. Serv., Other B&C	10,947	(H)	0	0	0	0	10,947	0	O.K.
137	Cust. Serv., CAIS	40,959	N21	0	5,922	0	27,866	0	6,171	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$51,906		\$0	\$5,922	\$0	\$27,866	\$10,947	\$6,171	O.K.
141										
142	Total Bus. Ofc., CS, Or	\$61,495		\$656	\$7,000	\$2,558	\$28,183	\$19,026	\$6,590	O.K.

TABLE BELLWORK OPERATIONS

***** FCC PART 69 *****		Part 36	Common	Local	Inter-	Inter-	Inter-	Inter-	Inter-		
Operating Expenses and Taxes		IntraLATA	Line	Exchange	Exchange	Exchange	Exchange	Exchange	Exchange		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
158	Other Cust. Serv., Alloc.	\$13,329	142	\$137	\$1,458	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	OK
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	OK
160											OK
161	Total Other Cust. Serv.	\$13,329		\$137	\$1,458	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	OK
162											
163	TOTAL CUSTOMER OPER. EXP.	\$77,342		\$792	\$8,458	\$29,001	\$29,000	\$29,000	\$29,000	\$29,000	OK
164											
165	"BIG-THREE" EXPENSES:										
166											
167	Total Plt. Specific Exp.	\$211,402	41	\$21,407	\$11,150	\$0	\$100,011	\$0	\$0	\$7,304	OK
168	Total Plt Non-specific Exp.	14,417	62 + 67 + 60	8,912	900	0	3,745	0	0	829	OK
169	Total Customer Operations	77,342	163	792	8,458	0	34,001	0	0	7,962	OK
170											
171	TOTAL "BIG THREE" EXPENSES	\$303,160		\$74,112	\$20,058	\$0	\$103,000	\$0	\$0	\$16,126	OK
172											
173	CORPORATE OPERATIONS EXPENSE:										
174											
175	Exec. and Planning, Alloc.	\$66,799	NO4	\$10,000	\$4,000	\$0	\$30,044	\$0,000	\$0	\$3,553	OK
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	OK
177											
178	Total Exec. and Planning	\$66,799		\$10,000	\$4,000	\$0	\$30,044	\$0,000	\$0	\$3,553	OK
179											
180	Admin. & General, Allocable	\$121,951	NO4	\$20,012	\$8,000	\$0	\$60,000	\$0,247	\$0	\$0,486	OK
181	Admin. & General, Direct	19,468	Direct	5,461	1,510	0	12,000	0	0	0	OK
182											
183	Total Admin. and Gen.	\$141,409		\$25,473	\$9,510	\$0	\$72,000	\$0,247	\$0	\$0,486	OK
184											
185	TOTAL CORPORATE OPERATIONS	\$208,208		\$45,473	\$14,000	\$0	\$102,000	\$14,312	\$0	\$10,040	OK
186											
187	NON-INCOME TAXES										
188											
189	Non-income Taxes, Allocable	\$0	NO7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	0	OK
191											OK
192											
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK
194											
195	TOTAL OPER. EXP. AND TAXES	\$511,370		\$120,585	\$34,000	\$0	\$204,000	\$14,312	\$0	\$20,080	OK

**SOUTH DAKOTA PRT INTRASTATE ACCESS COST MODEL**

COMPANY NAME ..... VALLEY TELECOM COOP ASSN  
 PERIOD ADDRESSED ..... ENDING DECEMBER 31, 2000 WITH KNOWN & MEASURABLE CHANGES  
 RUN DATE AND TIME ..... 27-Jun-2001 08:31:29 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
23 Motor Vehicles	0	---	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---	---
27 Other Work Equipment	1,860,145	---	---	---	---	---	---	---	---
28 Buildings, Allocable	0	---	---	---	---	---	---	---	---
29 Buildings, Direct	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
37 CAT 2 Tandem Sw. Allocable	0	---	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	---	0	---	0	---	0
39 CAT 3 Local Sw. Allocable	1,460,920	---	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	---	0	---	0	---	0
41 CAT 4.12 Exchange Trunk	103,503	---	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	---	0	---	0	---	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	2,616,478	---	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	---	0	---	0	---	0
46 CAT 4.23 Message, PL & WATS	350,085	---	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---	---
48 CAT 4.23 Direct	6,132	---	613	---	0	---	0	---	5,519
49 CAT 4.3 HFR Message	1,315,101	---	---	---	---	---	---	---	---
50 CAT 4.3 WATS	0	---	0	---	0	---	0	---	0
51 CAT 4.3 Direct	0	---	0	---	0	---	0	---	0
52 CAT 4 Other TGT Equipment	0	---	---	---	---	---	---	---	---
53 CAT 4 Concess. Pay Phones	0	---	0	---	0	---	0	---	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

VALLEY TELECOM COOP ASSN  
ENDING DECEMBER 31, 2000 WITH KNOWN & MEASURABLE CHANGES

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				TOTAL INTRASTATE
				Intrastate		InterLATA		
				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	---	---	---	---	---	---	0
72 Reserved	0	---	---	---	---	---	---	0
73 CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	11,622,687	---	---	---	---	---	---	---
74 Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75 CAT 2 C&WF	140,960	---	---	---	---	---	---	0
76 CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	609,241	---	---	---	---	---	---	0
78 Reserved	0	---	---	---	---	---	---	---
79 CAT 3 Direct	14,307	---	842	0	0	0	13,465	13,465
80 CAT 4 Message	1,712,902	---	---	---	---	---	---	---
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	---	---	---	---	---	---	0
84 Direct Support Leases	0	---	0	0	0	0	0	0
85 COE Operator	0	---	---	---	---	---	---	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 Access Fee Per Hour	0	---	---	---	---	---	---	0
100 Access Fee Per Hour	0	---	0	0	0	0	0	0
101 Access Fee Per Hour	41,440	---	---	---	---	---	---	---
102 RSE Cases	0	---	---	---	---	---	---	---
103 Fee Per Agent - Adm.	0	---	0	0	0	0	0	0
104 Fee Per Agent - Oper.	0	---	0	0	0	0	0	0
105 Other Admin. Fee	0	---	0	0	0	0	0	0
106 Other Lab. Cost Per Hour	0	---	0	0	0	0	0	0

123	TPUC - Short Term, Alloc	0													
124	TPUC - Short Term, Direct	0			0		0		0		0		0		
125	TPUC - Long Term, Alloc	145,808													
126	TPUC - Long Term, Direct	0			0		0		0		0		0		
127															
128	RESERVES AND DEFERRALS														
129	Acc Depr. Support Assets	751,088													
130	Acc. Depr. COE Switching	1,030,094													
131	Acc. Depr. COE Operator	0													
132	Acc. Depr. COE Transmission	536,014													
133	Acc. Depr. IOT Equipment	0													
134	Acc. Depr. Cable and Wire Facilities	5,637,130													
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	(14,290)			(10,328)		0		(3,734)		0		(228)		(3,962)
146															
147	OPERATING EXPENSES AND TAXES:														
148	Network Support, Alloc.	534													
149	Network Support, Direct	0			0		0		0		0		0		0
150	General Support, Alloc.	50,164													
151	General Support, Direct	0			0		0		0		0		0		0
152	Central Office Eq., Alloc.	152,922													
153	Central Office Eq., Direct	22,745			11,759		0		10,986		0		0		10,986
154	Cust. Premises Equip.	0													
155	Coinless Pay Phone Exp.	0													
156	Other IOT	0													
157	IOT Direct	0			0		0		0		0		0		0
158	Cable & Wire, Alloc.	225,822													
159	Cable & Wire, Direct	168,036			86,875		0		81,161		0		0		81,161

ACCOUNT	DESCRIPTION	GENERAL		PROPERTY		MESSAGE TRANSMISSION		MESSAGE LINE		OTHER	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
		000	000	000	000	000	000	000	000	000	000
170	OTH. P/L and Equip., Alloc.	0	---	---	---	---	---	---	---	---	---
177	OTH. P/L and Equip., Direct	0	---	---	0	---	0	---	0	---	0
178	Network Operations, Alloc.	51,992	---	---	---	---	---	---	---	---	---
179	Network Operations, Direct	0	---	---	0	---	0	---	0	---	0
180	Total Access Expense	391,850	---	---	391,850	---	0	---	0	---	0
181	Depr., Support Assets	111,119	---	---	---	---	---	---	---	---	---
182	Depr., COE Switching	291,614	---	---	---	---	---	---	---	---	---
183	Depr., COE Operator	0	---	---	---	---	---	---	---	---	---
184	Depr., COE Transmission	272,918	---	---	---	---	---	---	---	---	---
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---	---	---
186	Depr., C&W Facilities	609,616	---	---	---	---	---	---	---	---	---
187	Amort., Tangible Assets	0	---	---	---	---	---	---	---	---	---
188	Amort., Intangible Assets	0	---	---	---	---	---	---	---	---	---
189	Other Amortization	0	---	---	0	---	0	---	0	---	0
190	Direct Assigned Amort.	0	---	---	0	---	0	---	0	---	0
191	Marketing, Allocable	0	---	---	---	---	---	---	---	---	---
192	Marketing, Direct	0	---	---	0	---	0	---	0	---	0
193	Operator Service, Alloc.	0	---	---	---	---	---	---	---	---	---
194	Operator Service, Direct	0	---	---	0	---	0	---	0	---	0
195	Classified Directory	0	---	---	0	---	0	---	0	---	0
196	Alphabetical Directory	13,078	---	---	---	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	13,187	---	---	---	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	21,499	---	---	---	---	---	---	---	---	---
200	Bus. Ofc., EU Access, P/L & all Other	118,271	---	---	---	---	---	---	---	---	---
201	Bus. Ofc., IXC Special Access	76	---	---	---	---	---	---	---	---	---
202	Bus. Ofc., IXC Switched Access	2,429	---	---	---	---	---	---	---	---	---
203	Bus. Ofc., IXC B & C Services	131	---	---	---	---	---	---	---	---	---
204	Coin Collect & Adm'n.	0	---	---	---	---	---	---	---	---	---
205	Cust. Svc., Direct	0	---	---	0	---	0	---	0	---	0
206	Cust. Serv., Msg. Process	0	---	---	---	---	---	---	---	---	---
207	Cust. Serv., Other B&C	36,578	---	---	---	---	---	---	---	---	---
208	Cust. Serv., CABS	81,918	---	---	---	---	---	---	---	---	---
209	Cust. Serv., EU Common Line	1,925	---	---	1,925	---	0	---	0	---	0
210	Other Cust. Serv., Alloc.	59,863	---	---	---	---	---	---	---	---	---
211	Other Cust. Serv., Direct	248	---	---	248	---	0	---	0	---	0
212	Exec. and Planning, Alloc.	224,292	---	---	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	---	0	---	0	---	0	---	0



SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

VALLEY TELECOM COOP ASSN  
ENDING DECEMBER 31, 2000 WITH KNOWN & MEASURABLE CHANGES

***** 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)
230 Admin. & General, Allocable	409,474	---	---	---	---	---	---	---
231 Admin. & General, Direct	52,265	---	32,807	---	0	19,458	0	19,458
232 Non-income Taxes, Allocable	0	---	---	---	---	---	---	---
233 Non-income Taxes, Direct	4,738	---	398	---	0	4,340	0	4,340
234								
235 OTHER INCOME STATEMENT:								
236 State Income Tax Rate	0.00%	---	---	---	---	---	---	---
237 Federal Income Tax Rate	0.00%	---	---	---	---	---	---	---
238 Gross Receipts Tax Rate	3.00%	---	---	---	---	---	---	---
239 Rate of Return	10.00%	---	---	---	---	---	---	---
240 AFUDC	(41,829)	---	---	---	---	---	---	---
241 ITC Amortization	0	---	---	---	---	---	---	---
242 Other Return Adjustments	0	---	0	0	0	0	0	0
243 Contributions	3,020	---	---	---	---	---	---	---
244 Interest Expense	461,439	---	---	---	---	---	---	---
245 Capital Lease Expense	0	---	---	---	---	---	---	---
246 Capitalized Payroll taxes	0	---	---	---	---	---	---	---
247 Depreciation Adjustment	0	---	---	---	---	---	---	---
248 Other Income Adjustments	0	---	0	0	0	0	0	0
249 Uncollectibles	0	---	0	0	0	0	0	0
250 Other Revenue Adjustments	0	---	0	0	0	0	0	0
251 Other Revenue Taxes	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

VALLEY TELECOM COOP ASSN  
 ENDING DECEMBER 31, 2000 WITH KNOWN & MEASURABLE CHANGES

			Interstate		Intrastate			
			Private Line				TOTAL	
***** FCC PART 36 *****			Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE
TOTAL COMPANY								
Source/ Allocator								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
271 Working Loops	3,949	---	72	0	0	0	83	83
272 Equivalent Interexchange Cct. Miles	41,210	---	0	0	0	0	0	0
273 Interexchange Circuit Terminations	230	---	0	0	0	0	0	0

2000 INTRASTATE SWITCHED ACCESS FILING

FOR

VALLEY TELECOM COOPERATIVE ASSN.

HERREID, SD

PREPARED BY:

MARTIN GROUP, INC.  
1515 NORTH SANBORN BOULEVARD  
MITCHELL, SOUTH DAKOTA 57301-1021  
(605)996-9646

Begin

Confidential

#

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South Dakota Public Utilities Commission  
**WEEKLY FILINGS**  
For the Period of June 28, 2001 through July 4, 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

**CT01-028** In the Matter of the Complaint filed by Dennis Lindskov dba Automotive Co., Inc., Isabel, South Dakota, against MCI WorldCom Regarding Unauthorized Switching of Services and Billing for Services.

The Complainant states that he was billed for unauthorized service by MCI WorldCom. He states that when he contacted MCI about the billing, he was told by the MCI representative that the charges would be waived if he sent a letter indicating that the charges were unauthorized and that he requests the account be closed. He sent a letter requesting the cancellation of the account on April 16, 2001. As of today, the charges have not been removed. Complainant requests \$1,000.00 for the unauthorized billing, that all charges be credited and \$250.00 for his loss of time to try and resolve this billing.

Staff Analyst: Mary Healy  
Staff Attorney: Karen Cremer  
Date Docketed: 07/03/01  
Intervention Deadline: N/A

ELECTRIC

**EL01-016** In the Matter of the Joint Request for Electric Service Territory Exception between Sioux Valley-Southwestern Electric Cooperative, Inc. and Kingsbury Electric Cooperative, Inc.

Sioux Valley-Southwestern Electric Cooperative and Kingsbury Electric Cooperative, Inc. jointly request the Commission grant an exception to the existing electric service territory boundary. The exception would permit Kingsbury Electric Cooperative, Inc. to provide electric service to the Lon Hall residence located in the Northwest quarter of Section 6, Township 112 North, Range 52 West.

Staff Analyst: Michele Farris  
Staff Attorney: Karen Cremer  
Date Docketed: 07/02/01  
Intervention Deadline: 07/20/01

**EL01-017** In the Matter of the Joint Request for Electric Service Territory Exception between Sioux Valley-Southwestern Electric Cooperative, Inc. and Xcel Energy.

Sioux Valley Southwestern Electric Cooperative and Xcel Energy jointly request the Commission grant an exception to the existing electric service territory boundary. The exception would permit Xcel Energy to provide electric service to Flack Signs and also to Lamar Outdoor Advertising for billboard locations in the SE 1/4 of the NW 1/4 south of I-90, Section 25, Township 102 North, Range 50 West.

Staff Analyst: Michele Farris  
Staff Attorney: Karen Cremer  
Date Docketed: 07/02/01  
Intervention Deadline: 07/20/01

**TC01-082 In the Matter of the Establishment of Switched Access Revenue Requirement for James Valley Cooperative Telephone Company and Accent Communications, Inc.**

James Valley Cooperative Telephone Company and Accent Communications, Groton, 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: Keith Senger  
Staff Attorney: Karen Cremer  
Date Docketed: 06/29/01  
Intervention Deadline: 07/20/01

**TC01-083 In the Matter of the Establishment of Switched Access Revenue Requirement for Stockholm-Strandburg Telephone Company.**

Stockholm-Strandburg Telephone Co. 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: Heather Forney  
Staff Attorney: Karen Cremer  
Date Docketed: 06/29/01  
Intervention Deadline: 07/20/01

**TC01-084 In the Matter of the Establishment of Switched Access Revenue Requirement for West River Telecommunications Cooperative.**

West River Telecommunications Cooperative, Hazen, North 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. In accordance with ARSD 20:10:27:10, West River Telecommunications Cooperative requests that the Commission allow the use of GVNW's cost study model as opposed to the Commission model for determining West River Telecommunications Cooperative's revenue requirement.

Staff Analyst: Harlan Best  
Staff Attorney: Karen Cremer  
Date Docketed: 06/29/01  
Intervention Deadline: 07/20/01

**TC01-085 In the Matter of the Establishment of Switched Access Revenue Requirement for Mobridge Telecommunications Company.**

Mobridge Telecommunications, Hazen, North 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. In accordance with ARSD 20:10:27:10, Mobridge Telecommunications requests that the Commission allow the use of GVNW's cost study model as opposed to the Commission model for determining Mobridge Telecommunications' revenue requirement.

**TC01-090**      **In the Matter of the Filing for Approval of an Adoption Agreement between Qwest Corporation and Williams & Company Communications, Inc.**

On July 2, 2001, an Adoption Agreement between Qwest Corporation ("Qwest") and Williams & Company Communications, Inc. ("Williams") 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 FiberComm, L.L.C. and Qwest Corporation and US WEST Communications, Inc. which was approved by the Commission on March 30, 1999 in Docket No. TC98-186. 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 23, 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: 07/02/01  
Initial Comments Due: 07/23/01

**TC01-091**      **In the Matter of the Filing by Qwest Corporation for Approval of Revisions to its Exchange and Network Services Tariff.**

On July 2, 2001, Qwest Corporation filed revisions to its Exchange and Network Services Tariff for approval. These revisions increase the Federal Telephone Assistance Plan credit from \$6.10 to \$6.75 to offset the \$ .65 increase in the Residence Subscriber Line Charge.

Staff Analyst: Heather Forney  
Staff Attorney: Kelly Frazier  
Date Docketed: 07/02/01  
Intervention Deadline: 07/20/01

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

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT ) ORDER ASSESSING FILING  
OF SWITCHED ACCESS REVENUE ) FEE  
REQUIREMENT FOR VALLEY )  
TELECOMMUNICATIONS COOPERATIVE ) TC01-087  
ASSOCIATION, INC. )

On June 29, 2001, Valley Telecommunications Cooperative Association, Inc. (Valley) filed for approval by the Public Utilities Commission (Commission) its 2000 Intrastate Switched Access Cost Study.

On July 5, 2001, the Commission electronically transmitted notice of the filing and the intervention deadline of July 20, 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-5, 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 Valley a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

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

Dated at Pierre, South Dakota, this 27<sup>th</sup> day of July, 2001.

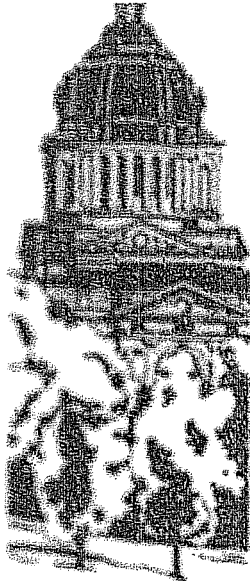
<b>CERTIFICATE OF SERVICE</b>	
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes with charges prepaid thereon.	
by	<u>Wendy Kaelbo</u>
on	<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 57501-5070

October 1, 2001

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

RE: Independent Telecommunications Companies Switched Access Dockets

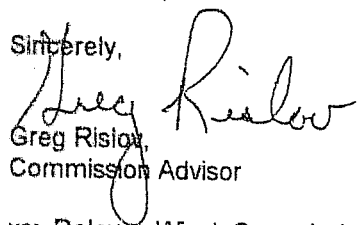
Dear Ms. Cremer:

The below-listed dockets are filings made before the South Dakota Public Utilities Commission for authorized changes in switched access rates:

1. TC01-066
2. TC01-067
3. TC01-068
4. TC01-073
5. TC01-075
6. TC01-076
7. TC01-078
8. TC01-079
9. TC01-080
10. TC01-082
11. TC01-083
12. TC01-084
13. TC01-085
14. TC01-086
15. TC01-087

In each docket Commission staff has or will request additional material necessary to evaluate the appropriateness of the filings. Commission advisory staff is with this letter requesting Commission staff to provide one copy of the material, which is also termed "Responses to Staff Data Requests, to me as a representative of the Commission advisory staff.

Sincerely,

  
Greg Rislov,  
Commission Advisor

- xc: Rolayne Wiest, Commission Counsel  
Harlan Best, Commission Staff  
Keith Senger, Commissioner Staff  
Heather Forney, Commission Staff  
Wendel Aanerud, TELEC Consulting Resources, Inc.  
James K. Brooks, Johnson, Stone, & Pagano, P.C.  
John W. Coleman, Olsen Thielen & Co., LTD.  
David Clark, GVNW Consulting, Inc.

E-mail: Don Lee, Martin Group  
Gordon K. Dauchy, John Staurulakis, Inc.

Capitol Office  
Telephone (605) 773-3201  
FAX (605) 773-3809

Transportation/  
Warehouses Division  
Telephone (605) 773-5210  
FAX (605) 773-3225

Consumer Hotline  
1-800-331-1763

TTY Through  
Relay South Dakota  
1-800-477-1113

Internet Website  
[www.state.sd.us/puc/](http://www.state.sd.us/puc/)

\*  
Jim Berg  
Chairman  
Pam Nelson  
Vice-Chairman

John Eklund  
Executive Director

Harlan Best  
Marilyn C. Dickinson  
Sun Clifton  
Karen E. Cremer  
Christopher W. Downs  
Troy Emerson  
Michelle M. Farris  
Marlene Fischbach  
Heather K. Forney  
Kelly D. Frazier  
Mary Giddings  
Lee Healy  
Mary Healy  
Lore Hill  
Doree Jacobson  
Amy Kayser  
Jennifer Kirk  
Bob Knudsen  
Debbie Kuhn  
Cheryl Lenz  
Gregory A. Rislov  
Keith Senger  
Rolayne Ailsa Wiest

December 7, 2001

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

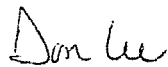
Ref: SD 5098 - 1.7  
2000 Cost Study

Dear Heather:

This letter is in response to your data request dated December 3, 2001, for the Valley Telecom Cooperative Association 2000 Intrastate Cost Study filed under Docket Number TC01-087.

The 2000 Intrastate Cost Study for Valley Telecom Coop. Assn. has been revised with PUC Staff's recommended changes. An electronic copy and three hard copies of the revised study 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 *by JKD*  
Director of Settlements

JKD/bkk

Attachments: 3 copies

cc: Dianna Quaschnick, Manager (w/o encl.)

RECEIVED

DEC 10 2001

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

VALLEY TELEPHONE COOP ASSN

\*\*\*\*\* FCC PART 69 \*\*\*\*\*  
 Intrastate Toll  
 Revenue Requirement Summary

	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Other Carriers	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
INTRALATA:										
15	Net Investment	\$3,901,770	J13	\$2,305,833	\$151,036	\$0	\$1,199,928	\$0	\$244,973	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	\$390,177		\$230,583	\$15,104	\$0	\$119,993	\$0	\$24,497	O.K.
19	Return Adjustments	(11,599)	J18-20	(6,785)	(813)	0	(3,275)	0	(725)	O.K.
20										
21	Net Return on Rate Base	\$378,579		\$223,798	\$14,290	\$0	\$116,718	\$0	\$23,772	O.K.
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23	Expenses and Other Taxes	903,434	J33-35, 40	311,143	114,221	5,395	397,578	38,378	46,720	O.K.
24										
25	Total IntraLATA Rev. Req.	\$1,282,012		\$534,941	\$128,511	\$5,395	\$504,296	\$38,378	\$70,492	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	\$1,282,012		\$534,941	\$128,511	\$5,395	\$504,296	\$38,378	\$70,492	
ACCESS ELEMENT MINUTES OF USE										
				10,063,712	10,063,712	10,063,712	10,063,712			
ACCESS RATE PER MINUTE										
		\$0.116935		\$0.053155	\$0.012770		\$0.050110			

VALLEY TELECOM COOP ASSN

***** FCC PART 36 ***** Revenue Requirement Summary		TOTAL COMPANY	Source/ Allocator	Intrastate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Federal Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15	Gross Receipts Tax Rate	3.00%	---	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
16										
17										
18	Net Investment	\$13,962,294	C68	\$10,060,523	\$0	\$3,675,813	\$0	\$225,957	\$3,901,770	O.K.
19	Rate of Return	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
20										
21	Return on Rate Base	\$1,396,229		\$1,006,052	\$0	\$367,581	\$0	\$22,596	\$390,177	O.K.
22										
23	AFUDC	(41,829)	H43	-30230.4805073	0	-10931.2986529	0	-667.220839795	(11,599)	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										O.K.
27	Net Return	\$1,354,400		\$975,822	\$0	\$356,650	\$0	\$21,929	\$378,579	O.K.
28										
29	Contributions	5,842	H52	4,069	0	1,734	0	39	1,773	O.K.
30	Interest Expense	461,439	H44	332,382	0	121,563	0	7,494	129,057	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										O.K.
36	After Tax Income	\$887,119		\$639,371	\$0	\$233,353	\$0	\$14,395	\$247,746	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.
40	Operating Expenses and Taxes	3,388,527	H96	2,521,553	0	835,801	0	29,172	664,974	O.K.
41	Unproductive	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										O.K.
44	Net Revenue	\$4,740,927		\$3,457,375	\$0	\$1,192,451	\$0	\$51,101	\$1,243,552	O.K.
45	Gross Receipts Taxes	140,027	Formula	108,166	0	36,889	0	1,580	38,460	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										O.K.
	<b>TOTAL REVENUE REQUIREMENT</b>	<b>\$4,587,554</b>		<b>\$3,605,541</b>	<b>\$0</b>	<b>\$1,229,331</b>	<b>\$0</b>	<b>\$52,681</b>	<b>\$1,282,013</b>	<b>O.K.</b>

Infrastructure

***** FCC PART 36 ***** Investment Summary (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (H)	
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 Land and Support Investment	\$1,860,145	D33	\$1,344,356	\$0	\$486,117	\$0	\$29,671	\$515,769	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	1,460,920	D68	1,103,943	0	356,977	0	0	356,977	O.K.
17 COE Transmission Equipment	4,391,299	D85	3,108,037	0	1,222,750	0	60,512	1,283,262	O.K.
18									
19 Total COE	\$5,852,219		\$4,211,979	\$0	\$1,579,728	\$0	\$60,512	\$1,640,240	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	14,100,097	D137	10,207,875	0	3,634,471	0	257,750	3,892,222	O.K.
22									
23 Total COE, IOT, C&WF	\$19,952,316		\$14,419,855	\$0	\$5,214,199	\$0	\$318,262	\$5,532,461	O.K.
24									
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26									
27 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28									
29 Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30									
31									
32 Total Tele. Plt. In Service	\$21,812,461		\$15,764,211	\$0	\$5,700,316	\$0	\$347,934	\$6,048,250	O.K.
33									
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36 TPUC, Long-term	143,108	D218-219	103,426	0	37,399	0	2,283	39,682	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tot. Plt.	\$143,108		\$103,426	\$0	\$37,399	\$0	\$2,283	\$39,682	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$21,955,569		\$15,867,637	\$0	\$5,737,715	\$0	\$350,217	\$6,087,932	O.K.

VALLEY TELECOM COOP ASSN

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Intrastate						TOTAL INTRASTATE	
			Interstate	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(8,154,327)	E34	(5,926,425)	0	(2,101,832)	0	(126,070)	(2,227,902)	(2,227,902)	O.K.
58 Accum. Def. Inc. Taxes, Net	14,290	E47	10,328	0	3,734	0	228	3,962	3,962	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	0	O.K.
60										
61 TOTAL NET PLANT	\$13,815,532		\$9,951,541	\$0	\$3,639,617	\$0	\$224,375	\$3,663,991	\$3,663,991	O.K.
62										
63 Materials and Supplies	41,640	H31	30,146	0	10,733	0	761	11,494	11,494	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	0	O.K.
65 Cash Working Capital	105,122	Formula	78,837	0	25,463	0	821	26,284	26,284	O.K.
66 Equal Access Investment	0	---	0	0	0	0	0	0	0	O.K.
67										
68 TOTAL NET INVESTMENT	\$13,952,294		\$10,060,523	\$0	\$3,675,813	\$0	\$225,957	\$3,901,770	\$3,901,770	O.K.
69										







VALLEY TELECOM COOP ASSN

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 CABLE AND WIRE FACILITIES:										
112										
113 CAT 1.1 IntraLATA PLWATS	456,196	F31	\$211,910	\$0	\$0	\$0	\$244,285	\$244,285	O.K.	
114 CAT 1.2 InterLATA PLWATS	0	F31	0	0	0	0	0	0	O.K.	
115 CAT 1.3 Joint Message	11,166,491	G13	8,374,869	0	2,791,623	0	0	2,791,623	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	\$11,622,687		\$8,586,779	\$0	\$2,791,623	\$0	\$244,285	\$3,035,908	O.K.	
119										
120 CAT 2 C&WF	\$140,960	G28	\$140,960	\$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	\$140,960		\$140,960	\$0	\$0	\$0	\$0	\$0	O.K.	
124										
125 CAT 3 Joint Message	609,241	G17	335,852	0	273,389	0	0	\$273,389	O.K.	
126 CAT 3 PLWATS etc.	0	F36	0	0	0	0	0	0	O.K.	
127 CAT 3 Direct	14,307	V79	842	0	0	0	13,465	13,465	O.K.	
128										
129 Total CAT 3 C&WF	\$623,548		\$336,694	\$0	\$273,389	\$0	\$13,465	\$286,854	O.K.	
130										
131 CAT 4 Message	\$1,712,902	G29	\$1,143,443	\$0	\$569,459	\$0	\$0	\$569,459	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	\$1,712,902		\$1,143,443	\$0	\$569,459	\$0	\$0	\$569,459	O.K.	
136										
137 TOTAL C&WF	\$14,100,097		\$10,297,875	\$0	\$3,634,471	\$0	\$257,760	\$3,892,222	O.K.	
138										
139										
140 CAPITAL LEASES:										
141										
142 Alameda Support Leases	\$0	V114	\$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.	

VALLEY TELECOM COOP ASSN

***** 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)
160										
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	0	O.K.
166										
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174										
175										
176 LEASEHOLD IMPROVEMENTS:										
177										
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	0	O.K.
185										
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187										
188										
189 TPIS, EXCL. ACCT. No. 2090	\$21,812,461		\$15,764,211	\$0	\$5,760,316	\$0	\$347,934	\$6,048,250		O.K.

VALLEY TELECOM COOP ASSN

Intangible

***** FCC PART 96 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Services				TOTAL INTRASTATE		
				Intrastate		Interstate				
				IntraLATA	InterLATA	IntraLATA	InterLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
204 INTANGIBLE ASSETS:										
205										
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	0	O.K.
208										
209 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
210	=====		=====	=====	=====	=====	=====	=====	=====	
211										
212 OTHER TELEPHONE PLANT:										
213										
214 Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	143,108	H35	103,426	0	37,399	0	2,283	39,682	39,682	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	0	O.K.
222										
223 Total Other Telephone Plant	\$143,108		\$103,426	\$0	\$37,399	\$0	\$2,283	\$39,682	\$39,682	O.K.

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Account	Intangible and Other	Average Telephone Service		Private Line		TOTAL PP&A/STAFF	
				Instal.ATA	Instal.ATA	Instal.ATA	Instal.ATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM DEPRECIATION, TPIS:									
14									
15 Support Assels	\$751,089	H13	\$542,824	\$0	\$196,284	\$0	\$11,981	\$208,265	O.K.
16 COE Switching	1,030,094	H19	778,390	0	251,704	0	0	251,704	O.K.
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.
18 COE Transmission	536,014	H20	379,375	0	149,252	0	7,386	156,639	O.K.
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	5,837,130	H31	4,225,836	0	1,504,591	0	106,703	1,611,294	O.K.
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$8,154,327		\$5,926,425	\$0	\$2,101,832	\$0	\$126,070	\$2,227,902	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$8,154,327		\$5,926,425	\$0	\$2,101,832	\$0	\$126,070	\$2,227,902	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assels	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.
45 Unclassified	(14,290)	V145	(10,328)	0	(3,734)	0	(228)	(3,962)	O.K.
46									
47 Total Accum. Def. Inc. Taxes	(\$14,290)		(\$10,328)	\$0	(\$3,734)	\$0	(\$228)	(\$3,962)	O.K.

Investment

***** FCC PART 38 ***** Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other	
			InterLATA	IntralATA	InterLATA	IntralATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 TRANS. C&T EQUIPMENT									
14									
15 Working Loops	3,949	3,794	0	0	0	83	0	72	O.K.
16 Avg. Cost per Loop	662.57	662.57	662.57	662.57	662.57	662.57	662.57	662.57	
17									
18 CAT 4 13 Exch Ln. Invest	\$2,610,478	\$2,513,780	\$0	\$0	\$0	\$64,993	\$0	\$47,705	
19									
20									
21 Circuit Terminations	230	230	0	0	0	0	0	0	O.K.
22 Avg. Cost per Termination	1,522.11	1,522.11	1,522.11	1,522.11	1,522.11	1,522.11	1,522.11	1,522.11	
23									
24 CAT 4.23 Other IX	\$350,085	\$350,085	\$0	\$0	\$0	\$0	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	3,949	3,794	0	0	0	83	0	72	
30 Loops Factor	1.000000	0.960750	0.000000	0.000000	0.000000	0.021018	0.000000	0.018232	
31 CAT 1 Exchange C&WF	\$11,622,687	\$11,166,491	\$0	\$0	\$0	\$244,285	\$0	\$211,910	O.K.
32									
33									
34 Equivalent IX Circuit Miles	41,210	41,210	0	0	0	0	0	0	O.K.
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	\$609,241	\$609,241	\$0	\$0	\$0	\$0	\$0	\$0	

***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Intrastate and Other	Message Telephone Service		Private Line		TOTAL DIFFERENTIAL	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.755649	0.000000	0.244351	0.000000	0.000000	0.244351	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.551263	0.000000	0.448737	0.000000	0.000000	0.448737	O.K.
18	Conversation Minutes	1.000000	CM	0.551263	0.000000	0.448737	0.000000	0.000000	0.448737	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.804389	0.000000	0.195611	0.000000	0.000000	0.195611	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Ml., Hos/Remote	1.000000	HRM	0.667547	0.000000	0.332453	0.000000	0.000000	0.332453	O.K.
30										
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	0.000000	CB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
36	EU Presubscription Factor	1.000000	EPRE	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.627518	0.000000	0.372482	0.000000	0.000000	0.372482	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLA	0.997354	0.000000	0.000000	0.000000	0.002646	0.002646	O.K.
39	IX Special Access Factor	1.000000	ISPA	0.526316	0.000000	0.000000	0.000000	0.473684	0.473684	O.K.
40	IX Switched Access Factor	1.000000	ISWA	0.538473	0.000000	0.461527	0.000000	0.000000	0.461527	O.K.
41	IX Billing & Collection Services Factor	1.000000	IBC	0.548015	0.000000	0.541985	0.000000	0.000000	0.541985	O.K.
42	Coin Revenue Percent	1.000000	CR	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.296323	0.000000	0.703677	0.000000	0.000000	0.703677	O.K.
44	Relative Users Percent	1.000000	RUP	0.296595	0.000000	0.296595	0.000000	0.002688	0.299283	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

Assets

***** FCC PART 38 ***** 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	0.722716	0.000000	0.261333	0.000000	0.015951	0.277284	O.K.
14	Land and Support Assets	1.000000	D33	0.722716	0.000000	0.261333	0.000000	0.015951	0.277284	O.K.
15										
16	COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17	COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18	COE Local Switching	1.000000	D66	0.755649	0.000000	0.244351	0.000000	0.000000	0.244351	O.K.
19	COE Total Switching	1.000000	D68	0.755649	0.000000	0.244351	0.000000	0.000000	0.244351	O.K.
20	COE Transimission	1.000000	D85	0.707772	0.000000	0.278448	0.000000	0.013780	0.292228	O.K.
21	Total COE	1.000000	C19	0.719723	0.000000	0.269937	0.000000	0.010340	0.280277	O.K.
22										
23	Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25	Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26										
27	C&WF CAT 1	1.000000	D118	0.738795	0.000000	0.240187	0.000000	0.021018	0.261205	O.K.
28	C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	1.000000	D129	0.539965	0.000000	0.438441	0.000000	0.021594	0.460035	O.K.
30	C&WF CAT 4	1.000000	D135	0.667547	0.000000	0.332453	0.000000	0.000000	0.332453	O.K.
31	Total C&WF	1.000000	D137	0.723958	0.000000	0.257762	0.000000	0.018280	0.276042	O.K.
32										
33	Total Equipment	1.000000	C23	0.722716	0.000000	0.261333	0.000000	0.015951	0.277284	O.K.
34										
35	TPIS	1.000000	C32	0.722716	0.000000	0.261333	0.000000	0.015951	0.277284	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.722716	0.000000	0.261333	0.000000	0.015951	0.277284	O.K.
37										
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39										
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42										
43	Long term PUC	1.000000	C36	0.722716	0.000000	0.261333	0.000000	0.015951	0.277284	O.K.
44	Net Telephone Plant	1.000000	C61	0.720315	0.000000	0.263444	0.000000	0.016241	0.279685	O.K.
45	Total Net Investment	1.000000	C68	0.720549	0.000000	0.263267	0.000000	0.016183	0.279451	O.K.
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47										
48	Tot. Bus. Otc., Cust. Serv.	1.000000	H41	0.777348	0.000000	0.221032	0.000000	0.001620	0.222652	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	H70	0.702177	0.000000	0.290526	0.000000	0.007296	0.297823	O.K.
51										
52	Corporate Operations Expense	1.000000	H85	0.696480	0.000000	0.296781	0.000000	0.006738	0.303520	O.K.

Schedule

***** FCC PART 38 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source Allocation	Interest and Other	Telephone Service		Private Line		TOTAL OPERATING EXP.	
				Local AT&T	Local AT&T	Local AT&T	Local AT&T		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
13 PLANT SPEC. OPER. EXPENSE									
14									
15 Network Support, Alloc.	\$534	H14	\$386	\$0	\$148	\$0	\$9	\$148	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$534		\$386	\$0	\$148	\$0	\$9	\$148	O.K.
19									
20 General Support, Alloc.	\$50,164	H14	\$36,254	\$0	\$13,110	\$0	\$800	\$13,910	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$50,164		\$36,254	\$0	\$13,110	\$0	\$800	\$13,910	O.K.
24									
25 Central Office Eq., Alloc.	\$152,922	H21	\$110,062	\$0	\$41,279	\$0	\$1,581	\$42,000	O.K.
26 Central Office Eq., Direct	22,745	V153	11,759	0	10,986	0	0	10,986	O.K.
27									
28 Total COE Exp.	\$175,667		\$121,821	\$0	\$52,265	\$0	\$1,581	\$53,846	O.K.
29									
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	O.K.
34									
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36									
37 Cable & Wire, Alloc.	\$225,822	H31	\$163,486	\$0	\$58,208	\$0	\$4,128	\$62,336	O.K.
38 Cable & Wire, Direct	168,036	V159	86,875	0	81,161	0	0	81,161	O.K.
39									
40 Total C&WF Exp.	\$393,858		\$250,361	\$0	\$139,369	\$0	\$4,128	\$143,497	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$620,223		\$408,821	\$0	\$204,884	\$0	\$6,518	\$211,402	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$568,525		\$372,181	\$0	\$191,635	\$0	\$5,709	\$197,344	O.K.



Sheet 7  
 OF 200 SHEETS  
 REPORT NO. 100  
 ITEMS INCLUDED IN THIS REPORT ARE AVAILABLE ON MICROFILM  
 TABLE 7 TELEPHONE SERVICE REVENUE

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Clear	Interstate				TOTAL INTERSTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Pll. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Pll. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62										
63 Total Oth. Pll. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64										
65 Network Operations, Alloc.	\$61,992	H33	\$37,575	\$0	\$13,587	\$0	\$829	\$14,417	\$14,417	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$61,992		\$37,575	\$0	\$13,587	\$0	\$829	\$14,417	\$14,417	O.K.
69										
70 Total Access Expenses	\$391,880	V180	\$391,880	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$111,119	H13	\$80,307	\$0	\$29,039	\$0	\$1,772	\$30,812	\$30,812	O.K.
73 Depr., COE Switching	291,614	H19	220,358	0	71,256	0	0	71,256	71,256	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	272,918	H20	193,164	0	75,994	0	3,761	79,754	79,754	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	609,616	H31	441,336	0	157,136	0	11,144	168,280	168,280	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$1,285,267		\$935,165	\$0	\$333,425	\$0	\$16,677	\$350,102	\$350,102	O.K.
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	O.K.
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88										
89 Total Depr. and Amort.	\$1,285,267		\$935,165	\$0	\$333,425	\$0	\$16,677	\$350,102	\$350,102	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$1,729,139		\$1,364,621	\$0	\$347,012	\$0	\$17,506	\$364,518	\$364,518	O.K.



VALLEY TELECOM COOP ASSN

***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocable	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	\$59,863	H48	\$46,534	\$0	\$13,232	\$0	\$97	\$13,329	O.K.	
157 Other Cust. Serv., Direct	248	V211	248	0	0	0	0	0	O.K.	
158										
159 Total Other Cust. Serv.	\$60,111		\$46,782	\$0	\$13,232	\$0	\$97	\$13,329	O.K.	
160										
161 TOTAL CUSTOMER OPER. EXP.	\$349,203		\$271,861	\$0	\$76,798	\$0	\$544	\$77,342	O.K.	
162										
163										
164 "BIG-THREE" EXPENSES:										
165										
166 Total Pll. Spec., ex Support	\$569,525	44	\$372,181	\$0	\$191,635	\$0	\$5,709	\$197,344	O.K.	
167 Total Network Oper. Exp.	51,992	68	37,575	0	13,587	0	829	14,417	O.K.	
168 Total Customer Operations	349,203	161	271,861	0	76,798	0	544	77,342	O.K.	
169										
170 TOTAL "BIG THREE" EXPENSES	\$970,720		\$681,618	\$0	\$282,020	\$0	\$7,083	\$289,102	O.K.	
171										
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$223,621	H50	\$157,022	\$0	\$64,968	\$0	\$1,632	\$66,599	O.K.	
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$223,621		\$157,022	\$0	\$64,968	\$0	\$1,632	\$66,599	O.K.	
179										
180 Admin. & General, Allocable	\$407,338	H50	\$286,024	\$0	\$118,342	\$0	\$2,972	\$121,314	O.K.	
181 Admin. & General, Direct	52,265	V231	32,807	0	19,458	0	0	19,458	O.K.	
182										
183 Total Admin. and Gen.	\$459,603		\$318,831	\$0	\$137,800	\$0	\$2,972	\$140,772	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$683,224		\$475,852	\$0	\$202,768	\$0	\$4,604	\$207,372	O.K.	
186										
187										
188 NON-INCOME TAXES:										
189										
190 Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
191 Non-income Taxes, Direct	4,738	V233	398	0	4,340	0	0	4,340	O.K.	
192										
193 Total Non-income Taxes	\$4,738		\$398	\$0	\$4,340	\$0	\$0	\$4,340	O.K.	
194										
195										
196 TOTAL OPER. EXP. AND TAXES	\$3,366,527		\$2,521,563	\$0	\$835,801	\$0	\$29,172	\$864,974	O.K.	







VALLEY TELECOM COOP ASSN

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 56 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)	(J)	
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	628,445	(D)	628,445	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	54,993	(I)	0	0	0	0	0	54,993	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	157,096	(G)	0	0	0	157,096	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	5,519	(G)	0	0	0	0	0	5,519	O.K.
65	COE H/R Message	437,209	(G)	0	0	0	437,209	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$1,283,262		\$628,445	\$0	\$0	\$594,305	\$0	\$60,512	O.K.
69										
70	Total Central Office Equip.	\$1,640,240		\$628,445	\$356,977	\$0	\$594,305	\$0	\$60,512	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	NGO	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$244,285	(I)	\$0	\$0	\$0	\$0	\$0	\$244,285	O.K.
83	Exchange Message	2,791,623	(D)	2,791,623	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$3,035,908		\$2,791,623	\$0	\$0	\$0	\$0	\$244,285	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$273,389	(G)	\$0	\$0	\$0	\$273,389	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	13,465	(G)	0	0	0	0	0	13,465	O.K.
96										
97	Total Interexchange C&WF	\$286,854		\$0	\$0	\$0	\$273,389	\$0	\$13,465	O.K.

VALLEY TELECOM COOP ASSN

***** 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	\$569,459	(G)	\$0	\$0	\$0	\$569,459	\$0	\$0	\$0	O.K.
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
114										
115 Total Host/Remote C&WF	\$569,459		\$0	\$0	\$0	\$569,459	\$0	\$0	\$0	O.K.
116										
117 Total Cable and Wire Facil.	\$3,892,222		\$2,791,623	\$0	\$0	\$842,848	\$0	\$257,750		O.K.
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	N28	0	0	0	0	0	0	0	O.K.
122										
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	0	O.K.
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	0	O.K.
126 COE Transmission Leases	0	68	0	0	0	0	0	0	0	O.K.
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130 IOT Equipment Leases	\$0	78	0	0	0	0	0	0	0	O.K.
131										
132 C&WF Leases	\$0	117	0	0	0	0	0	0	0	O.K.
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136 Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	0	O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
138										
139 Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147 PROPERTY HELD FOR FUTURE USE	\$0	N46	0	0	0	0	0	0	0	O.K.



VALLEY TELECOM COOP ASSN

**** PAY PART TO ****		VALLEY TELECOM COOP ASSN							
Total ATA Investment Detail		Part 39 Total ATA Total	Source of Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT DEFERRED CONTRIBUTION								
162									
163	Short term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
164	Long term	39,002	N46	23,214	2,783	0	11,203	0	2,481 O.K.
165		-----		-----	-----	-----	-----	-----	-----
166	Total for Under Grant	\$39,002		\$23,214	\$2,783	\$0	\$11,203	\$0	\$2,481 O.K.
167									
168									
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
170									
171	LEASEHOLD STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
172									
173	MATERIALS AND SUPPLIES	\$11,404	N37	\$6,724	\$806	\$0	\$3,245	\$0	\$719 O.K.
174									
175	EQUIPMENT DEPRECIATION	\$26,204	N37	\$15,377	\$1,843	\$0	\$7,421	\$0	\$1,643 O.K.
176									
177	TOTAL ADJUSTIVE ITEM	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0 O.K.

ENDING DECEMBER 31, 2000 WITH KNOWN & MEASURABLE CHANGES

VALLEY TELECOM COOP ASSN

***** FCC PART 69 *****	Part 36								
Intral ATA	Intral ATA	Source or	Common	Local	Information	Common	Billing and	Other	
Reserves and Deferrals	Total	Apportion	Line	Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS.									
14									
15 Support Assets	\$200,265	N20	\$67,753	\$27,125	\$0	\$109,203	\$0	\$24,183	O.K.
16 COE Switching	251,704	L44	0	251,704	0	0	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	150,630	L60	70,710	0	0	72,543	0	7,386	O.K.
19 IOT Equipment	0	L70	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	1,011,204	L117	1,155,070	0	0	340,021	0	106,703	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Dopr., TPIS	\$2,227,902		\$1,200,133	\$270,030	\$0	\$530,067	\$0	\$138,273	O.K.
24									
25 ACCUM AMORTIZATION:									
26									
27 Accum. Depreciation, PHFO	\$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. Dopr./Amort	\$2,227,902		\$1,200,133	\$270,030	\$0	\$530,067	\$0	\$138,273	O.K.
35									
36									
37 ACCUM DEF INC TAXES, NET									
38									
39 Support Assets	\$0	N20	\$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	L60	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	L70	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac	0	L117	0	0	0	0	0	0	O.K.
45 Miscellaneous	(2,000)	N37	(2,000)	(2,000)	0	(1,119)	0	(240)	O.K.
46									
47 Total Accum. Def Inc Taxes	(2,000)		(2,000)	(2,000)	\$0	(1,119)	\$0	(240)	O.K.

VALLEY TELECOM COOP ASSN

***** FCC PART 09 ***** Apportionment Factors		Part 36 Intra ATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Central Office Equipment	\$1,640,240	L70	\$628,445	\$356,977	\$0	\$594,305	\$0	\$60,512	O.K.	
14 Info Orig/Term. Eqpt	0	L78	0	0	0	0	0	0	O.K.	
15 C&W Facilities	3,892,222	L117	2,791,623	0	0	842,848	0	257,750	O.K.	
16										
17 Total	\$5,532,461		\$3,420,068	\$356,977	\$0	\$1,437,154	\$0	\$318,262	O.K.	
18 Factor	1.000000		0.618182	0.064524	0.000000	0.259768	0.000000	0.057526	O.K.	
19										
20 Sum Sw, Trans, Other	\$2,112,393	17	\$0	\$356,977	\$0	\$1,437,154	\$0	\$318,262	O.K.	
21 Factor	1.000000		0.000000	0.168992	0.000000	0.680344	0.000000	0.150664	O.K.	
22										
23 Central Office Equipment	\$1,640,240	L70	\$628,445	\$356,977	\$0	\$594,305	\$0	\$60,512	O.K.	
24 Info Orig/Term. Eqpt	0	L78	0	0	0	0	0	0	O.K.	
25 C&WF, Excl Exch Message	1,100,599	L117-83	0	0	0	842,848	0	257,750	O.K.	
26										
27 Total	\$2,740,839		\$628,445	\$356,977	\$0	\$1,437,154	\$0	\$318,262	O.K.	
28 Factor	1.000000		0.229289	0.130244	0.000000	0.524348	0.000000	0.116119	O.K.	
29										
30 General Support Facilities	\$515,789	L25	\$118,265	\$67,178	\$0	\$270,453	\$0	\$59,893	O.K.	
31 Central Office Equipment	1,640,240	13	628,445	356,977	0	594,305	0	60,512	O.K.	
32 Info Orig/Term. Eqpt	0	14	0	0	0	0	0	0	O.K.	
33 C&W Facilities	3,892,222	15	2,791,623	0	0	842,848	0	257,750	O.K.	
34 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
35										
36 Total	\$6,048,250		\$3,538,333	\$424,156	\$0	\$1,707,607	\$0	\$378,155	O.K.	
37 Factor	1.000000		0.585018	0.070129	0.000000	0.282331	0.000000	0.062523	O.K.	
38										
39 Sum Com Ln, Sw, Trans.	\$6,048,250	36	\$3,538,333	\$424,156	\$0	\$1,707,607	\$0	\$378,155	O.K.	
40 Factor	1.000000		0.585018	0.070129	0.000000	0.282331	0.000000	0.062523	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 OSI Cat 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
44										
45 Total TRS	\$6,048,250	K26	\$3,538,333	\$424,156	\$0	\$1,707,607	\$0	\$378,155	O.K.	
46 Factor	1.000000		0.585018	0.070129	0.000000	0.282331	0.000000	0.062523	O.K.	



VALLEY TELECOM COOP ASSN

***** 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.	\$148	N37	\$87	\$10	\$0	\$42	\$0	\$9	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$148		\$87	\$10	\$0	\$42	\$0	\$9	O.K.
19										
20	General Support, Alloc	\$13,910	N30	\$3,189	\$1,812	\$0	\$7,294	\$0	\$1,615	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp	\$13,910		\$3,189	\$1,812	\$0	\$7,294	\$0	\$1,615	O.K.
24										
25	Central Office Eq., Alloc	\$42,860	N31	\$16,422	\$9,328	\$0	\$15,530	\$0	\$1,581	O.K.
26	Central Office Eq., Direct	10,986	Direct	0	0	0	10,986	0	0	O.K.
27										
28	Total COE Exp	\$53,846		\$16,422	\$9,328	\$0	\$26,516	\$0	\$1,581	O.K.
29										
30	Cost Premiums Exp	\$0	1.76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Office Exp	0	12.43	0	0	0	0	0	0	O.K.
32	Exp Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Office Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36	Cable & Wire, Alloc	\$82,236	N33	\$42,239	\$0	\$0	\$13,499	\$0	\$4,126	O.K.
37	Cable & Wire, Direct	61,151	Direct	0	0	0	61,151	0	0	O.K.
38										
39	Total Cable Exp	\$143,387		\$42,239	\$0	\$0	\$74,650	\$0	\$4,126	O.K.
40										
41	Total Exp. of Support of Service	\$241,652		\$100,662	\$9,140	\$0	\$122,516	\$0	\$7,334	O.K.
42										
43	Total Exp. of Support of Service	\$241,652		\$100,662	\$9,140	\$0	\$122,516	\$0	\$7,334	O.K.

VALLEY TELECOM COOP ASSN

***** 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. Pfl. and Equip., Alloc.	\$0	NIB	\$0	\$0		\$0	\$0	\$0	O.K.
60 Oth. Pfl. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Pfl. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc	\$14,417	NIB	\$0,912	\$930		\$3,745	\$0	\$829	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$14,417		\$0,912	\$930	\$0	\$3,745	\$0	\$829	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Equip. Support Assets	\$30,012	1.0%	\$2,999	\$4,017	\$0	\$10,150	\$0	\$3,570	O.K.
72 Equip. COPE Bankruptcy	71,590	1.0%	0	71,590	0	0	0	0	O.K.
73 Equip. COPE Generator	0	1.0%	0	0	0	0	0	0	O.K.
74 Equip. COPE Transmission	70,794	1.0%	70,794	0	0	0	0	0	O.K.
75 Equip. COPE Support	0	1.0%	0	0	0	0	0	3,701	O.K.
76 Equip. COPE Facilities	110,000	1.0%	110,000	0	0	0	0	0	O.K.
77 Equip. Pfl. & Equip.	0	1.0%	0	0	0	0	0	11,144	O.K.
78									
79 Total Depreciation Expenses	\$211,396		\$211,396	\$74,207	\$0	\$10,150	\$0	\$14,815	O.K.
80									
81 Annual Depreciation Reserve	\$0	1.0%	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Annual Depreciation Reserve	0	1.0%	0	0	0	0	0	0	O.K.
83 Other Amortization	0	1.0%	0	0	0	0	0	0	O.K.
84 Annual Amortization Reserve	0	1.0%	0	0	0	0	0	0	O.K.
85									
86 Total Amortization Reserve	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87									
88 Total Deprec. and Amort.	\$211,396		\$211,396	\$74,207	\$0	\$10,150	\$0	\$14,815	O.K.
89									
90 Total Deprec. and Amort. (Net of Res.)	\$211,396		\$211,396	\$74,207	\$0	\$10,150	\$0	\$14,815	O.K.

STATE OF CALIFORNIA PUBLIC UTILITIES

***** FOC PART 09 *****										
Operating Expenses and Taxes										
	Part 09 Sheet 02 of 02 Total	Agency	Common Line	Local Resorting	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
104	CUSTOMER OPERATIONS EXPENSE									
105										
106	Marketing, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	N81	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	2,558	(F)	0	0	2,558	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$2,558		\$0	\$0	\$2,558	\$0	\$0	\$0	O.K.
121										
122	Bus. Oic., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Oic., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Oic., EU Access PL & All Other	313	(H)	0	0	0	0	0	313	O.K.
125	Bus. Oic., EU Message	8,008	(H)	0	0	0	0	8,008	0	O.K.
126	Bus. Oic., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Oic., IX Special Access	36	(I)	0	0	0	0	0	36	O.K.
128	Bus. Oic., IX Switched Access	1,121	N40	656	79	0	317	0	70	O.K.
129	Bus. Oic., IX Billing and Collection	71	(H)	0	0	0	0	71	0	O.K.
130	Bus. Oic., Coin Collection & Administr.	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Oic., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$9,549		\$656	\$79	\$0	\$317	\$8,079	\$419	O.K.
134										
135	Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136	Cust. Serv., Other B&C	10,947	(H)	0	0	0	0	10,947	0	O.K.
137	Cust. Serv., CABS	40,959	N21	0	6,922	0	27,866	0	6,171	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$51,906		\$0	\$6,922	\$0	\$27,866	\$10,947	\$6,171	O.K.
141										
142	Total BO, CS, OS, Dir.	\$64,013		\$656	\$7,000	\$2,558	\$28,183	\$19,026	\$6,590	O.K.

WALTON TELEPHONE COMPANY

FCC PART 69 Operating Expenses and Taxes		Part 36 Total	Apparatus	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$13,329	142	\$137	\$1,458	\$533	\$5,868	\$3,962	\$1,372	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.	
160										
161 Total Other Cust. Serv.	\$13,329		\$137	\$1,458	\$533	\$5,868	\$3,962	\$1,372	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$77,342		\$792	\$8,458	\$3,091	\$34,051	\$22,988	\$7,962	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Pll. Specific Exp.	\$211,402	41	\$84,407	\$11,150	\$0	\$128,511	\$0	\$7,334	O.K.	
168 Total Pll Non-specific Exp.	14,417	62 + 67 + 69	8,912	930	0	3,745	0	829	O.K.	
169 Total Customer Operations	77,342	163	792	8,458	3,091	34,051	22,988	7,962	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$303,160		\$74,112	\$20,538	\$3,091	\$166,306	\$22,988	\$16,125	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$66,599	N64	\$16,281	\$4,512	\$679	\$36,535	\$5,050	\$3,542	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$66,599		\$16,281	\$4,512	\$679	\$36,535	\$5,050	\$3,542	O.K.	
179										
180 Admin. & General, Allocable	\$121,314	N64	\$29,657	\$8,219	\$1,237	\$66,550	\$9,199	\$6,453	O.K.	
181 Admin. & General, Direct	19,458	Direct	5,461	1,513	228	12,256	0	0	O.K.	
182										
183 Total Admin. and Gen.	\$140,772		\$35,118	\$9,732	\$1,465	\$78,806	\$9,199	\$6,453	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$207,372		\$51,399	\$14,243	\$2,144	\$115,341	\$14,249	\$9,995	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	4,340	Direct	2,708	325	0	1,307	0	0	O.K.	
191										
192 Total Non-Income Taxes	\$4,340		\$2,708	\$325	\$0	\$1,307	\$0	\$0	O.K.	
193										
194										
195 TOTAL OPER. EXP. AND TAXES	\$864,974		\$295,037	\$110,376	\$5,235	\$372,487	\$37,237	\$44,603	O.K.	



UNITED STATES DEPARTMENT OF JUSTICE  
 FEDERAL BUREAU OF INVESTIGATION

COMPANY NAME: WADSWORTH TELEPHONE COMPANY  
 PERIOD ADJUSTED: ENDING DECEMBER 31, 2010 WITH ADDITION & DELETION CHANGES  
 RUN DATE AND TIME: 07-DEC-2011 08:57:44 AM

NOTES: SEE SHEET 10 TO INPUT PART 36 ALLOCATION FACTORS

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate								
				Message Telephone Service				Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA	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	1,860,145	---	---	---	---	---	---	---	---	---	---	---
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	1,460,920	---	---	---	---	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	---	0	---	0	---	0	---	0	0
41 CAT 4.12 Exchange Trunk	103,503	---	---	---	---	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	---	0	---	0	---	0	---	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	2,616,478	---	---	---	---	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	---	0	---	0	---	0	---	0	0
46 CAT 4.23 Message, PL & WATS	350,085	---	---	---	---	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---	---	---	---	---
48 CAT 4.23 Direct	6,132	---	613	---	0	---	0	---	0	---	5,519	5,519
49 CAT 4.3 H/R Message	1,315,101	---	---	---	---	---	---	---	---	---	---	---
50 CAT 4.3 WATS	0	---	0	---	0	---	0	---	0	---	0	0
51 CAT 4.3 Direct	0	---	0	---	0	---	0	---	0	---	0	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	---	0	---	0	---	0	---	0	0

UNITED STATES DEPARTMENT OF JUSTICE  
FEDERAL BUREAU OF INVESTIGATION

WASHINGTON, D.C. 20535

INVESTIGATION OF THE ACTS OF TERRORISM AND RELATED MATTERS

Assets

***** FCC PART 36 *****	TOTAL COMPANY	Source Allocation	Reserve and Other	Message Telephone Service				TOTAL RETIREABLE
				Insert ATA	Insert ATA	Insert ATA	Insert ATA	
(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	11,622,687	---	---	---	---	---	---	---
74 Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75 CAT 2 C&WF	140,960	---	---	---	---	---	---	---
76 CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	609,241	---	---	---	---	---	---	---
78 Reserved	0	---	---	---	---	---	---	---
79 CAT 3 Direct	14,307	---	842	0	0	0	13,465	13,465
80 CAT 4 Message	1,712,902	---	---	---	---	---	---	---
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	41,640	---	---	---	---	---	---	---
102 RTB Stock	0	---	---	---	---	---	---	---
103 Tele. Pl. Adjust. - Alloc.	0	---	---	---	---	---	---	---
104 Tele. Pl. 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 BAY AREA PPS INTRASTATE ACCESS COST MODEL

VALLEY TELECOM COMPANY  
 ENDING DECEMBER 31, 2000 WITH UNKNOWN & MEASURABLE CHANGES

***** FCC PART 35 *****		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.	0	---	---	---	---	---	---	---
124	TPUC -- Short Term, Direct	0	---	0	0	0	0	0	0
125	TPUC -- Long Term, Alloc.	143,108	---	---	---	---	---	---	---
126	TPUC -- Long Term, Direct	0	---	0	0	0	0	0	0
127									
128	RESERVES AND DEFERRALS:								
129	Acc. Depr. Support Assets	751,089	---	---	---	---	---	---	---
130	Acc. Depr. COE Switching	1,030,094	---	---	---	---	---	---	---
131	Acc. Depr. COE Operator	0	---	---	---	---	---	---	---
132	Acc. Depr. COE Transmission	536,014	---	---	---	---	---	---	---
133	Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---
134	Acc. Depr. Cable and Wire Facilities	5,837,130	---	---	---	---	---	---	---
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. Del. IT Support Assets	0	---	---	---	---	---	---	---
140	Acc. Del. IT COE Switching	0	---	---	---	---	---	---	---
141	Acc. Del. IT COE Operator	0	---	---	---	---	---	---	---
142	Acc. Del. IT COE Trans.	0	---	---	---	---	---	---	---
143	Acc. Del. IT IOT Equipment	0	---	---	---	---	---	---	---
144	Acc. Del. IT C&WF	0	---	---	---	---	---	---	---
145	Acc. Del. IT Unclassified	(14,290)	---	(10,328)	0	(3,734)	0	(228)	(3,962)
146									
147	OPERATING EXPENSES AND TAXES:								
148	Network Support, Alloc.	534	---	---	---	---	---	---	---
149	Network Support, Direct	0	---	0	0	0	0	0	0
150	General Support, Alloc.	50,164	---	---	---	---	---	---	---
151	General Support, Direct	0	---	0	0	0	0	0	0
152	Central Office Eq., Alloc.	152,922	---	---	---	---	---	---	---
153	Central Office Eq., Direct	22,745	---	11,759	0	10,986	0	0	10,986
154	Cust. Premises Equip.	0	---	---	---	---	---	---	---
155	Coinless Pay Phone Exp.	0	---	---	---	---	---	---	---
156	Other IOT	0	---	---	---	---	---	---	---
157	IOT Direct	0	---	0	0	0	0	0	0
158	Cable & Wire, Alloc.	225,822	---	---	---	---	---	---	---
159	Cable & Wire, Direct	168,036	---	86,875	0	81,161	0	0	81,161

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

VALLEY TELECOM COOP ASSN

ENDING DECEMBER 31, 2000 WITH KNOWN & MEASURABLE CHANGES

***** 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)	
176	Oil, P/L and Equip., Alloc.	0	---	---	---	---	---	---	---
177	Oil, P/L and Equip., Direct	0	---	0	0	0	0	0	0
178	Network Operations, Alloc.	51,992	---	---	---	---	---	---	---
179	Network Operations, Direct	0	---	0	0	0	0	0	0
180	Total Access Expense	391,880	---	391,880	111,119	0	0	0	0
181	Depr., Support Assets	111,119	---	---	---	---	---	---	---
182	Depr., COE Switching	291,614	---	---	---	---	---	---	---
183	Depr., COE Operator	0	---	---	---	---	---	---	---
184	Depr., COE Transmission	272,918	---	---	---	---	---	---	---
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---
186	Depr., C&W Facilities	609,616	---	---	---	---	---	---	---
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	0	---	0	0	0	0	0	0
196	Alphabetical Directory	13,078	---	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---	---
198	Bus. O/c., EU Presubscription	13,187	---	---	---	---	---	---	---
199	Bus. O/c., EU MTS & WATS	21,499	---	---	---	---	---	---	---
200	Bus. O/c., EU Access, P/L & all Other	118,271	---	---	---	---	---	---	---
201	Bus. O/c., IXC Special Access	76	---	---	---	---	---	---	---
202	Bus. O/c., IXC Switched Access	2,429	---	---	---	---	---	---	---
203	Bus. O/c., IXC B & C Services	131	---	---	---	---	---	---	---
204	Coin Collect & Admin.	0	---	---	---	---	---	---	---
205	Cust. Svc., Direct	0	---	0	0	0	0	0	0
206	Cust. Serv., Msg. Process	0	---	---	---	---	---	---	---
207	Cust. Serv., Other B&C	36,570	---	---	---	---	---	---	---
208	Cust. Serv., CABS	81,918	---	---	---	---	---	---	---
209	Cust. Serv., EU Common Line	1,925	---	1,925	0	0	0	0	0
210	Other Cust. Serv., Alloc.	59,863	---	---	---	---	---	---	---
211	Other Cust. Serv., Direct	248	---	248	0	0	0	0	0
212	Exec. and Planning, Alloc.	223,621	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

VALLEY TELECOM COOP ASSN

ENDING DECEMBER 31, 2000 WITH KNOWN & MEASURABLE CHANGES

***** FCC PART 3e *****	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)
230 Admin. & General, Allocable	407,338	---	---	---	---	---	---	---
231 Admin. & General, Direct	52,265	---	32,807	---	---	---	---	---
232 Non-Income Taxes, Allocable	0	---	---	0	19,458	0	0	19,458
233 Non-Income Taxes, Direct	4,738	---	---	---	---	---	---	---
234			398	0	4,340	0	0	4,340
235 OTHER INCOME STATEMENT:								
236 State Income Tax Rate	0.00%	---	---	---	---	---	---	---
237 Federal Income Tax Rate	0.00%	---	---	---	---	---	---	---
238 Gross Receipts Tax Rate	3.00%	---	---	---	---	---	---	---
239 Rate of Return	10.00%	---	---	---	---	---	---	---
240 AFUDC	(41,829)	---	---	---	---	---	---	---
241 ITC Amortization	0	---	---	---	---	---	---	---
242 Other Return Adjustments	0	---	---	---	---	---	---	---
243 Contributions	5,842	---	0	0	0	0	0	0
244 Interest Expense	461,439	---	---	---	---	---	---	---
245 Capital Lease Expense	0	---	---	---	---	---	---	---
246 Capitalized Payroll taxes	0	---	---	---	---	---	---	---
247 Depreciation Adjustment	0	---	---	---	---	---	---	---
248 Other Income Adjustments	0	---	---	---	---	---	---	---
249 Uncollectibles	0	---	0	0	0	0	0	0
250 Other Revenue Adjustments	0	---	0	0	0	0	0	0
251 Other Revenue Taxes	0	---	0	0	0	0	0	0
252								

STATE OF CALIFORNIA

DEPARTMENT OF PUBLIC UTILITIES

UTILITY REGULATION DIVISION

REGULATORY ACCOUNTING REPORT

OF THE

STATE OF CALIFORNIA

***** POC NAME IS *****	TOTAL COMPANY	Number Accounts	Circuit	Interstate		Intrastate		TOTAL INTERSTATE	
				Private Line		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
271 Working Loops	3,949	---	72	0	0	0	0	83	83
272 Equivalent Interexchange Cct Miles	41,210	---	0	0	0	0	0	0	
273 Interexchange Circuit Terminations	230	---	0	0	0	0	0	0	

MEMORANDUM TO COMMISSIONERS BURG AND NELSON

FROM: Heather Forney

RE: Valley Telecom Cooperative Association Intrastate Switched Access Revenue Requirement.

DATE: December 10, 2001

Valley Telecom Cooperative Association (Valley) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on June 29, 2001, based on the twelve months ended December 31, 2000. The cost study submitted by Valley developed a revenue requirement of \$1,173,897. Valley's minutes of use for 2000 were 10,063,712. Valley is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Valley's revenue requirement and minutes of use are part of the total revenue requirement and total minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport elements for LECA.

On July 5, 2001, the Commission electronically transmitted notice of the filing and the intervention deadline of July 20, 2001, to interested individuals and entities. The Commission received no interventions.

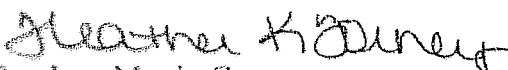
On July 27, 2001, the Commission ordered Valley to deposit an initial assessment of \$750 in the SDPUC regulatory fee fund and to deposit any additional amounts as required by the executive director. (Sue Cichos should be contacted with any questions regarding the assessments.)

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

Staff recommends removal of \$675 for meeting expense; \$1,681.76 for gifts, flowers, and donations; \$414.31 for meals expense; and \$680.50 for dues. The removal of these items reduces the revenue requirement to \$1,173,143. Valley has agreed to this recommendation and has submitted a revised cost study.

Staff recommends that the Commission approve the adjusted revenue requirement of \$1,173,143 for Valley Telecom Cooperative Association.

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 ) ORDER APPROVING  
OF SWITCHED ACCESS REVENUE ) REVENUE REQUIREMENT  
REQUIREMENT FOR VALLEY )  
TELECOMMUNICATIONS COOPERATIVE ) TC01-087  
ASSOCIATION, INC. )

On June 29, 2001, Valley Telecommunications Cooperative Association, Inc. (Valley) filed for approval by the Public Utilities Commission (Commission) its 2000 Intrastate Switched Access Cost Study. On December 10, 2001, Valley filed an amended 2000 Intrastate Switched Access Cost Study.

On July 5, 2001, the Commission electronically transmitted notice of the filing and the intervention deadline of July 20, 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, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its January 3, 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 Valley's filing, the Commission found that the revenue requirement and minutes of use as depicted in Staff's memorandum were fair and reasonable and should be approved. As the Commission's final decision in this matter (Commissioner Sahr, abstaining), it is therefore

ORDERED, that Valley's revenue requirement and minutes of use are hereby approved as revised and shall be incorporated in the Local Exchange Carriers Association's determination of switched access rates. (See TC01-088.)

Dated at Pierre, South Dakota, this 8<sup>th</sup> day of January, 2002.

<b>CERTIFICATE OF SERVICE</b>	
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>Neilson Kelso</u>
date	<u>1/9/02</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

James A. Burg  
JAMES A. BURG, Chairman

Pam Nelson  
PAM NELSON, Commissioner

ROBERT K. SAHR, Commissioner  
abstaining