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November 27, 2018

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**REDACTED – FOR PUBLIC INSPECTION**

**VIA HAND DELIVERY**

Marlene H. Dortch, Secretary  
Federal Communications Commission  
445 12<sup>th</sup> Street, SW  
Washington, DC 20554

Re: South Dakota Network, LLC Tariff F.C.C. No. 1  
WC Docket No. 18-100; Transmittal No. 13

Dear Ms. Dortch:

South Dakota Network, LLC (“SDN”), by its attorneys, hereby submits the attached confidential information in response to requests by Commission staff. Pursuant to the Protective Order adopted by the Commission in this proceeding,<sup>1</sup> SDN requests confidential treatment for this information, which is commercially sensitive information that is not normally released to the public.

In accordance with the Protective Order and the Commission’s rules, one redacted copy has been filed via ECFS; one confidential, non-redacted copy has been submitted on compact disc via hand delivery to the Secretary’s Office; and two confidential, non-redacted copies have been submitted on compact disc via hand delivery to Mr. Christopher Koves.

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<sup>1</sup> *In the Matter of South Dakota Network, LLC Tariff F.C.C. No. 1*, PROTECTIVE ORDER, WC Docket No. 18-100, et al., DA 18-1158, released November 14, 2018.

If you have any questions, please do not hesitate to contact the undersigned.

Sincerely,

A handwritten signature in black ink, appearing to read "Sal", with a stylized flourish at the end.

Benjamin H. Dickens, Jr.

Mary J. Sisak

Salvatore Taillefer, Jr.

Counsel to South Dakota Network, LLC

## 2017 Annual TRP

COS-1(P)

Filing Date:

Filing Entity:

Transmittal Number :

COSA:

9/18/2018

South Dakota Network, LLC

13

SDSDAN01

COS-1(P)

Rate-of Return TRP

Cost Analysis Summary

Test Year, 7/18 to 6/19

COSA:

Page 1 of 7

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
<b>Revenues</b>						
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	n/a	n/a
<b>Expenses</b>						
170 Plant Specific	n/a	n/a	n/a	n/a	239,622	0
171 Network Support	0	0	0	0	0	0
172 General Support	27,858	0	0	27,858	17,918	0
173 Central Office	344,690	0	0	344,690	221,704	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	344,690	0	0	344,690	221,704	0
176 COE Transmission	0	0	0	0	0	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	0	0	0	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	15,658	0
190 Depreciation / Amortization	196,891	0	0	196,891	126,640	0
200 Customer Operations	n/a	n/a	n/a	n/a	2,880	0
201 Marketing	0	0	0	0	0	0
202 Local Business Office	0	0	0	0	0	0
203 Revenue Accounting	0	0	0	0	0	0
204 Other Billing & Collection	0	0	0	0	0	0
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	173,634	0
230 AFUDC	n/a	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	0	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	3,520	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	561,953	0
<b>FIT Adjustments</b>						
270 Adjustment for FIT	0	0	0	0	0	0
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	23,005	n/a
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	584,958	n/a
<b>Telephone Plant in Service</b>						
310 General Support	1,642,036	0	0	1,642,036	1,056,154	0
320 Central Office Equip-Switch	1,231,274	0	0	1,231,274	791,953	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	0	0	0	0	0	0
324 Equal Access	1,231,274	0	0	1,231,274	791,953	0
330 Central Office Equip-Trans	0	0	0	0	0	0
331 Subscriber Lines	0	0	0	0	0	0
332 Exchange Circuit	0	0	0	0	0	0
333 Interexchange Circuit	0	0	0	0	0	0
334 Host Remote	0	0	0	0	0	0
340 Cable & Wire	0	0	0	0	0	0
341 Subscriber Lines	0	0	0	0	0	0
342 Exchange	0	0	0	0	0	0
343 Interexchange	0	0	0	0	0	0
344 Host Remote	0	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	70,122	0	0	70,122	45,102	0
370 Total Plant In Service	2,943,432	0	0	2,943,432	1,893,210	0
<b>Adjustments to TPIS</b>						
380 Depr / Amor Reserve	1,551,181	0	0	1,551,181	997,717	0
390 Accum Deferred Income Tax	0	0	0	0	0	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	17,815	0
<b>Return Data</b>						
410 Average Rate Base	n/a	n/a	n/a	n/a	913,308	n/a
420 Return	n/a	n/a	n/a	n/a	n/a	n/a
430 Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a

	Interstate Inter- exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)	Total Switched Traffic Sensitive (M)	Special Access (N)
<b>Revenues</b>								
100 Network Access	n/a	680,855		0	0	0	680,855	0
110 Uncollectibles	n/a	0	0	0	0	0	0	0
120 Common Line Support	n/a	0	0	0	0	0	n/a	n/a
130 Long Term	n/a	0	0	0	0	0	n/a	n/a
140 Transitional	n/a	0	0	0	0	0	n/a	n/a
150 Miscellaneous	n/a	0	0	0	0	0	0	0
160 Net Revenues	n/a	680,855	0	0	0	0	680,855	0
<b>Expenses</b>								
170 Plant Specific	0	239,622	0	0	0	0	239,622	0
171 Network Support	0	0	0	0	0	0	0	0
172 General Support	0	17,918	0	0	0	0	17,918	0
173 Central Office	0	221,704	0	0	0	0	221,704	0
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	221,704	0	0	0	0	221,704	0
176 COE Transmission	0	0	0	0	0	0	0	0
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	0	0	0	0	0	0
180 Plant Non-Sp. Less Dep/Amor	0	15,658	0	0	0	0	15,658	0
190 Depreciation / Amortization	0	126,640	0	0	0	0	126,640	0
200 Customer Operations	0	2,880	0	0	0	0	2,880	0
201 Marketing	0	0	0	0	0	0	0	0
202 Local Business Office	0	0	0	0	0	0	0	0
203 Revenue Accounting	0	0	0	0	0	0	0	0
204 Other Billing & Collection	0	0	0	0	0	0	0	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	0	173,634	0	0	0	0	173,634	0
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	0	0	0	0	0	0	0	0
250 Taxes Other than FIT	0	3,520	0	0	0	0	3,520	0
260 Total Exp and Other Taxes	0	561,953	0	0	0	0	561,953	0
<b>FIT Adjustments</b>								
270 Adjustment for FIT	0	0	0	0	0	0	0	0
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	n/a	23,005	0	0	0	0	23,005	0
300 Total Expenses & Taxes	n/a	584,958	0	0	0	0	584,958	0
<b>Telephone Plant in Service</b>								
310 General Support	0	1,056,154	0	0	0	0	1,056,154	0
320 Central Office Equip-Switch	0	791,953	0	0	0	0	791,953	0
321 Operator Systems	0	0	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0	0	0
323 Local Switching Cat. 3	0	0	0	0	0	0	0	0
324 Equal Access	0	791,953	0	0	0	0	791,953	0
330 Central Office Equip-Trans	0	0	0	0	0	0	0	0
331 Subscriber Lines	0	0	0	0	0	0	0	0
332 Exchange Circuit	0	0	0	0	0	0	0	0
333 Interexchange Circuit	0	0	0	0	0	0	0	0
334 Host Remote	0	0	0	0	0	0	0	0
340 Cable & Wire	0	0	0	0	0	0	0	0
341 Subscriber Lines	0	0	0	0	0	0	0	0
342 Exchange	0	0	0	0	0	0	0	0
343 Interexchange	0	0	0	0	0	0	0	0
344 Host Remote	0	0	0	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	0	45,102	0	0	0	0	45,102	0
370 Total Plant In Service	0	1,893,210	0	0	0	0	1,893,210	0
<b>Adjustments to TPIS</b>								
380 Depr / Amor Reserve	0	997,717	0	0	0	0	997,717	0
390 Accum Deferred Income Tax	0	0	0	0	0	0	0	0
400 Other Rate Base Adjust.	0	17,815	0	0	0	0	17,815	0
<b>Return Data</b>								
410 Average Rate Base	n/a	913,308	0	0	0	0	913,308	0
420 Return	n/a	95,897	0	0	0	0	95,897	0
430 Rate of Return	10.50%	10.50%	0.00%	0.00%	0.00%	0.00%	10.50%	0.00%

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
<b>Revenues</b>						
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	n/a	n/a
<b>Expenses</b>						
170 Plant Specific	n/a	n/a	n/a	n/a	242,428	0
171 Network Support	0	0	0	0	0	0
172 General Support	27,858	0	0	27,858	17,918	0
173 Central Office	349,052	0	0	349,052	224,510	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	349,052	0	0	349,052	224,510	0
176 COE Transmission	0	0	0	0	0	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	0	0	0	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	5,380	0
190 Depreciation / Amortization	188,108	0	0	188,108	120,991	0
200 Customer Operations	n/a	n/a	n/a	n/a	1,920	0
201 Marketing	0	0	0	0	0	0
202 Local Business Office	0	0	0	0	0	0
203 Revenue Accounting	0	0	0	0	0	0
204 Other Billing & Collection	0	0	0	0	0	0
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	363,858	0
230 AFUDC	n/a	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	1,998	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	3,516	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	740,091	0
<b>FIT Adjustments</b>						
270 Adjustment for FIT	0	0	0	0	1,998	0
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	51,150	n/a
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	789,243	n/a
<b>Telephone Plant in Service</b>						
310 General Support	1,630,528	0	0	1,630,528	1,048,752	0
320 Central Office Equip-Switch	5,687,795	0	0	5,687,795	3,658,379	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	0	0	0	0	0	0
324 Equal Access	5,687,795	0	0	5,687,795	3,658,379	0
330 Central Office Equip-Trans	13,181	0	0	13,181	8,478	0
331 Subscriber Lines	0	0	0	0	0	0
332 Exchange Circuit	0	0	0	0	0	0
333 Interexchange Circuit	13,181	0	0	13,181	8,478	0
334 Host Remote	0	0	0	0	0	0
340 Cable & Wire	51,217	0	0	51,217	32,943	0
341 Subscriber Lines	0	0	0	0	0	0
342 Exchange	0	0	0	0	0	0
343 Interexchange	51,217	0	0	51,217	32,943	0
344 Host Remote	0	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	61,844	0	0	61,844	39,778	0
370 Total Plant In Service	7,444,565	0	0	7,444,565	4,788,330	0
<b>Adjustments to TPIS</b>						
380 Depr / Amor Reserve	5,853,350	0	0	5,853,350	3,764,863	0
390 Accum Deferred Income Tax	0	0	0	0	0	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	25,369	0
<b>Return Data</b>						
410 Average Rate Base	n/a	n/a	n/a	n/a	1,048,836	n/a
420 Return	n/a	n/a	n/a	n/a	n/a	n/a
430 Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a

	Interstate Inter- exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)	Total Switched Traffic Sensitive (M)	Special Access (N)
<b>Revenues</b>								
100 Network Access	n/a	899,079	0	0	0	0	899,079	0
110 Uncollectibles	n/a	0	0	0	0	0	0	0
120 Common Line Support	n/a	0	0	0	0	0	n/a	n/a
130 Long Term	n/a	0	0	0	0	0	n/a	n/a
140 Transitional	n/a	0	0	0	0	0	n/a	n/a
150 Miscellaneous	n/a	0	0	0	0	0	0	0
160 Net Revenues	n/a	899,079	0	0	0	0	899,079	0
<b>Expenses</b>								
170 Plant Specific	0	242,428	0	0	0	0	242,428	0
171 Network Support	0	0	0	0	0	0	0	0
172 General Support	0	17,918	0	0	0	0	17,918	0
173 Central Office	0	224,510	0	0	0	0	224,510	0
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	224,510	0	0	0	0	224,510	0
176 COE Transmission	0	0	0	0	0	0	0	0
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	0	0	0	0	0	0
180 Plant Non-Sp. Less Dep/Amor	0	5,380	0	0	0	0	5,380	0
190 Depreciation / Amortization	0	120,991	0	0	0	0	120,991	0
200 Customer Operations	0	1,920	0	0	0	0	1,920	0
201 Marketing	0	0	0	0	0	0	0	0
202 Local Business Office	0	0	0	0	0	0	0	0
203 Revenue Accounting	0	0	0	0	0	0	0	0
204 Other Billing & Collection	0	0	0	0	0	0	0	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	0	363,858	0	0	0	0	363,858	0
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	0	1,998	0	0	0	0	1,998	0
250 Taxes Other than FIT	0	3,516	0	0	0	0	3,516	0
260 Total Exp and Other Taxes	0	740,091	0	0	0	0	740,091	0
<b>FIT Adjustments</b>								
270 Adjustment for FIT	0	1,998	0	0	0	0	1,998	0
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	n/a	53,376	0	0	0	0	53,376	0
300 Total Expenses & Taxes	n/a	791,469	0	0	0	0	791,469	0
<b>Telephone Plant in Service</b>								
310 General Support	0	1,048,752	0	0	0	0	1,048,752	0
320 Central Office Equip-Switch	0	3,658,379	0	0	0	0	3,658,379	0
321 Operator Systems	0	0	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0	0	0
323 Local Switching Cat. 3	0	0	0	0	0	0	0	0
324 Equal Access	0	3,658,379	0	0	0	0	3,658,379	0
330 Central Office Equip-Trans	0	8,478	0	0	0	0	8,478	0
331 Subscriber Lines	0	0	0	0	0	0	0	0
332 Exchange Circuit	0	0	0	0	0	0	0	0
333 Interexchange Circuit	0	8,478	0	0	0	0	8,478	0
334 Host Remote	0	0	0	0	0	0	0	0
340 Cable & Wire	0	32,943	0	0	0	0	32,943	0
341 Subscriber Lines	0	0	0	0	0	0	0	0
342 Exchange	0	0	0	0	0	0	0	0
343 Interexchange	0	32,943	0	0	0	0	32,943	0
344 Host Remote	0	0	0	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	0	39,778	0	0	0	0	39,778	0
370 Total Plant In Service	0	4,788,330	0	0	0	0	4,788,330	0
<b>Adjustments to TPIS</b>								
380 Depr / Amor Reserve	0	3,764,863	0	0	0	0	3,764,863	0
390 Accum Deferred Income Tax	0	0	0	0	0	0	0	0
400 Other Rate Base Adjust.	0	25,369	0	0	0	0	25,369	0
<b>Return Data</b>								
410 Average Rate Base	n/a	1,048,836	0	0	0	0	1,048,836	0
420 Return	n/a	105,611	0	0	0	0	105,611	0
430 Rate of Return	0.00%	10.07%	0.00%	0.00%	0.00%	0.00%	10.07%	0.00%

COS-2

Filing Date:

9/18/2018

Filing Entity:

South Dakota Network, LLC

Transmittal Number:

13

COSA:

SDSDAN01

Rate-of-Return TRP

7/18- 6/19

Versus 2017 Actual

Page 5 of 7

	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
<b>Forecast, 7/18- 6/19</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	0	126,640	0	0	126,640	196,891
105 Expense Less Dep & Amor	0	431,793	0	0	558,433	n/a
110 Taxes Less FIT	0	3,520	0	0	n/a	n/a
115 Return	0	95,897	0	n/a	n/a	n/a
120 FIT	0	23,005	0	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	0	680,855	0	n/a	n/a	n/a
135 Access Service Revenue	0	680,855	0	n/a	n/a	n/a
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<b>Rate Base</b>						
140 Telephone Plant in Service	0	1,893,210	0	0	1,893,210	2,943,432
145 Rate Base Adjustments	0	17,815	0	0	17,815	n/a
150 Depreciation Reserves	0	997,717	0	0	997,717	1,551,181
155 Accum Deferred Income Tax	0	0	0	0	0	0
160 Average Rate Base	0	913,308	0	0	913,308	n/a
<b>Actual, 1/17- 12/17</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	0	120,991	0	0	120,991	188,108
205 Expense Less Dep & Amor	0	615,585	0	0	615,585	n/a
210 Taxes Less FIT	0	3,516	0	0	n/a	n/a
215 Return	0	105,611	0	n/a	n/a	n/a
220 FIT	0	53,376	0	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	0	899,079	0	n/a	n/a	n/a
235 Access Service Revenue	0	899,079	0	n/a	n/a	n/a
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<b>Rate Base</b>						
240 Telephone Plant in Service	0	4,788,330	0	0	4,788,330	7,444,565
245 Rate Base Adjustments	0	25,369	0	0	25,369	n/a
250 Depreciation Reserves	0	3,764,863	0	0	3,764,863	5,853,350
255 Accum Deferred Income Tax	0	0	0	0	0	0
260 Average Rate Base	0	1,048,836	0	0	1,048,836	n/a
260 Average Rate Base	0	0	0	0	0	n/a



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Filing Date:

9/18/2018

Filing Entity:

South Dakota Network, LLC

Transmittal Number:

13

COSA:

SDSDAN01

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Rate-of-Return TRP

Rate-of-Return

Summary

	2016/2017 FCC Monitoring Period (A)	2017 Calendar Year (B)	7/18 - 6/19 Test Year (C)
100 Interstate Access, Total	11.00%	10.07%	10.50%
110 Carrier Common Line	0.00%	0.00%	0.00%
120 Special Access	0.00%	0.00%	0.00%
130 Local Switching	0.00%	0.00%	0.00%
140 Information	0.00%	0.00%	0.00%
150 Local Transport	0.00%	0.00%	0.00%
160 Traffic Sensitive Switched, Total	0.00%	0.00%	0.00%

**SOUTH DAKOTA NETWORK, LLC**  
**INTERSTATE ACCESS RATE DEVELOPMENT**  
**PROJECTIONS FOR YEAR ENDED JUNE 30, 2017**

<u>ACCESS RATE DEVELOPMENT</u>	<u>EQUAL ACCESS</u>	<u>TRANSPORT</u>	<u>TOTAL</u>
A. PROJECTED REVENUE REQUIREMENT	\$ 680,855	\$ -	\$ 680,855
B. LESS: MISCELLANEOUS REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
C. ACCESS REVENUE REQUIREMENT (A - B)	\$ 680,855	\$ -	\$ 680,855
D. PROJECTED ACCESS MINUTES OF USE	139,770,574	0	
E. ACCESS RATE PER MOU (C/D)	\$ 0.004871	\$ -	

2017 Minutes of Use

Total Minutes 2017 Minutes		Source	CEA MOU			HVTI*	Wireless						
			Interstate	Intrastate	Total		Local Term	IntraMTA	InterMTA	Mob-Mob	Trans-Mob	Mob-Toll Free	Wireless Total
Jan-17	Actual												
Feb-17	Actual												
Mar-17	Actual												
Apr-17	Actual												
May-17	Actual												
Jun-17	Actual												
Jul-17	Actual												
Aug-17	Actual												
Sep-17	Actual												
Oct-17	Actual												
Nov-17	Actual												
Dec-17	Actual												
2017 Total													
Total 2016 - Actual		Per CEA History											
Change 2017 vs. 2016:		Calc											
Representative Avg**													
Annualized Representative Avg													
Projected Change													
Projected			CEA MOU			HVTI*	Wireless						
			Interstate	Intrastate	Total		Local Term	IntraMTA	InterMTA	Mob-Mob	Trans-Mob	Mob-Toll Free	Wireless Total
TOTAL													
Change Proj vs. 2017		Calc											
Total Interstate CEA MOU			139,770,574										

Part 36 & 69 Separations Study

Prospective



PART 36 & 69 SEPARATIONS STUDY

Version 2013a

**South Dakota Network, LLC**

Prospective

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SOUTH DAKOTA NETWORK, LLC  
STUDY YEAR ENDING JUNE 30, 2019

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PART 36

## SEPARATION STUDY SUMMARY

Prospective			INTRASTATE TOLL											
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL		InterLATA		IntraLATA		LOCAL				
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	EAS (h)	MSG (i)	PL (j)		
1	NET TELEPHONE PLANT	S-2,Line 39												
2	Rate of Return	Inputs, Line 19	0.103219	0.105000	0.105000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
3	RETURN ON NET PLANT	Line 1 X Line 2												
4	Other Return Adjustments	Records												
5	7340 Funds Used During Const.	S-14, Line 8												
6	NET RETURN	Line 3-Ln 4-Ln 5												
7	7500 Interest & Related Items	S-14, Line 12												
8	Investment Tax Credit Amortization	S-14, Line 15												
9														
10	Capitalized Payroll Taxes	S-14, Line 18												
11	Depreciation Adjustment	S-14, Line 21												
12	Amortization of excess Deferred Taxes	S-14, Line 22												
13	Total Income Adjustments	Line 7 to Line 12												
14	AFTER TAX INCOME (TAXABLE INCOME)	Line 6 -Line 13												
15	State Income Tax	Ln14b/14a etc												
16	Federal Income Tax	Ln14b/14a etc - Ln8												
17	Operating Expenses & Taxes	S-8, Line 16												
18	Uncollectibles	S-14, Line 23												
19	NET REVENUE REQUIREMENT	Ln 6 +Lns 15 to 18												
20	Gross Receipts Tax	Line 19 x Rate/(1-Rate)												
21	REVENUE REQUIREMENT	Line 19 + Line 20		680,855										
22	Total Revenue Requirement by Jurisdiction				680,855									
23	Total Rev. Req. less Private Line				680,855									
24	Minutes													
25	Revenue Requirement per Minute													
26	Working Joint Message Loops													
27	Revenue Requirement per Msg. Loop													
28	Monthly Rev. Req. per Msg. Loop													

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SOUTH DAKOTA NETWORK, LLC  
STUDY YEAR ENDING JUNE 30, 2019

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## TELEPHONE PLANT SUMMARY

NECA Study Area: 400000  
Prospective

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL		INTRASTATE TOLL				LOCAL		
				MSG (b)	PL (c)	InterLATA		IntraLATA		EAS (h)	MSG (i)	PL (j)
						MSG (d)	PL (e)	MSG (f)	PL (g)			
1	A/C 2110 Land & Support Assets	S-3,Line 11	1,842,036	1,056,154								
2	A/C 2210 COE Switching + Eq Access	S-3,Line 23	1,231,274	791,953								
3	A/C 2230 COE Transmission	S-4,Line 26										
4	A/C 2310 Info Orig/Term Equip	S-5,Line 11										
5	A/C 2410 C&WF	S-6,Line 35										
6	Total COE, IOT, C&WF	Lines 2 to 5	1,231,274	791,953								
7	Distribution of Line 6	Line 6b/6a etc										
8	A/C 2680 Tangible Assets	S-7,Line 30										
9	Telephone Plant In SVC excluding A/C2690	Line 1+6+8										
10	Distribution of Line 9	Ln 9b/9a etc										
11	A/C 2690 Intangible Assets	S-7,Line 31										
12	A/C 2001 Telephone Plant In Service	Line 9+11	2,943,432	1,893,210								
13	Distribution of Line 12	Ln 12b/12a etc										
14	A/C 2110 Land Assets	S-3,Line 10										
15	A/C 2001 TPIS Excluding Land	Line 12-14										
16	Distribution of Line 15	Ln 15b/15a etc										
17	A/C 2002 Prop Hld for Future Use	S-7,Line 8										
18	A/C 2003 Plant Under Const.	S-7,Line 11										
19	A/C 2005 Telephone Plant Adjustment	S-7,Line 14										
20	A/C 1220 Materials and Supplies	S-7,Line 21										
21	Total Telephone Plant	Ln 12+17 to 20										
22	Distribution of Line 21	Ln 21b/21a etc										
23	A/C 3100 Accumulated Depreciation	S-13,Line 20										
24	A/C 3200 Acc. amort. plt. held for future use	S-13,Line 22										
25	A/C 3400 Acc. amortization Tangible	S-13,Line 23										
26	A/C 3500 Acc. amortization Intangible	S-13,Line 24										
27	A/C 3600 Accumulated amortization Other	S-13,Line 25										
28	A/C 4040 Customer Deposits	S-13,Line 26										
29	A/C 4100 Current Def Income Taxes	S-13,Line 28										
30	A/C 4310 Other Long-Term Liabilities	S-13,Line 29										
31	A/C 4340 Noncurrent Def. I C Taxes	S-13,Line 30										
32	Net Telephone Plant	Ln21-23 to 31										
33	Distribution of Line 32 w/o 4040 & 4310	32b/32a etc										
34	A/C 1402 Rural Tel Bank Stock	S-7,Line 18										
35	Investment Allowance/Disallowance	S-7,Line 19										
36	Cash Working Capital	S-7,Line 23										
37	Extraordinary Switch Retirement (Unamort. Amt.)	S-7,Line 16										
38	Net Telephone Plant Plus Cash Working Capital,											
39	Plus Equal Access, Plus RTB Stock	Ln32+34 to 37										
40	Distribution of Line 39	Ln39b/39a etc										



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Prospective

SOUTH DAKOTA NETWORK, LLC  
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PART 36

## GENERAL SUPPORT FACILITIES & COE SWITCHING

Prospective			INTRASTATE TOLL									
LINE	DESCRIPTION	SOURCE	TOTAL	INTERSTATE TOLL		InterLATA		IntraLATA		LOCAL		
			COMPANY	MSG	PL	MSG	PL	MSG	PL	EAS	MSG	PL
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
-----SEPARATIONS FACTORS-----												
1	Big Three Expenses Distr	S-8,Line 6										
2	Total COE, IOT, C&WF Distr	S-2,Line 7										
3												
4												
-----LAND & SUPPORT ASSETS SEPARATION-----												
5	2110 Land & Support Assets											
6												
7	Support Assets	Line 7a*2										
8	Total Support	Line 6+7										
9	Distribution of Line 8	Lines 8b/8a etc										
10	Land	Line 10a*2										
11	TOTAL LAND & SUPPORT ASSETS	Line 8+10										
12	Distribution of Line 11	Line 11b/11a etc										

## CENTRAL OFFICE SWITCHING EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL		INTRASTATE TOLL				Local	
				MSG (b)	PL (c)	InterLATA		IntraLATA		EAS (h)	MSG (i)
-----SEPARATIONS FACTORS-----											
13	COE Cat 2 TDM - MOU Factors	Inputs, Ln 27									
14	COE Cat 3- Weighted DEM Factors	Inputs, Ln 24									
-----COE CATEGORIES 1-3 SEPARATION-----											
15	A/C 2210 Central Office Switching										
16	Cat 2-Tandem Switching	Line 16a*13									
17	Distribution of Line 16	Ln 16b/16a etc									
18	Cat 3 Local Switch Less Equal Access	Line 18a*14									
19	Distribution of Line 18	Ln 18b/18a etc									
20	Total COE Switch less Equal Acces	Line 16+18									
21	Distribution of Line 20	Ln 20b / 20a etc									
22	Equal Access Gross Investment	S-7,Line 24									
23	TOTAL COE SWITCH + EQUAL ACCESS	Line 20+22									
24	Distribution of Line 23	Ln 23b / 23a etc									

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SOUTH DAKOTA NETWORK, LLC  
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## CENTRAL OFFICE TRANSMISSION EQUIPMENT

			TOTAL	INTERSTATE TOLL		INTRASTATE TOLL				LOCAL		
LINE	DESCRIPTION	SOURCE	COMPANY	MSG	PL	MSG	PL	MSG	PL	EAS	MSG	PL
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
SEPARATIONS FACTORS												
1	COE Cat 4.12 EAS Factors	Inputs, Ln 27										
2	Gross Allocator (SPF)	Inputs, Ln 22										
3	COE Cat 4.11.2 Exchg. WB - Non DSL (PL)	Inputs, Ln 26										
4	COE Cat 4.22.2 IX WB - Non DSL (PL) Factors	Inputs, Ln 29										
5	COE Cat 4.23 CM Factors	Inputs, Ln 30										
6	COE Cat 4.23 Direct Assignment Factors	Inputs, Ln 31										
7	COE Cat 4.3 Host/Remote MOU Factor	Inputs, Ln 32										
8	COE Cat 4.3 WATS Factors	Inputs, Ln 33										
A/C 2230 Central Office - Transmission												
9	Cat 4.1-Exchange Circuit											
10	4.11.1 Exch Wideband - DSL	Direct Assign										
11	4.11.2 Exch Wideband - Non DSL (PL)	Line 11 a*3										
12	4.12 Exch Trunk EAS	Line 12 a*1										
13	4.13 Subscriber Line											
14	Joint MSG	Line 31 b*2										
15	Special Access - Non WB (PL)	Line 31 c to f										
16	Cat 4.2 Interexchange Circuit											
17	4.22.1 IX Wideband - DSL	Direct Assign										
18	4.22.2 IX Wideband - Non DSL (PL)	Line 18 a*4										
19	4.23 All Other											
20	Joint MSG	Line 34 b*5										
21	Special Access - Non WB (PL)	Line 34 c to e										
22	4.23 Direct Assignment	Line 22 a*6										
23	Cat 4.3-Host/Remote MSG											
24	Joint	Line 24 a*7										
25	WATS	Line 25 a*8										
26	TOTAL COE-TRANSMISSION	Line 10 to 25										
27	Distribution of Line 26	Ln 26 b/26 a etc.										
28	TOTAL CENTRAL OFFICE EQUIP	S-3 Ln 23+Ln26										
29	Distribution of Line 28	Ln28 b/28 a etc.										
ALLOCATION OF COE CAT 4.13 & 4.23												
			TOTAL	Joint	Private Line			Local				
			COMPANY	MSG	Interstate	InterLATA	IntraLATA	PL				
			(a)	(b)	(c)	(d)	(e)	(f)				
30	COE Cat 4.13 Working Loops	Inputs, Ln 89										
31	COE Cat 4.13 Investment	Note 2										
32	Note 2: COST PER LOOP =											
33	COE Cat 4.23 Terms-MSG & SPL	Inputs, Ln 85										
34	COE Cat 4.23-Investment	Note 1										
35	Note 1: COST PER TERMINATION =											

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## INFORMATION ORIGIN/TERM EQUIPMENT

Prospective			INTRASTATE TOLL									
LINE	DESCRIPTION	SOURCE	TOTAL	INTERSTATE TOLL		InterLATA		IntraLATA		LOCAL		
			COMPANY	MSG	PL	MSG	PL	MSG	PL	EAS	MSG	PL
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
-----SEPARATIONS FACTORS-----												
1	Gross Allocator (SPF)	Inputs, Ln 22										
2	IOT Cat 1 Direct Assignment	Inputs, Ln 42										
3	IOT Cat 2 State Assignment	Inputs, Ln 43										
-----IOT EQUIPMENT SEPARATION-----												
4	A/C 2310 Info Orig/Term Equip											
5	Cat 1-Other IOT	Line 5a*1										
6	Direct Assignment	Line 6a*2										
7	Total Category 1	Line 5+6										
8	Distribution of Line 7	Ln7b/7a etc										
9	Cat 2-Cust Prem Equip	Line 9a*3										
10	Distribution of Line 9	Ln9b/9a etc										
11	TOTAL INFO ORIG/TERM EQUIP	Line 7+9										
12	Distribution of Line 11	Ln11b/11a etc										

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SOUTH DAKOTA NETWORK, LLC  
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## CABLE AND WIRE FACILITIES

Prospective			INTRASTATE TOLL									
LINE	DESCRIPTION	SOURCE	TOTAL	INTERSTATE TOLL		InterLATA		IntraLATA		LOCAL		
			COMPANY (a)	MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	EAS (h)	MSG (i)	PL (j)
-----SEPARATIONS FACTORS-----												
1	Gross Allocator SPF	Inputs, Ln 22										
2	C&WF Cat 2.1 Exchange WB - Non DSL (PL)	Inputs, Ln 35										
3	C&WF Cat 3 CMM Factors	Inputs, Ln 36										
4	C&WF Cat 3 Direct Assignment CMM Factors	Inputs, Ln 37										
5	C&WF Cat 3.1 IX Wideband - Non DSL (PL)	Inputs, Ln 38										
6	C&WF Cat 4 Host/Remote MOU Miles Factors	Inputs, Ln 39										
7	C&WF Cat 4-WATS Factors	Inputs, Ln 40										
-----C&WF CAT 1 to 4 SEPARATION-----												
8	A/C 2410 Cable & Wire Facilities											
9	<b>Cat 1 Exchange Subscriber</b>											
10	1.1 Intrastate Specials - Non WB (PL)	Line 38 d, e, and f										
11	1.2 Interstate Specials - Non WB (PL)	Line 38 c										
12	1.3 Joint Use	Line 38 b*1										
13	Total Category 1	Line 10 to 12										
14	Distribution of Line 13	Ln13 b/13 a etc.										
15	<b>Cat 2 Wideband &amp; Exchange Trunk</b>											
16	Cat 2.1.1-Exch WB - DSL Data Only	Direct Assign										
17	Cat 2.1.2 Exch. WB - Non DSL (PL)	Line 17 a* Line 2										
18	Cat 2.2 Exchange Trunk EAS	Line 18 a* S4 Line 1										
19	Total Category 2	Line 16 + 17 + 18										
20	Distribution of Line 19	Ln19 b/19 a etc										
21	<b>Cat 3-Interexchange C&amp;WF</b>											
22	Cat 3.1.1 IX WB - DSL	Direct Assign										
23	Cat 3.1.2 IX WB - Non DSL (PL)	Line 23 a* Line 5										
24	Joint Message	Line 41 b*3										
25	IX Specials - Non WB (PL) and WATS	Line 41 c to e										
26	Cat 3 Direct Assignment	Line 26 a*4										
27	Total Category 3	Lines 22 to 26										
28	Distribution of Line 27	Ln27 b/27 a etc.										
29	<b>Cat 4-Host/Remote C&amp;WF</b>											
30	Joint Message	Line 30 a*6										
31	WATS	Line 31 a*7										
32	Total Category 4	Line 30 + 31										
33	Distribution of Line 32	Ln32 b/32 a etc.										
34												
35	TOTAL CABLE & WIRE FACILITIES	Ln13+18+27+32										
36	Distribution of Line 35	Ln35 b/35 a etc.										

### ----ALLOCATION OF C&WF CAT 1-----

-----ALLOCATION OF C&WF CAT 1-----			Private Line					
			TOTAL	Intrastate			Local	
			COMPANY	Joint MSG	Interstate	InterLata	IntraLata	PL
37	C&WF Cat 1 Working Loops	Inputs, Ln 89						
38	Cat 1 Exchange Subscriber Plant	Ln 39*Ln 37						
39	Note 2: COST PER LOOP =	=						
-----ALLOCATION OF C&WF CAT 3-----			-----					
40	Equiv IX Circ Miles-MSG & Spl.	Inputs, Ln 87						
41	Cat 3 Interexchange C&WF	Ln 42*Ln 40						
42	Note 1: COST PER CIRCUIT MILE =							

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SOUTH DAKOTA NETWORK, LLC  
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## OTHER TELEPHONE PLANT ACCOUNTS

Prospective			INTRASTATE TOLL									
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL		InterLATA		IntraLATA		LOCAL		
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	EAS (h)	MSG (i)	PL (j)
-----SEPARATIONS FACTORS-----												
1	Telephone Plant In SVC excluding A/C2690	S-2,Line 10										
2	A/C 2680 Direct Assign. factor	Inputs, Ln 65										
3	A/C 2410 C&WF Distribution	S-6,Line 36										
4	Total Cash Operating Expense Distribution	S-8,Line 21										
5	Equal Access MOU Factors	Inputs, Ln 25										
6	Distribution of Total COE Switch Investment	S-3,Line 21										
-----OTHER ACCOUNTS SEPARATION-----												
7	A/C 2002 Prop Held for Future Use	Line 7a*1										
8	TOTAL PROP HELD FOR FUTURE USE	Line 7										
9	Distribution of Line 8	Line 8b/8a etc										
10	A/C 2003 Plant Under Construction	Line 10a*1										
11	TOTAL PLANT UNDER CONSTRUCTION	Line 10										
12	Distribution of Line 11	Ln11b/11a etc										
13	A/C 2005 Telecom Plant Adjust	Line 13a*1										
14	TOTAL TELECOM PLANT ADJUST	Line 13										
15	Distribution of Line 14	Ln14b/14a etc										
16	Extraordinary Switch Retirement (Unamort. Amt.)	Line 16a*6										
17	Distribution of Line 16	Ln16b/16a etc										
-----MISC ACCOUNTS SEPARATION-----												
18	A/C 1402 Class B RTB Stock	Line 18a*1										
19	Investment Allowances/Disallowances	Line 19a*1										
20	A/C 1220 Material & Supl x/CPE	Line 20a*3										
21	TOTAL MATERIALS AND SUPPLIES	Line 20										
22	Cash Working Capital	Line 22a*4										
23	TOTAL CASH WORKING CAPITAL	Line 22										
-----EQUAL ACCESS INVESTMENT SEPARATION-----												
24	Equal Access Gross Investment	Line 24a*5										
25	Accumulative Depreciation	Line 25a*5										
26												
27	Unamortized Expenses	Line 27a*5										
28	TOTAL NET EQUAL ACCESS INVESTMENT	Ln24-25-26+27										
29	Distribution of Line 28	Ln28b/28a etc										
30	A/C 2680 Tangible Assets	Line 30a*2										
31	A/C 2690 Intangible Assets	Line 31a*1										
32	Distribution of Line 31	Ln31b/31a etc										

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SOUTH DAKOTA NETWORK, LLC  
STUDY YEAR ENDING JUNE 30, 2019

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Version 2013a

OPERATING EXPENSE SUMMARY

NECA Study Area: 400000  
Prospective

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL		INTRASTATE TOLL				LOCAL		
				MSG (b)	PL (c)	InterLATA		IntraLATA		EAS (h)	MSG (i)	PL (j)
						MSG (d)	PL (e)	MSG (f)	PL (g)			
1	Plant Specific Expense A/C 6210,6220											
2	Plus A/C 6230,6310 & 6410	S-9,Line 30										
3	Plant Non Specific A/C 6530	S-10,Line 14										
4	Customer Operations A/C 6610,6620	S-11.1,Line 49										
5	TOTAL BIG THREE EXPENSES	Lines 2 to 4										
6	Distribution of Line 5	Line 5b/5a etc										
7	Plant Specific Expenses	S-9,Line 31										
8	Plant Nonspecific Expenses	S-10,Line 30										
9	Customer Operations Expenses	S-11.1,Line 49										
10	Corporate Operations Expenses	S-12,Line 15										
11	A/C 7300 Contributions	S-14,Line 9										
12	A/C 7540 Interest on Cust. Deposits	S-13,Line 27										
13	TOTAL OPERATING EXPENSES	Lines 7 to 12										
14												
15	Operating Taxes	S-12,Line 20										
16	TOTAL OPERATING EXPENSES & TAXES	Lines 13+15										
17	Distribution of Line 16	Ln16b/16a etc										
18	TOTAL DEPRECIATION & AMORTIZATION	S-10,Line 29										
19	7500 Interest & Related Items	S-14,Line 12										
20	TOTAL CASH OPER EXP & TAXES	Lines 16-18+19										
21	Distribution of Line 20	Ln20b/20a etc										

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SOUTH DAKOTA NETWORK, LLC  
STUDY YEAR ENDING JUNE 30, 2019

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## PLANT SPECIFIC EXPENSES

			INTRASTATE TOLL									
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL		InterLATA		IntraLATA		LOCAL		
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	EAS (h)	MSG (i)	PL (j)
SEPARATIONS FACTORS												
1	A/C 2110 Land & Supt Assts Distr	S-3,Line 12										
2	A/C 6110 Network Supt Expenses-DA	Inputs, Ln 49										
3	A/C 6120 General Supt Expenses-DA	Inputs, Ln 50										
4	COE Switching Distribution	S-3,Line 24										
5	COE Operator Distribution											
6	COE Transmission Distribution	S-4,Line 27										
7	Total COE Distribution	S-4,Line 29										
8	A/C 6310 IOT Exp Cat 1-Other Distribution	S-5,Line 8										
9	A/C 6310 IOT Exp Cat 2-CPE Exp Distr	S-5,Line 10										
10	A/C 6410 C&WF Distribution	S-6,Line 36										
11	A/C 6410 C&WF Distribution-DA	Inputs, Ln 52										
PLANT SPECIFIC EXPENSES SEPARATION												
12	A/C 6110 Network Support Expenses	Line 12a*1										
13	Direct Assignment	Line 13a*2										
14	TOTAL NETWORK SUPPORT EXPENSES	Line 12 + 13										
15	A/C 6120 General Support Expenses	Line 15a*1										
16	Direct Assignment	Line 16a*3										
17	TOTAL GENERAL SUPPORT EXPENSES	Line 15 + 16	27,858	17,918								
18	A/C 6210 COE Switching Expenses	Line 18a*7										
19	A/C 6220 COE Operator Expenses	Line 19a*7										
20	A/C 6230 COE Transmission Expenses	Line 20a*7										
21	TOTAL COE ( Excl. EA )	Line 18+19+20	344,690	221,704								
22	A/C 6210 Equal Access Expense	S-12, Line 23										
23	A/C 6310 IOT Equip Expenses											
24	Cat 1-Other IOT Eq Expenses	Line 24a*8										
25	Cat 2-Cust Prem Equip Exp	Line 25a*9										
26	TOTAL IOT EXPENSES	Line 24 + 25										
27	A/C 6410 C&WF Expenses Joint	Line 27a*10										
28	A/C 6410 C&WF Expenses DA	Line 28a*11										
29	TOTAL A/C 6410 C&WF Expenses	Line 27+28										
30	Plt Spec Exp. ( Excl. 6110,6120 & EA)	Line 21+26+29	344,690	221,704								
31	TOTAL PLANT SPEC OPER EXPENSE	Line 14+17+22+30										
32	Distribution of Line 31	Ln31b/31a etc										



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NECA Study Area: 400000  
Prospective

SOUTH DAKOTA NETWORK, LLC  
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PART 36

## PLANT NON SPECIFIC EXPENSES

Prospective			INTRASTATE TOLL									
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL		InterLATA		IntraLATA		LOCAL		
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	EAS (h)	MSG (i)	PL (j)
SEPARATIONS FACTORS												
1	A/C 2001 Tel. Plant In Svce. excluding A/C2690	S-2,Ln10										
2	Total COE, IOT, C&WF Distribution	S-2,Ln7										
3	A/C 6540 Access Expenses Factors	Inputs, Ln 47										
4	A/C 2110 Support Assets Distribution	S-3,Line 9										
5	A/C 2210 COE-Switching Distribution	S-3,Line 21										
6	A/C 2230 COE-Transmission Distribution	S-4,Line 27										
7	A/C 2310 IOT Distribution	S-5,Line 12										
8	A/C 2410 C&WF Distribution	S-6,Line 36										
9	A/C 2002 Prop Held for Future Use Distribution	S-7,Line 9										
10	A/C 2680 Tangible Assets	S-7,Line 2										
11	A/C 2005 Telcom Plant Adjust	S-7,Line 15										
12	A/C 6540 USF Contribution Direct Assign Factors	Direct Assign										
PLANT NONSPECIFIC EXPENSES SEPARATIONS												
13	A/C 6510 Other Plant & Equipment Exp	Line 13a*1										
14	A/C 6530 Network Operations Exp	Line 14a*2										
15	A/C 6540 Access Expenses	Line 15a*3										
16	A/C 6540 USF Contribution Direct Assignment	Line 16a*12										
17	A/C 6560 Depr and Amort Expenses											
18	Support Assets	Line 18a*4										
19	COE-Switching	Line 19a*5										
20	COE-Transmission	Line 20a*6										
21	Info Orig/Term Equip	Line 21a*7										
22	Cable & Wire Facilities	Line 22a*8										
23	Prop Held For Future Use	Line 23a*9										
24	Tangible Assets	Line 24a*10										
25	Intangibles	Line 25a*1										
26	Amort-Other Telcom Plant Adjust. (2005)	Line 26a*11										
27	Equal Access Depreciation	S-12,Line 22										
28	Amort-Extraordinary Switch Retirement	Line 28a*5										
29	TOTAL DEPR & AMORT EXPENSES	Line 18 to 28	196.891	126.640								
30	TOTAL PLANT NONSPEC OPER EXP	Ln13+14+15+16+29										
31	Distribution of Line 30	Ln30b/30a etc										



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Version 2013a

## CUSTOMER OPERATIONS EXPENSES

NECA Study Area: 400000  
Prospective

Prospective			INTRASTATE TOLL									
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL		InterLATA		IntraLATA		LOCAL		
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	EAS (h)	MSG (i)	PL (j)
-----SEPARATIONS FACTORS-----												
1	Current Billings Factors	Inputs, Ln 72										
2	Call Completion Direct Assignment Factors	Inputs, Ln 53										
3	Subscriber Line MOU Factors	Inputs, Ln 21										
4	Foreign Directories Factors	Inputs, Ln 45										
5	EU Access Billed Revenue Factors	Inputs, Ln 46										
6	Coin Revenues Factors	Inputs, Ln 75										
7	Toll Messages Percent SP+SC	Inputs, Ln 73										
8	OB & C Factors	Inputs, Ln 76										
9	CABS Factors	Inputs, Ln 66										
10	Cat 1 EU Service Order Factors	Inputs, Ln 54										
11	Cat 1 IX Service Order Factors	Inputs, Ln 55										
12	Cat 1 EU Payment & Collecting Factors	Inputs, Ln 57										
13	Cat 1 IX Payment & Collecting Factors	Inputs, Ln 58										
14	Cat 1 EU Bill Inquiry Factors	Inputs, Ln 60										
15	Cat 1 IX Bill Inquiry Factors	Inputs, Ln 61										
16	Cat 2 Direct Assignment Factors	Inputs, Ln 63										
17	Cat 3 Direct Assignment Factors	Inputs, Ln 64										
-----MKTG. & CUST. SVCS. EXPENSES SEPARATION-----												
18	A/C 6610 Total Marketing Expenses	Line 18a*1										
19	A/C 6620 SERVICE EXPENSES											
20	Call Completion	Direct Assign										
21	Call Completion Direct Assignment	Line 21a*2										
	Published Directory Listings:											
22	Classified	Direct Assign										
23	Alpha	Line 23a*3										
24	Foreign	Line 24a*4										
25	Total Publ Direct List	Line 22 to 24										
	Local Business Office Exp.:											
26	Cat 1-LBOE EU Service Order Procedures	Line 26a*10										
27	Cat 1-LBOE IX Svc Order Procedures	Line 27a*11										
28	Cat 1-LBOE EU Payment & Collecting	Line 28a*12										
29	Cat 1-LBOE IX Payment & Collecting	Line 29a*13										
30	Cat 1-LBOE EU Billing Inquiry	Line 30a*14										
31	Cat 1-LBOE IX Billing Inquiry	Line 31a*15										
32	Cat 1-LBOE Coin Collecting & Administration	Line 32a*6										
33	Cat 1-LBOE End User Access	Line 33a*5										
34	Total Cat 1-LBOE	Line 26 to 33										
35	Distribution of Line 34	Ln 34b/34a etc										

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Prospective

SOUTH DAKOTA NETWORK, LLC  
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S-11.2  
PART 36

## CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL		INTRASTATE TOLL				LOCAL		
				MSG (b)	PL (c)	InterLATA		IntraLATA		EAS (h)	MSG (i)	PL (j)
						MSG (d)	PL (e)	MSG (f)	PL (g)			
<u>SEPARATIONS FACTORS</u>												
36	Cat 2-CSE Message Processing	Line 36a*7										
37	Cat 2-CSE Other B&C	Line 37a*8										
38	Cat 2-CSE CABS	Line 38a*9										
39	Cat 2-Direct Assignment	Line 39a*16										
40	Total Cat 2-CSE	Line 36 to 39										
41	Distribution of Line 40	Ln 40b/40a etc										
42	Total Categories 1 & 2	Line 34+40										
43	Distribution of Line 42	Ln 42b/42a etc										
44	Cat 3-All Other	Line 44a*43										
45	Cat 3-Direct Assignment	Line 45a*17										
46	Total Categories 1,2 & 3	Line 34+40+44+45										
47	TOTAL A/C 6620 SERVICES EXPENSES	Line 20+21+25+46										
48	Mod. A/C 6620 Services Expenses	Line 47-33-44-45										
49	TOTAL CUSTOMER OPER EXPENSES	Line 18+47		2 880				2 880				
50	Distribution of Line 49	Ln 49b/49a etc										

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SOUTH DAKOTA NETWORK, LLC  
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PART 36

Version 2013a

## CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

NECA Study Area: 400000  
Prospective

Prospective			INTRASTATE TOLL									
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL		InterLATA		IntraLATA		LOCAL		
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	EAS (h)	MSG (i)	PL (j)
SEPARATIONS FACTORS												
1	Big Three Expenses Distribution (Excl EA)	S-8,Line 6										
2	6710 Executive & Planning Exp-DA	Inputs, Ln 77										
3	6720 General & Adm. Exp-DA	Inputs, Ln 78										
4	A/C 2001 TPIS Distr	S-2,Line 10										
5	7200 Other Taxes Direct Assign. Factors	Inputs, Ln 79										
6	Equal Access Invest Distr	S-7,Line 5										
CORPORATE OPERATIONS EXPENSES SEPARATIONS												
7	A/C 6710 Exec & Planning Expenses											
8	All Other	Line 8a*1										
9	Direct Assignment	Line 9a*2										
10	TOTAL EXEC & PLANNING EXPENSES	Line 8+9										
11	A/C 6720 Gen'l and Admin Expenses											
12	All Other	Line 12a*1										
13	Direct Assignment	Line 13a*3										
14	TOTAL GEN'L & ADMIN EXPENSES	Line 12+13										
15	TOTAL CORPORATE OPER EXPENSES	Line 10+14										
16	Distribution of Line 15	Ln15b/15a etc										
OPERATING TAXES SEPARATIONS												
17	A/C 7200 Operating Taxes											
18	All Other	Line 18a*4										
19	Direct Assignment	Line 19a*5										
20	TOTAL OPERATING TAXES (Exc. Inc. Taxes)	Line 18+19										
EQUAL ACCESS EXPENSES SEPARATION												
21	Equal Access Expenses											
22	Depreciation Expense	Line 22a*6										
23	Operating Expense	Line 23a*6										
24	TOTAL EQUAL ACCESS EXPENSES	Line 22+23										

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Prospective

SOUTH DAKOTA NETWORK, LLC  
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PART 36

## RESERVES & DEFERRALS

Prospective			INTRASTATE TOLL									
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL		InterLATA		IntraLATA		LOCAL		
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	EAS (h)	MSG (i)	PL (j)
SEPARATIONS FACTORS												
1	A/C 2110 Support Assets Distr	S-3,Line 9										
2	A/C 2210 COE-Switching Distr	S-3,Line 21										
3	A/C 2230 COE-Transmission Distr	S-4,Line 27										
4	A/C 2310 IOT Distr	S-5,Line 12										
5	A/C 2410 C&WF Distr	S-6,Line 36										
6												
7	A/C 2001 TPIS Distribution less Land	S-2,Line 16										
8	A/C 2680 Tangible Assets	S-7,Line 2										
9	A/C 2690 Intangible Assets	S-7,Line 32										
10	A/C 2005 Telcom Plant Adjust	S-7,Line 15										
11	Big Three Expenses Distribution (Excl EA)	S-8,Line 6										
12	A/C 2002 Plant Held for Future Use	S-7,Line 9										
RESERVES & DEFERRALS SEPARATION												
13	A/C 3100 Accum Depreciation TPIS											
14	Support Assets	Line 14a*1										
15	COE-Switching	Line 15a*2										
16	COE-Transmission	Line 16a*3										
17	Info Orig/Term Equip	Line 17a*4										
18	C&WF	Line 18a*5										
19	COE Equal Access	S-7,Line 25										
20	TOTAL ACCUMULATED DEPRECIATION	Line 14 to 19										
21												
22	A/C 3200 Acc. amort. plt. held for future use	Line 22a*12										
23	A/C 3400 Acc. amortization Tangible	Line 23a*8										
24	A/C 3500 Acc. amortization Intangible	Line 24a*9										
25	A/C 3600 Accumulated amortization Other	Line 25a*10										
26	A/C 4040 Customer Deposits	Line 26a*S-2,Line 13										
27	A/C 7540 Interest on Cust. Deposits	Line 27a*S-2,Line 33										
28	A/C 4100 Current Def. operating Inc. Taxes	Line 28a*7										
29												
30	A/C 4340 Non Current Def. operating Inc. Taxes	Line 30a*7										
31												
32	A/C 4310 Other Long-Term Liabilities	Line 32a*11										

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SOUTH DAKOTA NETWORK, LLC  
STUDY YEAR ENDING JUNE 30, 2019

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PART 36

## OTHER INCOME ACCOUNTS AND ADJUSTMENTS

Prospective			INTRASTATE TOLL									
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL		InterLATA		IntraLATA		LOCAL		
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	EAS (h)	MSG (i)	PL (j)
-----SEPARATIONS FACTORS-----												
1	A/C 2003 TPUC	S-7,Line 12										
2	Corporate Operating Expenses	S-12,Line 16										
3	Net Telephone Plant	S-2,Line 33										
4	A/C 2001 Telephone Plant In Service	S-2,Line 10										
5	Uncollectibles Direct Assignment Factor	Inputs, Ln 67										
6												
-----OTHER INCOME SEPARATION-----												
7	A/C 7300 Nonoper Inc & Expenses											
8	7340 Funds Used During Const.	Line 8a*4										
9	Contributions	Line 9a*2										
10	A/C 7500 Interest & Related Items											
11	A/C 7510 Int Funded Debt	Line 11a*3										
12	TOTAL INTEREST & RELATED ITEMS	Line 11										
-----INCOME TAX ADJUSTMENTS SEPARATIONS-----												
13	ITC Amortization											
14	Joint	Line 14a*4										
15	TOTAL ITC AMORTIZATION	Line 14										
16	Capitalized Payroll Taxes											
17	Joint	Line 17a*4										
18	TOTAL CAPITALIZED PAYROLL	Line 17										
19	Depreciation Adjustments											
20	Joint	Line 20a*4										
21	TOTAL DEPRECIATION ADJUSTMENTS	Line 20										
22	Amortization of excess Def. Taxes	Line 22a*4										
23	Uncollectibles Direct Assignment	Line 23a*5										



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SOUTH DAKOTA NETWORK, LLC  
STUDY YEAR ENDING JUNE 30, 2019

A-1  
INTERSTATE - PART 69

## ACCESS ELEMENT STUDY SUMMARY

LINE	DESCRIPTION	SOURCE	TOTAL INTERSTATE (a)	COMMON LINE		TRAFFIC SENSITIVE				SPC ACC			B & C	
				PAY (b)	BSF (c)	SWITCH (d)	LCL TRNSP (e)	INFO SYS (f)	DSL (g)	NON DSL (h)	EQ ACCESS (i)	B&C (j)		
1	NET TELEPHONE PLANT	A-2,Line 39	913,308			913,308								
2	Rate of Return	Inputs, Line 19	0.105000	0.105000	0.105000	0.105000	0.105000	0.105000	0.105000	0.105000	0.105000	0.105000		
3	RETURN ON NET PLANT	Line 1 X 2												
4	Other Return Adjustments													
5	7340 Funds Used During Const.	A-14,Line 8												
6	NET RETURN	Line 3-4..5	95,897			95,897								
7	7500 Interest & Related Items	A-14,Line 12												
8	Investment Tax Credit Amortization	A-14,Line 15												
9														
10	Capitalized Payroll Taxes	A-14,Line 18												
11	Depreciation Adjustment	A-14,Line 21												
12	Amortization of excess Deferred Taxes	A-14,Line 22												
13	Total Income Adjustments	Line 7 to Line 12												
14	AFTER TAX INCOME (TAXABLE INCOME)	Line 6-Line 13												
15	State Income Tax	Ln14b/14a etc												
16	Federal Income Tax	Ln14b/14a etc - Ln8				23,005								
17	Operating Expenses & Taxes	A-8,Line 16												
19	NET REVENUE REQUIREMENT	Line 6+15..17												
20	Gross Receipts Tax	Ln14b/14a etc												
21	REVENUE REQUIREMENT	Line 19+20												
22	Distribution of Line 21	Ln 21b/21a etc												
23	Local Switching Support (LSS)	Inputs Ln 314												
24	Revenue requirement less LSS	Line 21-23												
25	Line Port Shift	Line 25d=0 x Ln 24d												
25.1	Exclude USF Expense	Inputs Ln 221												
26	Adjusted Revenue Requirement	Line 23+24+25+25.1												
27	TIC Revenue or Local Transport Rev. Req.	Inputs Ln 365												
28	Revenue Requirement less TIC, LSS and B&C	Line 26-27-23												
29	TIC Revenue Distribution	Ln28b/28a, etc												
30	Adjusted TIC Revenue	Ln30ax29b, etc												
31	Adjusted Revenue Requirement	Line 23+25.1+28+30	680,855			680,855								

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SOUTH DAKOTA NETWORK, LLC  
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INTERSTATE - PART 69

Version 2013a

## ACCESS TELEPHONE PLANT SUMMARY

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Prospective

LINE	DESCRIPTION	SOURCE	TOTAL INTERSTATE (a)	COMMON LINE		TRAFFIC SENSITIVE				SPC ACC			B & C	
				PAY (b)	BSF (c)	SWITCH (d)	LCL TRNSP (e)	INFO SYS (f)	DSL (g)	NON DSL (h)	EQ ACCESS (i)	B&C (j)		
1	A/C 2110 Land & Support Assets	A-3,Line 11												
2	A/C 2210 COE Switching + Eq Access	A-3,Line 23												
3	A/C 2230 COE Transmission	A-4,Line 26												
4	A/C 2310 Info Orig/Term Equip	A-5,Line 11												
5	A/C 2410 C&WF	A-6,Line 35												
6	Total COE, IOT, C&WF	Line 2 to 5												
7	Distribution of Line 6	Line 6b/6a etc												
8	A/C 2680 Tangible Assets	A-7,Line 30												
9	Telephone Plant In SVC excluding A/C2690	Line 1+6												
10	Distribution of Line 9	Ln9b/9a etc												
11	A/C 2690 Intangible Assets	A-7,Line 31												
12	A/C 2001 Telephone Plant In Service													
13	Distribution of Line 12													
14	A/C 2110 Land Assets	A-3,Line 10												
15	A/C 2001 TPIS Excluding Land	Line 12-14												
16	Distribution of Line 15	Ln15b/15a etc												
17	A/C 2002 Prop Hld for Future Use	A-7,Line 8												
18	A/C 2003 Plant Under Const.	A-7,Line 11												
19	A/C 2005 Telephone Plant Adjustment	A-7,Line 14												
20	A/C 1220 Materials and Supplies	A-7,Line 21												
21	Total Telephone Plant	Ln 12+17 to 20												
22	Distribution of Line 21	Ln21b/21a etc												
23	A/C 3100 Accumulated Depreciation	A-13,Line 20												
24	A/C 3200 Acc. amort. plt. held for future use	A-13,Line 22												
25	A/C 3400 Acc. amortization Tangible													
26	A/C 3500 Acc. amortization Intangible													
27	A/C 3600 Accumulated amortization Other	A-13,Line 25												
28	A/C 4040 Customer Deposits	A-13,Line 26												
29	A/C 4100 Current Def Income Taxes	A-13,Line 28												
30	A/C 4310 Other Long-Term Liabilities	A-13,Line 32												
31	A/C 4340 Noncurrent Def. I C Taxes	A-13,Line 30												
32	Net Telephone Plant	Ln 21-23..31												
33	Distribution of Line 32	Ln32b/32a etc												
34	A/C 1402 Rural Tel Bank Stock	A-7,Line 18												
35	Investment Allowance/Disallowance	A-7,Line 21												
36	Cash Working Capital	A-7,Line 23												
37	Extraordinary Switch Retirement (Unamort. Amt.)	A-7,Line 16												
38	Net Telephone Plant Plus Cash Working Capital,													
39	Plus Equal Access, Plus RTB Stock	Ln32+34..36												
40	Distribution of Line 39	Ln39b/39a etc												

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SOUTH DAKOTA NETWORK, LLC  
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A-3  
INTERSTATE - PART 69

## ACCESS GENERAL SUPPORT FACILITIES & COE SWITCHING

PROSPECTIVE			COMMON LINE			TRAFFIC SENSITIVE				B & C			
LINE	DESCRIPTION	SOURCE	TOTAL	PAY	BSF	SWITCH	LCL TRNSP	INFO SYS	DSL	SPC ACC	NON DSL	EQ ACCESS	B&C
			INTERSTATE	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
-----SEPARATIONS FACTORS-----													
1	MODIFIED BIG THREE EXPENSES	A-8,Line 23											
2	Distribution of Line 1	Line 1 b/1 a etc.											
3	Total COE, IOT, C&WF	A-2,Line 6											
4	Distribution of Line 3	Line 3 b/3 a etc.											
-----LAND & SUPPORT ASSETS SEPARATION-----													
5	2110 Land & Support Assets												
6													
7	Support Assets	Line 7a*4											
8	Total Support	Line 6+7											
9	Distribution of Line 8	Ln 7b/7a etc											
10	Land	Line 10a*4											
11	TOTAL LAND & SUPPORT ASSETS	Line 8+10											
12	Distribution of Line 11	Ln11b/11a etc											

LINE	DESCRIPTION	SOURCE	TOTAL	COMMON LINE		TRAFFIC SENSITIVE				SPC ACC			B & C	
			INTERSTATE (a)	PAY (b)	BSF (c)	SWITCH (d)	LCL TRNSP (e)	INFO SYS (f)	DSL (g)	NON DSL (h)	EQ ACCESS (i)	B&C (j)		
-	ALLOCATING FACTORS-----													
13	COE CAT 2 TDM FACTORS	Fixed Assignment												
14	COE CAT 3 FACTORS	Fixed Assignment												
----COE CATEGORIES 1-3 SEPARATION-----														
15	A/C 2210 Central Office Switching													
16	Cat 2-Tandem Switching	Line 16a*13												
17	Distribution of Line 16	Ln 16b/16a etc												
18	Cat 3 Local Switch Less Equal Access	Line 18a*14												
19	Distribution of Line 18	Ln 18b/18a etc												
20	Total COE Switch less Equal Acces	Line 16+18												
21	Distribution of Line 20	Ln 20b/20a etc												
22	Equal Access Gross Investment	A-7, Ln 24												
23	TOTAL COE SWITCH + EQUAL ACCESS	Line 20+22												
24	Distribution of Line 23	Ln 23b/23a etc												



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SOUTH DAKOTA NETWORK, LLC  
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INTERSTATE - PART 69

Version 2013a

NECA Study Area: 400000  
Prospective

## ACCESS CENTRAL OFFICE TRANSMISSION EQUIPMENT

LINE	DESCRIPTION	SOURCE	COMMON LINE			TRAFFIC SENSITIVE			SPC ACC			B & C	
			TOTAL INTERSTATE (a)	PAY (b)	BSF (c)	SWITCH (d)	LCL TRNSP (e)	INFO SYS (f)	DSL (g)	NON DSL (h)	EQ ACCESS (i)	B&C (j)	
-	ALLOCATING FACTORS-----												
1	COE Cat 4.12 EAS Factors	Not applicable											
2	COE Cat 4.13 Factors	Inputs Sheet											
3	COE Cat 4.23 Factors	Fixed Assignment											
4													
5	COE Cat 4.3 Host/Remote Message Factors	Fixed Assignment											
7	COE Cat 4.3 WATS Factors	No longer used											
8													
-	COE Transmission Separation -----												
	A/C 2230 Central Office - Transmission												
9	Cat 4.1-Exchange Circuit												
10	4.11.1 Exch Wideband - DSL	Fixed Assignment											
11	4.11.2 Exch Wideband - Non DSL (PL)	Fixed Assignment											
12	4.12 Exch Trunk EAS	Line 12a*1											
13	4.13 Subscriber Line												
14	Joint MSG	Line 14a*2											
15	Special Access - Non WB (PL)	Fixed Assignment											
16													
17	4.22.1 IX Wideband - DSL	Fixed Assignment											
18	4.22.2 IX Wideband - Non DSL (PL)	Fixed Assignment											
19	4.23 All Other												
20	Joint MSG	Line 20a*3											
21	Special Access - Non WB (PL)	Fixed Assignment											
22	4.23 Direct Assignment	Fixed Assignment											
23	Cat 4.3-Host/Remote MSG												
24	Joint	Line 24a*5											
25	WATS	Line 25a*7											
26	TOTAL COE-TRANSMISSION	Line 10 to 25											
27	Distribution of Line 26	Ln26b/26a etc											
28	TOTAL CENTRAL OFFICE EQUIP	A-3 Ln 23+Ln26											
29	Distribution of Line 28	Ln28b/28a etc											

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SOUTH DAKOTA NETWORK, LLC  
STUDY YEAR ENDING JUNE 30, 2019

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INTERSTATE - PART 69

Version 2013a

NECA Study Area: 400000  
Prospective

## ACCESS INFORMATION ORIGIN/TERM EQUIPMENT

LINE	DESCRIPTION	SOURCE	COMMON LINE		TRAFFIC SENSITIVE			SPC ACC			B & C	
			TOTAL INTERSTATE (a)	PAY (b)	BSF (c)	SWITCH (d)	LCL TRNSP (e)	INFO SYS (f)	DSL (g)	NON DSL (h)	EQ ACCESS (i)	B&C (j)
-	ALLOCATING FACTORS-----											
1	IOT Cat 1 Other Direct Assignment	A-4, Ln 2										
2	IOT Cat 1 Direct Assignment	Records										
3	IOT Cat 2 State Assignment	Records										
---	IOT EQUIPMENT SEPARATION-----											
4	A/C 2310 Info Orig/Term Equip											
5	Cat 1-Other IOT	Line 5a*1										
6	Direct Assignment	Line 6a*2										
7	Total Category 1	Line 5+6										
8	Distribution of Line 7	Line 7b/7a etc										
9	Cat 2-Cust Prem Equip	Line 9a*3										
10	Distribution of Line 9	Ln9b/9a etc										
11	TOTAL INFO ORIG/TERM EQUIP	Line 7+9										
12	Distribution of Line 11	Ln11b/11a etc										

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NECA Study Area: 400000  
Prospective

SOUTH DAKOTA NETWORK, LLC  
STUDY YEAR ENDING JUNE 30, 2019

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INTERSTATE - PART 69

## ACCESS CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	TOTAL	COMMON LINE		TRAFFIC SENSITIVE				SPC ACC	B & C	
			INTERSTATE (a)	PAY (b)	BSF (c)	SWITCH (d)	LCL TRNSP (e)	INFO SYS (f)	DSL (g)	NON DSL (h)	EQ ACCESS (i)	B&C (j)
-	ALLOCATING FACTORS-----											
1	C&WF Cat. 1.3 Factors	A-5,Line 1										
2												
3												
4												
5												
6												
7												
---	C&WF CAT 1 to 4 SEPARATION-----											
8	A/C 2410 Cable & Wire Facilities											
9	<b>Cat 1 Exchange Subscriber</b>											
10	1.1 Intrastate Specials - Non WB (PL)	Fixed Assignment										
11	1.2 Interstate Specials - Non WB (PL)	Fixed Assignment										
12	1.3 Joint Use	Line 12a*1										
13	Total Category 1	Line 10 to 12										
14	Distribution of Line 13	Ln13b/13a etc										
15	<b>Cat 2 Wideband &amp; Exchange Trunk</b>											
16	Cat 2.1.1-Exch WB - DSL Data Only	Fixed Assignment										
17	Cat 2.1.2 Exch. WB - Non DSL (PL)	Fixed Assignment										
18	Cat 2.2 Exchange Trunk EAS	Records										
19	Total Category 2	Line 16 to 18										
20	Distribution of Line 19	Ln19b/19a etc										
21	<b>Cat 3-Interexchange C&amp;WF</b>											
22	Cat 3.1.1 IX WB - DSL	Fixed Assignment										
23	Cat 3.1.2 IX WB - Non DSL (PL)	Fixed Assignment										
24	Joint Message	Fixed Assignment										
25	IX Specials - Non WB (PL) and WATS	Fixed Assignment										
26	Cat 3 Direct Assignment	Fixed Assignment										
27	Total Category 3	Line 22 to 26										
28	Distribution of Line 27	Ln27b/27a etc										
29	<b>Cat 4-Host/Remote C&amp;WF</b>											
30	Joint Message	Fixed Assignment										
31	WATS	Not Used										
32	Total Category 4	Line 30+31										
33	Distribution of Line 32	Ln32b/32a etc										
34												
35	TOTAL CABLE & WIRE FACILITIES	Ln 13+19+27+32										
36	Distribution of Line 35	Ln35b/35a etc										

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NECA Study Area: 400000  
Prospective

SOUTH DAKOTA NETWORK, LLC  
STUDY YEAR ENDING JUNE 30, 2019

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## ACCESS OTHER TELEPHONE PLANT ACCOUNTS

			NECA Study Area: 400000 Prospective																					
			COMMON LINE																					
			TRAFFIC SENSITIVE																					
			B & C																					
LINE	DESCRIPTION	SOURCE	TOTAL INTERSTATE (a)	PAY (b)	BSF (c)	SWITCH (d)	LCL TRNSP (e)	INFO SYS (f)	DSL (g)	SPC ACC NON DSL (h)	EQ ACCESS (i)	B&C (j)												
---SEPARATIONS FACTORS-----																								
1	Telephone Plant In SVC excluding A/C2690	A-2,Line 10																						
2																								
3	A/C 2410 C&WF Distribution	A-6,Line 36																						
4	TPIS + Equal Access Inv. Dist.	A-14,Line 4																						
5	Equal Access Direct Assignment	Fixed Assignment																						
6																								
---OTHER ACCOUNTS SEPARATION-----																								
7	A/C 2002 Prop Held for Future Use	Line 7a*1																						
8	TOTAL PROP HELD FOR FUTURE USE	Line 7																						
9	Distribution of Line 8	Line 8b/8a etc																						
10	A/C 2003 Plant Under Construction	Line 10a*1																						
11	TOTAL PLANT UNDER CONSTRUCTION	Line 10																						
12	Distribution of Line 11	Ln11b/11a etc																						
13	A/C 2005 Telecom Plant Adjust	Line 13a*1																						
14	TOTAL TELECOM PLANT ADJUST	Line 13																						
15	Distribution of Line 14	Ln14b/14a etc																						
16	Extraordinary Switch Retirement (Unamort. Amt.)	Fixed Assignment																						
17	Distribution of Line 16	Ln16b/16a etc																						
---MISC ACCOUNTS SEPARATION-----																								
18	A/C 1402 Class B RTB Stock	Line 18a*4																						
19	Investment Allowances/Disallowances	Line 19a*1																						
20	A/C 1220 Material & Supl x/CPE	Line 20a*4																						
21	TOTAL MATERIALS AND SUPPLIES	Line 20																						
22	Cash Working Capital	Line 22a*4																						
23	TOTAL CASH WORKING CAPITAL	Line 22																						
---EQUAL ACCESS INVESTMENT SEPARATION-----																								
24	Equal Access Gross Investment	Line 24a*5																						
25	Accumulative Depreciation	Line 25a*5																						
26																								
27	Unamortized Expenses	Line 27a*5																						
28	TOTAL NET EQUAL ACCESS INVESTMENT	Ln24-25-26+27																						
29	Distribution of Line 28	Ln28b/28a etc																						
30	A/C 2680 Tangible Assets	Line 30a*1																						
31	A/C 2690 Intangible Assets	Line 31a*1																						

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SOUTH DAKOTA NETWORK, LLC  
STUDY YEAR ENDING JUNE 30, 2019

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INTERSTATE - PART 69

Version 2013a

## ACCESS OPERATING EXPENSE SUMMARY

NECA Study Area: 400000  
Prospective

LINE	DESCRIPTION	SOURCE	TOTAL INTERSTATE (a)	COMMON LINE		TRAFFIC SENSITIVE				B & C		
				PAY (b)	BSF (c)	SWITCH (d)	LCL TRNSP (e)	INFO SYS (f)	DSL (g)	SPC ACC NON DSL (h)	EQ ACCESS (i)	B&C (j)
1	Plant Specific Expense A/C 6110, 6120											
2	Plus 6210, 6220, 6230, 6310, 6410 EXCL EQ AC	A-9,Line 30										
3	Plant Non Specific A/C 6530, 6540 and 6510	A-10,Line 13+14+15+16										
4	Customer Operations A/C 6610,6620	A-11.1,Line 49										
5	TOTAL BIG THREE EXPENSES	Line 2 to 4										
6	Distribution of Line 5	Ln5b/5a etc										
7	Plant Specific Expenses	A-9,Line 31										
8	Plant Nonspecific Expenses	A-10,Line 30										
9	Customer Operations Expenses	A-11.1,Line 49										
10	Corporate Operations Expenses	A-12,Line 15										
11	A/C 7300 Contributions	A-14,Ln9										
12	A/C 7540 Interest on Cust. Deposits	A-13,Ln27										
13	TOTAL OPERATING EXPENSES	Line 7 to 12										
14	Distribution of Line 13	Ln13b/13a etc										
15	Operating Taxes	A-12,Line 20										
16	TOTAL OPERATING EXPENSES & TAXES	Ln13+15										
17	Distribution of Line 16	Ln16b/16a etc										
18	TOTAL DEPRECIATION & AMORTIZATION	A-9,Line 27										
19	Distribution of Line 18	Ln18b/18a etc										
20	Mod. Plt Spec Exp (Excl. 6110, 6120)	A-9,Line 33										
21	Plant Non Specific A/C 6530, 6540 and 6510	A-10,Line 32										
22	Mod. Cust. Op. Excl. 6610, 6620 Cat 1. IX, Coin & Ca	A-11.1,Line 41a										
23	MODIFIED BIG THREE EXPENSES	Line 20 to 22										
24	Distribution of Line 23	Ln23b/23a etc										

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NECA Study Area: 400000  
Prospective

SOUTH DAKOTA NETWORK, LLC  
STUDY YEAR ENDING JUNE 30, 2019

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INTERSTATE - PART 69

ACCESS PLANT SPECIFIC EXPENSES

Prospective			COMMON LINE			TRAFFIC SENSITIVE				SPC ACC			B & C	
LINE	DESCRIPTION	SOURCE	TOTAL INTERSTATE (a)	PAY (b)	BSF (c)	SWITCH (d)	LCL TRNSP (e)	INFO SYS (f)	DSL (g)	NON DSL (h)	EQ ACCESS (i)	B&C (j)		
SEPARATIONS FACTORS														
1	TPIS + Equal Access Inv. Dist.	A-14,Line 4												
2	Land & Support Assets Dist.	A-3,Line 12												
3	Equal Access Direct Assignment	A-7,Line 5												
4	COE Switching Distribution	A-3,Line 24												
5	COE Operator Distribution													
6	COE Transmission Distribution	A-4,Line 27												
7	Total COE Distribution	A-4,Line 29												
8	A/C 6310 IOT Exp Cat 1-Other Distribution	A-5,Line 8												
9	A/C 6310 IOT Exp Cat 2-CPE Exp Distr	A-5,Line 10												
10	A/C 6410 C&WF Distribution	A-6,Line 36												
11	A/C 6410 C&WF Distribution-DA	Fixed Assignment												
PLANT SPECIFIC EXPENSES SEPARATION														
12	A/C 6110 Network Support Expenses	Line 12a*1												
13	Direct Assignment	Line 13a*1												
14	TOTAL NETWORK SUPPORT EXPENSES	Line 12+13												
15	A/C 6120 General Support Expenses	Line 15a*2												
16	Direct Assignment	Line 16a*2												
17	TOTAL GENERAL SUPPORT EXPENSES	Line 15+16												
18	A/C 6210 COE Switching Expenses	Line 18a*4												
19	A/C 6220 COE Operator Expenses	Line 19a*5												
20	A/C 6230 COE Transmission Expenses	Line 20a*6												
21	TOTAL COE ( Excl. EA )	Line 18+19+20												
22	A/C 6210 Equal Access Expense	Line 22a*3												
23	A/C 6310 IOT Equip Expenses													
24	Cat 1-Other IOT Eq Expenses	Line 24a*8												
25	Cat 2-Cust Prem Equip Exp	Line 25a*9												
26	TOTAL IOT EXPENSES	Line 24+25												
27	A/C 6410 C&WF Expenses Joint	Line 27a*10												
28	A/C 6410 C&WF Expenses DA	Line 28a*11												
29	TOTAL A/C 6410 C&WF Expenses	Line 27+28												
30	Plt Spec Exp. ( Excl. EA)	Ln 14+17+21+26+29												
31	TOTAL PLANT SPEC OPER EXPENSE	Line 22+30												
32	Distribution of Line 31	Ln31b/31a etc												
33	Plt Spec Exp (less EA & Sup. Asset Related Items	Line 21+22+26+29												

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SOUTH DAKOTA NETWORK, LLC  
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INTERSTATE - PART 69

Version 2013a

ACCESS PLANT NON SPECIFIC EXPENSES

NECA Study Area: 400000  
Prospective

NECA Study Area: 400000 Prospective			COMMON LINE			TRAFFIC SENSITIVE				SPC ACC				B & C	
LINE	DESCRIPTION	SOURCE	TOTAL	PAY	BSF	SWITCH	LCL TRNSP	INFO SYS	DSL	NON DSL	EQ ACCESS	B&C			
			INTERSTATE	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)			
-----SEPARATIONS FACTORS-----															
1	A/C 2001 Tel. Plant In Svce. excluding A/C2690	A-2,Line 10													
2	Total COE, IOT, C&WF Distribution	A-2,Line 7													
3	A/C 6540 Access Expenses Factors	Fixed Assignment													
4	A/C 2110 Support Assets Distribution	A-3,Line 9													
5	A/C 2210 COE-Switching Distribution	A-3,Line 21													
6	A/C 2230 COE-Transmission Distribution	A-4,Line 27													
7	A/C 2310 IOT Distribution	A-5,Line 12													
8	A/C 2410 C&WF Distribution	A-6,Line 36													
9	A/C 2002 Prop Held for Future Use Distribution	A-7,Line 9													
10	A/C 2680 Tangible Assets	A-7,Line 1													
11	A/C 2005 Telcom Plant Adjust	A-7,Line 15													
12	Equal Access Direct Assignment	A-7,Line 5													
-----PLANT NONSPECIFIC EXPENSES SEPARATIONS-----															
13	A/C 6510 Other Plant & Equipment Exp	Line 13a*1													
	Distribution of Line 13	Ln13b/13a etc													
14	A/C 6530 Network Operations Exp	Line 14a*2													
	Distribution of Line 14	Ln14b/14a etc													
15	A/C 6540 Access Expenses	Line 15a*3													
16	A/C 6540 USF Contribution Direct Assignment	Fixed Assignment													
17	A/C 6560 Depr and Amort Expenses														
18	Support Assets	Line 18a*4													
19	COE-Switching	Line 19a*5													
20	COE-Transmission	Line 20a*6													
21	Info Orig/Term Equip	Line 21a*7													
22	Cable & Wire Facilities	Line 22a*8													
23	Prop Held For Future Use	Line 23a*9													
24	Tangible Assets	Line 24a*10													
25	Intangibles	Line 25a*1													
26	Amort-Other Telcom Plant Adjust. (2005)	Line 26a*11													
27	Equal Access Depreciation	Line 27a*12													
28	Amort-Extraordinary Switch Retirement	Line 28a*5													
29	TOTAL DEPR & AMORT EXPENSES	Line 18 to 27													
30	TOTAL PLANT NONSPEC OPER EXP	Ln13+14+15+16+29													
31	Distribution of Line 30	Ln30b/30a etc													
32	MODIFIED PLANT NONSPEC OPER EXP	(Ln14+15+16+19+20 21+22+27+28)													

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SOUTH DAKOTA NETWORK, LLC  
STUDY YEAR ENDING JUNE 30, 2019

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INTERSTATE - PART 69

Version 2013a

## ACCESS CUSTOMER OPERATIONS EXPENSES

NECA Study Area: 400000  
Prospective

Prospective			TOTAL	COMMON LINE		TRAFFIC SENSITIVE				SPC ACC		B & C	
LINE	DESCRIPTION	SOURCE	INTERSTATE	PAY	BSF	SWITCH	LCL TRNSP	INFO SYS	DSL	NON DSL	EQ ACCESS	B&C	
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
-----SEPARATIONS FACTORS-----													
1	GSF,COE,IOT,CWF & EQ ACCESS	A-2, Line 9											
2	Distribution of Line 1	Line 1b/1a etc											
3													
4	Total COE, IOT, CWF EX CCL	A-2,Ln6 - CCL											
5	Distribution of Line 4	Line 4b/4a etc											
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
-----MKTG. & CUST. SVCS. EXPENSES SEPARATION-----													
18	A/C 6610 Total Marketing Expenses	Line 18a*2											
19	A/C 6620 SERVICE EXPENSES												
20	Call Completion	N/A											
21	Call Completion Direct Assignment	N/A											
	Published Directory Listings:												
22	Classified	N/A											
23	Alpha	Fixed Assignment											
24	Foreign	Fixed Assignment											
25	Total Publ Direct List	Line 22 to 24											
	Local Business Office Exp.:												
26	Cat 1-LBOE EU Service Order Procedures	Fixed Assignment											
27	Cat 1-LBOE IX Svc Order Procedures	Fixed Assignment											
28	Cat 1-LBOE EU Payment & Collecting	Fixed Assignment											
29	Cat 1-LBOE IX Payment & Collecting	Fixed Assignment											
30	Cat 1-LBOE EU Billing Inquiry	Fixed Assignment											
31	Cat 1-LBOE IX Billing Inquiry	Fixed Assignment											
32	Cat 1-LBOE Coin Collecting & Administration	Fixed Assignment											
33	Cat 1-LBOE End User Access	Fixed Assignment											
34	Total Cat 1-LBOE	Line 27 to 32											
35	Distribution of Line 34	Ln34b/34a etc											



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SOUTH DAKOTA NETWORK, LLC  
TOTAL TEL PLANT

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INTERSTATE - PART 69

Version 2013a

## ACCESS CUSTOMER OPERATIONS EXPENSES

NECA Study Area: 400000  
Prospective

Prospective			COMMON LINE			TRAFFIC SENSITIVE				B & C			
LINE	DESCRIPTION	SOURCE	TOTAL	PAY	BSF	SWITCH	LCL TRNSP	INFO SYS	DSL	SPC ACC	NON DSL	EQ ACCESS	B&C
			INTERSTATE (a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
-----SEPARATIONS FACTORS-----													
36	Cat 2-CSE Message Processing	Fixed Assignment											
37	Cat 2-CSE Other B&C	Direct Assign											
38	Cat 2-CSE CABS	Line 27a*5											
39	Cat 2-Direct Assignment	Line 28a*5											
40	Total Cat 2-CSE	Line 36 to 39											
41	Distribution of Line 40	Ln40b/40a etc											
42	Total 6620 less Cat 3	Line 20+21+25+34+40											
43	Distribution of Line 42	Ln42b/42a etc											
44	Cat 3-All Other	Line 44a*43											
45	Cat 3-Direct Assignment	Line 45a*43											
46	Total Categories 1,2 & 3	Line 34+40+44+45											
47	TOTAL 6620 SERVICES EXPENSES	Line 20+21+25+46											
41a	Mod. A/C 6620 Services Expenses	Line 47-33-44-45											
49	TOTAL CUSTOMER OPER EXPENSES	Line 18+47											
50	Distribution of Line 49	Ln49b/49a etc											

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SOUTH DAKOTA NETWORK, LLC  
STUDY YEAR ENDING JUNE 30, 2019

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INTERSTATE - PART 69

Version 2013a

ACCESS CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

NECA Study Area: 400000  
Prospective

NECA Study Area: 400000 Prospective			COMMON LINE		TRAFFIC SENSITIVE				B & C				
LINE	DESCRIPTION	SOURCE	TOTAL	PAY	BSF	SWITCH	LCL TRNSP	INFO SYS	DSL	SPC ACC	NON DSL	EQ ACCESS	B&C
			INTERSTATE	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
-----SEPARATIONS FACTORS-----													
1	Big Three Expenses Distribution (Excl EA)	A-8,Line 6											
2													
3													
4	TPIS + Equal Access Investment	A-2,Line 10											
5													
6	Equal Access Invest Distr	A-7,Line 5											
-----CORPORATE OPERATIONS EXPENSES SEPARATIONS-----													
7	A/C 6710 Exec & Planning Expenses												
8	All Other	Line 8a*1											
9	Direct Assignment	Line 9a*1											
10	TOTAL EXEC & PLANNING EXPENSES	Line 8+9											
	Distribution of Line 10	Ln10b/10a etc											
11	A/C 6720 Gen'l and Admin Expenses												
12	All Other	Line 12a*1											
13	Direct Assignment	Line 13a*1											
14	TOTAL GEN'L & ADMIN EXPENSES	Line 12+13											
	Distribution of Line 14	Ln14b/14a etc											
15	TOTAL CORPORATE OPER EXPENSES	Line 10+14											
16	Distribution of Line 15	Ln15b/15a etc											
-----OPERATING TAXES SEPARATIONS-----													
17	A/C 7200 Operating Taxes												
18	All Other	Line 18a*4											
19	Direct Assignment	Line 19a*4											
20	TOTAL OPERATING TAXES (Exc. Inc. Taxes)	Line 18+19											
-----EQUAL ACCESS EXPENSES SEPARATION-----													
21	Equal Access Expenses												
22	Depreciation Expense	Line 22a*6											
23	Operating Expense	Line 23a*6											
24	TOTAL EQUAL ACCESS EXPENSES	Line 22+23											

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NECA Study Area: 400000  
Prospective

SOUTH DAKOTA NETWORK, LLC  
STUDY YEAR ENDING JUNE 30, 2019

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INTERSTATE - PART 69

ACCESS RESERVES & DEFERRALS

PROSPECTIVE			COMMON LINE		TRAFFIC SENSITIVE				SPC ACC		EQ ACCESS		B & C
LINE	DESCRIPTION	SOURCE	TOTAL INTERSTATE (a)	PAY (b)	BSF (c)	SWITCH (d)	LCL TRNSP (e)	INFO SYS (f)	DSL (g)	NON DSL (h)	(i)	B&C (j)	
SEPARATIONS FACTORS													
1	A/C 2110 Support Assets Distr	A-3,Line 9											
2	A/C 2210 COE-Switching Distr	A-3,Line 21											
3	A/C 2230 COE-Transmission Distr	A-4,Line 27											
4	A/C 2310 IOT Distr	A-5,Line 12											
5	A/C 2410 C&WF Distr	A-6,Line 36											
6													
7	TPIS + Equal Access Investment	A-2,Line 10											
8													
9	Equal Access Direct Assignment	A-7,Line 5											
10	A/C 2005 Telcom Plant Adjust	A-7,Line 15											
11													
12	A/C 2002 Plant Held for Future Use	A-7,Line 9											
RESERVES & DEFERRALS SEPARATION													
13	A/C 3100 Accum Depreciation TPIS												
14	Support Assets	Line 14a*1											
15	COE-Switching	Line 15a*2											
16	COE-Transmission	Line 16a*3											
17	Info Orig/Term Equip	Line 17a*4											
18	C&WF	Line 18a*5											
19	COE Equal Access	Line 19a*9											
20	TOTAL ACCUMULATED DEPRECIATION	Line 14 to 18	954,571			954,571							
21	Distribution of Line 20	Ln20b/20a etc											
22	A/C 3200 Acc. amort. plt. held for future use	Line 22a*12											
23	A/C 3400 Acc. amortization Tangible	Line 23a*7											
24	A/C 3500 Acc. amortization Intangible	Line 24a*7	43,146			43,146							
25	A/C 3600 Accumulated amortization Other	Line 25a*10											
26	A/C 4040 Customer Deposits	Line 26a*A-2,Line 13											
27	A/C 7540 Interest on Cust. Deposits	Line 27a*A-2,Line 33											
28	A/C 4100 Current Def. operating Inc. Taxes	Line 28a*7											
29	Distribution of Line 28	Ln28b/28a etc											
30	A/C 4340 Non Current Def. operating Inc. Taxes	Line 30a*7											
31	Distribution of Line 30	Ln30b/30a etc											
32	A/C 4310 Other Long-Term Liabilities	Line 32a*7											

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SOUTH DAKOTA NETWORK, LLC  
STUDY YEAR ENDING JUNE 30, 2019

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INTERSTATE - PART 69

Version 2013a

NECA Study Area: 400000  
Prospective

## ACCESS OTHER INCOME ACCOUNTS AND ADJUSTMENTS

Prospective			COMMON LINE			TRAFFIC SENSITIVE			SPC ACC			B & C	
LINE	DESCRIPTION	SOURCE	TOTAL INTERSTATE (a)	PAY (b)	BSF (c)	SWITCH (d)	LCL TRNSP (e)	INFO SYS (f)	DSL (g)	NON DSL (h)	EQ ACCESS (i)	B&C (j)	
-----SEPARATIONS FACTORS-----													
1	A/C 2003 TPUC	A-7, Line 12											
2	Corporate Operating Expenses	A-12, Line 16											
3	Net Telephone Plant	A-2, Line 33											
4	TPIS + Equal Access Investment	A-2, Line 10											
5													
6													
-----OTHER INCOME SEPARATION-----													
7	A/C 7300 Nonoper Inc & Expenses												
8	7340 Funds Used During Const.	Line 8a*4											
9	Contributions	Line 9a*4											
10	A/C 7500 Interest & Related Items												
11	A/C 7510 Int Funded Debt	Line 11a*4											
12	TOTAL INTEREST & RELATED ITEMS	Line 11											
-----INCOME TAX ADJUSTMENTS SEPARATIONS-----													
13	ITC Amortization												
14	Joint	Line 14a*4											
15	TOTAL ITC AMORTIZATION	Line 14											
16	Capitalized Payroll Taxes												
17	Joint	Line 17a*4											
18	TOTAL CAPITALIZED PAYROLL	Line 17											
19	Depreciation Adjustments												
20	Joint	Line 20a*4											
21	TOTAL DEPRECIATION ADJUSTMENTS	Line 20											
22	Amortization of excess Def. Taxes	Line 22a*4											
23	Uncollectibles Direct Assignment	Line 23a*4											

INPUT DATA RANGE

Version 2013a

Company Name: South Dakota Network, LLC

State: South Dakota

Study Dates: STUDY YEAR ENDING JUNE 30, 2019

Note 1 - Appears on all Forms: Prospective

Note 2 - Appears on all Forms:

Study Area Number: 400000

Date Printed: 11/20/18

---SEPARATIONS FACTORS---

(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
		USED IN (Sheet, Ln No.)	TOTAL COMPANY	INTERSTATE		INTRASTATE				LOCAL		
DESCRIPTION				MSG	PL	InterLATA MSG	PL	IntraLATA MSG	PL	EAS	MSG	PL
12												
13												
14												
15												
16	Fed. Inc. Tax 1=YES 2=NO 3=34% 4=Input	1										
17	[Option 4 Fed. Inc. Tax Rate ( Sub-S )]											
18	State Income Tax 1=YES 2=NO	2										
19	Rate of Return	S-1, Ln 2		10.50%	10.50%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
20	Gross Receipts Tax Rate	S-1, Ln 20										
21	Subscriber Line MOU Factors	S-11.1, Ln 3										
22	Gross Allocator (SPF)	S-4, Ln 2										
23	COE Cat 2 TDM - MOU Factors	S-3, Ln 13										
24	COE Cat 3- Weighted DEM Factors	S-3, Ln 14										
25	Equal Access MOU Factors	S-7, Ln 5										
26	COE Cat 4.11 Exch. Wideband Factors	S-4, Ln 3										
27	COE Cat 4.12 Exch. Trunk (EAS) Factors	S-4, Ln 1										
28												
29	COE Cat 4.22 IX Wideband Factors	S-4, Ln 4										
30	COE Cat 4.23 CM Factors	S-4, Ln 5										
31	COE Cat 4.23 Direct Assignment Factors	S-4, Ln 6										
32	COE Cat 4.3 Host/Remote MOU Factor	S-4, Ln 7										
33	COE Cat 4.3 WATS Factors	S-4, Ln 8										
34												
35	C&WF Cat 2.1 Exchange Wideband	S-6, Ln 2										
36	C&WF Cat 3 CMM Factors	S-6, Ln 3										
37	C&WF Cat 3 Direct Assignment CMM Factors	S-6, Ln 4										
38	C&WF Cat 3.1 Interexchange Wideband	S-6, Ln 5										
39	C&WF Cat 4 Host/Remote MOU Miles Factors	S-6, Ln 6										
40	C&WF Cat 4 WATS Factors	S-6, Ln 7										
41												
42	IOT Cat 1 Direct Assignment	S-5, Ln 2										
43	IOT Cat 2 State Assignment	S-5, Ln 3										
44												
45	Foreign Directories Factors	S-11.1, Ln 4										
46	EU Access Billed Revenue Factors	S-11.1, Ln 5										
47	A/C 6540 Access Expenses Factors	S-10, Ln 3										
48												
49	6110 Network Support Expense Direct Assign.	S-9, Ln 2										
50	6120 General Support Expense Direct Assign.	S-9, Ln 3										
51												
52	6410 C&WF Expense Direct Assign.	S-9, Ln 11										
53	6620 Call Completion Direct Assignment Factors	S-11.1, Ln 2										
54	6620 Cat 1 EU Service Order Factors	S-11.1, Ln 10										
55	6620 Cat 1 IX Service Order Factors	S-11.1, Ln 11										
56												
57	6620 Cat 1 EU Payment & Collecting Factors	S-11.1, Ln 12										
58	6620 Cat 1 IX Payment & Collecting Factors	S-11.1, Ln 13										

**REDACTED - FOR PUBLIC INSPECTION**

11/20/2018

60	6620 Cat 1 EU Bill Inq Factors	S-11.1, Ln 14
61	6620 Cat 1 IX Billing Inquiry Factors	S-11.1, Ln 15
62		
63	6620 Cat 2 Direct Assignment Factors	S-11.1, Ln 16
64	6620 Cat 3 Direct Assignment Factors	S-11.1, Ln 17
65	A/C 2680 Direct Assignment Factors	S-7, Ln 2
66	CABS Factors	S-11.1, Ln 9
67	Uncollectibles Direct Assignment Factor	S-14, Ln 5
68		
69		
70		
71		
72	Current Billing Ex Access Factors	S-11.1, Ln 1
73	Toll Mesgs. SP SC Factors	S-11.1, Ln 7
74		
75	Coin Revenues Factors	S-11.1, Ln 6
76	x Other B&C Factors 33% Inter, Intra, and Local	S-11.1, Ln 8
77	x 6710 Executive & Planning Exp-DA	S-12, Ln 2
78	x 6720 General & Adm. Exp-DA	S-12, Ln 3
79	7200 Other Taxes Direct Assign. Factors	S-12, Ln 5
80		
81		
82		
83	--TERMINATIONS, LOOPS AND MILES--	
84		S-4 & S-6
85	COE Cat 4.23 Terms	S-4, Ln 33
86		
87	Equivalent IX Circuit Miles	S-6, Ln 40
88		
89	C&WF Cat 1-Working Loops	S-1, Ln 26
90	Pay Telephone Loops	A-4, Ln 2
91		
92	x = Program Calculated Factors	

93					
94		SOUTH DAKOTA NETWORK, LLC			
95		STUDY YEAR ENDING JUNE 30, 2019		20-Nov-18	
96					
97	(B)	(C)	(D)	(E)	(F)
98			CATEGORIZED	USED IN	
99		DESCRIPTION	BALANCE	(Sheet, Ln No.)	NOTES
100					
101					
102		---GENERAL SUPPORT FACILITIES---			
103		2110 Land & Support Assets			
104		Land		S-3, Ln 10	
105		General Purpose Computers		S-3, Ln 6	
106		Support Assets less G. P Computers		S-3, Ln 7	
107		Total G S F		1,642,036	
108		---CENTRAL OFFICE EQUIPMENT---			
109	S-3	2210 COE-Switching			
110	f	Cat 2-Tandem Switching		S-3, Ln 16	
111	f	Cat 3-Local Switching Equal Access		S-7, Ln 24	
112	f	Cat 3-Local Switching		S-3, Ln 18	Factors: Line 24
113		Total C O E Switch		1,231,274	
114	S-4	2230 COE-Transmission			
115		Cat 4.1-Exchange Circuit			
116		4.11.1 Ex Wideband (Subscriber) - DSL			
117	f	4.11.2 Ex Wideband (Subscriber) - Non DSL		S-4, Ln 11	
118	f	4.12 Ex Trk (EAS, wdb & non-wdb)		S-4, Ln 12	
119		4.13 Ex Line (Subscriber)		S-4, Ln 31	
120		Cat 4.2-Interexchange			
121		4.22.1 I X Wideband - DSL			
122	f	4.22.2 I X Wideband - Non DSL		S-4, Ln 18	
123		4.23 All Other		S-4, Ln 34	
124	f	4.23 Direct Assignment		S-4, Ln 22	
125		Cat 4.3-Host/Remote			
126		Joint		S-4, Ln 24	
127		WATS		S-4, Ln 25	
128		Total C O E Trans			
129		Total C O E		1,231,274	
130	S-5	---INFORMATION ORIG/TERM EQUIPMENT ---			
131		2310 Info Orig/Term Equipment			
132		Cat 1-Other IOT Equip		S-5, Ln 5	
133	f	Direct Assignment		S-5, Ln 6	
134	f	Cat 2-Cust Premises Equip		S-5, Ln 9	
135		Total I O T			
136	S-6	---CABLE & WIRE FACILITIES ---			
137		2410 Cable & Wire Facilities			
138		Cat 1-Exch Line		S-6, Ln 38	
139		Cat 2.1.1-Exch Wideband - DSL			
140	f	Cat 2.1.2-Exch Wideband - Non DSL		S-6, Ln 17	
141		Cat 2.2-Exch Trunk (EAS)		S-6, Ln 18	
142		Cat 3-Interexchange Trunk		S-6, Ln 41	
143	f	Cat 3-Direct Assignment		S-6, Ln 26	
144		Cat 3.1.1-Interexch Wideband - DSL			
145	f	Cat 3.1.2-Interexch Wideband - Non DSL		S-6, Ln 23	
146		Cat 4-Host/Remote C&WF			
147	f	Joint		S-6, Ln 30	
148		WATS		S-6, Ln 31	
149		Total Cable & Wire			
150					
151		2001 TELEPHONE PLANT IN SERVICE			
152		2002 Prop Held for Future Use		S-7, Ln 7	
153		2003 Plant Under Construction		S-7, Ln 10	
154		2005 Telephone Plant Adjustment		S-7, Ln 13	
155		Total TPUC etc.			
156		TOTAL TEL PLANT			
157					
158		---OTHER PLANT ACCOUNTS, MATERIALS & SUPPLIES---			
159		1220 Materials & Supplies		S-7, Ln 20	
160		1402 RTB Stock		S-7, Ln 18	
161		Investment Allowances/Disallowances		S-7, Ln 19	
162		Extraordinary Switch Retirement (Unamert. Aml.)		S-7, Ln 16	
163	f	2680 Tangible Assels		S-7, Ln 30	
164		2690 Intangibles		S-7, Ln 31	
165		Total Other		70,122	
166		Total Rate Base		2,943,432	
167					

168	S-13 ---RESERVES & DEFERRALS---		
169			
170	3100 Accum Depr-Tel Plt in Svc		
171	Support Assets		S-13, Ln 14
172	COE-Switching		S-13, Ln 15
173	COE-Transmission		S-13, Ln 16
174	Info Orig/Term Equip		S-13, Ln 17
175	Cable & Wire Facilities		S-13, Ln 18
176	Equal Access Accum Depreciation		S-7, Ln 25
177	Total Dep. Reserves		
178			
179	3200 Acc. amortization plt. held for future use (2002)		S-13, Ln 22
180	3400 Accumulated amortization Tangible (2680)		S-13, Ln 23
181	3500 Accumulated amortization Intangible (2690)		S-13, Ln 24
182	3600 Accumulated amortization Other (2005)		S-13, Ln 25
183	4100 Net Cur Def Op Inc Taxes		S-13, Ln 28
184	4310 Other Long-Term Liabilities		S-13, Ln 32
185	4340 Net Noncurrent Def Inc Taxes		S-13, Ln 30
186	Total Misc. Items		
187			
188	f 4040 Customer Deposits		S-13, Ln 26
189	Total Res. & Def.		1,551,181
190			
191	TOTAL TEL PLANT		
192	Total Res. & Def.		
193	NET TEL PLANT (I.E., RATE BASE)		
194			
195	S-9 ---PLANT SPECIFIC EXPENSES---		
196	6110 Network Support Expenses		
197	Joint		S-9, Ln 12
198	f Direct Assignment		S-9, Ln 13
199			
200	6120 General Support Expenses		
201	Joint	27,858	S-9, Ln 15
202	f Direct Assignment		S-9, Ln 16
203			
204	6210 Central Office Switching Expense	344,690	S-9, Ln 18
205	6220 Operators System Expense		S-9, Ln 19
206	6230 Central Office Transmission Expense		S-9, Ln 20
207	6210 Equal Access Expenses		S-12, Ln 23
208	6310 IOT Equip Expenses		
209	Cat 1-Other IOT Eq Expenses		S-9, Ln 24
210	Cat 2-Cust Prem Equip Exp		S-9, Ln 25
211			
212	6410 C&WF Expenses		
213	Joint		S-9, Ln 27
214	f Direct Assignment		S-9, Ln 28
215	Total Plant Specific		
216	S-10 ---PLANT NONSPECIFIC EXPENSES---		
217	6510 Other Prop Plant & Eq Expense		S-10, Ln 13
218			
219	6530 Network Operations Expense		S-10, Ln 14
220	f 6540 Access Expense (IX Carriers)		S-10, Ln 15
221	6540 USF Contribution Direct Assignment		S-10, Ln 16
222	Total Non Specific less Depr.		
223	6560 Depr and Amort Expense		
224	6561 Depr Exp-Tel Plt in Svc		
225	Support Assets		S-10, Ln 18
226	COE-Switching		S-10, Ln 19
227	COE-Equal Access Switching		S-12, Ln 22
228	COE-Transmission		S-10, Ln 20
229	Info Orig/Term Equip		S-10, Ln 21
230	Cable & Wire Facilities		S-10, Ln 22
231	6562 Prop Held for Future Use		S-10, Ln 23
232	6563 Tangible Assets		S-10, Ln 24
233	6564 Intangibles		S-10, Ln 25
234	6565 Amort Exp-Other		S-10, Ln 26
235	Extraordinary Switch Retirement Amortization		S-10, Ln 28
236	Total Depr and Amort		196,891
237	Total Non Specific		



238	S-11	CUSTOMER OPERATION EXPENSES		
239		6610 Marketing Expense	S-11.1, Ln 18	
240				
241		6620 Services Expenses		
242				
243		<u>Number Services</u> - Directory Listings (Acct 6622):		
244		Classified - Yellow Pages	S-11.1, Ln 22	
245		Alpha - White Pages	S-11.1, Ln 23	
246	f	Foreign	S-11.1, Ln 24	
247				
248		<u>Call Completion Services</u> - Opr Assist (Acct. 6621)	S-11.1, Ln 20	
249	f	Call Completion - Direct Assignment	S-11.1, Ln 21	
250				
251		<u>Customer Services</u> (Acct. 6623):		
252		Cat 1-LBOE EU Service Order Procedures	S-11.1, Ln 26	
253	f	Cat 1-LBOE IX Service Order Procedures	S-11.1, Ln 27	
254				
255	f	Cat 1-LBOE EU Payment & Collecting	S-11.1, Ln 28	
256		Cat 1-LBOE IX Payment & Collecting		
257				
258	f	Cat 1-LBOE EU Billing Inquiry	S-11.1, Ln 30	
259		Cat 1-LBOE IX Billing Inquiry		
260				
261	f	Cat 1-LBOE Coin Collecting & Administration	S-11.1, Ln 32	
262	f	Cat 1-LBOE End User Access	S-11.1, Ln 33	
263				
264		Total Cat 1 LBOE		
265	f	Cat 2-CSE Message Processing	S-11.2, Ln 36	
266	f	Cat 2-CSE Other B&C	S-11.2, Ln 37	
267	f	Cat 2-CSE CABS	S-11.2, Ln 38	
268	f	Cat 2-Direct Assignment	S-11.2, Ln 39	
269		(Revenue Accounting) Total Cat 2 CSE		
270		Cat 3-CSE Other	S-11.2, Ln 44	
271	f	Cat 3-Direct Assignment	S-11.2, Ln 45	
272		Total Customer Op.		
273				
274	S-12	---CORPORATE OPERATIONS EXPENSES---		
275		6710 Exec & Planning Expenses		
276		All Other	S-12, Ln 8	
277		Direct Assignment Interstate	S-12, Ln 9	
278		Direct Assignment Intrastate	S-12, Ln 9	
279		Total Exec & Planning Expenses		
280		6720 Gen'l and Admin Expenses		
281		All Other	S-12, Ln 12	
282		Direct Assignment Interstate	S-12, Ln 13	
283		Direct Assignment Intrastate	S-12, Ln 13	
284		Total Gen'l and Admin Expenses		
285		Total Corporate		
286				
287		7200 Operating Taxes Excluding ICT & GRT		
288		All Other	S-12, Ln 18	
289	f	Direct Assignment	S-12, Ln 19	
290		Total Operating Taxes		
291				
292		7200 Operating Taxes Excluding 7250	CWC, Ln 8	
293		(Including ICT, GRT, Property & Misc. Taxes)		
294		(FOR USE WITH CWC ONLY)		
295				
296		Non Standard CWC Factor (Lead/Lag, etc.)	CWC, Ln 11	
297		Non Standard CWC Factor Desc. (eg Lead/Lag)	Lead/Lag Study	
298				
299		---OTHER INCOME AND ADJUSTMENTS---		
300	S-14	7300 Nonoper Inc & Expenses		
301		7340 Funds Used During Constr (AFUDC)	S-14, Ln 8	
302		Contributions (Part of 7370)	S-14, Ln 9	
303				
304		7500 Interest & Related Items		
305		7510 Int Funded Debt (Fixed Charges)	S-14, Ln 11	
306	f	Interest on Customer Deposits (Part of 7540)	S-13, Ln 27	
307				
308		Investment Tax Credit Amortization (7210)	S-14, Ln 14	
309	f	Uncollectibles Direct Assignment	S-14, Ln 23	
310		Amortization of excess Def. Taxes	S-14, Ln 22	
311		Capitalized Payroll	S-14, Ln 17	
312		Depreciation Adjustments	S-14, Ln 20	
313		Total Other Income		
314		Local Switching Support (LSS)		

Factors: Line 66

Factors: Line 79

315	TOTAL OPERATING EXPENSES & TAXES			
316	PLANT SPECIFIC			
317	NON SPECIFIC			
318	CUSTOMER OPS			
319	CORPORATE			
320	OP TAX EXC. ICT			
321	CONTRIBUTIONS			
322	TOTAL			
323	DEPR & AMORT			
324	TOTAL less DEPR			
325				
326	SLU MINUTES		Used In	
327	INTERSTATE		S-1, Ln 24	
328	INTRASTATE INTERLATA		S-1, Ln 24	
329	INTRASTATE INTRALATA		S-1, Ln 24	
330	EAS		S-1, Ln 24	
331	LOCAL EXCHANGE		S-1, Ln 24	
332	TOTAL			
333				
334		NECA I C		
335	INCOME TAX RATES	TAX RATE	35.00%	South Dakota
336		AMOUNTS	FEDERAL	STATE AMOUNTS
337	1ST AMOUNT	\$50,000	15.00%	
338	2ND AMOUNT	\$25,000	25.00%	
339	3RD AMOUNT	\$25,000	34.00%	
340	4TH AMOUNT	\$235,000	39.00%	
341	BALANCE >	\$335,000	34.00%	BALANCE
342				
343				
344	----- USED FOR DATA ON EC-1050 NECA FORM -----			
345	PREPARED BY:			
346	PREPARED BY:			
347	PREPARED BY:	Phone Number		
348	TIM EKLUND	(402) 398-0062		
349	CERTIFIED BY:			
350	NICK KORTAN	(402) 398-0062		
351				
352				
353		CL	SW	SP
354	NET PLANT			
355	EXPENSES + STATE IC TAX			
356	INCOME TAX ADJUSTMENTS			
357	INVEST TAX CREDIT			
358	ALLOWACE FUNDS USED DURING CONSTR.			
359	(AFUDC)			
360				
361				
362				
363				
364	MAG Order Inputs			
365	TIC Revenue			
366	Percent Non-traffic Sensitive Switching			
367				
368				
369				
370				
371	x Calculated factors			
372	n Not currently in use			
373	f Requires a factor input			
374				
375	PROPR ETARY: FOR USE BY AUTHORIZED PERSONNEL ONLY			
376	© 2018 Consortia Consulting, Inc.			

[illegible]

South Dakota Network, LLC PROPRIETARY: FOR USE BY AUTHORIZED PERSONNEL ONLY  
SOUTH DAKOTA NETWORK, LLC  
STUDY YEAR ENDING JUNE 30, 2019

Version 2013a

Prospective

**Page 2 Income Tax Proof**

11/20/18

**Total Taxable Income**

40	Taxable Income Less SIT (Line 33)	
41	State Income Tax (Line 39)	
42	Taxable Income (Line 40 + 41)	

**State Income Tax Calculation Proof**

43	Taxable Income (Line 42)	
44	SIT (Line 41 Deductable for State)	
45	Base for SIT (Line 43 - 44)	

	Bracket Amount	Amount	South Dakota Rates	Tax Amounts
46	1st Amount		X	=
47	2nd Amount		X	=
48	3rd Amount		X	=
49	4th Amount		X	=
50	Balance (Line 45 - Lines 46 to 49)		X	=
51	Total State Income Tax (Lines 46 to 50)			

Effective Tax Rate

**Federal Income Tax Calculation Proof**

52	Taxable Income (Line 42)	
53	SIT (Line 41 Deductable for State)	
54	Base for FIT (Line 52 - 53)	

	Bracket Amount	Amount	Rates	Tax Amounts
55	1st Amount \$50,000			
56	2nd Amount \$25,000			
57	3rd Amount \$25,000			
58	4th Amount \$235,000			
59	Balance (Lines 54 - 55 to 58)			
60	Sum of Amounts (Lines 55 to 59)			
61	FIT less ITC (Line 60 - 4)			

Effective Tax Rate

62	Total Federal IC Tax (Line 61)	
63	Federal Income Tax Page 1 (Line 31)	
64	Difference (Line 62 - 63)	

65	Total State Income Tax (Line 51)	
66	State Income Tax Page 1 (Line 39)	
67	Difference (Line 65 - 66)	

Version 2013a

**NECA INCOME ADJUSTMENTS FOR FIT**

**SOUTH DAKOTA NETWORK, LLC  
STUDY YEAR ENDING JUNE 30, 2019**

**STEP A - Determine Effective Tax Rate**

	CCL	TS (less Info. Sys & SP)	SP Non DSL	B&C	TOTAL
1 Effective FIT Rate (Page 1 Ln 32)					
2 Gross- Up Factor (Ln 1/(1-Ln 1))					
3 Average Net Investment (Interstate A1)		\$913,308			\$913,308
4 Authorized Rate-of- Return		10.50%	10.50%	10.50%	10.50%
5 Monthly Residue Distribution (Ln3 * Ln4)		\$95,897			\$95,897
6 Income Adjustment for FIT (Interstate A1)					
7 FIT Tax Credits (Interstate A1)					
8 FIT Amount at EC's Effective Rate ((Ln 5 - Ln 6 - Ln 7) * Ln 2) - Ln 7					

**STEP B - Determine the EC's Tax Allowance (NECA)**

9 ((Ln 5 - Ln 6 - Ln 7) \* (.21/(1-.21))) - Ln 7

**STEP C - Determine difference between two tax amounts**

10 (Ln 9 - Ln 8)

**STEP D - Gross up the Difference on FIT Amounts**

11 (Ln 10/((.21/1-.21)))

**STEP E - Determine amount to report as Income Adj for FIT**

12 (Ln 6 + Ln 11)  
 12a Monthly Amount (Ln12 / 12)  
 12b NECA latest view  
 13 (Ln 12a - Ln 12b)

**STEP F - Verify Line 12 Computation**

14 (Ln 5 - Ln 12 - Ln 7) \* (.21/(1-.21)) - Ln 7  
 ( Should = Ln 8)  
 15 Check Total (Ln 8 - Ln 14)  
 ( Should = 0)

**REDACTED - FOR PUBLIC INSPECTION**

COMPANY South Dakota Network, LLC

11/20/18  
Version 2013a

NECA Study Area: 400000  
STUDY YEAR ENDING JUNE 30, 2019

<b>CASH OPERATING EXPENSE BASE FOR CASH WORKING CAPITAL</b>
---

	<u>Account</u>	<u>TOTAL COMPANY</u>
1	Plant Specific Expenses	6110 thru 6410
2	Plant Non-specific (less Depreciation)	6510 thru 6540
3	Customer Operations - Marketing	6610
4	Customer Operations - Services	6620
5	Corporate Operations	6710, 6720, 6790
6	Other Expenses - Contributions	Underlying 7300
7	Interest on Customer Deposits	Underlying 7500
8	Operating Taxes ( FIT, SIT & Gross Receipts)	7200 Excluding 7250
9	Interest Expense	7500 less Interest on Customer Deposits
10	<b>Total (SUM LINES 1 THRU 9)</b>	<b>\$372,547</b>
11	<b>Cash Working Capital Factor (FCC PRESCRIBED FACTOR)</b>	
12	<b>Cash Working Capital (LINE 10 X LINE 11)</b>	

Prospective

2017 Nonregulated Operations - Prospective

# REDACTED - FOR PUBLIC INSPECTION

SDN Communications

2017

**Account Description 12/31/2017**

10.2003.10.00.00	TPUC
10.2111.10.00.00	Land
10.2112.10.00.00	Motor Vehicles
10.2121.10.00.00	Buildings
10.2122.10.00.00	Furniture
10.2123.10.00.00	Office Support Equipment
10.2123.10.01.00	Building Equipment
10.2123.10.02.00	Company Comm. Equip.
10.2124.10.00.00	Computers
10.2212.10.00.00	Digital Elect. Switching
10.2232.20.10.00	NR-Circuit Equipment
10.2423.10.01.00	Buried Cable
10.2423.10.10.00	Buried Cable - Capital Leases
10.2690.10.00.00	Intangibles
10.3100.10.01.00	A/D - Motor Vehicles
10.3100.10.03.00	A/D - Buildings
10.3100.10.04.00	A/D - Furniture
10.3100.10.06.00	A/D - Office Support Equipment
10.3100.10.07.00	A/D - Gen. Purpose Computers
10.3100.10.08.00	A/D - Digital Switching
10.3100.10.09.00	A/D - Building Equipment



SDN Communications

2017

**Account** **Description** **12/31/2017**

10.3100.10.10.00	A/D - Communication Equipment
10.3100.10.12.00	A/D - Buried Cable - Cap lease
10.3100.10.14.00	A/D - Buried Cable

10.3100.20.01.00	NR-A/D - Circuit Equipment
10.3100.20.03.00	NR-A/D - Circuit Equipment


10.3500.10.00.00	Accum. Amortization

10.5082.10.10.00	CEAS - Inter/Intra LATA
10.5082.10.20.00	CEAS - Inter/Inter LATA
10.5082.10.50.00	CEAS - Misc Interstate
10.6121.10.00.01	Land & Building Exp-Wages
10.6121.10.00.02	Land & Building Exp-Benefits
10.6121.10.00.05	Land & Building Exp-Utilities
10.6121.10.00.15	Land & Building Exp-Misc
10.6121.10.00.24	Land & Building Exp-Outside Maintenance
10.6121.10.00.25	Land & Building Exp-Inside Maintenance
10.6121.10.00.26	Land & Building Exp-Materials and Supplies
10.6121.10.00.27	Land & Building Exp-Janitorial

**REDACTED - FOR PUBLIC INSPECTION**

SDN Communications

2017

Account	Description	12/31/2017
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
10.6123.10.00.23	Office Equipment Expense-Maintenance Contracts	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
10.6124.10.00.08	Computer Expense-Dues/Subscriptions	[REDACTED]
10.6124.10.00.23	Computer Expense-Maintenance Contracts	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
10.6212.10.00.01	Digital Switching-Wages	[REDACTED]
10.6212.10.00.02	Digital Switching-Benefits	[REDACTED]
10.6212.10.00.03	Digital Switching-Consulting	[REDACTED]
10.6212.10.00.08	Digital Switching-Dues/Subscriptions	[REDACTED]
10.6212.10.00.20	Digital Switching-Circuit Lease	[REDACTED]
10.6212.10.00.23	Digital Switching-Maintenance Contracts	[REDACTED]
10.6212.10.01.01	CONTRA-Digital Switching-Wages	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
10.6232.10.00.01	Circuit-Wages	[REDACTED]
10.6232.10.00.02	Circuit-Benefits	[REDACTED]
10.6232.10.00.13	Circuit-Meals and Entertainment	[REDACTED]

**REDACTED - FOR PUBLIC INSPECTION**

SDN Communications

2017

[illegible][illegible]

[illegible]

Question	All respondents (%)	Those who did not receive the vaccine (%)	Those who received the vaccine (%)
Do you have any chronic health conditions?	25	35	15
Do you have any mental health conditions?	20	30	10
Do you have any physical disabilities?	15	25	5
Do you have any chronic pain?	20	30	10
Do you have any autoimmune conditions?	15	25	5
Do you have any heart conditions?	10	20	5
Do you have any lung conditions?	10	20	5
Do you have any kidney conditions?	5	15	5
Do you have any liver conditions?	5	15	5
Do you have any blood conditions?	5	15	5
Do you have any endocrine conditions?	5	15	5
Do you have any neurological conditions?	10	20	5
Do you have any musculoskeletal conditions?	15	25	5
Do you have any skin conditions?	10	20	5
Do you have any eye conditions?	5	15	5
Do you have any hearing conditions?	5	15	5
Do you have any speech conditions?	5	15	5
Do you have any swallowing conditions?	5	15	5
Do you have any breathing conditions?	10	20	5
Do you have any circulation conditions?	10	20	5
Do you have any immune system conditions?	15	25	5
Do you have any reproductive conditions?	10	20	5
Do you have any urinary conditions?	5	15	5
Do you have any digestive conditions?	10	20	5
Do you have any nervous system conditions?	15	25	5
Do you have any hormonal conditions?	10	20	5
Do you have any genetic conditions?	5	15	5
Do you have any congenital conditions?	5	15	5
Do you have any acquired conditions?	10	20	5
Do you have any infectious conditions?	10	20	5
Do you have any parasitic conditions?	5	15	5
Do you have any fungal conditions?	5	15	5
Do you have any bacterial conditions?	5	15	5
Do you have any viral conditions?	5	15	5
Do you have any prion conditions?	5	15	5
Do you have any other conditions?	10	20	5
Do you have any conditions that are not listed here?	10	20	5
Do you have any conditions that you are not sure of?	10	20	5
Do you have any conditions that you are not aware of?	10	20	5
Do you have any conditions that you are not talking about?	10	20	5
Do you have any conditions that you are not mentioning?	10	20	5
Do you have any conditions that you are not discussing?	10	20	5
Do you have any conditions that you are not sharing?	10	20	5
Do you have any conditions that you are not revealing?	10	20	5
Do you have any conditions that you are not disclosing?	10	20	5
Do you have any conditions that you are not confessing?	10	20	5
Do you have any conditions that you are not admitting?	10	20	5
Do you have any conditions that you are not acknowledging?	10	20	5
Do you have any conditions that you are not recognizing?	10	20	5
Do you have any conditions that you are not accepting?	10	20	5
Do you have any conditions that you are not believing?	10	20	5
Do you have any conditions that you are not trusting?	10	20	5
Do you have any conditions that you are not relying on?	10	20	5
Do you have any conditions that you are not depending on?	10	20	5
Do you have any conditions that you are not counting on?	10	20	5
Do you have any conditions that you are not looking forward to?	10	20	5
Do you have any conditions that you are not expecting?	10	20	5
Do you have any conditions that you are not anticipating?	10	20	5
Do you have any conditions that you are not preparing for?	10	20	5
Do you have any conditions that you are not planning for?	10	20	5
Do you have any conditions that you are not organizing for?	10	20	5
Do you have any conditions that you are not scheduling for?	10	20	5
Do you have any conditions that you are not coordinating for?	10	20	5
Do you have any conditions that you are not managing for?	10	20	5
Do you have any conditions that you are not handling for?	10	20	5
Do you have any conditions that you are not dealing with?	10	20	5
Do you have any conditions that you are not coping with?	10	20	5
Do you have any conditions that you are not surviving with?	10	20	5
Do you have any conditions that you are not thriving with?	10	20	5
Do you have any conditions that you are not flourishing with?	10	20	5
Do you have any conditions that you are not prospering with?	10	20	5
Do you have any conditions that you are not succeeding with?	10	20	5
Do you have any conditions that you are not achieving with?	10	20	5
Do you have any conditions that you are not accomplishing with?	10	20	5
Do you have any conditions that you are not completing with?	10	20	5
Do you have any conditions that you are not finishing with?	10	20	5
Do you have any conditions that you are not ending with?	10	20	5
Do you have any conditions that you are not concluding with?	10	20	5
Do you have any conditions that you are not closing with?	10	20	5
Do you have any conditions that you are not wrapping up with?	10	20	5
Do you have any conditions that you are not tying up with?	10	20	5
Do you have any conditions that you are not bringing to a close with?	10	20	5
Do you have any conditions that you are not bringing to an end with?	10	20	5
Do you have any conditions that you are not bringing to a halt with?	10	20	5
Do you have any conditions that you are not bringing to a stop with?	10	20	5
Do you have any conditions that you are not bringing to a conclusion with?	10	20	5
Do you have any conditions that you are not bringing to a finality with?	10	20	5
Do you have any conditions that you are not bringing to a close-up with?	10	20	5
Do you have any conditions that you are not bringing to a wrap-up with?	10	20	5
Do you have any conditions that you are not bringing to a tie-up with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-close with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-an-end with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-halt with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-stop with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-conclusion with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-finality with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-close-up with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-wrap-up with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-tie-up with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-close with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-an-end with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-halt with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-stop with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-conclusion with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-finality with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-close-up with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-wrap-up with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-tie-up with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-close with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-an-end with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-halt with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-stop with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-conclusion with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-finality with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-close-up with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-wrap-up with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-tie-up with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-close with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-an-end with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-halt with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-stop with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-conclusion with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-finality with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-close-up with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-wrap-up with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-tie-up with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-close with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-an-end with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-halt with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-stop with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-conclusion with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-finality with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-close-up with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-wrap-up with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-tie-up with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-close with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-an-end with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-halt with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-stop with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-conclusion with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-finality with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-close-up with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-wrap-up with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-tie-up with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-close with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-close with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-close with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-close with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-close with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-close with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-close with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-close with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-close with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-bring-to-a-close with?	10	20	5
Do you have any conditions that you are not bringing to a bring-to-a-bring-to-a			

**REDACTED - FOR PUBLIC INSPECTION**

SDN Communications

2017

[illegible]

**REDACTED - FOR PUBLIC INSPECTION**

SDN Communications

2017

[illegible]

## 2017

11/26/2018

## 2017

11/26/2018



**REDACTED - FOR PUBLIC INSPECTION**

SDN Communications

2017

[illegible]

# REDACTED - FOR PUBLIC INSPECTION

SDN Communications

2017

Account	Description	12/31/2017
10.7240.10.10.34	Operating Taxes-Gross Receipts-General	
10.7240.10.20.34	Operating Taxes-Other-General	
10.7240.10.30.34	Operating Taxes-USF Tax-General	
10.7510.10.10.35	Interest Expense-Other	



**REDACTED - FOR PUBLIC INSPECTION**

## South Dakota Network

2017

[illegible]

**Source: Cost Study Information From SDN -from Nick K.**

# REDACTED - FOR PUBLIC INSPECTION

## SDN COMMUNICATIONS 2017 WAGE BREAKDOWN

Regulated Office  
Regulated Plant  
Total regulated

██████████  
██████████  
Total nonregulated

### Total Wages

#### Regulated Office

10.6124.10.00.01  
10.6124.10.01.01  
10.6711.10.00.01  
10.6711.10.01.01  
10.6712.10.00.01  
10.6721.10.00.01  
10.6721.10.01.01  
10.6723.10.00.01  
10.6722.10.00.01  
10.6724.10.00.01  
10.6724.10.01.01  
10.6729.10.00.01

#### Regulated Plant

10.6121.10.00.01  
10.6212.10.00.01  
10.6212.10.01.01  
10.6232.10.00.01  
10.6232.10.01.01  
10.6423.10.00.01  
10.6423.10.01.01  
10.6532.10.00.01

#### Nonregulated Office

██████████  
██████████  
██████████  
██████████  
██████████  
██████████  
██████████

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Nonregulated Plant

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

REDACTED - FOR PUBLIC INSPECTION

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]

Benefits

10.6121.10.00.02

[REDACTED]  
[REDACTED]

10.6212.10.00.02

[REDACTED]

10.6232.10.00.02

[REDACTED]  
[REDACTED]

10.6423.10.00.02

[REDACTED]

10.6532.10.00.02

[REDACTED]  
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

10.6711.10.00.02

[REDACTED]

10.6712.10.00.02

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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**REDACTED - FOR PUBLIC INSPECTION**

10.6721.10.00.02

10.6722.10.00.02

10.6723.10.00.02

10.6724.10.00.02

10.6729.10.00.02

SOUTH DAKOTA NETWORK  
NONREGULATED ALLOCATION WORKSHEET  
INTERSTATE STUDY  
2019 COST STUDY

Line No.	Description	Account Number	Trail Balance (Note 1)	Reclassifications					Note	Total	Allocation Basis	Nonregulated Operations	Regulated Operations
				Reclass (Prior Periods) (Note 2)	Common & Power (Note 3)	TPUC (Note 4)	Switch Reclassification	Total					
ALLOCATION FACTORS:												(Note 5)	(Note 5)
1	OFFICE WAGES												
2	PLANT SPECIFIC WAGES												
3	TOTAL WAGES												
3A	RELATIVE USE (MOU)											Non-CEA Traffic	CEA Traffic
PLANT IN SERVICE:													
4	LAND	10.2111.10.00.00											
5	MOTOR VEHICLE	10.2112.10.00.00											
6	OTHER WORK EQUIPMENT	10.2116.10.00.00											
7	BUILDINGS	10.2121.10.00.00											
8	FURNITURE	10.2122.10.00.00											
9	OFFICE SUPPORT EQUIPMENT	10.2123.10.00.00											
10	COMPANY COMMUNICATIONS EQUIPMENT	10.2123.10.00.00											
11	GENERAL PURPOSE COMPUTERS	10.2124.10.00.00											
12	DIGITAL SWITCHING EQUIPMENT	10.2212.10.00.00											
13	DIGITAL SWITCHING COMPUTER	10.2212.10.00.00											
14	CIRCUIT EQUIPMENT	10.2232.20.00.00											
15	BURIED CABLE	10.2423.10.00.00											
16	INTANGIBLES	10.2690.10.00.00											
17	ORGANIZATIONAL COSTS												
18	TOTAL												
DEPRECIATION & AMORTIZATION RESERVES:													
19	MOTOR VEHICLES	10.3100.10.01.00											
20	OTHER WORK EQUIPMENT	10.3100.10.02.00											
21	BUILDINGS	10.3100.10.03.00											
22	FURNITURE	10.3100.10.04.00											
23	OFFICE SUPPORT EQUIPMENT	10.3100.10.06.00											
24	COMPANY COMMUNICATIONS EQUIPMENT	10.3100.10.07.00											
25	GENERAL PURPOSE COMPUTERS	10.3100.10.08.00											
26	DIGITAL SWITCHING EQUIPMENT	10.3100.10.09.00											
27	DIGITAL SWITCHING COMPUTER	10.3100.20.00.00											
28	CIRCUIT EQUIPMENT	10.3100.20.00.00											
29	BURIED CABLE	10.3100.10.11.00											
30	DEPR. INTANGIBLES	10.3100.10.00.00											
31	AMORT. INTANGIBLES	10.3500.10.00.00											
32	TOTAL												
Support Assets (Lines 19 thru 25)													
DEPRECIATION & AMORTIZATION EXPENSES:													
33	MOTOR VEHICLES												
34	OTHER WORK EQUIPMENT												
35	BUILDINGS												
36	FURNITURE												
37	OFFICE SUPPORT EQUIPMENT												
38	COMPANY COMMUNICATIONS EQUIPMENT												
39	GENERAL PURPOSE COMPUTERS												
40	DIGITAL SWITCHING EQUIPMENT												
41	DIGITAL SWITCHING COMPUTER												
42	CIRCUIT EQUIPMENT												
43	BURIED CABLE												
44	DEPR. INTANGIBLES												
45	AMORT. INTANGIBLES												
46	TOTAL												

SOUTH DAKOTA NETWORK  
NONREGULATED ALLOCATION WORKSHEET  
INTERSTATE STUDY  
2019 COST STUDY

Line No.	Description	Account Number	Trail Balance (Note 1)	Reclassifications					Note	Total	Allocation Basis	Nonregulated Operations	Regulated Operations
				Reclass (Prior Periods) (Note 2)	Common & Power (Note 3)	TPUC (Note 4)	Switch Reclassification	Total					
Support Assets (Lines 33 thru 39)													
PLANT SPECIFIC EXPENSES:													
47	LAND & BUILDING EXPENSE	10.6121.10.00.00											
48	FURNITURE & ARTWORK	10.6122.10.00.00											
49	OFFICE EQUIPMENT EXPENSE	10.6123.10.00.00											
50	GENERAL PURPOSE COMPUTER EXPENSE	10.6124.10.00.00											
51	GENERAL PURPOSE COMPUTER EXPENSE - OTHER	10.6124.10.00.00											
52	MAINTENANCE AGREEMENTS	10.6124.10.00.23											
53	DIGITAL ELECTRONIC SWITCHING EXPENSE	10.6212.10.00.00											
56	CIRCUIT EQUIPMENT EXPENSE	10.6232.10.00.00											
58	CIRCUIT EXPENSE - REDUNDANCY												
59	BURIED CABLE EXPENSE	10.6423.10.00.00											
60	TOTAL												
General Support (Lines 47 through 51)													
NETWORK OPERATIONS EXPENSES:													
61	POWER EXPENSE	10.6531.10.00.00											
62	NETWORK ADMINISTRATION EXPENSE	10.6532.10.00.00											
63	TOTAL												
CUSTOMER OPERATIONS EXPENSES:													
64	CUSTOMER SERVICES												
65	TOTAL												
66	TOTAL BIG 3 EXPENSES												
CORPORATE OPERATIONS EXPENSES:													
67	EXECUTIVE DEPARTMENT	10.6711.10.00.00											
68	PLANNING EXPENSE	10.6712.10.00.00											
69	ACCOUNTING & FINANCE	10.6721.10.00.00											
70	EXTERNAL RELATIONS	10.6721.00.00.00											
71	HUMAN RESOURCES	10.6723.10.00.00											
72	LEGAL	10.6725.10.00.00											
73	OTHER GENERAL AND ADMINISTRATIVE	10.6728.10.00.00											
74	OTHER EXPENSES	10.6729.10.00.00											
75	TOTAL												
Executive & Planning (Lines 67 + 68)													
General Adm. (Lines 69 through 74)													
													Total
INTEREST AND OTHER EXPENSE:													
76	OPERATING TAXES												
77	OPERATING TAXES-USF												
78	OPERATING TAXES-FCC REGULATORY FEE												
79	AFUDC (A/C 7340)												
80	INTEREST EXPENSE (A/C 7510)												
NONREGULATED REMOVAL SUMMARY:													
81	NET INVESTMENT (Ln18-32)												
82	OPERATING & INTEREST EXPENSE												
83	Excluding wages (Ln46+66+75+76+77+78+79+80)												
84	Including wages (Ln3+81)												

1	
1	
1	
1	

**REDACTED - FOR PUBLIC INSPECTION**

### Depreciation Expense Breakdown by Account

## South Dakota Network

2017

Acct. No.	Description	Depr. Exp <sup>1</sup>	Depr. Exp <sup>1</sup>	Depr. Exp by Group		Depr by Plant Acct.	Less Non Regulated	Regulated Depr
2112.00	Motor Vehicles			Motor Vehicles	2112.00			
2116.00	Other Work Equipment			Other Work Equipment	2116.00			
2121.00	Buildings			Buildings	2121.00			
2122.00	Furniture			Furniture	2122.00			
2123.00	Office Support Equipment			Office Support Equipment	2123.00			
2123.00	Company Communication Equipm			Company Communication Equipment	2123.00			
2123.00	General Purpose Computers			General Purpose Computers	2123.00			
2123.00	Digital Switching			Digital Switching	2123.00			
2123.00	Circuit Equipment			Circuit Equipment	2123.00			
2123.00	Buried Cable			Buried Cable	2123.00			
	Intangibles			Intangibles	2690.00			
	<b>Total</b>							

### Note

		Additions to A/D	Trial Balance - Per SDN
Depreciation Expense	10.6561.10.00.33		
Amortization Expense	10.6564.10.00.33		
Total			

**REDACTED - FOR PUBLIC INSPECTION**

	A	B	C	D	E	F	G	H	I
53									
54	<b>Accumulated Depreciation</b>								
55			Beg. Bal.	Additions	Rev'd Dep		Retirements	Ending Balance	
56	10.3100.10.01.00	A/D - Motor Vehicles							
57	10.3100.10.02.00	A/D - Other Work Equipment							
58	10.3100.10.03.00	A/D - Buildings							
59	10.3100.10.04.00	A/D - Furniture							
60	10.3100.10.06.00	A/D - Office Support Equipment							
61	10.3100.10.07.00	A/D - Gen. Purpose Computers							
62	10.3100.10.08.00	A/D - Digital Switching							
63	10.3100.10.09.00	A/D - Building Equipment							
64	10.3100.10.10.00	A/D - Communication Equipment							
65	10.3100.10.11.00	A/D - Buried Cable							
66	10.3100.10.12.00	A/D - Buried Cable - Cap lease							
67	10.3100.10.13.00	A/D - Capital Lease AV Equipment							
68	10.3100.10.14.00	A/D - Buried Cable 2							
69									
70									
71									
72									
73									
74									
75									
76									
77									
78									
79									
80									
81									
82									
83									
84									
85	10.3500.10.00.00	Accum. Amortization							
86									
87									
88									
89									
90									
91									
92									
93									
94									
95	** Manual Calc								
96									
97	<b>Depreciation Expense</b>								
98	10.6561.10.00.33	Depreciation Expense-General							
99									
100									
101									
102									
103									
104									
105									
106									
107									
108									
109	10.6564.10.00.33	Amort. Exp-Intangibles-General							
110									
111									
112									
113									
114									
115									
116									
117									
118									
119	Total Amount Reclassed								
120									
121	January								
122	February								
123	March								
124	April								
125	May								
126	June								
127	July								
128	August								
129	September								
130	October								
131	November								
132	December								

## 2017 Nonregulated Operations - Historical

# REDACTED - FOR PUBLIC INSPECTION

SDN Communications

2017

Account	Description	12/31/2017
10.2003.10.00.00	TPUC	
10.2111.10.00.00	Land	
10.2112.10.00.00	Motor Vehicles	
10.2121.10.00.00	Buildings	
10.2122.10.00.00	Furniture	
10.2123.10.00.00	Office Support Equipment	
10.2123.10.01.00	Building Equipment	
10.2123.10.02.00	Company Comm. Equip.	
10.2124.10.00.00	Computers	
10.2212.10.00.00	Digital Elect. Switching	
10.2232.20.10.00	NR-Circuit Equipment	
10.2423.10.01.00	Buried Cable	
10.2423.10.10.00	Buried Cable - Capital Leases	
10.2690.10.00.00	Intangibles	
10.3100.10.01.00	A/D - Motor Vehicles	
10.3100.10.03.00	A/D - Buildings	
10.3100.10.04.00	A/D - Furniture	
10.3100.10.06.00	A/D - Office Support Equipment	
10.3100.10.07.00	A/D - Gen. Purpose Computers	
10.3100.10.08.00	A/D - Digital Switching	
10.3100.10.09.00	A/D - Building Equipment	



**REDACTED - FOR PUBLIC INSPECTION**

SDN Communications

2017

Account	Description	12/31/2017
10.3100.10.10.00	A/D - Communication Equipment	
10.3100.10.12.00	A/D - Buried Cable - Cap lease	
10.3100.10.14.00	A/D - Buried Cable	

10.3100.20.01.00	NR-A/D - Circuit Equipment	
10.3100.20.03.00	NR-A/D - Circuit Equipment	

Age Group	Gender	Percentage of Respondents
18-29	Male	85%
	Female	82%
30-49	Male	78%
	Female	75%
50-59	Male	72%
	Female	68%
60+	Male	65%
	Female	62%

[illegible]

10.5082.10.10.00	CEAS - Inter/Intra LATA	
10.5082.10.20.00	CEAS - Inter/Inter LATA	
10.5082.10.50.00	CEAS - Misc Interstate	
10.6121.10.00.01	Land & Building Exp-Wages	
10.6121.10.00.02	Land & Building Exp-Benefits	
10.6121.10.00.05	Land & Building Exp-Utilities	
10.6121.10.00.15	Land & Building Exp-Misc	
10.6121.10.00.24	Land & Building Exp-Outside Maintenance	
10.6121.10.00.25	Land & Building Exp-Inside Maintenance	
10.6121.10.00.26	Land & Building Exp-Materials and Supplies	
10.6121.10.00.27	Land & Building Exp-Janitorial	

11/26/2018

**REDACTED - FOR PUBLIC INSPECTION**

SDN Communications

2017

<b>Account</b>	<b>Description</b>	<b>12/31/2017</b>
10.6232.10.00.22	Circuit-Colocation Lease	[REDACTED]
10.6232.10.00.23	Circuit-Maintenance Contracts	[REDACTED]
10.6232.10.01.01	CONTRA-Circuit-Wages	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED] [REDACTED] [REDACTED]

[illegible]

Statement	All respondents	People who have been vaccinated	People who have not been vaccinated
It is important to follow the guidelines of health authorities	85%	90%	75%
It is important to wear a mask in public places	85%	90%	75%
It is important to keep a safe distance from others	85%	90%	75%
It is important to get vaccinated	85%	90%	75%
It is important to avoid large gatherings	85%	90%	75%
It is important to avoid travel to high-risk areas	85%	90%	75%
It is important to avoid contact with people who are sick	85%	90%	75%
It is important to avoid going to crowded places	85%	90%	75%
It is important to avoid going to public places	85%	90%	75%
It is important to avoid going to work or school	85%	90%	75%
It is important to avoid going to school or work	85%	90%	75%
It is important to avoid going to public places	85%	90%	75%
It is important to avoid going to crowded places	85%	90%	75%
It is important to avoid going to public places	85%	90%	75%
It is important to avoid going to crowded places	85%	90%	75%
It is important to avoid going to public places	85%	90%	75%
It is important to avoid going to crowded places	85%	90%	75%
It is important to avoid going to public places	85%	90%	75%
It is important to avoid going to crowded places	85%	90%	75%
It is important to avoid going to public places	85%	90%	75%

**REDACTED - FOR PUBLIC INSPECTION**

SDN Communications

2017

[illegible]

**REDACTED - FOR PUBLIC INSPECTION**

SDN Communications

2017

[illegible]

**REDACTED - FOR PUBLIC INSPECTION**

SDN Communications

2017

[illegible]

**REDACTED - FOR PUBLIC INSPECTION**

SDN Communications

2017

[illegible]



## 2017

SDN Communications

2017

[illegible]

SDN Communications

2017






Account	Description	12/31/2017
10.7240.10.10.34	Operating Taxes-Gross Receipts-General	
10.7240.10.20.34	Operating Taxes-Other-General	
10.7240.10.30.34	Operating Taxes-USF Tax-General	
10.7510.10.10.35	Interest Expense-Other	




Source: Cost Study Information From SDN -from Nick K.

# REDACTED - FOR PUBLIC INSPECTION

## SDN COMMUNICATIONS 2017 WAGE BREAKDOWN

Regulated Office		
Regulated Plant		
Total regulated		
Nonregulated Office		
Nonregulated Plant		
Total nonregulated		
<b>Total Wages</b>		


### Regulated Office

10.6124.10.00.01		
10.6124.10.01.01		
10.6711.10.00.01		
10.6711.10.01.01		
10.6712.10.00.01		
10.6721.10.00.01		
10.6721.10.01.01		
10.6723.10.00.01		
10.6722.10.00.01		
10.6724.10.00.01		
10.6724.10.01.01		
10.6729.10.00.01		

### Regulated Plant

10.6121.10.00.01		
10.6212.10.00.01		
10.6212.10.01.01		
10.6232.10.00.01		
10.6232.10.01.01		
10.6423.10.00.01		
10.6423.10.01.01		
10.6532.10.00.01		

### Nonregulated Office

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Nonregulated Plant

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]

**Benefits**

---

10.6121.10.00.02

[REDACTED]  
[REDACTED]

10.6212.10.00.02

[REDACTED]

10.6232.10.00.02

[REDACTED]  
[REDACTED]

10.6423.10.00.02

[REDACTED]

10.6532.10.00.02

[REDACTED]  
[REDACTED]

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[REDACTED]  
[REDACTED]

[REDACTED]  
[REDACTED]

10.6711.10.00.02

[REDACTED]  
[REDACTED]

10.6712.10.00.02

[REDACTED]  
[REDACTED]

[REDACTED]  
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**REDACTED - FOR PUBLIC INSPECTION**

10.6721.10.00.02

10.6722.10.00.02

10.6723.10.00.02

10.6724.10.00.02

10.6729.10.00.02

# REDACTED - FOR PUBLIC INSPECTION

## SOUTH DAKOTA NETWORK NONREGULATED ALLOCATION WORKSHEET INTERSTATE STUDY 2017 COST STUDY

Line No.		Description	Account Number	Trail Balance (Note 1)	Reclassifications					Note	Total	Allocation Basis	Nonregulated Operations	Regulated Operations
					Reclass (Prior Periods) (Note 2)	Common & Power (Note 3)	TPUC (Note 4)	Switch Reclassification	Total					
ALLOCATION FACTORS:														
1	OFFICE WAGES										DIRECT	(Note 5)	(Note 5)	
2	PLANT SPECIFIC WAGES											DIRECT		
3	TOTAL WAGES													
3A RELATIVE USE (MOU)														
PLANT IN SERVICE:														
4	LAND	10.2111.10.00.00												
5	MOTOR VEHICLE	10.2112.10.00.00												
6	OTHER WORK EQUIPMENT	10.2116.10.00.00												
7	BUILDINGS	10.2121.10.00.00												
8	FURNITURE	10.2122.10.00.00												
9	OFFICE SUPPORT EQUIPMENT	10.2123.10.00.00												
10	COMPANY COMMUNICATIONS EQUIPMENT	10.2123.10.00.00												
11	GENERAL PURPOSE COMPUTERS	10.2124.10.00.00												
12	DIGITAL SWITCHING EQUIPMENT	10.2212.10.00.00												
13	DIGITAL SWITCHING COMPUTER	10.2212.10.00.00												
14	CIRCUIT EQUIPMENT	10.2232.20.00.00												
15	BURIED CABLE	10.2423.10.00.00												
16	INTANGIBLES	10.2690.10.00.00												
17	ORGANIZATIONAL COSTS													
18	TOTAL													
DEPRECIATION & AMORTIZATION RESERVES:														
19	MOTOR VEHICLES	10.3100.10.01.00												
20	OTHER WORK EQUIPMENT	10.3100.10.02.00												
21	BUILDINGS	10.3100.10.03.00												
22	FURNITURE	10.3100.10.04.00												
23	OFFICE SUPPORT EQUIPMENT	10.3100.10.06.00												
24	COMPANY COMMUNICATIONS EQUIPMENT	10.3100.10.07.00												
25	GENERAL PURPOSE COMPUTERS	10.3100.10.08.00												
26	DIGITAL SWITCHING EQUIPMENT	10.3100.10.09.00												
27	DIGITAL SWITCHING COMPUTER	10.3100.20.00.00												
28	CIRCUIT EQUIPMENT	10.3100.20.00.00												
29	BURIED CABLE	10.3100.10.11.00												
30	DEPR. INTANGIBLES	10.3100.10.00.00												
31	AMORT. INTANGIBLES	10.3500.10.00.00												
32	TOTAL													
Support Assets (Lines 19 thru 25)														
DEPRECIATION & AMORTIZATION EXPENSES:														
33	MOTOR VEHICLES													
34	OTHER WORK EQUIPMENT													
35	BUILDINGS													
36	FURNITURE													
37	OFFICE SUPPORT EQUIPMENT													
38	COMPANY COMMUNICATIONS EQUIPMENT													
39	GENERAL PURPOSE COMPUTERS													
40	DIGITAL SWITCHING EQUIPMENT													
41	DIGITAL SWITCHING COMPUTER													
42	CIRCUIT EQUIPMENT													
43	BURIED CABLE													
44	DEPR. INTANGIBLES													
45	AMORT. INTANGIBLES													
46	TOTAL													

DIRECT  
DIRECT

(Note 5)

SOUTH DAKOTA NETWORK  
NONREGULATED ALLOCATION WORKSHEET  
INTERSTATE STUDY  
2017 COST STUDY

Line No.	Description	Account Number	Trail Balance (Note 1)	Reclassifications					Note	Total	Allocation Basis	Nonregulated Operations	Regulated Operations
				Reclass (Prior Periods) (Note 2)	Common & Power (Note 3)	TPUC (Note 4)	Switch Reclassification	Total					
	Support Assets (Lines 33 thru 39)												
	PLANT SPECIFIC EXPENSES:												
47	LAND & BUILDING EXPENSE	10.6121.10.00.0											
48	FURNITURE & ARTWORK	10.6122.10.00.0											
49	OFFICE EQUIPMENT EXPENSE	10.6123.10.00.0											
50	GENERAL PURPOSE COMPUTER EXPENSE	10.6124.10.00.0											
51	GENERAL PURPOSE COMPUTER EXPENSE - OTHER	10.6124.10.00.0											
52	MAINTENANCE AGREEMENTS	10.6124.10.00.2											
53	DIGITAL ELECTRONIC SWITCHING EXPENSE	10.6212.10.00.0											
56	CIRCUIT EQUIPMENT EXPENSE	10.6232.10.00.0											
58	CIRCUIT EXPENSE - REDUNDANCY												
59	BURIED CABLE EXPENSE	10.6423.10.00.0											
60	TOTAL												
	General Support (Lines 47 through 51)												
	NETWORK OPERATIONS EXPENSES:												
61	POWER EXPENSE	10.6531.10.00.0											
62	NETWORK ADMINISTRATION EXPENSE	10.6532.10.00.0											
63	TOTAL												
	CUSTOMER OPERATIONS EXPENSES:												
64	CUSTOMER SERVICES												
65	TOTAL												
66	TOTAL BIG 3 EXPENSES												
	CORPORATE OPERATIONS EXPENSES:												
67	EXECUTIVE DEPARTMENT	10.6711.10.00.0											
68	PLANNING EXPENSE	10.6712.10.00.0											
69	ACCOUNTING & FINANCE	10.6721.10.00.0											
70	EXTERNAL RELATIONS	10.6721.00.00.0											
71	HUMAN RESOURCES	10.6723.10.00.0											
72	LEGAL	10.6725.10.00.0											
73	OTHER GENERAL AND ADMINISTRATIVE	10.6728.10.00.0											
74	OTHER EXPENSES	10.6729.10.00.0											
75	TOTAL												
	Executive & Planning (Lines 67 + 68)												
	General Adm. (Lines 69 through 74)												
	Total												
	INTEREST AND OTHER EXPENSE:												
76	OPERATING TAXES												
77	OPERATING TAXES-USF												
78	OPERATING TAXES-FCC REGULATORY FEE												
79	AFUDC (A/C 7340)												
80	INTEREST EXPENSE (A/C 7510)												
	NONREGULATED REMOVAL SUMMARY:												
81	NET INVESTMENT (Ln18-32)												
82	OPERATING & INTEREST EXPENSE												
83	Excluding wages (Ln46+66+75+76+77+78+79+80)												
84	Including wages (Ln3+81)												

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**REDACTED - FOR PUBLIC INSPECTION**

### Depreciation Expense Breakdown by Account

## South Dakota Network

2017

Acct. No.	Description	Depr. Exp <sup>1</sup>	Depr. Exp <sup>1</sup>	Depr. Exp by Group		Depr by Plant Acct.	Less Non Regulated	Regulated Depr
2112.00	Motor Vehicles			Motor Vehicles	2112.00			
2116.00	Other Work Equipment			Other Work Equipment	2116.00			
2121.00	Buildings			Buildings	2121.00			
2122.00	Furniture			Furniture	2122.00			
2123.00	Office Support Equipment			Office Support Equipment	2123.00			
2123.00	Company Communication Equipment			Company Communication Equipment	2123.00			
2123.00	General Purpose Computers			General Purpose Computers	2123.00			
2123.00	Digital Switching			Digital Switching	2123.00			
2123.00	Circuit Equipment			Circuit Equipment	2123.00			
2123.00	Buried Cable			Buried Cable	2123.00			
	Intangibles			Intangibles	2690.00			
	<b>Total</b>							

### Note

		Additions to A/D	Trial Balance - Per SDN
Depreciation Expense	10.6561.10.00.33		
Amortization Expense	10.6564.10.00.33		
Total			

**REDACTED - FOR PUBLIC INSPECTION**

[illegible]

# REDACTED - FOR PUBLIC INSPECTION

	A	B	C	D	E	F	G	H	I
53									
54	<b>Accumulated Depreciation</b>								
55			Reg. Bal	Additions	Rev'd Den		Retirements	Ending Balance	
56	10.3100.10.01.00	A/D - Motor Vehicles							
57	10.3100.10.02.00	A/D - Other Work Equipment							
58	10.3100.10.03.00	A/D - Buildings							
59	10.3100.10.04.00	A/D - Furniture							
60	10.3100.10.06.00	A/D - Office Support Equipment							
61	10.3100.10.07.00	A/D - Gen. Purpose Computers							
62	10.3100.10.08.00	A/D - Digital Switching							
63	10.3100.10.09.00	A/D - Building Equipment							
64	10.3100.10.10.00	A/D - Communication Equipment							
65	10.3100.10.11.00	A/D - Buried Cable							
66	10.3100.10.12.00	A/D - Buried Cable - Cap lease							
67	10.3100.10.13.00	A/D - Capital Lease AV Equipment							
68	10.3100.10.14.00	A/D - Buried Cable 2							
69									
70									
71									
72									
73									
74									
75									
76									
77									
78									
79									
80									
81									
82									
83									
84									
85	10.3500.10.00.00	Accum. Amortization							
86									
87									
88									
89									
90									
91									
92									
93									
94									
95	** Manual Calc								
96									
97	<b>Depreciation Expense</b>								
98	10.6561.10.00.33	Depreciation Expense-General							
99									
100									
101									
102									
103									
104									
105									
106									
107									
108									
109	10.6564.10.00.33	Amort. Exp-Intangibles-General							
110									
111									
112									
113									
114									
115									
116									
117									
118									
119	Total Amount Reclassed								
120									
121	January								
122	February								
123	March								
124	April								
125	May								
126	June								
127	July								
128	August								
129	September								
130	October								
131	November								
132	December								