

South Dakota Network

INVESTMENT & EXPENSE ADJUSTMENTS

Study Area: 400000
Rate Making Inputs

		2019					EOY Adj.	Percent
Line No.	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	Amount	Change	
A	C	D	E	F	G	H=C+D+E+F+G	I	
---GENERAL SUPPORT FACILITIES---								
NC 2110 Land								
Land	9	[REDACTED] 1				[REDACTED] 5	[REDACTED] 1	
NC 2110 Support Assets								
Motor Vehicles	12	[REDACTED] 1				[REDACTED] 5	[REDACTED]	
Other Work Equipment	13	[REDACTED] 1					[REDACTED]	
Buildings	14	[REDACTED] 1	[REDACTED] 2			[REDACTED] 5	[REDACTED]	
Furniture	15	[REDACTED] 1	[REDACTED] 2			[REDACTED] 5	[REDACTED]	
Office Support Equipment	16	[REDACTED] 1				[REDACTED] 5	[REDACTED]	
Company Communications Equipment	17	[REDACTED] 1				[REDACTED] 5	[REDACTED]	
General Purpose Computers	18	[REDACTED] 1	[REDACTED] 2			[REDACTED] 5	[REDACTED]	
Other Support Assets	19						\$0 0.00%	
TOTAL SUPPORT ASSETS	20	[REDACTED]	[REDACTED]	\$0	\$0	[REDACTED]	[REDACTED]	
SUPPORT ASSETS LESS G. P. COMPUTERS	21	[REDACTED]	[REDACTED]	\$0	\$0	[REDACTED]	[REDACTED]	
TOTAL GENERAL SUPPORT FACILITIES	22	[REDACTED]	[REDACTED]	\$0	\$0	[REDACTED]	[REDACTED]	
---CENTRAL OFFICE EQUIPMENT---								
NC 2210 COE-Switching								
Cat 2-Tandem Switching	26					\$0	0.00%	
Cat 3-Equal Access Investment	27							
Cat 3-Local Switching	28	[REDACTED] 1			-- 3	[REDACTED] 5	[REDACTED]	
NC 2230 COE-Transmission								
Cat 4.1-Exchange Circuit	30							
4.11.0 Exch Wideband - DSL Portion ofV/D	32	\$0				\$0	10000%	
4.11.1 Exch Wideband - DSL	33	\$0				\$0	100.00%	
4.11.2 Exch Wideband - Non DSL	34	\$0				\$0	100.00%	
4.11.3 Exch Wideband - ETS	35	\$0				\$0	100.00%	
4.12 Ex Trk EAS	36	\$0				\$0	100.00%	
4.13 Ex Line	37	\$0				\$0	10000%	
Cat 4.2-Interexchange								
4.22.0 Interexchange Wideband - DSL Portion of V/	39	\$0				\$0	10000%	
4.22.1 Interexchange Wideband - DSL	40	\$0				\$0	10000%	
4.22.2 Interexchange Wideband - Non DSL	41	\$0				\$0	10000%	
4.22.3 Interexchange Wideband - ETS	42					\$0	10000%	
4.23 All Other	43	-- 1	[REDACTED]	[REDACTED] 3	[REDACTED] 4	[REDACTED] 5	\$0 -	
4.23 Direct Assignment	44	\$0				\$0	10000%	
Cat 4.3-Host/Remote								
Joint	46					\$0	0.00%	

Use average WB inputs? No

		2019						
Line No.	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	EOY Adj. Amount	Percent Change	
A	C	D	E	F	G	H=C+D+E+F+G	I	
47						\$0	0.00%	
TOTAL COE 48								

South Dakota Network

INVESTMENT & EXPENSE ADJUSTMENTS

Study Area: 40000

Rate Making Inputs

		2019					EOY Adj.	Percent
Line No.	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	Amount	Change	
A	C	D	E	F	G	H=C+D+E+F+G	I	
----INFORMATION ORIG/TERM EQUIPMENT----								
NC 2310 Info Orig/Term Equipment								
Cat 1-Other IOT Equip	52					\$0	0.00%	
Direct Assignment	53					\$0	0.00%	
Cat 2-Cust Premises Equip	54					\$0	0.00%	
TOTAL IOT	55	\$0	\$0	\$0	\$0	\$0	0.00%	
-----CABLE & WIRE FACILITIES-----								
NC 2410 Cable & Wire Facilities	58							
Cat 1 Exch Line	59	\$0				\$0	100.00%	
Cat 2 Wideband & Exch Trunk		\$0				\$0	100.00%	
Cat 2.1.1-Exch Wideband - DSL	61	\$0				\$0	100.00%	
Cat 2.1.2-Exch Wideband - Non DSL	62	\$0				\$0	100.00%	
Cat 2.1.3-Exch Wideband - ETS	63	\$0				\$0	100.00%	
2.2 E A S Trunk	64	\$0				\$0	100.00%	
Cat 3 Interexchange Trunk								
3 Interexchange Trunk	66	- 1	- 2		4	\$0		
3 Direct Assignment	67	\$0				\$0	100.00%	
3.1.0 Interexchange Wideband - DSL Portion of \	68	\$0				\$0	100.00%	
3.1.1 Interexchange Wideband- DSL	69	\$0				\$0	100.00%	
3.1.2 Interexchange Wideband - Non DSL	70	\$0				\$0	100.00%	
3.1.3 Interexchange Wideband - ETS	71	\$0				\$0	100.00%	
Cat 4 Host/Remote C&WF		\$0				\$0	100.00%	
Joint	73					\$0	0.00%	
WATS	74					\$0	0.00%	
TOTAL CWF	75			\$0		\$0		
TOTALTPIS(lessNCs2680and2690)	77					== - 100.00%		
NC 2002 Prop Held for Future Use	79					\$0	0.00%	
NC 2003 Pit Under Construction	80					\$0	0.00%	
NC 2005 Telephone Plant Adjustment	81					\$0	0.00%	
TOTALPLANT	83							
---OTHER PLANT ACCOUNTS, MATERIALS & SUPPLIES---								
NC 1220 Materials & Supplies	86					\$0	0.00%	
NC 1402 RTB Stock	87					\$0	0.00%	
Investment Allowances/Disallowances	88					\$0	0.00%	
Extraordinary Switch Retirement (Unamort. Amt.)	89					\$0	0.00%	

INVESTMENT & EXPENSE ADJUSTMENTS

Study Area: 400000
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		2019						
Line	EOY						EOY Adj.	Percent
No.	Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	Adjustment	Amount	Change
A	C	D	E	F	G		H=C+D+E+F+G	I
NC 2680 Tangibles	90							
NC 2690 Intangibles	91							
NC 2690 Intangibles - Direct Assignment	92							
TOTAL TELEPHONE PLANT	93							

		2019						
Line No.	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	EOY Adj. Amount	Percent Change	
A	C	D	E	F	G	H=C+D+E+F+G	I	
--RESERVES & DEFERRALS--								
NC 3100 Accum Depr-Tel PIt in Svc	96							
Support Assets	97							
COE - Switching	98							
COE - Transmission	99							
Info Orig/Term Equip	100							
Cable & Wire Facilities	101							
Equal Access Accum Depr.	102							
Total	103							
NC 3200 Accum Depr-Plant Future Use	105							
NC 3400 Accum Amort Tangibles	106							
NC 3500 Accum Amort Intangibles	107							
NC 3600 Accum Amortization Other	108							
TOTAL ACCUM DEPRECIATION TPIS	110							
--- CUSTOMER DEPOSITS								
NC 4040 Customer Deposits	113							
- DEFERRED INCOME TAXES								
NC 4100 Net Current Def Op Inc Taxes	116							
NC 4310 Other Long Term Liabilities	117							
NC 4340 Net Noncurrent Def OIC Taxes	118							
TOTAL RESERVES & CUST DEPOSITS	120							
TOTAL NET PLANT	122							

		2019					EOY Adj.	Percent
Line No.	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	Amount	Change	
A	C	D	E	F	G	H=C+D+E+F+G	I	
---PLANT SPECIFIC EXPENSES---								
NC 6110 Network Support Expenses								
Joint	126					-----	\$0 0.00%	
Direct Assignment	127					-----	\$0 0.00%	
NC 6120 General Support Expenses								
Joint	129							
Direct Assignment	130							
NC 6210 Central Office Switching Expense	131							
NC 6220 Operators System Expense	132							
NC 6230 Central Office Transmission expense	133							
NC 6210 Equal Access Expense	134							
NC 6310 IOT Equip Expenses								
Cat 1-Other IOT Eqpt Expense	136							
Cat 2-Cust Prem Eqpt Expense	137							
NC 6410 C&WF Expenses								
Joint	139							
Direct Assignment	140							
TOTAL PLANT SPECIFIC EXPENSES	141							
---PLANT NON - SPECIFIC EXPENSES---								
NC 6510 Other Prop Plant & Eq Expense	144							
NC 6530 Network Operations Expense	145							
NC 6540 Access Expense (IX Carriers)	146							
NC 6540 USF Contribution Direct Assignment	147				12			
NC 6560 Depreciation and Amort Expenses								
Depreciation Expense TPIS	150							
Support Assets	151		10		11			
COE-Switching	152		10			3		
Equal Access Depreciation Expense	153							
COE-Transmission	154		10		11			
Info Orig/Term Equip	155							
Cable & Wire Facilities	156		10		11			
AC 6562 Property Held For Future Use	157							
AC 6563 Tangibles	158							
AC 6564 Intangibles	159		10		11			
AC 6565 Amort Exp. - Other	160							
Extraordinary Switch Retirement Amort Exp.	161							
TOTAL PLT NON-SPECIFIC EXPENSES	162							

		2019					EOY Adj.	Percent
Line No.	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	Amount	Change	
A	C	D	E	F	G	H=C+D+E+F+G	I	
---CUSTOMER OPERATION EXPENSES---								
NC 6610 Marketing Expense	165							
Total	166			\$0	\$0	\$0		
NC 6620 Services Expense								
Published Directory Listings:	168							
Classified	169							
Alpha	170							
Foreign	171							
Call Completion - Operator Assist	173							
Call Completion - Direct Assignment	174							
Total	175			\$0	\$0	\$0		
All Other, Local Business Office Expense								
Cat 1 - LBOE EU Sv Order Pros	177							
Cat 1 - LBOE IX Sv Order Pros	178							
Cat 1 - Presubscription	179							
Cat 1 - LBOE EU Pmt & Collect	180							
Cat 1 - LBOE IX Pmt & Collect	181							
Cat 1 - LBOE EU Billing Inquiry	183							
Cat 1 - LBOE IX Billing Inquiry	184							
Cat 1 - LBOE Coin Collect	186							
Cat 1 - LBOE End User Access	187							
Total Cat 1	188			\$0	\$0	\$0		
Cat 2 Message Processing	190							
Cat 2 Other Billing & Collecting	191							
Cat2 CABS	192							
Cat 2 Direct Assignment	193							
Total Cat 2	194			\$0	\$0	\$0		
Cat 3 Other LBOE	196							
Cat 3 Direct Assignment	197							
Total Cat 3	198			\$0	\$0	\$0		
TOTAL CUSTOMER OPER. EXPENSE	200			\$0	\$0	\$0		

		2019					EOY Adj.	Percent
Line No.	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	Amount	Change	
A	C	D	E	F	G	H=C+D+E+F+G	I	
---CORPORATE OPERATIONS EXPENSES---								
NC 6710 Exec & Planning Expense								
All Other	204							
Direct Assignment Interstate	205							
Direct Assignment Intrastate	206							
NC 6720 Gen'l & Administration Expense								
All Other	208			7,8				
Direct Assignment Interstate	209							
Direct Assignment Intrastate	210							
TOTAL CORPORATE EXPENSE	211							
---7200 Operating Taxes Exe. ICT								
NC 7200 Operating Taxes Exe. ICT & Gross Receipts								
All Other	215			12				
Direct Assignment	216			8				
TOTAL OPER. EXPENSE EXC. CONTRIB. & ICT	218							
NC 7200 Operating Taxes (Excluding A/C 7250)	220							
NC 7250 Provision for Deferred Income Tax - Net	221							
--- Non-operating Income & Expenses								
NC 7300 Non-operating Income & Expenses								
Funds Used During Construction	225							
Contributions	226							
--- Interest & Related Items								
NC 7500 Interest & Related Items								
NC 7510 Interest on Funded Debt (Fixed Charges)	230							
Interest on Customer Deposits (Part of NC 7540)	231							
--- Miscellaneous Items								
Investment Tax Credit Amortization	234					\$0	0.00%	
Uncollectibles Direct Assignment	235					\$0	0.00%	
Amortization of Excess Def. Taxes	236					\$0	0.00%	
Capitalized Payroll	237					\$0	0.00%	
Depreciation Adjustments	238					\$0	0.00%	
State Income Taxes	239					\$0	0.00%	
Gross Receipts	240					\$0	0.00%	
NC 1410 NTCA Prefunded Pension	241					\$0	0.00%	

		2019						
Line No.	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	EOY Adj. Amount	Percent Change	
A	C	D	E	F	G	H=C+D+E+F+G	I	
!Summary of Operating Expenses								
	Total Plant Specific Expenses				\$0			
	Total Non-Plant Spec. Exp. (less Depr. Exp.)				\$0			
	Total Customer Operating Expenses				\$0			
	Total Corporate Expenses				\$0			
	A/C 7200 Oper. Taxes (Excluding ICT)				\$0			
	Contributions				\$0			
	Total Oper. Exp. (Excl. ICT & Depr. Exp.)				\$0			

Notes: Adjustments to Accounted Data (Source: file name, sheet name)

1. Trail Balance - Source: Trial Balance - 2019
2. Removal of Non-Regulated Trial Balance Accounts - Source: Trial Balance - 2019
3. Reclassification of assets to the correct Trial Balance account - Source: Reclassifications 19.xls, Reclass Summary
4. Allocation of TPUC to correct asset account - Source: TPUC Summary Tab
5. Allocation of Non Regulated - Source: Non Reg Operations 19.xls, Wages
6. Allocation of Depreciation based on Asset type - Source: Non Reg Operations 19.xls, Depreciation
7. Reclass CABS Billing Expense 6728 to 6623 (Reclassifications 19.xls, Reclass Summary)
8. Reclass FCC Reg Fee from 6728 and direct assign (Reclassifications 19.xls, Reclass Summary)
9. Direct Assignment of Cost Study Expense
10. Allocation of depreciation expense based on asset - Source: Non Reg Operation 19, Depreciation
11. Allocation of non regulated depreciation expense - Source: Non Reg Operation 19, Depreciation
12. Reclass USF from 7240.10.30.34 to 6540