

**REDACTED FOR PUBLIC INSPECTION**

6/15/2021

South Dakota Network, LLC  
STUDY YEAR ENDING JUNE 30, 2022

S-1  
PART 36  
NOT LIMITED @ 25% SPF

Version 2020a

SEPARATION STUDY SUMMAR

NECA Study Area: 400000  
2022  
400000

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	NET TELEPHONE PLANT	S-2, Line 40										
2	Rate of Return	Inputs, Line 19										
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										
22	Total Revenue Requirement by Jurisdiction											
23	Total Rev. Req. less Private Line											
24	Minutes											
26	Working Joint Message Loops											
27	Revenue Requirement per Msg. Loop											
28	Monthly Rev. Req. per Msg. Loop											
29	Federal Taxable Income	(Ln 6 - Ln 13) / (1 - Rate)										
30	Federal Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
31	Federal Income Tax Requirement	Ln 29 * Ln 30 - Ln 13										
32	State Taxable Income	Ln 29 / (1 - Rate)										
33	Effective State Income Tax Rate											
34	State Income Tax Requirement	Line 32 * Line 33										

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TELEPHONE PLANT SUMMARY

NECA Study Area: 400000  
2022

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										
2	A/C 2210 COE Switching + Eq Access	S-3,Line 23										
3	A/C 2230 COE Transmission	S-4,Line 32										
4	A/C 2310 Info Orig/Term Equip	S-5,Line 11										
5	A/C 2410 C&WF	S-6,Line 40										
6	Total COE, IOT, C&WF	Lines 2 to 5										
7	Distribution of Line 6	Line 6b/6a etc										
8	A/C 2680 Tangible Assets	S-7,Line 31										
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 32										
12	A/C 2001 Telephone Plant In Service	Line 9+11										
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. amortiza ion Tangible	S-13,Line 23										
26	A/C 3500 Acc. amortiza ion Intangible	S-13,Line 24										
27	A/C 3600 Accumulated amortization O her	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 O her Long-Term Liabili ies	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 24										
37	Extraordinary Switch Retirement (Unamort. Amt )	S-7,Line 16										
38	1410 Other Noncurrent Assets											
39	Net Telephone Plant Plus Cash Working Capital,											
40	Plus Equal Access, Plus RTB Stock	Ln32+34 to 37										
41	Distribution of Line 40	Ln40b/40a etc										

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STUDY YEAR ENDING JUNE 30, 2022

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GENERAL SUPPORT FACILITIES & COE SWITCHING

NECA Study Area: 400000  
2022

2022			INTRASTATE TOLL									
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL		InterLATA				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 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)	PL (j)
						MSG (d)	PL (e)	MSG (f)	PL (g)			
-----SEPARATIONS FACTORS-----												
13	COE Cat 2 TDM - MOU Factors	Inputs, Ln 30										
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 25										
23	TOTAL COE SWITCH + EQUAL ACCESS	Line 20+22										
24	Distribution of Line 23	Ln 23b / 23a etc										

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CENTRAL OFFICE TRANSMISSION EQUIPMENT

NECA Study Area: 400000  
2022

			INTRASTATE TOLL																			
			TOTAL	INTERSTATE TOLL		InterLATA		IntraLATA		LOCAL												
LINE	DESCRIPTION	SOURCE	COMPANY	MSG	PL	MSG	PL	MSG	PL	EAS	MSG	PL										
-----SEPARATIONS FACTORS-----																						
1	COE Cat 4.12 EAS Factors	Inputs, Ln 30																				
2	Gross Allocator (SPF)	Inputs, Ln 22																				
3	COE Cat 4.11 2 EX WB - Non DSL	Inputs, Ln 28																				
4	COE Cat 4.11 3 EX WB - ETS	Inputs, Ln 29																				
5	COE Cat 4.22 2 IX WB - Non DSL	Inputs, Ln 34																				
6	COE Cat 4.22 3 IX WB - ETS	Inputs, Ln 35																				
7	COE Cat 4.23 CM Factors	Inputs, Ln 36																				
8	COE Cat 4.23 Direct Assignment Factors	Inputs, Ln 37																				
9	COE Cat 4.3 Host/Remote MOU Factor	Inputs, Ln 38																				
10	COE Cat 4.3 WATS Factors	Inputs, Ln 39																				
-----																						
A/C 2230 Central Office - Transmission																						
11	Cat 4.1-Exchange Circuit																					
12	4.11.0 Exch Wideband - DSL Portion of V/D	Direct Assign																				
13	4.11.1 Exch Wideband - DSL	Direct Assign																				
14	4.11.2 Exch Wideband - Non DSL (PL)	Line 14 a*3																				
15	4.11.3 Exch Wideband - ETS	Line 15 a*4																				
16	4.12 Exch Trunk EAS	Line 16 a*1																				
17	4.13 Subscriber Line																					
18	Joint MSG	Line 37 b*2																				
19	Special Access - Non WB (PL)	Line 37 c to f																				
20	Cat 4.2 Interexchange Circuit																					
21	4.22.0 IX Wideband - DSL Portion of V/D	Direct Assign																				
22	4.22.1 IX Wideband - DSL	Direct Assign																				
23	4.22.2 IX Wideband - Non DSL (PL)	Line 23 a*5																				
24	4.22.3 IX Wideband - ETS	Line 24 a*6																				
25	4.23 All Other																					
26	Joint MSG	Line 40 b*7																				
27	Special Access - Non WB (PL)	Line 40 c to e																				
28	4 23 Direct Assignment	Line 28 a*8																				
29	Cat 4.3-Host/Remote MSG																					
30	Joint	Line 30 a*9																				
31	WATS	Line 31 a*10																				
32	TOTAL COE-TRANSMISSION	Line 12 to 31																				
33	Distribution of Line 32	Ln 32 b/32 a etc.																				
34	TOTAL CENTRAL OFFICE EQUIP	S-3 Ln 23+Ln32																				
35	Distribution of Line 34	Ln34 b/34 a etc.																				
-----ALLOCATION OF COE CAT 4.13 & 4.23-----																						

			TOTAL	Joint	Private Line			Local
			COMPANY	MSG	Intrastate			PL
			(a)	(b)	Interstate	InterLATA	IntraLATA	(f)
			(c)	(d)	(e)			
36	COE Cat 4.13 Working Loops	Inputs, Ln 100						
37	COE Cat 4.13 Investment	Note 2						
38	Note 2: COST PER LOOP =							
39	COE Cat 4.23 Terms-MSG & SPL.	Inputs, Ln 96						
40	COE Cat 4.23-Investment	Note 1						
41	Note 1: COST PER TERMINATION =							

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INFORMATION ORIGIN/TERM EQUIPMENT

NECA Study Area: 400000  
2022

2022			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 53										
3	IOT Cat 2 State Assignment	Inputs, Ln 54										
-----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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CABLE AND WIRE FACILITIES

NECA Study Area: 400000  
2022

			INTRASTATE TOLL									
			TOTAL	INTERSTATE TOLL		InterLATA		IntraLATA		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	Gross Allocator SPF	Inputs, Ln 22										
2	C&WF Cat 2.1.2 EX WB - Non DSL	Inputs, Ln 42										
3	C&WF Cat 2.1.3 EX WB - ETS	Inputs, Ln 43										
4	C&WF Cat 3 CMM Factors	Inputs, Ln 44										
5	C&WF Cat 3 Direct Assignment CMM Factors	Inputs, Ln 45										
6	C&WF Cat 3.1.2 IX WB - Non DSL	Inputs, Ln 48										
7	C&WF Cat 3.1.3 IX WB - ETS	Inputs, Ln 49										
8	C&WF Cat 4 Host/Remote MOU Miles Factors	Inputs, Ln 50										
9	C&WF Cat 4-WATS Factors	Inputs, Ln 51										
-----C&WF CAT 1 to 4 SEPARATION-----												
10	A/C 2410 Cable & Wire Facilities											
11	Cat 1 Exchange Subscriber											
12	1.1 Intrastate Specials - Non WB (PL)	Line 43 d, e, and f										
13	1.2 Interstate Specials - Non WB (PL)	Line 43 c										
14	1.3 Joint Use	Line 43 b*1										
15	Total Category 1	Line 12 to 14										
16	Distribution of Line 15	Ln15 b/15 a etc.										
17	Cat 2 Wideband & Exchange Trunk											
18	Cat 2.1.1-Exch WB - DSL Data Only	Direct Assign										
19	Cat 2.1.2 Exch. WB - Non DSL (PL)	Line 19 a* Line 2										
20	Cat 2.1.3 Exch. WB - ETS	Line 20 a* Line 3										
21	Cat 2.2 Exchange Trunk EAS	Line 21 a* S4 Line 1										
22	Total Category 2	Line 18 + 19 + 20 + 21										
23	Distribution of Line 22	Ln22 b/22 a etc										
24	Cat 3-Interexchange C&WF											
25	Cat 3.1.0 IX WB - DSL Por ion of V/D	Direct Assign										
26	Cat 3.1.1 IX WB - DSL	Direct Assign										
27	Cat 3.1.2 IX WB - Non DSL (PL)	Line 27 a* Line 6										
28	Cat 3.1.3 IX WB - ETS	Line 28 a* Line 7										
29	Joint Message	Line 46 b*4										
30	IX Specials - Non WB (PL) and WATS	Line 46 c to e										
31	Cat 3 Direct Assignment	Line 31 a*5										
32	Total Category 3	Lines 25 to 31										
33	Distribution of Line 32	Ln32 b/32 a etc.										
34	Cat 4-Host/Remote C&WF											
35	Joint Message	Line 35 a*8										
36	WATS	Line 36 a*9										
37	Total Category 4	Line 35 + 36										
38	Distribution of Line 37	Ln37 b/37 a etc.										
39												
40	TOTAL CABLE & WIRE FACILITIES	Ln15+21+32+37										
41	Distribution of Line 40	Ln40 b/40 a etc.										

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

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	Private Line			
				Joint MSG (b)	Interstate (c)	Intrastate InterLata (d)	Local IntraLata PL (e)
42	C&WF Cat 1 Working Loops	Inputs, Ln 100					
43	Cat 1 Exchange Subscriber Plant	Ln 44*Ln 42					
44	Note 2: COST PER LOOP =	\$0 000998					
-----ALLOCATION OF C&WF CAT 3-----							
45	Equiv IX Circ Miles-MSG & Spl.	Inputs, Ln 98					

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OTHER TELEPHONE PLANT ACCOUNTS

NECA Study Area: 400000  
2022

			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	Telephone Plant In SVC excluding A/C2690	S-2,Line 10										
2	A/C 2680 Direct Assign. factor	Inputs, Ln 76										
3	A/C 2410 C&WF Distribu ion	S-6,Line 41										
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	1410 Other Noncurrent Assets	Inputs										
23	Cash Working Capital	Line 23a*4										
24	TOTAL CASH WORKING CAPITAL	Line 23										
----EQUAL ACCESS INVESTMENT SEPARATION-----												
25	Equal Access Gross Investment	Line 25a*5										
26	Accumulative Depreciation	Line 26a*5										
27												
28	Unamortized Expenses	Line 28a*5										
29	TOTAL NET EQUAL ACCESS INVESTMENT	Ln25-26-27+28										
30	Distribution of Line 29	Ln29b/29a etc										
31	A/C 2680 Tangible Assets	Line 31a*2										
32	A/C 2690 Intangible Assets	Line 32a*1										
33	Distribution of Line 32	Ln32b/32a etc										

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South Dakota Network, LLC  
STUDY YEAR ENDING JUNE 30, 2022

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OPERATING EXPENSE SUMMARY

NECA Study Area: 400000  
2022

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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PLANT SPECIFIC EXPENSES

NECA Study Area: 400000  
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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)			
-----SEPARATIONS FACTORS-----												
1	A/C 2110 Land & Supt Assts Distr	S-3,Line 12										
2	A/C 6110 Network Supt Expenses-DA	Inputs, Ln 60										
3	A/C 6120 General Supt Expenses-DA	Inputs, Ln 61										
4	COE Switching Distribu ion	S-3,Line 24										
5	COE Operator Distribu ion											
6	COE Transmission Distribution	S-4,Line 33										
7	Total COE Distribution	S-4,Line 35										
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 Distribu ion	S-6,Line 41										
11	A/C 6410 C&WF Distribu ion-DA	Inputs, Ln 63										
-----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										
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										
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										
31	TOTAL PLANT SPEC OPER EXPENSE	Line 14+17+22+30										
32	Distribution of Line 31	Ln31b/31a etc										

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PLANT NON SPECIFIC EXPENSES

NECA Study Area: 400000  
2022

2022

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)			
-----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 58										
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 Distribu ion	S-4,Line 33										
7	A/C 2310 IOT Distribu ion	S-5,Line 12										
8	A/C 2410 C&WF Distribu ion	S-6,Line 41										
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-O her 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										
30	TOTAL PLANT NONSPEC OPER EXP	Ln13+14+15+16+29										
31	Distribution of Line 30	Ln30b/30a etc										

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6/15/2021

South Dakota Network, LLC  
STUDY YEAR ENDING JUNE 30, 2022

S-11.1  
PART 36  
NOT LIMITED @ 25% SPF

Version 2020a

CUSTOMER OPERATIONS EXPENSES

NECA Study Area: 400000  
2022

			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 83										
2	Call Completion Direct Assignment Factors	Inputs, Ln 64										
3	Subscriber Line MOU Factors	Inputs, Ln 21										
4	Foreign Directories Factors	Inputs, Ln 56										
5	EU Access Billed Revenue Factors	Inputs, Ln 57										
6	Coin Revenues Factors	Inputs, Ln 86										
7	Toll Messages Percent SP+SC	Inputs, Ln 84										
8	OB & C Factors	Inputs, Ln 87										
9	CABS Factors	Inputs, Ln 77										
10	Cat 1 EU Service Order Factors	Inputs, Ln 65										
11	Cat 1 IX Service Order Factors	Inputs, Ln 66										
12	Cat 1 EU Payment & Collecting Factors	Inputs, Ln 68										
13	Cat 1 IX Payment & Collecting Factors	Inputs, Ln 69										
14	Cat 1 EU Bill Inquiry Factors	Inputs, Ln 71										
15	Cat 1 IX Bill Inquiry Factors	Inputs, Ln 72										
16	Cat 2 Direct Assignment Factors	Inputs, Ln 74										
17	Cat 3 Direct Assignment Factors	Inputs, Ln 75										
-----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										
26a	-Presubscription	Direct Assign										
27	Cat 1-LBOE IX Svc Order Procedures	Line 27a*11										
28	Cat 1-LBOE EU Payment & Collec ing	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 Collec ing & Administration	Line 32a*6										
33	Cat 1-LBOE End User Access	Line 33a*5										
34	Total Cat 1-LBOE	Line 26 to 33										
35	Distribu ion of Line 34	Ln 34b/34a etc										

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South Dakota Network, LLC  
STUDY YEAR ENDING JUNE 30, 2022

S-11.2  
PART 36  
NOT LIMITED @ 25% SPF

Version 2020a

CUSTOMER OPERATIONS EXPENSES

NECA Study Area: 400000  
2022

2022			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-----												
36	Cat 2-CSE Message Processing	Line 36a*7										
37	Cat 2-CSE O her 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										
50	Distribution of Line 49	Ln 49b/49a etc										

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South Dakota Network, LLC  
STUDY YEAR ENDING JUNE 30, 2022

S-12  
PART 36  
NOT LIMITED @ 25% SPF

Version 2020a

CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

NECA Study Area: 400000  
2022

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL		INTRASTATE TOLL				LOCAL		
				MSG (b)	PL (c)	InterLATA		IntraLATA		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 88										
3	6720 General & Admin. Exp-DA	Inputs, Ln 89										
4	A/C 2001 TPIS Distr	S-2,Line 10										
5	7200 Other Taxes Direct Assign. Factors	Inputs, Ln 90										
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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6/15/2021

South Dakota Network, LLC  
STUDY YEAR ENDING JUNE 30, 2022

S-13  
PART 36  
NOT LIMITED @ 25% SPF

Version 2020a

RESERVES & DEFERRALS

NECA Study Area: 400000  
2022

2022

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)			
-----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 33										
4	A/C 2310 IOT Distr	S-5,Line 12										
5	A/C 2410 C&WF Distr	S-6,Line 41										
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 33										
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 Deprecia ion 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 26										
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 13										
28	A/C 4100 Current Def. opera ing Inc. Taxes	Line 28a*7										
29												
30	A/C 4340 Non Current Def. opera ing 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, 2022

S-14  
PART 36  
NOT LIMITED @ 25% SPF

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NECA Study Area: 400000  
2022

OTHER INCOME ACCOUNTS AND ADJUSTMENTS

2022

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL		INTRASTATE TOLL				LOCAL		
				MSG	PL	InterLATA		IntraLATA		EAS	MSG	PL
				(b)	(c)	MSG	PL	MSG	PL			
-----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 78										
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 Amor iza ion											
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	Uncollec ibles Direct Assignment	Line 23a*5										

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Description	Total Amount	Allocated Amount	Difference
SEPARATION STUDY SUMMARY			
TELEPHONE PLANT SUMMARY			
GENERAL SUPPORT FACILITIES & COE SWITCHING			
CENTRAL OFFICE TRANSMISSION EQUIPMENT			
INFORMATION ORIGIN/TERM EQUIPMENT			
CABLE AND WIRE FACILITIES			
OTHER TELEPHONE PLANT ACCOUNTS			
OPERATING EXPENSE SUMMARY			
PLANT SPECIFIC EXPENSES			
PLANT NON SPECIFIC EXPENSES			
CUSTOMER OPERATIONS EXPENSES			
CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES			
RESERVES & DEFERRALS			
OTHER INCOME ACCOUNTS AND ADJUSTMENTS			
Total			



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Version 2020a

NECA Study Area: 400000  
2022  
400000

South Dakota Network, LLC  
STUDY YEAR ENDING JUNE 30, 2022

ACCESS ELEMENT STUDY SUMMARY

A-1  
INTERSTATE - PART 69  
NOT LIMITED @ 25% SPF

LINE	DESCRIPTION	SOURCE	TOTAL INTERSTATE (a)	---COMMON LINE--- PAY (b)	CAF BLS Voice (c)	SWITCH (d)	---TRAFFIC SENSITIVE--- LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	---SP ACC--- NON DSL/ETS (i)	DSL (j)	B&C (k)
1	NET TELEPHONE PLANT	A-2,Line 40											
2	Rate of Return	Inputs, Line 19											
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											
7	7500 Interest & Related Items	A-14,Line 12											
8	Investment Tax Credit Amor ization	A-14,Line 15											
9													
10	Capitalized Payroll Taxes	A-14,Line 18											
11	Deprecia ion 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											
17	Opera ing 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	Switched Access Revenue Requirement	Inputs Ln 385											
24	Common Line & Special Access Revenue Require	Line 21											
25	Frozen Line Port Shift	Inputs Ln 386											
25.1	Exclude USF Expense	Inputs Ln 239											
26	Adjusted Revenue Requirement	Line 23+24+25+25.1											
27	TIC Revenue or Local Transport Rev. Req.	Inputs Ln 383											
28	Revenue Requirement less TIC and B&C	Line 26-27-23											
29													
30	Frozen TIC Revenue	Inputs Ln 383											
31	Adjusted Revenue Requirement	Line 23+25.1+28+30											
32	Federal Taxable Income	(Ln 6 - Ln 13) / (1 - Rate											
33	Federal Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
34	Federal Income Tax Requirement	Ln 29 * Ln 30 - Ln 13											
35	State Taxable Income	Ln 29 / (1 - Rate)											
36	Effective State Income Tax Rate												
37	State Income Tax Requirement	Line 32 * Line 33											

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Version 2020a

NECA Study Area: 400000  
2022  
400000

South Dakota Network, LLC  
STUDY YEAR ENDING JUNE 30, 2022

ACCESS TELEPHONE PLANT SUMMARY

A-2  
INTERSTATE - PART 69  
NOT LIMITED @ 25% SPF

LINE	DESCRIPTION	SOURCE	TOTAL INTERSTATE (a)	---COMMON LINE---		SWITCH (d)	---TRAFFIC SENSITIVE---			---SP ACC---			B&C (k)
				PAY (b)	CAF BLS Voice (c)		LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	NON DSL/ETS (i)	DSL (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 32											
4	A/C 2310 Info Orig/Term Equip	A-5,Line 11											
5	A/C 2410 C&WF	A-6,Line 40											
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 31											
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 32											
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 O her	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 O her Long-Term Liabili es	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 24											
37	Extraordinary Switch Re irement (Unamort. Amt )	A-7,Line 16											
38	1410 Other Noncurrent Assets												
39	Net Telephone Plant Plus Cash Working Capital,												
40	Plus Equal Access, Plus RTB Stock	Ln32+34..36											
41	Distribution of Line 40	Ln40b/40a etc											

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Version 2020a

NECA Study Area: 400000  
2022  
400000

South Dakota Network, LLC  
STUDY YEAR ENDING JUNE 30, 2022

A-3  
INTERSTATE - PART 69  
NOT LIMITED @ 25% SPF

ACCESS GENERAL SUPPORT FACILITIES & COE SWITCHING

400000			TOTAL	----COMMON LINE----			----TRAFFIC SENSITIVE----			----SP ACC----			
LINE	DESCRIPTION	SOURCE	INTERSTATE (a)	PAY (b)	CAF BLS Voice (c)	SWITCH (d)	LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	NON DSL/ETS (i)	DSL (j)	B&C (k)
---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											

ACCESS CENTRAL OFFICE SWITCHING EQUIPMENT

		COMMON LINE			TRAFFIC SENSITIVE					B & C			
		TOTAL	PAY	BSF	SWITCH	LCL TRNSP	LCL TRNSP	LCL TRNSP	INFO SYS	SP ACC	EQ ACCESS	B&C	
LINE	DESCRIPTION	SOURCE	INTERSTATE (a)	(b)	(c)	(d)	Tandem (e)	Term (f)	Facility (g)	(h)	(i)	(j)	(k)
-----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 25											
23	TOTAL COE SWITCH + EQUAL ACCESS	Line 20+22											
24	Distribution of Line 23	Ln 23b/23a etc											

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Version 2020a

#VALUE!  
2016

South Dakota Network, LLC  
STUDY YEAR ENDING JUNE 30, 2022

A-4  
INTERSTATE - PART 69  
NOT LIMITED @ 25% SPF

## ACCESS CENTRAL OFFICE TRANSMISSION EQUIPMENT

[illegible]

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6/15/2021

Version 2020a

NECA Study Area: 400000  
2022  
400000

South Dakota Network, LLC  
STUDY YEAR ENDING JUNE 30, 2022

A-5  
INTERSTATE - PART 69  
NOT LIMITED @ 25% SPF

ACCESS INFORMATION ORIGIN/TERM EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL INTERSTATE (a)	---COMMON LINE--- PAY (b)	CAF BLS Voice (c)	SWITCH (d)	---TRAFFIC SENSITIVE--- LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	---SP ACC--- NON DSL/ETS (i)	DSL (j)	B&C (k)
-	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  
2022  
400000

South Dakota Network, LLC  
STUDY YEAR ENDING JUNE 30, 2022

## ACCESS CABLE AND WIRE FACILITIES

A-6  
INTERSTATE - PART 69  
NOT LIMITED @ 25% SPF

[illegible]

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6/15/2021

Version 2020a

NECA Study Area: 400000  
2022  
400000

South Dakota Network, LLC  
STUDY YEAR ENDING JUNE 30, 2022

ACCESS OTHER TELEPHONE PLANT ACCOUNTS

A-7  
INTERSTATE - PART 69  
NOT LIMITED @ 25% SPF

400000			TOTAL	----COMMON LINE----			----TRAFFIC SENSITIVE----			----SP ACC----				
LINE	DESCRIPTION	SOURCE	INTERSTATE (a)	PAY (b)	CAF BLS Voice (c)	SWITCH (d)	LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	NON DSL/ETS (i)	DSL (j)	B&C (k)	
-----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 41												
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 Re irement (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	1410 Other Noncurrent Assets	Inputs												
23	Cash Working Capital	Line 23a*4												
24	TOTAL CASH WORKING CAPITAL	Line 23												
-----EQUAL ACCESS INVESTMENT SEPARATION-----														
25	Equal Access Gross Investment	Line 25a*5												
26	Accumulative Depreciation	Line 26a*5												
27														
28	Unamortized Expenses	Line 28a*5												
29	TOTAL NET EQUAL ACCESS INVESTMENT	Ln25-26-27+28												
30	Distribution of Line 29	Ln29b/29a etc												
31	A/C 2680 Tangible Assets	Line 31a*1												
32	A/C 2690 Intangible Assets	Line 32a*1												

**REDACTED FOR PUBLIC INSPECTION**

6/15/2021

Version 2020a

NECA Study Area: 400000  
2022  
400000

South Dakota Network, LLC  
STUDY YEAR ENDING JUNE 30, 2022

ACCESS OPERATING EXPENSE SUMMARY

A-8  
INTERSTATE - PART 69  
NOT LIMITED @ 25% SPF

LINE	DESCRIPTION	SOURCE	TOTAL	---COMMON LINE---			---TRAFFIC SENSITIVE---			---SP ACC---			B&C
			INTERSTATE (a)	PAY (b)	CAF BLS Voice (c)	SWITCH (d)	LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	NON DSL/ETS (i)	DSL (j)	
-													
1	Plant Specific Expense A/C 6110, 6120												
2	Plus 6210, 6220, 6230, 6310, 6410 EXCL EQ AA-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 Contribu ions	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	Opera ing 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-10,Line 29											
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 & Cat	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  
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South Dakota Network, LLC  
STUDY YEAR ENDING JUNE 30, 2022

ACCESS PLANT SPECIFIC EXPENSES

A-9  
INTERSTATE - PART 69  
NOT LIMITED @ 25% SPF

400000		TOTAL	----COMMON LINE----				----TRAFFIC SENSITIVE----			----SP ACC----			
LINE	DESCRIPTION	SOURCE	INTERSTATE (a)	PAY (b)	CAF BLS Voice (c)	SWITCH (d)	LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	NON DSL/ETS (i)	DSL (j)	B&C (k)
---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 Distribu ion	A-4,Line 33											
7	Total COE Distribution	A-4,Line 35											
8	A/C 6310 IOT Exp Cat 1-O her 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 41											
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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Version 2020a

NECA Study Area: 400000  
2022  
400000

South Dakota Network, LLC  
STUDY YEAR ENDING JUNE 30, 2022

ACCESS PLANT NON SPECIFIC EXPENSES

A-10  
INTERSTATE - PART 69  
NOT LIMITED @ 25% SPF

400000			TOTAL	---COMMON LINE---		---TRAFFIC SENSITIVE---			---SP ACC---				
LINE	DESCRIPTION	SOURCE	INTERSTATE (a)	PAY (b)	CAF BLS Voice (c)	SWITCH (d)	LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	NON DSL/ETS (i)	DSL (j)	B&C (k)
---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 Distribu ion	A-4,Line 33											
7	A/C 2310 IOT Distribu ion	A-5,Line 12											
8	A/C 2410 C&WF Distribution	A-6,Line 41											
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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6/15/2021

Version 2020a

NECA Study Area: 400000  
2022  
400000

South Dakota Network, LLC  
STUDY YEAR ENDING JUNE 30, 2022

A-11.1  
INTERSTATE - PART 69  
NOT LIMITED @ 25% SPF

ACCESS CUSTOMER OPERATIONS EXPENSES

400000			TOTAL	---COMMON LINE---		---TRAFFIC SENSITIVE---			---SP ACC---				
LINE	DESCRIPTION	SOURCE	INTERSTATE (a)	PAY (b)	CAF BLS Voice (c)	SWITCH (d)	LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	NON DSL/ETS (i)	DSL (j)	B&C (k)
---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	GSF,COE,IOT,CWF (Trans,Sw,CCL only)	Line 1											
8	Distribution of Line 7	Line 7b/7a etc											
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											
26a	-Presubscription	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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6/15/2021

Version 2020a

NECA Study Area: 400000  
2022  
400000

South Dakota Network, LLC  
STUDY YEAR ENDING JUNE 30, 2022

A-11.2  
INTERSTATE - PART 69  
NOT LIMITED @ 25% SPF

ACCESS CUSTOMER OPERATIONS EXPENSES

400000			TOTAL	----COMMON LINE----			----TRAFFIC SENSITIVE----			----SP ACC----			
LINE	DESCRIPTION	SOURCE	INTERSTATE	PAY	CAF BLS Voice	SWITCH	LCL TRNSP	LCL TRNSP	LCL TRNSP	INFO SYS	NON DSL/ETS	DSL	B&C
-----SEPARATIONS FACTORS-----			(a)	(b)	(c)	(d)	Tandem (e)	Term (f)	Facility (g)	(h)	(i)	(j)	(k)
36	Cat 2-CSE Message Processing	Fixed Assignment											
37	Cat 2-CSE O her 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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Version 2020a

NECA Study Area: 400000  
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400000

South Dakota Network, LLC  
STUDY YEAR ENDING JUNE 30, 2022

A-12  
INTERSTATE - PART 69  
NOT LIMITED @ 25% SPF

ACCESS CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

400000			TOTAL	----COMMON LINE----		----TRAFFIC SENSITIVE----			----SP ACC----				
LINE	DESCRIPTION	SOURCE	INTERSTATE (a)	PAY (b)	CAF BLS Voice (c)	SWITCH (d)	LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	NON DSL/ETS (i)	DSL (j)	B&C (k)
---SEPARATIONS FACTORS-----													
1	Big Three Expenses Distribu ion (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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6/15/2021

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NECA Study Area: 400000  
2022  
400000

South Dakota Network, LLC  
STUDY YEAR ENDING JUNE 30, 2022

ACCESS RESERVES & DEFERRALS

A-13  
INTERSTATE - PART 69  
NOT LIMITED @ 25% SPF

400000			TOTAL	---COMMON LINE---		---TRAFFIC SENSITIVE---			---SP ACC---				
LINE	DESCRIPTION	SOURCE	INTERSTATE (a)	PAY (b)	CAF BLS Voice (c)	SWITCH (d)	LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	NON DSL/ETS (i)	DSL (j)	B&C (k)
---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 33											
4	A/C 2310 IOT Distr	A-5,Line 12											
5	A/C 2410 C&WF Distr	A-6,Line 41											
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											
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. amor ization Tangible	Line 23a*7											
24	A/C 3500 Acc. amor ization Intangible	Line 24a*7											
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 13											
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. opera ing 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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NECA Study Area: 400000  
2022  
400000

South Dakota Network, LLC  
STUDY YEAR ENDING JUNE 30, 2022

A-14  
INTERSTATE - PART 69  
NOT LIMITED @ 25% SPF

ACCESS OTHER INCOME ACCOUNTS AND ADJUSTMENTS

400000			TOTAL	----COMMON LINE----			----TRAFFIC SENSITIVE----			----SP ACC----			
LINE	DESCRIPTION	SOURCE	INTERSTATE (a)	PAY (b)	CAF BLS Voice (c)	SWITCH (d)	LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	NON DSL/ETS (i)	DSL (j)	B&C (k)
-----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	Deprecia ion 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											

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Description	Total Amount	Allocated Amount	Difference
ACCESS ELEMENT STUDY SUMMARY			
ACCESS TELEPHONE PLANT SUMMARY			
ACCESS GENERAL SUPPORT FACILITIES & COE SWITCHING			
ACCESS CENTRAL OFFICE TRANSMISSION EQUIPMENT			
ACCESS INFORMATION ORIGIN/TERM EQUIPMENT			
ACCESS CABLE AND WIRE FACILITIES			
ACCESS OTHER TELEPHONE PLANT ACCOUNTS			
ACCESS OPERATING EXPENSE SUMMARY			
ACCESS PLANT SPECIFIC EXPENSES			
ACCESS PLANT NON SPECIFIC EXPENSES			
ACCESS CUSTOMER OPERATIONS EXPENSES			
ACCESS CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXP.			
ACCESS RESERVES & DEFERRALS			
ACCESS OTHER INCOME ACCOUNTS AND ADJUSTMENTS			
Total			