

TPUC Summary

REDACTED FOR PUBLIC INSPECTION

2003.10.00.00 TPUC Detail
12/31/2019

[illegible]

Intang - 2690.00 10.00-2019

South Dakota Network

■ **RESEARCH**

[illegible]

Wages

REDACTED FOR PUBLIC INSPECTION

SDN COMMUNICATIONS
2019 WAGE BREAKDOWN

Regulated Office			
Regulated Plant			
Total regulated			

Nonregulated Office			
Nonregulated Plant			
Total nonregulated			

Total Wages			
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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			
10.6121.10.01.01			
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 FOR PUBLIC INSPECTION

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Nonregulated Plant

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Benefits

10.6121.10.00.02

[REDACTED]

10.6212.10.00.02

[REDACTED]

10.6232.10.00.02

[REDACTED]

10.6423.10.00.02

[REDACTED]

10.6532.10.00.02

[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]

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10.6721.10.00.02

[REDACTED]

[REDACTED]

10.6722.10.00.02

10.6723.10.00.02

[REDACTED]

[REDACTED]

10.6724.10.00.02

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

10.6729.10.00.02

[REDACTED]

[REDACTED]

[REDACTED]

Reg-Nonreg Alloc 2019-Historica

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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:													
1	OFFICE WAGES										DIRECT DIRECT	(Note 5)	(Note 5)
2	PLANT SPECIFIC WAGES												
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	10.2600.10.00.00											
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												
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 - SWITCHING	10.6212.10.00.23											
53	DIGITAL ELECTRONIC SWITCHING EXPENSE	10.6212.10.00.00											
56	CIRCUIT EQUIPMENT EXPENSE	10.6232.10.00.00											

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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					
58	CIRCUIT EXPENSE - REDUNDANCY												
59	BURIED CABLE EXPENSE	10.0423.10.00.00											
60	TOTAL												
	General Support (Lines 47 through 51)												
	NETWORK OPERATIONS EXPENSES:												
61	POWER EXPENSE	10.0531.10.00.00											
62	NETWORK ADMINISTRATION EXPENSE	10.0532.10.00.00											
63	TOTAL												
	CUSTOMER OPERATIONS EXPENSES:												
64	CUSTOMER SERVICES												
65	TOTAL												
66	TOTAL BIG 3 EXPENSES												
	CORPORATE OPERATIONS EXPENSES:												
67	EXECUTIVE DEPARTMENT	10.0711.10.00.00											
68	PLANNING EXPENSE	10.0712.10.00.00											
69	ACCOUNTING & FINANCE	10.0721.10.00.00											
70	EXTERNAL RELATIONS	10.0721.00.00.00											
71	HUMAN RESOURCES	10.0723.10.00.00											
72	LEGAL	10.0725.10.00.00											
73	OTHER GENERAL AND ADMINISTRATIVE	10.0728.10.00.00											
74	OTHER EXPENSES	10.0729.10.00.00											
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)												

Reg-Nonreg Alloca 2019-Prospecti

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SOUTH DAKOTA NETWORK NONREGULATED ALLOCATION WORKSHEET INTERSTATE STUDY 2021 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)	Cap Ex (Note 3)	IPUC (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	10.2660.10.00.00											
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		7										
34	OTHER WORK EQUIPMENT		8										
35	BUILDINGS		9										
36	FURNITURE		10										
37	OFFICE SUPPORT EQUIPMENT		11										
38	COMPANY COMMUNICATIONS EQUIPMENT		12										
39	GENERAL PURPOSE COMPUTERS		13										
40	DIGITAL SWITCHING EQUIPMENT		14										
41	DIGITAL SWITCHING COMPUTER												
42	CIRCUIT EQUIPMENT		15										
43	BURIED CABLE		16										
44	DEPR. INTANGIBLES												
45	AMORT. INTANGIBLES		17										
46	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 - SWITCHING	10.6212.10.00.23											
53	DIGITAL ELECTRONIC SWITCHING EXPENSE	10.6212.10.00.00											
56	CIRCUIT EQUIPMENT EXPENSE	10.6232.10.00.00											

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SOUTH DAKOTA NETWORK NONREGULATED ALLOCATION WORKSHEET INTERSTATE STUDY 2021 COST STUDY

Line No.	Description	Account Number	Trail Balance (Note 1)	Reclassifications				Total	Note	Total	Allocation Basis	Nonregulated Operations	Regulated Operations
				Reclass (Prior Periods) (Note 2)	Cap Ex (Note 3)	TPUC (Note 4)	Switch Reclassification						
58	CIRCUIT EXPENSE - REDUNDANCY												
59	BURIED CABLE EXPENSE	10.0423.10.00.00											
60	TOTAL												
	General Support (Lines 47 through 51)												
	NETWORK OPERATIONS EXPENSES:												
61	POWER EXPENSE	10.0531.10.00.00											
62	NETWORK ADMINISTRATION EXPENSE	10.0532.10.00.00											
63	TOTAL												
	CUSTOMER OPERATIONS EXPENSES:												
64	CUSTOMER SERVICES												
65	TOTAL												
66	TOTAL BIG 3 EXPENSES												
	CORPORATE OPERATIONS EXPENSES:												
67	EXECUTIVE DEPARTMENT	10.0711.10.00.00											
68	PLANNING EXPENSE	10.0712.10.00.00											
69	ACCOUNTING & FINANCE	10.0721.10.00.00											
70	EXTERNAL RELATIONS	10.0721.00.00.00											
71	HUMAN RESOURCES	10.0723.10.00.00											
72	LEGAL	10.0725.10.00.00											
73	OTHER GENERAL AND ADMINISTRATIVE	10.0728.10.00.00											
74	OTHER EXPENSES	10.0729.10.00.00											
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)												

Depreciation

Depreciation Expense Breakdown by Account

South Dakota Network

2019

Acct. No.	Description	Depr. Exp ¹	Depr. Exp ¹	Depr. Exp by Group		Depr by Plant Acct.	Less Non Regulated	Regulated Depr
2112.00	Motor Vehicles			Motor Vehicles	2112.00			
2118.00	Other Work Equipment			Other Work Equipment	2118.00			
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			
	Total							

Trial Balance -

Note

Depreciation Expense

10.6561.10.00.33

Additions to A/D

Per SDN

Amortization Expense

10.6564.10.00.33

Total

AD Summary

[illegible]

Beg. Bal.	Additions			Transfer	Retirements	Ending Balance
	Direct (General)	from Inventory	Closed Wos			

Account	description
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 - Computers - General Purpose
10.3100.10.08.00	A/D - Digital Elect. Switching
10.3100.10.09.00	A/D - Building Equipment
10.3100.10.10.00	A/D - Company Communication Equipment
10.3100.10.12.00	A/D - Buried Cable - Capital Leases
10.3100.10.14.00	A/D - Buried Cable

[illegible]

10.6561.10.00.33	Depreciation Expense-General
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10.3100.10.12.00

10.6561.10.00.33

10.3100.10.99.00

Interstate K&M

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**SOUTH DAKOTA NETWORK
NONREGULATED ALLOCATION WORKSHEET
INTERSTATE STUDY - KNOWN & MEASURABLE**

Line No.	Description	Known & Measurable	Reclass	Common & Power	TPUC (Note 3)	Net	Allocation Basis	Nonregulated Operations	Regulated Operations
ALLOCATION FACTORS:									
1	OFFICE WAGES						DIRECT		
2	PLANT SPECIFIC WAGES						DIRECT		
3	TOTAL WAGES								
PLANT IN SERVICE:									
		(For the period of Jan 1, 2020 to June 30, 2021) - Source: see note 1							
4	LAND						LINE 3		
5	MOTOR VEHICLES						LINE 3		
6	OTHER WORK EQUIPMENT						DIRECT		
7	BUILDINGS						LINE 3		
8	FURNITURE						LINE 3		
9	OFFICE SUPPORT EQUIPMENT						LINE 1		
10	COMPANY COMMUNICATIONS EQUIPMENT						LINE 3		
11	GENERAL PURPOSE COMPUTERS						LINE 3		
12	DIGITAL SWITCHING EQUIPMENT						LINE 3A		
13	DIGITAL SWITCHING COMPUTER						DIRECT		
14	CIRCUIT EQUIPMENT						DIRECT		
15	BURIED CABLE						DIRECT		
16	INTANGIBLES						LINE 2		
17	ORGANIZATIONAL COSTS						LINE 3		
18	TOTAL		-						
DEPRECIATION & AMORTIZATION RESERVES:									
		(For the period of Jan 1, 2020 to June 30, 2021) - Source: see note 1							
19	MOTOR VEHICLES						LINE 5		
20	OTHER WORK EQUIPMENT						LINE 6		
21	BUILDINGS						LINE 7		
22	FURNITURE						LINE 8		
23	OFFICE SUPPORT EQUIPMENT						LINE 9		
24	COMPANY COMMUNICATIONS EQUIPMENT						LINE 10		
25	GENERAL PURPOSE COMPUTERS						LINE 11		
26	DIGITAL SWITCHING EQUIPMENT						LINE 12		
27	DIGITAL SWITCHING COMPUTER						LINE 13		
28	CIRCUIT EQUIPMENT						LINE 14		
29	BURIED CABLE						LINE 15		
30	DEPR. INTANGIBLES						LINE 16		
31	AMORT. INTANGIBLES						LINE 16		
32	TOTAL		-						
Support Assets (Lines 19 through 25)									

REDACTED FOR PUBLIC INSPECTION

SOUTH DAKOTA NETWORK
NONREGULATED ALLOCATION WORKSHEET
INTERSTATE STUDY - KNOWN & MEASURABLE

Line No.	Description	Known & Measurable	Reclass	Common & Power	TPUC (Note 3)	Net	Allocation Basis	Nonregulated Operations	Regulated Operations
DEPRECIATION & AMORTIZATION EXPENSES: (For the period of July 1, 2014 to June 30, 2015) - Source: see note 1									
33	MOTOR VEHICLES						LINE 5		
34	OTHER WORK EQUIPMENT						LINE 6		
35	BUILDINGS						LINE 7		
36	FURNITURE						LINE 8		
37	OFFICE SUPPORT EQUIPMENT						LINE 9		
38	COMPANY COMMUNICATIONS EQUIPMENT						LINE 10		
39	GENERAL PURPOSE COMPUTERS						LINE 11		
40	DIGITAL SWITCHING EQUIPMENT						LINE 12		
41	DIGITAL SWITCHING COMPUTER						LINE 13		
42	CIRCUIT EQUIPMENT						LINE 14		
43	BURIED CABLE						LINE 15		
44	DEPR. INTANGIBLES						LINE 16		
45	AMORT. INTANGIBLES						LINE 16		
46	TOTAL						LINE 16		
Support Assets (Lines 33 through 39)									

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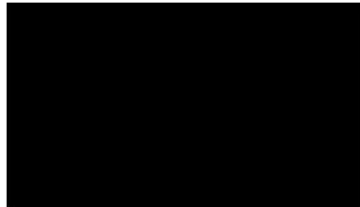
**SOUTH DAKOTA NETWORK
NONREGULATED ALLOCATION WORKSHEET
INTERSTATE STUDY - KNOWN & MEASURABLE**

Line No.	Description	Known & Measurable	Reclass	Common & Power	TPUC (Note 3)	Net	Allocation Basis	Nonregulated Operations	Regulated Operations
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Reclassifications

CABS Billing
Account 6728 to 6623
Net

FCC Regulatory Fee
Account 6728 to 7200
Net



Known and Measurables

REDACTED FOR PUBLIC INSPECTION

SOUTH DAKOTA NETWORK, LLC
KNOWN AND MEASURABLES
FOR THE PERIOD JANUARY 1, 2020 TO Dec 31, 2020

ASSET DESCRIPTION	ASSET CLASSIFICATION	EXPECTED PURCHASE DATE					
			Support Assets	Circuit	Switching	Buried Cable	Non-SD Study
Corporate Expenditures							
New Vehicles	Motor Vehicles	May & Oct					
Buildings	Buildings	Throughout 2020					
IT Hardware	General Purpose Computers	Throughout 2020					
Software	Intangibles	Throughout 2020					
	Switching	Throughout 2020					