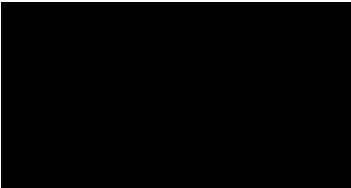


TPUC Summary

Work Order #	Work Order Description	Project Type	12/31/2021 Balance
--------------	------------------------	--------------	--------------------

[Redacted Table Content]			
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Intang - 2690.00 10.00-2019

Ln No. A	Items B	Year C	Intangible Inve Investment D	Life E	Remaining Life F	Annual Depr. Exp. G	Reserve H	Amt to Switch

Wages

**SDN COMMUNICATIONS
2021 WAGE BREAKDOWN**

Regulated Office
Regulated Plant
Total regulated

Nonregulated Office
Nonregulated Plant
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
10.6725.10.00.01
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

10.6613.20.00.01
10.6613.20.01.01
10.6613.50.00.01
10.6613.51.00.01
10.6613.53.00.01
10.6613.60.00.01
10.6613.62.00.01
10.6613.64.00.01
10.6613.65.00.01
10.6613.80.00.01
10.6613.90.00.01
10.6620.20.00.01
10.6620.20.01.01
10.6620.81.00.01
10.6620.82.00.01
10.6620.84.00.01
10.6711.20.00.01
10.6711.20.01.01
10.6711.90.00.01
10.6712.20.00.01
10.6713.20.00.01
10.6713.20.01.01
10.6713.49.00.01
10.6713.50.00.01

10.6713.50.01.01
10.6713.51.00.01
10.6713.53.00.01
10.6713.60.00.01
10.6713.62.00.01
10.6713.64.00.01
10.6713.65.00.01
10.6713.80.00.01
10.6713.80.01.01
10.6713.81.00.01
10.6713.82.00.01
10.6713.84.00.01
10.6721.20.00.01
10.6721.20.01.01
10.6721.50.00.01
10.6721.50.01.01
10.6721.51.00.01
10.6721.53.00.01
10.6721.60.00.01
10.6721.62.00.01
10.6721.80.00.01
10.6721.90.00.01
10.6722.20.00.01
10.6723.20.00.01
10.6723.50.00.01
10.6723.51.00.01
10.6723.53.00.01
10.6723.60.00.01
10.6723.62.00.01
10.6723.80.00.01
10.6724.20.00.01
10.6724.20.01.01
10.6724.50.00.01
10.6724.50.01.01
10.6724.51.00.01
10.6724.53.00.01
10.6724.60.00.01
10.6724.60.01.01
10.6724.62.00.01
10.6725.20.00.01
10.6727.20.00.01
10.6727.20.01.01
10.6724.90.00.01
10.6727.50.00.01
10.6727.50.01.01
10.6727.51.00.01
10.6727.53.00.01
10.6727.53.01.01
10.6727.60.00.01
10.6727.62.00.01
10.6727.62.01.01
10.6727.64.00.01
10.6727.65.00.01
10.6727.80.00.01
10.6729.20.00.01
10.6729.20.01.01
10.6729.80.00.01
10.6729.80.01.01
10.6599.20.00.01

Nonregulated Plant

10.6121.20.00.01
10.6121.20.01.01
10.6124.20.00.01
10.6124.20.01.01
10.6212.20.00.01

Reg-Nonreg Alloc 2019-Historica

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)	Common & Power (Note 3)	IPUC (Note 4)	Switch Reclassification	Total					
ALLOCATION FACTORS:													
1	OFFICE WAGES												
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	10.2690.10.00.00											
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												
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											

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)	Common & Power (Note 3)	TPUC (Note 4)	Switch Reclassification	Total					
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)												

Note: Comment
1 Source: 2021 Trial Balance.xls
2 Source: Reclassifications 21.xls, Reclass Summary
3

Reg-Nonreg Alloca 2019-Prospecti

SOUTH DAKOTA NETWORK
NONREGULATED ALLOCATION WORKSHEET
INTERSTATE STUDY
2023 COST STUDY

			Reclassifications										
Line No.	Description	Account Number	Trail Balance (Note 1)	Reclass (Prior Periods) (Note 2)	Cap Ex (Note 3)	IPUC (Note 4)	Switch Reclassification	Total	Note	Total	Allocation Basis	Nonregulated Operations	Regulated Operations
ALLOCATION FACTORS:													
1	OFFICE WAGES												
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	10.2690.10.00.00											
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	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											

SOUTH DAKOTA NETWORK
NONREGULATED ALLOCATION WORKSHEET
INTERSTATE STUDY
2023 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)	TPUC (Note 4)	Switch Reclassification	Total					
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)												

Note: Comment

1
2
3

Depreciation

Depreciation Expense Breakdown by Account

South Dakota Network

2021

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			
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			
	Total							
Trial Balance - Per								
Note					Depreciation Expense	10.6561.10.00.33		
					Amortization Expense	10.6564.10.00.33		

AD Summary

	A	B	C	D	E	F	G	H	I	J	K	L
101												
102												
103												
104												
105												
106												
107												
108												
109												
110												
111												
112												
113												
114												
115												
116												
117												
118												
119												
120												
121												
122												
123												
124												
125												
126												
127												
128												
129												
130												
131												
132												

10.3100.10.12.00

10.6561.10.00.33

10.3100.10.99.00

**CONTRA account

Interstate K&M

**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															
2	PLANT SPECIFIC WAGES															
3	TOTAL WAGES															
PLANT IN SERVICE:																
(For the period of Jan 1, 2022 to June 30, 2023) - 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, 2022 to June 30, 2023) - 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)																
								\$								

**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 Jan 1, 2022 to June 30, 2023) - 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								
	Support Assets (Lines 33 through 39)								
PLANT SPECIFIC EXPENSES:		(For the period of Jan 1, 2022 to June 30, 2023) - Source: see note 1							
47	LAND & BUILDING EXPENSE						LINE 4,7		
48	FURNITURE & ARTWORK						LINE 8		
49	OFFICE EQUIPMENT EXPENSE						LINE 9		
50	GENERAL PURPOSE COMPUTER EXPENSE						DIRECT		
51	GENERAL PURPOSE COMPUTER EXPENSE - OTHER						DIRECT		
52	MAINTENANCE AGREEMENTS						LINE 12		
53	DIGITAL ELECTRONIC SWITCHING EXPENSE						DIRECT		
56	CIRCUIT EQUIPMENT EXPENSE						LINE 14		
58	CIRCUIT EXPENSE - REDUNDANCY						LINE 15		
59	BURIED CABLE EXPENSE						LINE 15		
60	TOTAL								
	General Support (Lines 47 through 52)								
NETWORK OPERATIONS EXPENSES:		2022 to June 30, 2023) - Source: see note							
61	POWER EXPENSE						LINE 12,13,14		
62	NETWORK ADMINISTRATION EXPENSE						LINE 12,13,14		
63	TOTAL								
CUSTOMER OPERATIONS EXPENSES:							DIRECT		
64	CUSTOMER SERVICES								
65	TOTAL								

**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
66	TOTAL BIG 3 EXPENSES						LINE 60+63+65	#REF!	#REF!

**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
CORPORATE OPERATIONS EXPENSES:		(For the period of Jan 1, 2022 to June 30, 2023) - Source: see note 1							
67	EXECUTIVE DEPARTMENT						LINE 66	#REF!	#REF!
68	PLANNING EXPENSE						LINE 66	-	#REF!
69	ACCOUNTING & FINANCE						LINE 66	#REF!	#REF!
70	EXTERNAL RELATIONS						LINE 66	-	#REF!
71	HUMAN RESOURCES						LINE 66	#REF!	#REF!
72	LEGAL						LINE 66	#REF!	#REF!
73	OTHER GENERAL AND ADMINISTRATIVE						LINE 66	#REF!	#REF!
74	OTHER EXPENSES						LINE 66	#REF!	#REF!
75	TOTAL						LINE 66	-	#REF!
								#REF!	#REF!
	Executive & Planning (Lines 67 + 68)		#REF!	#REF!					
	General Adm. (Lines 69 through 74)		#REF!	#REF!					
	Total		#REF!	#REF!					
INTEREST AND OTHER EXPENSE:		(For the period of Jan 1, 2022 to June 30, 2023) - Source: see note 1							
76	OPERATING TAXES						LINE 79		
77	OPERATING TAXES-USF						DIRECT		
78	AFUDC (A/C 7340)						DIRECT		
79	INTEREST EXPENSE (A/C 7510)						LINE 79		
NONREGULATED REMOVAL SUMMARY:									
80	NET INVESTMENT (Ln18-32)								
81	OPERATING & INTEREST EXPENSE								
82	Excluding wages (Ln46+66+75+76+77+78)								
83	Including wages (Ln3+81)								
Reclassifications									
	CABS Billing								
	Account 6728 to 6623								
	Net								
	FCC Regulatory Fee								
	Account 6728 to 7200								
	Net								

Notes Source for K&Ms

- 1 Capital Additions for 2022 and 2023(Known and Measureable Tab)
- 2 Expense will remain the same.

Known and Measurables

SOUTH DAKOTA NETWORK, LLC
KNOWN AND MEASURABLES
FOR THE PERIOD JANUARY 1, 2022 TO Dec 31, 2022

<u>ASSET DESCRIPTION</u>	<u>ASSET CLASSIFICATION</u>	<u>EXPECTED PURCHASE DATE</u>	<u>AMOUNT</u>	Support Assets	Circuit	Switching	Buried Cable	Non-SD Study
Corporate Expenditures			<div></div>					
New Vehicles	Motor Vehicles	Throughout 2022						
Buildings	Buildings	Throughout 2022						
IT Hardware	General Purpose Computers	Throughout 2022						
Software	Intangibles	Throughout 2022						
	Switching	Throughout 2022				-		
					-	-	-	