

NECA Study Area: 400000
2023
400000

South Dakota Network, LLC
STUDY YEAR ENDING DECEMBER 31, 2023

S-1
PART 36
NOT LIMITED @ 25% SPF

SEPARATION STUDY SUMMARY

[illegible]

34 State Income Tax Requirement

Line 32 * Line 33

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STUDY YEAR ENDING DECEMBER 31, 2023

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TELEPHONE PLANT SUMMARY

[illegible]

6/14/2024

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STUDY YEAR ENDING DECEMBER 31, 2023

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OPERATING EXPENSE SUMMARY

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STUDY YEAR ENDING DECEMBER 31, 2023

GENERAL SUPPORT FACILITIES

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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 | Big Three Expenses Distr | S-3,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 | | | | | | | | | | |

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CENTRAL OFFICE EQUIPMENT

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| | | |
|----|-----------------------------------|-------------------|
| 37 | 4.22.2 IX Wideband - Non DSL (PL) | Line 37 a*8 |
| 38 | 4.22.3 IX Wideband - ETS | Line 38 a*9 |
| 39 | 4.23 All Other | |
| 40 | Joint MSG | Line 54 b*10 |
| 41 | Special Access - Non WB (PL) | Line 54 c to e |
| 42 | 4.23 Direct Assignment | Line 42 a*11 |
| 43 | Cat 4.3-Host/Remote MSG | |
| 44 | Joint | Line 44 a*12 |
| 45 | WATS | Line 45 a*13 |
| 46 | TOTAL COE-TRANSMISSION | Line 26 to 45 |
| 47 | Distribution of Line 46 | Ln 46 b/46 a etc. |
| 48 | TOTAL CENTRAL OFFICE EQUIP | Ln 22 + Ln 46 |
| 49 | Distribution of Line 48 | Ln48 b/48 a etc. |

| | | Private Line | | | | |
|----|--------------------------------|----------------|-------|------------|-----------|-------|
| | | TOTAL | Joint | Intrastate | | |
| | | COMPANY | MSG | Interstate | InterLATA | Local |
| | | (a) | (b) | (c) | (d) | PL |
| | | | | | | (f) |
| 50 | COE Cat 4.13 Working Loops | Inputs, Ln 116 | | | | |
| 51 | COE Cat 4.13 Investment | Note 2 | | | | |
| 52 | Note 2: COST PER LOOP = | | | | | |
| 53 | COE Cat 4.23 Terms-MSG & SPL. | Inputs, Ln 112 | | | | |
| 54 | COE Cat 4.23-Investment | Note 1 | | | | |
| 55 | Note 1: COST PER TERMINATION = | | | | | |

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INFORMATION ORIGIN/TERM EQUIPMENT

[illegible]

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CABLE AND WIRE FACILITIES

[illegible]

1. *Journal of the American Medical Association*, 2000; 283: 2689-2693.

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[illegible]

36 Total Cable & Wire Facilities Lines 31 to 35
37 Not Classified By Account Line 37a*14
38 TOTAL CAPITAL LEASES Ln 19+25+29+36+37
39 Distribution of Line 38 Ln38b/38a etc

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AMORTIZABLE ASSETS

2023

| | | | 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 LEASEHOLD IMPROVEMENTS----- | | | | | | | | | | | | |
| 45 | 2110 Land & Support Assets-Distribution | S-4,Line 12 | | | | | | | | | | |
| 46 | 2210 COE Switching Distribution | S-5,Line 23 | | | | | | | | | | |
| 47 | 2230 COE Transmission Distribution | S-5,Line 47 | | | | | | | | | | |
| 48 | 2230 & 2410 Gross Allocator (Trans Base SPF) | Inputs, Ln 22 | | | | | | | | | | |
| 49 | 2410 Cable and Wire Distribution | S-7,Line 40 | | | | | | | | | | |
| 50 | 2680 Leasehold Improvements Direct Assign | Inputs, Ln 63 | | | | | | | | | | |
| 51 | 2001 TPIS x / 2690 Distribution | S-2,Line 10 | | | | | | | | | | |
| 52 | 2690 Intangible Assets Direct Assign | Inputs, Ln 65 | | | | | | | | | | |
| -----TANGIBLE ASSETS LEASEHOLD IMPROVEMENTS----- | | | | | | | | | | | | |
| 53 | A/C 2680 Tangible Assets - Leasehold Improvements | | | | | | | | | | | |
| 54 | 2110 Land & Support Assets | Line 54a*45 | | | | | | | | | | |
| 55 | 2210 COE-Switching | Line 55a*46 | | | | | | | | | | |
| 56 | 2230 COE-Transmission | Line 56a*47 | | | | | | | | | | |
| 57 | 2310 IOT | Line 57a*48 | | | | | | | | | | |
| 58 | 2410 C&WF | Line 58a*49 | | | | | | | | | | |
| 59 | Direct Assignment | Line 59a*50 | | | | | | | | | | |
| 60 | TOTAL LEASEHOLD IMPROVEMENTS | Lines 54 to 59 | | | | | | | | | | |
| 61 | TOTAL TANGIBLE ASSETS | Ln 38+60 | | | | | | | | | | |
| 62 | Distribution of Line 61 | Ln61b/61a etc | | | | | | | | | | |
| -----INTANGIBLE ASSETS----- | | | | | | | | | | | | |
| 63 | A/C 2690 Intangible Assets | Line 63a*51 | | | | | | | | | | |
| 64 | Distribution of Line 63 | Ln63b/63a etc | | | | | | | | | | |
| 65 | A/C 2690 Intangibles - Direct Assignment | Line 65a*52 | | | | | | | | | | |
| 66 | TOTAL INTANGIBLE ASSETS | Ln 63+65 | | | | | | | | | | |

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OTHER TELEPHONE PLANT ACCOUNTS

| 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 | Telephone Plant In SVC excluding A/C2690 | S-2,Line 10 | | | | | | | | | | |
| 2 | A/C 2680 Direct Assign. factor | Inputs, Ln 56 | | | | | | | | | | |
| 3 | A/C 2410 C&WF Distribution | S-7,Line 40 | | | | | | | | | | |
| 4 | Total Cash Operating Expense Distribution | S-3,Line 20 | | | | | | | | | | |
| 5 | Equal Access MOU Factors | Inputs, Ln 25 | | | | | | | | | | |
| 6 | Distribution of Total COE Switch Investment | S-5,Line 20 | | | | | | | | | | |
| | ----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 Ln199*S-3 Ln 6 | | | | | | | | | | |
| 23 | Cash Working Capital | Line 23a*4 | | | | | | | | | | |
| 24 | Disallowed CWC for Corp. Cap | Line 24a*5 | | | | | | | | | | |
| 25 | TOTAL CASH WORKING CAPITAL | Line 23 | | | | | | | | | | |
| | ----EQUAL ACCESS INVESTMENT SEPARATION----- | | | | | | | | | | | |
| 26 | Equal Access Gross Investment | Line 26a*5 | | | | | | | | | | |
| 27 | Accumulative Depreciation | Line 27a*5 | | | | | | | | | | |
| 28 | Unamortized Expenses | Line 28a*5 | | | | | | | | | | |
| 29 | TOTAL NET EQUAL ACCESS INVESTMENT | Ln26-27+28 | | | | | | | | | | |
| 30 | Distribution of Line 29 | Ln29b/29a etc | | | | | | | | | | |

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PROPRIETARY: FOR USE BY AUTHORIZED PERSONNEL ONLY

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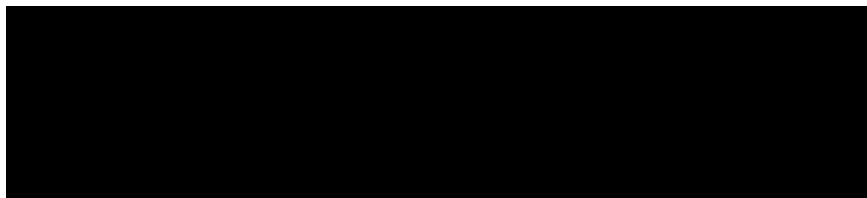
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OTHER INCOME ACCOUNTS AND ADJUSTMENTS

| 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 A/C 2003 TPUC S-9,Line 12
 2 Corporate Operating Expenses S-14,Line 16
 3 Net Telephone Plant S-2,Line 33
 4 AC 2680 Total Capital Leases Distr. S-8.1,Line 39
 5 A/C 7540 Interest on Cust. Deposits S-2,Line 33
 6 A/C 2001 Telephone Plant In Service S-2,Line 10
 7 Uncollectibles Direct Assignment Factor Inputs, Ln 88



----OTHER INCOME SEPARATION-----
 8 A/C 7300 Nonoper Inc & Expenses
 9 7340 Funds Used During Const. Line 9a*6
 10 Contributions (7370) Line 10a*2
 11 A/C 7500 Interest & Related Items
 12 A/C 7510 Int Funded Debt Line 12a*3
 13 A/C 7520 Capital Leases Line 13a*4
 14 A/C 7540 Interest on Cust. Deposits Line 14a*5
 15 TOTAL INTEREST & RELATED ITEMS Lines 12 to 14

----INCOME TAX ADJUSTMENTS SEPARATIONS

16 ITC Amortization
 17 Joint Line 17a*6
 18 TOTAL ITC AMORTIZATION Line 17

19 Capitalized Payroll Taxes
 20 Joint Line 20a*6
 21 TOTAL CAPITALIZED PAYROLL Line 20

22 Depreciation Adjustments
 23 Joint Line 23a*6
 24 TOTAL DEPRECIATION ADJUSTMENTS Line 23

25 Amortization of excess Def. Taxes Line 25a*6

26 Uncollectibles Direct Assignment Line 26a*7

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PLANT SPECIFIC EXPENSES

[illegible]

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PLANT NON SPECIFIC EXPENSES

[illegible]

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CUSTOMER OPERATIONS EXPENSES

[illegible]

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CUSTOMER OPERATIONS EXPENSES

[illegible]

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

| 2023 | | | INTRASTATE TOLL | | | | | | | | | |
|---|---|---------------|-------------------------|-----------------|-----------|------------|-----------|------------|-----------|------------|------------|-----------|
| LINE | DESCRIPTION | SOURCE | TOTAL COMPANY (a) | INTERSTATE TOLL | | InterLATA | | IntraLATA | | LOCAL | | |
| | | | | MSG (b) | PL (c) | MSG (d) | PL (e) | MSG (f) | PL (g) | EAS (h) | MSG (i) | PL (j) |
| ----SEPARATIONS FACTORS----- | | | | | | | | | | | | |
| 1 | Big Three Expenses Distribution (Excl EA) | S-3,Line 6 | | | | | | | | | | |
| 2 | 6710 Executive & Planning Exp-DA | Inputs, Ln 95 | | | | | | | | | | |
| 3 | 6720 General & Admin. Exp-DA | Inputs, Ln 96 | | | | | | | | | | |
| 4 | A/C 2001 TPIS Distr | S-2,Line 10 | | | | | | | | | | |
| 5 | 7200 Other Taxes Direct Assign. Factors | Inputs, Ln 97 | | | | | | | | | | |
| 6 | Equal Access Invest Distr | S-9,Line 5 | | | | | | | | | | |
| ----CORPORATE OPERATIONS EXPENSES SEPARATION----- | | | | | | | | | | | | |
| 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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RESERVES & DEFERRALS

[illegible]

40Not Classified by AcctLine 40a*6

41TOTAL NON CURRENT DEF. OPERATING INC. TAXESLine 35 to 40

42A/C 4310 Other Long-Term LiabilitiesLine 42a*11

| Form | Description | Total Amount | Allocated Amount | Difference |
|-------|--|-----------------|---------------------|------------|
| S-1 | SEPARATION STUDY SUMMARY | | | |
| S-2 | TELEPHONE PLANT SUMMARY | | | |
| S-3 | OPERATING EXPENSE SUMMARY | | | |
| S-4 | GENERAL SUPPORT FACILITIES | | | |
| S-5 | CENTRAL OFFICE EQUIPMENT | | | |
| S-6 | INFORMATION ORIGIN/TERM EQUIPMENT | | | |
| S-7 | CABLE AND WIRE FACILITIES | | | |
| S-8 | AMORTIZABLE ASSETS | | | |
| S-9 | OTHER TELEPHONE PLANT ACCOUNTS | | | |
| S-10 | OTHER INCOME ACCOUNTS AND ADJUSTMENTS | | | |
| S-11 | PLANT SPECIFIC EXPENSES | | | |
| S-12 | PLANT NON SPECIFIC EXPENSES | | | |
| S-13 | CUSTOMER OPERATIONS EXPENSES | | | |
| S-14 | CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES | | | |
| S-15 | RESERVES & DEFERRALS | | | |
| Total | | | | |