SEPARATION STUDY SUMMARY

NECA Study Area: 400000
2023
400000

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL MSG (b)	INTERSTATE TOLL PL (c)	INTRASTATE TOLL InterLATA MSG (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA MSG (f)	INTRASTATE TOLL IntraLATA PL (g)	LOCAL EAS (h)	LOCAL MSG (i)	LOCAL PL (j)
1	NET TELEPHONE PLANT	S-2,Line 40	[redacted]									
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-10, Line 9										
6	NET RETURN	Line 3-Ln 4-Ln 5										
7	7500 Interest & Related Items	S-10, Line 12+13										
8	Investment Tax Credit Amortization	S-10, Line 18										
9	Capitalized Payroll Taxes	S-10, Line 21										
10	Depreciation Adjustment	S-10, Line 24										
11	Amortization of excess Deferred Taxes	S-10, Line 25										
12	Total Income Adjustments	Line 7 to Line 11										
13	AFTER TAX INCOME (TAXABLE INCOME)	Line 6 -Line 12										
14	State Income Tax	Line 34										
15	Federal Income Tax	Line 31										
16	Operating Expenses & Taxes	S-3, Line 15										
17	Uncollectibles	S-10, Line 26										
18	NET REVENUE REQUIREMENT	Ln 6 +Lns 14 to 17										
19	Gross Receipts Tax	Line 18 x Rate/(1-Rate)										
20	REVENUE REQUIREMENT	Line 18 + Line 19										
21	Total Revenue Requirement by Jurisdiction		[redacted]									
22	Total Rev. Req. less Private Line											
23	Minutes	Inputs, Line 415-419										
24	Revenue Requirement per Minute	Line 22/23										
25	Working Joint Message Loops	Inputs, Line 116										
26	Revenue Requirement per Msg. Loop	Line 22/25										
27	Monthly Rev. Req. per Msg. Loop	Line 26/"12"										
29	Federal Taxable Income	(Ln 6 - Ln 12 / (1-Rate)	[redacted]									
30	Federal Income Tax Rate											
31	Federal Income Tax Requirement	Ln 29 * Ln 30 - Ln 11										
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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South Dakota Network, LLC
STUDY YEAR ENDING DECEMBER 31, 2023

TELEPHONE PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL MSG (b)	INTERSTATE TOLL PL (c)	INTRASTATE TOLL InterLATA MSG (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA MSG (f)	INTRASTATE TOLL IntraLATA PL (g)	LOCAL EAS (h)	LOCAL MSG (i)	LOCAL PL (j)
1	A/C 2110 Land & Support Assets	S-4,Line 11	[redacted]					[redacted]				
2	A/C 2210 COE Switching + Eq Access	S-5,Line 22										
3	A/C 2230 COE Transmission	S-5,Line 46										
4	A/C 2310 Info Orig/Term Equip	S-6,Line 11										
5	A/C 2410 C&WF	S-7,Line 39										
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-8.2,Line 61										
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-8.2,Line 63										
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-4,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-9,Line 8										
18	A/C 2003 Plant Under Const.	S-9,Line 11										
19	A/C 2005 Telephone Plant Adjustment	S-9,Line 14										
20	A/C 1220 Materials and Supplies	S-9,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-15,Line 20										
24	A/C 3200 Acc. amort. plt. held for future use	S-15,Line 21										
25	A/C 3400 Acc. amortization Tangible	S-15,Line 29										
26	A/C 3500 Acc. amortization Intangible	S-15,Line 30										
27	A/C 3600 Accumulated amortization Other	S-15,Line 31										
28	A/C 4040 Customer Deposits	S-15,Line 32										
29	A/C 4100 Current Def Income Taxes	S-15,Line 33										
30	A/C 4310 Other Long-Term Liabilities	S-15,Line 42										
31	A/C 4340 Noncurrent Def. I C Taxes	S-15,Line 41										
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-9,Line 18										
35	Investment Allowance/Disallowance	S-9,Line 19										
36	Cash Working Capital	S-9,Line 25										
37	Extraordinary Switch Retirement (Unamort. Amt.)	S-9,Line 16										
38	1410 Other Noncurrent Assets	S-9,Line 22										
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										

OPERATING EXPENSE SUMMARY

NECA Study Area: 400000
2023

				INTERSTATE TOLL		INTRASTATE TOLL				LOCAL		
						InterLATA		IntraLATA				
			TOTAL COMPANY	MSG	PL	MSG	PL	MSG	PL	EAS	MSG	PL
LINE	DESCRIPTION	SOURCE	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Plant Specific Expense A/C 6210,6220											
2	Plus A/C 6230,6310 & 6410	S-11,Line 30										
3	Plant Non Specific A/C 6530	S-12,Line 15										
4	Customer Operations A/C 6610,6620	S-13.2,Line 15										
5	TOTAL BIG THREE EXPENSES	Lines 2 to 4										
6	Distribution of Line 5	Line 5b/5a etc										
7	Plant Specific Expenses	S-11,Line 31										
8	Plant Nonspecific Expenses	S-12,Line 38										
9	Customer Operations Expenses	S-13.2,Line 15										
10	Corporate Operations Expenses	S-14,Line 15										
11	A/C 7300 Contributions	S-10,Line 10										
12	A/C 7540 Interest on Cust. Deposits	S-10,Line 14										
13	TOTAL OPERATING EXPENSES	Lines 7 to 12										
14	Operating Taxes	S-14,Line 20										
15	TOTAL OPERATING EXPENSES & TAXES	Lines 13+14										
16	Distribution of Line 15	Ln15b/15a etc										
17	TOTAL DEPRECIATION & AMORTIZATION	S-12,Line 37										
18	7500 Interest & Related Items	S-10,Line 15										
19	TOTAL CASH OPER EXP & TAXES	Lines 15-17+18										
20	Distribution of Line 19	Ln19b/19a etc										

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GENERAL SUPPORT FACILITIES

NECA Study Area: 400000
2023

				INTERSTATE TOLL		INTRASTATE TOLL				LOCAL		
			TOTAL			InterLATA		IntraLATA				
			COMPANY	MSG	PL	MSG	PL	MSG	PL	EAS	MSG	PL
LINE	DESCRIPTION	SOURCE	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	----SEPARATIONS FACTORS----------											
1	Big Three Expenses Distr	S-3,Line 6	[redacted]									
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	[redacted]									
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

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL MSG (b)	INTERSTATE TOLL PL (c)	INTRASTATE TOLL InterLATA MSG (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA MSG (f)	INTRASTATE TOLL IntraLATA PL (g)	LOCAL EAS (h)	LOCAL MSG (i)	LOCAL PL (j)
	----SEPARATIONS FACTORS---COE SWITCHING----------											
1	COE Cat 2 TDM - MOU Factors	Inputs, Ln 23	[redacted]									
2	COE Cat 3- Weighted DEM Factors	Inputs, Ln 24										
3												
	----SEPARATIONS FACTORS---COE TRANSMISSION----											
4	COE Cat 4.12 EAS Factors	Inputs, Ln 30										
5	Gross Allocator (SPF)	Inputs, Ln 22										
6	COE Cat 4.11.2 EX WB - Non DSL	Inputs, Ln 28	[redacted]									
7	COE Cat 4.11.3 EX WB - ETS	Inputs, Ln 29										
8	COE Cat 4.22.2 IX WB - Non DSL	Inputs, Ln 34										
9	COE Cat 4.22.3 IX WB - ETS	Inputs, Ln 35										
10	COE Cat 4.23 CM Factors	Inputs, Ln 36										
11	COE Cat 4.23 Direct Assignment Factors	Inputs, Ln 37										
12	COE Cat 4.3 Host/Remote MOU Factor	Inputs, Ln 38										
13	COE Cat 4.3 WATS Factors	Inputs, Ln 39										
	-----CENTRAL OFFICE SWITCHING EQUIPMENT----------											
14	A/C 2210 Central Office Switching											
15	Cat 2-Tandem Switching	Line 15a*1										
16	Distribution of Line 15	Ln 15b/15a etc										
17	Cat 3 Local Switch Less Equal Access	Line 17a*2	[redacted]									
18	Distribution of Line 17	Ln 17b/17a etc										
19	Total COE Switch less Equal Acces	Line 15+17										
20	Distribution of Line 19	Ln 19b / 19a etc										
21	Equal Access Gross Investment	S-9,Line 26										
22	TOTAL COE SWITCH + EQUAL ACCESS	Line 19+21										
23	Distribution of Line 22	Ln 22b / 22a etc										
	--CENTRAL OFFICE TRANSMISSION EQUIPMENT--------											
24	A/C 2230 Central Office - Transmission											
25	Cat 4.1-Exchange Circuit											
26	4.11.0 Exch Wideband - DSL Portion of V/D	Direct Assign	[redacted]									
27	4.11.1 Exch Wideband - DSL	Direct Assign										
28	4.11.2 Exch Wideband - Non DSL (PL)	Line 28 a*6										
29	4.11.3 Exch Wideband - ETS	Line 29 a*7										
30	4.12 Exch Trunk EAS	Line 30 a*4										
31	4.13 Subscriber Line											
32	Joint MSG	Line 51 b*5										
33	Special Access - Non WB (PL)	Line 51 c to f										
34	Cat 4.2 Interexchange Circuit											
35	4.22.0 IX Wideband - DSL Portion of V/D	Direct Assign										
36	4.22.1 IX Wideband - DSL	Direct Assign										
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.

			TOTAL COMPANY (a)	Joint MSG (b)	Private Line Interstate (c)	Private Line Intrastate InterLATA (d)	Private Line Intrastate IntraLATA (e)	Local 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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South Dakota Network, LLC
STUDY YEAR ENDING DECEMBER 31, 2023

INFORMATION ORIGIN/TERM EQUIPMENT

				INTERSTATE TOLL		INTRASTATE TOLL				LOCAL		
			TOTAL			InterLATA		IntraLATA				
			COMPANY	MSG	PL	MSG	PL	MSG	PL	EAS	MSG	PL
LINE	DESCRIPTION	SOURCE	(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										

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

CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL MSG (b)	INTERSTATE TOLL PL (c)	INTRASTATE TOLL InterLATA MSG (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA MSG (f)	INTRASTATE TOLL IntraLATA PL (g)	LOCAL EAS (h)	LOCAL MSG (i)	LOCAL PL (j)
	----SEPARATIONS FACTORS----------											
1	Gross Allocator SPF	Inputs, Ln 22										
2	C&WF Cat 2.1.2 EX WB - Non DSL	Inputs, Ln 42	[redacted]									
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**		[redacted]									
12	1.1 Intrastate Specials - Non WB (PL)	Line 42 d, e, and f										
13	1.2 Interstate Specials - Non WB (PL)	Line 42 c										
14	1.3 Joint Use	Line 42 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 21a * S-5 Line 4										
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 Portion 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 45 b*4										
30	IX Specials - Non WB (PL) and WATS	Line 45 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	TOTAL CABLE & WIRE FACILITIES	Ln15+22+32+37										
40	Distribution of Line 39	Ln39 b/39 a etc.										

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

			TOTAL COMPANY (a)	Joint MSG (b)	Private Line Interstate (c)	Private Line Intrastate InterLata (d)	Private Line Intrastate IntraLata (e)	Local PL (f)
41	C&WF Cat 1 Working Loops	Inputs, Ln 116	[redacted]					
42	Cat 1 Exchange Subscriber Plant	Ln 43*Ln 41						
43	Note 2: COST PER LOOP =	$0.000998						

	----ALLOCATION OF C&WF CAT 3----------		
44	Equiv IX Circ Miles-MSG & Spl.	Inputs, Ln 114	[redacted]
45	Cat 3 Interexchange C&WF	Ln 46*Ln 44	
46	Note 1: COST PER CIRCUIT MILE =	[redacted]	

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6/14/2024

South Dakota Network, LLC

STUDY YEAR ENDING DECEMBER 31, 2023

Version 2024a

NOT LIMITED @ 25% SPF

AMORTIZABLE ASSETS

NECA Study Area: 400000

2023

				INTERSTATE TOLL		INTRASTATE TOLL				LOCAL		
						InterLATA		IntraLATA				
			TOTAL COMPANY	MSG	PL	MSG	PL	MSG	PL	EAS	MSG	PL
LINE	DESCRIPTION	SOURCE	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	----SEPARATIONS FACTORS CAPITAL LEASE----------											
1	2110 Land & Support Assets-Distribution	S-4,Line 12	[redacted]									
2	A/C 2680 Capital Lease Land and Support Assets Direct Assign. factor	Inputs, Ln 57										
3	2210 COE Cat 2 Tandem Switch Distribution	S-5,Line 16										
4	2210 COE Cat 3 Local Switching Distribution	S-5,Line 18										
5	2230 Cat 4 Transmission Distribution	S-5,Line 47										
6	2680 Capital Lease COE Direct Assign	Inputs, Ln 58										
7	Gross Allocator (SPF)	Inputs, Ln 22										
8	2680 Capital Lease IOT Direct Assign	Inputs, Ln 59										
9	2410 CNWF Cat 1 Exchange LN x WB Distribution	S-7,Line 16										
10	2410 Cable and Wire Cat 2 WB & Exch Tr Distribution	S-7,Line 23										
11	2410 Cable and Wire Cat 3 Interexchange Distribution	S-7,Line 33										
12	2410 Cable and Wire Cat 4 Host Remote Distribution	S-7,Line 38										
13	2680 Capital Lease Cable and Wire Direct Assign	Inputs, Ln 60										
14	2680 Capital Lease Not Classified by Account	Inputs, Ln 61										
	-----TANGIBLE ASSETS CAPITAL LEASE----------											
15	A/C 2680 Tangible Assets - Capital Lease											
16	Land & Support Assets:	Line 21a * S-9 Line 3										
17	Land & Support Assets	Line 17a*1										
18	Direct Assignment	Line 18a*2										
19	Total Land & Support Assets	Lines 17 to 18										
20	Central Office Equipment:											
21	Cat 2-Tandem Switching	Line 21a*3										
22	Cat 3-Local Switching	Line 22a*4										
23	Cat 4-Transmission	Line 23a*5										
24	Direct Assignment	Line 24a*6										
25	Total Central Office Equipment	Lines 21 to 24										
26	Info Orig/Term Equipment:											
27	Cat 1-Other IOT Equip	Line 27a*7										
28	Direct Assignment	Line 28a*8										
29	Total Info Orig/Term Equipment	Lines 27 to 28										
30	Cable & Wire Facilities:											
31	Cat 1-Ex Ln x/WB	Line 31a*9										
32	Cat 2-WB & Ex Trk	Line 32a*10										
33	Cat 3-Interexchange	Line 33a*11										
34	Cat 4-Host/Remote	Line 34a*12										
35	Direct Assignment	Line 35a*13										
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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STUDY YEAR ENDING DECEMBER 31, 2023
Version 2024a

AMORTIZABLE ASSETS

NECA Study Area: 400000
2023

				INTERSTATE TOLL		INTRASTATE TOLL						
			TOTAL			InterLATA		IntraLATA		LOCAL		
			COMPANY	MSG	PL	MSG	PL	MSG	PL	EAS	MSG	PL
LINE	DESCRIPTION	SOURCE	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	----SEPARATIONS FACTORS LEASEHOLD IMPROVEMENTS----------											
45	2110 Land & Support Assets-Distribution	S-4,Line 12	[redacted]									
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	[redacted]									
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										

OTHER TELEPHONE PLANT ACCOUNTS

NECA Study Area: 400000
2023

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL MSG (b)	INTERSTATE TOLL PL (c)	INTRASTATE TOLL InterLATA MSG (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA MSG (f)	INTRASTATE TOLL IntraLATA PL (g)	LOCAL EAS (h)	LOCAL MSG (i)	LOCAL PL (j)
	----SEPARATIONS FACTORS----------											
1	Telephone Plant In SVC excluding A/C2690	S-2,Line 10	[redacted]									
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	[redacted]									
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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OTHER INCOME ACCOUNTS AND ADJUSTMENTS

NECA Study Area: 400000
2023

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL MSG (b)	INTERSTATE TOLL PL (c)	INTRASTATE TOLL InterLATA MSG (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA MSG (f)	INTRASTATE TOLL IntraLATA PL (g)	LOCAL EAS (h)	LOCAL MSG (i)	LOCAL 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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South Dakota Network, LLC
STUDY YEAR ENDING DECEMBER 31, 2023

PLANT SPECIFIC EXPENSES

				INTERSTATE TOLL		INTRASTATE TOLL				LOCAL		
			TOTAL			InterLATA		IntraLATA				
			COMPANY	MSG	PL	MSG	PL	MSG	PL	EAS	MSG	PL
LINE	DESCRIPTION	SOURCE	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	----SEPARATIONS FACTORS----------											
1	A/C 2110 Land & Supt Assts Distr	S-4,Line 12										
2	A/C 6110 Network Supt Expenses-DA	Inputs, Ln 71										
3	A/C 6120 General Supt Expenses-DA	Inputs, Ln 72										
4	COE Switching Distribution	S-5,Line 23										
5	COE Operator Distribution											
6	COE Transmission Distribution	S-5,Line 47										
7	Total COE Distribution	S-5,Line 49										
8	A/C 6310 IOT Exp Cat 1-Other Distribution	S-6,Line 8										
9	A/C 6310 IOT Exp Cat 2-CPE Exp Distr	S-6,Line 10										
10	A/C 6410 C&WF Distribution	S-7,Line 40										
11	A/C 6410 C&WF Distribution-DA	Inputs, Ln 74										
	----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-14, 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										

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

PLANT NON SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL MSG (b)	INTERSTATE TOLL PL (c)	INTRASTATE TOLL InterLATA MSG (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA MSG (f)	INTRASTATE TOLL IntraLATA PL (g)	LOCAL EAS (h)	LOCAL MSG (i)	LOCAL PL (j)
	----SEPARATIONS FACTORS----------											
1	A/C 2001 Tel. Plant In Svce. excluding A/C2690	S-2,Ln10	[redacted]					[redacted]				
2	Total COE, IOT, C&WF Distribution	S-2,Ln7										
3	A/C 6540 Access Expenses Factors	Inputs, Ln 69										
4	A/C 2110 Support Assets Distribution	S-4,Line 9										
5	A/C 2210 COE-Switching Distribution	S-5,Line 20										
6	A/C 2230 COE-Transmission Distribution	S-5,Line 47										
7	A/C 2310 IOT Distribution	S-6,Line 12										
8	Gross Allocator (SPF)	Inputs, Ln 22										
9	A/C 2410 C&WF Distribution	S-7,Line 40										
10	A/C 2002 Prop Held for Future Use Distribution	S-9,Line 9										
11	A/C 2680 Total Tangible Assets - Distribution	S-8.2,Line 62										
12	A/C 2005 Telcom Plant Adjust	S-9,Line 15										
13	A/C 6540 USF Contribution Direct Assign Factors	Direct Assign										
	----PLANT NONSPECIFIC EXPENSES SEPARATIONS----											
14	A/C 6510 Other Plant & Equipment Exp	Line 14a*1										
15	A/C 6530 Network Operations Exp	Line 15a*2										
16	A/C 6540 Access Expenses	Line 16a*3										
17	A/C 6540 USF Contribution Direct Assignment	Line 17a*13										
18	A/C 6560 Depr and Amort Expenses											
19	Support Assets	Line 19a*4										
20	COE-Switching	Line 20a*5										
21	COE-Transmission	Line 21a*6										
22	Info Orig/Term Equip	Line 22a*7										
23	Cable & Wire Facilities	Line 23a*9										
24	Prop Held For Future Use	Line 24a*10										
25	A/C 6563 Amort Exp-Tangible											
26	Support Assets	Line 26a*4										
27	COE-Switching	Line 27a*5										
28	COE-Transmission	Line 28a*6										
29	Info Orig/Term Equip	Line 29a*8										
30	Cable & Wire Facilities	Line 30a*9										
31	Not Classified by Acct	Line 31a*11										
32	TOTAL AMORTIZED TANGIBLE ASSETS	Line 26 to 31										
33	A/C 6564 Intangibles	Line 33a*1										
34	A/C 6565 Amort-Other Telcom Plant Adjust. (2005)	Line 34a*12										
35	Equal Access Depreciation	S-14,Line 22										
36	Amort-Extraordinary Switch Retirement	Line 36a*5										
37	TOTAL DEPR & AMORT EXPENSES	Line 19 to 36										
38	TOTAL PLANT NONSPEC OPER EXP	Ln14+15+16+17+37										
39	Distribution of Line 38	Ln38b/38a etc										

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

CUSTOMER OPERATIONS EXPENSES

				INTERSTATE TOLL		INTRASTATE TOLL				LOCAL		
						InterLATA		IntraLATA				
			TOTAL COMPANY	MSG	PL	MSG	PL	MSG	PL	EAS	MSG	PL
LINE	DESCRIPTION	SOURCE	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	----SEPARATIONS FACTORS----------											
1	Current Billings Factors	Inputs, Ln 90	[redacted]									
2	Call Completion Direct Assignment Factors	Inputs, Ln 75										
3	Subscriber Line MOU Factors	Inputs, Ln 21										
4	Foreign Directories Factors	Inputs, Ln 67										
5	EU Access Billed Revenue Factors	Inputs, Ln 68										
6	Coin Revenues Factors	Inputs, Ln 93										
7	Toll Messages Percent SP+SC	Inputs, Ln 91										
8	OB & C Factors	Inputs, Ln 94										
9	CABS Factors	Inputs, Ln 87										
10	Cat 1 EU Service Order Factors	Inputs, Ln 76										
11	Cat 1 IX Service Order Factors	Inputs, Ln 77										
12	Cat 1 EU Payment & Collecting Factors	Inputs, Ln 79										
13	Cat 1 IX Payment & Collecting Factors	Inputs, Ln 80										
14	Cat 1 EU Bill Inquiry Factors	Inputs, Ln 82										
15	Cat 1 IX Bill Inquiry Factors	Inputs, Ln 83										
16	Cat 2 Direct Assignment Factors	Inputs, Ln 85										
17	Cat 3 Direct Assignment Factors	Inputs, Ln 86										
	----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										
22	Published Directory Listings:											
23	Classified	Direct Assign										
24	Alpha	Line 24a*3										
25	Foreign	Line 25a*4										
26	Total Publ Direct List	Line 23 to 25										
27	Local Business Office Exp.:											
28	Cat 1-LBOE EU Service Order Procedures	Line 28a*10										
29	-Presubscription	Direct Assign										
30	Cat 1-LBOE IX Svc Order Procedures	Line 30a*11										
31	Cat 1-LBOE EU Payment & Collecting	Line 31a*12										
32	Cat 1-LBOE IX Payment & Collecting	Line 32a*13										
33	Cat 1-LBOE EU Billing Inquiry	Line 33a*14										
34	Cat 1-LBOE IX Billing Inquiry	Line 34a*15										
35	Cat 1-LBOE Coin Collecting & Administration	Line 35a*6										
36	Cat 1-LBOE End User Access	Line 36a*5										
37	Total Cat 1-LBOE	Line 28 to 36										
38	Distribution of Line 37	Ln 37b/37a etc										

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

CUSTOMER OPERATIONS EXPENSES

				INTERSTATE TOLL		INTRASTATE TOLL				LOCAL		
						InterLATA		IntraLATA				
			TOTAL COMPANY	MSG	PL	MSG	PL	MSG	PL	EAS	MSG	PL
LINE	DESCRIPTION	SOURCE	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	----SEPARATIONS FACTORS----------											
1	Cat 2-CSE Message Processing	Line 1a*S-13.1 Ln 7	[redacted]									
2	Cat 2-EU CL OB&C	Inputs, Ln 353										
3	Cat 2-CSE Other B&C	Line 3a*S-13.1 Ln 8										
4	Cat 2-CSE CABS	Line 4a*S-13.1 Ln 9										
5	Cat 2-Direct Assignment	Line 5a*S-13.1 Ln 16										
6	Total Cat 2-CSE	Line 1 to 5										
7	Distribution of Line 6	Ln 6b/6a etc										
8	Total Categories 1 & 2	S-13.1 Line 37+6										
9	Distribution of Line 8	Ln 8b/8a etc										
10	Cat 3-All Other	Line 10a*9										
11	Cat 3-Direct Assignment	Line 11a*S-13.1 Ln 17										
12	Total Categories 1,2 & 3	S-13.1 Line 37+6+10+11										
13	TOTAL A/C 6620 SERVICES EXPENSES	S-13.1 Ln 20+S-13.1 Ln 21+S-13.1 Ln 26+12										
14	Mod. A/C 6620 Services Expenses	Line 13-S-13.1 Ln 36-10-11										
15	TOTAL CUSTOMER OPER EXPENSES	S-13.1 Ln 18+13										
16	Distribution of Line 15	Ln 15b/15a etc										

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Version 2024a

CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

NECA Study Area: 400000
2023

				INTERSTATE TOLL		INTRASTATE TOLL				LOCAL		
						InterLATA		IntraLATA				
			TOTAL COMPANY	MSG	PL	MSG	PL	MSG	PL	EAS	MSG	PL
LINE	DESCRIPTION	SOURCE	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	----SEPARATIONS FACTORS----------	----------	[redacted]									
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 SEPARATIO	----------										
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										

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

RESERVES & DEFERRALS

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL MSG (b)	INTERSTATE TOLL PL (c)	INTRASTATE TOLL InterLATA MSG (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA MSG (f)	INTRASTATE TOLL IntraLATA PL (g)	LOCAL EAS (h)	LOCAL MSG (i)	LOCAL PL (j)
	----SEPARATIONS FACTORS----------											
1	A/C 2110 Support Assets Distr	S-4,Line 9	[redacted]									
2	A/C 2210 COE-Switching Distr	S-5,Line 20										
3	A/C 2230 COE-Transmission Distr	S-5,Line 47										
4	A/C 2310 IOT Distr	S-6,Line 12										
5	A/C 2410 C&WF Distr	S-7,Line 40										
6	A/C 2001 TPIS Distribution less Land	S-2,Line 16										
7	A/C 2680 Tangible Assets	S-9,Line 2										
8	A/C 2680 Total Tangible Assets - Distribution	S-8.2,Line 62										
9	A/C 2690 Intangible Assets	S-8.2,Line 64										
10	A/C 2005 Telcom Plant Adjust	S-9,Line 15										
11	Big Three Expenses Distribution (Excl EA)	S-3,Line 6										
12	A/C 2002 Plant Held for Future Use	S-9,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	S-9,Line 27										
20	TOTAL ACCUMULATED DEPRECIATION	Line 14 to 19										
21	A/C 3200 Acc. amort. plt. held for future use	Line 21a*12										
22	A/C 3400 Acc. amortization Tangible	Line 22a*7										
23	Support Assets	Line 23a*1										
24	COE-Switching	Line 24a*2										
25	COE-Transmission	Line 25a*3										
26	Info Orig/Term Equip	Line 26a*4										
27	Cable & Wire Facilities	Line 27a*5										
28	Not Classified by Acct	Line 28a*8										
29	TOTAL ACC. AMORTIZATION TANGIBLE	Line 23 to 28										
30	A/C 3500 Acc. amortization Intangible	Line 30a*9										
31	A/C 3600 Accumulated amortization Other	Line 31a*10										
32	A/C 4040 Customer Deposits	Line 32a*S-2,Line 13										
33	A/C 4100 Current Def. operating Inc. Taxes	Line 33a*6										
34	A/C 4340 Non Current Def. operating Inc. Taxes	Line 34a*6										
35	Support Assets	Line 35a*1										
36	COE-Switching	Line 36a*2										
37	COE-Transmission	Line 37a*3										
38	Info Orig/Term Equip	Line 38a*4										
39	C&WF	Line 39a*5										
40	Not Classified by Acct	Line 40a*6										
41	TOTAL NON CURRENT DEF. OPERATING INC. TAXES	Line 35 to 40										

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

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Form	Description	Total Amount	Allocated Amount	Difference
S-1	SEPARATION STUDY SUMMARY	[redacted]		
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			