

TPUC Summary

Work Order #	Work Order Description	Project Type	12/31/2023 Balance
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[Redacted Content]			
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[Redacted 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
2025 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

10.6212.90.00.01
10.6232.20.00.01
10.6232.20.01.01
10.6232.90.00.01
10.6423.20.00.01
10.6423.20.01.01
10.6532.20.00.01
10.6532.50.00.01
10.6532.50.01.01
10.6532.20.01.01
10.6532.51.00.01
10.6532.53.00.01
10.6532.60.00.01
10.6532.62.00.01
10.6536.50.00.01
10.6536.50.01.01
10.6536.51.00.01
10.6536.51.01.01
10.6536.53.00.01
10.6536.53.01.01
10.6536.55.00.01
10.6536.55.01.01
10.6536.58.00.01
10.6536.60.00.01
10.6536.60.01.01
10.6536.62.00.01
10.6536.62.01.01
10.6536.64.00.01
10.6536.65.00.01
10.6536.80.00.01
10.6536.80.01.01
10.6536.81.00.01
10.6536.82.00.01
10.6536.82.01.01
20.6536.80.00.01
10.6536.84.00.01
10.6536.84.01.01
20.6536.84.00.01

Benefits

10.6121.10.00.02
10.6121.20.00.02
10.6124.20.00.02
10.6212.10.00.02
10.6212.20.00.02
10.6232.10.00.02
10.6232.20.00.02
10.6232.90.00.02
10.6423.10.00.02
10.6423.20.00.02
10.6532.10.00.02
10.6532.20.00.02
10.6532.50.00.02
10.6532.51.00.02
10.6532.53.00.02
10.6532.60.00.02
10.6532.62.00.02
10.6536.50.00.02
10.6536.51.00.02
10.6536.53.00.02
10.6536.54.00.02
10.6536.55.00.02
10.6536.58.00.02
10.6536.60.00.02
10.6536.62.00.02
10.6536.64.00.02

10.6536.65.00.02
10.6536.80.00.02
10.6536.84.00.02
10.6613.20.00.02
10.6613.50.00.02
10.6613.51.00.02
10.6613.53.00.02
10.6613.60.00.02
10.6613.62.00.02
10.6613.64.00.02
10.6613.65.00.02
10.6620.20.00.02
10.6711.10.00.02
10.6711.20.00.02
10.6712.10.00.02
10.6712.20.00.02
10.6713.20.00.02
10.6713.49.00.02
10.6713.50.00.02
10.6713.51.00.02
10.6713.53.00.02
10.6713.60.00.02
10.6713.62.00.02
10.6713.64.00.02
10.6713.65.00.02
10.6713.80.00.02
10.6713.84.00.02
10.6721.10.00.02
10.6721.20.00.02
10.6721.51.00.02
10.6721.53.00.02
10.6721.60.00.02
10.6721.62.00.02
10.6721.80.00.02
10.6722.10.00.02
10.6722.20.00.02
10.6723.10.00.02
10.6723.20.00.02
10.6723.51.00.02
10.6723.53.00.02
10.6723.60.00.02
10.6723.62.00.02
10.6724.10.00.02
10.6724.20.00.02
10.6724.50.00.02
10.6724.51.00.02
10.6724.53.00.02
10.6724.60.00.02
10.6724.62.00.02
10.6725.10.00.02
10.6725.20.00.02
10.6727.20.00.02
10.6727.50.00.02
10.6727.51.00.02
10.6727.53.00.02
10.6727.60.00.02
10.6727.62.00.02
10.6727.64.00.02
10.6727.65.00.02
10.6727.80.00.02
10.6729.10.00.02
10.6729.20.00.02
10.6729.80.00.02
20.6536.80.00.02

Reg-Nonreg Alloc 2019-Historica

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)	Common & Power (Note 3)	TPUC (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											
56	CIRCUIT EQUIPMENT EXPENSE	10.6232.10.00.00											
58	CIRCUIT EXPENSE - REDUNDANCY												

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)	Common & Power (Note 3)	TPUC (Note 4)	Switch Reclassification	Total					
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: 2023 Trial Balance.xls
2 Source: Reclassifications 23.xls, Reclass Summary
3

Reg-Nonreg Alloca 2019-Prospecti

SOUTH DAKOTA NETWORK
NONREGULATED ALLOCATION WORKSHEET
INTERSTATE STUDY
2025 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					
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											
56	CIRCUIT EQUIPMENT EXPENSE	10.6232.10.00.00											
58	CIRCUIT EXPENSE - REDUNDANCY												

SOUTH DAKOTA NETWORK
NONREGULATED ALLOCATION WORKSHEET
INTERSTATE STUDY
2025 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					
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 23.xls, Reclass Summary												
3													

Depreciation

Depreciation Expense Breakdown by Account

South Dakota Network

2023

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
					Total			

AD Summary

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	A	B	C	D	E	F	G	H	I	J	K	L
100												
101												
102												
103												
104												
105												
106												
107												
108												
109												
110												
111												
112												
113												
114												
115												
116												
117												
118												
119												
120												
121												
122												
123			10.3100.10.12.00									
124												
125			10.6561.10.00.33									
126												
127												
128												
129			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
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ALLOCATION FACTORS:

- 1 OFFICE WAGES
- 2 PLANT SPECIFIC WAGES
- 3 TOTAL WAGES

PLANT IN SERVICE:

(For the period of Jan 1, 2024 to June 30, 2025) - Source: see note 1

- 4 LAND
- 5 MOTOR VEHICLES
- 6 OTHER WORK EQUIPMENT
- 7 BUILDINGS
- 8 FURNITURE
- 9 OFFICE SUPPORT EQUIPMENT
- 10 COMPANY COMMUNICATIONS EQUIPMENT
- 11 GENERAL PURPOSE COMPUTERS
- 12 DIGITAL SWITCHING EQUIPMENT
- 13 DIGITAL SWITCHING COMPUTER
- 14 CIRCUIT EQUIPMENT
- 15 BURIED CABLE
- 16 INTANGIBLES
- 17 ORGANIZATIONAL COSTS
- 18 TOTAL

LINE 3
LINE 3
DIRECT
LINE 3
LINE 3
LINE 1
LINE 3
LINE 3
LINE 3A
DIRECT
DIRECT
DIRECT
LINE 2
LINE 3

DEPRECIATION & AMORTIZATION RESERVES:

(For the period of Jan 1, 2024 to June 30, 2025) - Source: see note 1

- 19 MOTOR VEHICLES
- 20 OTHER WORK EQUIPMENT
- 21 BUILDINGS
- 22 FURNITURE
- 23 OFFICE SUPPORT EQUIPMENT
- 24 COMPANY COMMUNICATIONS EQUIPMENT
- 25 GENERAL PURPOSE COMPUTERS
- 26 DIGITAL SWITCHING EQUIPMENT
- 27 DIGITAL SWITCHING COMPUTER
- 28 CIRCUIT EQUIPMENT
- 29 BURIED CABLE
- 30 DEPR. INTANGIBLES
- 31 AMORT. INTANGIBLES
- 32 TOTAL

LINE 5
LINE 6
LINE 7
LINE 8
LINE 9
LINE 10
LINE 11
LINE 12
LINE 13
LINE 14
LINE 15
LINE 16
LINE 16

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, 2024 to June 30, 2025) - 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, 2024 to June 30, 2025) - 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: 1, 2024 to June 30, 2025) - Source: see not									
61	POWER EXPENSE						INE 12,13,14		
62	NETWORK ADMINISTRATION EXPENSE						INE 12,13,14		
63	TOTAL								
CUSTOMER OPERATIONS EXPENSES:									
64	CUSTOMER SERVICES						DIRECT		
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, 2024 to June 30, 2025) - Source: see note 1							
67	EXECUTIVE DEPARTMENT						LINE 66		
68	PLANNING EXPENSE						LINE 66	-	
69	ACCOUNTING & FINANCE						LINE 66		
70	EXTERNAL RELATIONS						LINE 66	-	
71	HUMAN RESOURCES						LINE 66		
72	LEGAL						LINE 66		
73	OTHER GENERAL AND ADMINISTRATIVE						LINE 66		
74	OTHER EXPENSES						LINE 66	-	
75	TOTAL								
	Executive & Planning (Lines 67 + 68)								
	General Adm. (Lines 69 through 74)								
	Total								
INTEREST AND OTHER EXPENSE:		(For the period of Jan 1, 2024 to June 30, 2025) - Source: see no							
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 Billiing								
	Account 6728 to 6623								
	Net								
	FCC Regulatory Fee								
	Account 6728 to 7200								
	Net								

Notes Source for K&Ms

- 1 Capital Additions for 2024 and 2025(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, 2024 TO Dec 31, 2024

ASSET DESCRIPTION	ASSET CLASSIFICATION	EXPECTED PURCHASE DATE					
			Support Assets	Circuit	Switching	Buried Cable	Non-SD Study
Corporate Expenditures							
New Vehicles	Motor Vehicles	Throughout 2024					
Buildings	Buildings	Throughout 2024					
Furniture	Furniture	Throughout 2024					
IT Hardware	General Purpose Computers	Throughout 2024					
Software	Intangibles	Throughout 2024					
	Switching	Throughout 2024			-		
				-	-	-	