

Allowed and Disallowed Costs For NUSF-99, NUSF-108 after 2019.

Allowed expenses:	
Electronics, network equipment, fiber, parts, other direct material costs	✓
CPE Equipment	✓
Permits, zonings, right of way, obtaining titles, easements EPA reviews, SHPO expenses, etc.	✓
Direct(except for some benefits, see below) and contract labor	✓
Engineering costs, site surveys, site inspections, tests	✓
Building, foundation, tanks, generators, road, fence	✓
Taxes, regulatory and compliance costs	✓

Disallowed expenses:	
Legal Expense	X
Lease Initiation Costs	X
Ongoing Operating Costs	X
Contractor Milestone Payments	X
Liability Costs	X
Possible repair of lawns, sidewalks, utilities	X
System Maintenance Agreements	X
Accounting Labor Expenses	X
Customer Service Labor Expenses	X
Collocation Fees	X
Company Employee Meal Reimbursement	X

Direct Labor Costs (any internal labor costs require a further breakdown by category):	
Allowed	
FUTA/SUTA (Unemployment tax)	✓
Workers' Compensation	✓
FICA (Federal Insurance Contribution)	✓
Disallowed	
Retirement	X
Health Insurance	X
Life Insurance	X
LT Disability	X

Note: This is not an all-inclusive list of allowable and disallowable costs.