

		2019	2020							
	Line	EOY Adj	EOY	Adjustment	Adjustment	Adjustment	Adjustment	EOY Adj.	Percent	
	No.	Amount	Trial Bal.					Amount	Change	
	A	B	C	D	E	F	G	H=C+D+E+F+G	I	
---GENERAL SUPPORT FACILITIES---										
A/C 2110 Land										
Land	9									
A/C 2110 Support Assets	11									
Motor Vehicles	12									
Other Work Equipment	13									
Buildings	14									
Furniture	15									
Office Support Equipment	16									
Company Communications Equipment	17									
General Purpose Computers	18									
Other Support Assets	19									
TOTAL SUPPORT ASSETS	20									
SUPPORT ASSETS LESS G. P. COMPUTERS	21									
TOTAL GENERAL SUPPORT FACILITIES	22									
---CENTRAL OFFICE EQUIPMENT---										
								Use average WB inputs?	No	
A/C 2210 COE-Switching	25									
Cat 2-Tandem Switching	26									
Cat 3-Equal Access Investment	27									
Cat 3-Local Switching	28									
A/C 2230 COE-Transmission	30									
Cat 4.1-Exchange Circuit										
4.11.0 Exch Wideband - DSL Portion of V/D	32									
4.11.1 Exch Wideband - DSL	33									
4.11.2 Exch Wideband - Non DSL	34									
4.11.3 Exch Wideband - ETS	35									
4.12 Ex Trk EAS	36									
4.13 Ex Line	37									
Cat 4.2-Interexchange										
4.22.0 Interexchange Wideband - DSL Portion of V/I	39									
4.22.1 Interexchange Wideband - DSL	40									
4.22.2 Interexchange Wideband - Non DSL	41									
4.22.3 Interexchange Wideband - ETS	42									
4.23 All Other	43									
4.23 Direct Assignment	44									
Cat 4.3-Host/Remote										
Joint	46									
WATS	47									
TOTAL COE	48									

Use average WB inputs? No

		2019	2020						
	Line	EOY Adj	EOY	Adjustment	Adjustment	Adjustment	Adjustment	EOY Adj.	Percent
	No.	Amount	Trial Bal.					Amount	Change
	A	B	C	D	E	F	G	H=C+D+E+F+G	I
----INFORMATION ORIG/TERM EQUIPMENT ----									
A/C 2310 Info Orig/Term Equipment									
Cat 1-Other IOT Equip	52								
Direct Assignment	53								
Cat 2-Cust Premises Equip	54								
TOTAL IOT	55								
-----CABLE & WIRE FACILITIES -----									
A/C 2410 Cable & Wire Facilities	58								
Cat 1 Exch Line	59								
Cat 2 Wideband & Exch Trunk									
Cat 2.1.1-Exch Wideband - DSL	61								
Cat 2.1.2-Exch Wideband - Non DSL	62								
Cat 2.1.3-Exch Wideband - ETS	63								
2.2 E A S Trunk	64								
Cat 3 Interexchange Trunk									
3 Interexchange Trunk	66								
3 Direct Assignment	67								
3.1.0 Interexchange Wideband - DSL Portion of V/	68								
3.1.1 Interexchange Wideband - DSL	69								
3.1.2 Interexchange Wideband - Non DSL	70								
3.1.3 Interexchange Wideband - ETS	71								
Cat 4 Host/Remote C&WF									
Joint	73								
WATS	74								
TOTAL CWF	75								
TOTAL TPIS (less A/Cs 2680 and 2690)	77								
A/C 2002 Prop Held for Future Use	79								
A/C 2003 Plt Under Construction	80								
A/C 2005 Telephone Plant Adjustment	81								
TOTAL PLANT	83								
---OTHER PLANT ACCOUNTS, MATERIALS & SUPPLIES---									
A/C 1220 Materials & Supplies	86								
A/C 1402 RTB Stock	87								
Investment Allowances/Disallowances	88								
Extraordinary Switch Retirement (Unamort. Amt.)	89								
A/C 2680 Tangibles	90								
A/C 2690 Intangibles	91								
A/C 2690 Intangibles - Direct Assignment	92								
TOTAL TELEPHONE PLANT	93								

		2019	2020							
	Line	EOY Adj	EOY					EOY Adj.	Percent	
	No.	Amount	Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	Amount	Change	
	A	B	C	D	E	F	G	H=C+D+E+F+G	I	
---RESERVES & DEFERRALS---										
A/C 3100 Accum Depr-Tel Plt in Svc	96									
Support Assets	97									
COE - Switching	98									
COE - Transmission	99									
Info Orig/Term Equip	100									
Cable & Wire Facilities	101									
Equal Access Accum Depr.	102									
Total	103									
A/C 3200 Accum Depr-Plant Future Use	105									
A/C 3400 Accum Amort Tangibles	106									
A/C 3500 Accum Amort Intangibles	107									
A/C 3600 Accum Amortization Other	108									
TOTAL ACCUM DEPRECIATION TPIS	110									
--- CUSTOMER DEPOSITS										
A/C 4040 Customer Deposits	113									
-- DEFERRED INCOME TAXES										
A/C 4100 Net Current Def Op Inc Taxes	116									
A/C 4310 Other Long Term Liabilities	117									
A/C 4340 Net Noncurrent Def OIC Taxes	118									
TOTAL RESERVES & CUST DEPOSITS	120									
TOTAL NET PLANT	122									

		2019	2020						
	Line	EOY Adj	EOY					EOY Adj.	Percent
	No.	Amount	Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	Amount	Change
	A	B	C	D	E	F	G	H=C+D+E+F+G	I
---PLANT SPECIFIC EXPENSES---									
A/C 6110 Network Support Expenses									
Joint	126								
Direct Assignment	127								
A/C 6120 General Support Expenses									
Joint	129								
Direct Assignment	130								
A/C 6210 Central Office Switching Expense	131								
A/C 6220 Operators System Expense	132								
A/C 6230 Central Office Transmission expense	133								
A/C 6210 Equal Access Expense	134								
A/C 6310 IOT Equip Expenses									
Cat 1-Other IOT Eqpt Expense	136								
Cat 2-Cust Prem Eqpt Expense	137								
A/C 6410 C&WF Expenses									
Joint	139								
Direct Assignment	140								
TOTAL PLANT SPECIFIC EXPENSES	141								
---PLANT NON - SPECIFIC EXPENSES---									
A/C 6510 Other Prop Plant & Eq Expense	144								
A/C 6530 Network Operations Expense	145								
A/C 6540 Access Expense (IX Carriers)	146								
A/C 6540 USF Contribution Direct Assignment	147								
A/C 6560 Depreciation and Amort Expenses									
Depreciation Expense TPIS	150								
Support Assets	151								
COE-Switching	152								
Equal Access Depreciation Expense	153								
COE-Transmission	154								
Info Orig/Term Equip	155								
Cable & Wire Facilities	156								
A/C 6562 Property Held For Future Use	157								
A/C 6563 Tangibles	158								
A/C 6564 Intangibles	159								
A/C 6565 Amort Exp. - Other	160								
Extraordinary Switch Retirement Amort Exp.	161								
TOTAL PLT NON-SPECIFIC EXPENSES	162								

		2019	2020						
	Line	EOY Adj	EOY					EOY Adj.	Percent
	No.	Amount	Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	Amount	Change
	A	B	C	D	E	F	G	H=C+D+E+F+G	I
---CUSTOMER OPERATION EXPENSES---									
A/C 6610 Marketing Expense	165								
Total	166								
A/C 6620 Services Expense									
Published Directory Listings:	168								
Classified	169								
Alpha	170								
Foreign	171								
Call Completion - Operator Assist	173								
Call Completion - Direct Assignment	174								
Total	175								
All Other, Local Business Office Expense									
Cat 1 - LBOE EU Sv Order Pros	177								
Cat 1 - LBOE IX Sv Order Pros	178								
Cat 1 - Presubscription	179								
Cat 1 - LBOE EU Pmt & Collect	180								
Cat 1 - LBOE IX Pmt & Collect	181								
Cat 1 - LBOE EU Billing Inquiry	183								
Cat 1 - LBOE IX Billing Inquiry	184								
Cat 1 - LBOE Coin Collect	186								
Cat 1 - LBOE End User Access	187								
Total Cat 1	188								
Cat 2 Message Processing	190								
Cat 2 Other Billing & Collecting	191								
Cat 2 CABS	192								
Cat 2 Direct Assignment	193								
Total Cat 2	194								
Cat 3 Other LBOE	196								
Cat 3 Direct Assignment	197								
Total Cat 3	198								
TOTAL CUSTOMER OPER. EXPENSE	200								

		2019	2020						
	Line	EOY Adj	EOY					EOY Adj.	Percent
	No.	Amount	Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	Amount	Change
	A	B	C	D	E	F	G	H=C+D+E+F+G	I
---CORPORATE OPERATIONS EXPENSES---									
A/C 6710 Exec & Planning Expense									
All Other	204								
Direct Assignment Interstate	205								
Direct Assignment Intrastate	206								
A/C 6720 Gen'l & Administration Expense									
All Other	208								
Direct Assignment Interstate	209								
Direct Assignment Intrastate	210								
TOTAL CORPORATE EXPENSE	211								
---7200 Operating Taxes Exc. ICT									
A/C 7200 Operating Taxes Exc. ICT & Gross Receipts									
All Other	215								
Direct Assignment	216								
TOTAL OPER. EXPENSE EXC. CONTRIB. & ICT	218								
A/C 7200 Operating Taxes (Excluding A/C 7250)	220								
A/C 7250 Provision for Deferred Income Tax - Net	221								
--- Non-operating Income & Expenses									
A/C 7300 Non-operating Income & Expenses									
Funds Used During Construction	225								
Contributions	226								
--- Interest & Related Items									
A/C 7500 Interest & Related Items									
A/C 7510 Interest on Funded Debt (Fixed Charges)	230								
Interest on Customer Deposits (Part of A/C 7540)	231								
--- Miscellaneous Items									
Investment Tax Credit Amortization	234								
Uncollectibles Direct Assignment	235								
Amortization of Excess Def. Taxes	236								
Capitalized Payroll	237								
Depreciation Adjustments	238								
State Income Taxes	239								
Gross Receipts	240								
A/C 1410 NTCA Prefunded Pension	241								

		2019	2020							
	Line	EOY Adj	EOY	Adjustment	Adjustment	Adjustment	Adjustment	EOY Adj.	Percent	
	No.	Amount	Trial Bal.					Amount	Change	
	A	B	C	D	E	F	G	H=C+D+E+F+G	I	
Summary of Operating Expenses										
Total Plant Specific Expenses	243									
Total Non-Plant Spec. Exp. (less Depr. Exp.)	245									
Total Customer Operating Expenses	247									
Total Corporate Expenses	249									
A/C 7200 Oper. Taxes (Excluding ICT)	251									
Contributions	253									
Total Oper. Exp. (Excl. ICT & Depr. Exp.)	255									

**Notes: Adjustments to Accounted Data (Source: file name, sheet name)**

- Trail Balance - Source: Trial Balance - 2019
- Removal of Non-Regulated Trial Balance Accounts - Source: Trial Balance - 2019
- Reclassification of assets to the correct Trial Balance account - Source: Reclassifications 19.xls, Reclass Summary
- Allocation of TPUC to correct asset account - Source: TPUC Summary Tab
- Allocation of Non Regulated - Source: Non Reg Operations 19.xls, Wages
- Allocation of Depreciation based on Asset type - Source: Non Reg Operations 19.xls, Depreciation
- Reclass CABS Billing Expense 6728 to 6623 (Reclassifications 19.xls, Reclass Summary)
- Reclass FCC Reg Fee from 6728 and direct assign (Reclassifications 19.xls, Reclass Summary)
- Direct Assignment of Cost Study Expense
- Allocation of depreciation expense based on asset - Source: Non Reg Operation 19, Depreciation
- Allocation of non regulated depreciation expense - Source: Non Reg Operation 19, Depreciation
- Reclass USF from 7240.10.30.34 to 6540
- Capital Expenditures Source: Capital Additions for 2020 and 2021
- Allocation of reserve and depreciation for future years Source: Capital Additions for 2020 and 2021