

INVESTMENT & EXPENSE ADJUSTMENTS

Study Area: 400000  
Rate Making Inputs

AVERAGE ALLOCATION OF WB&DSL INVESTMENTS

Line No.	2021					EOY Adj. Amount H=C+D+E+F+G	Percent Change I	BASE		
	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment			Simple Average 2020	Simple Average 2021	Change
	C	D	E	F	G					
<b>---GENERAL SUPPORT FACILITIES---</b>										
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									
<b>TOTAL SUPPORT ASSETS</b>	<b>20</b>									
<b>SUPPORT ASSETS LESS G. P. COMPUTERS</b>	<b>21</b>									
<b>TOTAL GENERAL SUPPORT FACILITIES</b>	<b>22</b>									
<b>---CENTRAL OFFICE EQUIPMENT---</b>										
A/C 2210 COE-Switching	25									
Cat 2-Tandem Switching	26									
Cat 3-Local Switching Equal Access	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	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									
<b>TOTAL COE</b>	<b>48</b>									

Use average WB inputs? Yes

Select: Simple Select: Simple

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Line No.	2021					EOY Adj. Amount		BASE		
	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	Percent Change	Simple Average 2020	Simple Average 2021	Change	
	C	D	E	F	G					H=C+D+E+F+G
----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	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									

Line No.	2021					EOY Adj. Amount H=C+D+E+F+G	Percent Change I
	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment		
	A	C	D	E	F		
---OTHER PLANT ACCOUNTS, MATERIALS & SUPPLIES---							
A/C 1220 Materials & Supplies	86						
A/C 1402 RTB Stock	87						
A/C 1410 NTCA Prefunded Pension	88						
Investment Allowances/Disallowances	89						
Extraordinary Switch Retirement (Unamort. Amt.)	90						
A/C 2680 - Tangible Assets - Capital Lease							
Land & Support Assets:							
Land & Support Assets	93						
Direct Assignment	94						
Central Office Equipment:							
Cat 2-Tandem Switching	97						
Cat 3-Local Switching	98						
Cat 4-Transmission	99						
Direct Assignment	100						
Info Orig/Term Equipment:							
Cat 1-Other IOT Equip	102						
Direct Assignment	103						
Cable & Wire Facilities:							
Cat 1-Ex Ln x/WB	105						
Cat 2-WB & Ex Trk	106						
Cat 3-Interexchange	107						
Cat 4-Host/Remote	108						
Direct Assignment	109						
Not Classified By Account	110						
Leasehold Improvements							
2110 Land & Support Assets	112						
2210 COE-Switching	113						
2230 COE-Transmission	115						
2310 IOT	116						
2410 C&WF	117						
Direct Assignment	118						
A/C 2690 Intangibles	119						
A/C 2690 Intangibles - Direct Assignment	120						
TOTAL TELEPHONE PLANT	121						

Line No.	2021					EOY Adj. Amount H=C+D+E+F+G	Percent Change I
	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment		
	A	C	D	E	F		
<b>---RESERVES &amp; DEFERRALS---</b>							
A/C 3100 Accum Depr-Tel Plt in Svc	124						
Support Assets	125						
COE - Switching	126						
COE - Transmission	127						
Info Orig/Term Equip	128						
Cable & Wire Facilities	129						
Equal Access Accum Depr.	130						
<b>Total</b>	<b>131</b>						
A/C 3200 Accum Depr-Plant Future Use	133						
A/C 3400 Accum Amort-Tangible							
Support Assets	135						
COE-Switching	136						
COE-Operator	137						
COE-Transmission	138						
Info Orig/Term Equip	139						
Cable & Wire Facilities	140						
Not Classified by Acct	141						
A/C 3500 Accum Amort Intangibles	142						
A/C 3600 Accum Amortization Other	143						
<b>TOTAL ACCUM DEPRECIATION TPIS</b>	<b>145</b>						
<b>--- CUSTOMER DEPOSITS</b>							
A/C 4040 Customer Deposits	148						
<b>-- DEFERRED INCOME TAXES</b>							
A/C 4100 Net Current Def Op Inc Taxes	151						
A/C 4310 Other Long Term Liabilities	152						
A/C 4340 Net Noncurrent Def OIC Taxes	154						
Support Assets	155						
COE-Switching	156						
COE-Operator	157						
COE-Transmission	158						
Info Orig/Term Equip	159						
C&WF	160						
Not Classified by Acct	161						
<b>TOTAL RESERVES &amp; CUST DEPOSITS</b>	<b>163</b>						
<b>TOTAL NET PLANT</b>	<b>165</b>						

Line No.	2021					EOY Adj. Amount H=C+D+E+F+G	Percent Change I
	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment		
	C	D	E	F	G		
<b>---PLANT SPECIFIC EXPENSES---</b>							
A/C 6110 Network Support Expenses							
Joint	169						
Direct Assignment	170						
A/C 6120 General Support Expenses							
Joint	172						
Direct Assignment	173						
A/C 6210 Central Office Switching Expense	174						
A/C 6220 Operators System Expense	175						
A/C 6230 Central Office Transmission expense	176						
A/C 6210 Equal Access Expense	177						
A/C 6310 IOT Equip Expenses							
Cat 1-Other IOT Eqpt Expense	179						
Cat 2-Cust Prem Eqpt Expense	180						
A/C 6410 C&WF Expenses							
Joint	182						
Direct Assignment	183						
<b>TOTAL PLANT SPECIFIC EXPENSES</b>	<b>184</b>						
<b>---PLANT NON - SPECIFIC EXPENSES---</b>							
A/C 6510 Other Prop Plant & Eq Expense	187						
A/C 6530 Network Operations Expense	188						
A/C 6540 Access Expense (IX Carriers)	189						
A/C 6540 USF Contribution Direct Assignment	190						
A/C 6560 Depreciation and Amort Expenses							
Depreciation Expense TPIS	193						
Support Assets	194						
COE-Switching	195						
COE-Equal Access Switching	196						
COE-Transmission	197						
Info Orig/Term Equip	198						
Cable & Wire Facilities	199						
A/C 6562 Property Held For Future Use	200						
A/C 6563 Amort Exp-Tangible							
Support Assets	202						
COE-Switching	203						
COE-Operator	204						
COE-Transmission	205						
Info Orig/Term Equip	206						
Cable & Wire Facilities	207						
Not Classified by Acct	208						
A/C 6564 Intangibles	209						
A/C 6565 Amort Exp. - Other	210						
Extraordinary Switch Retirement Amort Exp.	211						
<b>TOTAL PLT NON-SPECIFIC EXPENSES</b>	<b>212</b>						

		2021					EOY Adj.	Percent
Line No.	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	Amount	Change	
A	C	D	E	F	G	H=C+D+E+F+G	I	
---CUSTOMER OPERATION EXPENSES---								
A/C 6610 Marketing Expense								
215								
Total	216							
A/C 6620 Services Expense								
Published Directory Listings:								
218								
Classified								
219								
Alpha								
220								
Foreign								
221								
Call Completion - Operator Assist								
223								
Call Completion - Direct Assignment								
224								
Total	225							
All Other, Local Business Office Expense								
Cat 1 - LBOE EU Sv Order Pros								
227								
Cat 1 - LBOE IX Sv Order Pros								
228								
Cat 1 - Presubscription								
229								
Cat 1 - LBOE EU Pmt & Collect								
230								
Cat 1 - LBOE IX Pmt & Collect								
231								
Cat 1 - LBOE EU Billing Inquiry								
233								
Cat 1 - LBOE IX Billing Inquiry								
234								
Cat 1 - LBOE Coin Collect								
236								
Cat 1 - LBOE End User Access								
237								
Total Cat 1	238							
Cat 2 Message Processing								
240								
Cat 2 EU CL OB&C.								
241								
Cat 2 Other Billing & Collecting								
242								
Cat 2 CABS								
243								
Cat 2 Direct Assignment								
244								
Total Cat 2	245							
Cat 3 Other LBOE								
247								
Cat 3 Direct Assignment								
248								
Total Cat 3	249							
TOTAL CUSTOMER OPER. EXPENSE	251							

Line No.	2021					EOY Adj. Amount H=C+D+E+F+G	Percent Change I
	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment		
	C	D	E	F	G		
<b>---CORPORATE OPERATIONS EXPENSES---</b>							
A/C 6710 Exec & Planning Expense							
All Other	255						
Direct Assignment Interstate	256						
Direct Assignment Intrastate	257						
A/C 6720 Gen'l & Administration Expense							
All Other	259						
Direct Assignment Interstate	260						
Direct Assignment Intrastate	261						
<b>TOTAL CORPORATE EXPENSE</b>	<b>262</b>						
<b>---7200 Operating Taxes Exc. ICT</b>							
A/C 7200 Operating Taxes Exc. ICT & Gross Receipts							
All Other	266						
Direct Assignment	267						
<b>TOTAL OPER. EXPENSE EXC. CONTRIB. &amp; ICT</b>	<b>269</b>						
A/C 7200 Operating Taxes (Excluding A/C 7250)	271						
A/C 7250 Provision for Deferred Income Tax - Net	272						
Amortization of Excess Def. Taxes	273						
<b>--- Non-operating Income &amp; Expenses</b>							
A/C 7300 Non-operating Income & Expenses							
Funds Used During Construction	277						
Contributions	278						
<b>--- Interest &amp; Related Items</b>							
A/C 7500 Interest & Related Items							
A/C 7510 Interest on Funded Debt (Fixed Charges)	282						
A/C 7520 Capital Leases	283						
Interest on Customer Deposits (Part of A/C 7540)	284						
<b>--- Miscellaneous Items</b>							
Investment Tax Credit Amortization	287						
Uncollectibles Direct Assignment	288						
Capitalized Payroll	289						
Depreciation Adjustments	290						
State Income Taxes	291						
Gross Receipts	292						

Line No.	2021					EOY Adj. Amount	Percent Change
	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment		
	C	D	E	F	G		
<b>A</b>						<b>H=C+D+E+F+G</b>	<b>I</b>
<b>Summary of Operating Expenses</b>							
Total Plant Specific Expenses	294						
Total Non-Plant Spec. Exp. (less Depr. Exp.)	296						
Total Customer Operating Expenses	298						
Total Corporate Expenses	300						
A/C 7200 Oper. Taxes (Excluding ICT)	302						
Contributions	304						
<b>Total Oper. Exp. (Excl. ICT &amp; Depr. Exp.)</b>	<b>306</b>						

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

1. Trial Balance - Source: Trial Balance - 2021
2. Removal of Non-Regulated Trial Balance Accounts - Source: Trial Balance - 2021
3. Reclassification of assets to the correct Trial Balance account - Source: Reclassifications 23.xls, Reclass Summary
4. Allocation of TPUC to correct asset account - Source: TPUC Summary Tab
5. Allocation of Non Regulated - Source: Non Reg Operations 21.xls, Wages
6. Allocation of Depreciation based on Asset type - Source: Non Reg Operations 21.xls, Depreciation
7. Reclass CABS Billing Expense 6728 to 6623 (Reclassifications 23.xls, Reclass Summary)
8. Reclass FCC Reg Fee from 6728 and direct assign (Reclassifications 23.xls, Reclass Summary)
9. Direct Assignment of Cost Study Expense
10. Allocation of depreciation expense based on asset - Source: Non Reg Operation 21, Depreciation
11. Allocation of non regulated depreciation expense - Source: Non Reg Operation 21, Depreciation
12. Reclass USF from 7240.10.30.34 to 6540
13. Capital Expenditures Source: Captial Additions for 2022 and 2023
14. Allocation of reserve and depreciation for future years Source: Captial Additions for 2022 and 2023