

		2023						Rate Making Inputs		BASE		
		EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	EOY Adj. Amount	Percent Change		Simple Average 2022	Simple Average 2023	Change
		A	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?	Yes		Select: Simple	Select: Simple	
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											
TOTAL COE	48											
ERROR - AVG EOY TOTAL != TOTAL FROM WB INPUTS												

		2023					Rate Making Inputs		BASE		
		EOY	Adjustment	Adjustment	Adjustment	Adjustment	EOY Adj.	Percent	Simple	Simple	Change
		Trial Bal.					Amount	Change	Average	Average	
		A	C	D	E	F	G	H=C+D+E+F+G	I	2022	2023
----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										

		2023						
Line	No.	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	EOY Adj. Amount	Percent Change
A		C	D	E	F	G	H=C+D+E+F+G	I
---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 - Category 4.13	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							
<b>TOTAL TELEPHONE PLANT</b>	<b>121</b>							

		2023						
	Line No.	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	EOY Adj. Amount	Percent Change
	A	C	D	E	F	G	H=C+D+E+F+G	I
---RESERVES & DEFERRALS---								
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							
Total	131							
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							
TOTAL ACCUM DEPRECIATION TPIS	145							
--- CUSTOMER DEPOSITS								
A/C 4040 Customer Deposits	148							
-- DEFERRED INCOME TAXES								
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							
TOTAL RESERVES & CUST DEPOSITS	163							
TOTAL NET PLANT	165							

		2023						
	Line	EOY					EOY Adj.	Percent
	No.	Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	Amount	Change
	A	C	D	E	F	G	H=C+D+E+F+G	I
---PLANT SPECIFIC EXPENSES---								
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							
TOTAL PLANT SPECIFIC EXPENSES	184							
---PLANT NON - SPECIFIC EXPENSES---								
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							
TOTAL PLT NON-SPECIFIC EXPENSES	212							

		2023						
Line	No.	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	EOY Adj. Amount	Percent 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							

		2023					EOY Adj. Amount	Percent Change
Line No.		EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment		
A		C	D	E	F	G	H=C+D+E+F+G	I
<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							

		2023						
	Line No.	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	EOY Adj. Amount	Percent Change
	A	C	D	E	F	G	H=C+D+E+F+G	I
Summary of Operating Expenses								
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						
Total Oper. Exp. (Excl. ICT & Depr. Exp.)		306						

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

- 1. Trail Balance - Source: Trial Balance - 2023
- 2. Removal of Non-Regulated Trial Balance Accounts - Source: Trial Balance - 2023
- 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 23.xls, Wages
- 6. Allocation of Depreciation based on Asset type - Source: Non Reg Operations 23.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 23, Depreciation
- 11. Allocation of non regulated depreciation expense - Source: Non Reg Operation 23, Depreciation
- 12. Reclass USF from 7240.10.30.34 to 6540
- 13. Capital Expenditures Source: Captial Additions for 2024 and 2025
- 14. Allocation of reserve and depreciation for future years Source: Captial Additions for 2024 and 2025