

INVESTMENT & EXPENSE ADJUSTMENTS

Study Area: 400000  
Rate Making Inputs

AVERAGE ALLOCATION OF WB&DSL INVESTMENTS

Line No.	2023						EOY Adj. Amount H=C+D+E+F+G	Percent Change I	BASE		
	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment	Simple Average			Simple Average	Change	
	A	C	D	E	F	G			2022		2023
---GENERAL SUPPORT FACILITIES---											
A/C 2110 Land											
Land	9										
A/C 2110 Support Assets											
Motor Vehicles	11										
Other Work Equipment	12										
Buildings	13										
Furniture	14										
Office Support Equipment	15										
Company Communications Equipment	16										
General Purpose Computers	17										
Other Support Assets	18										
TOTAL SUPPORT ASSETS	19										
SUPPORT ASSETS LESS G. P. COMPUTERS	20										
TOTAL GENERAL SUPPORT FACILITIES	21										
---CENTRAL OFFICE EQUIPMENT---											
A/C 2210 COE-Switching											
Cat 2-Tandem Switching	25										
Cat 3-Local Switching Equal Access	26										
Cat 3-Local Switching	27										
A/C 2230 COE-Transmission											
Cat 4.1-Exchange Circuit	30										
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	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? Yes

Select: Simple Select: Simple

ERROR - AVG EOY TOTAL != TOTAL FROM WB INPUTS

INVESTMENT & EXPENSE ADJUSTMENTS

Study Area: 40000  
Rate Making Inputs

AVERAGE ALLOCATION OF WB&DSL INVESTMENTS

	Line No.	2023					EOY Adj. Amount	Percent Change	BASE		
		EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment			Simple Average	Simple Average	Change
		A	C	D	E	F			G	H=C+D+E+F+G	
<b>----INFORMATION ORIG/TERM EQUIPMENT ----</b>											
A/C 2310 Info Orig/Term Equipment											
Cat 1-Other IOT Equip	52										
Direct Assignment	53										
Cat 2-Cust Premises Equip	54										
<b>TOTAL IOT</b>	<b>55</b>										
<b>----CABLE &amp; WIRE FACILITIES ----</b>											
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										
<b>TOTAL CWF</b>	<b>75</b>										
<b>TOTAL TPIS (less A/Cs 2680 and 2690)</b>	<b>77</b>										
A/C 2002 Prop Held for Future Use	79										
A/C 2003 PIt Under Construction	80										
A/C 2005 Telephone Plant Adjustment	81										
<b>TOTAL PLANT</b>	<b>83</b>										

Line No.	2023					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>---OTHER PLANT ACCOUNTS, MATERIALS &amp; SUPPLIES---</b>							
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	
<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>							

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

		2023					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	
<b>---CUSTOMER OPERATION EXPENSES---</b>								
A/C 6610 Marketing Expense	215							
<b>Total</b>	<b>216</b>							
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							
<b>Total</b>	<b>225</b>							
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							
<b>Total Cat 1</b>	<b>238</b>							
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							
<b>Total Cat 2</b>	<b>245</b>							
Cat 3 Other LBOE	247							
Cat 3 Direct Assignment	248							
<b>Total Cat 3</b>	<b>249</b>							
<b>TOTAL CUSTOMER OPER. EXPENSE</b>	<b>251</b>							

		2023					Rate Making Inputs	
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	
<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.	2023					EOY Adj. Amount	Percent Change
	EOY Trial Bal.	Adjustment	Adjustment	Adjustment	Adjustment		
	C	D	E	F	G		
A						H=C+D+E+F+G	I
<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)**

- Trail Balance - Source: Trial Balance - 2023
- Removal of Non-Regulated Trial Balance Accounts - Source: Trial Balance - 2023
- Reclassification of assets to the correct Trial Balance account - Source: Reclassifications 23.xls, Reclass Summary
- Allocation of TPUC to correct asset account - Source: TPUC Summary Tab
- Allocation of Non Regulated - Source: Non Reg Operations 23.xls, Wages
- Allocation of Depreciation based on Asset type - Source: Non Reg Operations 23.xls, Depreciation
- Reclass CABS Billing Expense 6728 to 6623 (Reclassifications 25.xls, Reclass Summary)
- Reclass FCC Reg Fee from 6728 and direct assign (Reclassifications 25.xls, Reclass Summary)
- Direct Assignment of Cost Study Expense
- Allocation of depreciation expense based on asset - Source: Non Reg Operation 23, Depreciation
- Allocation of non regulated depreciation expense - Source: Non Reg Operation 23, Depreciation
- Reclass USF from 7240.10.30.34 to 6540
- Capital Expenditures Source: Captial Additions for 2024 and 2025
- Allocation of reserve and depreciation for future years Source: Captial Additions for 2024 and 2025