

| 2023 | | | | | | | | | | BASE | |
|--|------------|------------|------------|------------|------------|-------------|----------|---------|---------|---------|---------|
| Line | EOY | | | | | | EOY Adj. | Percent | Simple | Simple | |
| No. | Trial Bal. | Adjustment | Adjustment | Adjustment | Adjustment | EOY Adj. | Amount | Change | Average | Average | Change |
| A | C | D | E | F | G | H=C+D+E+F+G | I | | 2022 | 2023 | |
| ---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 | | | | | | | | | | |
| Use average WB inputs? | | | | | | | | | | Select: | Select: |
| | | | | | | | | | | Simple | Simple |
| ---CENTRAL OFFICE EQUIPMENT--- | | | | | | | | | | | |
| 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 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 | | | | | | | | | | |
| ERROR - AVG EOY TOTAL != TOTAL FROM WB INPUTS | | | | | | | | | | | |

Use average WB inputs? Yes

Select:
SimpleSelect:
Simple

| | | 2023 | | | | | | BASE | | | |
|--|----|------------|------------|------------|------------|------------|----------|-------------|---------|---------|--------|
| | | EOY | Adjustment | Adjustment | Adjustment | Adjustment | EOY Adj. | Percent | Simple | Simple | |
| | | Trial Bal. | | | | | Amount | Change | Average | Average | Change |
| | | 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 | | | | | | | |
| TOTAL TELEPHONE PLANT | 121 | | | | | | | |

| | | 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 | | | | | EOY Adj. Amount | Percent Change |
|--|-------------------|------------|------------|------------|------------|-------------|--------------------|-------------------|
| Line No. | EOY Trial Bal. | Adjustment | Adjustment | Adjustment | Adjustment | H=C+D+E+F+G | | |
| A | 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 | | | | | | |
|--|------------|----------------|------------|------------|------------|------------|-----------------|----------------|
| 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 |
| ---CORPORATE OPERATIONS EXPENSES--- | | | | | | | | |
| 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 | | | | | | | |
| TOTAL CORPORATE EXPENSE | 262 | | | | | | | |
| ---7200 Operating Taxes Exc. ICT | | | | | | | | |
| A/C 7200 Operating Taxes Exc. ICT & Gross Receipts | | | | | | | | |
| All Other | 266 | | | | | | | |
| Direct Assignment | 267 | | | | | | | |
| TOTAL OPER. EXPENSE EXC. CONTRIB. & ICT | 269 | | | | | | | |
| 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 | | | | | | | |
| --- Non-operating Income & Expenses | | | | | | | | |
| A/C 7300 Non-operating Income & Expenses | | | | | | | | |
| Funds Used During Construction | 277 | | | | | | | |
| Contributions | 278 | | | | | | | |
| --- Interest & Related Items | | | | | | | | |
| 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 | | | | | | | |
| --- Miscellaneous Items | | | | | | | | |
| Investment Tax Credit Amortization | 287 | | | | | | | |
| Uncollectibles Direct Assignment | 288 | | | | | | | |
| Capitalized Payroll | 289 | | | | | | | |
| Depreciation Adjustments | 290 | | | | | | | |
| State Income Taxes | 291 | | | | | | | |
| Gross Receipts | 292 | | | | | | | |

| | | 2023 | | | | | | |
|--|-----|------------|------------|------------|------------|------------|----------|-------------|
| | | EOY | | | | | EOY Adj. | Percent |
| | | Trial Bal. | Adjustment | Adjustment | Adjustment | Adjustment | Amount | 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 25.xls, Reclass Summary)
8. Reclass FCC Reg Fee from 6728 and direct assign (Reclassifications 25.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