

This document provides the instructions for FCC Report 43-01, the ARMIS Annual Summary Report, which was adopted by the Commission in CC Docket No. 86-182. The instructions consist of the following five sections:

1. Reporting Procedures - details on the specific procedures to be followed when submitting this report to the Commission.
2. Report Definition
  - a. Summary - description of the form and its reporting burden.
  - b. Form - illustration of the rows and columns to be reported.
  - c. Row Instructions - instructions for completing the rows to be reported.
  - d. Column Descriptions - description of the columns to be reported.
  - e. Certification - illustration of the certification page.
3. Automated Report Specifications - detailed automated data processing (ADP) specifications for the automated report to be filed.
4. Paper Report Specifications - specifications for the paper report to be filed.
5. COSA Code Table - list of four letter COSA codes (CO = Company, SA = Study Area).

## A. Introduction

This document contains details on the specific procedures to be followed when submitting FCC Report 43-01, the ARMIS Annual Summary Report, to the Commission.

## B. General Information

1. FCC Report 43-01 was adopted by the Commission in the ARMIS Order, Automated Reporting Requirements for Certain Class A and Tier 1 Telephone Companies (Parts 31, 43, 67, and 69 of the FCC's Rules), CC Docket No. 86-182, 2 FCC Rcd 5770 (1987). This report has been revised in accordance with the 1998 Biennial Review Orders, CC Docket No. 98-81 and CC Docket No. 98-117 (dated June 30, 1999). The report is prescribed for each incumbent local exchange carrier (ILEC) with annual operating revenues for the preceding year equal to or above the indexed revenue threshold. See Memorandum Opinion and Order DA 95-1488 (June 30, 1995) and Order and Notice of Proposed Rulemaking CC Docket No. 96-193 (September 12, 1996).
2. In the aforementioned 1998 Biennial Review Orders, the Commission granted the option of reduced reporting requirements for mid-size ILECs starting with the 1999 reporting year. Mid-size ILECs electing to report at this reduced level would file Part 32 Accounts at the Class B account level and only certain tables within the ARMIS USOA (43-02) Report.
3. Affected carriers shall file by April 1 for the previous calendar year.
4. The report shall be filed on a study area (jurisdiction) basis.
5. Carriers seeking proprietary treatment for some data must provide two versions of each paper and automated report. The Confidential Version must contain all the required information (Confidential Treatment Tables/Data Records are provided to identify confidential data). The Public Version should not include data for which the carrier is seeking proprietary treatment. The carrier should **prominently** label the paper report and the diskette containing information subject to a claim of confidentiality to prevent inadvertent disclosure.
6. Carriers not seeking proprietary treatment for any data should provide only one version of each paper report and diskette, and the paper report and diskette should be labeled the Unrestricted Version.
7. The Confidential Treatment Tables/Data Records are to be included in all reports but are not a substitute for applying for confidential treatment with this Commission following established Commission procedures.

8. Each report and diskette must be clearly labeled to include the report number, company, study area, period, COSA code, version and submission number. The report number is 43-01, which identifies the filing as the ARMIS Annual Summary Report. The period identifies the year covered by the data. See the attached COSA Code Table (CO = Company, SA = Study Area) for a list of companies and their respective COSAs. The version refers to whether the filing is the Confidential, Public or Unrestricted Version. The submission number is defined as follows: submission 0 is for test data purposes only; submission 1 is the first submission of a year's data. If there is a change in the data in either the automated or the paper report, the carrier must resubmit both. A higher number (2, 3, etc.) and a new data entry date must be used each time a change occurs to denote a new submission. The automated report and paper report submission numbers must be the same. When correcting format errors, a new submission number is not required; however, the data entry date must be changed to reflect the date of the format change.
9. All correspondence and pleadings shall identify the proceeding as CC Docket 86-182.
10. Each reporting carrier must validate its data by using the most recent edit check program(s), provided by the Commission, for the reporting year. When an error is detected, the carrier must correct the error prior to submitting the report to the Commission. Once the carrier corrects its data so that the edit check program identifies no errors, the carrier should submit the ARMIS report along with a copy of the edit check printout to the Commission verifying that the program did not identify any errors.

**C. Data Items That Are "Not Available" or Are "Withheld"**

1. The term "Not Available" is used below to refer only to those items which the Commission has ruled are not applicable to a particular row/column or are not required for a particular filing entity. The Confidential Version must contain values for all of the data items except those items which are "Not Available." If, in addition to the required study area reports, a carrier submits a report which combines data for more than one study area, and this report includes a field such as a sum, a ratio, or a percentage that cannot be computed completely and accurately because it relies on another item which the Commission has ruled is a "Not Available" item, then that field is also considered to be "Not Available."
2. The term "Withheld" is used below to refer only to those items for which the carrier has applied for confidential treatment with the Commission and is only applicable to the Public Version. If a field such as a sum, a ratio or a percentage relies on an item or items which have been withheld and that field is not also withheld, then it must include the withheld amount. For example, a carrier could withhold the individual values for two of three numbers, which are totaled. If the carrier does not also apply for confidential treatment for the total, then that total must be the sum of all three numbers, not just the one, which was not withheld. The Public Version must contain values for all

of the data items except those items which are "Not Available" or those items which have been "Withheld."

3. See the Automated Report Specifications and the Paper Report Specifications for data entry conventions for these items.

**D. Where to File**

1. Carriers submitting FCC Report 43-01 should consult the schedule below which details the number of copies required and the location to which those copies should be delivered.
2. Carriers are reminded that they must serve a copy of either the Unrestricted Version or the Public Version of both the paper report and the automated report (diskette) on the FCC's contractor for public records duplication.

<b>NUMBER OF COPIES FOR CARRIERS SEEKING PROPRIETARY TREATMENT</b>						
<b>Address</b>	<b>Transmittal Letter</b>	<b>Edit Check Report</b>	<b>Confidential Paper Report</b>	<b>Confidential Automated Report (Diskette)</b>	<b>Public Paper Report</b>	<b>Public Automated Report (Diskette)</b>
Federal Communications Commission Office of the Secretary 445 Twelfth Street, S.W.; TW-A325 Washington, D.C. 20554	1	—	—	—	—	—
Federal Communications Commission Reference Information Center (RIC) 445 Twelfth Street, S.W.; CY-A257 Washington, D.C. 20554	1	—	—	—	1	1
FCC Common Carrier Bureau Accounting Safeguards Division Reporting Management and Analysis Branch Attention: ARMIS 445 Twelfth Street, S.W.; 6-B201 Washington, D.C. 20554	1	1	1	1	1	1
International Transcription Service, Inc. (ITS) 1231 20th Street, N.W. Washington, D.C. 20036	1	—	—	—	1	1

<b>NUMBER OF COPIES FOR CARRIERS NOT SEEKING PROPRIETARY TREATMENT</b>				
<b>Address</b>	<b>Transmittal Letter</b>	<b>Edit Check Report</b>	<b>Unrestricted Paper Report</b>	<b>Unrestricted Automated Report (Diskette)</b>
Federal Communications Commission Office of the Secretary 445 Twelfth Street, S.W.; TW-A325 Washington, D.C. 20554	1	—	—	—
Federal Communications Commission Reference Information Center (RIC) 445 Twelfth Street, S.W.; CY-A257 Washington, D.C. 20554	1	—	1	1
FCC Common Carrier Bureau Accounting Safeguards Division Reporting Management and Analysis Branch Attention: ARMIS 445 Twelfth Street, S.W.; 6-B201 Washington, D.C. 20554	1	1	1	1
International Transcription Service, Inc. (ITS) 1231 20th Street, N.W. Washington, D.C. 20036	1	—	1	1

#### **E. Footnotes**

1. If any data for the current period differ materially from those for the previous period and the difference is not self-explanatory but was caused by unusual circumstances, the carrier must include footnote text to explain the specific circumstances.
2. If the reporting carrier does not follow the procedures described in the row and column instructions of the attached Report Definition, it must explain any deviations from those procedures in an explanatory footnote. Such footnotes must provide detailed explanations of the procedures actually used by the carrier and its specific reasons for deviating from procedures prescribed by the Commission's Rules. This provision should not be interpreted to mean that deviations from the prescribed rules will automatically be approved by the Commission.

**EXAMPLES:**

Do not say, "Data are compiled using a more inclusive process than in previous filing."

Do say, "Data are compiled using a process that includes xxx, which was not included in previous filings. The impact of including xxx in this row inflates this number by x% over the previous reporting period."

Do not say, "This value was not calculated pursuant to the instructions."

Do, say "This value was calculated using the xxx method rather than the method described in the instructions because..."

Do not say, "Corrected Data."

Do say, "\$xxxx is changed to \$xxxx because ...".

Do not say, "Waiver" or Waiver Granted."

Do say, "Waiver of Part xx.xxx was granted in CC Docket No. xx-xxx, X FCC, xxxx (1992) to allow Any Company to ....because...."

3. The footnote text must be included in the Footnote Text Records and the Footnote Table as specified in the Automated Report Specifications.

**F. Errata**

1. Carriers are under a legal obligation to correct any erroneous data discovered in FCC Report 43-01. Submissions containing corrected data must include references to indicate which data items were corrected since the previous submission. These references must be included in the Erratum Records and the Erratum Table as specified in the Automated and Paper Report Specifications. In addition, the carrier must include in the transmittal letter a brief statement indicating the reason for the errata.

**G. Certification**

1. Carriers must certify the accuracy of the data submitted in FCC Report 43-01 by including a certification statement, signed by a corporate officer, as the last page of the paper report.
2. The text of the certification statement is included in the attached report definition.

**H. Waivers**

1. If a carrier determines that it will be unable to provide data required by FCC Report 43-01, it must file an application for waiver with the Commission following established Commission procedures. All such requests from a carrier should be included in a single application. The application must demonstrate good cause for reporting a different or lower level of detail and indicate how these deficiencies will be corrected.
2. Carriers should not act upon requests for waiver until waivers are granted. It is important that carriers be aware that waivers are not in effect until they are granted, in writing, by the Commission or under delegated authority.
3. Omission of individual data items or entries, without request for waiver, is unacceptable. One reason that compliance with the full requirements is so important is that omission of any single data entry by any carrier will jeopardize the accuracy of aggregate industry information.

**I. Extension of Filing Time**

1. Requests for extensions of filing time must be made in a timely manner. Requests received less than 72 hours prior to a filing date are prima facie unreasonable.

**J. Public Information**

1. The Public or Unrestricted Versions of the paper reports filed as Report 43-01 may be examined by the public at the FCC Reference Information Center (RIC), 445 Twelfth Street, S.W., Washington, D.C. Parties should contact RIC at (202) 418-0270.
2. Copies of the Public or Unrestricted Versions of the paper or automated reports filed as FCC Report 43-01 may be obtained from the FCC's contractor for public records duplication, ITS. Parties should contact ITS at (202) 857-3800.
3. Copies of the detailed reporting procedures for this report may be obtained over the Internet, from the Commission's web site, at <http://www.fcc.gov/ccb/armis/>.

For further information regarding these procedures, contact:

Barbara Van Hagen  
FCC Common Carrier Bureau  
Accounting Safeguards Division  
(202) 418-0840

Approved by OMB

3060-0512

Edition Date: 12/1999

## SUMMARY

Estimated Average Burden Hours Per Response: 135 hours

This document provides the Report Definition for FCC Report 43-01, the ARMIS Annual Summary Report, and lists revenue, revenue requirement, and demand data, which must be provided annually by study area. It contains the following:

	<u>Pages</u>
Table I - Cost and Revenue Table (Class A Account Level Reporting) .....	3 - 10
Table I - Cost and Revenue Table (Class B Account Level Reporting) .....	11 - 16
Table II - Demand Analysis Table.....	17
Table I - Row Instructions and Column Descriptions .....	18 - 29
Table II - Row Instructions and Column Descriptions .....	30 - 31
Certification.....	32

All monetary figures must be rounded to the nearest thousand dollars. All rates of return and percentage amounts (Rate of Return and Rate of Return including Refund) must be entered in percent and must be rounded to 2 decimal places. All minutes of use figures must be rounded to the nearest thousand; all access line figures must be provided to the nearest whole number.

Items which need not be reported because they do not apply are designated by N/A. DO NOT override N/As. If a reporting carrier should wish to apply data to a field containing a N/A, the carrier should enter the amount(s) and an explanation as a footnote to the field. The amount(s) must not be entered in a N/A'd field. All other fields must be populated. If there are no data applicable to an open field, enter zero.

When an errata occurs, carriers must include in the transmittal letter a brief statement indicating the reason for the errata. Other explanatory notes must be included in the footnote section of the filing.

**NOTICE:** The ARMIS Annual Summary Report collects highly aggregated financial data reflecting the results of accounting, rate base, and cost allocation requirements prescribed in Parts 32, 64, 65, 36 and 69. This report also includes a demand analysis table containing interstate access demand data. The ARMIS Annual Summary Report specifies information requirements in a consistent format and is essential for the FCC to monitor revenue requirements, rate of return, jurisdictional separations and access charges. Your response is mandatory.



Public reporting burden for this collection of information is estimated to average 135 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden to the Federal Communications Commission, Office of Managing Director, Washington, DC 20554.

An agency may not conduct or sponsor and a person is not required to respond to a collection of information unless it displays a currently valid control number.

FCC Report 43-01  
ARMIS Annual Summary Report

Company: xxxxxxxxxxxxxxxx  
Study Area: xxxxxxxxxxxxxxxx  
Period: From mmmmyyyy To mmmmyyyy  
COSA: XXXX

xxxx Version  
Submission XXX

Table I  
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**TABLE I – COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	SNFA and Intra-Co. Adjustments (d)	All Other Adjustments (e)	Subject to Separations (f)	State (g)	Interstate (h)
	<u>Revenues</u>							
1010	Basic Local Services		N/A					
1020	Network Access Services		N/A					
1030	Toll Network Services		N/A					
1040	Miscellaneous		N/A					
1045	Nonregulated			N/A	N/A	N/A	N/A	N/A
1050	Settlements		N/A					
1060	Uncollectible							
1090	Total Operating Revenues							
	<u>Expenses</u>							
1110	Equal Access Expenses	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1120	Plant Specific							
1130	Plant Non-Specific							
1140	Customer Operations Marketing							
1150	Customer Operations Services							
1160	Corporate Operations							
1170	Access							
1180	Depreciation/Amortization							
1185	FCC Expense Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	
1190	Total Operating Expenses							
	<u>Other Operating Items</u>							
1290	Other Operating Income/Losses							
	<u>Non-operating Items</u>							
1320	Inc Effect/Jurisdictional Difference (Rev)		N/A	N/A				N/A
1330	Extraordinary Items (Rev)							
1340	AFUDC (Rev)							
1350	Special Charges (Exp)							
1360	All Other Non-operating Items (Rev)							
1370	FCC Non-operating Adjustment (Exp)	N/A	N/A	N/A	N/A	N/A	N/A	
1390	Total Non-operating Items (Exp)							
	<u>Other Taxes</u>							
1410	State and Local Income							
1420	Other State and Local							
1490	Total Other Taxes							
	<u>Federal Income Taxes</u>							
1510	Fixed Charges (Exp)							
1520	IRS Income Adjustment (Rev)		N/A					
1530	FCC Taxable Income Adjustment (Rev)	N/A	N/A		N/A	N/A	N/A	
1540	ITC Amortization (Rev)							
1550	FCC ITC Adjustment (Rev)	N/A	N/A	N/A	N/A	N/A	N/A	
1590	Federal Income Taxes (Exp)							

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**TABLE I – COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	SNFA and Intra-Co. Adjustments (d)	All Other Adjustments (e)	Subject to Separations (f)	State (g)	Interstate (h)
1610	Plant-in-Service							
1620	Equal Access Investment	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1630	Support Plant							
1640	Operator Systems Equipment							
1650	COE-Switching							
1660	COE-Transmission							
1670	Cable and Wire Facilities							
1680	IOT Equipment							
1690	Amortizable Assets							
1690	Total Plant In-Service							
	<u>Other Investments</u>							
1705	Other Jurisdictional Assets-Net		N/A	N/A				
1710	Property Held for Future Use							
1720	Plant Under Construction							
1730	Plant Acquisition Adjustment			N/A				
1740	Investment in Nonaffiliated Companies							
1750	Other Deferred Charges							
1760	Inventories							
1770	Cash Working Capital	N/A	N/A	N/A	N/A	N/A	N/A	
1780	FCC Investment Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	
1790	Total Other Investments							
	<u>Reserves</u>							
1820	Accumulated Depreciation							
1830	Accumulated Amortization							
1840	Deferred Operating Income Taxes							
1850	Customer Deposits							
1870	Other Deferred Credits							
1880	Other Juris Liab & Deferred Crs-Net		N/A	N/A				
1885	FCC Reserve Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	
1890	Total Reserves							
	<u>Return Data</u>							
1910	Average Net Investment	N/A	N/A	N/A	N/A			
1915	Net Return	N/A	N/A	N/A	N/A	N/A	N/A	
1920	Rate of Return	N/A	N/A	N/A	N/A	N/A	N/A	
1925	FCC Ordered Refund	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1926	Refund Adjusted for Taxes	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1930	Net Return Including FCC Refund	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1935	Rate of Return Including FCC Refund	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	<u>Miscellaneous Data</u>							
1950	Lifeline Adjustment	N/A	N/A	N/A	N/A			
1960	Universal Service Fund	N/A	N/A	N/A	N/A			
1970	Common Line Support-Long Term	N/A	N/A	N/A	N/A	N/A	N/A	
1980	Common Line Support-Transitional	N/A	N/A	N/A	N/A	N/A	N/A	N/A

FCC Report 43-01  
ARMIS Annual Summary Report

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Table I  
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**TABLE I – COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW	CLASSIFICATION (a)	Common Line			
		Pay (i)	Inside Wire (j)	BFP (k)	Total (m)
	<u>Revenues</u>				
1010	Basic Local Services	N/A	N/A	N/A	N/A
1020	Network Access Services	N/A	N/A	N/A	
1030	Toll Network Services	N/A	N/A	N/A	
1040	Miscellaneous	N/A	N/A	N/A	
1045	Nonregulated	N/A	N/A	N/A	N/A
1050	Settlements	N/A	N/A	N/A	
1060	Uncollectible	N/A	N/A	N/A	
1090	Total Operating Revenues	N/A	N/A	N/A	
	<u>Expenses</u>				
1110	Equal Access Expenses	N/A	N/A	N/A	N/A
1120	Plant Specific	N/A	N/A		
1130	Plant Non-Specific	N/A	N/A		
1140	Customer Operations Marketing	N/A	N/A		
1150	Customer Operations Services	N/A	N/A		
1160	Corporate Operations	N/A	N/A		
1170	Access	N/A	N/A		
1180	Depreciation/Amortization	N/A	N/A		
1185	FCC Expense Adjustment	N/A	N/A		
1190	Total Operating Expenses	N/A	N/A		
	<u>Other Operating Items</u>				
1290	Other Operating Income/Losses	N/A	N/A		
	<u>Non-operating Items</u>				
1320	Inc Effect/Jurisdictional Difference (Rev)	N/A	N/A	N/A	N/A
1330	Extraordinary Items (Rev)	N/A	N/A		
1340	AFUDC (Rev)	N/A	N/A		
1350	Special Charges (Exp)	N/A	N/A		
1360	All Other Non-operating Items (Rev)	N/A	N/A		
1370	FCC Non-operating Adjustment (Exp)	N/A	N/A		
1390	Total Non-operating Items (Exp)	N/A	N/A		
	<u>Other Taxes</u>				
1410	State and Local Income	N/A	N/A	N/A	
1420	Other State and Local	N/A	N/A	N/A	
1490	Total Other Taxes	N/A	N/A	N/A	
	<u>Federal Income Taxes</u>				
1510	Fixed Charges (Exp)	N/A	N/A		
1520	IRS Income Adjustment (Rev)	N/A	N/A		
1530	FCC Taxable Income Adjustment (Rev)	N/A	N/A		
1540	ITC Amortization (Exp)	N/A	N/A		
1550	FCC ITC Adjustment (Rev)	N/A	N/A		
1590	Federal Income Taxes (Exp)	N/A	N/A	N/A	

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**TABLE I – COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW	CLASSIFICATION (a)	Common Line			
		Pay (i)	Inside Wire (j)	BFP (k)	Total (m)
	<b><u>Plant-in-Service</u></b>				
1610	Equal Access Investment	N/A	N/A	N/A	N/A
1620	Support Plant	N/A	N/A		
1630	Operator Systems Equipment	N/A	N/A	N/A	N/A
1640	COE-Switching	N/A	N/A		
1650	COE-Transmission	N/A	N/A		
1660	Cable and Wire Facilities	N/A	N/A		
1670	IOT Equipment	N/A	N/A		
1680	Amortizable Assets	N/A	N/A		
1690	Total Plant In-Service	N/A	N/A		
	<b><u>Other Investments</u></b>				
1705	Other Jurisdictional Assets-Net	N/A	N/A	N/A	N/A
1710	Property Held for Future Use	N/A	N/A		
1720	Plant Under Construction	N/A	N/A		
1730	Plant Acquisition Adjustment	N/A	N/A		
1740	Investment in Nonaffiliated Companies	N/A	N/A		
1750	Other Deferred Charges	N/A	N/A		
1760	Inventories	N/A	N/A		
1770	Cash Working Capital	N/A	N/A		
1780	FCC Investment Adjustment	N/A	N/A		
1790	Total Other Investments	N/A	N/A		
	<b><u>Reserves</u></b>				
1820	Accumulated Depreciation	N/A	N/A		
1830	Accumulated Amortization	N/A	N/A		
1840	Deferred Operating Income Taxes	N/A	N/A		
1850	Customer Deposits	N/A	N/A		
1870	Other Deferred Credits	N/A	N/A		
1880	Other Juris Liab & Deferred Crs-Net	N/A	N/A		
1885	FCC Reserve Adjustment	N/A	N/A		
1890	Total Reserves	N/A	N/A		
	<b><u>Return Data</u></b>				
1910	Average Net Investment	N/A	N/A		
1915	Net Return	N/A	N/A	N/A	
1920	Rate of Return	N/A	N/A	N/A	
1925	FCC Ordered Refund	N/A	N/A	N/A	N/A
1926	Refund Adjusted for Taxes	N/A	N/A	N/A	N/A
1930	Net Return Including FCC Refund	N/A	N/A	N/A	N/A
1935	Rate of Return Including FCC Refund	N/A	N/A	N/A	N/A
	<b><u>Miscellaneous Data</u></b>				
1950	Lifeline Adjustment	N/A	N/A	N/A	N/A
1960	Universal Service Fund	N/A	N/A	N/A	N/A
1970	Common Line Support-Long Term	N/A	N/A	N/A	
1980	Common Line Support-Transitional	N/A	N/A	N/A	N/A

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### TABLE I – COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING

(Dollars in thousands)

ROW	CLASSIFICATION (a)	Traffic Sensitive				
		Switching (n)	Equal Access (o)	Transport (p)	Information (q)	Total (r)
	<b>Revenues</b>					
1010	Basic Local Services	N/A	N/A	N/A	N/A	N/A
1020	Network Access Services		N/A			
1030	Toll Network Services		N/A			
1040	Miscellaneous		N/A			
1045	Nonregulated	N/A	N/A	N/A	N/A	N/A
1050	Settlements		N/A			
1060	Uncollectible		N/A			
1090	Total Operating Revenues		N/A			
	<b>Expenses</b>					
1110	Equal Access Expenses	N/A	N/A	N/A	N/A	N/A
1120	Plant Specific		N/A			
1130	Plant Non-Specific		N/A			
1140	Customer Operations Marketing		N/A			
1150	Customer Operations Services		N/A			
1160	Corporate Operations		N/A			
1170	Access		N/A			
1180	Depreciation/Amortization		N/A			
1185	FCC Expense Adjustment		N/A			
1190	Total Operating Expenses		N/A			
	<b>Other Operating Items</b>					
1290	Other Operating Income/Losses		N/A			
	<b>Non-operating Items</b>					
1320	Inc Effect/Jurisdictional Difference (Rev)	N/A	N/A	N/A	N/A	N/A
1330	Extraordinary Items (Rev)		N/A			
1340	AFUDC (Rev)		N/A			
1350	Special Charges (Exp)		N/A			
1360	All Other Non-operating Items (Rev)		N/A			
1370	FCC Non-operating Adjustment (Exp)		N/A			
1390	Total Non-operating Items (Exp)		N/A			
	<b>Other Taxes</b>					
1410	State and Local Income		N/A			
1420	Other State and Local		N/A			
1490	Total Other Taxes		N/A			
	<b>Federal Income Taxes</b>					
1510	Fixed Charges (Exp)		N/A			
1520	IRS Income Adjustment (Rev)		N/A			
1530	FCC Taxable Income Adjustment (Rev)		N/A			
1540	ITC Amortization (Exp)		N/A			
1550	FCC ITC Adjustment (Rev)		N/A			
1590	Federal Income Taxes (Exp)		N/A			

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**TABLE I – COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW	CLASSIFICATION (a)	Traffic Sensitive				
		Switching (n)	Equal Access (o)	Transport (p)	Information (q)	Total (r)
	<b><u>Plant-in-Service</u></b>					
1610	Equal Access Investment	N/A	N/A	N/A	N/A	N/A
1620	Support Plant		N/A			
1630	Operator Systems Equipment		N/A			
1640	COE-Switching		N/A			
1650	COE-Transmission		N/A		N/A	
1660	Cable and Wire Facilities		N/A		N/A	
1670	IOT Equipment	N/A	N/A	N/A	N/A	N/A
1680	Amortizable Assets		N/A			
1690	Total Plant In-Service		N/A			
	<b><u>Other Investments</u></b>					
1705	Other Jurisdictional Assets-Net	N/A	N/A	N/A	N/A	N/A
1710	Property Held for Future Use		N/A			
1720	Plant Under Construction		N/A			
1730	Plant Acquisition Adjustment		N/A			
1740	Investment in Nonaffiliated Companies		N/A			
1750	Other Deferred Charges		N/A			
1760	Inventories		N/A			
1770	Cash Working Capital		N/A			
1780	FCC Investment Adjustment		N/A			
1790	Total Other Investments		N/A			
	<b><u>Reserves</u></b>					
1820	Accumulated Depreciation		N/A			
1830	Accumulated Amortization		N/A			
1840	Deferred Operating Income Taxes		N/A			
1850	Customer Deposits		N/A			
1870	Other Deferred Credits		N/A			
1880	Other Juris Liab & Deferred Crs-Net		N/A			
1885	FCC Reserve Adjustment		N/A			
1890	Total Reserves		N/A			
	<b><u>Return Data</u></b>					
1910	Average Net Investment		N/A			
1915	Net Return		N/A			
1920	Rate of Return		N/A			
1925	FCC Ordered Refund	N/A	N/A	N/A	N/A	N/A
1926	Refund Adjusted for Taxes	N/A	N/A	N/A	N/A	N/A
1930	Net Return Including FCC Refund	N/A	N/A	N/A	N/A	N/A
1935	Rate of Return Including FCC Refund	N/A	N/A	N/A	N/A	N/A
	<b><u>Miscellaneous Data</u></b>					
1950	Lifeline Adjustment	N/A	N/A	N/A	N/A	N/A
1960	Universal Service Fund	N/A	N/A	N/A	N/A	N/A
1970	Common Line Support-Long Term	N/A	N/A	N/A	N/A	N/A
1980	Common Line Support-Transitional	N/A	N/A	N/A	N/A	N/A

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**TABLE I – COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW	CLASSIFICATION (a)	Special Access (s)	Total Access (t)	Billing & Collection (u)	IX (v)
	<b><u>Revenues</u></b>				
1010	Basic Local Services			N/A	N/A
1020	Network Access Services			N/A	
1030	Toll Network Services			N/A	
1040	Miscellaneous				
1045	Nonregulated	N/A	N/A	N/A	N/A
1050	Settlements				
1060	Uncollectible				
1090	Total Operating Revenues				
	<b><u>Expenses</u></b>				
1110	Equal Access Expenses	N/A	N/A	N/A	N/A
1120	Plant Specific				
1130	Plant Non-Specific				
1140	Customer Operations Marketing				
1150	Customer Operations Services				
1160	Corporate Operations				
1170	Access			N/A	
1180	Depreciation/Amortization				
1185	FCC Expense Adjustment				
1190	Total Operating Expenses				
	<b><u>Other Operating Items</u></b>				
1290	Other Operating Income/Losses				
	<b><u>Non-operating Items</u></b>				
1320	Inc Effect/Jurisdictional Difference (Rev)	N/A	N/A	N/A	N/A
1330	Extraordinary Items (Rev)				
1340	AFUDC (Rev)				
1350	Special Charges (Exp)				
1360	All Other Non-operating Items (Rev)				
1370	FCC Non-operating Adjustment (Exp)				
1390	Total Non-operating Items (Exp)				
	<b><u>Other Taxes</u></b>				
1410	State and Local Income				
1420	Other State and Local				
1490	Total Other Taxes				
	<b><u>Federal Income Taxes</u></b>				
1510	Fixed Charges (Exp)				
1520	IRS Income Adjustment (Rev)				
1530	FCC Taxable Income Adjustment (Rev)				
1540	ITC Amortization (Exp)				
1550	FCC ITC Adjustment (Rev)				
1590	Federal Income Taxes (Exp)				



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**TABLE I – COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW	CLASSIFICATION (a)	Special Access (s)	Total Access (t)	Billing & Collection (u)	IX (v)
	<b><u>Plant-in-Service</u></b>				
1610	Equal Access Investment	N/A	N/A	N/A	N/A
1620	Support Plant				
1630	Operator Systems Equipment	N/A		N/A	
1640	COE-Switching			N/A	
1650	COE-Transmission			N/A	
1660	Cable and Wire Facilities			N/A	
1670	IOT Equipment			N/A	N/A
1680	Amortizable Assets				
1690	Total Plant In-Service				
	<b><u>Other Investments</u></b>				
1705	Other Jurisdictional Assets-Net	N/A	N/A	N/A	N/A
1710	Property Held for Future Use				
1720	Plant Under Construction				
1730	Plant Acquisition Adjustment				
1740	Investment in Nonaffiliated Companies				
1750	Other Deferred Charges				
1760	Inventories				
1770	Cash Working Capital				
1780	FCC Investment Adjustment				
1790	Total Other Investments				
	<b><u>Reserves</u></b>				
1820	Accumulated Depreciation				
1830	Accumulated Amortization				
1840	Deferred Operating Income Taxes				
1850	Customer Deposits				
1870	Other Deferred Credits				
1880	Other Juris Liab & Deferred Crs-Net				
1885	FCC Reserve Adjustment				
1890	Total Reserves				
	<b><u>Return Data</u></b>				
1910	Average Net Investment				
1915	Net Return			N/A	N/A
1920	Rate of Return			N/A	N/A
1925	FCC Ordered Refund	N/A	N/A	N/A	N/A
1926	Refund Adjusted for Taxes	N/A	N/A	N/A	N/A
1930	Net Return Including FCC Refund	N/A	N/A	N/A	N/A
1935	Rate of Return Including FCC Refund	N/A	N/A	N/A	N/A
	<b><u>Miscellaneous Data</u></b>				
1950	Lifeline Adjustment	N/A	N/A	N/A	N/A
1960	Universal Service Fund	N/A	N/A	N/A	N/A
1970	Common Line Support-Long Term	N/A		N/A	N/A
1980	Common Line Support-Transitional	N/A	N/A	N/A	N/A

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**TABLE I – COST AND REVENUE - CLASS B ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	SNFA and Intra-Co. Adjustments (d)	All Other Adjustments (e)	Subject to Separations (f)	State (g)	Interstate (h)
	<b><u>Revenues</u></b>							
1010	Basic Local Services		N/A					
1020	Network Access Services		N/A					
1030	Toll Network Services		N/A					
1040	Miscellaneous		N/A					
1045	Nonregulated			N/A	N/A	N/A	N/A	N/A
1060	Uncollectible							
1090	Total Operating Revenues							
	<b><u>Expenses</u></b>							
1110	Equal Access Expenses	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1120	Plant Specific							
1130	Plant Non-Specific							
1140	Customer Operations Marketing							
1150	Customer Operations Services							
1160	Corporate Operations							
1170	Access							
1180	Depreciation/Amortization							
1185	FCC Expense Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	
1190	Total Operating Expenses							
	<b><u>Other Operating Items</u></b>							
1290	Other Operating Income/Losses							
	<b><u>Non-operating Items</u></b>							
1320	Inc Effect/Jurisdictional Difference (Rev)		N/A	N/A				N/A
1330	Extraordinary Items (Rev)							
1370	FCC Non-operating Adjustment (Exp)	N/A	N/A	N/A	N/A	N/A	N/A	
1390	Total Non-operating Items (Exp)							
	<b><u>Taxes</u></b>							
1510	Fixed Charges (Exp)							
1520	IRS Income Adjustment (Rev)		N/A					
1530	FCC Taxable Income Adjustment (Rev)	N/A	N/A		N/A	N/A	N/A	
1550	FCC ITC Adjustment (Rev)	N/A	N/A	N/A	N/A	N/A	N/A	
1595	Taxes – Federal, State, & Other (Exp)							

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**TABLE I – COST AND REVENUE - CLASS B ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	SNFA and Intra-Co. Adjustments (d)	All Other Adjustments (e)	Subject to Separations (f)	State (g)	Interstate (h)
	<b><u>Plant-in-Service</u></b>							
1610	Equal Access Investment	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1620	Support Plant							
1630	Operator Systems Equipment							
1640	COE-Switching							
1650	COE-Transmission							
1660	Cable and Wire Facilities							
1670	IOT Equipment							
1680	Amortizable Assets							
1690	Total Plant In-Service							
	<b><u>Other Investments</u></b>							
1705	Other Jurisdictional Assets-Net		N/A	N/A				
1710	Property Held for Future Use							
1720	Plant Under Construction							
1730	Plant Acquisition Adjustment			N/A				
1740	Investment in Nonaffiliated Companies							
1750	Other Deferred Charges							
1760	Inventories							
1770	Cash Working Capital	N/A	N/A	N/A	N/A	N/A	N/A	
1780	FCC Investment Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	
1790	Total Other Investments							
	<b><u>Reserves</u></b>							
1820	Accumulated Depreciation							
1830	Accumulated Amortization							
1840	Deferred Operating Income Taxes							
1850	Customer Deposits							
1870	Other Deferred Credits							
1880	Other Juris Liab & Deferred Crs-Net		N/A	N/A				
1885	FCC Reserve Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	
1890	Total Reserves							
	<b><u>Return Data</u></b>							
1910	Average Net Investment	N/A	N/A	N/A	N/A			
1915	Net Return	N/A	N/A	N/A	N/A	N/A	N/A	
1920	Rate of Return	N/A	N/A	N/A	N/A	N/A	N/A	
1925	FCC Ordered Refund	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1926	Refund Adjusted for Taxes	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1930	Net Return Including FCC Refund	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1935	Rate of Return Including FCC Refund	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	<b><u>Miscellaneous Data</u></b>							
1950	Lifeline Adjustment	N/A	N/A	N/A	N/A			
1960	Universal Service Fund	N/A	N/A	N/A	N/A			
1970	Common Line Support-Long Term	N/A	N/A	N/A	N/A	N/A	N/A	
1980	Common Line Support-Transitional	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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**TABLE I – COST AND REVENUE - CLASS B ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW	CLASSIFICATION (a)	Common Line				Traffic Sensitive				
		Pay (i)	Inside Wire (j)	BFP (k)	Total (m)	Switching (n)	Equal Access (o)	Transport (p)	Information (q)	Total (r)
	<b>Revenues</b>									
1010	Basic Local Services	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1020	Network Access Services	N/A	N/A	N/A			N/A			
1030	Toll Network Services	N/A	N/A	N/A			N/A			
1040	Miscellaneous	N/A	N/A	N/A			N/A			
1045	Nonregulated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1060	Uncollectible	N/A	N/A	N/A			N/A			
1090	Total Operating Revenues	N/A	N/A	N/A			N/A			
	<b>Expenses</b>									
1110	Equal Access Expenses	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1120	Plant Specific	N/A	N/A				N/A			
1130	Plant Non-Specific	N/A	N/A				N/A			
1140	Customer Operations Marketing	N/A	N/A				N/A			
1150	Customer Operations Services	N/A	N/A				N/A			
1160	Corporate Operations	N/A	N/A				N/A			
1170	Access	N/A	N/A				N/A			
1180	Depreciation/Amortization	N/A	N/A				N/A			
1185	FCC Expense Adjustment	N/A	N/A				N/A			
1190	Total Operating Expenses	N/A	N/A				N/A			
1290	<b>Other Operating Items</b> <b>Other Operating Income/Losses</b>	N/A	N/A				N/A			
1320	<b>Non-operating Items</b> Inc Effect/Jurisdictional Difference (Rev)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1330	Extraordinary Items (Rev)	N/A	N/A				N/A			
1370	FCC Non-operating Adjustment (Exp)	N/A	N/A				N/A			
1390	Total Non-operating Items (Exp)	N/A	N/A				N/A			
	<b>Taxes</b>									
1510	Fixed Charges (Exp)	N/A	N/A				N/A			
1520	IRS Income Adjustment (Rev)	N/A	N/A				N/A			
1530	FCC Taxable Income Adjustment (Rev)	N/A	N/A				N/A			
1550	FCC ITC Adjustment (Rev)	N/A	N/A				N/A			
1595	Taxes – Federal, State, & Other (Exp)	N/A	N/A	N/A			N/A			



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**TABLE I – COST AND REVENUE - CLASS B ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW	CLASSIFICATION (a)	Special Access (s)	Total Access (t)	Billing & Collection (u)	IX (v)
	<b><u>Revenues</u></b>				
1010	Basic Local Services			N/A	N/A
1020	Network Access Services			N/A	
1030	Toll Network Services			N/A	
1040	Miscellaneous				
1045	Nonregulated	N/A	N/A	N/A	N/A
1060	Uncollectible				
1090	Total Operating Revenues				
	<b><u>Expenses</u></b>				
1110	Equal Access Expenses	N/A	N/A	N/A	N/A
1120	Plant Specific				
1130	Plant Non-Specific				
1140	Customer Operations Marketing				
1150	Customer Operations Services				
1160	Corporate Operations				
1170	Access			N/A	
1180	Depreciation/Amortization				
1185	FCC Expense Adjustment				
1190	Total Operating Expenses				
	<b><u>Other Operating Items</u></b>				
1290	<b>Other Operating Income/Losses</b>				
	<b><u>Non-operating Items</u></b>				
1320	Inc Effect/Jurisdictional Difference (Rev)	N/A	N/A	N/A	N/A
1330	Extraordinary Items (Rev)				
1370	FCC Non-operating Adjustment (Exp)				
1390	Total Non-operating Items (Exp)				
	<b><u>Taxes</u></b>				
1510	Fixed Charges (Exp)				
1520	IRS Income Adjustment (Rev)				
1530	FCC Taxable Income Adjustment (Rev)				
1550	FCC ITC Adjustment (Rev)				
1595	Taxes – Federal, State, & Other (Exp)				

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**TABLE I – COST AND REVENUE - CLASS B ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW	CLASSIFICATION (a)	Special Access (s)	Total Access (t)	Billing & Collection (u)	IX (v)
	<b><u>Plant-in-Service</u></b>				
1610	Equal Access Investment	N/A	N/A	N/A	N/A
1620	Support Plant				
1630	Operator Systems Equipment	N/A		N/A	
1640	COE-Switching			N/A	
1650	COE-Transmission			N/A	
1660	Cable and Wire Facilities			N/A	
1670	IOT Equipment			N/A	N/A
1680	Amortizable Assets				
1690	Total Plant In-Service				
	<b><u>Other Investments</u></b>				
1705	Other Jurisdictional Assets-Net	N/A	N/A	N/A	N/A
1710	Property Held for Future Use				
1720	Plant Under Construction				
1730	Plant Acquisition Adjustment				
1740	Investment in Nonaffiliated Companies				
1750	Other Deferred Charges				
1760	Inventories				
1770	Cash Working Capital				
1780	FCC Investment Adjustment				
1790	Total Other Investments				
	<b><u>Reserves</u></b>				
1820	Accumulated Depreciation				
1830	Accumulated Amortization				
1840	Deferred Operating Income Taxes				
1850	Customer Deposits				
1870	Other Deferred Credits				
1880	Other Juris Liab & Deferred Crs-Net				
1885	FCC Reserve Adjustment				
1890	Total Reserves				
	<b><u>Return Data</u></b>				
1910	Average Net Investment				
1915	Net Return			N/A	N/A
1920	Rate of Return			N/A	N/A
1925	FCC Ordered Refund	N/A	N/A	N/A	N/A
1926	Refund Adjusted for Taxes	N/A	N/A	N/A	N/A
1930	Net Return Including FCC Refund	N/A	N/A	N/A	N/A
1935	Rate of Return Including FCC Refund	N/A	N/A	N/A	N/A
	<b><u>Miscellaneous Data</u></b>				
1950	Lifeline Adjustment	N/A	N/A	N/A	N/A
1960	Universal Service Fund	N/A	N/A	N/A	N/A
1970	Common Line Support-Long Term	N/A		N/A	N/A
1980	Common Line Support-Transitional	N/A	N/A	N/A	N/A

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**TABLE II – DEMAND ANALYSIS**  
(Minutes in thousands, Lines in whole numbers)  
END OF YEAR VIEW

Row	Classification (a)	Annual (bb)
<b>COMMON LINE DEMAND-MOU</b>		
<u>Premium:</u>		
2010	Originating	
2020	Terminating	
<u>Non-Premium:</u>		
2030	Originating	
2040	Terminating	
<b>SWITCHED TRAFFIC SENS. DEMAND-MOU</b>		
2050	Premium	
2060	Non-Premium	
<b>COMMON LINE DEMAND - BILLABLE ACCESS LINES</b>		
2090	Single Line Business Access Lines	
2100	Residence Lifeline Access Lines	
2110	Residence Non-Lifeline Access Lines	
2120	Multiline Business Access Lines	
2140	Access Lines Subject To A Special Access Surcharge	
2150	Total Billable Access Lines	



## TABLE I - COST AND REVENUE TABLE

## GENERAL INSTRUCTIONS

Table I requires annual reporting, on an end of the year basis, of revenue, expense, reserve and investment data for all aspects of the carriers' operations.

**Note: The row and column instructions reflect both Class A and Class B account level reporting, unless otherwise noted.**

## ROW INSTRUCTIONS

Each row is an element related to a study area's revenue or revenue requirement.

Row   Item Description

**Revenues**

- 1010. Basic Local Services - The total of Accounts 5001 through 5060. For those carriers reporting at the Class B account level, enter the total of Account 5000.
- 1020. Network Access Services - The total of Accounts 5081 through 5084.
- 1030. Toll Network Services - The total of Accounts 5100, 5111, 5112, 5121 through 5128, and 5160. For those carriers reporting at the Class B account level, enter the total of Account 5100 (Row 525 of the Report 43-02, Table I-1).
- 1040. Miscellaneous - The total of Accounts 5230 through 5250 (excluding nonregulated directory revenue), 5261 through 5264 and 5270. For those carriers reporting at the Class B account level, enter the total of Account 5200.
- 1045. Nonregulated - The balance of Account 5280 and nonregulated directory revenue of Account 5230.
- 1050. Settlements - The total of Accounts 5069, 5129, 5169 and 5269. For those carriers reporting at the Class B account level, these amounts are included in the amount reported on Rows 1010, 1030 or 1040.
- 1060. Uncollectible - The total of Accounts 5301 and 5302. For those carriers reporting at the Class B account level, enter the total of Account 5300. This amount is normally a positive amount to be subtracted from revenues in the calculation of Row 1090.

1090. Total Operating Revenues - The total of Rows 1010 through 1050 less Row 1060. For those carriers reporting at the Class B account level, enter the total of Rows 1010 through 1045 less 1060.

**Expenses**

1110. Equal Access data not required. Enter "N/A."
1120. Plant Specific - The total of Accounts 6112 through 6114, 6121 through 6124, 6211 through 6220, 6231, 6232, 6311 through 6362, and 6411 through 6441. For those carriers reporting at the Class B account level, enter the total of Accounts 6110, 6120, 6210, 6220, 6230, 6310 and 6410.
1130. Plant Non-Specific - The total of Accounts 6511, 6512 and 6531 through 6535. For those carriers reporting at the Class B account level, enter the total of Accounts 6510 and 6530.
1140. Customer Operations Marketing - The total of Accounts 6611 through 6613. For those carriers reporting at the Class B account level, enter the total of Account 6610.
1150. Customer Operations Services - The total of Accounts 6621 through 6623. For those carriers reporting at the Class B account level, enter the total of Account 6620.
1160. Corporate Operations - The total of Accounts 6711, 6712, 6721 through 6728 and 6790. For those carriers reporting at the Class B account level, enter the total of Accounts 6710, 6720 and 6790.
1170. Access - The balance of Account 6540.
1180. Depreciation/Amortization - The total of Accounts 6561 through 6565. For those carriers reporting at the Class B account level, enter the total of Account 6560.
1185. FCC Expense Adjustment - This amount shall contain the net of: (1) expense and other tax items not included above which the Commission has expressly allowed for ratemaking purposes; and (2) expense and other tax items included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net allowance and a negative value represents a net disallowance.
1190. Total Operating Expenses - The total of Rows 1120 through 1185.

**Other Operating Items**

1290. Other Operating Income/Losses - This amount shall contain the net of Accounts 7110 through 7160 and 7990. For those carriers reporting at the Class B account level, enter the total of Accounts 7100 and 7990. A positive value represents income and a negative value represents a loss.

**Non-operating Items**

1320. Income Effects of Jurisdictional Ratemaking Differences (Net) (Revenue) - The balance of Account 7910. A positive value represents income and a negative value represents a loss.
1330. Extraordinary Items (Revenue) - The total of Accounts 7610 through 7640. Amounts excluded from ratemaking are removed in Row 1370. For those carriers reporting at the Class B account level, enter the total of Account 7600. A positive value represents an income and a negative value represents a loss.
1340. Allowance for Funds Used During Construction (Revenue) - The balance of Account 7340. Amounts excluded from ratemaking are removed in Row 1370. Note: This row has no Class B account level reporting.
1350. Special Charges (Expense) - The balance of Account 7370. Amounts excluded from ratemaking are removed in Row 1370. **Note:** This row has no Class B account level reporting.
1360. All Other Non-operating Items (Revenue) - The total of Accounts 7310 through 7330, 7350 and 7360. Amounts excluded from ratemaking are removed in Row 1370. A positive value represents income and a negative value represents a loss. **Note:** This row has no Class B account level reporting.
1370. FCC Non-operating Adjustment (Expense) - This amount shall contain the net of: (1) non-operating items not included above which the Commission has expressly allowed for ratemaking purposes; and (2) non-operating items included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents an expense and a negative value represents income. This row will NOT include any AFUDC as a Part 65 Adjustment.

1390. Total Non-operating Items (Expense) - The total of Rows 1350 and 1370 less Rows 1320, 1330, 1340 and 1360. Those carriers reporting at the Class B account level will report the total of Row 1370 less Accounts 7300, 7600 and 7910. A positive amount represents an expense and a negative value represents income.

### **Other Taxes**

1410. State and Local Income - The total of Account 7230 and the appropriate portion of Account 7250 for Column (b). For Column (c), enter the amount calculated pursuant to the reporting carrier's Cost Allocation Manual. Enter the amount applicable to SNFAs and intra-company transactions in Column (d). For Columns (f) through (v), allocate this amount between the state and interstate jurisdictions pursuant to Section 36.412, and allocate the interstate amount among the access elements pursuant to Section 69.402(a). **Note:** This row has no Class B account level reporting.
1420. Other State and Local - The balance of Account 7240 for Column (b). For Column (c) enter the amount calculated pursuant to the reporting carrier's Cost Allocation Manual. Enter the amount applicable to SNFAs and intra-company transactions in Column (d). Calculate this amount for the remaining columns pursuant to Section 36.412. **Note:** This row has no Class B account level reporting.
1490. Total Other Taxes - The total of Rows 1410 and 1420. **Note:** This row has no Class B account level reporting.

### **Federal Income Taxes**

1510. Fixed Charges - Enter on this row only those amounts from Accounts 7510, 7520, 7530 and 7540 (carriers reporting at the Class B account level, use Account 7500) that are attributable to operating fixed charges. The amount of operating fixed charges are obtained from total fixed charges less fixed charges attributable to non-operating net investment. Non-operating fixed charges are calculated by taking the ratio of non-operating net investment to the total net investment times total fixed charges.
1520. IRS Income Adjustment - This amount is the difference between taxable income reported for IRS purposes and the taxable income shown in accordance with Part 32. A positive value represents a net increase to taxable income and a negative value represents a net decrease to taxable income.

1530. FCC Taxable Income Adjustment - This row shall contain the net of: (1) taxable income not included above which the Commission has expressly allowed for ratemaking purposes; and (2) taxable income included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a taxable income allowance and a negative value represents a taxable income disallowance.
1540. Investment Tax Credit Amortization - Enter the balance of Account 7210 in Columns (b) and (c). Enter the amortized balance of Account 7210 in Columns (d) and (f) through (v). **Note:** This row has no Class B account level reporting.
1550. FCC Investment Tax Credit Adjustment - This row shall contain the net of: (1) ITC not included above which the Commission has expressly allowed for ratemaking purposes; and (2) the ITC included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net allowance to amortized investment tax credit and a negative value represents a net disallowance.
1590. Net Federal Income Taxes - For Column (b), enter the total of Accounts 7220 and the appropriate portion of 7250 minus the amortized amount of Account 7210. For Column (c), enter the amount calculated pursuant to the reporting carrier's Cost Allocation Manual. For Column (e), this amount is the total of Rows 1510 and 1540. For Columns (d) and (f) through (v), calculate this amount by applying the applicable statutory federal income tax rate to the adjusted taxable income (Row 1090 plus Rows 1290, 1520 and 1530 less Rows 1190, 1390, 1490, 1510) less (Rows 1540 and 1550). (i.e., tax rate x (1090 + 1290 + 1520 + 1530 - 1190 - 1390 - 1490 - 1510) - [1540 + 1550].) **Note:** This row has no Class B account level reporting.
1595. Taxes – Federal, State, & Other - **This row is only for those carriers reporting at the Class B account level.** For Column (b), enter the total of Account 7200. For Column (c), enter the amount calculated pursuant to the reporting carrier's Cost Allocation Manual. For Columns (d) and (e), enter the amount applicable to SNFA, Intra-Company, and Other Adjustment. Other Adjustments should also include total Fixed Charges (Account 7500) and Operating Investment Tax Credit. For columns (f) through (v), enter the amount between the state and interstate jurisdictions pursuant to Section 36.412, and allocate the interstate amount among the access elements pursuant to Section 69.402(a). This should also include Net Federal Income Taxes as follows: Total Operating Revenues (Row 1090), Other Operating Income/Losses (Row 1290), IRS Income Adjustment (Row 1520), and FCC Taxable Income Adjustment (Row 1530) less Total Operating Expenses (Row 1190), Total Non-operating Items (Row 1390), Operating State Taxes, Operating Local Taxes, Operating Other Taxes, and Fixed Charges (Row 1510) times the applicable statutory federal income tax rate, less Investment Tax Credit Amortization and FCC Investment Tax Credit Adjustment (Row 1550). **Note: This amount represents what was reported on Rows 1490 and 1590 in prior years (1990 – 1998).**

**Plant-In-Service**

All investment data reported in Columns (f) through (v) must be calculated by one of two methods: (1) divide the sum of average monthly investments by the number of months in the reporting period; (2) divide the sum of the investment balance for the end of the previous year and the end of the month investment balances for each month in the current reporting period by the number of months in the reporting period plus 1. Investment data reported in Columns (b), (c) and (d) are reported as booked. The averaging method used must be consistent with ARMIS Reports 43-03 and 43-04.

- 1610. Equal Access Investment data not required. Enter “N/A.”
- 1620. Support Plant- The total of Accounts 2111 through 2124. For those carriers reporting at the Class B account level, enter the total of Account 2110.
- 1630. Operator Systems Equipment - The balance of Account 2220.
- 1640. Central Office Equipment-Switching - The total of Accounts 2211 through 2215. For those carriers reporting at the Class B account level, enter the total of Account 2210.
- 1650. Central Office Equipment-Transmission - The total of Accounts 2231 and 2232. For those carriers reporting at the Class B account level, enter the total of Account 2230.
- 1660. Cable and Wire Facilities - The total of Accounts 2411 through 2441. For those carriers reporting at the Class B account level, enter the total of Account 2410.
- 1670. Information Origination/Termination Equipment - The total of Accounts 2311 through 2362. For those carriers reporting at the Class B account level, enter the total of Account 2310.
- 1680. Amortizable Assets - The total of Accounts 2681, 2682 and 2690. For those carriers reporting at the Class B account level, enter the total of Accounts 2680 and 2690.
- 1690. Total Plant-In-Service - The total of Rows 1620, 1630, 1640, 1650, 1660, 1670 and 1680.

**Other Investments**

- 1705. Other Jurisdictional Assets-Net - The balance of Account 1500. A positive value represents an increase to assets and a negative value represents a decrease to assets.
- 1710. Property Held for Future Telecommunications Use - The balance of Account 2002.
- 1720. Telecommunications Plant Under Construction - The balance of Account 2003.

1730. Plant Acquisition Adjustment - The balance of Account 2005. Amounts excluded from ratemaking are removed in Row 1780.
1740. Investment in Nonaffiliated Companies - The balance of Account 1402. The amount directly related to Class B Rural Telephone Bank Stock shall be included in the rate base. Amounts excluded from ratemaking are removed in Row 1780.
1750. Other Deferred Charges - The balance of Accounts 1437 through 1439. Amounts excluded from ratemaking are removed in Row 1780.
1760. Inventories - The balance of Account 1220.
1770. Cash Working Capital - This amount equals that portion of investment required to meet current expenses. The calculation of this amount shall take into account revenue and expense items, which are received or paid for before the service is rendered and expense items received or disbursed after the service is rendered. This amount must be developed pursuant to CC Docket 86-497.
1780. FCC Investment Adjustment - This amount shall contain the net of: (1) non-operating items not included above which the Commission has expressly allowed for ratemaking purposes; and (2) non-operating items included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net allowance and a negative value represents a net disallowance. This row will NOT include any Telecommunications Plant Under Construction as a Part 65 Adjustment.
1790. Total Other Investments - The total of Rows 1705 through 1780.

### **Reserves**

1820. Accumulated Depreciation - The total of Accounts 3100 and 3200.
1830. Accumulated Amortization - The total of Accounts 3410, 3420, 3500, and 3600. For those carriers reporting at the Class B account level, enter the total of Accounts 3400, 3500, and 3600.
1840. Deferred Operating Income Taxes - The total of Accounts 4100 and 4340.

1850. Customer Deposits - The balance of Account 4040. This amount is separated between state and interstate by application of the interstate plant factor or special study. The interstate plant factor is calculated by dividing interstate plant-in-service by total plant-in-service.<sup>1</sup>
1870. Other Deferred Credits - The balance of Account 4360. Amounts excluded from ratemaking are removed in Row 1885.
1880. Other Jurisdictional Liabilities and Deferred Credits-Net - The balance of Accounts 4310, 4341, 4361 and 4370.
1885. FCC Reserve Adjustment - This amount shall contain the net of: (1) reserve items not included above which the Commission has expressly included for ratemaking purposes; and (2) reserve items included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net reserve allowance and a negative value represents a net reserve disallowance.
1890. Total Reserves - The total of Rows 1820 through 1885.

### **Return Data**

1910. Average Net Investment - The total of Rows 1690 and 1790 less Row 1890.
1915. Net Return - The total of Rows 1090 and 1290 less Rows 1190, 1390, 1490 and 1590. For those carriers reporting at the Class B account level, enter the total of Rows 1090 and 1290 less 1190, 1390 and 1595.
1920. Rate of Return - Row 1915 divided by Row 1910, multiplied by 100. Round to 2 decimal places. All price cap companies should insert zeros in Columns (m), (n), (o), (p), (q), (r), (s) and (t).
1925. FCC Ordered Refund data not required. Enter "N/A."
1926. Refund Adjusted for Taxes data not required. Enter "N/A."
1930. Net Return Including FCC Refund data not required. Enter "N/A."
1935. Rate of Return Including FCC Refund data not required. Enter "N/A."

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<sup>1</sup> This method for separation of customer deposits between state and interstate will be used as an interim measure until such time as provision is made for separation of customer deposits in Part 36 of the Commission's Rules. See Amendment of Part 65 of the Commission's Rules to Prescribe Components of the Rate Base and Net Income of Dominant Carriers, Report and Order, 3 FCC Rcd 269 (1987).



**Miscellaneous Data**

- 1950. Lifeline Adjustment - Enter this amount pursuant to Section 54.411.
- 1960. Universal Service Fund - Universal service fund (high loop cost) support received for the reporting period as calculated by the universal service fund administrator pursuant to Sections 36.601 - 641.
- 1970. Common Line Support-Long Term - Enter the amount of long term support submitted to NECA pursuant to Section 69.112 (a). This item is a negative amount.
- 1980. Common Line Support-Transitional data not required. Enter “N/A.”

TABLE I - COLUMN DESCRIPTIONS

Each column is a cost category, access element, or summary thereof, specified in the Commission's Rules. Columns (b), (c) and (d) shall be reported as booked. Column (e) shall contain the off-book adjustments necessary to arrive at the amount subject to separations. The remaining columns shall be reported as adjusted.

<u>Column</u>	<u>Description</u>
b.	<u>Total</u> - This column reflects the operating results for each of the rows itemized in this report, and includes all regulated and nonregulated company operations for each row. These amounts are represented prior to separation between state and interstate jurisdictions and are reported as booked.
c.	<u>Nonregulated</u> - This column reflects the amount of each row pertaining to nonregulated activities in compliance with Docket 86-111. These amounts are reported as booked.
d.	<u>SNFA and Intra-company Adjustments</u> - This column reflects adjustments made to each row for costs related to shared network facility arrangements and intra-company subsidiary contracts. These amounts are reported as booked.
e.	<u>All Other Adjustments</u> - This column reflects all remaining adjustments such as prior period adjustments and accounting adjustments necessary to arrive at the amount subject to separation. In addition, adjustments to accommodate reallocation of common power costs in Part 36 from the assignment method used in Part 32 should be entered in this column. The affected rows are 1630, 1640 and 1650. Although the reallocation of common power costs between COE categories does not occur until COE is jurisdictionally separated, the adjustments for the reallocated cost must be entered in Column (e) and the amount as adjusted for reallocation must be entered in Column (f) to preserve the linear integrity of the Annual Summary Report. If these adjustments are not entered in Column (e), and the adjusted amount is not entered in Column (f), Column (h) will not equal Columns (t) plus (u) plus (v) on these rows. <b>Please footnote the amount(s) of common power cost dollar shifts.</b>
f.	<u>Subject to Separations</u> - This column reflects that portion of each row that must be allocated between state and interstate jurisdictions pursuant to Part 36 of the Commission's Rules. Column (b) less Columns (c), (d) and (e). This amount also equals the total of Columns (g) and (h) except for those rows where a N/A appears in Column (g).

g. State - This column reflects that portion of each row that is allocated to the state jurisdiction for which this schedule is being filed, pursuant to Part 36 of the Commission's Rules. The cost of detariffed CPE shall be entered in this column pursuant to Section 36.142.

h. Interstate - This column reflects that portion of each row that is allocated to the interstate jurisdiction for which this schedule is being filed, pursuant to Part 36 of the Commission's Rules.

Common Line - These columns reflect those amounts that are assigned to the common line access element pursuant to Part 69 of the Commission's Rules. These costs are recovered through Subscriber Line Charges and a carrier common line charge assessed upon all interexchange carriers who use local exchange common line facilities for the provision of interstate or foreign telecommunications services.

i. Pay - Data not required. Enter "N/A."

j. Inside Wire - Data not required. Enter "N/A."

k. Base Factor Portion (BFP) - This column reflects that portion of Common Line Access charges not assigned to Pay, Inside Wire or CPE pursuant to Part 69 of the Commission's Rules.

m. Total Common Line - The total of Column (k).

Traffic Sensitive - Traffic Sensitive plant is engineered to handle anticipated volumes of calls. These columns reflect those amounts that are assigned to the Traffic Sensitive Access elements and sub-elements pursuant to Part 69 of the Commission's Rules.

n. Switching - This column reflects that portion of each row associated with connection of toll lines to toll lines, or toll lines to local central offices, exclusive of equal access costs if the exchange carrier has a separate equal access rate element. The amounts entered in this column are applicable to the Local Switching Access element pursuant to Part 69 of the Commission's Rules.

o. Equal Access - Data not required. Enter "N/A."

p. Transport - This column reflects that portion of each line item applicable to charges assessed upon all interexchange carriers who use switching or transport facilities that are apportioned to the transport element or elements for purposes of apportioning net investment. The amounts entered in this column are assigned to the Transport Access elements pursuant to Part 69 of the Commission's Rules.

- q. Information - This column reflects that portion of each row applicable to charges assessed upon all interexchange carriers who are connected to assistance boards through interexchange directory assistance trunks. The amounts entered in this column are assigned to the Information Access element pursuant to Part 69 of the Commission's Rules.
- r. Total Traffic Sensitive - The total of Columns (n), (p) and (q).
- s. Special Access - This column reflects that portion of each row applicable to the total of all sub-elements that have been established for the use of equipment or facilities assigned to the Special Access element for purposes of apportioning net investment. The amounts entered in this column are assigned to the Special Access element pursuant to Part 69 of the Commission's Rules.
- t. Total Access - The total of Columns (m), (r) and (s).
- u. Billing and Collection - This column reflects that portion of each row applicable to Billing and Collection services pursuant to Part 69 of the Commission's Rules.
- v. Interexchange (IX) - This column reflects that portion of each row applicable to Interexchange services pursuant to Part 69 of the Commission's Rules.

## TABLE II - DEMAND ANALYSIS TABLE

## ANNUAL DATA - END OF YEAR VIEW

## GENERAL INSTRUCTIONS

Originating minutes of use (MOU) is a measurement of traffic on originating MTS and MTS-like common lines.

Terminating MOU is a measurement of traffic on terminating MTS and MTS-like, originating 800, terminating out WATS, originating open-end-FX and terminating open-end-FX common lines.

Premium carrier common line (CCL) MOU is a measurement of Feature Group A (FGA) and Feature Group B (FGB) traffic originating from or terminating at offices converted to equal access, plus all Feature Group C (FGC), Feature Group D (FGD), and interstate/intraLATA MOU, excluding closed-end WATS and WATS type MOU.

Non-Premium CCL MOU is a measurement of FGA and FGB access MOU originating and/or terminating at offices not converted to equal access.

Rows 2010 through 2060 of this table should contain annual data reported in thousands. Rows 2090 through 2150 should also be reported as end of the year data and reported in whole numbers.

## ROW INSTRUCTIONS

Row

2010. Originating Premium CCL MOU are calculated by dividing the originating premium CCL revenue reported to the pool by the originating premium CCL rate, calculated pursuant to Section 69.105.
2020. Terminating Premium CCL MOU are calculated by dividing the terminating premium CCL revenue by the terminating premium CCL rate, calculated pursuant to Section 69.105.
2030. Originating Non-Premium CCL MOU are calculated by dividing the originating Non-Premium CCL revenues reported to the pool by the product of the originating premium rate and .45, pursuant to Section 69.113.

2040. Terminating Non-Premium CCL MOU are calculated by dividing the terminating Non-Premium CCL revenues by the product of the terminating premium CCL rate and .45, calculated pursuant to Section 69.113.
2050. Total Premium traffic sensitive MOU are calculated using premium local switching revenues and the appropriate rates.
2060. Total Non-Premium traffic sensitive MOU are calculated using non-premium local switching revenues and the appropriate rates.
2090. Single Line Business Access Lines subject to the single line business interstate end user common line charge, pursuant to Section 69.104(h), excluding company official, mobile telephone/pagers, off-premises extensions, and special access. Enter end-of-year, in-service amounts.
2100. Residence Lifeline Access Lines for which the interstate end user common line charge is reduced or waived. The decision to implement a lifeline plan is left to the individual state commission. Enter end-of-year, in-service amounts.
2110. Residence Non-Lifeline Access Lines subject to the residence interstate end user common line charge. This count will include employee concession lines. Enter end-of-year, in-service amounts.
2120. Multiline Business Access Lines subject to the multiline business interstate end user common line charge including payphone lines, PBX trunks, Centrex CU trunks, hotel/motel LD trunks and Centrex CO lines. Enter end-of-year, in-service amounts.
2140. Access Lines Subject To A Special Access Surcharge are the number of lines subject to the special access surcharge pursuant to Sections 69.5(c) and 69.115. Enter end-of-year, in-service amounts.
2150. Total Billable Access Lines are lines billed the end user common line charge or the special access surcharge. Enter the sum of Rows 2090 through 2140. (Row 2150 should be the same as Row 9010 in ARMIS Report 43-04.)

CERTIFICATION

I certify that I am an officer of \_\_\_\_\_ ; that I have examined the foregoing report and that to the best of my knowledge, information, and belief, all statements of fact contained in this report are true and that said report is an accurate statement of the affairs of the above named respondent in respect to the data set forth herein for the period from \_\_\_\_\_ to \_\_\_\_\_.

PRINTED NAME \_\_\_\_\_

POSITION \_\_\_\_\_

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

(Persons making willful false statements in this report form can be punished by fine or imprisonment under the Communications Act, 47 U.S.C. 220(e).)

CONTACT PERSON \_\_\_\_\_

TELEPHONE NUMBER \_\_\_\_\_