

Universal Service Fund
Cost Company Data Definitions

DATA REQUIREMENTS

Data required for this submission must be unseparated regulated amounts, i.e., state and interstate, actual or calculated amounts as of the end-of-period and must be in accordance with FCC Rules. Preliminary or estimated amounts must be revised and reported to NECA when finalized data is available.

Data must be representative of the regulated telephone operations only, as authorized by the FCC, for the 12-month USF Data Collection Period (Data Line 040) for which it is being submitted. Investment, expenses, taxes, benefits and rents, etc., associated with non-regulated operations and costs associated with plant leased to other entities must be excluded. The non-regulated portion of accounts used for both regulated and non-regulated activity, e.g., motor vehicles, plant maintenance, benefits and rents, etc., must be excluded.

A cost study used for developing categorization factors for USF purposes must be representative of the period for which Part 32 data is being reported. If a preliminary or prior period cost study is used, USF data must be revised and reported to NECA when the finalized current period study is available.

Some Data Line entries are for specific subaccounts. For example, Account 3100 (2210) on Data Line (260) is the amount of Account 3100, Accumulated Depreciation, attributable to Central Office Switching Equipment, Account 2210.

RECONCILIATION REQUIREMENTS

The USF Annual Data Collection information (year end) will be reconciled to corresponding financial data when it becomes available (i.e., finalized financial records, ARMIS reports, etc.) for all Exchange Carriers (ECs) involved in the USF process. In order to achieve the objective of ensuring that these reconciliations are completed in a consistent manner, a set of reconciliation guidelines has been developed.

These guidelines require that any adjustments necessary to bring data into compliance with FCC Rules (subject to separations) should be reflected in the USF Annual Data Collection data and will be the basis of reconciliation to year end financials underlying cost studies or ARMIS. Information submitted by the EC as part of the normal Cost Study Documentation requirements or its equivalent will be used by NECA staff in completing the reconciliation. If the cost study or ARMIS is revised, then for USF data to remain consistent, appropriate USF adjustments must be reported to NECA. In cases where the reconciliation involves non-calendar-year fiscal companies, the data would involve comparison of information which encompasses amounts representing year-end amounts or equivalents for the USF year under review.

This reconciliation is intended to ensure that various financial information, based on the same source (year end financials) although provided at different times to different users, is consistent and fully complies with FCC rules. In all cases the EC will be notified of USF reconciliation data changes affecting their company.

Universal Service Fund
Cost Company Data Definitions

Data File Identifier	Variable Name	Description of Data Item	Data Line	Format
----------------------	---------------	--------------------------	-----------	--------

A	SAR_ID	Exchange Carrier Study Area Code	010	6.
B	PRD	USF Data Collection Period	040	3.
C	S_	Subset	N/A	\$1.
D	CL	Calculation Method	N/A	\$1.
E	SAR_NAME	Study Area Name	N/A	\$40.
F	CC_NAME	Common Control Name	N/A	\$40.
G	TOTLOOPS	Total Loops	060	11.
H	USFLOOPS	Category 1.3 Loops	070	11.
I	ACCT2001	Account 2001 - Telecommunication Plant in Service	160	11.
J	ACCT1220	Account 1220 - Material and Supplies	170	11.
K	ACCT3100	Account 3100 - Accumulated Depreciation	190	11.
L	ACCT3400	Account 3400 - Accumulated Amortization - Tangible	195	11.
M	ACCT4340	Account 4340 - Net Noncurrent Deferred Operating Income Taxes	210	11.
N	NETPLANT	Net Plant Investment	220	11.
O	ACCT2210	Account 2210 - Central Office Switching Equipment	230	11.
P	ACCT2220	Account 2220 - Operator System Equipment	235	11.
Q	ACCT2230	Account 2230 - Central Office Transmission Equipment	240	11.
R	TOTALCOE	Total Central Office Equipment	245	11.
S	CAT4_13	Circuit Equipment - Category 4.13	250	11.
T	ACCT2410	Account 2410 - Cable and Wire Facilities - Total	255	11.
U	A31_2210	Account 3100 (2210) - Accumulated Depreciation - Central Office Switching Equipment	260	11.
V	A31_2220	Account 3100 (2220) Accumulated Depreciation - Operator System Equipment	265	11.
W	A31_2230	Account 3100 (2230) - Accumulated Depreciation - Central Office Transmission Equipment	270	11.

Universal Service Fund
Cost Company Data Definitions

Data File Identifier	Data
Column Variable Name	Line Format

Data File Identifier	Data			
Column Variable Name	Line Format			
X	A31_22XX	Account 3100 (2210 through 2230) - Total Accumulated Depreciation - Central Office Equipment	275	11.
Y	A31_2410	Account 3100 (2410) - Accumulated Depreciation Cable and Wire Facilities	280	11.
Z	A43_2210	Account 4340 (2210) - Net Noncurrent Deferred Operating Income Taxes - Central Office Switching Equipment	310	11.
AA	A43_2220	Account 4340 (2220) - Net Noncurrent Deferred Operating Income Taxes - Operator System Equipment	315	11.
AB	A43_2230	Account 4340 (2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Transmission Equipment	320	11.
AC	A43_22XX	Account 4340 (2210 through 2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Equipment	325	11.
AD	A43_2410	Account 4340 (2410) - Net Noncurrent Deferred Operating Income Taxes - Cable and Wire Facilities	330	11.
AE	TOT_6110	Account 6110 - Network Support Expense - Total	335	11.
AF	BEN_6110	Account 6110 - Benefits - Network Support Expense	340	11.
AG	REN_6110	Account 6110 - Rents - Network Support Expense	345	11.
AH	TOT_6120	Account 6120 - General Support Expense - Total	350	11.
AI	BEN_6120	Account 6120 - Benefits - General Support Expense	355	11.
AJ	REN_6120	Account 6120 - Rents - General Support Expense	360	11.
AK	TOT_6210	Account 6210 - Central Office Switching Expense - Total	365	11.
AL	BEN_6210	Account 6210 - Benefits - Central Office Switching Expense	370	11.
AM	REN_6210	Account 6210 - Rents - Central Office Switching Expense	375	11.
AN	TOT_6220	Account 6220 - Operator Systems Expense - Total	380	11.

Universal Service Fund
Cost Company Data Definitions

Data File Identifier	Data
Column Variable Name	Line Format

Data File Identifier	Data			
Column Variable Name	Line Format			
AO	BEN_6220	Account 6220 - Benefits - Operator Systems Expense	385	11.
AP	REN_6220	Account 6220 - Rents - Operator Systems Expense	390	11.
AQ	TOT_6230	Account 6230 - Central Office Expense - Transmission Equipment - Total	395	11.
AR	BEN_6230	Account 6230 - Benefits - Central Office Expense - Transmission Equipment	400	11.
AS	REN_6230	Account 6410 - Rents - Cable and Wire Facilities Expense	405	11.
AT	TOTCOEEX	Accounts 6210-6230 - Central Office Expense - Total	410	11.
AU	TOT_6410	Account 6410 - Cable and Wire Facilities Expense - Total	430	11.
AV	BEN_6410	Account 6410 - Benefits - Cable and Wire Facilities Expense	435	11.
AW	REN_6410	Account 6410 - Rents - Cable and Wire Facilities Expense	440	11.
AX	TOTPLTSP	Total Plant Specific Expense	445	11.
AY	TOT_6530	Account 6530 - Network Operations Expense - Total	450	11.
AZ	BEN_6530	Account 6530 - Benefits - Network Operations Expense	455	11.
BC	A65_2210	Account 6560 (2210) - Depreciation and Amortization Expense - Central Office Switching Equipment	510	11.
BD	A65_2220	Account 6560 (2220) - Depreciation and Amortization Expense - Operator System Equipment	515	11.
BE	A65_2230	Account 6560 (2230) - Depreciation and Amortization Expense - Central Office Transmission Equipment	520	11.
BF	A65_22XX	Account 6560 (2210 through 2230) - Depreciation and Amortization - Central Office Equipment	525	11.
BG	A65_2410	Account 6560 (2410) - Depreciation and Amortization Expense - Cable and Wire Facilities	530	11.
BH	TOT_6710	Account 6710 - Executive and Planning Expense - Total	535	11.

Universal Service Fund
Cost Company Data Definitions

Data File Identifier Column	Variable Name	Description of Data Item	Data Line	Format
BI	BEN_6710	Account 6710 - Benefits - Executive and Planning Expense	540	11.
BJ	TOT_6720	Account 6720 - General and Administrative Expense - Total	550	11.
BK	BEN_6720	Account 6720 - Benefits - General and Administrative Expense	555	11.
BL	CORPEXPT	Total Corporate Operations Expense	565	11.
BM	TOTBENE	Total Benefits	600	11.
BN	TOTRENT	Total Rents	610	11.
BO	ACCT7200	Account 7200 - Operating Taxes	650	11.
BP	AVG_2410	Cost Study Average Investment in Cable and Wire Facilities	700	11.
BQ	CAT1_3AV	Cost Study Average in Cable and Wire Facilities - Category 1 - Exchange Line Cable and Wire Facilities excluding Wideband	710	11.
BR	TOT_2680	Account 2680 - Amortizable Tangible Assets	800	11.
BS	A26_2230	Account 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment	805	11.
BT	A26_22XX	Account 2680 (2230) Amortizable Tangible Assets - Central Office Transmission Equipment Assigned to Category 4.13	810	11.
BU	A26_2410	Account 2680 (2410) Amortizable Tangible Assets - Cable & Wire Facilities	815	11.
BV	A26_24XX	Account 2680 (2410) - Amortizable Tangible Assets Cable & Wire Facilities Assigned to Category 1	820	11.
BW	A65_2680	Account 6560 (2680) Depreciation and Amortization Expense - Amortizable Tangible Assets	830	11.
BX	SAR_CPL	Study Area Cost Per Loop	N/A	11.2
BY	NACPL	National Average Cost Per Loop	N/A	11.2
BZ	ANNPAY	Annual Expense Adjustment	N/A	15.2
CA	MOPAY	Monthly Expense Adjustment	N/A	15.2

Universal Service Fund
 Cost Company Data Definitions

Data File Identifier	Data
Column Variable Name	Line Format
Description of Data Item	

CB	TOTURR	Total Unseparated Revenue Requirement	N/A	15.2
CC	USFURR	USF Unseparated Revenue Requirement	N/A	14.2

Notes to Table

Data File Identifier - Column: Lotus 123 file Column Name

Data File Identifier - Variable Name: Data Column descriptor on Lotus 123 file

Description of Data Item: Data Collection item definitions

Data Line: Data Collection line numbers

Format: Lotus 123 file field format

Examples

- 6. 6 character numeric, no decimals
- 11.2 11 character numeric, 2 decimals
- \$1. 1 character alphanumeric