

DETAILED LIST OF INPUT FILE CHANGES IN RMS VERSION 3.x

The following is a comprehensive list of the RMS input file changes in v3.x from v2.1x. This includes changes in previous input rows and new input rows.

STUDY PERIOD: This was moved from Excel cell D2 to D3.

FILE DESCRIPTION: This was moved from Excel cell D3 to D4.

TAX CODE: This was moved from Excel cell D4 to I1.

STUDY AREA: This was moved from Excel cell I1 to D2.

OPERATIONAL MODE: This is located in Excel cell I2. This is a new drop down item that allows the user to change the RMS Operational Mode between Standard – the method which requires two input files that each contain different year-end plant, Miscellaneous Part 36 Input items and certain Part 69 amounts and Legacy – the method which requires one input file with average plant, Miscellaneous Part 36 Input items and certain Part 69 amounts.

ACCESS LINES USF: Note the private line rows have been opened for input and should be populated in order to properly calculate USF under the Standard Operational Mode.

HASH TOTAL: This new subtotal located on Excel row 67 generates a hash total of all STUDY AREA ALLOCATION FACTORS input on RMS input rows 20 – 55.

OPERATING REVENUES: Input rows 537 – 542 were deleted. This included accounts 7320, 7330, 7350, 7360, 7990.

SCHEDULE 'M' INCOME TAX ITEMS: Input Rows 540-542 were added to allow the user to input Schedule M Income Tax adjustment items which are temporary revenue and expense tax timing differences and are used only in the allocation of book income tax expense on Schedule S-12 of Part 36.

RENT REVENUES: Rent revenue inputs have been changed as follows:

RMS Input row 550: This input row continues to reflect General Support Facilities. Amounts input in this row will be used to offset LSS and USF expenses in Account 6120.

RMS Input row 551: Central Office Equipment has been changed to reflect only Central Office Switching Equipment. Amounts input in this row will be used to offset LSS and USF expenses in Account 6210.

RMS Input row 552: Cable and Wire Facilities have been changed to reflect Central Office Transmission Equipment. Amounts input in this row will be used to offset LSS and USF expenses in Account 6230.

RMS Input row 553: Undistributed Plant has been changed to reflect Cable and Wire Facilities. Amounts input in this row will be used to offset LSS and USF expenses in Account 6410.

RMS Input row 563: This input row continues to reflect Miscellaneous Rent Revenue. Amounts input in this row will be used to offset LSS and USF expenses in various accounts in the amounts input into RMS input rows 650 - 660.

RMS Input rows 650 - 660: New input areas have been added for Private Line input in columns K – O. Amounts input in these rows will be used to offset LSS and USF expenses as reflected in the table below.

650	CARRIER COMMON LINE	6410
651	LOCAL SWITCHING	6210
652	SS7	6410
653	INFORMATION	6620
654	OPERATOR TRANSFER	6620
655	BILLING NAME AND ADDRESS	6620
656	TANDEM SWITCHED TRANSPORT	VAR
657	SPECIAL ACCESS LINE (SAL)	6410
658	SPECIAL ACCESS TRUNK (SAT)	6230
659	BILLING AND COLLECTION	6620
660	OTHER INTEREXCHANGE	7900

TARIFF REVIEW PLAN (TRP) INPUT DATA

A new section has been created for users who wish to input revenues for the TRP which may be saved between RMS uses. This data was not previously maintained within RMS. The input rows and labels are as follows:

(New Input Items)

740 DO YOU WISH TO USE THE COST STUDY CALCULATED FEDERAL AND STATE TAX? (ENTER Y OR N): This is a drop down box.

741-745 (TRP REVENUES) Enter interstate revenues applicable for each description for each Part 69 category.

DATA FOR LOCAL SWITCHING SUPPORT INPUT

The following details changes to this section of the RMS Input file. However, this section has been expanded to include additional input items necessary to calculate High Cost Loop Support from the Universal Service Fund. Those input items and related issues are covered in the section below labeled **DATA FOR LOCAL SWITCHING SUPPORT AND UNIVERSAL SERVICE FUND CALCULATIONS (TOTAL CO. REGULATED YEAR END AMOUNTS)**.

752 DATA PERIOD: The data period entry has been changed to a four digit format.

755 ORIGINAL PROJECTION OR TRUE-UP FILING (O = ORIGINAL, T = TRUE-UP): This has been changed to a drop down box.

756 TAX STATUS (Y = TAXABLE, N = NONTAXABLE): This has been changed to a drop down box.

759 DO YOU WANT TO USE MANUAL LSS CALCULATION INSTEAD OF LSS ALGORITHM: "Y" = Yes, "N" = No. This has been changed to a drop down box.

DATA FOR PART 69 ACCESS ADJUSTMENT

RMS input row 800 PERCENT OF LINE PORT LOCAL SWITCHING COSTS TO BE REALLOCATED TO CCL: has been moved to RMS input row 720.

RMS input row 801 TIC REVENUES FOR PERIOD ENDED JUNE 30, 2001: has been moved to RMS input row 721.

DATA FOR B&C ACCESS ADJUSTMENT

RMS input row 810 LAND: has been moved to RMS input row 730.

RMS input row 811 BUILDINGS: has been moved to RMS input row 731.

RMS input row 812 OFFICE EQUIPMENT: has been moved to RMS input row 732.

RMS input row 813 GENERAL PURPOSE COMPUTERS: has been moved to RMS input row 733.

**DATA FOR LOCAL SWITCHING SUPPORT AND UNIVERSAL SERVICE FUND
CALCULATIONS (TOTAL CO. REGULATED YEAR END AMOUNTS)**

Completion of input rows 759 and 760 is REQUIRED when the manually input LSS calculation is to be used for the Part 69 Revenue Requirement calculation. If the user wants RMS to calculate the LSS for the Part 69 revenue requirement, then input row 759 requires an entry of 'N' and both the Legacy and Standard mode user must complete input rows 764, 782, 783, and 804-806. The legacy mode user also must input rows 851-853, 855-858, 860-861, 865-883. For the remaining input rows, a number in parentheses, if provided as part of the description, refers to the data row number in either the LSS or USF Data Collection Form.

(New Input Items)

761 NATIONAL AVERAGE COST PER LOOP (NACPL) FOR APPLICABLE YEAR

762 CHAINED PRICE INDEX (GDP-CPI) FOR APP. PAYMENT YEAR (2004 = 1.058813

**763 WILL THIS COMPANY HAVE RURAL STATUS DURING NEXT CALENDAR
YEAR?**

764-768 ACCT 4340 - NET NONCURRENT DEFERRED OPERATING INCOME TAXES:

769-781 BENEFITS OR RENTS PORTIONS OF SPECIFIED ACCOUNTS: Enter the amount of the benefits or rents portion of the specified accounts from the Expense Matrix for the year for USF calculations.

782-786 AMORTIZATION EXPENSE ALREADY INCLUDED IN INPUT ROWS 365-370: Enter the amount of amortization expense for Tangible and Intangible assets, and Telephone Plant Adjustment (if approved by the regulatory body) grouped by the specified category for each row. Note these amounts are already included in Input rows 365-370 but the category breakdown is necessary for proper completion of the LSS and USF calculations.

787-788 BENEFITS PORTIONS OF SPECIFIED ACCOUNTS: See 769-781 instructions.

789 (600) BENEFITS PORTION OF ALL OPERATING EXPENSES - TOTAL: Enter the amount of the benefits portion from the Expense Matrix of the following operating expenses for USF calculations: Plant Specific Operations Expense, Plant Non-specific Operations Expense, Customers Operation Expense and Corporate Operations Expense.

790 (610) RENTS PORTION OF ALL OPERATING EXPENSES - TOTAL: Enter the amount of the benefits portion from the Expense Matrix of the following operating expenses for USF calculations: The Rents portion included in all Plant Specific Operations Expense.

791-796 ACCOUNT 2680 AMORTIZABLE TANGIBLE ASSETS AND ACCOUNT 6560 DEPRECIATION AND AMORTIZATION EXPENSE – AMORTIZABLE TANGIBLE ASSETS: Complete this section if a portion of a study area's unseparated Exchange Line Cable & Wire Facilities, Category 1 or Exchange Line Central Office Equipment, Category 4.13 has been acquired under a capital lease. For further instructions, see the USF Data Collection Instructions.

797 REGION NUMBER

798 HAVE ANY EXCHANGES BEEN ACQUIRED DURING THE PERIOD COVERED?

Enter Y or N from the drop-down menu.

799 ACQUIRED EXCHANGE: EXCHANGE NAME: Enter the names of up to four Exchanges acquired during the year. If more entries are necessary, complete and attach a manual form.

800 ACQUIRED EXCHANGE: SELLING COMPANY: Enter the names of the Selling Company associated with the acquired exchanges detailed in input line 799. Up to four names can be entered. If more entries are necessary, complete and attach a manual form.

801 ACQUIRED EXCHANGE: NUMBER OF LOOPS: Enter the number of loops associated with the acquired exchanges detailed in input line 799. Up to four amounts can be entered. If more entries are necessary, complete and attach a manual form.

802 PRIOR YEAR COST STUDY AVERAGE CABLE & WIRE FACILITIES ACCT 2410: Enter the net regulated amount from S-5, Line 42 of the final approved cost study from the previous year. Net Regulated is derived by subtracting the “Other” column amount from the Total Company column amount.

803 PRIOR YR COST STUDY AVG CWF CAT 1 - TOT EXCH LINE CWF EXCL WIDEBAND: Enter the net regulated amount from S-5, Line 21 of the final approved cost study from the previous year. Net Regulated is derived by subtracting the “Other” column amount from the Total Company column amount.

804 (250) PRIOR YEAR CASH WORKING CAPITAL: Enter the net regulated amount from S-2, Line 35 of the final approved cost study from the previous year. Net Regulated is derived by subtracting the “Other” column amount from the Total Company column amount.

805 (530) ACCOUNT 4370 - OTHER JURIS. LIABILITIES & DEF. CREDITS - NET: Enter the amount of Account 4370 for the LSS calculation.

806 (560) ACCOUNT 1438 - DEFERRED MAINTENANCE AND RETIREMENTS: Enter the amount of Account 1438 for the LSS calculation.

DATA FOR LOCAL SWITCHING SUPPORT AND USF CALCULATIONS FOR LEGACY MODE OPERATION (REGULATED YEAR END AMOUNTS)

Note these regulated amounts are automatically calculated in Standard Mode because users supply year-end amounts in the two input files. However, Legacy mode users must enter these amounts manually. The Legacy user must ensure the amounts provided are purely regulated or the resulting LSS and USF calculations will be incorrect.

(New Input Items)

850 (060) TOTAL CURRENT YEAR LOOPS (CAT 1.1, 1.2, 1.3) INCLUDING CO. OFFICIAL: Enter the current and prior year-end amount related to the average included in Input line 1, column H.

851 (070) CURR YR CAT 1.3 LOOPS (EXCL CAT 1.3 TWX LOOPS) INCL CO. OFFICIAL: Enter the current and prior year-end amount related to the average included Input line 15, column H.

852 (160) ACCOUNT 2001 - TELEPHONE PLANT IN SERVICE: Enter the current and prior year-end amount related to the average included in S-2, Line 9. This includes amounts in Input lines 77, 87, 107, 122, 128, 142, 157, 164 and 166.

853 (170) ACCOUNT 1220 - MATERIALS AND SUPPLIES: Enter the current and prior year-end amount related to the average included in Input line 210.

854 (190) ACCOUNT 3100 - ACCUMULATED DEPRECIATION: Enter the current and prior year-end amount related to the average included in Input line 246.

855 (195) ACCOUNT 3400 - ACCUMULATED AMORTIZABLE DEPRECIATION: Enter the current and prior year-end amount related to the average included in Input line 252.

856 (230) ACCOUNT 2210 - CENTRAL OFFICE SWITCHING EQUIPMENT: Enter the current and prior year-end amount related to the average included in Input line 87.

857 (235) ACCOUNT 2220 - OPERATOR SYSTEM EQUIPMENT: Enter the current and prior year-end amount related to the average included in Input line 77.

858 (240) ACCOUNT 2230 - CENTRAL OFFICE TRANSMISSION EQUIPMENT: Enter the current and prior year-end amount related to the average included in Input line 107.

859 (250) CIRCUIT EQUIP. CATEGORY 4.13: Enter the current and prior year-end amount related to the average included in Input lines 95 and 96.

860 (255) ACCOUNT 2410 - CABLE AND WIRE FACILITIES TOTAL: Enter the current and prior year-end amount related to the average included in Input line 142.

861 (260) ACCT 3100 (2210) - ACCUM. DEP. CENTRAL OFFICE SWITCHING EQUIP: Enter the current and prior year-end amount related to the average included in Input line 242a. Note that any Undistributed COE Accumulated Depreciation included in Input line 243 must be allocated among, and included in, Input lines 861-863.

862 (265) ACCT 3100 (2220) - ACCUM. DEP. OPERATOR SYSTEM EQUIP.: Enter the current and prior year-end amount related to the average included in Input line 242b. Note that any Undistributed COE Accumulated Depreciation included in Input line 243 must be allocated among, and included in, Input lines 861-863.

863 (270) ACCT 3100 (2230) - ACCUM. DEP. CENTRAL OFFICE TRANSMISSION EQUIP.: Enter the current and prior year-end amount related to the average included in Input line 242c. Note that any Undistributed COE Accumulated Depreciation included in Input line 243 must be allocated among, and included in, Input lines 861-863.

864 (280) ACCT 3100 (2410) - ACCUM. DEP. CABLE AND WIRE FACILITIES: Enter the current and prior year-end amount related to the average included in Input line 245.

865 (115) ACCOUNT 2210 CAT. 3 - COE CATEGORY 3 (LOCAL SWITCHING): Enter the current and prior year-end amount related to the average included in Input lines 84a, 84b, 85 and 86.

866 (150) ACCOUNT 2310 - INFORMATION ORIGINATION/TERMINATION: Enter the current and prior year-end amount related to the average included in Input line 128.

867 (170) ACCOUNT 2110 - GENERAL SUPPORT FACILITIES: Enter the current and prior year-end amount related to the average included in Input line 122.

868 (180) ACCOUNT 2680 - AMORTIZABLE TANGIBLE ASSETS: Enter the current and prior year-end amount related to the average included in Input lines 157 and 164.

869 (190) ACCOUNT 2690 - INTANGIBLES: Enter the current and prior year-end amount related to the average included in Input line 166.

870 (200) ACCOUNT 2002 - PROPERTY HELD FOR FUTURE TELECOM USE: Enter the current and prior year-end amount related to the average included in Input line 185.

871 (210) ACCOUNT 2003 - TELECOM PLANT UNDER CONSTRUCTION: Enter the current and prior year-end amount related to the average included in Input line 191.

872 (220) ACCOUNT 2005 - TELECOM PLANT ADJUSTMENT: Enter the current and prior year-end amount related to the average included in Input line 203.

873 (230) ACCT 1402 - INVEST. IN NON-AFFILIATED CO. (RURAL TEL. BANK STOCK): Enter the current and prior year-end amount related to the average included in Input line 212.

874 (265) ACCOUNT 3100 - ACCUMULATED DEPRECIATION-SUPPORT ASSETS: Enter the current and prior year-end amount related to the average included in 241.

875 (270) ACCOUNT 4100 - NET DEFERRED OPERATING INCOME TAXES: Enter the current and prior year-end Account 4100 amount related to the average included in Input lines 256-260. Note that although those input lines include Accounts 4100 and 4340 combined, this input line is exclusively for Account 4100 balances.

876 (280) ACCOUNT 4340 - NET NONCURRENT OPERATING INCOME TAXES: The current year amount has already been entered in Input line 764. Enter the prior year-end amount related to the average included in Input lines 256-260. Note that although those input lines include Accounts 4100 and 4340 combined, this input line is exclusively for Account 4340 balances.

877 (300) ACCOUNT 3500 - ACCUMULATED AMORTIZATION - INTANGIBLE: Enter the current and prior year-end amount related to the average included in Input line 253.

878 (310) ACCOUNT 3600 - ACCUMULATED AMORTIZATION - OTHER: Enter the current and prior year-end amount related to the average included in Input line 254.

879 (510) ACCOUNT 1410 - OTHER NON-CURRENT ASSETS: Enter the current and prior year-end amount related to the average included in 215.

880 (520) ACCOUNT 1500 - OTHER JURISDICTIONAL ASSETS - NET: Enter the current and prior year-end amount related to the average included in Input line 217.

881 (540) ACCOUNT 4040 - CUSTOMER DEPOSITS: Enter the current and prior year-end amount related to the average included in Input line 269.

882 (550) ACCOUNT 4310 - OTHER LONG-TERM LIABILITIES: Enter the current and prior year-end amount related to the average included in Input line 270.

883 (560) ACCOUNT 1438 - DEFERRED MAINTENANCE AND RETIREMENTS: The current year amount has already been entered in Input line 806. Enter the prior year-end amount for Account 1438.

884 COE - TANDEM SWITCHING EQUIPMENT - CAT 2.1: This amount is only used to allocate miscellaneous rent revenue for Tandem Switch Transport on Input line 656. If there is no entry on Input Line 656, there is no entry required for this line. Otherwise, enter the current and prior year-end amount related to the average included in Input line 80.

885 COE - IX CIRCUIT - BASIC OTHER - CAT 4.231: This amount is only used to allocate miscellaneous rent revenue for Tandem Switch Transport on Input line 656. If there is no entry on Input Line 656, there is no entry required for this line. Otherwise, enter the current and prior year-end amount related to the average included in Input line 100a.

886 CWF - INTEREXCHANGE TRUNK (ACCESS) - CAT 3.2: This amount is only used to allocate miscellaneous rent revenue for Tandem Switch Transport on Input line 656. If there is no entry on Input Line 656, there is no entry required for this line. Otherwise, enter the current and prior year-end amount related to the average included in Input line 136.