# NECA USF HCL Data File Format (September 29, 2023)

| Column | Variable | Description | Data Line |
|---|---|---|---|
| A | SAC | Study Area Code | N/A |
| B | CC_NAME | Common Control Name | N/A |
| C | SANAME | Study Area Name | N/A |
| D | CC_CODE | Common Control Code | N/A |
| E | ST | State | N/A |
| F | SS | Subset | N/A |
| G | TIER | Tier | N/A |
| H | CALC | Calculation Method Code | N/A |
| I | ROR | Rate of Return | N/A |
| J | YEAR | Year | N/A |
| K | DAS | Data Submission Period | N/A |
| L | SACPL | Study Area Cost Per Loop | N/A |
| M | NACPL | National Average Cost Per Loop | N/A |
| N | ANNUAL_SUPPORT_PAY_FINAL | Annual Expense Adjustment (Final) | N/A |
| O | MONTHLY_SUPPORT_PAY_FINAL | Monthly Expense Adjustment (Final) | N/A |
| P | EXCHANGES | Number of exchanges | N/A |
| Q | DL060_TOT_LOOPS | Total Loops | DL060 |
| R | DL070_CAT_13_LOOPS | Category 1.3 Loops (USF Loops) | DL070 |
| S | DL090_CBO_LOOPS | Consumer Broadband-Only Loops | DL090 |
| T | DL160_ACCT_2001 | Account 2001 - Telecommunication Plant in Service | DL160 |
| U | DL170_ACCT_1220 | Account 1220 - Material and Supplies | DL170 |
| V | DL190_ACCT_3100 | Account 3100 - Accumulated Depreciation | DL190 |
| W | DL195_ACCT_3400 | Account 3400 - Accumulated Amortization – Tangible | DL195 |
| X | DL210_ACCT_4340 | Account 4340 - Net Noncurrent Deferred Operating Income Taxes | DL210 |
| Y | DL220_NET_PLANT | Net Plant Investment | DL220 |
| Z | DL230_ACCT_2210 | Account 2210 - Central Office Switching Equipment | DL230 |
| AA | DL235_ACCT_2220 | Account 2220 - Operator System Equipment | DL235 |
| AB | DL240_ACCT_2230 | Account 2230 - Central Office Transmission Equipment | DL240 |
| AC | DL245_TOTAL_COE | Circuit Equipment - Category 4.13 | DL245 |
| AD | DL250_CAT_413 | Account 2410 - Cable and Wire Facilities - Total | DL250 |
| AE | DL255_ACCT_2410 | Account 3100 (2210) - Accumulated Depreciation - Central Office Switching Equipment | DL255 |
| AF | DL260_3100_2210 | Account 3100 (2210) - Accumulated Depreciation - Central Office Switching Equipment | DL260 |
| AG | DL265_3100_2220 | | DL265 |

| | | Account 3100 (2220) Accumulated Depreciation - Operator System Equipment | |
|---|---|---|---|
| AH | DL270_3100_2230 | Account 3100 (2230) - Accumulated Depreciation - Central Office Transmission Equipment | DL270 |
| AI | DL275_3100_TOTCOE | Account 3100 (2210 thru 2230) – Total Accumulated Depreciation – Central Office Equipment | DL275 |
| AJ | DL280_3100_2410 | Account 3100 (2410) - Accumulated Depreciation Cable and Wire Facilities | DL280 |
| AK | DL310_4340_2210 | Account 4340 (2210) - Net Noncurrent Deferred Operating Income Taxes - Central Office Switching Equipment | DL310 |
| AL | DL315_4340_2220 | Account 4340 (2220) - Net Noncurrent Deferred Operating Income Taxes - Operator System Equipment | DL315 |
| AM | DL320_4340_2230 | Account 4340 (2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Transmission Equipment | DL320 |
| AN | DL325_4340_TOTCOE | Account 4340 (2210 thru 2230) Net Noncurrent Deferred Operating Income Taxes – Central Office Equipment | DL325 |
| AO | DL330_4340_2410 | Account 4340 (2410) - Net Noncurrent Deferred Operating Income Taxes - Cable and Wire Facilities | DL330 |
| AP | DL335_6110_TOTAL | Account 6110 - Network Support Expense - Total | DL335 |
| AQ | DL340_6110_BENEFITS | Account 6110 - Benefits - Network Support Expense | DL340 |
| AR | DL345_6110_RENTS | Account 6110 - Rents - Network Support Expense | DL345 |
| AS | DL350_6120_TOTAL | Account 6120 - General Support Expense - Total | DL350 |
| AT | DL355_6120_BENEFITS | Account 6120 - Benefits - General Support Expense | DL355 |
| AU | DL360_6120_RENTS | Account 6120 - Rents - General Support Expense | DL360 |
| AV | DL365_6210_TOTAL | Account 6210 - Central Office Switching | DL365 |

| | | Expense - Total | |
|---|---|---|---|
| AW | DL370_6210_BENEFITS | Account 6210 - Benefits - Central Office Switching Expense | DL370 |
| AX | DL375_6210_RENTS | Account 6210 - Rents - Central Office Switching Expense | DL375 |
| AY | DL380_6220_TOTAL | Account 6220 - Operator Systems Expense - Total | DL380 |
| AZ | DL385_6220_BENEFITS | Account 6220 - Benefits - Operator Systems Expense | DL385 |
| BA | DL390_6220_RENTS | Account 6220 - Rents - Operator Systems Expense | DL390 |
| BB | DL395_6230_TOTAL | Account 6230 - Central Office Expense - Transmission Equipment - Total | DL395 |
| BC | DL400_6230_BENEFITS | Account 6230 - Benefits - Central Office Expense - Transmission Equipment | DL400 |
| BD | DL405_6230_RENTS | Account 6410 - Rents - Cable and Wire Facilities Expense | DL405 |
| BE | DL410_6210_6230_TOT | Account 6210 – 6230 – Central Office Expense - Total | DL410 |
| BF | DL430_6410_TOTAL | Account 6410 - Cable and Wire Facilities Expense - Total | DL430 |
| BG | DL435_6410_BENEFITS | Account 6410 - Benefits - Cable and Wire Facilities Expense | DL435 |
| BH | DL440_6410_RENTS | Account 6410 - Rents - Cable and Wire Facilities Expense | DL440 |
| BI | DL445_TOT_PLTSPE | Total Plant Specific Expense | DL445 |
| BJ | DL450_6530_TOTAL | Account 6530 – Network Operations Expense - Total | DL450 |
| BK | DL455_6530_BENEFITS | Account 6530 - Benefits – Network Operations Expense | DL455 |
| BL | DL510_6560_2210 | Account 6560 (2210) - Depreciation and Amortization Expense - Central Office Switching Equipment | DL510 |
| BM | DL515_6560_2220 | Account 6560 (2220) - Depreciation and Amortization Expense - Operator System Equipment | DL515 |
| BN | DL520_6560_2230 | Account 6560 (2230) - Depreciation and | DL520 |

| | | Amortization Expense - Central Office Transmission Equipment | |
|---|---|---|---|
| BO | DL525_6560_22XX | Account 6560 (2210 thru 2230) – Depreciation and Amortization Expense – Central Office Transmission Equipment | DL525 |
| BP | DL530_6560_2410 | Account 6560 (2410) - Depreciation and Amortization Expense - Cable and Wire Facilities | DL530 |
| BQ | DL535_6710_TOTAL | Account 6710 - Executive and Planning Expense - Total | DL535 |
| BR | DL540_6710_BENEFITS | Account 6710 - Benefits - Executive and Planning Expense | DL540 |
| BS | DL550_6720_TOTAL | Account 6720 - General and Administrative Expense - Total | DL550 |
| BT | DL555_6720_BENEFITS | Account 6720 - Benefits - General and Administrative Expense | DL555 |
| BU | DL565_TOT_CORP_OPER_EXPENSES | Total Corporate Operations Expense | DL565 |
| BV | DL600_TOTAL_BENEFITS | Benefits Portion of All Operating Expenses - Total | DL600 |
| BW | DL610_TOTAL_RENTS | Rents Portion of Plant Specific Operating Expense - Total | DL610 |
| BX | DL650_7200_OPRTAXES | Account 7200 - Operating Taxes | DL650 |
| BY | DL700_2410_AVG_CABLE_WIRE | Cost Study Average Investment in Cable and Wire Facilities | DL700 |
| BZ | DL710_CAT1_AVG_CABLE_WIRE | Cost Study Average in Cable and Wire Facilities - Category 1 - Exchange Line Cable and Wire Facilities excluding Wideband | DL710 |
| CA | DL800_2680_TOTAL | Account 2680 - Amortizable Tangible Assets | DL800 |
| CB | DL805_2680_2230 | Account 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment | DL805 |
| CC | DL810_2680_22XX | Account 2680 (2230) Amortizable Tangible Assets - Central Office Transmission Equipment Assigned to Category 4.13 | DL810 |
| CD | DL815_2680_2410 | Account 2680 (2410) Amortizable Tangible Assets - Cable & Wire Facilities | DL815 |
| CE | DL820_2680_24XX | Account 2680 (2410) - Amortizable Tangible Assets Cable & Wire Facilities Assigned to Category 1 | DL820 |
| CF | DL830_6560_2680 | | DL830 |

| | | Account 6560 (2680) Depreciation and Amortization Expense - Amortizable Tangible Assets | |
|---|---|---|---|
| CG | DL850_ACCT_6310 | Account 6310 – Information Origination/ Termination Expense | DL850 |
| CH | DL860_ACCT_6510 | Account 6510 – Other Property Plant and Equipment Expense | DL860 |
| CI | DL870_ACCT_6610 | Account 6610 – Customer Operations Expense: Marketing | DL870 |
| CJ | DL880_ACCT_6620 | Account 6620 – Customer Operations Expense: Services | DL880 |
| CK | TOTAL_UNSEPARATED_REV_REQUIRE | Total Unseparated Revenue Requirement | N/A |
| CL | USF_UNSEPARATED_RE_REQUIRE | USF Unseparated Revenue Requirement | N/A |
| CM | ANNUAL_SUPPORT_PAY | Annual Expense Adjustment | N/A |
| CN | SAR_COST_PER_LOOP_ANL_UNLMT | Study Area Cost Per Loop Unlimited | N/A |
| CO | NAT_AVG_COST_PER_LOOP_UNLMT | National Average Cost Per Loop Unlimited | N/A |
| CP | ANNUAL_SUPPORT_PAY_UNLMT | Annual Expense Adjustment Unlimited | N/A |
| CQ | TOT_UNSEP_REV_REQUIRE_UNLMT | Total Unseparated Revenue Requirement Unlimited | N/A |
| CR | USF_UNSEP_REV_REQUIRE_UNLMT | USF Unseparated Revenue Requirement Unlimited | N/A |
| CS | CORP_OPS_LIMITED | Corporate Operations Expense Limited | N/A |
| CT | CORP_OPS_ALLOWED | Corporate Operations Expense Allowed Per Line | N/A |
| CU | CORP_LIMIT_CODE | Corporate Operations Expense Limited Code (L/U) | N/A |
| CV | CORP_OPS_PER_LN_RAW | Corporate Operations Expense Per Line Raw | N/A |
| CW | ACQSELLER | Acquisition Selling Study Area Code | N/A |
| CX | ACQBUYER | Acquisition Buying Study area Code | N/A |
| CY | ACQDATE | Acquisition Date | N/A |
| CZ | PARENT_TRAP | Parent Trap Indicator (0/1) | N/A |
| DA | ANNUAL_SUPPORT_PAY_FN | Annual Expense Adjustment calculated with the frozen NACPL | N/A |
| DB | ANNUAL_SUPPORT_PAY_PR | Annual Expense Adjustment after applying the Pro Rata Adjustment Factor | N/A |
| DC | PRO_RATA_ADJ_FACTOR | Pro Rata Adjustment Factor | N/A |
| DD | OPEX_LIMIT_IND | Opex Limit Indicator (Y or N) | N/A |
| DE | SACPL_OPEX_LMTD | Study Area Cost Per Loop with Opex Limit | N/A |
| DF | AL25B_ OPEX_LMTD | Algorithm Line 25B with Opex Limit | N/A |

| DG | AL25C_ OPEX_LMTD | Algorithm Line 25C with Opex Limit | N/A |
|----|------------------|------------------------------------|-----|
| DH | ANNUAL_SUPPORT_PAY_FN_OPEX_LMTD | Annual Expense Adjustment calculated with the frozen NACPL and the Opex Limit | N/A |
| DI | ANNUAL_SUPPORT_PAY_PR_OPEX_LMTD | Annual Expense Adjustment with the Opex Limit after applying the Pro Rata Adjustment Factor | N/A |
| DJ | OPEX_LIMIT_FACTOR | Opex Limit Factor | N/A |
| DK | OPEX_LMT_FACTOR_AT_TRANSITION | Opex Limit Factor at transition | N/A |
| DL | HCL_REPORTED_OPEX | HCL Reported Opex | N/A |
| DM | COST_STUDY_OTHER_4_ACCT | Cost Study other four Opex accounts | N/A |
| DN | TOTAL_OPEX | Total Opex (HCL + Cost Study) | N/A |
| DO | OPEX_ALLOWED | Opex Allowed | N/A |
| DP | AL1 | Algorithm Line 1 | N/A |
| DQ | AL2 | Algorithm Line 2 | N/A |
| DR | AL3 | Algorithm Line 3 | N/A |
| DS | AL4 | Algorithm Line 4 | N/A |
| DT | AL5 | Algorithm Line 5 | N/A |
| DU | AL6 | Algorithm Line 6 | N/A |
| DV | AL7 | Algorithm Line 7 | N/A |
| DW | AL8 | Algorithm Line 8 | N/A |
| DX | AL9 | Algorithm Line 9 | N/A |
| DY | AL10 | Algorithm Line 10 | N/A |
| DZ | AL13 | Algorithm Line 13 | N/A |
| EA | AL14 | Algorithm Line 14 | N/A |
| EB | AL15 | Algorithm Line 15 | N/A |
| EC | AL16 | Algorithm Line 16 | N/A |
| ED | AL17 | Algorithm Line 17 | N/A |
| EE | AL18 | Algorithm Line 18 | N/A |
| EF | AL19 | Algorithm Line 19 | N/A |
| EG | AL20 | Algorithm Line 20 | N/A |
| EH | AL21 | Algorithm Line 21 | N/A |
| EI | AL22 | Algorithm Line 22 | N/A |
| EJ | AL23 | Algorithm Line 23 | N/A |
| EK | AL24 | Algorithm Line 24 | N/A |
| EL | AL25A | Algorithm Line 25A (Capex Amount) | N/A |
| EM | AL25B | Algorithm Line 25B (Opex Amount) | N/A |
| EN | AL25C | Algorithm Line 25C (AL25A + AL25B) | N/A |
| EO | AL26 | Algorithm Line 26 | N/A |
| EP | MODEL_SUPPORT | Model Support Indicator | N/A |
| EQ | MIXED_SUPPORT_214_CONDITION_FCT | Mixed Support 214 Condition Factor | N/A |
| ER | MIXED_SUPPORT_214_CONDITION_IND | Mixed Support 214 Condition Indicator | N/A |
| ES | COMPOSITE_FACTOR | Composite Opex Limit Factor | N/A |