

NECA USF HCL Data File Format (September 30, 2024)

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

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		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

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		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

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		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

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		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_UNLIMIT	Study Area Cost Per Loop Unlimited	N/A
CO	NAT_AVG_COST_PER_LOOP_UNLIMIT	National Average Cost Per Loop Unlimited	N/A
CP	ANNUAL_SUPPORT_PAY_UNLIMIT	Annual Expense Adjustment Unlimited	N/A
CQ	TOT_UNSEP_REV_REQUIRE_UNLIMIT	Total Unseparated Revenue Requirement Unlimited	N/A
CR	USF_UNSEP_REV_REQUIRE_UNLIMIT	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

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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_FACTOR	Mixed Support 214 Condition Factor	N/A
ER	MIXED_SUPPORT_214_CONDITION_INDICATOR	Mixed Support 214 Condition Indicator	N/A
ES	COMPOSITE_FACTOR	Composite Opex Limit Factor	N/A