

USAC High Cost Records Retention Recommendations

General Records Retention Recommendations for Incumbent Carriers

- Evidence of Advertising
- Trial Balances
- Detailed General Ledger Reports
- Financial Statements
- Cost Studies (all parts)

For Average Schedule Incumbent Carriers

- Network maps or other documentation substantiating the exchanges
- Documentation used to compile access minutes

High Cost Component-Specific Records Retention Recommendations

High Cost Loop, Local Switching Support, Safety Net Additive Support, Safety Valve Support

- Line Count Data (system generated reports agreeing to number of lines filed)
- Cost Studies & Cost Study adjustments
- Federal Income tax returns
- Deferred Tax Accrual Schedules & other tax expenses reported
- Accumulated Deprecation Schedules
- Current Year Depreciation Schedules
- Support for Benefits and Rents
- Documentation supporting expenses reported
 - Invoices, timesheets, lease agreements, etc.
- Continuing Property Records agreeing with assets reported on the HCL & LSS forms
 - Supporting documentation for the assets
 - Invoices, contracts, lease agreements, timesheets and work orders
 - Supporting schedules of the categorization of assets (category 3 and 4.13)
 - Supporting documentation for Cable and Wire Facilities
 - Categorization summary schedule
 - Map of cable and wires

USAC High Cost Records Retention Recommendations

Interstate Common Line Support

- Carrier Access Billings (CABS) Records – agrees to Common Line revenue
- Supporting documentation/Bills that support:
 - Subscriber line charges
 - Special Access Surcharge Revenue
 - Line Port Costs in Excess of basic analog service
- Support for any uncollectible balances reported
- Reconciliations between Part 36 Cost Study and Revenue Requirement reported
- Line Count (system generated reports agreeing to number of lines by customer class filed)

High Cost Model Support

- Line Count (system generated reports agreeing to number of lines filed)
- Subscriber listing including:
 - Name
 - Physical Address
 - Telephone Number
 - Wire Center
 - Start Date
 - Disconnect Date

Interstate Access Support

- Documentation to support reported data for Forms 1-4
 - Supporting documentation for calculation of CMT revenue
 - UNE Zone maps and rates
 - Line Count (system generated reports agreeing to number of lines by customer class filed)
 - Subscriber listing including:
 - Name
 - Physical Address
 - Telephone Number
 - UNE Zone or Wire Center
 - Start Date
 - Disconnect Date