| REDACTED |  |  |
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# ETC ANNUAL REPORT PER WAC 480-123-070 AND WAC 480-123-080 Contains Certifications Required by WAC 480-123-060 and 070 July 1, 2015

Pend Oreille Telephone Company (the "Company") herby submits the following reports in accordance with WAC 480-123-070 and WAC 480-123-080.

1. Report 1: Report on use of funds: WAC 480-123-070(1)(a):

The Company used support from the federal high-cost fund in 2014 as follows: NECA-1 Report for calendar year 2014 in Attachment A.

For 2014 the Company's gross capital expenditures were The Company's 2014 operating expenses were Recent major project include

2. Report 2: WAC 480-123-070(1)(b): The Company reports that the investments and expenses report under Report 1, above, benefited the customers as follows:

The customers served by the Company benefited from the use of high-cost fund support by continuing to receive high quality telecommunications services.

Through the expenditure of these funds, the Company was able to continue to provide services at a level that the Company believes meets the intent set forth in 47 U.S.C § 254 of providing quality telecommunications services to customers in the service area for which the Company is designated as an ETC.¹ The Company has made substantial investments over the past several years which allow it to provide quality telecommunications services to its customers in its designated ETC service area. Those expenditures and investments, including those reflected in Report 1 above, generally benefit all customers receiving the federal high-cost fund supported services from the Company within its designated ETC service area. The Company has expanded its network over the past several years so that it is capable of providing access to broadband services throughout most of the Company's designated ETC service area. The Company offers services that are comparable to services offered in urban areas at rates that are comparable to rates for such services in urban areas.

| 3. | Report 3: | Local Services | Outage Report: | WAC 480-123-07/0(2) |
|----|-----------|----------------|----------------|---------------------|
|    |           |                |                |                     |

None

<sup>&</sup>lt;sup>1</sup> The term "ETC" is used in the same sense as te term is used in Chapter 480-123 WAC.

4. Report 4: Report on Failure to Provide Service: WAC 480-123-070(3):

None

5. Report 5: Report on Complaints per 1000 Connections: WAC 480-123-070(4):

None

6. Report 6: Annual Plan: WAC 480-123-080(1):

As they are known to the Company at the date of this Report, the planned investment and expenses related to Washington state for the period January 1, 2016, through December 31, 2016, are projected to be for gross capital expenditures and \$ for operating expenses. Major projects are disclosed on FCC Form 481 filed with the Commission on June 30, 2015, in Docket No. UT-150063. The Company expects that levels of expenses will remain relatively the same as those it experience in calendar year 2014, subject to the effects of inflation, other commonly experienced changes in cost of labor and materials, and increased depreciation on new investment placed in service. The Company does not anticipate major adjustments in staffing levels for the relevant period.

7. Report 7: Plan of Investments and Expenditures: WAC 480-123-080(2):

As they are known to the Company at the date of this Report, the planned investment and expenses related to Washington state for the period January 1, 2016, through December 31, 2016, will remain relatively the same as those it experienced in calendar year 2014, subject to the effects of inflation, other commonly experienced changes in cost of labor and materials, and increased depreciation on new investment placed in service. The Company does not anticipate major adjustments in staffing levels for the relevant period. Major projects are disclosed on FCC Form 481 as referenced in Report 6, above. The Company has not completed its budgeting process and does not have final numbers prepared for investment and expense levels for 2016. The Company expects that the continued receipt of federal high-cost support will allow the Company to continue to provide the supported services at rates that are comparable to the rates for such services in urban areas. All customer in the Company's designated ETC service area will benefit from the expected level of support by continuing to have available to them services that are comparable to the rates for such services in urban areas at rates that are comparable to the rates for such services in urban areas.

|                | _ |              |     | $\sim$ | <br>_ | $\overline{}$ |
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Attachment A

# Pend Oreille Telephone Company UNIVERSAL SERVICE FUND DATA COLLECTION FORM

| (TITLE OF CERTIFYING OFFICER OR EMPLOYEE)  | . I HEREB                  | Y CERTIFY THAT I HAVE OVERALL |
|--|----------------------------|-------------------------------|
| (TITLE OF CERTIFYING OFFICER OR EMPLOYEE)  |                            |                               |
| ESPONSIBILITY FOR THE PREPARATION OF ALL DATA IN THE ATTACHEC  | 2015-1                     | DATA SUBMISSION FOR           |
| <del>12 - 2 - 2</del>  | (TITLE OF DATA SUBMISSION) |                               |
| Pend Oreille Telephone   | Company                    |                               |
| (NAME OF CARRIE  | R)                         |                               |
| ND THAT I AM AUTHORIZED TO EXECUTE THIS CERTIFICATION. BASED ON INFO<br>O ME BY EMPLOYEES RESPONSIBLE FOR THE PREPARATION OF THE DATA IN T<br>HAT THE DATA HAVE BEEN EXAMINED AND REVIEWED AND ARE COMPLETE, AC<br>ITH THE RULES OF THE FEDERAL COMMUNICATIONS COMMISSION. | THIS SUBMISSION, I HEREBY  | Y CERTIFY                     |
| DATE:  |                            |                               |
| CERTIFYING SIGNATURE:  |                            |                               |
| NAME:  |                            |                               |
| TITLE:   |                            |                               |
| PERIOD COVERED: January 1, 2014 - De   | cember 31, 2014            |                               |
| II.A. RURAL STATUS: The rural status of this company during the calender year  | 2016                       | will be: (Check One)          |
| X RURAL  | NON-RURA                   | AL                            |
| II.B. ACQUISITION CERTIFICATION (CHECK ONE)  |                            |                               |
| I.B. Accolorion CENTI ICATION (CHECK CHE)  |                            |                               |
| MY COMPANY HAS NOT ACQUIRED AN EXCHANGE DURING T MY COMPANY HAS ACQUIRED THE FOLLOWING EXCHANGE(   |                            | WERED                         |

PURSUANT TO FCC RULES, SECTION 69.901(C), EXCHANGE CARRIERS ARE REQUIRED TO CERTIFY UNIVERSAL SERVICE FUND DATA SUBMITTED TO NECA.

(FCC RULES STATE THAT PERSONS MAKING WILLFUL FALSE STATEMENTS IN THIS DATA SUBMISSION CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER THE PROVISIONS OF THE U.S. CODE, TITLE 18, SECTION 1001).

Pending View

2015-1 Amount

#### Universal Service Fund - High Cost Loop Support Data Collection Form

Description

SAC: 522418

SA Name: Pend Oreille Telephone Company

Region: Western

#### I. EXCHANGE CARRIER/DATA IDENTIFICATION

(010) Study Area Code: 522418

(020) Contact Name: Bev Arrington

(030) Contact Telephone Number: 1.206.366.2614

(040) USF Data Collection Period: 2015-1

Data Line

II. WORKING LOOPS

(060) Total Loops (Cat. 1.1, 1.2 and 1.3)

(070) Category 1.3 Loops (Excluding Cat. 1.3 TWX Loops)

#### III. INVESTMENT, EXPENSE AND TAXES

#### Net Plant Investment

(160) Acct. 2001 - Telephone Plant in Service

(170) Acct. 1220 - Materials and Supplies

(190) Acct. 3100 - Accumulated Depreciation

(195) Acct. 3400 - Accumulated Amortization Tangible

(210) Acct. 4340 - Net Noncurrent Deferred Operating Income Taxes

(220) Net Plant Investment (Sum of Lines 160 + 170 Minus Lines 190 Through 210)

### Selected Plant Accounts

(230) Acct. 2210 - Central Office Switching Equipment

(235) Acct. 2220 - Operator System Equipment

(240) Acct. 2230 - Central Office Transmission Equipment

(245) Total Central Office Equipment (Sum of Lines 230 Through 240)

(250) Circuit Equipment Category 4.13

(255) Acct. 2410 - Cable and Wire Facilities Total

(260) Acct. 3100 (2210) - Accumulated Depreciation Central Office Switching Equipment

(265) Acct. 3100 (2220) - Accumulated Depreciation Operator System Equipment

(270) Acct. 3100 (2230) - Accumulated Depreciation Central Office Transmission Equipment

(275) Acct. 3100 (2210–2230) - Total Accumulated Depreciation Central Office Equipment (Sum of Lines 260 Through 270)

(280) Acct. 3100 (2410) - Accumulated Depreciation Cable and Wire Facilities

(310) Acct. 4340 (2210) - Net Noncurrent Deferred Operating Income Taxes - Central Office Switching Equipment

(315) Acct. 4340 (2220) - Net Noncurrent Deferred Operating Income Taxes - Operator System Equipment

(320) Acct. 4340 (2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Transmission Equipment

(325) Acct. 4340 (2210–2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Equipment (Sum of Lines 310 Through 320)

(330) Acct. 4340 (2410) - Net Noncurrent Deferred Operating Income Taxes - Cable and Wire Facilities

Pending View

# Universal Service Fund - High Cost Loop Support Data Collection Form

SAC: 522418

Data

SA Name: Pend Oreille Telephone Company Region: Western

| Plant-Specific Operation Expense  (335) Acct. 6110 - Network Support Expense Total  (346) Acct. 6110 - Benefits Portion of Network Support Expense  (356) Acct. 6110 - Benefits Portion of Network Support Expense  (357) Acct. 6110 - Benefits Portion of Network Support Expense  (358) Acct. 6120 - General Support Expense Total  (358) Acct. 6120 - Benefits Portion of General Support Expense  (369) Acct. 6120 - Rents Portion of General Support Expense  (360) Acct. 6120 - Rents Portion of Central Office Switching Expense  (370) Acct. 6210 - Benefits Portion of Central Office Switching Expense  (371) Acct. 6210 - Rents Portion of Central Office Switching Expense  (382) Acct. 6220 - Operator System Expense  (383) Acct. 6220 - Operator System Expense  (384) Acct. 6220 - Benefits Portion of Operator System Expense  (385) Acct. 6220 - Benefits Portion of Operator System Expense  (386) Acct. 6220 - Sensis Portion of Operator System Expense  (387) Acct. 6220 - Benefits Portion of Central Office Expense - Transmission Equipment  (400) Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment  (410) Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment  (410) Acct. 6210 - Gezon - Central Office Expense - Transmission Equipment  (411) Acct. 6210 - Benefits Portion Cabile and Wire Facilities Expense  (412) Acct. 6210 - Benefits Portion Cabile and Wire Facilities Expense  (413) Acct. 6410 - Benefits Portion Cabile and Wire Facilities Expense  (414) Acct. 6530 - Benefits Portion Cabile and Wire Facilities Expense  (415) Acct. 6530 - Benefits Portion Network Operations Expense  Depreciation and Amortization Expense - Total  (416) Acct. 6530 - Benefits Portion Network Operations Expense - Central Office Switching Equipment  (417) Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Transmission Equipment  (518) Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Transmission Equipment   | Line     | Description  | 2015-1 Amount |
|--|----------|--|---------------|
| (340) Acct. 6110 - Benefits Portion of Network Support Expense (345) Acct. 6110 - Rents Portion of Network Support Expense (350) Acct. 6120 - General Support Expense Total (355) Acct. 6120 - Benefits Portion of General Support Expense (360) Acct. 6120 - Rents Portion of General Support Expense (361) Acct. 6210 - Central Office Switching Expense - Total (370) Acct. 6210 - Benefits Portion of Central Office Switching Expense (371) Acct. 6210 - Benefits Portion of Central Office Switching Expense (372) Acct. 6210 - Benefits Portion of Central Office Switching Expense (383) Acct. 6220 - Deprator System Expense - Total (385) Acct. 6220 - Benefits Portion of Operator System Expense (390) Acct. 6220 - Rents Portion of Operator System Expense (391) Acct. 6230 - Central Office Expense - Transmission Equipment - Total (402) Acct. 6230 - Central Office Expense - Transmission Equipment (403) Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment (404) Acct. 6230 - Central Office Expense Transmission Equipment (405) Acct. 6230 - Central Office Expense Total (Sum of Lines 355 + 380 + 395) (430) Acct. 6410 - Cable and Wire Facilities Expense - Total (435) Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense (440) Acct. 6410 - Rents Portion Cable and Wire Facilities Expense (441) Acct. 6410 - Rents Portion Cable and Wire Facilities Expense (442) Acct. 6410 - Rents Portion Network Operations Expense (445) Acct. 6530 - Senefits Portion Network Operations Expense (455) Acct. 6530 - Senefits Portion Network Operations Expense (510) Acct. 6530 - Senefits Portion and Amortization Expense - Central Office Switching Equipment (515) Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Equipment Equipment (525) Acct. 6560 (2230) - Depreciation and Amortization Expense - Central Office Equipment Equipment (525) Acct. 6560 (2230) - Depreciation and Amortization Expense - Central Office Equipment Equipment (526) Acct. 6560 (2210 - 2230) - Depreciation and Amortization Expense - Cen | Plant-Sp | ecific Operation Expense   |               |
| (345) Accl. 6120 - Rents Portion of Network Support Expense (350) Accl. 6120 - Benefits Portion of General Support Expense (355) Accl. 6120 - Benefits Portion of General Support Expense (355) Accl. 6120 - Rents Portion of General Support Expense (356) Accl. 6210 - Central Office Switching Expense - Total (370) Accl. 6210 - Benefits Portion of Central Office Switching Expense (375) Accl. 6210 - Benefits Portion of Central Office Switching Expense (376) Accl. 6210 - Rents Portion of Central Office Switching Expense (380) Accl. 6220 - Operator System Expense - Total (385) Accl. 6220 - Benefits Portion of Operator System Expense (390) Accl. 6220 - Benefits Portion of Operator System Expense (390) Accl. 6230 - Central Office Expense - Transmission Equipment - Total (400) Accl. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment (405) Accl. 6230 - Central Office Expense - Transmission Equipment (406) Accl. 6230 - Central Office Expense - Transmission Equipment (407) Accl. 6210 - 6230 - Central Office Expense - Transmission Equipment (408) Accl. 6410 - Cable and Wire Facilities Expense (409) Accl. 6410 - Cable and Wire Facilities Expense (401) Accl. 6410 - Rents Portion Cable and Wire Facilities Expense (402) Accl. 6410 - Rents Portion Cable and Wire Facilities Expense (403) Accl. 6410 - Rents Portion Cable and Wire Facilities Expense (404) Accl. 6410 - Rents Portion Cable and Wire Facilities Expense (405) Accl. 6410 - Rents Portion Cable and Wire Facilities Expense (406) Accl. 6530 - Senefits Portion Network Operations Expense - Central Office Switching Equipment (455) Accl. 6500 (2210) - Depreciation and Amortization Expense - Central Office Switching Equipment (510) Accl. 6500 (2210) - Depreciation and Amortization Expense - Central Office Transmission Equipment (520) Accl. 6500 (2210) - Depreciation and Amortization Expense - Central Office Transmission Equipment (525) Accl. 6500 (2210) - Depreciation and Amortization Expense - Central Office Transmission Equipment                            | (335)    | Acct. 6110 - Network Support Expense Total   |               |
| Acct. 6120 - General Support Expense Total  (355) Acct. 6120 - Benefits Portion of General Support Expense  (360) Acct. 6120 - Rents Portion of General Support Expense  (385) Acct. 6210 - Central Office Switching Expense - Total  (370) Acct. 6210 - Benefits Portion of Central Office Switching Expense  (381) Acct. 6210 - Benefits Portion of Central Office Switching Expense  (382) Acct. 6220 - Operator System Expense - Total  (383) Acct. 6220 - Senefits Portion of Operator System Expense  (384) Acct. 6220 - Benefits Portion of Operator System Expense  (385) Acct. 6220 - Benefits Portion of Operator System Expense  (386) Acct. 6220 - Central Office Expense - Transmission Equipment - Total  (400) Acct. 6230 - Central Office Expense - Transmission Equipment  (405) Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment  (405) Acct. 6230 - Rents Portion of Central Office Expense - Transmission Equipment  (406) Acct. 6230 - Central Office Expense Total (Sium of Lines 365 + 380 + 395)  (430) Acct. 6410 - Cable and Wire Facilities Expense  (440) Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense  (445) Acct. 6410 - Rents Portion Cable and Wire Facilities Expense  (446) Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430)  Plant-Nonspecific Expense  (455) Acct. 6530 - Network Operations Expense - Total  (456) Acct. 6530 - Senefits Portion Network Operations Expense - Central Office Switching Equipment  (510) Acct. 6500 (2210) - Depreciation and Amortization Expense - Central Office Transmission Equipment  (511) Acct. 6500 (2220) - Depreciation and Amortization Expense - Central Office Transmission Equipment  (520) Acct. 6500 (2210) - Depreciation and Amortization Expense - Central Office Transmission Equipment  (520) Acct. 6500 (2210) - Depreciation and Amortization Expense - Central Office Transmission Equipment  (520) Acct. 6500 (2210) - Depreciation and Amortization Expense - Central Office Equipment (Sum of Lines 510 Through 520)                     | (340)    | Acct. 6110 - Benefits Portion of Network Support Expense   |               |
| Acct. 6120 - Benefits Portion of General Support Expense  (360) Acct. 6120 - Rents Portion of General Support Expense  (365) Acct. 6210 - Central Office Switching Expense - Total  (370) Acct. 6210 - Benefits Portion of Central Office Switching Expense  (381) Acct. 6220 - Denefits Portion of Central Office Switching Expense  (382) Acct. 6220 - Central Office Switching Expense  (383) Acct. 6220 - Benefits Portion of Operator System Expense  (384) Acct. 6220 - Benefits Portion of Operator System Expense  (385) Acct. 6220 - Benefits Portion of Operator System Expense  (386) Acct. 6230 - Central Office Expense - Transmission Equipment - Total  (400) Acct. 6230 - Benefits Portion of Operator System Expense  (401) Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment  (405) Acct. 6230 - Rents Portion of Central Office Expense - Transmission Equipment  (410) Accts. 6210 - 6230 - Central Office Expense Total (Sum of Lines 365 + 380 + 395)  (430) Acct. 6410 - Benefits Portion Cable and Write Facilities Expense  (440) Acct. 6410 - Rents Portion Cable and Write Facilities Expense  (440) Acct. 6410 - Rents Portion Cable and Write Facilities Expense  (445) Acct. 6410 - Rents Portion Cable and Write Facilities Expense  (446) Acct. 6530 - Nelwork Operations Expense - Total  (455) Acct. 6530 - Nelwork Operations Expense - Central Office Switching Equipment  (456) Acct. 6530 - Benefits Portion Network Operations Expense  (510) Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Switching Equipment  (515) Acct. 6560 (2220) - Depreciation and Amortization Expense - Central Office Fquipment (Sum of Lines 510 Through 520)  | (345)    | Acct. 6110 - Rents Portion of Network Support Expense  |               |
| (360) Acct. 6120 - Rents Portion of General Support Expense (365) Acct. 6210 - Central Office Switching Expense - Total (370) Acct. 6210 - Benefits Portion of Central Office Switching Expense (375) Acct. 6210 - Rents Portion of Central Office Switching Expense (380) Acct. 6220 - Operator System Expense - Total (385) Acct. 6220 - Benefits Portion of Operator System Expense (390) Acct. 6220 - Rents Portion of Operator System Expense (391) Acct. 6230 - Central Office Expense - Transmission Equipment - Total (400) Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment (405) Acct. 6230 - Rents Portion of Central Office Expense - Transmission Equipment (410) Acct. 6230 - Rents Portion of Central Office Expense - Transmission Equipment (411) Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment (412) Acct. 6230 - Benefits Portion Office Expense - Total (Sum of Lines 365 + 380 + 395) (430) Acct. 6410 - Cable and Wire Facilities Expense - Total (435) Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense (440) Acct. 6410 - Rentis Portion Cable and Wire Facilities Expense (441) Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430) Plant-Nonspecific Expense (450) Acct. 6530 - Network Operations Expense - Total (455) Acct. 6530 - Network Operations Expense - Total (456) Acct. 6530 - Depreciation and Amortization Expense - Central Office Switching Equipment (510) Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Transmission Equipment (515) Acct. 6560 (2220) - Depreciation and Amortization Expense - Central Office Transmission Equipment (526) Acct. 6560 (2210 - 2230) - Depreciation and Amortization Expense - Central Office Equipment (Surn of Lines 510 Through 520)   | (350)    | Acct. 6120 - General Support Expense Total   |               |
| (365) Acct. 6210 - Central Office Switching Expense - Total (370) Acct. 6210 - Benefits Portion of Central Office Switching Expense (375) Acct. 6210 - Rents Portion of Central Office Switching Expense (380) Acct. 6220 - Operator System Expense - Total (385) Acct. 6220 - Benefits Portion of Operator System Expense (390) Acct. 6220 - Rents Portion of Operator System Expense (390) Acct. 6230 - Central Office Expense - Transmission Equipment - Total (400) Acct. 6230 - Senefits Portion of Central Office Expense - Transmission Equipment (405) Acct. 6230 - Rents Portion of Central Office Expense - Transmission Equipment (410) Acct. 6230 - Rents Portion of Central Office Expense - Transmission Equipment (411) Accts. 6210 - 6230 - Central Office Expense Total (Sum of Lines 365 + 380 + 395) (432) Acct. 6410 - Cable and Wifer Facilities Expense - Total (435) Acct. 6410 - Senefits Portion Cable and Wifer Facilities Expense (440) Acct. 6410 - Rents Portion Cable and Wifer Facilities Expense (441) Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430) Plant-Nonspecific Expense (450) Acct. 6530 - Network Operations Expense - Total (455) Acct. 6530 - Benefits Portion Network Operations Expense Depreciation and Amortization Expenses  (510) Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Switching Equipment (515) Acct. 6560 (2230) - Depreciation and Amortization Expense - Central Office Transmission Equipment (526) Acct. 6560 (2230) - Depreciation and Amortization Expense - Central Office Transmission Equipment (527) Acct. 6560 (2230) - Depreciation and Amortization Expense - Central Office Equipment (Sur of Lines 510 Through 520)   | (355)    | Acct. 6120 - Benefits Portion of General Support Expense   |               |
| (370) Acct. 6210 - Benefits Portion of Central Office Switching Expense (380) Acct. 6220 - Operator System Expense - Total (385) Acct. 6220 - Benefits Portion of Operator System Expense (390) Acct. 6220 - Benefits Portion of Operator System Expense (391) Acct. 6220 - Benefits Portion of Operator System Expense (392) Acct. 6230 - Central Office Expense - Transmission Equipment - Total (400) Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment (401) Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment (402) Acct. 6230 - Rents Portion of Central Office Expense - Transmission Equipment (403) Acct. 6230 - Central Office Expense Total (Sum of Lines 385 + 380 + 395) (430) Acct. 6410 - Cable and Wire Facilities Expense (440) Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense (440) Acct. 6410 - Rents Portion Cable and Wire Facilities Expense (445) Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430) Plant-Nonspecific Expense (450) Acct. 6530 - Network Operations Expense - Total (455) Acct. 6530 - Benefits Portion Network Operations Expense Depreciation and Amortization Expenses (510) Acct. 6560 (2210) - Depreciation and Amortization Expense - Operator System Equipment (515) Acct. 6560 (2220) - Depreciation and Amortization Expense - Central Office Transmission Equipment (525) Acct. 6560 (2210 - 2230) - Depreciation and Amortization Expense - Central Office Transmission Equipment (525) Acct. 6560 (2210 - 2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)  | (360)    | Acct. 6120 - Rents Portion of General Support Expense  |               |
| (375) Acct. 6210 - Rents Portion of Central Office Switching Expense (380) Acct. 6220 - Operator System Expense - Total (385) Acct. 6220 - Benefits Portion of Operator System Expense (390) Acct. 6220 - Rents Portion of Operator System Expense (391) Acct. 6220 - Rents Portion of Operator System Expense (392) Acct. 6230 - Central Office Expense - Transmission Equipment - Total (400) Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment (405) Acct. 6230 - Rents Portion of Central Office Expense - Transmission Equipment (410) Accts. 6210-6230 - Central Office Expense - Total (Sum of Lines 365 + 380 + 395) (430) Acct. 6410 - Cable and Wire Facilities Expense (440) Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense (440) Acct. 6410 - Rents Portion Cable and Wire Facilities Expense (445) Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430) Plant-Nonspecific Expense (450) Acct. 6530 - Network Operations Expense - Total (455) Acct. 6550 - Benefits Portion Network Operations Expense Depreciation and Amortization Expenses  (510) Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Switching Equipment (515) Acct. 6560 (2220) - Depreciation and Amortization Expense - Central Office Transmission Equipment (526) Acct. 6560 (2230) - Depreciation and Amortization Expense - Central Office Equipment (Sum of Lines 510 Through 520)  | (365)    | Acct. 6210 - Central Office Switching Expense - Total  |               |
| Acct. 6220 - Operator System Expense - Total  (385) Acct. 6220 - Benefits Portion of Operator System Expense  (390) Acct. 6220 - Rents Portion of Operator System Expense  (395) Acct. 6230 - Central Office Expense - Transmission Equipment - Total  (400) Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment  (405) Acct. 6230 - Rents Portion of Central Office Expense - Transmission Equipment  (410) Acct. 6230 - Rents Portion of Central Office Expense - Transmission Equipment  (410) Acct. 6210 - 6230 - Central Office Expense Total (Sum of Lines 365 + 380 + 395)  (430) Acct. 6410 - Cable and Wire Facilities Expense - Total  (435) Acct. 6410 - Rents Portion Cable and Wire Facilities Expense  (440) Acct. 6410 - Rents Portion Cable and Wire Facilities Expense  (445) Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430)  Plant-Nonspecific Expense  (450) Acct. 6530 - Network Operations Expense - Total  (455) Acct. 6530 - Benefits Portion Network Operations Expense  Depreciation and Amortization Expenses  (510) Acct. 6560 (2210) - Depreciation and Amortization Expense - Operator System Equipment  (515) Acct. 6560 (2220) - Depreciation and Amortization Expense - Central Office Transmission Equipment  (520) Acct. 6560 (2230) - Depreciation and Amortization Expense - Central Office Transmission Equipment  (525) Acct. 6560 (2210-2230) - Depreciation and Amortization Expense - Central Office Equipment (Sum of Lines 510 Through 520)   | (370)    | Acct. 6210 - Benefits Portion of Central Office Switching Expense  |               |
| (385) Acct. 6220 - Benefits Portion of Operator System Expense (390) Acct. 6220 - Rents Portion of Operator System Expense (395) Acct. 6230 - Central Office Expense - Transmission Equipment - Total (400) Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment (405) Acct. 6230 - Rents Portion of Central Office Expense - Transmission Equipment (410) Acct. 6210 - 6230 - Central Office Expense Total (Sum of Lines 365 + 380 + 395) (430) Acct. 6410 - Cable and Wire Facilities Expense - Total (435) Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense (440) Acct. 6410 - Rents Portion Cable and Wire Facilities Expense (445) Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430) Plant-Nonspecific Expense (450) Acct. 6530 - Network Operations Expense - Total (455) Acct. 6530 - Benefits Portion Network Operations Expense (510) Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Switching Equipment (515) Acct. 6560 (2220) - Depreciation and Amortization Expense - Operator System Equipment (520) Acct. 6560 (2210-2230) - Depreciation and Amortization Expense - Central Office Transmission Equipment (525) Acct. 6560 (2210-2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)   | (375)    | Acct. 6210 - Rents Portion of Central Office Switching Expense   |               |
| (390) Acct. 6220 - Rents Portion of Operator System Expense (395) Acct. 6230 - Central Office Expense - Transmission Equipment - Total (400) Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment (405) Acct. 6230 - Rents Portion of Central Office Expense - Transmission Equipment (410) Accts. 6210 - 6230 - Central Office Expense Total (Sum of Lines 365 + 380 + 395) (430) Acct. 6410 - Cable and Wire Facilities Expense - Total (435) Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense (440) Acct. 6410 - Rents Portion Cable and Wire Facilities Expense (445) Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430) Plant-Nonspecific Expense (450) Acct. 6530 - Network Operations Expense - Total (455) Acct. 6530 - Benefits Portion Network Operations Expense Depreciation and Amortization Expenses (510) Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Switching Equipment (515) Acct. 6560 (2220) - Depreciation and Amortization Expense - Operator System Equipment (520) Acct. 6560 (2230) - Depreciation and Amortization Expense - Central Office Transmission Equipment (525) Acct. 6560 (2210 - 2230) - Depreciation and Amortization Expense - Central Office Equipment (Sum of Lines 510 Through 520)   | (380)    | Acct. 6220 - Operator System Expense - Total   |               |
| (395) Acct. 6230 - Central Office Expense - Transmission Equipment - Total (400) Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment (405) Acct. 6230 - Rents Portion of Central Office Expense - Transmission Equipment (410) Accts. 6210 - 6230 - Central Office Expense Total (Sum of Lines 365 + 380 + 395) (430) Acct. 6410 - Cable and Wire Facilities Expense - Total (435) Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense (440) Acct. 6410 - Rents Portion Cable and Wire Facilities Expense (445) Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430) Plant-Nonspecific Expense (450) Acct. 6530 - Network Operations Expense - Total (455) Acct. 6530 - Benefits Portion Network Operations Expense  Depreciation and Amortization Expenses (510) Acct. 6560 (2210) - Depreciation and Amortization Expense - Operator System Equipment (515) Acct. 6560 (2220) - Depreciation and Amortization Expense - Central Office Transmission Equipment (520) Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Transmission Equipment (525) Acct. 6560 (2210-2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)   | (385)    | Acct. 6220 - Benefits Portion of Operator System Expense   |               |
| (400) Acct. 6230 - Benefits Portion of Central Office Expense -Transmission Equipment (405) Acct. 6230 - Rents Portion of Central Office Expense -Transmission Equipment (410) Accts. 6210–6230 - Central Office Expense Total (Sum of Lines 365 + 380 + 395) (430) Acct. 6410 - Cable and Wire Facilities Expense - Total (435) Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense (440) Acct. 6410 - Rents Portion Cable and Wire Facilities Expense (445) Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430) Plant-Nonspecific Expense (450) Acct. 6530 - Network Operations Expense - Total (455) Acct. 6530 - Benefits Portion Network Operations Expense Depreciation and Amortization Expenses (510) Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Switching Equipment (515) Acct. 6560 (2220) - Depreciation and Amortization Expense - Operator System Equipment (520) Acct. 6560 (2230) - Depreciation and Amortization Expense - Central Office Transmission Equipment (525) Acct. 6560 (2210–2230) - Depreciation and Amortization Expense - Central Office Equipment (Sum of Lines 510 Through 520)  | (390)    | Acct. 6220 - Rents Portion of Operator System Expense  |               |
| (405) Acct. 6230 - Rents Portion of Central Office Expense - Transmission Equipment (410) Accts. 6210–6230 - Central Office Expense Total (Sum of Lines 365 + 380 + 395) (430) Acct. 6410 - Cable and Wire Facilities Expense - Total (435) Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense (440) Acct. 6410 - Rents Portion Cable and Wire Facilities Expense (445) Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430) Plant-Nonspecific Expense (450) Acct. 6530 - Network Operations Expense - Total (455) Acct. 6530 - Benefits Portion Network Operations Expense Depreciation and Amortization Expenses (510) Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Switching Equipment (515) Acct. 6560 (2220) - Depreciation and Amortization Expense - Operator System Equipment (520) Acct. 6560 (2210–2230) - Depreciation and Amortization Expense - Central Office Equipment (Sum of Lines 510 Through 520)   | (395)    | Acct. 6230 - Central Office Expense - Transmission Equipment - Total   |               |
| (410) Acct. 6210–6230 - Central Office Expense Total (Sum of Lines 365 + 380 + 395)  (430) Acct. 6410 - Cable and Wire Facilities Expense - Total  (435) Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense  (440) Acct. 6410 - Rents Portion Cable and Wire Facilities Expense  (445) Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430)  Plant-Nonspecific Expense  (450) Acct. 6530 - Network Operations Expense - Total  (455) Acct. 6530 - Benefits Portion Network Operations Expense  Depreciation and Amortization Expenses  (510) Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Switching Equipment  (515) Acct. 6560 (2220) - Depreciation and Amortization Expense - Central Office Transmission Equipment  (520) Acct. 6560 (2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)  | (400)    | Acct. 6230 - Benefits Portion of Central Office Expense -Transmission Equipment                                |               |
| (430) Acct. 6410 - Cable and Wire Facilities Expense - Total (435) Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense (440) Acct. 6410 - Rents Portion Cable and Wire Facilities Expense (445) Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430)  Plant-Nonspecific Expense (450) Acct. 6530 - Network Operations Expense - Total (455) Acct. 6530 - Benefits Portion Network Operations Expense  Depreciation and Amortization Expenses (510) Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Switching Equipment (515) Acct. 6560 (2220) - Depreciation and Amortization Expense - Central Office Transmission Equipment (520) Acct. 6560 (2210-2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)  | (405)    | Acct. 6230 - Rents Portion of Central Office Expense -Transmission Equipment                                   |               |
| (435) Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense (440) Acct. 6410 - Rents Portion Cable and Wire Facilities Expense (445) Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430)  Plant-Nonspecific Expense (450) Acct. 6530 - Network Operations Expense - Total (455) Acct. 6530 - Benefits Portion Network Operations Expense  Depreciation and Amortization Expenses (510) Acct. 6560 (2210) - Depreciation and Amortization Expense -Central Office Switching Equipment (515) Acct. 6560 (2220) - Depreciation and Amortization Expense -Central Office Transmission Equipment (520) Acct. 6560 (2230) - Depreciation and Amortization Expense -Central Office Transmission Equipment (525) Acct. 6560 (2210–2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)  | (410)    | Accts. 6210–6230 - Central Office Expense Total (Sum of Lines 365 + 380 + 395)                                 |               |
| (440) Acct. 6410 - Rents Portion Cable and Wire Facilities Expense (445) Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430)  Plant-Nonspecific Expense (450) Acct. 6530 - Network Operations Expense - Total (455) Acct. 6530 - Benefits Portion Network Operations Expense  Depreciation and Amortization Expenses (510) Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Switching Equipment (515) Acct. 6560 (2220) - Depreciation and Amortization Expense - Operator System Equipment (520) Acct. 6560 (2230) - Depreciation and Amortization Expense - Central Office Transmission Equipment (525) Acct. 6560 (2210–2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)   | (430)    | Acct. 6410 - Cable and Wire Facilities Expense - Total   |               |
| (445) Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430)  Plant-Nonspecific Expense  (450) Acct. 6530 - Network Operations Expense - Total  (455) Acct. 6530 - Benefits Portion Network Operations Expense  Depreciation and Amortization Expenses  (510) Acct. 6560 (2210) - Depreciation and Amortization Expense -Central Office Switching Equipment  (515) Acct. 6560 (2220) - Depreciation and Amortization Expense -Operator System Equipment  (520) Acct. 6560 (2230) - Depreciation and Amortization Expense -Central Office Transmission Equipment  (525) Acct. 6560 (2210–2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)   | (435)    | Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense  |               |
| Plant-Nonspecific Expense  (450) Acct. 6530 - Network Operations Expense - Total  (455) Acct. 6530 - Benefits Portion Network Operations Expense  Depreciation and Amortization Expenses  (510) Acct. 6560 (2210) - Depreciation and Amortization Expense -Central Office Switching Equipment  (515) Acct. 6560 (2220) - Depreciation and Amortization Expense -Operator System Equipment  (520) Acct. 6560 (2230) - Depreciation and Amortization Expense -Central Office Transmission Equipment  (525) Acct. 6560 (2210–2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)  | (440)    | Acct. 6410 - Rents Portion Cable and Wire Facilities Expense   |               |
| (450) Acct. 6530 - Network Operations Expense - Total  (455) Acct. 6530 - Benefits Portion Network Operations Expense  Depreciation and Amortization Expenses  (510) Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Switching Equipment  (515) Acct. 6560 (2220) - Depreciation and Amortization Expense - Operator System Equipment  (520) Acct. 6560 (2230) - Depreciation and Amortization Expense - Central Office Transmission Equipment  (525) Acct. 6560 (2210–2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)  | (445)    | Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430)                            |               |
| Depreciation and Amortization Expenses  (510) Acct. 6560 (2210) - Depreciation and Amortization Expense -Central Office Switching Equipment  (515) Acct. 6560 (2220) - Depreciation and Amortization Expense -Operator System Equipment  (520) Acct. 6560 (2230) - Depreciation and Amortization Expense -Central Office Transmission Equipment  (525) Acct. 6560 (2210–2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)  | Plant-No | nspecific Expense  |               |
| Depreciation and Amortization Expenses  (510) Acct. 6560 (2210) - Depreciation and Amortization Expense -Central Office Switching Equipment  (515) Acct. 6560 (2220) - Depreciation and Amortization Expense -Operator System Equipment  (520) Acct. 6560 (2230) - Depreciation and Amortization Expense -Central Office Transmission Equipment  (525) Acct. 6560 (2210–2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)  | (450)    | Acct. 6530 - Network Operations Expense - Total  |               |
| (510) Acct. 6560 (2210) - Depreciation and Amortization Expense -Central Office Switching Equipment  (515) Acct. 6560 (2220) - Depreciation and Amortization Expense -Operator System Equipment  (520) Acct. 6560 (2230) - Depreciation and Amortization Expense -Central Office Transmission Equipment  (525) Acct. 6560 (2210–2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)  | (455)    | Acct. 6530 - Benefits Portion Network Operations Expense   |               |
| (515) Acct. 6560 (2220) - Depreciation and Amortization Expense -Operator System Equipment (520) Acct. 6560 (2230) - Depreciation and Amortization Expense -Central Office Transmission Equipment (525) Acct. 6560 (2210–2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)   | Deprecia | ion and Amortization Expenses  |               |
| (520) Acct. 6560 (2230) - Depreciation and Amortization Expense -Central Office Transmission Equipment (525) Acct. 6560 (2210–2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)  | (510)    | Acct. 6560 (2210) - Depreciation and Amortization Expense -Central Office Switching Equipment                  |               |
| (525) Acct. 6560 (2210–2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)   | (515)    | Acct. 6560 (2220) - Depreciation and Amortization Expense -Operator System Equipment                           |               |
| The state of the s | (520)    | Acct. 6560 (2230) - Depreciation and Amortization Expense -Central Office Transmission Equipment               |               |
| TOO AND TO SELECT A S | (525)    | Acct. 6560 (2210–2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520) |               |
| (530) Acct. 5560 (2410) - Depreciation and Amortization Expense -Cable and Wire Facilities   | (530)    | Acct. 6560 (2410) - Depreciation and Amortization Expense -Cable and Wire Facilities                           |               |

## Universal Service Fund - High Cost Loop Support Data Collection Form

SAC: 522418 SA Name: Pend Oreille Telephone Company Region: Western

| Data<br>Line | Description  |    |       |       |
|--------------|--|----|-------|-------|
| Corporat     | e Operating Expenses   |    |       |       |
| (535)        | Acct. 6710 - Executive and Planning Expense - Total  |    |       |       |
| (540)        | Acct. 6710 - Benefits Portion Executive and Planning Expense   |    |       |       |
| (550)        | Acct. 6720 - General Administrative Expense - Total  |    |       |       |
| (555)        | Acct. 6720 - Benefits Portion -General Administrative Expense  |    |       |       |
| (565)        | Total Corporate Operations Expense (Sum of Lines 535 + 550)  |    |       |       |
| Other Ex     | penses and Revenues  |    |       |       |
| (600)        | Benefits Portion of All Operating Expenses - Total   |    |       |       |
| (610)        | Rents Portion of All Operating Expenses - Total  |    |       |       |
| Taxes        |  |    |       |       |
| (650)        | Acct. 7200 - Operating Taxes   |    |       |       |
| IV. PAR      | T 36 - COST STUDY DATA   |    |       |       |
| (700)        | Acct. 2410 - Cost Study Average Cable and Wire Facilities  |    |       |       |
| (710)        | Cost Study Average Cable and Wire Facilities Cat. 1 - Total Exchange Line C&WF Excluding Wide Band                 |    |       |       |
|              | RTIZABLE TANGIBLE ASSETS instructions prior to completing this section)  |    |       |       |
| (800)        | Acct. 2680 - Amortizable Tangible Assets   |    |       |       |
| (805)        | Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment                            |    |       |       |
| (810)        | Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment Allocated to Category 4.13 |    |       |       |
| (815)        | Acct. 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities  |    |       |       |
| (820)        | Acct. 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities Allocated to Category 1                |    |       |       |
| (830)        | Acct. 6560 (2680) - Depreciation and Amortization Expense -Amortizable Tangible Assets                             |    |       |       |
|              | Sum of Data Collection Inputs  |    |       |       |
| VI. COM      | MENTS/SIGNIFICANT CHANGE EXPLANATION   |    |       |       |
|              |  |    |       |       |
|              |  |    |       |       |
|              |  |    |       |       |
| VII. REN     | T REVENUE: OFFSET TO EXPENSE   |    |       |       |
| (1)          | Account 6120 - General Support Expense   |    | -     |       |
| (2)          | Account 6210 - Central Office Switching Expense  |    | -     | <br>  |
| (3)          | Account 6220 - Central Office Operator Expense   |    | 2     | <br>  |
| (4)          | Account 6230 - Central Office Transmission Expense   |    |       |       |
| (5)          | Account 6310 - Information Orig/Term Expense   |    | 7     | <br>- |
| (6)          | Account 6410 - Cable & Wire Facilities Expense   |    | 577   | <br>- |
|              |  | TO | TAL _ | <br>  |