

STATE USF FILING
FINANCIAL TEMPLATE
NON-"S CORP" COMPANIES

State USF Petition Filing Requirement -WAC 480-123-110 (1)(e)
 Prior Year Balance Sheet

Company Name: (Below)
 Kalama Telephone Company

ASSETS	Balance End of Year 2015 (A)	Part 64 Adj to NonReg 2015 (B)	Adj. Balance End of Year 2015 (C)	LIABILITIES AND STOCKHOLDERS' EQUITY	Balance End of Year 2015 (A)	Part 64 Adj to NonReg 2015 (B)	Adj. Balance End of Year 2015 (C)
CURRENT ASSETS				CURRENT LIABILITIES			
1. Cash and Equivalents	790,080		790,080	25. Accounts Payable	61,711		61,711
2. Cash-RUS Construction Fund			0	26. Notes Payable			0
3. Affiliates:				27. Advance Billings and Payments			0
a. Telecom, Accounts Receivable			0	28. Customer Deposits			0
b. Other Accounts Receivable			0	29. Current Mat. L/T Debt			0
c. Notes Receivable			0	30. Current Mat. L/T Debt Rur. Dev.			0
4. Non-Affiliates:				31. Current Mat. - Capital Leases			0
a. Telecom, Accounts Receivable	161,233		161,233	32. Income Taxes Accrued			0
b. Other Accounts Receivable			0	33. Other Taxes Accrued	16,168		16,168
c. Notes Receivable			0	34. Other Current Liabilities	186,912		186,912
5. Interest and Dividends Receivable			0	35. Total Current Liabilities (25 thru 34)	264,791	0	264,791
6. Material-Regulated	42,346		42,346	LONG-TERM DEBT			
7. Material-Nonregulated			0	36. Funded Debt-RUS Notes			0
8. Prepayments			0	37. Funded Debt-RTB Notes			0
9. Other Current Assets	43,327		43,327	38. Funded Debt-FFB Notes			0
10. Total Current Assets (1 Thru 9)	1,036,986	0	1,036,986	39. Funded Debt-Other			0
				40. Funded Debt-Rural Develop. Loan			0
NONCURRENT ASSETS				41. Premium (Discount) on L/T Debt			0
11. Investment in Affiliated Companies				42. Reacquired Debt			0
a. Rural Development	0		0	43. Obligations Under Capital Lease			0
b. Nonrural Development	0		0	44. Adv. From Affiliated Companies	2,809,877		2,809,877
12. Other Investments				45. Other Long-Term Debt			0
a. Rural Development	0		0	46. Total Long-Term Debt (36 thru 45)	2,809,877	0	2,809,877
b. Nonrural Development			0	OTHER LIAB. & DEF. CREDITS			
13. Nonregulated Investments (B1)		4,744	4,744	47. Other Long-Term Liabilities			0
14. Other Noncurrent Assets			0	48. Deferred Income Taxes			0
15. Deferred Charges	601,189	(1,338)	599,851	49. Other Deferred Credits (D)			0
16. Jurisdictional Differences			0	50. Other Jurisdictional Differences			0
17. Total noncurrent Assets (11 thru 16)	601,189	3,406	604,595	51. Total Other Liab. & Def. Credits (47 thru 50)	0	0	0
				EQUITY			
PLANT, PROPERTY AND EQUIPMENT				52. Cap. Stock Outstanding & Subscribed	35,000		35,000
18. Telecom Plant-In-Service	18,263,610	(40,206)	18,223,404	53. Additional Paid-in-Capital			0
19. Property Held for Future Use			0	54. Treasury Stock			0
20. Plant Under Construction	144,836		144,836	55. Membership and Capital Certificates			0
21. Plant Adj., Nonop Plant & Goodwill			0	56. Other Capital			0
22. Accumulated Depreciation (CR.)	(16,566,580)	36,800	(16,529,780)	57. Patronage Capital Credits			0
23. Net Plant (18 thru 21 less 22)	1,841,866	(3,406)	1,838,460	58. Retained Earnings or Margins (B2)	370,373	0	370,373
				59. Total Equity (52 thru 58)	405,373	-	405,373
24. TOTAL ASSETS (10+17+23)	3,480,041	0	3,480,041	60. TOTAL LIABILITIES AND EQUITY (35+46+51+59)	3,480,041	0	3,480,041

Footnotes:
 (A) - As reported on RUS Form 479
 (B) - Part 64 adjustments from regulated to nonregulated.
 (C) - Adjusted Balance after Part 64

Footnotes:
 (B1) - Part 64 offset to nonreg investment
 (B2) - Part 64 offset to retained earnings
 (D) - Excludes deferred taxes

State USF Petition Filing Requirement -WAC 480-123-110(1)(e)
Current Year Balance Sheet

Company Name: (Below)
Kalama Telephone Company

ASSETS	Balance End of Year 2016 (A)	Part 64 Adj to NonReg 2016 (B)	Adj. Balance End of Year 2016 (C)	LIABILITIES AND STOCKHOLDERS' EQUITY	Balance End of Year 2016 (A)	Part 64 Adj to NonReg 2016 (B)	Adj. Balance End of Year 2016 (C)
CURRENT ASSETS				CURRENT LIABILITIES			
1. Cash and Equivalents	786,239		786,239	25. Accounts Payable	32,126		32,126
2. Cash-RUS Construction Fund			0	26. Notes Payable			0
3. Affiliates:				27. Advance Billings and Payments			0
a. Telecom, Accounts Receivable			0	28. Customer Deposits			0
b. Other Accounts Receivable			0	29. Current Mat. L/T Debt			0
c. Notes Receivable			0	30. Current Mat. L/T Debt Rur. Dev.			0
4. Non-Affiliates:				31. Current Mat. - Capital Leases			0
a. Telecom, Accounts Receivable	176,976		176,976	32. Income Taxes Accrued			0
b. Other Accounts Receivable			0	33. Other Taxes Accrued	17,974		17,974
c. Notes Receivable			0	34. Other Current Liabilities	215,722		215,722
5. Interest and Dividends Receivable			0	35. Total Current Liabilities (25 thru 34)	265,822	0	265,822
6. Material-Regulated	35,802		35,802	LONG-TERM DEBT			
7. Material-Nonregulated			0	36. Funded Debt-RUS Notes			0
8. Prepayments			0	37. Funded Debt-RTB Notes			0
9. Other Current Assets	29,948		29,948	38. Funded Debt-FFB Notes			0
10. Total Current Assets (1 Thru 9)	1,028,965	0	1,028,965	39. Funded Debt-Other			0
				40. Funded Debt-Rural Develop. Loan			0
NONCURRENT ASSETS				41. Premium (Discount) on L/T Debt			0
11. Investment in Affiliated Companies				42. Reacquired Debt			0
a. Rural Development			0	43. Obligations Under Capital Lease			0
b. Nonrural Development			0	44. Adv. From Affiliated Companies	2,802,947		2,802,947
12. Other Investments				45. Other Long-Term Debt			0
a. Rural Development			0	46. Total Long-Term Debt (36 thru 45)	2,802,947	0	2,802,947
b. Nonrural Development			0	OTHER LIAB. & DEF. CREDITS			0
13. Nonregulated Investments (B1)		4,134	4,134	47. Other Long-Term Liabilities			0
14. Other Noncurrent Assets			0	48. Deferred Income Taxes			0
15. Deferred Charges	577,572	(1,328)	576,244	49. Other Deferred Credits (D)			0
16. Jurisdictional Differences			0	50. Other Jurisdictional Differences			0
17. Total noncurrent Assets (11 thru 16)	577,572	2,806	580,378	51. Total Other Liab. & Def. Credits (47 thru 50)	0	0	0
				EQUITY			
PLANT, PROPERTY AND EQUIPMENT				52. Cap. Stock Outstanding & Subscribed	35,000		35,000
18. Telecom Plant-In-Service	18,778,850	(43,552)	18,735,298	53. Additional Paid-in-Capital			0
19. Property Held for Future Use			0	54. Treasury Stock			0
20. Plant Under Construction	62,942		62,942	55. Membership and Capital Certificates			0
21. Plant Adj., Nonop Plant & Goodwill			0	56. Other Capital			0
22. Accumulated Depreciation (CR.)	(17,210,039)	40,746	(17,169,293)	57. Patronage Capital Credits			0
23. Net Plant (18 thru 21 less 22)	1,631,753	(2,806)	1,628,947	58. Retained Earnings or Margins (B2)	134,521	0	134,521
				59. Total Equity (52 thru 58)	169,521	-	169,521
24. TOTAL ASSETS (10+17+23)	3,238,290	0	3,238,290	60. TOTAL LIABILITIES AND EQUITY (35+46+51+59)	3,238,290	0	3,238,290

Footnotes:

- (A) - As reported on RUS Form 479
- (B) - Part 64 adjustments from regulated to nonregulated.
- (C) - Adjusted Balance after Part 64

Footnotes:

- (B1) - Part 64 offset to nonreg investment
- (B2) - Part 64 offset to retained earnings
- (D) - Excludes deferred taxes

State USF Petition Filing Requirement - WAC 480-123-110 (1)(e)
 Prior and Current Year Balance Sheet

Company Name: (Below)
 Kalama Telephone Company

ASSETS	Adjusted Prior Year Balance 2015	Adjusted Current Year Balance 2016	LIABILITIES AND STOCKHOLDERS' EQUITY	Adjusted Prior Year Balance 2015	Adjusted Current Year Balance 2016
CURRENT ASSETS			CURRENT LIABILITIES		
1. Cash and Equivalents	790,080	786,239	25. Accounts Payable	61,711	32,126
2. Cash-RUS Construction Fund	0	0	26. Notes Payable	0	0
3. Affiliates:			27. Advance Billings and Payments	0	0
a. Telecom, Accounts Receivable	0	0	28. Customer Deposits	0	0
b. Other Accounts Receivable	0	0	29. Current Mat. L/T Debt	0	0
c. Notes Receivable	0	0	30. Current Mat. L/T Debt Rur. Dev.	0	0
4. Non-Affiliates:			31. Current Mat. - Capital Leases	0	0
a. Telecom, Accounts Receivable	161,233	176,976	32. Income Taxes Accrued	0	0
b. Other Accounts Receivable	0	0	33. Other Taxes Accrued	16,168	17,974
c. Notes Receivable	0	0	34. Other Current Liabilities	186,912	215,722
5. Interest and Dividends Receivable	0	0	35. Total Current Liabilities (25 - 34)	264,791	265,822
6. Material-Regulated	42,346	35,802	LONG-TERM DEBT		
7. Material-Nonregulated	0	0	36. Funded Debt-RUS Notes	0	0
8. Prepayments	0	0	37. Funded Debt-RTB Notes	0	0
9. Other Current Assets	43,327	29,948	38. Funded Debt-FFB Notes	0	0
10. Total Current Assets (1 Thru 9)	1,036,986	1,028,965	39. Funded Debt-Other	0	0
NONCURRENT ASSETS			40. Funded Debt-Rural Develop. Loan	0	0
11. Investment in Affiliated Companies			41. Premium (Discount) on L/T Debt	0	0
a. Rural Development	0	0	42. Reacquired Debt	0	0
b. Nonrural Development	0	0	43. Obligations Under Capital Lease	0	0
12. Other Investments			44. Adv. From Affiliated Companies	2,809,877	2,802,947
a. Rural Development	0	0	45. Other Long-Term Debt	0	0
b. Nonrural Development	0	0	46. Total Long-Term Debt (36-45)	2,809,877	2,802,947
13. Nonregulated Investments	4,744	4,134	OTHER LIAB. & DEF. CREDITS		
14. Other Noncurrent Assets	0	0	47. Other Long-Term Liabilities	0	0
15. Deferred Charges	599,851	576,244	48. Deferred Income Taxes	0	0
16. Jurisdictional Differences	0	0	49. Other Deferred Credits	0	0
17. Total noncurrent Assets (11 thru 16)	604,595	580,378	50. Other Jurisdictional Differences	0	0
PLANT, PROPERTY AND EQUIPMENT			51. Total Other Liab. & Def. Credits (47 thru 50)	0	0
18. Telecom Plant-in-Service	18,223,404	18,735,298	EQUITY		
19. Property Held for Future Use	0	0	52. Cap. Stock Outstanding & Subscribed	35,000	35,000
20. Plant Under Construction	144,836	62,942	53. Additional Paid-in-Capital	0	0
21. Plant Adj., Nonop Plant & Goodwill	0	0	54. Treasury Stock	0	0
22. Accumulated Depreciation (CR.)	(16,529,780)	(17,169,293)	55. Membership and Capital Certificates	0	0
23. Net Plant (18 thru 21 less 22)	1,838,460	1,628,947	56. Other Capital	0	0
24. TOTAL ASSETS (10+17+23)	3,480,041	3,238,290	57. Patronage Capital Credits	0	0
			58. Retained Earnings or Margins	370,373	134,521
			59. Total Equity (52 thru 58)	405,373	169,521
			59. TOTAL LIABILITIES AND EQUITY (35+46+51+59)	3,480,041	3,238,290

Footnote:
 Adjusted Balances represents balances
 after Part 64 adjustments

State USF Petition Filing Requirement - WAC 480-123-110 (1)(e)
Prior and Current Year Rate Base

Company Name: (Below)

Kalama Telephone Company _____

Line #	Description	B/S Line #	Adj. Balance End of Year 2015	Adj. Balance End of Year 2016	Average Adj End of Year Balance
Average Rate Base:					
1	Total Regulated Adjusted Telecom Plant-In-service	18	18,223,404	18,735,298	18,479,351
2	Total Property Held for Future Use	19	0	0	0
3	Total Regulated Adjusted Accumulated Depreciation (CR)	22	(16,529,780)	(17,169,293)	(16,849,537)
4	Total Regulated Materials & Supplies	6	42,346	35,802	39,074
5	Deferred Income Taxes (CR)	48	0	0	0
6	Total Regulated Rate Base		1,735,970	1,601,807	1,668,889

Footnotes:

1. Normal balance of deferred income taxes and accumulated depreciation is a credit.
2. Adjusted balance includes Part 64 adjustments

State USF Petition Filing Requirement - WAC 480-123-110 (1)(e)
Prior and Current Year Access Lines

Company Name: (Below)
Kalama Telephone Company

Line #	Description	Prior Year End of Yr. Balance - 2015	Current Year End of Yr. Balance - 2016	Difference	% Change
	Access Lines:				
1	Residential	1,713	1,690	(23)	-1.3%
2	Business	518	529	11	2.1%
3	Total	2,231	2,219	(12)	-0.5%

Note: If 2015 does not equal last year's petition and template, explain.

State USF Petition Filing Requirement - WAC 480-123-110 (1)(e)
 Prior Year Income Statement

Company Name: (Below)
 Kalama Telephone Company

Line #	Description	Prior Year 2015 (A)	Part 64 Adj. to NonReg (B)	Prior Year Adjusted 2015 (C)
1	Local Network Services Revenues	551,609		551,609
2	Network Access Services Revenues	2,387,869		2,387,869
3	Long Distance Network Services Revenues			0
4	Carrier Billing and Collection Revenues	12,469		12,469
5	Miscellaneous Revenues	32,968		32,968
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	(2,471)		(2,471)
7	Net Operating Revenues (1 thru 6)	2,982,444	0	2,982,444
8	Plant Specific Operations Expense	964,939	(8,553)	956,386
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	593,422		593,422
10	Depreciation Expense	1,058,748	(954)	1,057,794
11	Amortization Expense			0
12	Customer Operations Expense	211,196	(4,311)	206,885
13	Corporate Operations	556,210	(4,878)	551,332
14	Total Operations Expenses (8 thru 13)	3,384,515	(18,696)	3,365,819
15	Operating Income or Margins (7 less 14)	(402,071)	18,696	(383,375)
16	Other Operating Income and Expenses ()			0
17	State and Local Taxes	91,320	(160)	91,160
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	(218,527)	10,503	(208,024)
19	Other Taxes			0
20	Total Operating Taxes (17+18+19)	(127,207)	10,343	(116,864)
21	Net Operating Income or Margins (15+16-20)	(274,864)	8,353	(266,511)
22	Interest on Funded Debt	151,721	(262)	151,459
23	Interest Expense - Capital Leases			0
24	Other Interest Expense			0
25	Allowance for Funds Used During Construction (CR)			0
26	Total Fixed Charges (22+23+24-25)	151,721	(262)	151,459
27	Nonoperating Net Income	557		557
28	Extraordinary Items			0
29	Jurisdictional Differences			0
30	Nonregulated Net Income (B1)	26,526	(8,615)	17,911
31	Total Net Income or Margins (21+27+28+29+30-26)	(399,502)	0	(399,502)
32	Total Taxes Based on Income			
33	Retained Earning or Margins Beginning-of-Year	769,875		769,875
34	Miscellaneous Credits Year-to-Date			0
35	Dividends Declared (Common)			0
36	Dividends Declared (Preferred)			0
37	Other Debits Year-to-Date			0
38	Transfers to Patronage Capital			0
39	Retained Earnings End-of-Period ((31+33+34)-(35+36+37+38))(A2)	370,373	0	370,373
40	Patronage Capital Beginning-of-Year			0
41	Transfers to Patronage Capital			0
42	Patronage Capital Credits Retired			0
43	Patronage Capital End-of-Year (40+41-42)	0	0	0
44	Annual Debt Service Payments	223,034		223,034
45	Cash Ratio ((14+20-10-11)/7)	0.7372	#DIV/0!	0.7347
46	Operating Accrual Ratio ((14+20+26)/7)	1.1430	#DIV/0!	1.1401
47	TIER ((31+26)/26)	(1.6331)	1.0000	(1.6377)
48	DSCR ((31+26+10+11)/44)	3.6361	#DIV/0!	3.6306

Footnotes:

- (A) As reported on RUS Form 479
- (A1) S Corps provide effective tax rate from Cost study on Page 9, Inc. Statement Summary Schedule Footnote
- (A2) Column A, Line 39 must equal Column A, Line 58 of Page 2, Balance Sheet
- (B) Part 64 adjustment from regulated to nonregulated
- (B1) Column B, automatic offset to Nonregulated Net Income (No impact to Retained Earnings)
- (C) Adjusted balance after Part 64 adjustments

State USF Petition Filing Requirement - WAC 480-123-110 (1)(e)
 Current Year Income Statement

Company Name: (Below)
 Kalama Telephone Company

Line #	Description	Current Year 2016 (A)	Part 64 Adj. to NonReg (B)	Current Year Adjusted 2016 (C)
1	Local Network Services Revenues	566,448		566,448
2	Network Access Services Revenues	2,396,518		2,396,518
3	Long Distance Network Services Revenues			0
4	Carrier Billing and Collection Revenues	12,206		12,206
5	Miscellaneous Revenues	30,026		30,026
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	(3,053)		(3,053)
7	Net Operating Revenues (1 thru 6)	3,002,145	0	3,002,145
8	Plant Specific Operations Expense	1,054,142	(9,350)	1,044,792
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	665,004		665,004
10	Depreciation Expense	660,692	(4,183)	656,509
11	Amortization Expense			0
12	Customer Operations Expense	221,704	(4,111)	217,593
13	Corporate Operations	566,713	(5,686)	561,027
14	Total Operations Expenses (8 thru 13)	3,168,255	(23,330)	3,144,925
15	Operating Income or Margins (7 less 14)	(166,110)	23,330	(142,780)
16	Other Operating Income and Expenses ()			0
17	State and Local Taxes	85,698	(155)	85,543
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	(123,934)	12,021	(111,913)
19	Other Taxes			0
20	Total Operating Taxes (17+18+19)	(38,236)	11,866	(26,370)
21	Net Operating Income or Margins (15+16-20)	(127,874)	11,464	(116,410)
22	Interest on Funded Debt	117,547		117,547
23	Interest Expense - Capital Leases			0
24	Other Interest Expense			0
25	Allowance for Funds Used During Construction (CR)			0
26	Total Fixed Charges (22+23+24-25)	117,547	0	117,547
27	Nonoperating Net Income	(28,863)		(28,863)
28	Extraordinary Items			0
29	Jurisdictional Differences			0
30	Nonregulated Net Income (B1)	38,432	(11,464)	26,968
31	Total Net Income or Margins (21+27+28+29+30-26)	(235,852)	0	(235,852)
32	Total Taxes Based on Income			
33	Retained Earning or Margins Beginning-of-Year	370,373		370,373
34	Miscellaneous Credits Year-to-Date			0
35	Dividends Declared (Common)			0
36	Dividends Declared (Preferred)			0
37	Other Debits Year-to-Date			0
38	Transfers to Patronage Capital			0
39	Retained Earnings End-of-Period ((31+33+34)-(35+36+37+38))(A2)	134,521	0	134,521
40	Patronage Capital Beginning-of-Year			0
41	Transfers to Patronage Capital			0
42	Patronage Capital Credits Retired			0
43	Patronage Capital End-of-Year (40+41-42)	0	0	0
44	Annual Debt Service Payments			0
45	Cash Ratio ((14+20-10-11)/7)	0.8225	#DIV/0!	0.8201
46	Operating Accrual Ratio ((14+20+26)/7)	1.0817	#DIV/0!	1.0779
47	TIER ((31+26)/26)	(1.0064)	#DIV/0!	(1.0064)
48	DSCR ((31+26+10+11)/44)	#DIV/0!	#DIV/0!	#DIV/0!

Footnotes:

- (A) As reported on RUS Form 479
- (A1) S Corps provide effective tax rate from Cost study on Page 9, Inc. Statement Summary Schedule Footnote
- (A2) Column A, Line 39 must equal Column A, Line 58 of Page 3, Balance Sheet
- (B) Part 64 adjustment from regulated to nonregulated
- (B1) Column B, automatic offset to Nonregulated Net Income (No Impact to Retained Earnings)
- (C) Adjusted balance after Part 64 adjustments

State USF Petition Filing Requirement - WAC 480-123-110 (1)(e)
 Prior and Current Year Income Statement

Company Name:
 Kalama Telephone Company

Line #	Description	Adjusted Prior Year 2015	Adjusted Current Year 2016
1	Local Network Services Revenues	551,609	566,448
2	Network Access Services Revenues	2,387,869	2,396,518
3	Long Distance Network Services Revenues	0	0
4	Carrier Billing and Collection Revenues	12,469	12,206
5	Miscellaneous Revenues	32,968	30,026
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	(2,471)	(3,053)
7	Net Operating Revenues (1 thru 6)	2,982,444	3,002,145
8	Plant Specific Operations Expense	956,386	1,044,792
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	593,422	665,004
10	Depreciation Expense	1,057,794	656,509
11	Amortization Expense	0	0
12	Customer Operations Expense	206,885	217,593
13	Corporate Operations	551,332	561,027
14	Total Operations Expenses (8 thru 13)	3,365,819	3,144,925
15	Operating Income or Margins (7 less 14)	(383,375)	(142,780)
16	Other Operating Income and Expenses ()	0	0
17	State and Local Taxes	91,160	85,543
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	(208,024)	(111,913)
19	Other Taxes	0	0
20	Total Operating Taxes (17+18+19)	(116,864)	(26,370)
21	Net Operating Income or Margins (15+16-20)	(266,511)	(116,410)
22	Interest on Funded Debt	151,459	117,547
23	Interest Expense - Capital Leases	0	0
24	Other Interest Expense	0	0
25	Allowance for Funds Used During Construction	0	0
26	Total Fixed Charges (22+23+24-25)	151,459	117,547
27	Nonoperating Net Income	557	(28,863)
28	Extraordinary Items	0	0
29	Jurisdictional Differences	0	0
30	Nonregulated Net Income	17,911	26,968
31	Total Net Income or Margins (21+27+28+29+30-26)	(399,502)	(235,852)
32	Total Taxes Based on Income		
33	Retained Earning or Margins Beginning-of-Year	769,875	370,373
34	Miscellaneous Credits Year-to-Date	0	0
35	Dividends Declared (Common)	0	0
36	Dividends Declared (Preferred)	0	0
37	Other Debits Year-to-Date	0	0
38	Transfers to Patronage Capital	0	0
39	Retained Earnings or Margins End-of-Period ((31+33+34)-(35+36+37+38))	370,373	134,521
40	Patronage Capital Beginning-of-Year	0	0
41	Transfers to Patronage Capital	0	0
42	Patronage Capital Credits Retired	0	0
43	Patronage Capital End-of-Year (40+41-42)	0	0
44	Annual Debt Service Payments	223,034	0
45	Cash Ratio ((14+20-10-11)/7)	0.7347	0.8201
46	Operating Accrual Ratio ((14+20+26)/7)	1.1401	1.0779
47	TIER ((31+26)/26)	(1.6377)	(1.0064)
48	DSCR ((31+26+10+11)/44)	3.63	#DIV/0!

Footnote

(A1) S Corporation Effective Tax Rate (2 decimal places):

Note:

Adjusted Income Statement reflects Part 64 Adjustments (Regulated to Nonregulated).

2015 2016

State USF Petition Filing Requirement - WAC 480-123-110 (1)(e)
Prior and Current Year Access Revenue Detail

Company Name: (Below)
Kalama Telephone Company

Line #	Description	Part 32 Account	Prior Year 2015	Current Year 2016
1	End User Revenue (SLC, ARC, etc.)	5081	330,403	340,427
2	Switched Access (excluding USF):	5082		
2a	Intrastate		81,615	57,890
2b	Interstate (includes CAF)		417,449	198,448
3	Special Access:	5083		
3a	Intrastate		5,352	5,352
3b	Interstate		387,648	509,611
4	Federal USF (ICLS/HCL/SN)	Varies	963,621	1,051,555
5	State USF		201,880	233,091
6	Other*		(99)	144
7	Total (must equal line 2 of Income Stmt.)		2,387,869	2,396,518
8	Line 2 of Income Stmt.		2,387,869	2,396,518
9	Difference		0	0

Footnote:

* - if > than 5% of Access revenue total, provide description below.

State USF Petition Filing Requirement - WAC 480-123-110 (1)(e)
Out-of-Period and Pro Forma Adjustments

Company Name: (Below)
 Kalama Telephone Company _____

Description of Out-of-Period (OOP) - 2016 (As Recorded) OR Pro Forma (PF) Adjustment for Current Year Petition or Reversing from Prior Year	Year	OOP or PF?	Part 32 Account	
			Debit	Credit
Adjustment #1:				
Adjustment #2:				
Adjustment #3:				
Adjustment #4				
Adjustment #5				

State USF Petition Filing Requirement - WAC 480-123-110 (1)(e)
 Rate of Return and Consolidated Return on Equity

Company Name: (Below)

Kalama Telephone Company

Line #	Description	2016 (A)	2016 (B)
1	Rate Base (Jan. 1)	1,735,970	1,735,970
2	Rate Base (Dec 31)	1,601,807	1,601,807
3	Average Rate Base	1,668,889	1,668,889
4	Net Operating Income	(116,410)	(116,410)
5	Out-of-Period Adjustments Net of FIT (1)		
6	Adjusted Net Operating Income	(116,410)	(116,410)
7	Earned Regulated Rate of Return	-6.98%	-6.98%

Footnotes:

- (1) Lines 5 & 12 will be completed by Staff
- (A) Column A to be completed by Company,**
- (B) Column B should equal Column A, but may include any Staff Adjustments**