

**KALAMA TEL CO**

**FCC Form 481**

**State: WA**

OMB Control #: 3060-0986 (High Cost) &

**Sac: 522426**

3060-0819 (Low Income), December 2020

**498 ID: 143002598**

**Program Year: 2025**

## Filing Type and Contact Info

### Filing Type

This information has been preselected based on High Cost and Lifeline program support paid out in the previous calendar year. If you think the filing type is incorrect, [please contact USAC](#).



High Cost (Section 54.313)



Lifeline (Section 54.422)

### Contact Information

Include contact information for the person best able to answer questions about this form.

#### Contact Name (030)

Rick Vitzthum

#### Phone # (035)

(360)264-2915

(xxx) xxx-xxxx

#### Ext. (optional)

#### Contact Email Address (039)

rick@scattercreek.net

KALAMA TEL CO

State: WA

Sac: 522426

498 ID: 143002598

OMB Control #: 3060-0986 (High Cost) &  
3060-0819 (Low Income), December 2020

Program Year: 2025

## Functionality in Emergency Situations (600)

### Certify

#### Functionality in Emergency Situations Certification (600)

Is the carrier able to function in emergency situations?



Yes



No

#### Descriptive Document for Functionality in Emergency Situations (610)



522426wa610.pdf (105 KB)



PDF only

KALAMA TEL CO

FCC Form 481

State: WA

OMB Control #: 3060-0986 (High Cost) &

Sac: 522426

3060-0819 (Low Income), December 2020

498 ID: 143002598

Program Year: 2025

## Operating Companies (800)

### Carrier Names

Reporting Carrier (810)

Kalama Telephone Company

Holding Company (811)



Scatter Creek Ltd.

Validate the information listed above (811) by selecting one of the following:

- Holding Company/Affiliate name listed above is correct. (811A)
- Holding Company/Affiliate name listed above is NOT correct. (811B)
- This study area does not have a Holding Company/Affiliate name. (811D)

### Operating Company

Operating Company (812)

Kalama Telephone Company

Upload Operating Company Data (813A, 813B, 813C) (Optional)

[Operating Company Data Template](#)

522426wa812.csv (168 BYTES)

CSV only

KALAMA TEL CO

State: WA

Sac: 522426

498 ID: 143002598

OMB Control #: 3060-0986 (High Cost) &  
3060-0819 (Low Income), December 2020

Program Year: 2025

---

## Tribal Lands Reporting (900)

### Tribal Land Services

Does the filing entity offer Tribal land services? (900)



Yes



No

KALAMA TEL CO

FCC Form 481

State: WA

OMB Control #: 3060-0986 (High Cost) &amp;

Sac: 522426

3060-0819 (Low Income), December 2020

498 ID: 143002598

Program Year: 2025

## Voice and Broadband Service Rate Comparability (1000)

### Certify Voice

#### Voice Services Rate Comparability Certification (1000)

Is the carrier's pricing of fixed voice services no more than two standard deviations above the applicable national average urban rate for voice service? If you answer No to line 1000, please provide an explanation for non-compliance.



Yes



No



Not Applicable

#### Attach Detailed Description for Voice Services Rate Comparability Compliance (1010)



522426wa1010.pdf (155 KB)

PDF, XLS, XLSX only

### Certify Broadband

#### Broadband Comparability Certification (1020)

Does the carrier's broadband services pricing meet one of the following criteria? If you answer No to line 1020, please provide an explanation for non-compliance.



Yes - Pricing is no more than the most recent applicable benchmark announced by the Wireline Competition Bureau.



Yes - Pricing is no more than the non-promotional price charged for a comparable fixed wireline service in urban areas in the states or U.S. Territories where the eligible telecommunications carrier receives support.



No - Unable to certify broadband rate comparability



Not Applicable.

KALAMA TEL CO

State: WA

Sac: 522426

498 ID: 143002598

OMB Control #: 3060-0986 (High Cost) &  
3060-0819 (Low Income), December 2020

Program Year: 2025

Attach Detailed Description for Broadband Rate Comparability Compliance (1030)

 522426wa1030.pdf (122 KB) 

PDF, XLS, XLSX only

KALAMA TEL CO

State: WA

Sac: 522426

498 ID: 143002598

OMB Control #: 3060-0986 (High Cost) &  
3060-0819 (Low Income), December 2020

Program Year: 2025

---

## Terrestrial Backhaul Reporting (1100)

### Certify

#### Terrestrial Backhaul Certification (1100)

Do terrestrial backhaul options exist?



Yes



No

KALAMA TEL CO

State: WA

Sac: 522426

498 ID: 143002598

OMB Control #: 3060-0986 (High Cost) &  
3060-0819 (Low Income), December 2020


Program Year: 2025

## Lifeline Terms and Conditions (1200)

### Upload Document or Link Website

Upload a descriptive document(s) AND/OR reference a specific link to your company's website.

#### Terms & Conditions of Voice Telephony Lifeline Plans (1210)

 522426wa1210.pdf (592 KB) 

PDF only

AND/OR

#### Link to Public Website(1220)

### Confirm Information

Check these boxes below to confirm that the attached PDF, on line 1210, or the website listed, on line 1220, contains the required information pursuant to Section 54.422(a)(2) annual reporting for ETCs receiving low-income support, carriers must annually report:

Information describing the terms and conditions of any voice telephony service plans offered to Lifeline subscribers (1221)

Details on the number of minutes provided as part of the plan (1222)

Additional charges for toll calls, and rates for each such plan (1223)



KALAMA TEL CO

FCC Form 481

State: WA

OMB Control #: 3060-0986 (High Cost) &

Sac: 522426

3060-0819 (Low Income), December 2020

498 ID: 143002598

Program Year: 2025

## Rate of Return Data (3005)

### Certify

Select from the drop down menus or check the boxes below to note compliance with 54.313(f)(1). Privately held carriers must ensure compliance with the financial reporting requirements set forth in 47 CFR 54.313(f)(2). I further certify that the information reported on this form and in the documents attached below is accurate.

**Does this filing retain a Cost Consultant and/or Firm, or other Third Party to prepare financial and operations data disclosures submitted to the National Exchange Carrier Association (NECA), USAC, or the Administrator? (3007)**



Yes



No

Name of Consultant (3007A)

Name of Consultant Firm/Third Party (3007B)

RJ Del Mese

Moss Adams

Jenifer Wasnock

Johnson Stone Pagano

[delete](#)

[+Another Consultant](#)

### Certification of Public Interest Obligations (3010A)

Does the carrier certify compliance with the requirements in 47 CFR Sections 54.313(f)(1)(i)?



Yes - Attach Explanation



No - Attach Explanation



Not Applicable - No Attachment Required

### Please Provide Attachment (3010B)

 **522426wa3010A.pdf** (120 KB) [X](#)

PDF, XLS, XLSX, DOC, DOCX only

KALAMA TEL CO

FCC Form 481

State: WA

OMB Control #: 3060-0986 (High Cost) &

Sac: 522426

3060-0819 (Low Income), December 2020

498 ID: 143002598

Program Year: 2025

**Rate-of-Return Community Anchor Institutions (3012A)**

Indicate if the carrier newly deployed broadband service to community anchor institution(s) in the previous calendar year.

- Yes - Attach New Community Anchors
- No - No New Community Anchors
- Not Applicable - No Attachment Required

**As defined in 47 CFR Section 54.313(f)(2), is your company a Privately Held ROR Carrier? (3013)**

- Yes
- No

**Does your company file the RUS annual report? (3014)**

- Yes
- No

**Is your company audited? (3018)**

- Yes
- No

If the response is yes on line 3018, please check the boxes below to confirm your submission on line 3026 pursuant to § 54.313(f)(2), contains:

- Either a copy of their audited financial statement; or (2) a financial report in a format comparable to RUS Operating Report for Telecommunications Borrowers (3019)
- Document(s) with Balance Sheet, Income Statement and Statement of Cash Flows (3020)
- Management letter and/or audit opinion issued by the independent certified public accountant that performed the company's financial audit (3021)

**Worksheet Listing (3026)**

 522426wa3026.pdf (220 KB) 

PDF, XLS, XLSX, DOC, DOCX only

**KALAMA TEL CO**

**FCC Form 481**

**State: WA**

OMB Control #: 3060-0986 (High Cost) &

**Sac: 522426**

3060-0819 (Low Income), December 2020

**498 ID: 143002598**

**Program Year: 2025**

Enter the specified financial data below which is located on your RUS Report (attached on Line 3017) or your reviewed/audited financial statements (attached on Line 3026).

Revenue (3027)

Operating Expenses (3028)

Net Income (3029)

Telephone Plant In Service (TPIS) (3030)

Total Assets (3031)

Total Debt (3032)

Total Equity (3033)

Dividends (3034)

KALAMA TEL CO

FCC Form 481

State: WA

OMB Control #: 3060-0986 (High Cost) &

Sac: 522426

3060-0819 (Low Income), December 2020

498 ID: 143002598

Program Year: 2025

## Certifications

### Supply Chain Certifications

#### Section 54.9: Prohibition on the Use of Funds

I certify under penalty of perjury that no universal service support has been or will be used to purchase, obtain, maintain, improve, or otherwise support any equipment or services produced or provided by any company designated by the Federal Communications Commission as posing a national security threat to the integrity of communications networks or the communications supply chain since the effective date of the designations.

If **No** is selected, a waiver is required for each SAC which is not certified.

Yes  No

#### Section 54.10: Prohibition on the Use of Certain Federal Subsidies

I certify that no federal subsidy made available through a program administered by the Commission that provides funds to be used for the capital expenditures necessary for the provision of advanced communications services has been or will be used to purchase, rent, lease, or otherwise obtain, any covered communications equipment or service, or maintain any covered communications equipment or service previously purchased, rented, leased, otherwise obtained, as required by 47 C.F.R. Section 54.10.

If **No** is selected, a waiver is required for each SAC which is not certified.

Yes  No

#### Section 54.11: Requirements to Remove and Replace

KALAMA TEL CO

FCC Form 481

State: WA

OMB Control #: 3060-0986 (High Cost) &

Sac: 522426

3060-0819 (Low Income), December 2020

498 ID: 143002598

Program Year: 2025

Prior to answering, review section 54.11 of the Commission's rules (47 CFR Section 54.11). Answer Yes if either (1) you comply with section 54.11(a), meaning you do not use covered communications equipment or services, or (2) section 54.11(d) applies to you, meaning you are not yet subject to section 54.11(a) because you are a Reimbursement Program recipient with an unexpired removal, replacement, and disposal term per section 1.50004(h) of the Commission's rules (47 CFR Section 1.50004(h)). Answer No if you do not comply with section 54.11(a), meaning you do use covered communications equipment or services.



Yes



No

### Accuracy Certifications

#### Certify



I certify that I am an officer of the reporting carrier; my responsibilities include ensuring the accuracy of the annual reporting requirements for universal service support recipients; and, to the best of my knowledge, the information reported on this form and in any attachments is accurate.



I understand that making willful false statements in any part of this report and/or in these certifications is punishable by fine or imprisonment pursuant to 47 U.S.C. Sections 416(c), 503(b)(1)(B), and 18 U.S.C. Section 1001.

#### Signature

Officer Name

Rick Vitzthum

Title

Chief Financial Officer



I understand this is a digital signature, and is the same as if I signed my name with a pen.

**Kalama Telephone Company  
FCC Form 481 (July 2024), Line 610  
Statement Describing Ability to Function  
in Emergency Situations Per Instructions  
for Completing FCC Form 481**

At line 600 of FCC Form 481, Kalama Telephone Company (the “Company”) certified that it is able to function in emergency situations as set forth in 47 C.F.R § 54.202(a)(2). This means that the Company has a reasonable amount of back-up power to ensure functionality without an external source, is able to reroute traffic around damaged facilities, and is capable of managing traffic spikes resulting from emergency situations. This statement describes how the Company is prepared to provide continued service in an emergency situation.

The Company has back-up batteries that provide service for its central office during a commercial power outage, with the capacity to function for at least eight hours. In addition, there is a natural gas powered generator available which can operate as long as the natural gas supply is not interrupted. The generator will also operate with propane in case the natural gas supply is interrupted. The generator automatically starts during any power outage or spike in commercial power that powers the central office and business office. Further, the Company has propane generators installed at its remote sites. In addition, there are also portable generators that can be deployed to the Central Office or any remote if an onsite generator fails.

The Company has route redundancy and diversity for interexchange access service, E-911 trunking and SS7 signaling circuits.

The Company’s outside plant is primarily buried and, thus, protected from most weather events. The Company’s central office switch capacity is engineered to accommodate traffic spikes, and its interexchange facilities also have the capacity to provide additional circuits for interexchange carriers should the need arise.

In the case of isolated groups of customers that may suffer damage due to a cable cut, the Company maintains sufficient staff and other resources to be able to put customers back in service in a very short amount of time. The Company’s emergency service equipment is located within its exchange and requires very little time to dispatch.

Affiliates*	SAC	Doing Business As Company or Brand Designation
Tenino Telephone Company	522446	
Scatter Creek InfoNet		
TenKal Company		Scatter Creek Communications

**Kalama Telephone Company**  
**FCC Form 481 (July 2024), Line 1010**  
**Voice Services Comparability Report**  
**for Completing FCC Form 481**

Pursuant to 47 C.F.R. § 54.313 (a) (10) Kalama Telephone Company (Kalama) is in compliance with the requirement that voice services is no more than two standard deviations above the national average urban rate for voice service of \$55.13 as specified in Public Notice DA 23-1172 issued on December 15, 2023. Kalama's current total local end-user rate<sup>1</sup> of \$22.55 (which includes a local fee of \$22.55, no mandated state fees and no mandatory extended area service charges) is not above the standard deviation as specified in the USF/ICC Transformation Order.<sup>2</sup>

---

<sup>1</sup> Local End User Rate as defined in USF/ICC Transformation Order 26 FCC Rcd at 17751, Para. 238

<sup>2</sup> USF/ICC Transformation Order, 26 FCC Rcd at 17694, Para. 84 (footnote included) "The standard deviation is a measure of dispersion. The sample standard deviation is the square root of the sample variance. The sample variance is calculated as the sum of the squared deviations of the individual observations in the sample of data from the sample average divided by the total number of observations in the sample minus one. In a normal distribution, about 68 percent of the observations lie within one standard deviation above and below the average and about 95 percent of the observations lie within two standard deviations above and below the average."



**Kalama Telephone Company**  
**FCC Form 481 (July 2024), Line 1030**  
**Broadband Comparability Certification Report**  
**for Completing FCC Form 481**

Pursuant to 47 C.F.R. § 54.313 (a) (12) Kalama Telephone Company (Kalama) certifies that it is in compliance with the requirement that Kalama's broadband service offering for 10 Mbps download and 1 Mbps upload is less than the national average for such service. The national average for 10 Mbps download and 1 Mbps upload with unlimited usage allowance as specified in Public Notice DA 23-1172 issued on December 15, 2023 is \$89.35 per month. Kalama's current broadband service rate that meets or exceeds the 10 Mbps download and 1 Mbps upload with unlimited usage requirement is \$59.95.

Furthermore, pursuant to 47 C.F.R. § 54.313 (a) (12) Kalama certifies that it is in compliance with the requirement that Kalama's broadband service offering for 25 Mbps download and 3 Mbps upload is less than the national average for such service. The national average for 25 Mbps download and 3 Mbps upload with unlimited usage allowance as specified in Public Notice DA 23-1172 issued on December 15, 2023 is \$87.83 per month. Kalama's current broadband service rate that meets or exceeds the 25 Mbps download and 3 Mbps upload with unlimited usage requirement is \$65.95.

Kalama Telephone Company  
FCC Form 481 (July 2024), Line 1210 and  
FCC Form 481 (July 2024), Line 1221

Description of Terms & Conditions of Voice Telephony Lifeline Plans and  
Description of Information describing the terms and conditions of any voice  
telephony service plans offered to Lifeline subscribers  
Per Instructions for Completing FCC Form 481

WN U-1

SIXTH REVISION OF SHEET NO. 29  
CANCELING FIFTH REVISION OF SHEET NO. 29

KALAMA TELEPHONE COMPANY

SCHEDULE NO. 6

TELEPHONE ASSISTANCE PROGRAM

(T)

(D)

(D)

The Company participates in the Lifeline program. Subscribers may be eligible for the Lifeline service offering (“Lifeline service”) under Subpart E of Part 54 of Title 47, Code of Federal Regulations (“CFR”). Within the service areas for which the Company is designated as an “eligible telecommunications carrier” pursuant to Subpart C of Part 54 of Title 47 CFR, the Company offers Lifeline service to qualifying low-income consumers.

(T)

Lifeline service is a non-transferable retail local service offering that is available only to qualifying low-income consumers and for which qualifying low-income consumers pay charges that have been reduced in accordance with Subpart E of Part 54 of Title 47 CFR. In addition, for an “eligible resident of Tribal lands,” as defined in § 54.400 of Subpart E of Part 54 of Title 47 CFR, the Company's Lifeline service charges are further reduced in accordance with Subpart E of Part 54 of Title 47 CFR.

(T)

(T)

The Company's offering of Lifeline service includes “toll limitation” only in the form of “toll blocking” (and not “toll control”), as those terms are defined in Subpart E of Part 54 of Title 47 CFR. “Toll blocking” is available with respect to Company-provided Lifeline service at no Company charge to the Company's subscriber to such Lifeline service.

On the issue date of this tariff sheet, “toll blocking” is defined in § 54.400 of Subpart E of Part 54 of Title 47 CFR, as “a service provided by an eligible telecommunications carrier that lets subscribers elect not to allow the completion of outgoing toll calls from their telecommunications channel.” “Toll blocking” does not necessarily result in the blocking of collect calls to the subscriber's telephone line or the blocking of calls billed from another location to the subscriber's telephone line.

WN U-1

Description of Information describing the terms and conditions of any voice  
telephony service plans offered to Lifeline subscribers  
Per Instructions for Completing FCC Form 481

SECOND REVISION OF SHEET NO. 29.1

CANCELING FIRST REVISION OF SHEET NO. 29.1

KALAMA TELEPHONE COMPANY

SCHEDULE 6 (Continued)

TELEPHONE ASSISTANCE PROGRAM (Continued)

(T)

If the service areas for which the Company is designated as an “eligible telecommunications carrier” pursuant to Subpart C of Part 54 of Title 47 CFR includes any “Tribal lands,” as that term is used in § 54.413 of Subpart E of Part 54 of Title 47 CFR, then, with respect to such “Tribal lands,” the Company also offers “Tribal Link Up,” as defined in § 54.413 of Subpart E of Part 54 of Title 47 CFR to each “eligible resident of Tribal lands,” as defined in § 54.400 of Subpart E of Part 54 of Title 47 CFR. Tribal Link Up provides, under certain circumstances, (i) a reduction of the customary charge for commencing telecommunications service and (ii) other benefits pertaining to such charge and to interest charges, if any, that may apply thereto, all as specified more fully in Subpart E of Part 54 of Title 47 CFR.

(T)

The availability of the telephone assistance programs described in this schedule, or any of them, to any otherwise eligible subscriber or applicant may be subject to such subscriber or applicant granting his or her written consent to disclosure and/or transmission by the Company of certain information pertaining to that subscriber or applicant, including, but not necessarily limited to, his or her name, other subscriber- or applicant-identifying information, the service address to which the relevant telephone assistance program service is being applied for and/or is being furnished, the specific assistance program in which the subscriber or applicant participates or has applied to participate, and the date or dates of such participation or requested participation, all in accordance with Subpart E of Part 54 of Title 47 CFR.

(T)

## Doing Business With Us

### ❖ Eligible Telecommunications Carrier

Kalama Telephone Company has been the local telephone company service in the Kalama area since 1904. During the intervening years, we have worked hard to build a telephone system that would provide high quality telecommunications service to the communities we serve. We have done this, notwithstanding the higher cost of serving areas in the State of Washington and when few, if any, other telephone companies are interested in serving our communities.

We have served and intend to continue to serve both residential and business customers in our service area with advanced telecommunications including internet access, high speed data services, special calling features and voice mail.

The basic services offered by Kalama Telephone Company are comprised of several components. At minimum, these include:

#### Services offered

Single party, voice grade access to the public switched network, including an unlimited amount of local usage (basic grade of service)

#### Monthly Charge

Residence \$22.55 Business \$22.55

Dual tone multi-frequency signaling or its functional equivalent (i.e., tone dialing)  
No additional charge

#### Access to emergency 911 services

There is no additional charge by Kalama Telephone Company to end user customers for the ability to access emergency 911 services.

#### Access to operator service

There is no additional charge by Kalama Telephone Company for the ability to call the operator. However, the call may involve a charge depending on the service requested and the rates of the company whose operator handles the call.

#### Access to inter-exchange (Long Distance) services

There is no additional charge by Kalama Telephone Company to end-user customers for the ability to place and receive calls through long distance networks of inter-exchange carriers that offer service through our network. However, the call may involve a charge from the inter-exchange (long distance) carrier depending on the type of the call.

#### Access to directory assistance

There is no additional charge by Kalama Telephone Company to end user customers for the ability to call Directory Assistance. However, the call may involve a Directory Assistance charge, the amount of which depends on the area called and the rates of the company whose operators accessed.

#### Toll limitations service for qualifying low-income customers

There is no additional charge by Kalama Telephone Company to qualifying low income consumers for toll blocking service. Qualifying low-income customers are generally those participating in the Lifeline program.

#### Lifeline Program

Kalama Telephone Company participates in the federal Lifeline program. Under this program, Kalama Telephone Company offers to qualifying low-income customers a discount off of the monthly rate for basic residential exchange service. For service on non-tribal reservation lands, Kalama Telephone Company current discounted monthly rate for Lifeline residential service is \$23.80. Additional discounts may apply for service to qualifying low-income customers on tribal property.

\*The charges set forth are subject to change, and in some instances are subject to change without notice. Certain non-recurring charges may also apply to installation or change of service. \*\*Applicable Federal, State, County and municipal taxes and surcharges, including a federally-mandated end user surcharge per line are in addition to these amounts. \*\*\*Discounts off of this rate are available to qualifying low-income customers. \*\*\*\*State and County taxes apply per line to fund the provisions of this capability.

These services are available to all qualifying subscribers of Kalama Telephone Company. The charges for these services are reflected each month on our normal telephone bill and may be accompanied by charges for services provided by Kalama Telephone Company. The services listed above are those that Kalama Telephone Company offers and must advertise in order to be eligible for federal support funds that are used to help offset the high cost of serving rural areas and bringing affordable telephone service to residents and businesses in rural areas. Other services are available by contacting Kalama Telephone Company's business office at 360-673-2755.

**Kalama Telephone Company  
FCC Form 481 (July 2024), Line 1222  
Description of Details on the number of minute  
provided as part of the plan Per Instructions  
for Completing FCC Form 481**

Kalama Telephone Company only provides its lifeline customers a flat rate local service which includes unlimited local and extended area service (EAS) calling.

**Kalama Telephone Company  
FCC Form 481 (July 2024), Line 1223  
Description of Additional charges for toll calls,  
and rates for each such plan  
for Completing FCC Form 481**

Kalama Telephone Company does not provide toll services directly to subscribers. Kalama Telephone Company does provide its subscribers with access to toll providers (long distance carriers). A lifeline subscriber may choose their own toll provider and are subject to the rates of the selected toll provider.

**Kalama Telephone Company  
FCC Form 481 (July 2024), Line 3010a  
Certification of Public Interest Obligations  
for Completing FCC Form 481**

In compliance with the filing requirements associated with FCC Form 481 due July 1, 2023, and in compliance with Section 53.313(f)(1) of the Commission's rules, Kalama Telephone Company (Study Area 522446) hereby certifies that it is taking reasonable steps to provide upon reasonable request broadband service at actual speeds of at least 25 Mbps downstream/3 Mbps upstream, with latency suitable for real-time applications, including Voice over Internet Protocol, and usage capacity that is reasonably comparable to comparable offerings in urban areas as determined in an annual survey, and that requests for such service are met within a reasonable amount of time.

**KALAMA TELEPHONE  
COMPANY, INC.**  
(A Wholly-Owned Subsidiary of  
Scatter Creek, Ltd.)

Audited Financial Statements

December 31, 2023 and 2022



**KALAMA TELEPHONE COMPANY, INC.**  
(A Wholly-Owned Subsidiary of Scatter Creek, Ltd.)

Audited Financial Statements

December 31, 2023 and 2022

**INDEPENDENT AUDITOR'S REPORT** ..... 1-3

**AUDITED FINANCIAL STATEMENTS**

Balance Sheets ..... 4-5

Statements of Operations and Retained Deficit .....6

Statements of Cash Flows ..... 7-8

Notes to Financial Statements..... 9-19

Kalama Telephone Company  
FCC Form 481 (July 2024),

Line 3019 Copy of Audited Financial Statement,

Line 3020 Document with Balance Sheet, Income Statement and Statement of Cash Flows and

Line 3021 audit opinion issued by the independent certified public accountant that performed the company's financial audit provided as part of the plan Per Instructions for Completing FCC Form 481



JOHNSON  
STONE &  
PAGANO, P.S.  
CERTIFIED PUBLIC ACCOUNTANTS

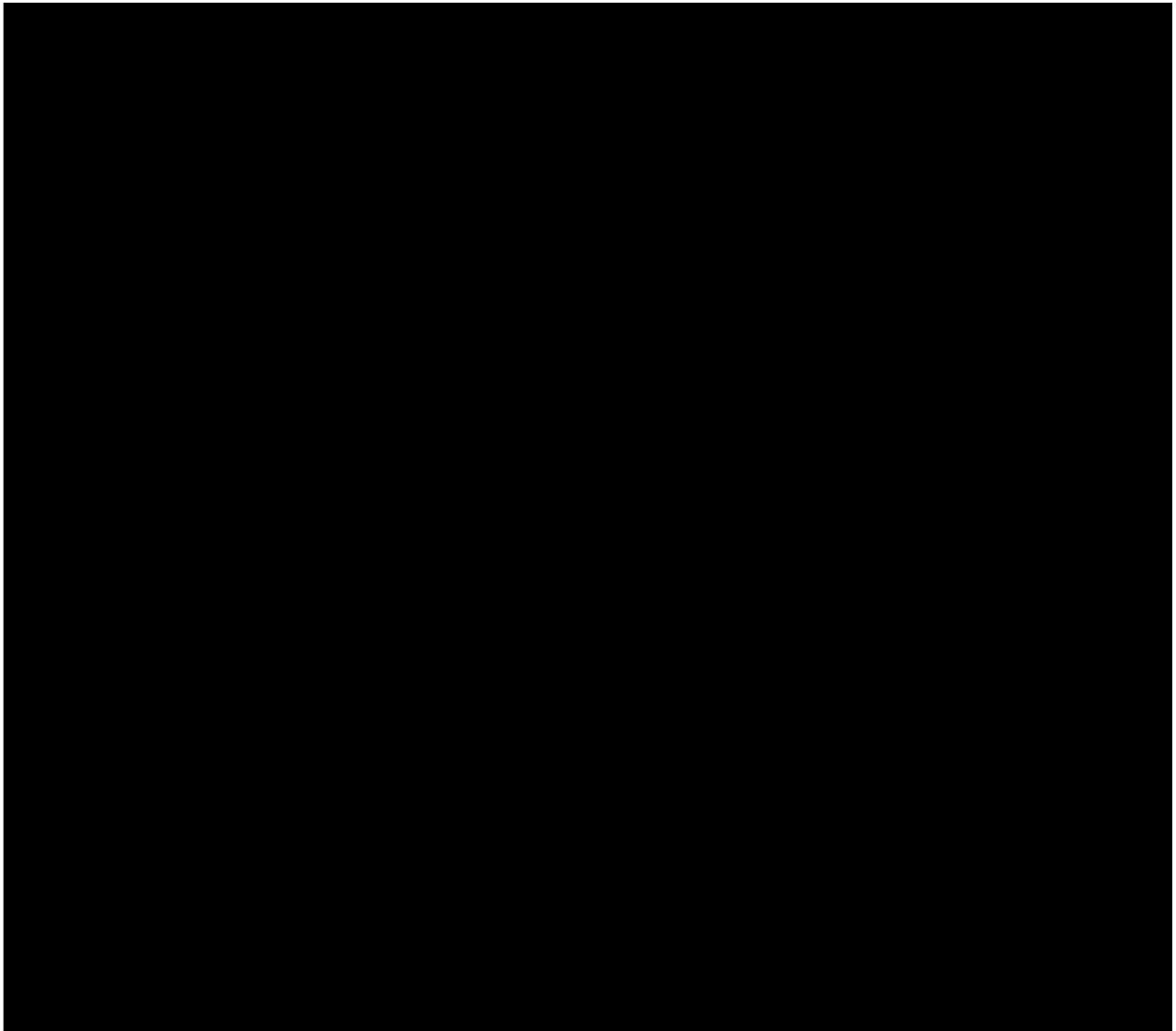
Redacted information is designated as confidential per WAC 480-07-160

1501 Regents Blvd., Suite 100

Fircrest, WA 98466-6060

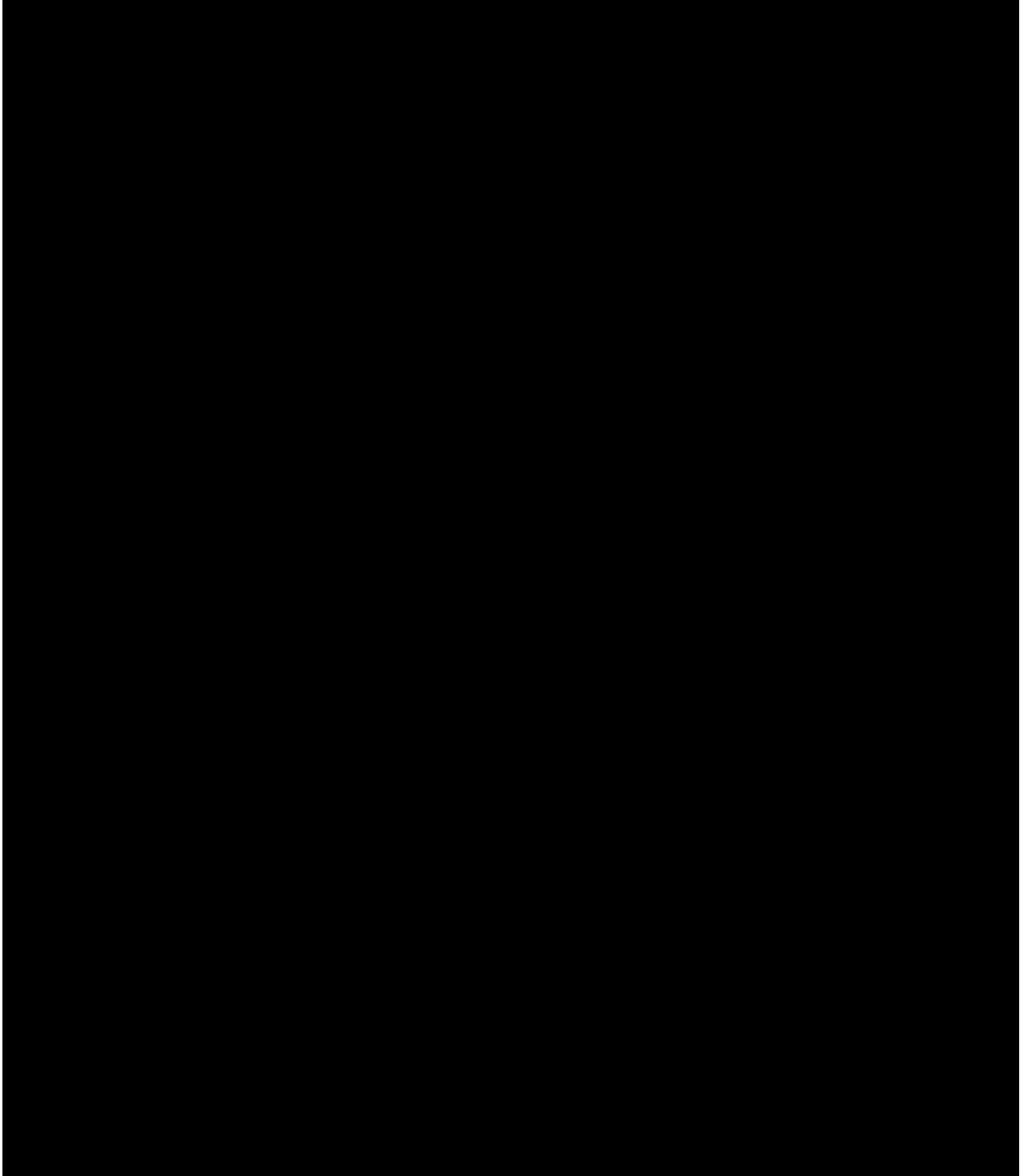
## Independent Auditor's Report

Board of Directors  
Kalama Telephone Company, Inc.  
Kalama, Washington



Board of Directors  
Kalama Telephone Company, Inc.

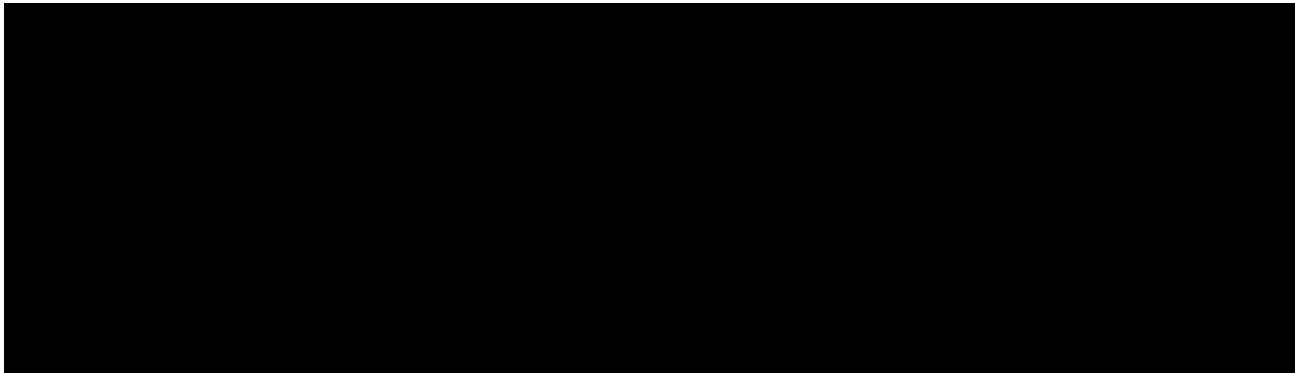
Redacted information is designated as confidential per WAC 480-07-160



Board of Directors  
Kalama Telephone Company, Inc.

Page 3

Redacted information is designated as confidential per WAC 480-07-160



*Johnson, Stone & Pagano, P.S.*

JOHNSON, STONE & PAGANO, P.S.

March 15, 2024

Kalama Telephone Company  
FCC Form 481 (July 2024),  
Line 3019 Copy of Audited Financial Statement,  
Line 3020 Document with Balance Sheet, Income Statement and Statement of Cash Flows and  
Line 3021 audit opinion issued by the independent certified public accountant that performed the company's financial audit  
provided as part of the plan Per Instructions for Completing FCC Form 481

## AUDITED FINANCIAL STATEMENTS

Redacted information is designated as confidential per WAC 480-07-160

**KALAMA TELEPHONE COMPANY, INC.**  
(A Wholly-Owned Subsidiary of Scatter Creek, Ltd.)

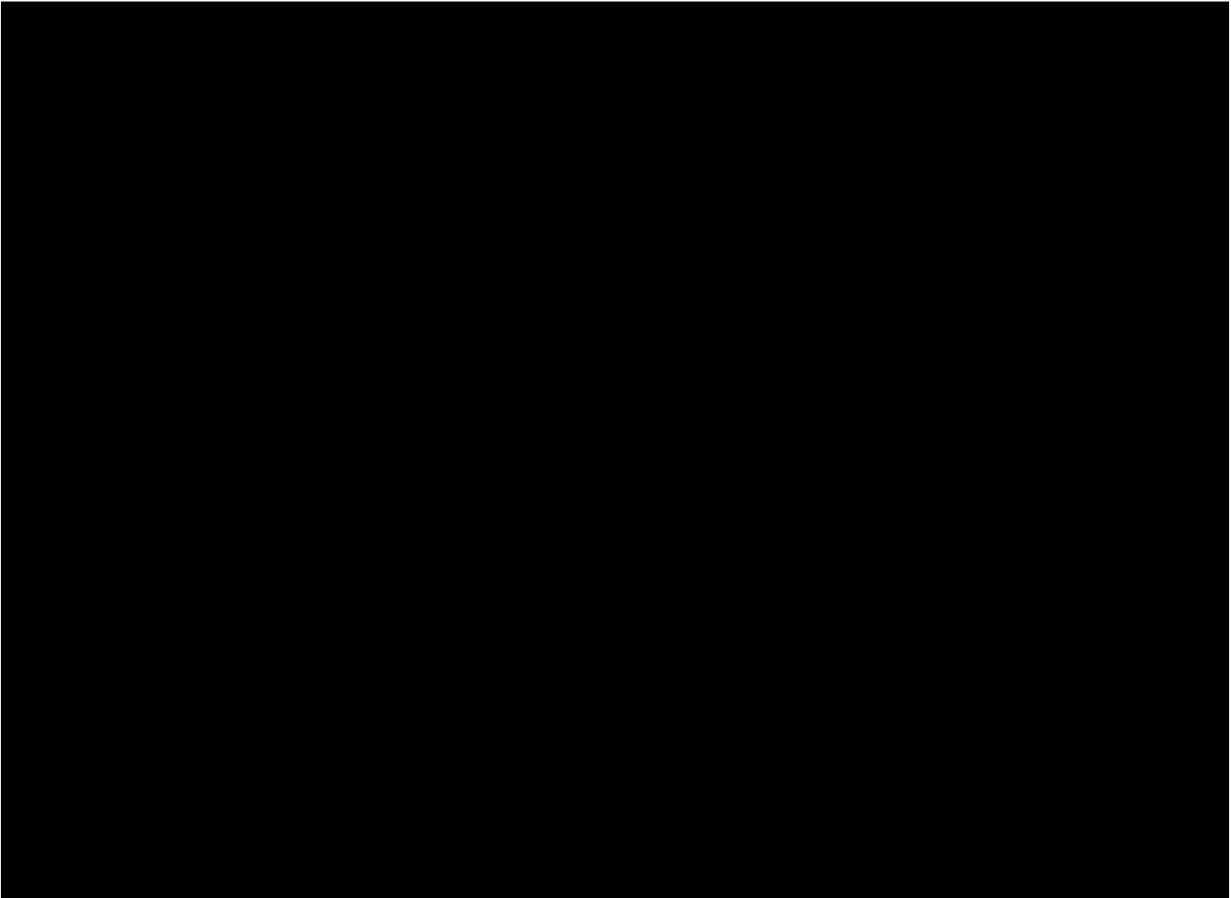
BALANCE SHEETS

December 31, 2023 and 2022

2023

2022

ASSETS



The accompanying notes are an integral part of these financial statements.

Redacted information is designated as confidential per WAC 480-07-160

**KALAMA TELEPHONE COMPANY, INC.**  
(A Wholly-Owned Subsidiary of Scatter Creek, Ltd.)

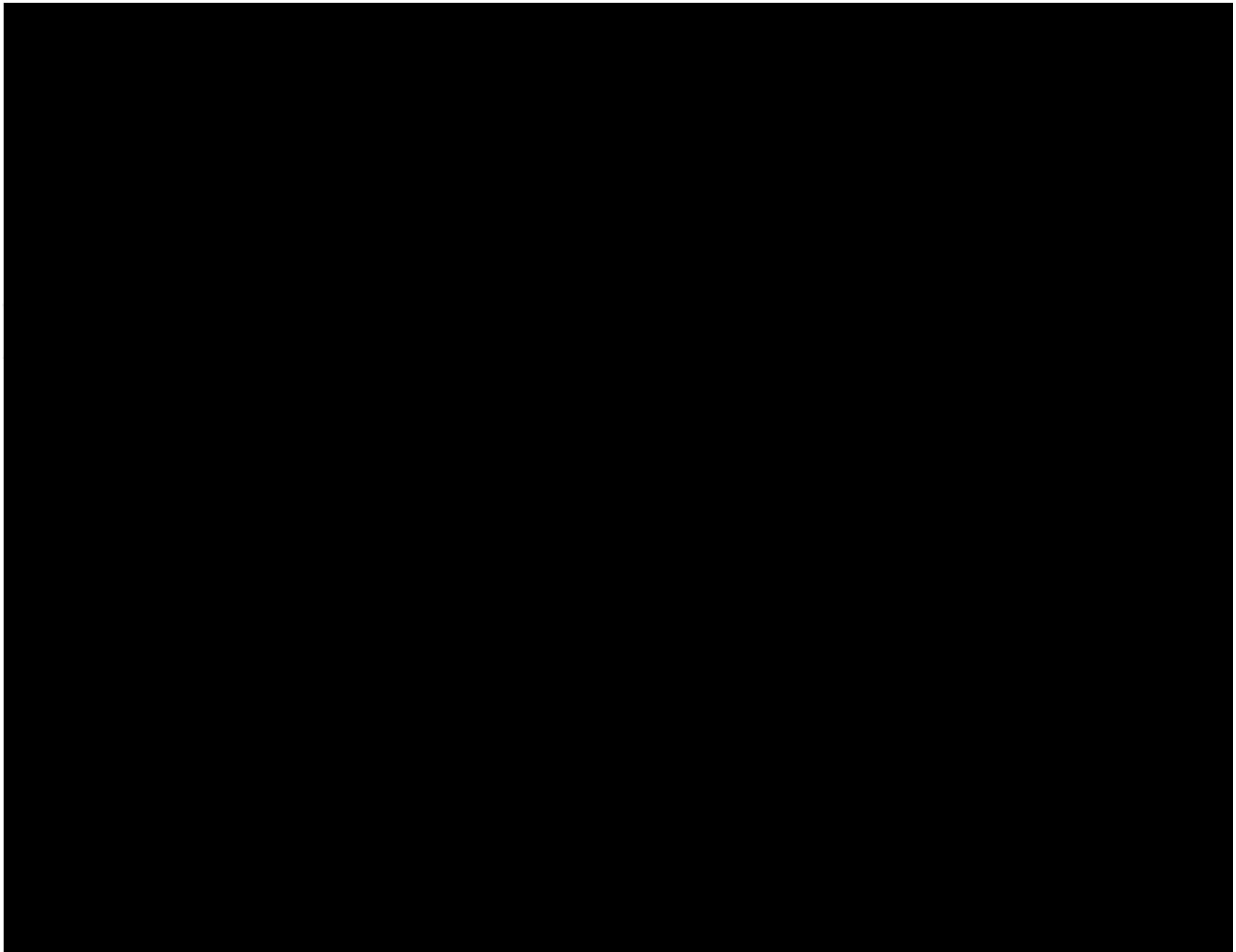
BALANCE SHEETS (Continued)

December 31, 2023 and 2022

2023

2022

**LIABILITIES AND STOCKHOLDER'S DEFICIT**



The accompanying notes are an integral part of these financial statements.

Redacted information is designated as confidential per WAC 480-07-160

**KALAMA TELEPHONE COMPANY, INC.**  
(A Wholly-Owned Subsidiary of Scatter Creek, Ltd.)

STATEMENTS OF OPERATIONS AND RETAINED DEFICIT

Years Ended December 31, 2023 and 2022

2023

2022



The accompanying notes are an integral part of these financial statements.



Redacted information is designated as confidential per WAC 480-07-160

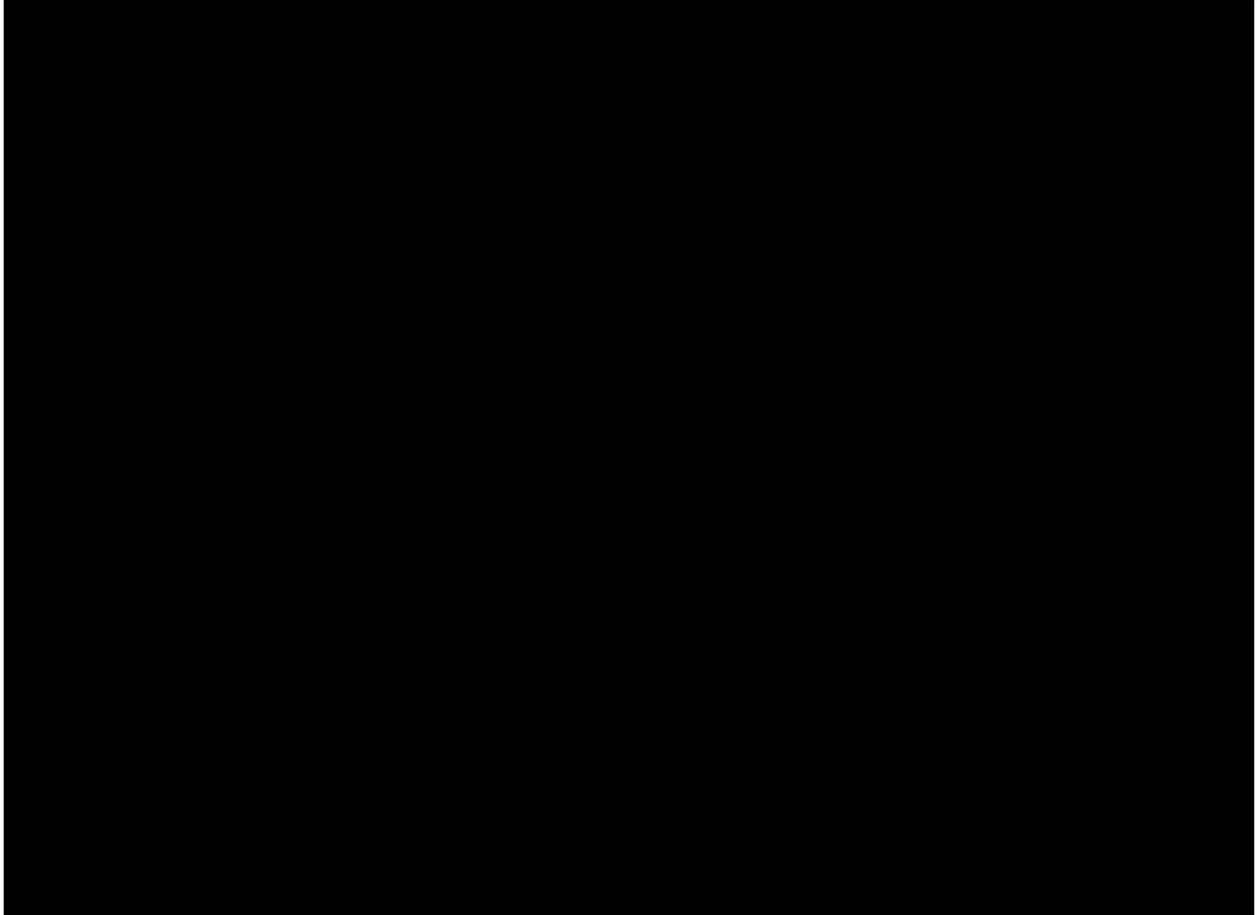
**KALAMA TELEPHONE COMPANY, INC.**  
(A Wholly-Owned Subsidiary of Scatter Creek, Ltd.)

STATEMENTS OF CASH FLOWS

Years Ended December 31, 2023 and 2022

2023

2022



The accompanying notes are an integral part of these financial statements.

Redacted information is designated as confidential per WAC 480-07-160

**KALAMA TELEPHONE COMPANY, INC.**  
(A Wholly-Owned Subsidiary of Scatter Creek, Ltd.)

STATEMENTS OF CASH FLOWS (Continued)

Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>

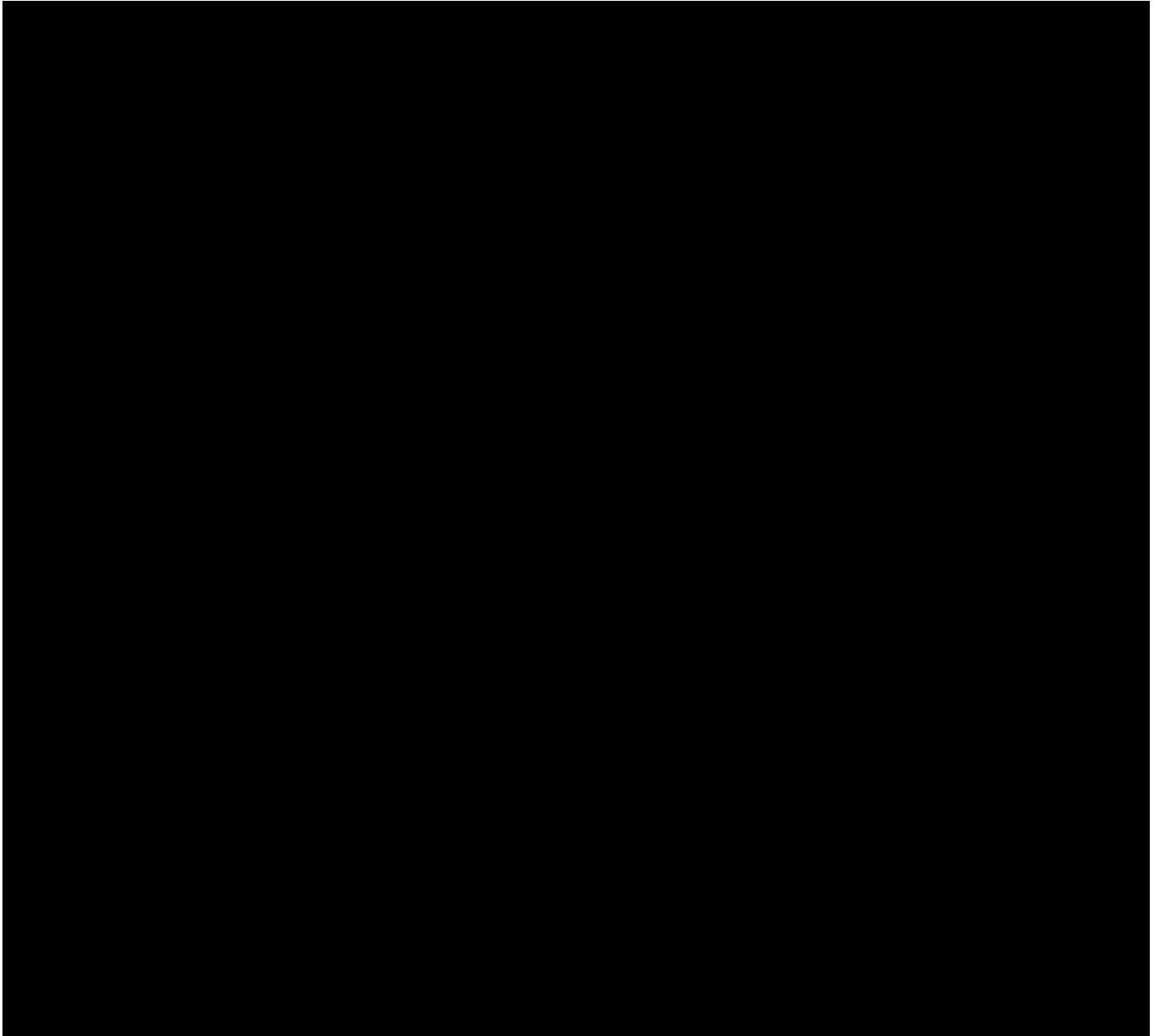
The accompanying notes are an integral part of these financial statements.

Redacted information is designated as confidential per WAC 480-07-160

**KALAMA TELEPHONE COMPANY, INC.**  
(A Wholly-Owned Subsidiary of Scatter Creek, Ltd.)

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

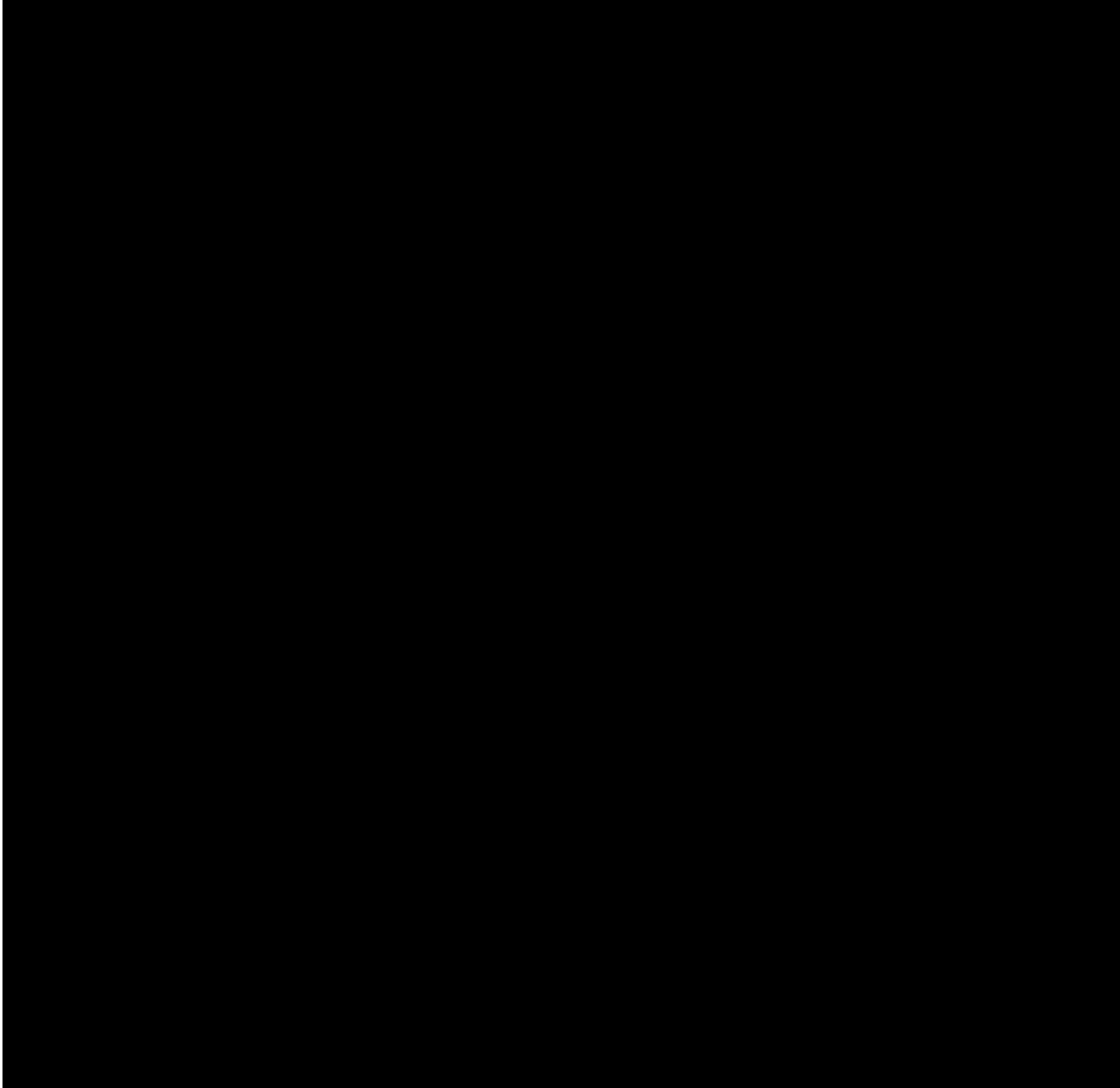


Redacted information is designated as confidential per WAC 480-07-160

**KALAMA TELEPHONE COMPANY, INC.**  
(A Wholly-Owned Subsidiary of Scatter Creek, Ltd.)

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

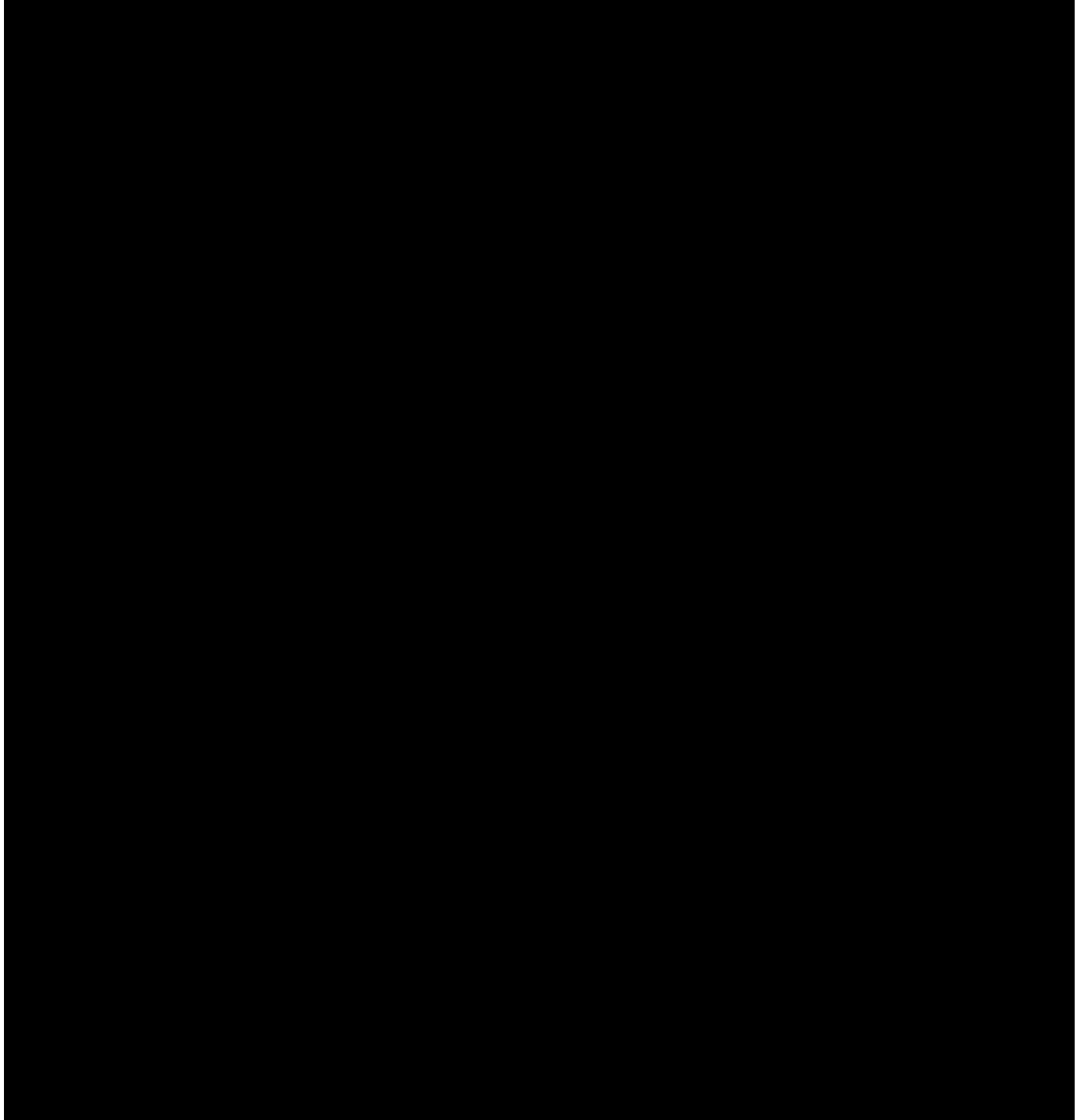


Redacted information is designated as confidential per WAC 480-07-160

**KALAMA TELEPHONE COMPANY, INC.**  
(A Wholly-Owned Subsidiary of Scatter Creek, Ltd.)

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

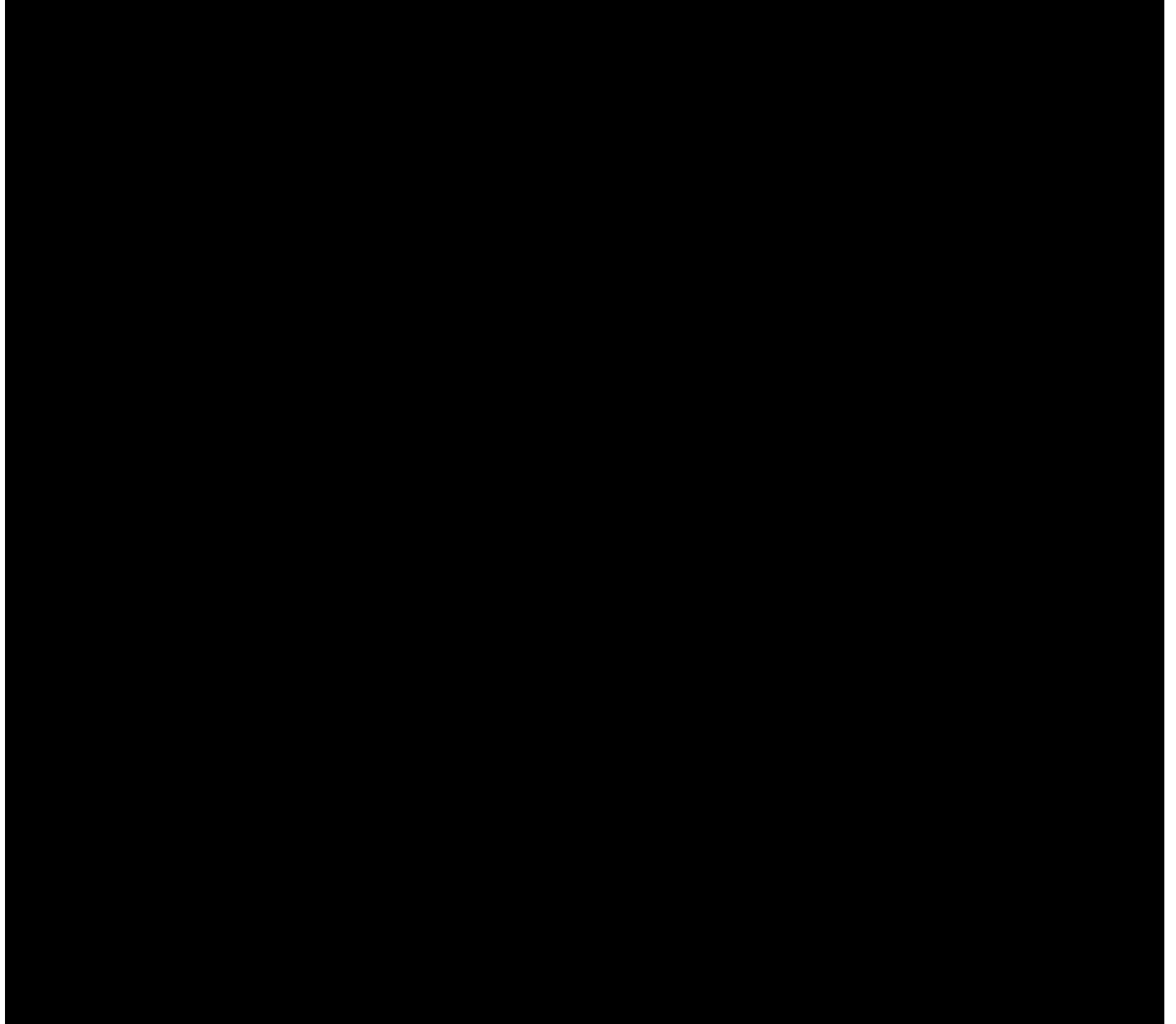


Redacted information is designated as confidential per WAC 480-07-160

**KALAMA TELEPHONE COMPANY, INC.**  
(A Wholly-Owned Subsidiary of Scatter Creek, Ltd.)

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

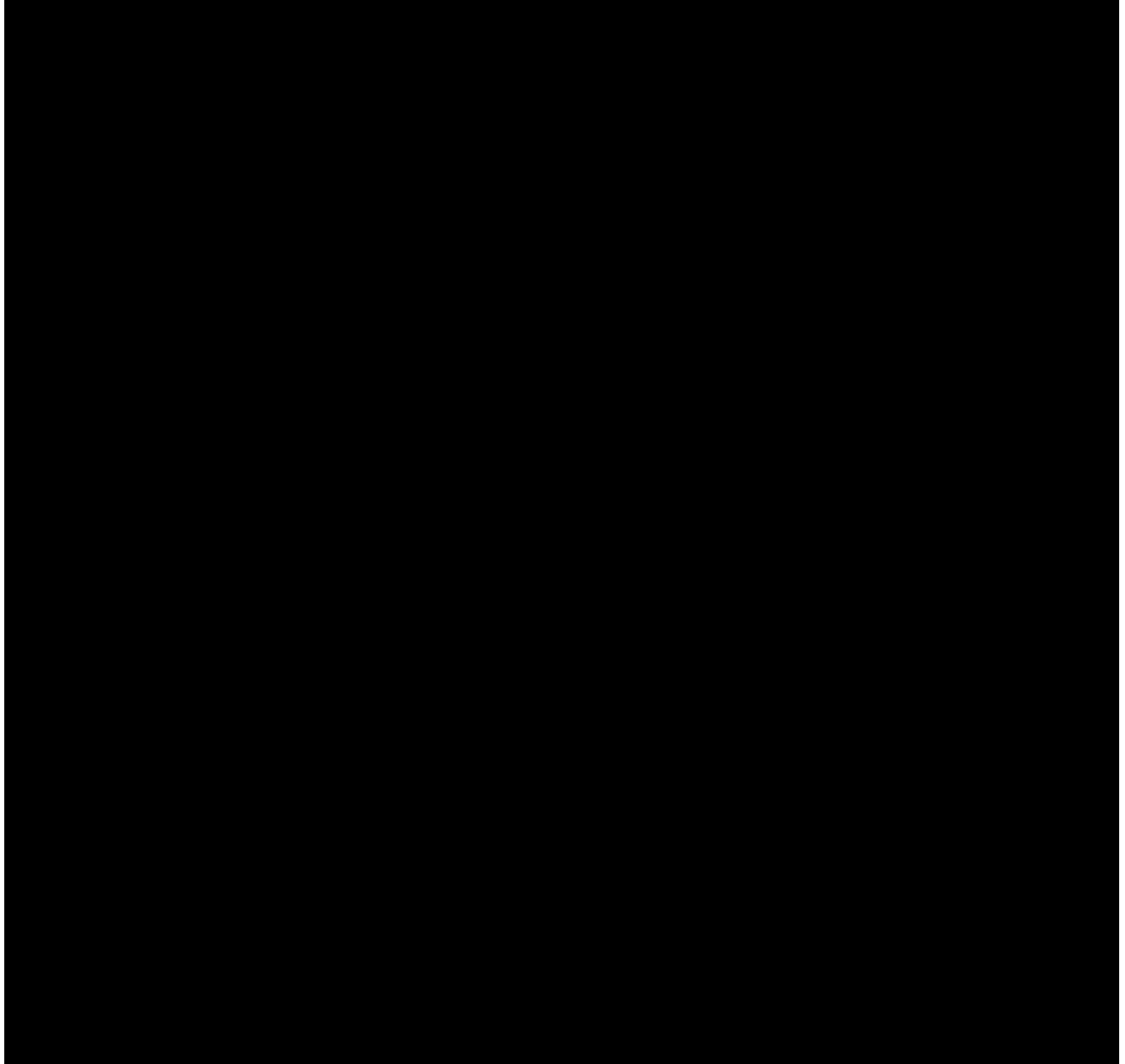


Redacted information is designated as confidential per WAC 480-07-160

**KALAMA TELEPHONE COMPANY, INC.**  
(A Wholly-Owned Subsidiary of Scatter Creek, Ltd.)

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

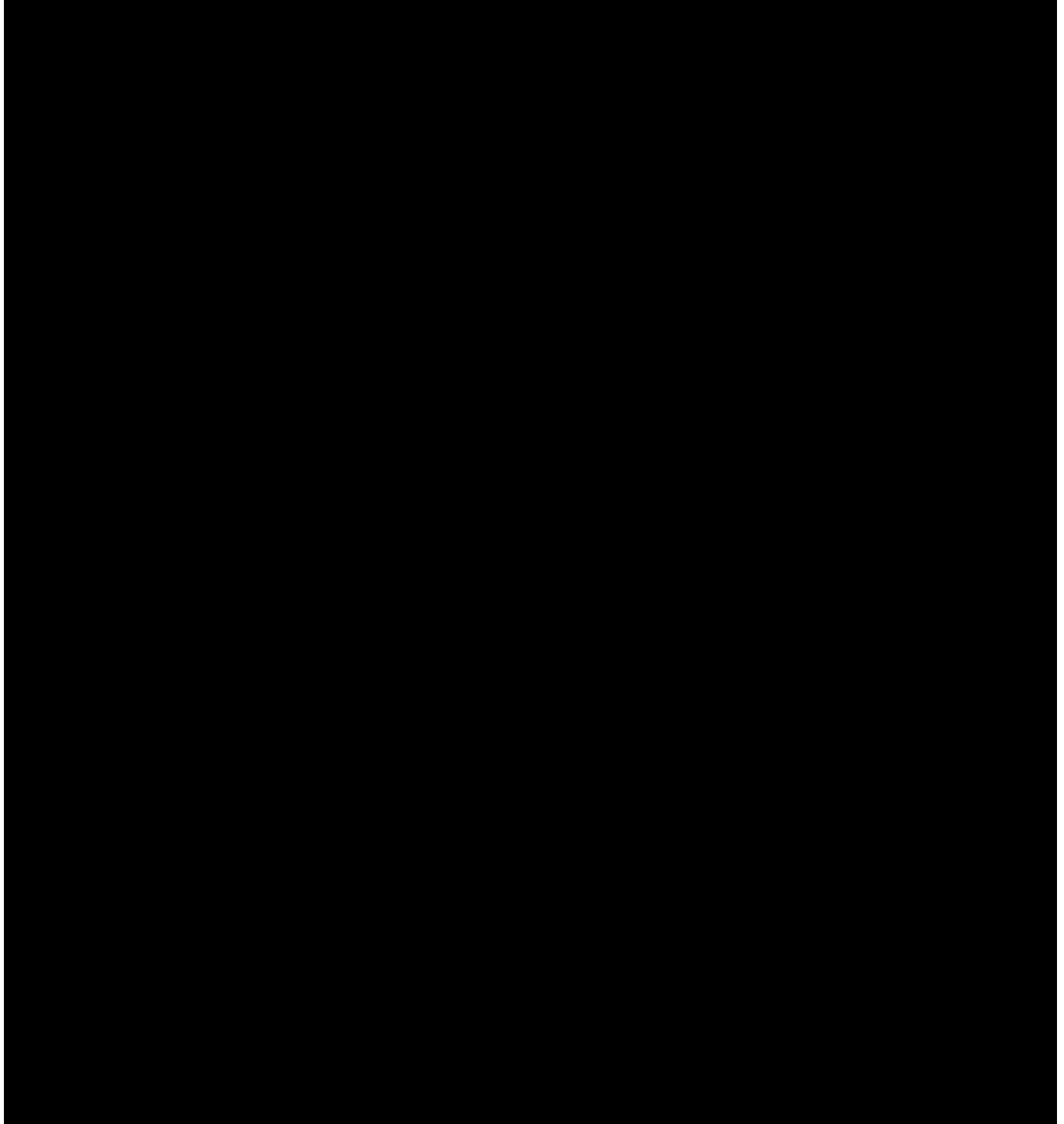


Redacted information is designated as confidential per WAC 480-07-160

**KALAMA TELEPHONE COMPANY, INC.**  
(A Wholly-Owned Subsidiary of Scatter Creek, Ltd.)

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022



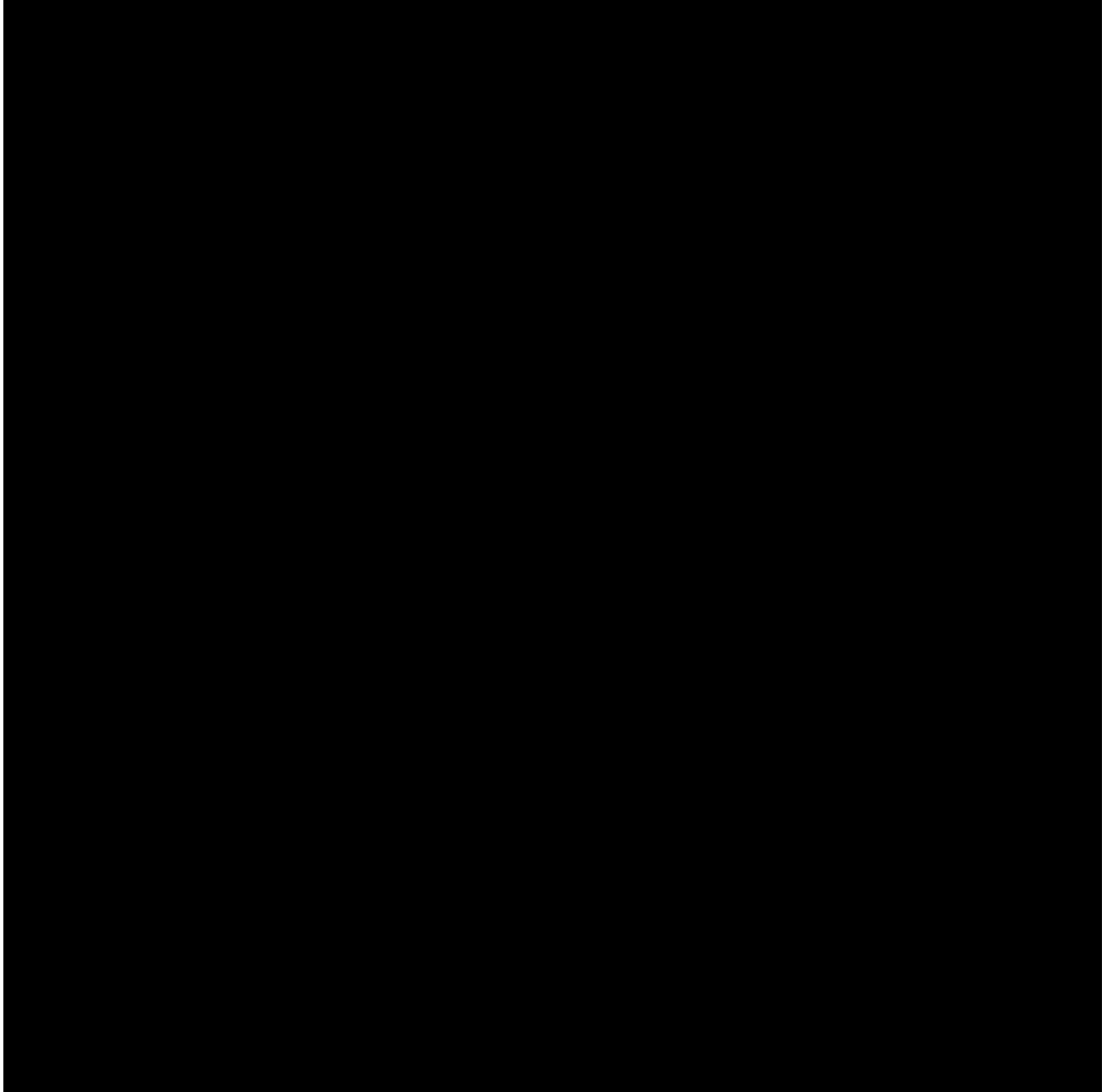


Redacted information is designated as confidential per WAC 480-07-160

**KALAMA TELEPHONE COMPANY, INC.**  
(A Wholly-Owned Subsidiary of Scatter Creek, Ltd.)

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

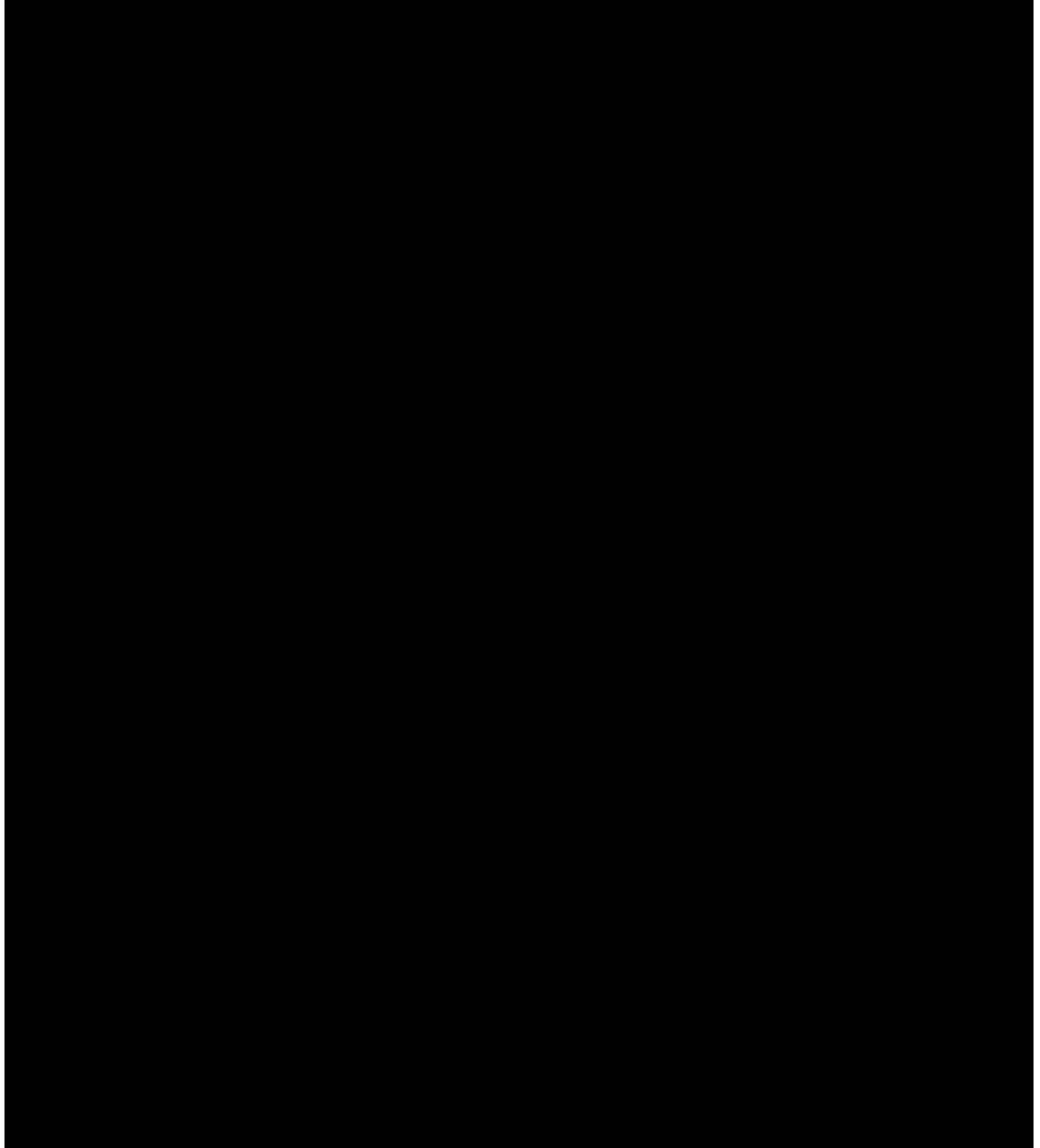


Redacted information is designated as confidential per WAC 480-07-160

**KALAMA TELEPHONE COMPANY, INC.**  
(A Wholly-Owned Subsidiary of Scatter Creek, Ltd.)

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

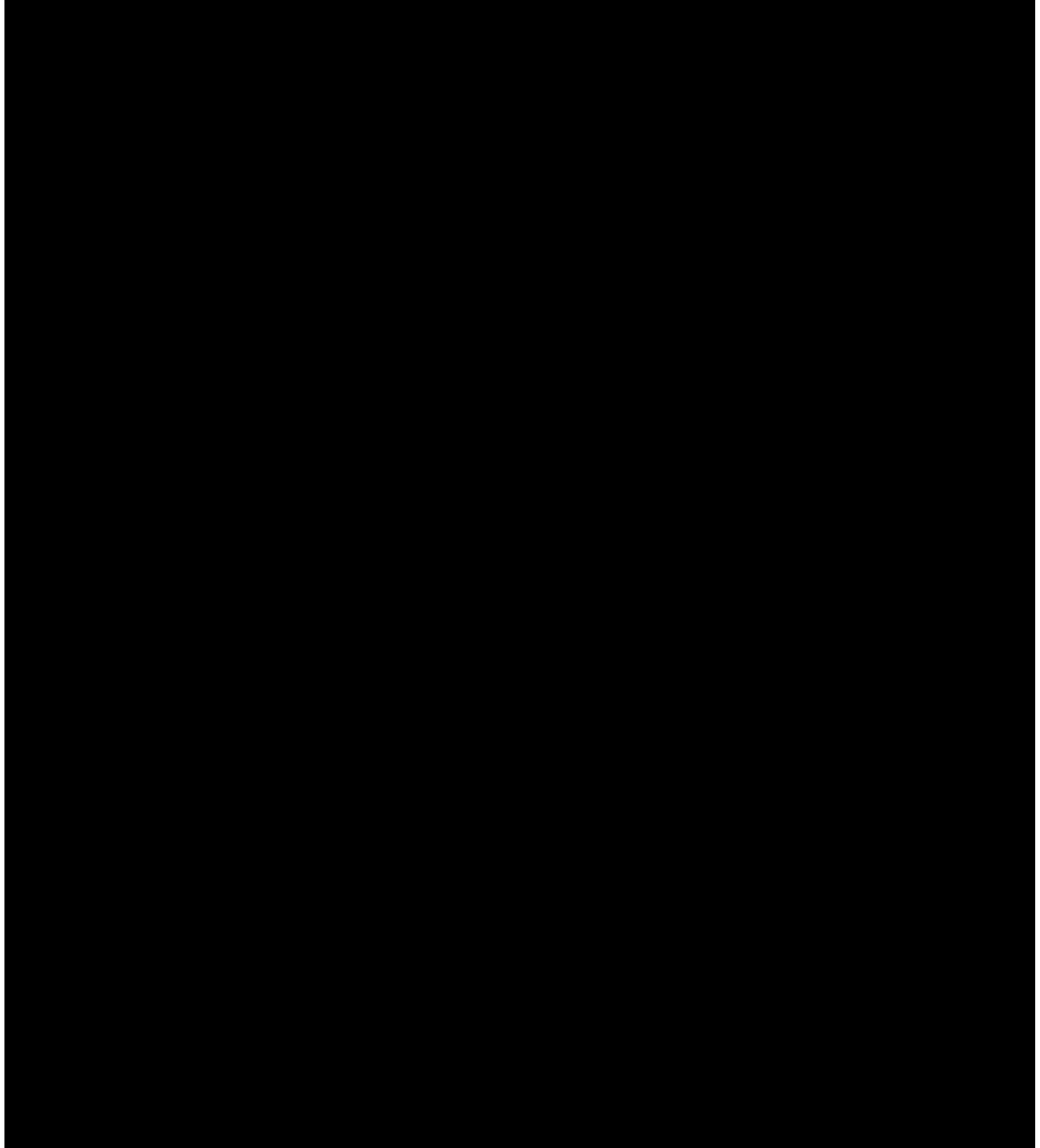


Redacted information is designated as confidential per WAC 480-07-160

**KALAMA TELEPHONE COMPANY, INC.**  
(A Wholly-Owned Subsidiary of Scatter Creek, Ltd.)

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

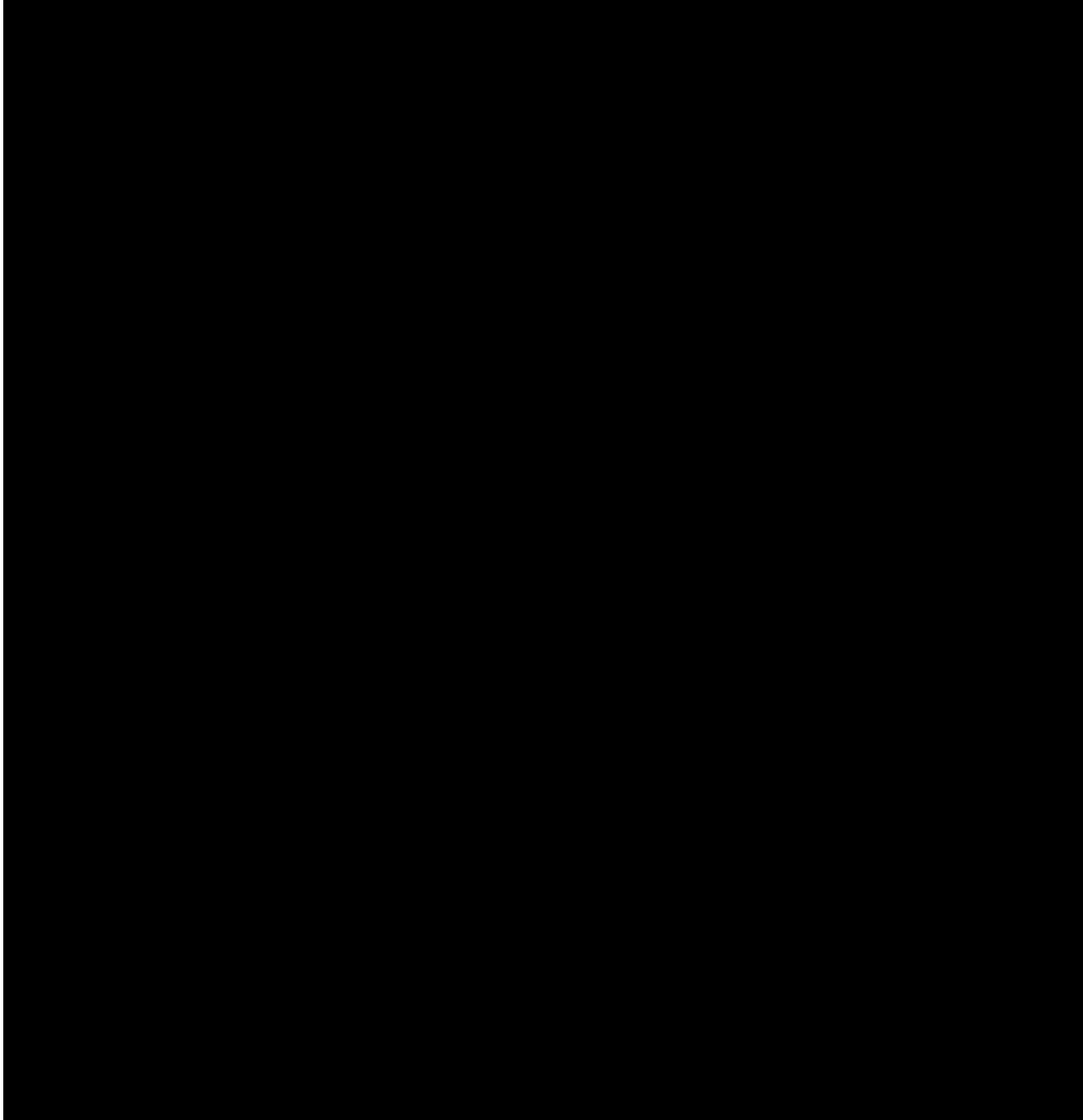


Redacted information is designated as confidential per WAC 480-07-160

**KALAMA TELEPHONE COMPANY, INC.**  
(A Wholly-Owned Subsidiary of Scatter Creek, Ltd.)

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022



Redacted information is designated as confidential per WAC 480-07-160

**KALAMA TELEPHONE COMPANY, INC.**  
(A Wholly-Owned Subsidiary of Scatter Creek, Ltd.)

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

