# 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

	Balance	Part 64	Adj. Balance		Balance	Part 64	Adj. Balance
ASSETS	End of Year	Adj to NonReg	End of Year	LIABILITIES AND STOCKHOLDERS' EQUITY	End of Year	Adj to NonReg	End of Year
	2014 (A)	2014 (B)	2014 (C)		2014 (A)	2014 (B)	2014 (C)
CURRENT ASSETS				CURRENT LIABILITIES			
Cash and Equivalents	1,027,268		1,027,268	25. Accounts Payable	35,311		35,311
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	193,300		193,300
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	32,326		32,326	32. Income Taxes Accrued			0
b. Other Accounts Receivable	288,915		288,915	33. Other Taxes Accrued	16,516		16,516
c. Notes Receivable			0	34. Other Current Liabilities	85,990		85,990
5. Interest and Dividends Receivable			0	35. Total Current Liabilities (25 thru 34)	331,117	0	331,117
6. Material-Regulated	42,517		42,517	LONG-TERM DEBT			
7. Material-Nonregulated			0	36. Funded Debt-RUS Notes			0
8. Prepayments			0	37. Funded Debt-RTB Notes	617,555		617,555
9. Other Current Assets	39,545		39,545	38. Funded Debt-FFB Notes			0
10. Total Current Assets (1 Thru 9)	1,430,571	0	1,430,571	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	2,603,424		2,603,424
12. Other Investments				45. Other Long-Term Debt			0
a. Rural Development	0		0	46. Total Long-Term Debt (36 thru 45)	3,220,979	0	3,220,979
b. Nonrural Development			0	OTHER LIAB. & DEF. CREDITS			
13. Nonregulated Investments (B1)		3,335	3,335	47. Other Long-Term Liabilities			0
14. Other Noncurrent Assets	5,379		5,379	48. Other Deferred Credits (C)			0
15. Deferred Charges	510,396	(973)	509,423	49. Other Jurisdictional Differences			0
16. Jurisdictional Differences			0	50. Total Other Liab. & Def. Credits (47 thru 49)	0	0	0
17. Total noncurrent Assets (11 thru 16)	515,775	2,362	518,137	EQUITY			
				51. Cap. Stock Outstanding & Subscribed	35,000		35,000
PLANT, PROPERTY AND EQUIPMENT				52. Additional Paid-in-Capital			0
18. Telecom Plant-In-Service	17,910,928	(34,404)	17,876,524	53. Treasury Stock			0
19. Property Held for Future Use			0	54. Membership and cap. Certificates			0
20. Plant Under Construction	85,301		85,301	55. Other Capital			0
21. Plant Adj.,Nonop Plant & Goodwill			0	56. Patronage Capital Credits			0
22. Accumulated Depreciation (CR.)	(15,585,604)	32,042	(15,553,562)	57. Retained Earnings or Margins (B2)	769,875	0	769,875
23. Net Plant (18 thru 21 less 22)	2,410,625	(2,362)	2,408,263	58. Total Equity (51 thru 57)	804,875	-	804,875
24. TOTAL ASSETS (10+17+23)	4,356,971	0	4,356,971	59. TOTAL LIABILITIES AND EQUITY (35+46+50+58)	4,356,971	0	4,356,971
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#### Footnotes:

(A) - As reported on RUS Form 479

(B) - Part 64 adjustments from regulated

to nonregulated.

#### Footnotes:

(B1) - Part 64 offset to nonreg investment

(B2) - Part 64 offset to retained earnings

(C) - Includes deferred taxes

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

Company Name: (Below) Kalama Telephone Company

CURRENT ASSETS   CURRENT LIABILITIES   CURRENT LIABILITIES   CURRENT LIABILITIES   CURRENT LIABILITIES   CURRENT LIABILITIES   CONTRIBUTION	j. Balance	- /	Part 64	Balance		Adj. Balance	Part 64	Balance	
CURRENT LABILITIES   Cash-RUS Construction Fund   Cash-RUS Construction Fund Fund Fund Fund Fund Fund Fund Fun	End of Year	Reg	Adj to NonReg	End of Year	LIABILITIES AND STOCKHOLDERS' EQUITY	End of Year	Adj to NonReg	End of Year	ASSETS
CURRENT LABILITIES   Cash-RUS Construction Fund   790,080   790,080   790,080   2. Cash-RUS Construction Fund   2. Cash-RUS Construction Fund   2. Cash-RUS Construction Fund   2. Notes Payable   2. Notes Receivable   2. Notes Receivable   0. O   2. Current Mat. L/T Debt Rur. Dev.   3. Current Mat. L/T Debt Rur. Dev. Dev.   3. Current Mat. L/T Debt Rur. Dev. Dev.   3. Current Mat. L/T Debt Rur. Dev. Dev. Dev. Dev. Dev. Dev. Dev. Dev	2015 (C)	-		2015 (A)		2015 (C)		2015 (A)	
2. Cash-RUS Construction Fund 3. Affiliates: 3. Affiliates: 4. Notes Receivable 5. Other Accounts Receivable 6. Notes Receivable 7. Notes Receivable 8. Prepayments 9. Other Accounts Receivable 8. Other Accounts Receivable 9. Other Current Liabilities 9. Other Current Liabilities 9. St. Total Current Reseivable 9. Other Current Reseivable 9. Other Current Liabilities 9. Other Current Reseivable 9. Other Current Reseivable 9. Other Current Reseivable 10. Other Current Liabilities 10. St. Total Current Reseivable 10. Other Current Reseivable 10. Other Current Liabilities 10. St. Total Current Reseivable 10. Total Current Reseivable 10. Total Current Assets 10. Total Current Assets 10. Total Current Assets (1 Thru 9) 1. (736,9986) 10. Total Current Assets (1 Thru 9) 1. (736,9986) 10. Total Current Assets (1 Thru 9) 10. Nonroural Development 10. Other Investments 10. Other Inves				, ,	CURRENT LIABILITIES	` '	` '	, ,	CURRENT ASSETS
3. Affiliates: a. Telecom, Accounts Receivable b. Other Accounts Receivable c. Notes Receivable c. Notes Receivable d. Non-Affiliates: a. Telecom, Accounts Receivable c. Notes Receivable d. Non-Affiliates: a. Telecom, Accounts Receivable d. Other A	61,711			61,711	25. Accounts Payable	790,080		790,080	Cash and Equivalents
a. Telecom, Accounts Receivable   0	0				26. Notes Payable	0			Cash-RUS Construction Fund
a. Telecom, Accounts Receivable   0	0				27. Advance Billings and Payments				3. Affiliates:
C. Notes Receivable	0					0			a. Telecom, Accounts Receivable
4. Non-Affiliates:	0				29. Current Mat. L/T Debt	0			b. Other Accounts Receivable
a. Telecom, Accounts Receivable   161,233   161,233   32. Income Taxes Accrued   16,168   1	0				30. Current Mat. L/T Debt Rur. Dev.	0			c. Notes Receivable
D. Other Accounts Receivable   C. Notes Re	0				31. Current Mat Capital Leases				4. Non-Affiliates:
C. Notes Receivable   C. Noter Receivable   C. Notes Receivable   C. Noter Regulated   C. Material-Regulated   C. Material-Regulated   C. Material-Regulated   C. Material-Regulated   C. Material-Nonregulated	0				32. Income Taxes Accrued	161,233		161,233	a. Telecom, Accounts Receivable
5. Interest and Dividends Receivable   6. Material-Regulated   42,346   42,347   43,327   44, Premium (Discount) on L/T Debt   44. Premium (Discount) on L/T Debt   44. Premium (Discount) on L/T Debt   44. Adv. From Affiliated Companies   2,809,877   44. Adv. From Affiliated Companies   2,809,877   44. Adv. From Affiliated Companies   2,809,877   45. Other Long-Term Debt (36 thru 45)   46. Total Long-Term Debt (36 thru 45)   47. Other Long-Term Debt (36 thru 45)   47. Other Long-Term Liabilities   48. Other Deferred Credits (C)   49. Other Jurisdictional Differences   49. Other Jurisdictional Differences   49. Other Jurisdictional Differences   50. Total Other Liab. & Def. Credits (47 thru 49)   60. Total Other Liab. & Def. Credits (47 thru 49)   60. Total Other Liab. & Def. Credits (47 thru 49)   60. Total Other Liab. & Def. Credits (47 thru 49)   60. Total Other Liab. & Def. Credits (47 thru 49)   60. Total Other Liab. & Def. Credits (47 thru 49)   60. Total Other Liab. & Def. Credits (47 thru 49)   60. Total Other Liab. & Def. Credits (47 thru 49)   60. Total Other Liab. & Def. Credits (47 thru 49)   60. Total Other Liab. & Def. Credits (47 thru 49)   60. Total Other Liab. & Def. Credits (47 thru 49)   60. Total Other Liab. & Def. Credits (47 thru 49)   60. Total Other Liab. & Def. Credits (47 thru 49)   60. Total Other Liab. & Def. Credits (47 thru 49)   60. Total Other Liab. & Def. Credits (47 th	16,168			16,168	33. Other Taxes Accrued	0		,	b. Other Accounts Receivable
6. Material-Regulated 7. Material-Nonregulated 8. Prepayments 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	186,912			186,912	34. Other Current Liabilities	0			c. Notes Receivable
6. Material-Regulated 7. Material-Nonregulated 8. Prepayments 0 0 0 37. Funded Debt-RUS Notes 38. Prepayments 9. Other Current Assets 43,327 43,327 43,327 39. Funded Debt-RUS Notes 38. Funded Debt-RUS Notes 38. Funded Debt-RUS Notes 38. Funded Debt-RUS Notes 38. Funded Debt-RUS Notes 39. Funded Debt-RUS Notes 39. Funded Debt-RUS Notes 39. Funded Debt-RUS Debt-R	264,791	0	(	264,791	35. Total Current Liabilities (25 thru 34)	0			5. Interest and Dividends Receivable
8. Prepayments 9. Other Current Assets 10. Total Current Assets (1 Thru 9) 1,036,986 0 1,0						42,346		42,346	6. Material-Regulated
9. Other Current Assets 10. Total Current Assets 11. Investment in Affiliated Companies a. Rural Development b. Nonrural Development 12. Other Investments a. Rural Development b. Nonrural Development 13. Nonregulated Investments (B1) 14. Other Noncurrent Assets 15. Deferred Charges 16. Jurisdictional Differences 17. Total noncurrent Assets (11 thru 16) PLANT, PROPERTY AND EQUIPMENT 18. Telecom Plant-In-Service 19. Other Current Assets 10. Total Obligation Sunder Capital Lease 43. Obligations Under Capital Lease 44. Adv. From Affiliated Companies 45. Other Long-Term Debt 46. Total Long-Term Debt (36 thru 45) 0 OTHER LIAB. & DEF. CREDITS 47. Other Deferred Credits (C) 48. Other Deferred Credits (C) 49. Other Jurisdictional Differences 50. Total Other Liab. & Def. Credits (47 thru 49) EQUITY 51. Cap. Stock Outstanding & Subscribed 52. Additional Paid-in-Capital 53. Treasury Stock 54. Membership and cap. Certificates 55. Other Capital 56. Patronage Capital Credits 56. Patronage Capital Credits	0				36. Funded Debt-RUS Notes	0			7. Material-Nonregulated
10. Total Current Assets (1 Thru 9)  1,036,986  0 1,036,987  0 1,046,700	0				37. Funded Debt-RTB Notes	0			8. Prepayments
A0. Funded Debt-Rural Develop. Loan   41. Premium (Discount) on L/T Debt   42. Reacquired Debt   42. Reacquired Debt   42. Reacquired Debt   43. Obligations Under Capital Lease   44. Adv. From Affiliated Companies   2,809,877   45. Other Investments   45. Other Long-Term Debt (36 thru 45)   2,809,877   46. Total Long-Term Debt (36 thru 45)   2,809,877   47. Other Long-Term Debt (36 thru 45)   0   0   0   0   0   0   0   0   0	0				38. Funded Debt-FFB Notes	43,327		43,327	9. Other Current Assets
NONCURRENT ASSETS   11. Investment in Affiliated Companies   2.809,877   12. Other Investments   2.809,877   12. Other Investments   2.809,877   12. Other Investments   2.809,877   13. Nonrural Development   2.809,877   2.809,879   2.809,877   2.809,879   2.809,879   2.809,879   2.809,879   2.809,879	0				39. Funded Debt-Other	1,036,986	0	1,036,986	10. Total Current Assets (1 Thru 9)
11. Investment in Affiliated Companies a. Rural Development b. Nonrural Development 12. Other Investments a. Rural Development b. Nonrural Development 13. Nonregulated Investments 14. Other Noncurrent Assets 15. Deferred Charges 16. Jurisdictional Differences 17. Total noncurrent Assets (11 thru 16) 18. Telecom Plant-In-Service 18. Telecom Plant-In-Service 19. Property Held for Future Use 20. Plant Under Construction 20. Adv. From Affiliated Companies 2,809,877 2,809,877 2,809,877 3. Other Long-Term Debt (36 thru 45) 2,809,877 45. Other Long-Term Debt (36 thru 45) 2,809,877 0 0 0 OTHER LIAB. & DEF. CREDITS 47. Other Long-Term Liabilities 47. Other Long-Term Liabilities 48. Other Deferred Credits (C) 48. Other Purisdictional Differences 50. Total Other Liab. & Def. Credits (47 thru 49) 50. Total Other Liab. & Def. Credits (47 thru 49) 51. Cap. Stock Outstanding & Subscribed 52. Additional Paid-in-Capital 53. Treasury Stock 54. Membership and cap. Certificates 55. Other Capital 56. Patronage Capital Credits	0				40. Funded Debt-Rural Develop. Loan				, , ,
a. Rural Development b. Nonrural Development 12. Other Investments a. Rural Development b. Nonrural Development c. Other Investments a. Rural Development b. Nonrural Development c. Other Investments b. Nonrural Development c. Other Long-Term Debt (36 thru 45) c. Other Long-Term Liabilities c. Other Long-Term Li	0				41. Premium (Discount) on L/T Debt				NONCURRENT ASSETS
D. Nonrural Development   12. Other Investments   2. Other Investments   2. Other Investments   3. Rural Development   44. Adv. From Affiliated Companies   2.809,877   45. Other Long-Term Debt (36 thru 45)   2.809,877   0	0				42. Reacquired Debt				11. Investment in Affiliated Companies
12. Other Investments	0				43. Obligations Under Capital Lease	0			a. Rural Development
a. Rural Development b. Nonrural Development 13. Nonregulated Investments (B1) 14. Other Noncurrent Assets 15. Deferred Charges 16. Jurisdictional Differences 17. Total noncurrent Assets (11 thru 16) 18. Telecom Plant-In-Service 19. Property Held for Future Use 20. Plant Under Construction 21. Plant Adj.,Nonop Plant & Goodwill 24. Other Long-Term Debt (36 thru 45) 2,809,877 0 0 0THER LIAB. & DEF. CREDITS 47. Other Long-Term Liabilities 48. Other Deferred Credits (C) 48. Other Deferred Credits (C) 49. Other Jurisdictional Differences 50. Total Other Liab. & Def. Credits (47 thru 49) 601,189 601,189 3,406 604,595 604	2,809,877			2,809,877	44. Adv. From Affiliated Companies	0			b. Nonrural Development
b. Nonrural Development  13. Nonregulated Investments (B1)  14. Other Noncurrent Assets  15. Deferred Charges  16. Jurisdictional Differences  17. Total noncurrent Assets (11 thru 16)  18. Telecom Plant-In-Service  19. Property Held for Future Use  20. Plant Under Construction  10. OTHER LIAB. & DEF. CREDITS  47. Other Long-Term Liabilities  48. Other Deferred Credits (C)  49. Other Jurisdictional Differences  50. Total Other Liab. & Def. Credits (47 thru 49)  601,189  3,406  604,595  601,189  3,406  604,595  601,189  3,406  604,595  601,189  3,406  604,595  601,189  3,406  604,595  601,189  51. Cap. Stock Outstanding & Subscribed  52. Additional Paid-in-Capital  53. Treasury Stock  54. Membership and cap. Certificates  55. Other Capital  56. Patronage Capital Credits	0				45. Other Long-Term Debt				12. Other Investments
13. Nonregulated Investments (B1)       4,744       4,744       47. Other Long-Term Liabilities         14. Other Noncurrent Assets       0       48. Other Deferred Credits (C)         15. Deferred Charges       601,189       (1,338)       599,851       49. Other Jurisdictional Differences         16. Jurisdictional Differences       0       50. Total Other Liab. & Def. Credits (47 thru 49)       0       0         17. Total noncurrent Assets (11 thru 16)       601,189       3,406       604,595       EQUITY       51. Cap. Stock Outstanding & Subscribed       35,000         PLANT, PROPERTY AND EQUIPMENT       18,263,610       (40,206)       18,223,404       53. Treasury Stock         19. Property Held for Future Use       0       54. Membership and cap. Certificates         20. Plant Under Construction       144,836       144,836       55. Other Capital         21. Plant Adj., Nonop Plant & Goodwill       0       56. Patronage Capital Credits	2,809,877	0	C	2,809,877	46. Total Long-Term Debt (36 thru 45)	0			a. Rural Development
14. Other Noncurrent Assets     601,189     (1,338)     599,851     48. Other Deferred Credits (C)       15. Deferred Charges     601,189     (1,338)     599,851     49. Other Jurisdictional Differences       16. Jurisdictional Differences     50. Total Other Liab. & Def. Credits (47 thru 49)     0     0       17. Total noncurrent Assets (11 thru 16)     601,189     3,406     604,595     EQUITY       51. Cap. Stock Outstanding & Subscribed     35,000       PLANT, PROPERTY AND EQUIPMENT     52. Additional Paid-in-Capital       18. Telecom Plant-In-Service     18,263,610     (40,206)     18,223,404     53. Treasury Stock       19. Property Held for Future Use     0     54. Membership and cap. Certificates       20. Plant Under Construction     144,836     144,836     55. Other Capital       21. Plant Adj., Nonop Plant & Goodwill     0     56. Patronage Capital Credits					OTHER LIAB. & DEF. CREDITS	0			b. Nonrural Development
15. Deferred Charges 601,189 (1,338) 599,851 49. Other Jurisdictional Differences 50. Total Other Liab. & Def. Credits (47 thru 49) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0				47. Other Long-Term Liabilities	4,744	4,744		13. Nonregulated Investments (B1)
16. Jurisdictional Differences 17. Total noncurrent Assets (11 thru 16) 18. Telecom Plant-In-Service 19. Property Held for Future Use 20. Plant Under Construction 21. Plant Adj.,Nonop Plant & Goodwill 22. Plant Adj.,Nonop Plant & Goodwill 33,406 34,406 34,406 35,000 604,595 604	0				48. Other Deferred Credits (C)	0			14. Other Noncurrent Assets
17. Total noncurrent Assets (11 thru 16) 601,189 3,406 604,595  PLANT, PROPERTY AND EQUIPMENT  18. Telecom Plant-In-Service 18,263,610 (40,206) 18,223,404 53. Treasury Stock 19. Property Held for Future Use 0 54. Membership and cap. Certificates 20. Plant Under Construction 144,836 144,836 55. Other Capital 56. Patronage Capital Credits	0				49. Other Jurisdictional Differences	599,851	(1,338)	601,189	15. Deferred Charges
PLANT, PROPERTY AND EQUIPMENT  18. Telecom Plant-In-Service 19. Property Held for Future Use 20. Plant Under Construction 144,836 21. Plant Adj.,Nonop Plant & Goodwill  51. Cap. Stock Outstanding & Subscribed 52. Additional Paid-in-Capital 53. Treasury Stock 54. Membership and cap. Certificates 55. Other Capital 56. Patronage Capital Credits	0	0	С	0	50. Total Other Liab. & Def. Credits (47 thru 49)	0			16. Jurisdictional Differences
PLANT, PROPERTY AND EQUIPMENT  18. Telecom Plant-In-Service  19. Property Held for Future Use  20. Plant Under Construction  144,836  144,836  21. Plant Adj.,Nonop Plant & Goodwill  52. Additional Paid-in-Capital  53. Treasury Stock  54. Membership and cap. Certificates  55. Other Capital  56. Patronage Capital Credits					EQUITY	604,595	3,406	601,189	17. Total noncurrent Assets (11 thru 16)
18. Telecom Plant-In-Service 18,263,610 (40,206) 18,223,404 53. Treasury Stock 19. Property Held for Future Use 0 0 54. Membership and cap. Certificates 20. Plant Under Construction 144,836 144,836 55. Other Capital 21. Plant Adj.,Nonop Plant & Goodwill 56. Patronage Capital Credits	35,000			35,000	51. Cap. Stock Outstanding & Subscribed				
19. Property Held for Future Use 20. Plant Under Construction 21. Plant Adj.,Nonop Plant & Goodwill 22. Plant Adj.,Nonop Plant & Goodwill 33. Membership and cap. Certificates 54. Membership and cap. Certificates 55. Other Capital 56. Patronage Capital Credits	0				52. Additional Paid-in-Capital				PLANT, PROPERTY AND EQUIPMENT
20. Plant Under Construction     144,836     144,836     55. Other Capital       21. Plant Adj., Nonop Plant & Goodwill     0     56. Patronage Capital Credits	0				53. Treasury Stock	18,223,404	(40,206)	18,263,610	18. Telecom Plant-In-Service
21. Plant Adj.,Nonop Plant & Goodwill 0 56. Patronage Capital Credits	0				54. Membership and cap. Certificates	0			19. Property Held for Future Use
	0				55. Other Capital	144,836		144,836	20. Plant Under Construction
location and the control of the cont	0				56. Patronage Capital Credits	0			21. Plant Adj.,Nonop Plant & Goodwill
22. Accumulated Depreciation (CR.) (16,566,580)   36,800   (16,529,780)	370,373	0	C	370,373	57. Retained Earnings or Margins (B2)	(16,529,780)	36,800	(16,566,580)	22. Accumulated Depreciation (CR.)
23. Net Plant (18 thru 21 less 22) 1,841,866 (3,406) 1,838,460 58. Total Equity (51 thru 57) 405,373 -	405,373	-	-	405,373	58. Total Equity (51 thru 57)	1,838,460	(3,406)	1,841,866	23. Net Plant (18 thru 21 less 22)
24. TOTAL ASSETS (10+17+23) 3,480,041 0 3,480,041 59. TOTAL LIABILITIES AND EQUITY (35+46+50+58) 3,480,041 0	3,480,041	0	(	3,480,041	59. TOTAL LIABILITIES AND EQUITY (35+46+50+58)	3,480,041	0	3,480,041	24. TOTAL ASSETS (10+17+23)

Footnotes:

(A) - As reported on RUS Form 479

(B) - Part 64 adjustments from regulated to nonregulated.

Footnotes:

Kalama (B1) - Part 64 offset to nonreg investment

(B2) - Part 64 offset to retained earnings

(C) - Includes deferred taxes

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Company Name: (Below) Kalama Telephone Company

	Adjusted	Adjusted		Adjusted	Adjusted
ASSETS	Prior Year	Current Year	LIABILITIES AND STOCKHOLDERS' EQUITY	Prior Year	Current Year
	Balance 2014	Balance 2015		Balance 2014	Balance 2015
CURRENT ASSETS			CURRENT LIABILITIES		
1. Cash and Equivalents	1,027,268	790,080	25. Accounts Payable	35,311	61,711
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	193,300	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	32,326	161,233	32. Income Taxes Accrued	0	0
b. Other Accounts Receivable	288,915	0	33. Other Taxes Accrued	16,516	16,168
c. Notes Receivable	0	0	34. Other Current Liabilities	85,990	186,912
5. Interest and Dividends Receivable	0	0	35. Total Current Liabilities (25 - 34)	331,117	264,791
6. Material-Regulated	42,517	42,346	LONG-TERM DEBT		
7. Material-Nonregulated	0	0	36. Funded Debt-RUS Notes	0	0
8. Prepayments	0	0	37. Funded Debt-RTB Notes	617,555	0
9. Other Current Assets	39,545	43,327	38. Funded Debt-FFB Notes	0	0
10. Total Current Assets (1 Thru 9)	1,430,571	1,036,986	39. Funded Debt-Other	0	0
			40. Funded Debt-Rural Develop. Loan	0	0
NONCURRENT ASSETS			41. Premium (Discount) on L/T Debt	0	0
11. Investment in Affiliated Companies			42. Reacquired Debt	0	0
a. Rural Development	0	0	43. Obligations Under Capital Lease	0	0
b. Nonrural Development	0	0	44. Adv. From Affiliated Companies	2,603,424	2,809,877
12. Other Investments			45. Other Long-Term Debt	0	0
a. Rural Development	0	0	46. Total Long-Term Debt (36-45)	3,220,979	2,809,877
b. Nonrural Development	0	0	OTHER LIAB. & DEF. CREDITS		
13. Nonregulated Investments	3,335	4,744	47. Other Long-Term Liabilities	0	0
14. Other Noncurrent Assets	5,379	0	48. Other Deferred Credits	0	0
15. Deferred Charges	509,423	599,851	49. Other Jurisdictional Differences	0	0
16. Jurisdictional Differences	0	0	50. Total Other Liab. & Def. Credits (47 thru 49)	0	0
17. Total noncurrent Assets (11 thru 16)	518,137	604,595	EQUITY		
			51. Cap. Stock Outstanding & Subscribed	35,000	35,000
PLANT, PROPERTY AND EQUIPMENT			52. Additional Paid-in-Capital	0	0
18. Telecom Plant-in-Service	17,876,524	18,223,404	53. Treasury Stock	0	0
19. Property Held for Future Use	0	0	54. Membership and cap. Certificates	0	0
20. Plant Under Construction	85,301	144,836	55. Other Capital	0	0
21. Plant Adj.,Nonop Plant & Goodwill	0	0	56. Patronage Capital Credits	0	0
22. Accumulated Depreciation (CR.)	(15,553,562)	(16,529,780)	57. Retained Earnings or Margins	769,875	370,373
23. Net Plant (18 thru 21 less 22)	2,408,263	1,838,460	58. Total Equity (51 thru 57)	804,875	405,373
24. TOTAL ASSETS (10+17+23)	4,356,971	3,480,041	59. TOTAL LIABILITIES AND EQUITY (35+46+50+58)	4,356,971	3,480,041

Footnote:

Adjusted Balances represents balances after Part 64 adjustments

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

Company Name: (Below) Kalama Telephone Company

		B/S	Adj. Balance	Adj. Balance	Average
Line #	Description	Line	End of Year	End of Year	Adj End of Year
		#	2014	2015	Balance
	Average Rate Base:				
1	Total Regulated Adjusted Telecom Plant-In-service	18	17,876,524	18,223,404	18,049,964
2	Total Property Held for Future Use	19	0	0	0
3	Total Regulated Adjusted Accumulated Depreciation (CR)	22	(15,553,562)	(16,529,780)	(16,041,671)
4	Total Regulated Materials & Supplies	6	42,517	42,346	42,432
5	Deferred Income Taxes (CR)		509,331	599,851	554,591
6	Total Regulated Rate Base		2,874,810	2,335,821	2,605,316

#### Footnotes:

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

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

Company Name: (Below) Kalama Telephone Company

		Prior Year	Current Year		
Line #	Description	End of Yr.	End of Yr.	Difference	%
		Balance - 2014	Balance - 2015		Change
	Access Lines:				
1	Residential	1,734	1,713	(21)	-1.2%
2	Business	518	518	0	0.0%
3	Total	2,252	2,231	(21)	-0.9%

Note: If 2014 does not equal last year's petition and template, explain.

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Company Name: (Below) Kalama Telephone Company

		Prior Year	Part 64	Prior Year
Line #	Description	2014	Adj. to NonReg	Adjusted
LITIC #	Description	(A)	(B)	2014 (C)
1	Local Network Services Revenues	529,241	(6)	529,241
2	Network Access Services Revenues	2,573,580		2,573,580
3	Long Distance Network Services Revenues	2,373,380		2,373,380
4	Carrier Billing and Collection Revenues	12,540		12,540
5	3			
6	Miscellaneous Revenues	33,979		33,979
7	Uncollectible Revenues (Normal Balance is debit or in brackets)  Net Operating Revenues (1 thru 6)	(4,183) <b>3,145,157</b>	0	(4,183) <b>3,145,157</b>
8			(8,766)	1,008,813
9	Plant Specific Operations Expense	1,017,579	(8,700)	
_	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	580,629	(4.542)	580,629
10	Depreciation Expense	1,105,895	(1,542)	1,104,353
11	Amortization Expense		(	0
12	Customer Operations Expense	234,006	(3,136)	230,870
13	Corporate Operations	594,132	(5,266)	588,866
14	Total Operations Expenses (8 thru 12 +13b)	3,532,241	(18,710)	3,513,531
15	Operating Income or Margins (7 less 14)	(387,084)	18,710	(368,374)
16	Other Operating Income and Expenses ( )			0
17	State and Local Taxes	86,455	(132)	86,323
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	(169,076)	5,955	(163,121)
19	Other Taxes			0
20	Total Operating Taxes (17+18+19)	(82,621)	5,823	(76,798)
21	Net Operating Income or Margins (15+16-20)	(304,463)	12,887	(291,576)
22	Interest on Funded Debt	58,993	-88	58,905
23	Interest Expense - Capital Leases			0
24	Other Interest Expense	1,344		1,344
25	Allowance for Funds Used During Construction (CR)			0
26	Total Fixed Charges (22+23+24-25)	60,337	(88)	60,249
27	Nonoperating Net Income	8,263		8,263
28	Extraordinary Items			0
29	Jurisdictional Differences			0
30	Nonregulated Net Income (B1)	24,264	(12,975)	11,289
31	Total Net Income or Margins (21+27+28+29+30-26)	(332,273)	0	(332,273)
32	Total Taxes Based on Income			
33	Retained Earning or Margins Beginning-of-Year	1,102,148		1,102,148
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)	769,875	0	769,875
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	240,484		240,484
45	Cash Ratio ((14+20-10-11)/7)	0.7452	#DIV/0!	0.7416
46	Operating Accrual Ratio ((14+20+26)/7)	1.1160	#DIV/0!	1.1119
47	TIER ((31+26)/26)	(4.5070)	1.0000	(4.5150)
48	DSCR ((31+26+10+11)/44)	3.4678	#DIV/0!	3.4611
		3.7070		3011
	Footnotory		ı	

## 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 57 of Page 1, Balance Sheet
- (B) Part 64 adjustment from regulated to nonregulated
- (B1) Column B, automatic offset to Nonregulated Net Income (No impact to Retained Earnings)

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Company Name: (Below) Kalama Telephone Company

		Current Year	Part 64	Current Year
Line #	Description	2015	Adj. to NonReg	Adjusted
Line n	Description	(A)	(B)	2015 (C)
1	Local Network Services Revenues	551,609	(5)	551,609
2	Network Access Services Revenues	2,387,869		2,387,869
3	Long Distance Network Services Revenues	2,307,003		2,387,803
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.)		(0,333)	
10		593,422	(05.4)	593,422
	Depreciation Expense	1,058,748	(954)	1,057,794
11	Amortization Expense	244 406	(4.244)	206.005
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 12 +13b)	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
	Footpator			

## 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 57 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)

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

Company Name: Kalama Telephone Company

		Adjusted	Adjusted
Line #	Description	Prior Year	Current Year
2	a coordinate of the coordinate	2014	2015
1	Local Network Services Revenues	529,241	551,609
2	Network Access Services Revenues	2,573,580	2,387,869
	Long Distance Network Services Revenues	0	0
4	Carrier Billing and Collection Revenues	12,540	12,469
	Miscellaneous Revenues	33,979	32,968
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	(4,183)	(2,471)
	Net Operating Revenues (1 thru 6)	3,145,157	2,982,444
	Plant Specific Operations Expense	1,008,813	956,386
	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	580,629	593,422
	Depreciation Expense	1,104,353	1,057,794
11	Amortization Expense	0	1,037,734
	Customer Operations Expense	230,870	206,885
	Corporate Operations	588,866	551,332
_	Total Operations Expenses (8 thru 12 +13b)	3,513,531	3,365,819
	Operating Income or Margins (7 less 14)	(368,374)	(383,375)
16	Other Operating Income and Expenses ( )	(308,374)	(383,373)
17	State and Local Taxes	86,323	91,160
	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	(163,121)	(208,024)
	Other Taxes	(103,121)	(208,024)
	Total Operating Taxes (17+18+19)	(76,798)	(116,864)
	Net Operating Income or Margins (15+16-20)	(291,576)	(266,511)
	Interest on Funded Debt	58,905	151,459
	Interest on Funded Debt  Interest Expense - Capital Leases	38,903	151,459
		_	0
	Other Interest Expense	1,344 0	0
	Allowance for Funds Used During Construction	60,249	151,459
	Total Fixed Charges (22+23+24-25)	8,263	151,459
28	Nonoperating Net Income	8,263	
_	Extraordinary Items	0	0
	Jurisdictional Differences	_	0
	Nonregulated Net Income	11,289	17,911
	Total Net Income or Margins (21+27+28+29+30-26)	(332,273)	(399,502)
	Total Taxes Based on Income	4 400 440	760.075
33	Retained Earning or Margins Beginning-of-Year	1,102,148	769,875
	Miscellaneous Credits Year-to-Date	0	0
	Dividends Declared (Common)	0	0
	Dividends Declared (Preferred)	0	0
	Other Debits Year-to-Date	0	0
38	Transfers to Patronage Capital	0	0
	Retained Earnings or Margins End-of-Period ((31+33+34)-(35+36+37+38)	769,875	370,373
	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	240,484	223,034
45	Cash Ratio ((14+20-10-11)/7)	0.7416	0.7347
	Operating Accrual Ratio ((14+20+26)/7)	1.1119	1.1401
	TIER ((31+26)/26)	(4.5150)	(1.6377)
48	DSCR ((31+26+10+11)/44)	3.46	3.6306

Footnote 2014 2015

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

Note:

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

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

Company Name: (Below) Kalama Telephone Company

			Prior Year	Current Year
Line #	Description	Part 32	2014	2015
		Account		
1	End User Revenue (SLC, ARC, etc.)	5081	301,715	330,403
2	Switched Access (excluding USF):	5082		
2a	Intrastate		159,191	81,615
2b	Interstate (includes CAF)		656,072	417,449
3	Special Access:	5083		
3a	Intrastate		7,005	5,352
3b	Interstate		414,386	387,648
4	Federal USF (ICLS/HCL/SN)	Varies	940,185	963,621
5	State USF		95,026	201,880
6	Other*			(99)
7	Total (must equal line 2 of Income Stmt.)		2,573,580	2,387,869
8	Line 2 of Income Stmt.		2,573,580	2,387,869
9	Difference		0	0

Footnote:

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<sup>\* -</sup> 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) - 2015 (As Recorded) OR	Year		Part 32	Account
Pro Forma (PF)Adjustment for Current Year Petition or Reversing from Prior Year		OOP or PF?	Debit	Credit
Adjustment #1:				
Adjustment #2:				
Adjustment #3:				
Adjustment #4				
Adjustment #5				

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

Company Name: (Below) Kalama Telephone Company

Line #	Description	2015 (A)	2015 (B)
-			
1	Rate Base (Jan. 1)	2,874,810	2,874,810
2	Rate Base (Dec 31)	2,335,821	2,335,821
3	Average Rate Base	2,605,316	2,605,316
4	Net Operating Income	(266,511)	(266,511)
5	Out-of-Period Adjustments Net of FIT (1)		
6	Adjusted Net Operating Income	(266,511)	(266,511)
7	Earned Regulated Rate of Return	-10.23%	-10.23%
8	Consolidated Equity (Jan 1)	20,361,099	20,361,099
9	Consolidated Equity (Dec 31)	20,456,157	20,456,157
10	Average Equity	20,408,628	20,408,628
11	Consolidated Net Income	95,058	95,058
12	Out-of-Period Adjustments Net of FIT (1)		
13	Adjusted Consolidated Net Income	95,058	95,058
14	Earned Return on Equity	0.47%	0.47%

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

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