

# EXHIBIT 4

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)  
Asotin Telephone Company

ASSETS	Balance End of Year 2017 (A)	Part 64 Adj to NonReg 2017 (B)	Adj. Balance End of Year 2017 (C)	LIABILITIES AND STOCKHOLDERS' EQUITY	Balance End of Year 2017 (A)	Part 64 Adj to NonReg 2017 (B)	Adj. Balance End of Year 2017 (C)
<b>CURRENT ASSETS</b>				<b>CURRENT LIABILITIES</b>			
1. Cash and Equivalents	609,805	-	609,805	25. Accounts Payable	170,093	-	170,093
2. Cash-RUS Construction Fund	0	-	0	26. Notes Payable	0	-	0
3. Affiliates:				27. Advance Billings and Payments	11,075	-	11,075
a. Telecom, Accounts Receivable	0	-	0	28. Customer Deposits	0	-	0
b. Other Accounts Receivable	109,179	-	109,179	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	32,580	-	32,580	32. Income Taxes Accrued	44,795	-	44,795
b. Other Accounts Receivable	67,372	-	67,372	33. Other Taxes Accrued	7,463	-	7,463
c. Notes Receivable	0	-	0	34. Other Current Liabilities	17,846	-	17,846
5. Interest and Dividends Receivable	0	-	0	35. Total Current Liabilities (25 thru 34)	251,271	0	251,271
6. Material-Regulated	8,608	-	8,608	<b>LONG-TERM DEBT</b>			
7. Material-Nonregulated	0	-	0	36. Funded Debt-RUS Notes	0	-	0
8. Prepayments	1,923	-	1,923	37. Funded Debt-RTB Notes	0	-	0
9. Other Current Assets	0	-	0	38. Funded Debt-FFB Notes	0	-	0
10. Total Current Assets (1 Thru 9)	829,466	0	829,466	39. Funded Debt-Other	0	-	0
<b>NONCURRENT ASSETS</b>				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	0	-	0
a. Rural Development	0	-	0	45. Other Long-Term Debt	0	-	0
b. Nonrural Development	0	-	0	46. Total Long-Term Debt (36 thru 45)	0	0	0
13. Nonregulated Investments (B1)	7,152	7,660	14,812	<b>OTHER LIAB. &amp; DEF. CREDITS</b>			
14. Other Noncurrent Assets	22,585	-	22,585	47. Other Long-Term Liabilities	(102,224)	-	(102,224)
15. Deferred Charges	87	-	87	48. Deferred Income Taxes	43,144	0	43,144
16. Jurisdictional Differences	0	-	0	49. Other Deferred Credits (D)	0	-	0
17. Total noncurrent Assets (11 thru 16)	29,824	7,660	37,484	50. Other Jurisdictional Differences	0	-	0
<b>PLANT, PROPERTY AND EQUIPMENT</b>				51. Total Other Liab. & Def. Credits (47 thru 50)	(59,080)	0	(59,080)
18. Telecom Plant-In-Service	8,403,442	(9,103)	8,394,339	<b>EQUITY</b>			
19. Property Held for Future Use	0	0	0	52. Cap. Stock Outstanding & Subscribed	25,779		25,779
20. Plant Under Construction	151,668	0	151,668	53. Additional Paid-in-Capital	317,014		317,014
21. Plant Adj., Nonop Plant & Goodwill	0	0	0	54. Treasury Stock	0		0
22. Accumulated Depreciation (CR.)	(7,746,100)	1,443	(7,744,657)	55. Membership and Capital Certificates	0		0
23. Net Plant (18 thru 21 less 22)	809,010	(7,660)	801,350	56. Other Capital	43,483		43,483
<b>24. TOTAL ASSETS (10+17+23)</b>	<b>1,668,300</b>	<b>0</b>	<b>1,668,300</b>	57. Patronage Capital Credits	0		0
				58. Retained Earnings or Margins (B2)	1,089,832	0	1,089,832
				59. Total Equity (52 thru 58)	1,476,109	-	1,476,109
				<b>60. TOTAL LIABILITIES AND EQUITY (35+46+51+59)</b>	<b>1,668,300</b>	<b>0</b>	<b>1,668,300</b>

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)  
Asotin Telephone Company

ASSETS	Balance End of Year 2018 (A)	Part 64 Adj to NonReg 2018 (B)	Adj. Balance End of Year 2018 (C)	LIABILITIES AND STOCKHOLDERS' EQUITY	Balance End of Year 2018 (A)	Part 64 Adj to NonReg 2018 (B)	Adj. Balance End of Year 2018 (C)
<b>CURRENT ASSETS</b>				<b>CURRENT LIABILITIES</b>			
1. Cash and Equivalents	1,118,885	-	1,118,885	25. Accounts Payable	261,439	-	261,439
2. Cash-RUS Construction Fund	0	-	0	26. Notes Payable	0	-	0
3. Affiliates:				27. Advance Billings and Payments	10,441	-	10,441
a. Telecom, Accounts Receivable	0	-	0	28. Customer Deposits	0	-	0
b. Other Accounts Receivable	113,335	-	113,335	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	11,670	-	11,670	32. Income Taxes Accrued	0	-	0
b. Other Accounts Receivable	110,039	-	110,039	33. Other Taxes Accrued	16,911	-	16,911
c. Notes Receivable	0	-	0	34. Other Current Liabilities	(7,428)	-	(7,428)
5. Interest and Dividends Receivable	0	-	0	35. Total Current Liabilities (25 thru 34)	281,362	0	281,362
6. Material-Regulated	7,469	-	7,469	<b>LONG-TERM DEBT</b>			
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	0	-	0	38. Funded Debt-FFB Notes	0	-	0
10. Total Current Assets (1 Thru 9)	1,361,398	0	1,361,398	39. Funded Debt-Other	0	-	0
				40. Funded Debt-Rural Develop. Loan	0	-	0
<b>NONCURRENT ASSETS</b>				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	0	-	0
12. Other Investments				45. Other Long-Term Debt	0	-	0
a. Rural Development	0	-	0	46. Total Long-Term Debt (36 thru 45)	0	0	0
b. Nonrural Development	0	-	0	<b>OTHER LIAB. &amp; DEF. CREDITS</b>			
13. Nonregulated Investments (B1)	19,512	4,850	24,362	47. Other Long-Term Liabilities	(86,843)		(86,843)
14. Other Noncurrent Assets	21,595	-	21,595	48. Deferred Income Taxes	79,660	0	79,660
15. Deferred Charges	88	-	88	49. Other Deferred Credits (D)	28,453	-	28,453
16. Jurisdictional Differences	0	-	0	50. Other Jurisdictional Differences	0	-	0
17. Total noncurrent Assets (11 thru 16)	41,194	4,850	46,044	51. Total Other Liab. & Def. Credits (47 thru 50)	21,270	0	21,270
				<b>EQUITY</b>			
<b>PLANT, PROPERTY AND EQUIPMENT</b>				52. Cap. Stock Outstanding & Subscribed	25,849		25,849
18. Telecom Plant-In-Service	8,549,358	(7,123)	8,542,235	53. Additional Paid-in-Capital	317,876		317,876
19. Property Held for Future Use	0	0	0	54. Treasury Stock	0		0
20. Plant Under Construction	397,165	0	397,165	55. Membership and Capital Certificates	0		0
21. Plant Adj., Nonop Plant & Goodwill	0	0	0	56. Other Capital	25,661		25,661
22. Accumulated Depreciation (CR.)	(7,918,380)	2,273	(7,916,107)	57. Patronage Capital Credits	0		0
23. Net Plant (18 thru 21 less 22)	1,028,143	(4,850)	1,023,293	58. Retained Earnings or Margins (B2)	1,758,716	0	1,758,716
				59. Total Equity (52 thru 58)	2,128,103	-	2,128,103
<b>24. TOTAL ASSETS (10+17+23)</b>	<b>2,430,735</b>	<b>0</b>	<b>2,430,735</b>	<b>60. TOTAL LIABILITIES AND EQUITY (35+46+51+59)</b>	<b>2,430,735</b>	<b>0</b>	<b>2,430,735</b>

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)  
 Asotin Telephone Company

ASSETS	Adjusted Prior Year Balance 2017	Adjusted Current Year Balance 2018	LIABILITIES AND STOCKHOLDERS' EQUITY	Adjusted Prior Year Balance 2017	Adjusted Current Year Balance 2018
<b>CURRENT ASSETS</b>			<b>CURRENT LIABILITIES</b>		
1. Cash and Equivalents	609,805	1,118,885	25. Accounts Payable	170,093	261,439
2. Cash-RUS Construction Fund	0	0	26. Notes Payable	0	0
3. Affiliates:			27. Advance Billings and Payments	11,075	10,441
a. Telecom, Accounts Receivable	0	0	28. Customer Deposits	0	0
b. Other Accounts Receivable	109,179	113,335	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	32,580	11,670	32. Income Taxes Accrued	44,795	0
b. Other Accounts Receivable	67,372	110,039	33. Other Taxes Accrued	7,463	16,911
c. Notes Receivable	0	0	34. Other Current Liabilities	17,846	(7,428)
5. Interest and Dividends Receivable	0	0	35. Total Current Liabilities (25 - 34)	251,271	281,362
6. Material-Regulated	8,608	7,469	<b>LONG-TERM DEBT</b>		
7. Material-Nonregulated	0	0	36. Funded Debt-RUS Notes	0	0
8. Prepayments	1,923	0	37. Funded Debt-RTB Notes	0	0
9. Other Current Assets	0	0	38. Funded Debt-FFB Notes	0	0
10. Total Current Assets (1 Thru 9)	829,466	1,361,398	39. Funded Debt-Other	0	0
<b>NONCURRENT ASSETS</b>			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	0	0
a. Rural Development	0	0	45. Other Long-Term Debt	0	0
b. Nonrural Development	0	0	46. Total Long-Term Debt (36-45)	0	0
13. Nonregulated Investments	14,812	24,362	<b>OTHER LIAB. &amp; DEF. CREDITS</b>		
14. Other Noncurrent Assets	22,585	21,595	47. Other Long-Term Liabilities	(102,224)	(86,843)
15. Deferred Charges	87	88	48. Deferred Income Taxes	43,144	79,660
16. Jurisdictional Differences	0	0	49. Other Deferred Credits	0	28,453
17. Total noncurrent Assets (11 thru 16)	37,484	46,044	50. Other Jurisdictional Differences	0	0
<b>PLANT, PROPERTY AND EQUIPMENT</b>			51. Total Other Liab. & Def. Credits (47 thru 50)	(59,080)	21,270
18. Telecom Plant-in-Service	8,394,339	8,542,235	<b>EQUITY</b>		
19. Property Held for Future Use	0	0	52. Cap. Stock Outstanding & Subscribed	25,779	25,849
20. Plant Under Construction	151,668	397,165	53. Additional Paid-in-Capital	317,014	317,876
21. Plant Adj., Nonop Plant & Goodwill	0	0	54. Treasury Stock	0	0
22. Accumulated Depreciation (CR.)	(7,744,657)	(7,916,107)	55. Membership and Capital Certificates	0	0
23. Net Plant (18 thru 21 less 22)	801,350	1,023,293	56. Other Capital	43,483	25,661
<b>24. TOTAL ASSETS (10+17+23)</b>	<b>1,668,300</b>	<b>2,430,735</b>	57. Patronage Capital Credits	0	0
			58. Retained Earnings or Margins	1,089,832	1,758,716
			59. Total Equity (52 thru 58)	1,476,109	2,128,103
			<b>59. TOTAL LIABILITIES AND EQUITY (35+46+51+59)</b>	<b>1,668,300</b>	<b>2,430,735</b>

Footnote:  
 Adjusted Balances represents balances

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

after Part 64 adjustments.

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

Company Name: (Below)

Asotin Telephone Company \_\_\_\_\_

Line #	Description	B/S Line #	Adj. Balance End of Year 2017	Adj. Balance End of Year 2018	Average Adj End of Year Balance
<b>Average Rate Base:</b>					
1	Total Regulated Adjusted Telecom Plant-In-Service	18	8,394,339	8,542,235	8,468,287
2	Total Property Held for Future Use	19	0	0	0
3	Total Regulated Adjusted Accumulated Depreciation (CR)	22	(7,744,657)	(7,916,107)	(7,830,382)
4	Total Regulated Materials & Supplies	6	8,608	7,469	8,038
5	Deferred Income Taxes (CR) * - Manually input		(6,569)	(85,613)	(46,091)
6	<b>Total Regulated Rate Base</b>		<b>651,722</b>	<b>547,984</b>	<b>599,853</b>

Footnotes:

1. Normal balance of deferred operating income taxes and accumulated depreciation is a credit.

\* 2. Deferred Income Taxes (Line 5) may not equal the Balance Sheet Deferred Income Taxes (Line 48) if the later includes non-operating.

3. 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)

Asotin Telephone Company

Line #	Description	Prior Year End of Yr. Balance - 2017	Current Year End of Yr. Balance - 2018	Difference	% Change
	<b>Access Lines:</b>				
1	Residential	669	643	(26)	-3.9%
2	Business	134	130	(4)	-3.0%
3	Total	803	773	(30)	-3.7%

Note: If 2017 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)  
 Asotin Telephone Company

Line #	Description	Prior Year 2017 (A)	Part 64 Adj. to NonReg (B)	Prior Year Adjusted 2017 (C)
1	Local Network Services Revenues	254,450	0	254,450
2	Network Access Services Revenues	1,202,351	0	1,202,351
3	Long Distance Network Services Revenues	0	0	0
4	Carrier Billing and Collection Revenues	29,011	0	29,011
5	Miscellaneous Revenues	31,046	0	31,046
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	2,926	0	2,926
7	<b>Net Operating Revenues (1 thru 6)</b>	<b>1,519,784</b>	<b>0</b>	<b>1,519,784</b>
8	Plant Specific Operations Expense	256,984	(14,376)	242,607
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	146,935	(5,087)	141,849
10	Depreciation Expense	318,466	(17,060)	301,405
11	Amortization Expense	18,686	(3,569)	15,117
12	Customer Operations Expense	79,271	(3,939)	75,333
13	Corporate Operations	152,823	(7,020)	145,803
14	<b>Total Operations Expenses (8 thru 13)</b>	<b>973,166</b>	<b>(51,051)</b>	<b>922,114</b>
15	Operating Income or Margins (7 less 14)	546,618	51,051	597,669
16	Other Operating Income and Expenses ( )	0	7,169	7,169
17	State and Local Taxes	0	-	0
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	187,099	20,755	207,854
19	Other Taxes	41,059	(1,080)	39,979
20	<b>Total Operating Taxes (17+18+19)</b>	<b>228,159</b>	<b>19,675</b>	<b>247,833</b>
21	<b>Net Operating Income or Margins (15+16-20)</b>	<b>318,460</b>	<b>38,546</b>	<b>357,005</b>
22	Interest on Funded Debt	0	-	0
23	Interest Expense - Capital Leases	0	-	0
24	Other Interest Expense	0	-	0
25	Allowance for Funds Used During Construction (Record as a Credit)	0	-	0
26	<b>Total Fixed Charges (22+23+24+25)</b>	<b>0</b>	<b>0</b>	<b>0</b>
27	Nonoperating Net Income	4,687	-	4,687
28	Extraordinary Items	0	-	0
29	Jurisdictional Differences	0	-	0
30	Nonregulated Net Income (B1)	43,917	(38,546)	5,371
31	<b>Total Net Income or Margins (21+27+28+29+30-26)</b>	<b>367,063</b>	<b>0</b>	<b>367,063</b>
32	Total Taxes Based on Income			
33	Retained Earning or Margins Beginning-of-Year	1,709,213		1,709,213
34	Miscellaneous Credits Year-to-Date	58,706		58,706
35	Dividends Declared (Common)	1,045,150		1,045,150
36	Dividends Declared (Preferred)	0		0
37	Other Debits Year-to-Date	0		0
38	Transfers to Patronage Capital	0		0
39	<b>Retained Earnings End-of-Period ((31+33+34)-(35+36+37+38))(A2)</b>	<b>1,089,832</b>	<b>0</b>	<b>1,089,832</b>
40	Patronage Capital Beginning-of-Year			0
41	Transfers to Patronage Capital			0
42	Patronage Capital Credits Retired			0
43	<b>Patronage Capital End-of-Year (40+41-42)</b>	<b>0</b>	<b>0</b>	<b>0</b>
44	Annual Debt Service Payments			0
45	Cash Ratio ((14+20-10-11)/7)	0.5686	#DIV/0!	0.5615
46	Operating Accrual Ratio ((14+20+26)/7)	0.7905	#DIV/0!	0.7698
47	TIER ((31+26)/26)	#DIV/0!	#DIV/0!	#DIV/0!
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, Income 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)  
 Asotin Telephone Company

Line #	Description	Current Year 2018 (A)	Part 64 Adj. to NonReg (B)	Current Year Adjusted 2018 (C)
1	Local Network Services Revenues	235,955	0	235,955
2	Network Access Services Revenues	1,130,702	0	1,130,702
3	Long Distance Network Services Revenues	0	0	0
4	Carrier Billing and Collection Revenues	25,523	0	25,523
5	Miscellaneous Revenues	32,718	0	32,718
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	890	0	890
7	<b>Net Operating Revenues (1 thru 6)</b>	<b>1,425,788</b>	<b>0</b>	<b>1,425,788</b>
8	Plant Specific Operations Expense	263,173	(15,591)	247,582
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	144,416	(6,301)	138,115
10	Depreciation Expense	250,487	(17,679)	232,808
11	Amortization Expense	20,106	(7,786)	12,320
12	Customer Operations Expense	75,433	(4,614)	70,819
13	Corporate Operations	144,887	(8,045)	136,842
14	<b>Total Operations Expenses (8 thru 13)</b>	<b>898,502</b>	<b>(60,015)</b>	<b>838,487</b>
15	Operating Income or Margins (7 less 14)	527,286	60,015	587,301
16	Other Operating Income and Expenses ( )	0	7,447	7,447
17	State and Local Taxes	0	-	0
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	61,962	14,537	76,499
19	Other Taxes	42,652	(1,762)	40,890
20	<b>Total Operating Taxes (17+18+19)</b>	<b>104,614</b>	<b>12,775</b>	<b>117,389</b>
21	<b>Net Operating Income or Margins (15+16-20)</b>	<b>422,672</b>	<b>54,687</b>	<b>477,359</b>
22	Interest on Funded Debt	0	-	0
23	Interest Expense - Capital Leases	0	-	0
24	Other Interest Expense	0	-	0
25	Allowance for Funds Used During Construction (Record as a Credit)	0	-	0
26	<b>Total Fixed Charges (22+23+24+25)</b>	<b>0</b>	<b>0</b>	<b>0</b>
27	Nonoperating Net Income	17,943	-	17,943
28	Extraordinary Items	0	-	0
29	Jurisdictional Differences	0	-	0
30	Nonregulated Net Income (B1)	26,465	(54,687)	(28,222)
31	<b>Total Net Income or Margins (21+27+28+29+30-26)</b>	<b>467,080</b>	<b>0</b>	<b>467,080</b>
32	Total Taxes Based on Income			
33	Retained Earning or Margins Beginning-of-Year	1,089,832	-	1,089,832
34	Miscellaneous Credits Year-to-Date	201,804	-	201,804
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	<b>Retained Earnings End-of-Period ((31+33+34)-(35+36+37+38)(A2)</b>	<b>1,758,716</b>	<b>0</b>	<b>1,758,716</b>
40	Patronage Capital Beginning-of-Year	0	-	0
41	Transfers to Patronage Capital	0	-	0
42	Patronage Capital Credits Retired	0	-	0
43	<b>Patronage Capital End-of-Year (40+41-42)</b>	<b>0</b>	<b>0</b>	<b>0</b>
44	Annual Debt Service Payments			0
45	Cash Ratio ((14+20-10-11)/7)	0.5138	#DIV/0!	0.4985
46	Operating Accrual Ratio ((14+20+26)/7)	0.7036	#DIV/0!	0.6704
47	TIER ((31+26)/26)	#DIV/0!	#DIV/0!	#DIV/0!
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, Income 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:  
 Asotin Telephone Company

Line #	Description	Adjusted Prior Year 2017	Adjusted Current Year 2018
1	Local Network Services Revenues	254,450	235,955
2	Network Access Services Revenues	1,202,351	1,130,702
3	Long Distance Network Services Revenues	0	0
4	Carrier Billing and Collection Revenues	29,011	25,523
5	Miscellaneous Revenues	31,046	32,718
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	2,926	890
7	<b>Net Operating Revenues (1 thru 6)</b>	<b>1,519,784</b>	<b>1,425,788</b>
8	Plant Specific Operations Expense	242,607	247,582
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	141,849	138,115
10	Depreciation Expense	301,405	232,808
11	Amortization Expense	15,117	12,320
12	Customer Operations Expense	75,333	70,819
13	Corporate Operations	145,803	136,842
14	<b>Total Operations Expenses (8 thru 13)</b>	<b>922,114</b>	<b>838,487</b>
15	Operating Income or Margins (7 less 14)	597,669	587,301
16	Other Operating Income and Expenses ( )	7,169	7,447
17	State and Local Taxes	0	0
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	207,854	76,499
19	Other Taxes	39,979	40,890
20	<b>Total Operating Taxes (17+18+19)</b>	<b>247,833</b>	<b>117,389</b>
21	<b>Net Operating Income or Margins (15+16-20)</b>	<b>357,005</b>	<b>477,359</b>
22	Interest on Funded Debt	0	0
23	Interest Expense - Capital Leases	0	0
24	Other Interest Expense	0	0
25	Allowance for Funds Used During Construction (Record as a Credit)	0	0
26	<b>Total Fixed Charges (22+23+24+25)</b>	<b>0</b>	<b>0</b>
27	Nonoperating Net Income	4,687	17,943
28	Extraordinary Items	0	0
29	Jurisdictional Differences	0	0
30	Nonregulated Net Income	5,371	(28,222)
31	<b>Total Net Income or Margins (21+27+28+29+30-26)</b>	<b>367,063</b>	<b>467,080</b>
32	Total Taxes Based on Income		
33	Retained Earning or Margins Beginning-of-Year	1,709,213	1,089,832
34	Miscellaneous Credits Year-to-Date	58,706	201,804
35	Dividends Declared (Common)	1,045,150	0
36	Dividends Declared (Preferred)	0	0
37	Other Debits Year-to-Date	0	0
38	Transfers to Patronage Capital	0	0
39	<b>Retained Earnings or Margins End-of-Period ((31+33+34)-(35+36+37+38))</b>	<b>1,089,832</b>	<b>1,758,716</b>
40	Patronage Capital Beginning-of-Year	0	0
41	Transfers to Patronage Capital	0	0
42	Patronage Capital Credits Retired	0	0
43	<b>Patronage Capital End-of-Year (40+41-42)</b>	<b>0</b>	<b>0</b>
44	Annual Debt Service Payments	0	0
45	Cash Ratio ((14+20-10-11)/7)	0.5615	0.4985
46	Operating Accrual Ratio ((14+20+26)/7)	0.7698	0.6704
47	TIER ((31+26)/26)	#DIV/0!	#DIV/0!
48	DSCR ((31+26+10+11)/44)	#DIV/0!	#DIV/0!

Footnote  
 (A1) S Corporation Effective Tax Rate (2 decimal places):  
 Note:  
 Adjusted Income Statement reflects Part 64 Adjustments (Regulated to Nonregulated).

2017 2018

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

Company Name: (Below)  
Asotin Telephone Company

Line #	Description	Part 32 Account	Prior Year 2017	Current Year 2018
1	End User Revenue (SLC, ARC, etc.)	5081	93,484	90,357
2	Switched Access (excluding USF):	5082		
2a	Intrastate		34,268	21,742
2b	Interstate (includes CAF)		132,750	128,122
3	Special Access:	5083		
3a	Intrastate		5,416	5,416
3b	Interstate		185,526	41,258
4	Federal USF (except CAF and ACAM/BLS)	Varies	(4,041)	13,166
5	Federal USF (ACAM or BLS)	Varies	641,548	709,080
6	State USF	Varies	113,400	121,561
7	Other*		0	0
8	Total (must equal line 2 of Income Stmt.)		1,202,351	1,130,702
9	Line 2 of Income Stmt.		1,202,351	1,130,702
10	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)  
Asotin Telephone Company

Description of Out-of-Period (OOP) - 2018 (As Recorded) <b>OR</b> 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)

Asotin Telephone Company

Line #	Description	Company 2018 (A)	Staff 2018 (B)
1	Rate Base (Jan. 1)	651,722	651,722
2	Rate Base (Dec 31)	547,984	547,984
3	<b>Average Rate Base</b>	<b>599,853</b>	<b>599,853</b>
4	Net Operating Income	477,359	477,359
5	Out-of-Period Adjustments Net of FIT		
6	<b>Adjusted Net Operating Income</b>	<b>477,359</b>	<b>477,359</b>
7	<b>Earned Regulated Rate of Return</b>	<b>79.58%</b>	<b>79.58%</b>

Footnotes:

- (A) Column A to be completed by Company,
- (B) Column B should equal Column A, but may include any Staff Adjustments