

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

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

Company Name: (Below)
 Kalama Telephone Company

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

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

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

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

Company Name: (Below)
Kalama 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)
CURRENT ASSETS				CURRENT LIABILITIES			
1. Cash and Equivalents	870,497		870,497	25. Accounts Payable	43,294		43,294
2. Cash-RUS Construction Fund			0	26. Notes Payable			0
3. Affiliates:				27. Advance Billings and Payments			0
a. Telecom, Accounts Receivable			0	28. Customer Deposits			0
b. Other Accounts Receivable			0	29. Current Mat. L/T Debt			0
c. Notes Receivable			0	30. Current Mat. L/T Debt Rur. Dev.			0
4. Non-Affiliates:				31. Current Mat. - Capital Leases			0
a. Telecom, Accounts Receivable	118,523		118,523	32. Income Taxes Accrued	3,565		3,565
b. Other Accounts Receivable			0	33. Other Taxes Accrued	14,192		14,192
c. Notes Receivable			0	34. Other Current Liabilities	346,780		346,780
5. Interest and Dividends Receivable			0	35. Total Current Liabilities (25 thru 34)	407,831	0	407,831
6. Material-Regulated	34,672		34,672	LONG-TERM DEBT			
7. Material-Nonregulated			0	36. Funded Debt-RUS Notes			0
8. Prepayments	32,329		32,329	37. Funded Debt-RTB Notes			0
9. Other Current Assets			0	38. Funded Debt-FFB Notes			0
10. Total Current Assets (1 Thru 9)	1,056,021	0	1,056,021	39. Funded Debt-Other			0
NONCURRENT ASSETS				40. Funded Debt-Rural Develop. Loan			0
11. Investment in Affiliated Companies				41. Premium (Discount) on L/T Debt			0
a. Rural Development			0	42. Reacquired Debt			0
b. Nonrural Development			0	43. Obligations Under Capital Lease			0
12. Other Investments				44. Adv. From Affiliated Companies	2,800,086		2,800,086
a. Rural Development			0	45. Other Long-Term Debt			0
b. Nonrural Development			0	46. Total Long-Term Debt (36 thru 45)	2,800,086	0	2,800,086
13. Nonregulated Investments (B1)		1,109	1,109	OTHER LIAB. & DEF. CREDITS			
14. Other Noncurrent Assets			0	47. Other Long-Term Liabilities			0
15. Deferred Charges	327,092	(560)	326,532	48. Deferred Income Taxes			0
16. Jurisdictional Differences			0	49. Other Deferred Credits (D)			0
17. Total noncurrent Assets (11 thru 16)	327,092	549	327,641	50. Other Jurisdictional Differences			0
PLANT, PROPERTY AND EQUIPMENT				51. Total Other Liab. & Def. Credits (47 thru 50)	0	0	0
18. Telecom Plant-In-Service	19,212,808	(19,912)	19,192,896	EQUITY			
19. Property Held for Future Use			0	52. Cap. Stock Outstanding & Subscribed	35,000		35,000
20. Plant Under Construction	155,863		155,863	53. Additional Paid-in-Capital			0
21. Plant Adj., Nonop Plant & Goodwill			0	54. Treasury Stock			0
22. Accumulated Depreciation (CR.)	(17,726,950)	19,363	(17,707,587)	55. Membership and Capital Certificates			0
23. Net Plant (18 thru 21 less 22)	1,641,721	(549)	1,641,172	56. Other Capital			0
24. TOTAL ASSETS (10+17+23)	3,024,834	0	3,024,834	57. Patronage Capital Credits			0
				58. Retained Earnings or Margins (B2)	(218,083)	0	(218,083)
				59. Total Equity (52 thru 58)	(183,083)	-	(183,083)
				60. TOTAL LIABILITIES AND EQUITY (35+46+51+59)	3,024,834	0	3,024,834

Footnotes:

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

Footnotes:

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

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

Company Name: (Below)
 Kalama Telephone Company

ASSETS	Adjusted Prior Year Balance 2016	Adjusted Current Year Balance 2017	LIABILITIES AND STOCKHOLDERS' EQUITY	Adjusted Prior Year Balance 2016	Adjusted Current Year Balance 2017
CURRENT ASSETS			CURRENT LIABILITIES		
1. Cash and Equivalents	786,239	870,497	25. Accounts Payable	32,126	43,294
2. Cash-RUS Construction Fund	0	0	26. Notes Payable	0	0
3. Affiliates:			27. Advance Billings and Payments	0	0
a. Telecom, Accounts Receivable	0	0	28. Customer Deposits	0	0
b. Other Accounts Receivable	0	0	29. Current Mat. L/T Debt	0	0
c. Notes Receivable	0	0	30. Current Mat. L/T Debt Rur. Dev.	0	0
4. Non-Affiliates:			31. Current Mat. - Capital Leases	0	0
a. Telecom, Accounts Receivable	176,976	118,523	32. Income Taxes Accrued	0	3,565
b. Other Accounts Receivable	0	0	33. Other Taxes Accrued	17,974	14,192
c. Notes Receivable	0	0	34. Other Current Liabilities	215,722	346,780
5. Interest and Dividends Receivable	0	0	35. Total Current Liabilities (25 - 34)	265,822	407,831
6. Material-Regulated	35,802	34,672	LONG-TERM DEBT		
7. Material-Nonregulated	0	0	36. Funded Debt-RUS Notes	0	0
8. Prepayments	0	32,329	37. Funded Debt-RTB Notes	0	0
9. Other Current Assets	29,948	0	38. Funded Debt-FFB Notes	0	0
10. Total Current Assets (1 Thru 9)	1,028,965	1,056,021	39. Funded Debt-Other	0	0
NONCURRENT ASSETS			40. Funded Debt-Rural Develop. Loan	0	0
11. Investment in Affiliated Companies			41. Premium (Discount) on L/T Debt	0	0
a. Rural Development	0	0	42. Reacquired Debt	0	0
b. Nonrural Development	0	0	43. Obligations Under Capital Lease	0	0
12. Other Investments			44. Adv. From Affiliated Companies	2,802,947	2,800,086
a. Rural Development	0	0	45. Other Long-Term Debt	0	0
b. Nonrural Development	0	0	46. Total Long-Term Debt (36-45)	2,802,947	2,800,086
13. Nonregulated Investments	4,134	1,109	OTHER LIAB. & DEF. CREDITS		
14. Other Noncurrent Assets	0	0	47. Other Long-Term Liabilities	0	0
15. Deferred Charges	576,244	326,532	48. Deferred Income Taxes	0	0
16. Jurisdictional Differences	0	0	49. Other Deferred Credits	0	0
17. Total noncurrent Assets (11 thru 16)	580,378	327,641	50. Other Jurisdictional Differences	0	0
PLANT, PROPERTY AND EQUIPMENT			51. Total Other Liab. & Def. Credits (47 thru 50)	0	0
18. Telecom Plant-in-Service	18,735,298	19,192,896	EQUITY		
19. Property Held for Future Use	0	0	52. Cap. Stock Outstanding & Subscribed	35,000	35,000
20. Plant Under Construction	62,942	155,863	53. Additional Paid-in-Capital	0	0
21. Plant Adj., Nonop Plant & Goodwill	0	0	54. Treasury Stock	0	0
22. Accumulated Depreciation (CR.)	(17,169,293)	(17,707,587)	55. Membership and Capital Certificates	0	0
23. Net Plant (18 thru 21 less 22)	1,628,947	1,641,172	56. Other Capital	0	0
24. TOTAL ASSETS (10+17+23)	3,238,290	3,024,834	57. Patronage Capital Credits	0	0
			58. Retained Earnings or Margins	134,521	(218,083)
			59. Total Equity (52 thru 58)	169,521	(183,083)
			59. TOTAL LIABILITIES AND EQUITY (35+46+51+59)	3,238,290	3,024,834

Footnote:
 Adjusted Balances represents balances
 after Part 64 adjustments.

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

Company Name: (Below)

Kalama Telephone Company _____

Line #	Description	B/S Line #	Adj. Balance End of Year 2016	Adj. Balance End of Year 2017	Average Adj End of Year Balance
Average Rate Base:					
1	Total Regulated Adjusted Telecom Plant-In-Service	18	18,735,298	19,192,896	18,964,097
2	Total Property Held for Future Use	19	0	0	0
3	Total Regulated Adjusted Accumulated Depreciation (CR)	22	(17,169,293)	(17,707,587)	(17,438,440)
4	Total Regulated Materials & Supplies	6	35,802	34,672	35,237
5	Deferred Income Taxes (CR) * - Manually input				0
6	Total Regulated Rate Base		1,601,807	1,519,981	1,560,894

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)
Kalama Telephone Company

Line #	Description	Prior Year End of Yr. Balance - 2016	Current Year End of Yr. Balance - 2017	Difference	% Change
	Access Lines:				
1	Residential	1,690	1,669	(21)	-1.2%
2	Business	529	525	(4)	-0.8%
3	Total	2,219	2,194	(25)	-1.1%

Note: If 2016 does not equal last year's petition and template, explain.

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

Company Name: (Below)
 Kalama Telephone Company

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

Footnotes:

- (A) As reported on RUS Form 479
- (A1) S Corps provide effective tax rate from Cost study on Page 9, 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)
 Kalama Telephone Company

Line #	Description	Current Year 2017 (A)	Part 64 Adj. to NonReg (B)	Current Year Adjusted 2017 (C)
1	Local Network Services Revenues	570,385		570,385
2	Network Access Services Revenues	2,335,480		2,335,480
3	Long Distance Network Services Revenues			0
4	Carrier Billing and Collection Revenues	8,515		8,515
5	Miscellaneous Revenues	29,626		29,626
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	(5,311)		(5,311)
7	Net Operating Revenues (1 thru 6)	2,938,695	0	2,938,695
8	Plant Specific Operations Expense	988,358	(3,091)	985,267
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	638,886		638,886
10	Depreciation Expense	551,441	(1,228)	550,213
11	Amortization Expense			0
12	Customer Operations Expense	228,850	(3,872)	224,978
13	Corporate Operations	564,595	(6,037)	558,558
14	Total Operations Expenses (8 thru 13)	2,972,130	(14,228)	2,957,902
15	Operating Income or Margins (7 less 14)	(33,435)	14,228	(19,207)
16	Other Operating Income and Expenses ()			0
17	State and Local Taxes	82,504	(66)	82,438
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	122,053	7,671	129,724
19	Other Taxes			0
20	Total Operating Taxes (17+18+19)	204,557	7,605	212,162
21	Net Operating Income or Margins (15+16-20)	(237,992)	6,623	(231,369)
22	Interest on Funded Debt			0
23	Interest Expense - Capital Leases			0
24	Other Interest Expense	126,143	(95)	126,048
25	Allowance for Funds Used During Construction (Record as a Credit)			0
26	Total Fixed Charges (22+23+24+25)	126,143	(95)	126,048
27	Nonoperating Net Income	(16,840)		(16,840)
28	Extraordinary Items			0
29	Jurisdictional Differences			0
30	Nonregulated Net Income (B1)	28,371	(6,718)	21,653
31	Total Net Income or Margins (21+27+28+29+30-26)	(352,604)	0	(352,604)
32	Total Taxes Based on Income			
33	Retained Earning or Margins Beginning-of-Year	134,521		134,521
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)	(218,083)	0	(218,083)
40	Patronage Capital Beginning-of-Year			0
41	Transfers to Patronage Capital			0
42	Patronage Capital Credits Retired			0
43	Patronage Capital End-of-Year (40+41-42)	0	0	0
44	Annual Debt Service Payments	0		0
45	Cash Ratio ((14+20-10-11)/7)	0.8933	#DIV/0!	0.8915
46	Operating Accrual Ratio ((14+20+26)/7)	1.1239	#DIV/0!	1.1216
47	TIER ((31+26)/26)	(1.7953)	1.0000	(1.7974)
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:
 Kalama Telephone Company

Line #	Description	Adjusted Prior Year 2016	Adjusted Current Year 2017
1	Local Network Services Revenues	566,448	570,385
2	Network Access Services Revenues	2,396,518	2,335,480
3	Long Distance Network Services Revenues	0	0
4	Carrier Billing and Collection Revenues	12,206	8,515
5	Miscellaneous Revenues	30,026	29,626
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	(3,053)	(5,311)
7	Net Operating Revenues (1 thru 6)	3,002,145	2,938,695
8	Plant Specific Operations Expense	1,044,792	985,267
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	665,004	638,886
10	Depreciation Expense	656,509	550,213
11	Amortization Expense	0	0
12	Customer Operations Expense	217,593	224,978
13	Corporate Operations	561,027	558,558
14	Total Operations Expenses (8 thru 13)	3,144,925	2,957,902
15	Operating Income or Margins (7 less 14)	(142,780)	(19,207)
16	Other Operating Income and Expenses ()	0	0
17	State and Local Taxes	85,543	82,438
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	(111,913)	129,724
19	Other Taxes	0	0
20	Total Operating Taxes (17+18+19)	(26,370)	212,162
21	Net Operating Income or Margins (15+16-20)	(116,410)	(231,369)
22	Interest on Funded Debt	117,547	0
23	Interest Expense - Capital Leases	0	0
24	Other Interest Expense	0	126,048
25	Allowance for Funds Used During Construction (Record as a Credit)	0	0
26	Total Fixed Charges (22+23+24+25)	117,547	126,048
27	Nonoperating Net Income	(28,863)	(16,840)
28	Extraordinary Items	0	0
29	Jurisdictional Differences	0	0
30	Nonregulated Net Income	26,968	21,653
31	Total Net Income or Margins (21+27+28+29+30-26)	(235,852)	(352,604)
32	Total Taxes Based on Income		
33	Retained Earning or Margins Beginning-of-Year	370,373	134,521
34	Miscellaneous Credits Year-to-Date	0	0
35	Dividends Declared (Common)	0	0
36	Dividends Declared (Preferred)	0	0
37	Other Debits Year-to-Date	0	0
38	Transfers to Patronage Capital	0	0
39	Retained Earnings or Margins End-of-Period ((31+33+34)-(35+36+37+38))	134,521	(218,083)
40	Patronage Capital Beginning-of-Year	0	0
41	Transfers to Patronage Capital	0	0
42	Patronage Capital Credits Retired	0	0
43	Patronage Capital End-of-Year (40+41-42)	0	0
44	Annual Debt Service Payments	0	0
45	Cash Ratio ((14+20-10-11)/7)	0.8201	0.8915
46	Operating Accrual Ratio ((14+20+26)/7)	1.0779	1.1216
47	TIER ((31+26)/26)	(1.0064)	(1.7974)
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).

2016 2017

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

Company Name: (Below)
Kalama Telephone Company

Line #	Description	Part 32 Account	Prior Year 2016	Current Year 2017
1	End User Revenue (SLC, ARC, etc.)	5081	340,427	347,467
2	Switched Access (excluding USF):	5082		
2a	Intrastate		57,890	43,628
2b	Interstate (includes CAF)		198,448	401,353
3	Special Access:	5083		
3a	Intrastate		5,352	2,934
3b	Interstate		509,611	427,703
4	Federal USF (except CAF and ACAM/BLS)	Varies	1,051,555	298,476
5	Federal USF (ACAM or BLS)	Varies	0	550,584
6	State USF	Varies	233,091	262,741
7	Other*		144	594
8	Total (must equal line 2 of Income Stmt.)		2,396,518	2,335,480
9	Line 2 of Income Stmt.		2,396,518	2,335,480
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)
 Kalama Telephone Company _____

Description of Out-of-Period (OOP) - 2017 (As Recorded) OR Pro Forma (PF) Adjustment for Current Year Petition or Reversing from Prior Year	Year	OOP or PF?	Part 32 Account	
			Debit	Credit
Adjustment #1:				
Adjustment #2:				
Adjustment #3:				
Adjustment #4				
Adjustment #5				

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

Company Name: (Below)

Kalama Telephone Company

Line #	Description	Company 2017 (A)	Staff 2017 (B)
1	Rate Base (Jan. 1)	1,601,807	1,601,807
2	Rate Base (Dec 31)	1,519,981	1,519,981
3	Average Rate Base	1,560,894	1,560,894
4	Net Operating Income	(231,369)	(231,369)
5	Out-of-Period Adjustments Net of FIT		
6	Adjusted Net Operating Income	(231,369)	(231,369)
7	Earned Regulated Rate of Return	-14.82%	-14.82%

Footnotes:

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