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Wednesday, May 15, 2024
IDAHO PUBLIC
UTILITIES COMMISSION

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IDAHO PUBLIC UTILITIES COMMISSION

May 15, 2024

Idaho Public Utilities Commission
PO Box 83720
Boise, ID 83720-0074

Attention: Terri Carlock

Dear Ms. Carlock:

Enclosed you will find the 2023 IPUC Annual Report for Rural Telephone Company. Along with the Annual Report is the Telecommunications Utilities Form I and a copy of Rural Telephone Company's audited financial statements.

If you need further assistance, please contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "T. Halvorson".

Tom Halvorson
Accountant
Rural Telephone Company
208/366-2614
tom.halvorson@ruraltel.org

Depreciation & Amortization											
Accumulated Depreciation Detail											
311X	General Support Facilities	1,597,656	423,068	222,175	645,243	361,854	4,651	585,907	952,413		
312X	Central Office Switching	344,741	293,030	-	293,030	-	-	51,711	51,711		
312X	Operator Systems	0	-	-	-	-	-	-	-		
312X	Central Office Transmission	4,032,587	991,872	1,230,792	2,222,665	859,546	2,874	937,502	1,809,922		
313X	Information Orig./Term. Equip.	0	-	-	-	-	-	-	-		
314X	Cable & Wire Facilities	7,875,490	1,950,383	505,523	2,455,905	1,905,863	32,163	3,481,560	5,419,585		
	Total Accumulated Depreciation	13,850,474	3,658,353	1,958,490	5,616,843	3,137,263	39,688	5,056,680	8,233,631		
Accumulated Amortization Detail											
3410	Capital Leases	60,451	16,008	8,406	24,414	13,692	176	22,169	36,037		
3420	Leasehold Improvements	0	-	-	-	-	-	-	-		
3500	Intangibles	0	-	-	-	-	-	-	-		
3600	Acquisition Adjustment	0	-	-	-	-	-	-	-		
	Total Accumulated Amortization	60,451	16,008	8,406	24,414	13,692	176	22,169	36,037		
	(5c)										

OPERATING TAXES DETAIL																		
7240	General Taxes																	
7240	Property																	
7240	Gross Receipts																	
7240	PUC Fee																	
7240	Franchise Fees																	
7240	Other																	
	Total General Taxes																	
72XX	Income Taxes (Calculated)																	
	Net Income Before SIT & FIT																	
	Less Fixed Charges (-)																	
	Subtotal (lines 7-8)																	
	Other SIT Base Add/Ded. (+-)																	
	SIT Taxable Inc. (lines 9+-10)																	
	7230 SIT-Current (at 6.6%)																	
	Other FIT Base Add/Ded. (+-)																	
	FIT Taxable Inc. (lines 9-12+-13)																	
	Gross FIT (at 2.1%)																	
	7210P Claimed ITC (-)																	
	Surtax Elimination (-)																	
	7220 FIT-Current (lines 15-16-17)																	

2023 FORM I INPUT MASTER		For The Year Ended: December 31, 2023		Separated Results of Idaho Operations	
COMPANY NAME: Rural Telephone Company, Inc.					
Description	Note No.	Line No.	Total Idaho Operations Subject To Separations		Local (Other)
			Interstate Toll	Intrastate Toll	
Separation Parameters					
Plant					
SLU Minutes of Use (MOU)		1.	1,851,407	1,241,457	1,010,110
SLU Factor		2.	0.45865	0.34986	0.19149
Base SPF - January 1		3.	0.25000	0.25000	0.50000
Base SPF - December 31		4.	0.25000	0.25000	0.50000
Current Composite SPF	(20)	5.	0.25000	0.25000	0.50000
1996 Weighted DEM		6.	0.85000		0.15000
1996 Unweighted DEM	(21)	7.	0.85000		0.15000
Current CAT 3 Dial Equipment Minutes		8.	1,851,407	1,241,457	1,010,110
Current Composite DEM Factor		9.	0.85000		0.15000
Exchange Trunk - Joint Use MOU	(22)	10.			
Host/Remote MOU Kilometers	(23)	11.			
Equal Access MOU	(24)	12.			
Operator Standard Work Seconds	(25)	13.			
Tandem Switching MOU	(26)	14.			
IX Conversation MOU		15.	1,626,070	1,090,356	
IX Conversation Minute Kilometers		16.			
Other Parameters					
Access Lines		17.	765		
Unseparated Loop Cost @ 11.1% ROR	(27)	18.	1,799,270		
Gross Billed Revenues					
-Marketing Allocation Basis	(28a)	19.	25.38	9.92	64.70
-Payment & Collection-End User	(28b)	20.	101,068	112,911	113,700
-Payment & Collection-CXR	(28c)	21.	100	200	
Service Order Contacts					
-Service Order Proc.-End User	(29a)	22.	1,714	351	6,134
-Service Order Proc.-CXR	(29b)	23.			
Billing Inquiry Contacts					
-Billing Inquiry-End User	(30a)	24.	101,068	112,911	113,700
-Billing Inquiry-CXR	(30b)	25.	100	200	
SP+RC Toll Messages	(31)	26.	29,947	136,605	
EAS/Local Messages (Msg. Proc.)	(32)	27.			
'BIG 3' Expense Factor-Message		28.	244,200	200,843	311,907
-PLS & Special Access		29.			
Operator Services Expense -- Factor		30.			
Access Minutes of Use (End Office)		31.	61,731	53,287	