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# *ANNUAL REPORT*

OF

Idaho Public Utilities Commission  
Office of the Secretary  
RECEIVED

MAY 27 2021

Boise, Idaho

Rural Telephone Company

**NAME**

892 W. Madison Ave., Glenns Ferry, Idaho 83623

**ADDRESS**

TO THE

**IDAHO PUBLIC**

**UTILITIES COMMISSION**

FOR THE

YEAR ENDED 2020

**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO  
THE IDAHO PUBLIC UTILITIES COMMISSION  
FOR THE YEAR ENDING December 31, 2020**

**COMPANY INFORMATION**

Exact name of utility: Rural Telephone Company

Address of principal office: 892 W. Madison Ave., Glens Ferry, ID 83623-2372

Telephone Number Area Code (208) 366-2614 E-mail address: beverly.arrington@ruraltel.org

Cities or towns served: Shoup, Boise River, Tipanuk, Three Creek, Atlanta, Prairie

Name and title of officer having custody of the general corporate books of account: \_\_\_\_\_  
James R. Martell, President

Address of office where corporate books are kept and phone number: Same as Above

Organized under the laws of the State of: Idaho

Date of organization: 7/27/1979

Form of organization (proprietorship, association, corporation): Corporation

If a Subchapter S Corporation, please specify: \_\_\_\_\_

Name and address of controlling company, if any: Martell Enterprises, Inc.  
892 W. Madison Ave., Glens Ferry, ID 83623

Names of affiliated companies. Give address and description of business: \_\_\_\_\_  
Pend Oreille Telephone Company - Same as Above  
Nehalem Telecommunications, Inc. - Same as Above

**OFFICERS**

Report below the title, name and office address of each general officer of the utility at the end of the year. If there were any changes during the year, show the name, title, and address of the previous officer and the date of change.

<b>Title</b>	<b>Name</b>	<b>Address</b>
President	James R. Martell	Same as Above
Vice President	Michael J. Martell	Same as Above
Sec./Treasurer	Carmela M. Martell	Same as Above

**DIRECTORS**

List the name of each person who was a member of the Board of Directors at any given time during the year: (Fees related to meetings only.)

<b>Name and Address</b>	<b>Term Expired or Current Term Will Expire</b>	<b>Meetings Attended This year</b>	<b>Fees Paid During Year</b>
James R. Martell	Non-Term	12	\$18,000
Carmela M. Martell	Non-Term	12	\$12,000
Michael J. Martell	Non-Term	12	\$16,800
Angela Carpenter	Non-Term	12	\$12,000
Andrea Roberts	Non-Term	12	\$18,000
Mark R. Martell	Non-Term	12	\$12,000
Matthew Martell	Non-Term	12	\$12,000

Name of Chairman of the Board: James R. Martell  
 Name of Secretary (or Clerk) of Board: Carmela M. Martell  
 Number of Meetings of the Board during the year: 12

**MANAGERS**

List the name of each person who performed management duties for the Company during the year, and the total wages and bonuses paid to those persons: (Do not include Director fees in these amounts.)

<b>Name</b>	<b>Title</b>	<b>Wages and Bonuses Paid</b>
James R. Martell	President	\$100,000.08
Carmela M. Martell	Sec./Treasurer	\$60,000.00
Michael J. Martell	Vice President	\$104,000.00
Mark R. Martell	Administrative Manager	\$101,986.00



**BALANCE SHEET**  
**Assets and Other Debits**

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
<b>Current Assets</b>			
1120 Cash and Equivalents	429,238.87	470,281.09	41,042.22
1130 Cash			
1140 Special Cash Deposits			
1150 Working Cash Advances			
1160 Temporary Investments			
1180 Telecommunications Accts. Receivable	76,274.64	104,944.02	28,669.38
1181 Accts. Rec. Allow. -Telecommunications			
1190 Other Accounts Receivable	488,070.30	910,852.23	422,781.93
1191 Accounts Receivable Allow. - Other			
1200 Notes Receivable			
1201 Notes Receivable Allowance			
1210 Interest & Dividends Receivable			
1220 Material and Supplies	523,836.98	523,884.41	47.43
1280 Prepayments	10,171.04	10,132.18	(38.86)
1290 Prepaid Rents			
1300 Prepaid Taxes	0.00	0.00	0.00
1310 Prepaid Insurance			
1320 Prepaid Directory Expenses			
1330 Other Prepayments			
1350 Other Current Assets	0.00	0.00	0.00
<b>Noncurrent Assets</b>			
1401 Investment in Affiliated Companies	7,727,313.71	8,713,166.59	985,852.88
1402 Investment in Nonaffiliated Companies			
1406 Nonregulated Investments	2,296,145.97	2,602,207.30	306,061.33
1407 Unamortized Debt Issuance Expense			
1408 Sinking Funds			
1410 Other Noncurrent Assets	243,625.61	254,177.25	10,551.64
1438 Deferred Maintenance & Retirements			
1439 Deferred Charges	55.58	1,232.03	1,176.45
1500 Other Jurisdiction Assets - Net			
<b>Property, Plant and Equipment</b>			
2001 Telecommunications Plants in Service	28,544,351.82	29,307,079.47	762,727.65
2002 Prop. Held for Future Telecom. Use	4,000.00	4,000.00	0.00
2003 Telecom. Plant under Constr. - Short Term	499,948.44	490,043.74	(9,904.70)
2004 Telecom. Plant under Constr. - Long Term			
2005 Telecom. Plant Adjustment			
2006 Nonoperating Plant			
2007 Goodwill			
<b>Depreciation and Amortization Accounts</b>			
3100 Accumulated Depreciated	(22,897,793.85)	(23,396,369.66)	(498,575.81)
3200 Accum. Depre. - Held for Future Use			
3300 Accumulated Depreciation - Nonoperating			
3400 Accumulated Amortization - Tangible			
3410 Accum. Amort. - Capitalized Leases			
3420 Accum. Amort. - Leasehold Improvements			
3500 Accumulated Amortization - Intangible			
3600 Accumulated Amortization - Other			
<b>TOTAL ASSETS</b>	<b>17,945,239.11</b>	<b>19,995,630.65</b>	<b>2,050,391.54</b>

**BALANCE SHEET**  
**Liabilities & Stockholders' Equity**

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
<b>Current Liabilities</b>			
4010 Accounts Payable	295,508.06	437,029.31	141,521.25
4020 Notes Payable			
4030 Advance Billings and Payments	50,332.11	46,094.12	(4,237.99)
4040 Customer Deposits	2,512.12	3,442.22	930.10
4050 Current Maturities - Long -Term Debt	671,516.70	661,895.47	(9,621.23)
4060 Current Maturities - Capital leases			
4070 Income Taxes - Accrued	(171,396.00)	103,901.00	275,297.00
4080 Other Taxes - Accrued	22,135.16	16,529.67	(5,605.49)
4100 Net Current Defer. Oper. Income Taxes			
4110 Net Current Defer. Nonoper. Income Taxes			
4120 Other Accrued Liabilities	137,311.38	159,225.81	21,914.43
4130 Other Current Liabilities	504,301.03	1,160,787.60	656,486.57
<b>Long-Term Debt</b>			
4210 Funded Debt	2,925,161.78	2,402,743.62	(522,418.16)
4220 Premium on Long-Term Debt			
4230 Discount on Long-Term Debt			
4240 Reacquired Debt			
4250 Obligations Under Capital Leases			
4260 Advances from Affiliated Companies			
4270 Other Long-Term Debt	225,855.09	413,252.15	187,397.06
<b>Other Liabilities &amp; Deferred Credits</b>			
4310 Other Long-Term Liabilities			
4320 Unamort. Oper. Invest. Tax Credits - Net	69,851.00	82,355.00	12,504.00
4330 Unamort. Nonoper. Invest. Tax Credits - Net			
4340 Net Noncurrent Defer. Oper. Income Taxes	723,346.00	709,795.00	(13,551.00)
4350 Net Noncur. Defer. Nonoper. Income Taxes	34,914.00	50,410.00	15,496.00
4360 Other Deferred Credits			
4370 Other Juris. Liab. & Def. Credits - Net	329,416.00	279,825.00	(49,591.00)
<b>Stockholders' Equity</b>			
4510 Capital Stock	56,900.00	56,900.00	0.00
4520 Additional Paid-In Capital	10,197.00	10,197.00	0.00
4530 Treasury Stock			
4540 Other Capital			
4550 Retained Earnings	12,057,377.68	13,401,247.68	1,343,870.00
<b>TOTAL LIAB. &amp; OTHER CREDITS</b>	<b>17,945,239.11</b>	<b>19,995,630.65</b>	<b>2,050,391.54</b>

ANALYSIS OF TELECOMMUNICATIONS PLANT IN SERVICE

TOTAL Company Basis

Analysis of Telecommunications Plant in Service

	Balance Beginning of Year	Additions During year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
2111 Land	197,053.63				197,053.63
2112 Motor Vehicles	730,277.94	194,887.19			925,165.13
2113 Aircraft					
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment	953,710.56	408,696.34	(233,625.00)		1,128,781.90
2121 Buildings	973,096.50	13,366.11	(23,857.38)		962,605.23
2122 Furniture	234,143.16	2,850.47			236,993.63
2123 Office Equipment					
2124 General Purpose Computers	558,409.55	42,634.72			601,044.27
2211 Analog Electronic Switching					
2212 Digital Electronic Switching	2,673,455.48	255,680.16	(457,406.53)		2,471,729.11
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	50,416.42				50,416.42
2232 Circuit Equipment	6,125,137.82	310,405.87	(76,016.20)		6,359,527.49
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment					
2362 Other Terminal Equipment					
2411 Poles					
2421 Aerial Cable	76,980.61				76,980.61
2422 Underground Cable					
2423 Buried Cable	12,983,784.79	197,741.70	(127.98)		13,181,398.51
2424 Submarine Cable					
2426 Intrabuilding Network Cable					
2431 Aerial Wire					
2441 Conduit Systems	2,722,178.67	108,716.89			2,830,895.56
2681 Capital Leases					
2682 Leasehold Improvements	265,706.69	18,781.29			284,487.98
2690 Intangibles					
<b>TOTAL PLANT ACCOUNTS</b>	<b>28,544,351.82</b>	<b>1,553,760.74</b>	<b>(791,033.09)</b>	<b>0.00</b>	<b>29,307,079.47</b>

**ANALYSIS OF TELECOMMUNICATIONS PLANT ACCOUNTS**  
**IDAHO Operations Only**

**Analysis of Telecommunications Plant in Service**

	Balance Beginning of Year	Additions During Year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
2111 Land	151,505.63				151,505.63
2112 Motor Vehicles	730,277.94	194,887.19			925,165.13
2113 Aircraft					
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment	953,710.56	408,696.34	(233,625.00)		1,128,781.90
2121 Buildings	522,653.17	300.00	(23,857.38)		499,095.79
2122 Furniture	234,143.16	2,850.47			236,993.63
2123 Office Equipment					
2124 General Purpose Computers	558,409.55	42,634.72			601,044.27
2211 Analog Electronic Switching					
2212 Digital Electronic Switching	1,001,124.84	250,107.89	(88,163.22)		1,163,069.51
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	50,416.42				50,416.42
2232 Circuit Equipment	4,372,978.86	281,814.40	(74,399.90)		4,580,393.36
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment					
2362 Other Terminal Equipment					
2411 Poles					
2421 Aerial Cable	13,129.50				13,129.50
2422 Underground Cable					
2423 Buried Cable	7,332,766.28	57,717.81	(127.98)		7,390,356.11
2424 Submarine Cable					
2426 Intrabuilding Network Cable					
2431 Aerial Wire					
2441 Conduit Systems	1,536,639.97	12,731.96			1,549,371.93
2681 Capital Leases					
2682 Leasehold Improvements	265,706.69	18,781.29			284,487.98
2690 Intangibles					
<b>TOTAL PLANT ACCOUNTS</b>	<b>17,723,462.57</b>	<b>1,270,522.07</b>	<b>(420,173.48)</b>	<b>0.00</b>	<b>18,573,811.16</b>



**ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION**  
Account 3100

**TOTAL Company Basis**

	Balance Beginning of Year	Depreciation Rate*	Credits During Year	Retirements and Adjustments	Balance End of Year
<b>Analysis of Entries in Accumulated Depreciation</b>					
2112 Motor Vehicles	639,263.28	33.33%	164,624.22		803,887.50
2113 Aircraft					
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment	951,067.57	14.30%	79,524.07	(173,625.00)	856,966.64
2121 Buildings	600,639.44	ID3.0%, NV2.8%	53,291.11	(23,857.38)	630,073.17
2122 Furniture	234,143.16	12.50%	2,850.47		236,993.63
2123 Office Equipment					
2124 General Purpose Computers	547,252.56	20.00%	26,444.32		573,696.88
2211 Analog Electronic Switching					
2212 Digital Electronic Switching	2,615,845.34	ID12.0%, NV5.26%	67,539.82	(455,335.33)	2,228,049.83
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	50,416.42	20.00%	0.00		50,416.42
2232 Circuit Equipment	5,412,688.48	ID10.0%, NV5.26%	297,549.31	(74,399.90)	5,635,837.89
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment					
2362 Other Terminal Equipment					
2411 Poles					
2421 Aerial Cable	27,491.70	5.00%	3,849.12		31,340.82
2422 Underground Cable					
2423 Buried Cable	10,180,390.64	ID6.5%, NV4.0%	366,358.96		10,546,749.60
2424 Submarine Cable					
2426 Intra-building Network Cable					
2431 Aerial Wire					
2441 Conduit Systems	1,528,764.54	ID7.0%, NV4.0%	155,637.90		1,684,402.44
2682 Leasehold Improvements	109,830.72	3.00%	8,124.12		117,954.84
<b>TOTAL</b>	<b>22,897,793.85</b>		<b>1,225,793.42</b>	<b>(727,217.61)</b>	<b>23,396,369.66</b>

\*Please list individual depreciation rate for each account.

**ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION**  
Account 3100

**IDAHO Operations Only**

**Analysis of Entries in Accumulated Depreciation**

	Balance Beginning of Year	Depreciation Rate*	Credits During Year	Retirements and Adjustments	Balance End of Year
2112 Motor Vehicles	639,263.28	33.33%	164,624.22	0.00	803,887.50
2113 Aircraft					
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment	951,067.57	14.30%	79,524.07	(173,625.00)	856,966.64
2121 Buildings	314,315.36	3.00%	40,563.28	(23,857.38)	331,021.26
2122 Furniture	234,143.16	12.50%	2,850.47		236,993.63
2123 Office Equipment					
2124 General Purpose Computers	547,252.56	20.00%	26,444.32		573,696.88
2211 Analog Electronic Switching					
2212 Digital Electronic Switching	1,001,124.84	12.00%	7,919.34	(89,653.95)	919,390.23
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	50,416.42	20.00%			50,416.42
2232 Circuit Equipment	4,116,366.91	10.00%	207,051.52	(74,399.90)	4,249,018.53
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment					
2362 Other Terminal Equipment					
2411 Poles					
2421 Aerial Cable	27,491.70	5.00%	3,849.12		31,340.82
2422 Underground Cable					
2423 Buried Cable					
2424 Submarine Cable	5,711,763.27	M6.50% - F5.00%	275,120.23		5,986,883.50
2426 Intrauilding Network Cable					
2431 Aerial Wire					
2441 Conduit Systems	1,162,693.04	7.00%	107,776.56		1,270,469.60
2682 Leasehold Improvements	109,830.72	3.00%	8,124.12		117,954.84
<b>TOTAL</b>	14,865,728.83		923,847.25	(361,536.23)	15,428,039.85

\*Please list individual depreciation rate for each account.

## INVESTMENTS

Report below the investments in Accounts 1401, 1402 and 1406. Identify each investment as to the account in which included. Minor amounts in Account 1406 may be grouped by classes.

<u>Description</u>	<u>Date Acquired</u>	<u>Book Cost of Investments Disposed of This year</u>	<u>Book Cost of Investments Held at End of Year</u>
NRTC Patronage - 1406.10	2005		254,177.25
Syringa Networks, LLC - 1406	2001		2,586,707.30
Solix - 1406			10,000.00
Telespire - 1406	2006		2,500.00
Fairfield Internet - 1406	2006		3,000.00
Pend Oreille Telephone - 1401	1997		5,797,492.55
Nehalem Telecommunications - 1401	2004		2,915,674.04
<b>Totals</b>			<b>11,569,551.14</b>

## RECEIVABLES

Itemize amounts show in Accounts 1180, 1190 and 1200. For notes receivable list each note separately and include the maturity date and interest rate. Minor amounts in Account 1210 may be combined.

<u>Name of Company</u>	<u>Amount at End of Year</u>	
	<u>Notes Receivable</u>	<u>Accounts Receivable</u>
Customer - 1180		104,944.02
Customer - 1190		32,883.33
Advances - 1350		3,304.18
NECA - 1190		260,769.92
CABS - 1190		80,444.59
State USF - 1190		24,229.08
Miscellaneous - 1190		107,882.94
Elmore County E911 - 1190		939.90
<b>Totals</b>	<b>0.00</b>	<b>615,397.96</b>

**NOTES PAYABLE**

For Notes Payable, list each note separately and include the maturity date and interest rate.

<u>Name of Creditor</u>	<u>Date of Note</u>	<u>Interest Rate</u>	<u>Due Date</u>	<u>Face Amount</u>
None.				
<b>Totals</b>				

**ACCOUNTS PAYABLE**

Report below all Accounts Payable amounting to more than \$100.00

<u>Name of Creditor</u>	<u>Amount</u>
BKD CPAs & Advisors	12,583.46
Calix, Inc.	16,508.00
Charles Schwab Trust Company	9,618.29
Computer Technology, Inc.	10,434.77
Excel Equipment Company, Inc.	7,755.86
Idaho State Tax Commission	15,296.99
Internal Revenue Service	12,543.55
Little Valley Elk Ranch	23,871.36
NeoNova Network Services, LLC.	20,020.00
Nevada Telecommunications	6,875.00
Pitney Bowes	9,271.71
Telispire PCS	5,868.90
Syringa Networks, LLC	141,429.92
Taylor Weston & Associates Inc.	5,234.40
US Bank	7,137.70
WALKER & ASSOCIATES INC.	60,568.87
NECA	0.00
Nevada Bell	8,416.23
Other IXCs	5,212.20
Other A/P	58,291.69
<b>Totals</b>	<b>436,938.90</b>

**LONG - TERM DEBT**

**Accounts 4210, 4240, 4250, 4260, 4270 and 4310**

List the required data for each obligation included in these accounts, grouping them by account number and showing totals for each account. If any obligations mature serially or otherwise at various dates, give particulars in a note.

<u>Class &amp; Series of Obligation</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Fact Amount Authorized</u>	<u>Outstanding Year-End</u>	<u>Premium/ Discount</u>		<u>Interest for year</u>	
					<u>Total</u>	<u>Year Amortized</u>	<u>Rate</u>	<u>Amount</u>
RUS	1982-2005	2013-2021	14,230,680.00	2,498,350.25			5.000%	169,075.99
RUS - BIP (BBL-1-1)	2013	2032	89,700.12	51,762.98			2.5673%	1,531.01
RUS - BIP (BBL-1-2)	2013	2032	128,357.00	76,525.31			3.0514%	2,676.50
RUS - BIP (BBL-1-3)	2014	2033	278,430.00	173,909.46			2.7557%	5,504.29
RUS - BIP (BBL-1-4)	2015	2034	52,613.00	33,102.86			2.1686%	827.90
RUS - BIP (BBL-1-5)	2015	2034	132,972.00	87,542.00			2.3610%	2,395.52
RUS - BIP (BBL-1-6)	2015	2034	5,846.00	3,850.93			2.3826%	106.31
Umpqua LOC	7/17/2018	7/1/2023	75,000.00	247,337.19			5.75%	9,960.16
Umpqua Bank	9/8/2017	9/1/2022	66,430.45	24,771.89			4.25%	1,947.81
Ford Credit #58629	1/1/2016	2/28/2021	39,308.89	757.70			5.990%	844.31
DitchWitch	3/2020	4/2024	337,580.00	279,980.67			5.69%	13,322.38



## INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 16)	5,432,915.74	3,149,056.27
Total Operating Expenses (from page 18)	4,719,074.42	2,626,592.90
7100 Other Operating Income and Expense	4,270.70	4,270.70
7210 Operating Investment Tax Credits-Net	(12,504.00)	(12,504.00)
7220 Operating Federal Income Taxes	(91,200.00)	(14,925.32)
7230 Operating State and Local Income Taxes	0.00	0.00
7240 Operating Other Taxes	(64,272.81)	(41,643.88)
7250 Provision for Deferred Operating Income Taxes-Net	63,142.00	29,676.74
7200 Operating Taxes (Total)	<b>(104,834.81)</b>	<b>(39,396.46)</b>
7310 Dividend Income	16,737.77	7,866.75
7320 Interest Income	17.00	7.99
7330 Income from Sinking and Other Funds		
7340 Allowance for Funds Used During Construction	12,614.58	9,748.57
7350 Gains/Losses from the Disposition of Certain Property	18,750.00	8,812.50
7360 Other Nonoperating Income	1,627,453.21	764,903.01
7370 Special Charges	(19,014.09)	(8,936.62)
7300 Nonoperating Income and Expense	<b>1,656,558.47</b>	<b>782,402.20</b>
7410 Nonoperating Investment Tax Credits-Net		
7420 Nonoperating Federal Income Taxes	(130,700.00)	(61,429.00)
7430 Nonoperating State and Local Income Taxes	(38,509.00)	(18,099.23)
7440 Nonoperating Other Taxes		
7450 Provision for Deferred Nonoperating Income Taxes-Net	(15,496.00)	(7,283.12)
7400 Nonoperating Taxes	<b>(184,705.00)</b>	<b>(86,811.35)</b>
7510 Interest on Funded Debt	(152,678.29)	(71,758.80)
7520 Interest Expense-Capital Leases		
7530 Amortization of Debt Issuance Expense		
7540 Other Interest Deductions	(66,469.08)	(31,240.47)
7500 Interest and Related Items	<b>(219,147.37)</b>	<b>(102,999.27)</b>
7610 Extraordinary Income Credits		
7620 Extraordinary Income Charges		
7630 Current Income Tax Effect of Extraordinary Items-Net		
7640 Provision for Deferred Income Tax Effect of Extraordinary Items-Net		
7600 Extraordinary Items	<b>0.00</b>	<b>0.00</b>
7910 Income Effect of Jurisdictional Ratemaking Differences-Net		
7990 Nonregulated Net Income	(152,002.89)	(210,631.32)
<b>AMOUNT TRANSFERRED TO RETAINED EARNINGS</b>	<b>1,713,980.42</b>	<b>869,297.87</b>

**OPERATING REVENUES**

Item	Total Company	Idaho Only
<b>Local Network Services Revenues</b>		
5001 Basic Area Revenue	473,117.56	239,366.19
5002 Optional Extended Area Revenue		
5003 Cellular Mobile Revenue		
5004 Other Mobile Services Revenue		
5010 Public Telephone Revenue		
5040 Local Private Line Revenue		
5050 Customer Premises Revenue		
5060 Other Local Exchange Revenue		
5069 Other Local Exchange Settlements	12,222.37	11,554.40
	<b>485,339.93</b>	<b>250,920.59</b>
<b>Network Access Services Revenues</b>		
5081 End User Revenue (SLC)	134,942.23	67,939.31
5082 Switched Access Revenue (Interstate)	3,781,870.35	2,166,921.21
5083 Special Access Revenue	0.00	0.00
5084 State Access Revenue (Intrastate)	700,349.28	349,955.48
Long Distance Network Services Revenues		
5100 Long Distance Message Revenue - All	86.28	
	<b>4,617,248.14</b>	<b>2,584,816.00</b>
<b>Internet Services</b>		
5280.10 DSL Modem Revenue Idaho	14,149.69	14,149.69
5280.20 DSL Modem Revenue Nevada	10,390.50	0.00
	<b>24,540.19</b>	<b>14,149.69</b>
<b>Other Non-Regulated Revenues</b>		
5280.30 Fiber Lease Idaho	57,170.04	57,170.04
5280.31 DWNM Circuit Equipment Lease	240,868.00	240,868.00
	<b>298,038.04</b>	<b>298,038.04</b>
<b>Miscellaneous Revenues</b>		
5230.10 Directory Revenue Idaho	6.00	6.00
5230.20 Directory Revenue Nevada	0.00	0.00
5220.10 Intrastate B&C Idaho	2.07	2.07
5220.20 Intrastate B&C Nevada	5,623.87	0.00
5260.10 Misc Revenue Idaho	1,087.41	1,087.41
5260.20 Misc Revenue Nevada	1,072.68	0.00
	<b>7,792.03</b>	<b>1,095.48</b>
<b>Uncollectible Revenues</b>		
5300.10 Uncollectible Revenue Idaho	36.47	36.47
5300.20 Uncollectible Revenue Nevada	(79.06)	0.00
	<b>(42.59)</b>	<b>36.47</b>
<b>TOTAL OPERATING REVENUES</b>	<b>5,432,915.74</b>	<b>3,149,056.27</b>

Please identify the following revenues:

NECA USF \$0.00. To what account were they booked? 5081.21

State USF \$ 302,220.96. To what account were they booked? 5084.21



**OPERATING REVENUES**

Item	Total Company	Idaho Only
<b>Plant Specific Operations Expense</b>		
6110 Network Support Expenses		
6112 Motor Vehicle Expense	19,254.51	9,049.62
6113 Aircraft Expense		
6114 Special Purpose Vehicles Expense		
6115 Garage Work Equipment Expense		
6116 Other Work Equipment Expense		
6120 General Support Expenses	80,208.85	37,698.16
6121 Land and Building Expenses	252,279.85	237,791.10
6122 Furniture and Artworks Expense		
6123 Office Equipment Expense		
6124 General Purpose Computers Expense		
6210 Central Office Switching Expenses	264,804.22	208,864.45
6211 Analog Electronic Expense		
6212 Digital Electronic Expense		
6215 Electro-Mechanical Expense		
6220 Operators System Expense		
6230 Central Office Transmission Expenses	429,799.47	229,952.40
6231 Radio Systems Expense		
6232 Circuit Equipment Expense		
6310 Information Origination/Termination Expense		
6311 Station Apparatus Expense		
6341 Large Private Branch Exchange Expense		
6351 Public Telephone Terminal Equipment Expense	5.37	0.00
6362 Other Terminal Equipment Expense		
6410 Cable and Wire Facilities Expenses	631,959.92	243,966.54
6411 Pole Expense		
6421 Aerial Cable Expense	0.00	0.00
6422 Underground Cable Expense		
6423 Buried Cable Expense		
6424 Submarine Cable Expense		
6425 Deep Sea Cable Expense		
6426 Intrabuilding Network Cable Expense		
6431 Aerial Wire Expense		
6441 Conduit Systems Expense		
<b>TOTAL PLANT SPECIFIC OPERATIONS EXPENSE</b>	<b>1,678,312.19</b>	<b>967,322.27</b>

**OPERATING REVENUES**

Item	Total Company	Idaho Only
<b>Plant Nonspecific Operations Expense</b>		
6510 Other Property/Plant/Equipment Expenses		
6511 Property Held for Future Telecomm. Use Expenses		
6512 Provisioning Expense	22,589.92	8,844.41
6530 Network Operations Expense		
6531 Power Expense	73,055.31	48,102.00
6532 Network Administration Expense	162,080.14	108,883.33
6533 Testing Expense		
6534 Plant Operations Administration Expense		
6535 Engineering Expense	36,843.37	15,553.79
6540 Access Expense	118,722.36	55,799.51
6560 Depreciation and Amortization Expenses	265,675.31	127,133.85
6561 Depreciation Expense-Telecom. Plant in Service	878,642.82	585,227.23
6562 Depreciation Expense-Property Held for Future Use		
6563 Amortization Expense - Tangible		
6564 Amortization Expense - Intangible		
6565 Amortization Expense - Other		
Total Plant Nonspecific Operations Expenses	<b>1,557,609.23</b>	<b>949,544.12</b>
<b>Customer Operations Expense</b>		
6610 Marketing	57,038.62	26,808.15
6611 Product Management		
6612 Sales		
6613 Product Advertising		
6620 Services		
6621 Call Completion Services		
6622 Number Services		
6623 Customer Services	174,113.38	93,051.13
<b>Total Customer Operations Expense</b>	<b>231,152.00</b>	<b>119,859.28</b>
<b>Corporate Operations Expense</b>		
6710 Executive and Planning	289,029.93	135,844.07
6711 Executive		
6712 Planning		
6720 General and Administrative	849,943.35	399,473.37
6721 Accounting and Finance	104,361.22	49,830.29
6722 External Relations		
6723 Human Resources		
6724 Information Management		
6725 Legal	8,666.50	4,719.50
6726 Procurement		
6727 Research and Development		
6728 Other General and Administrative		
6790 Provision for Uncollectible Notes Receivable		
<b>Total Corporate Operations Expense</b>	<b>1,252,001.00</b>	<b>589,867.23</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>3,040,762.23</b>	<b>1,659,270.63</b>

**CENTRAL OFFICE DATA**  
as of December 31, 2020 (unless otherwise indicated)

Name of Central Office: **Shoup**  
Prefix (es): **208-394**

Central Office Switch Type: **Redcom MDX**

**Check all that apply:**  
Stand Alone X **Check one:**  
Host \_\_\_\_\_ Digital X  
Remote \_\_\_\_\_ Analog \_\_\_\_\_  
Other: \_\_\_\_\_

**Access Line Capacity**  
Design: **1200**  
**Access Lines in Use**  
Customer Lines: **61**  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: **12/31/2004**  
Public Telephone Lines **5**  
Company Official Lines **3**  
Company Test Lines **0**

**Classification of Customer Access**

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Residence	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Business	
Beginning of Year	48		48	7	5	12	60
New Connects	2		2	0	0	0	2
Disconnects	0		0	0	0	0	0
End of Year	50		50	8	3	11	61

**Foreign Exchange:**  
Dial Tone from this C.O.: \_\_\_\_\_  
Dial Tone from another C.O.: \_\_\_\_\_  
**Directory Listings:**  
Number of Customers with Nonpublished or Nonlisted: **5**

**Custom Calling:**  
Number of customers with at least one feature: **30**  
Total number of features subscribed to: **7**

**CENTRAL OFFICE DATA**  
as of December 31, 2020 (unless otherwise indicated)

Name of Central Office: **Boise River**  
Prefix (es): **208-653**

Central Office Switch Type: **Meta Switch**

**Check all that apply:**  
Stand Alone \_\_\_\_\_ **Check one:** Electronic **X**  
Host \_\_\_\_\_ Analog \_\_\_\_\_ Electro-Mechanical \_\_\_\_\_  
Remote **X** Other: \_\_\_\_\_

**Access Line Capacity**  
Design: **2048**  
**Access Lines in Use**  
Customer Lines: **387**  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: **6/16/2008**  
Public Telephone Lines **16**  
Company Official Lines **7**  
Company Test Lines **2**

**Classification of Customer Access**

	Residence			Business			Total Residence & Business
	Multi-Line 1-Party	Single Line Multi-Party	Subtotal Residence	Multi-Line 1-Party	Single Line Multi-Party	Subtotal Business	
Beginning of Year	338	38	338	27	22	49	387
New Connects	38	0	38	1	0	1	39
Disconnects	0	0	0	0	0	0	0
End of Year	376	376	376	28	22	50	426

**Foreign Exchange:**  
Dial Tone from this C.O.: \_\_\_\_\_  
Dial Tone from another C.O.: \_\_\_\_\_  
**Directory Listings:**  
Number of Customers with Nonpublished or Nonlisted: **45**

**Custom Calling:**  
Number of customers with at least one feature: **250**  
Total number of features subscribed to: **14**

**CENTRAL OFFICE DATA**  
as of December 31, 2020 (unless otherwise indicated)

Name of Central Office: **Tipanuk**  
Prefix (es): **208-796**

Central Office Switch Type: **Meta Switch**

**Check all that apply:**  
Stand Alone \_\_\_\_\_  
Host \_\_\_\_\_  
Remote **X**

**Check one:**  
Digital **X**  
Analog \_\_\_\_\_

**Check one:**  
Electronic **X**  
Electro-Mechanical \_\_\_\_\_  
Other: \_\_\_\_\_

**Access Line Capacity**  
Design: **2048**

**Access Lines in Use**  
Customer Lines: **64**  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: **6/16/2008**

Public Telephone Lines **0**  
Company Official Lines **2**  
Company Test Lines **1**

**Classification of Customer Access**

**Residence**

	Single Line		Subtotal
	1-Party	Multi-Party	
Beginning of Year	57	0	57
New Connects	2	0	0
Disconnects	0	0	0
End of Year	59	0	59

**Business**

	Single Line		Subtotal
	1-Party	Multi-Party	
Beginning of Year	4	1	5
New Connects	0	0	0
Disconnects	0	0	0
End of Year	4	1	5

**Foreign Exchange:**

Dial Tone from this C.O.: \_\_\_\_\_  
Dial Tone from another C.O.: \_\_\_\_\_

**Directory Listings:**

Number of Customers with Nonpublished or Nonlisted: **12**

**Custom Calling:**

Number of customers with at least one feature: **44**  
Total number of features subscribed to: **11**

**CENTRAL OFFICE DATA**  
as of December 31, 2020 (unless otherwise indicated)

Name of Central Office: **Three Creek**  
Prefix (es): **208-857**

Central Office Switch Type: **Meta Switch**

**Check all that apply:**  
Stand Alone \_\_\_\_\_ **Check one:** Electronic **X**  
Host \_\_\_\_\_ Analog \_\_\_\_\_ Electro-Mechanical \_\_\_\_\_  
Remote **X** Other: \_\_\_\_\_

**Access Line Capacity**  
Design: **2048**  
**Access Lines in Use**  
Customer Lines: **53**  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: **12/31/2020**  
Public Telephone Lines **2**  
Company Official Lines **3**  
Company Test Lines **3**

**Classification of Customer Access**

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Residence	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Business	
Beginning of Year	40	0	40	7	6	13	53
New Connects	0	0	0	0	0	0	0
Disconnects	0	0	0	0	0	0	0
End of Year	40	0	40	7	6	13	53

**Foreign Exchange:**  
Dial Tone from this C.O.: \_\_\_\_\_  
Dial Tone from another C.O.: \_\_\_\_\_  
**Directory Listings:**  
Number of Customers with Nonpublished or Nonlisted: **2**

**Custom Calling:**  
Number of customers with at least one feature: **25**  
Total number of features subscribed to: **9**

**CENTRAL OFFICE DATA**  
as of December 31, 2020 (unless otherwise indicated)

Name of Central Office: **Atlanta**  
Prefix (es): **208-864**

Central Office Switch Type: **Meta Switch**

**Check all that apply:**  
Stand Alone \_\_\_\_\_ **Check one:**  
Host \_\_\_\_\_ Digital **X** Electronic **X**  
Remote **X** Analog \_\_\_\_\_ Electro-Mechanical \_\_\_\_\_  
Other: \_\_\_\_\_

**Access Line Capacity**  
Design: **2048** **Access Lines in Use**  
Customer Lines: **56**  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: **06/16/2008**  
Public Telephone Lines **4**  
Company Official Lines **3**  
Company Test Lines **1**

**Classification of Customer Access**

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Residence	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Business	
Beginning of Year	45	7	45	7	4	11	56
New Connects	7	0	7	0	0	0	7
Disconnects	0	0	0	0	0	0	0
End of Year	52	7	52	7	4	11	63

**Foreign Exchange:**  
Dial Tone from this C.O.: \_\_\_\_\_ **Directory Listings:**  
Dial Tone from another C.O.: \_\_\_\_\_ Number of Customers with Nonpublished or Nonlisted: **10**

**Custom-Calling:**  
Number of customers with at least one feature: **33**  
Total number of features subscribed to: **4**

**CENTRAL OFFICE DATA**  
as of December 31, 2020 (unless otherwise indicated)

Name of Central Office: **Prairie**  
Prefix (es): **208-868**

Central Office Switch Type: **Meta Switch**

**Check all that apply:**  
Stand Alone \_\_\_\_\_ **Check one:** Electronic **X**  
Host \_\_\_\_\_ Analog \_\_\_\_\_ Electro-Mechanical \_\_\_\_\_  
Remote **X** Other: \_\_\_\_\_

**Access Line Capacity**  
Design: **2048**  
**Access Lines in Use**  
Customer Lines: **61**  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: **6/16/2008**  
Public Telephone Lines **2**  
Company Official Lines **2**  
Company Test Lines **2**

**Classification of Customer Access**

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Residence	Multi- Line 1-Party	Centrex N.A.R.	Single Line Multi- Party	
Beginning of Year	47	0	47	5		3	55
New Connects	6	0	0	0		0	0
Disconnects	0	0	0	0		0	0
End of Year	53	0	53	5		3	61

**Foreign Exchange:**  
Dial Tone from this C.O.: \_\_\_\_\_  
Dial Tone from another C.O.: \_\_\_\_\_

**Directory Listings:**  
Number of Customers with Nonpublished or Nonlisted: **3**

**Custom Calling:**  
Number of customers with at least one feature: **40**  
Total number of features subscribed to: **11**







CERTIFICATE

State of Idaho )  
 ) ss  
County of )

WE, the undersigned Michael J. Martell

and Mark R. Martell

of the Rural Telephone Company utility,

on our oath do severally say that the foregoing return has been prepared under our direction, from the original books, papers, and records of said utility; that we have carefully examined same, and declare the same to be a correct statement of the business affairs of said utility for the period covered by the return in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.



[Signature]  
(Chief Officer)  
[Signature]  
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me this 26<sup>th</sup> day of May, (Year) 2021.

[Signature]  
Notary Public

My Commission expires May 8, (Year) 2027

Rev 3/02

**ANNUAL REPORT  
OF  
IDAHO SEPARATED RESULTS OF OPERATIONS  
(Telecommunications Utilities Form I)**

**OF**

Rural Telephone Company

**Name of Respondent**

**TO THE  
IDAHO PUBLIC UTILITIES COMMISSION  
PO BOX 38720  
BOISE, ID 83720-0074**

## Notes to Separated Results of Idaho Operations

- 1 Local service revenue is separated between billed (accrued) and EAS net settlements. The EAS billed amount represents EAS surcharges and measured EAS services. The EAS net settlements amount equals the contracted amount of EAS settlement payments to the independents. Note: EAS settlement expense is recorded in expense account 6728. Some portion of local billing is assigned to the interstate jurisdiction. See FCC Part 36.212.
- 2 Account 508X is for access charges. Split the account between customer access line charges (CALC), switched and special.
- 3 Account 51XX applies to interstate and intrastate billed toll.
  - a. The intraLATA gross billed toll should equal the billed toll combined.
  - b. The private line amount should equal the ITC's private line toll.
  - c. The settlement amount is the operator surcharge revenues billed and retained by the ITCs and recorded as a debit to 5100 MTS Toll Revenue accounts.
- 4 Accounts 5270 and 5280 cover billing and collection access revenues for interstate and intrastate respectively.
- 5 Summary and Detail accounts:
  - a. Operating Expenses - The summary (page 1) should agree with the details (pages 5 and 6).
  - b. Telecom Plant in Service - The summary (page 2) should agree with the totals (page 3).
  - c. Depreciation & Amortization Reserves - The summaries (page 2) should agree with the totals (page 4).
- 6 Details of general taxes and the computation of state and federal income taxes are found on page 7.
- 7 The Equal Access Equipment is determined as defined in FCC Part 36.191.
- 8 Account 6511 Property Held for Future Use Expenses and Account 6562 Amortization Expenses Associated with Property Held for Future Use are not "above-the-line" items in Idaho.

Notes to Separated Results of Idaho Operations  
(Continued)

- 9 Account 6540 includes access charges and B & C expenses paid to LECs. See FCC Part 36.354. Carrier access charge B & C expenses in account 6623 are expenses associated with the billing and collecting of access charges to interexchange carriers. See FCC Part 36.381.
- 10 Equal Access Provision expenses are determined as defined in FCC Part 36.421.
- 11 Universal Service Fund expenses adjustment is determined as defined in FCC Part 36.631. The expense adjustment is added to interstate expenses and deducted from state expenses. The effect is zero on total Idaho operations.
- 12 Lifeline Connection Assistance expense adjustment is determined as defined in FCC Part 36.741. The expense adjustment is added to interstate expenses and deducted from state expenses. The effect is zero on total Idaho operation.
- 13 Line 7 = revenues - expenses - general taxes (excluding SIT).
- 14 Line 9 is the basis for all income tax separations. See FCC Part 36.412.
- 15 Line 10 = SIT Base Miscellaneous Adds and Deducts. This may be obtained from tax workpapers or, if multi-state operation, backed into by dividing the current SIT by .08 then subtracting line 9. If the "backed into" approach is used, make sure prior year adjustments are first removed from current SIT.
- 16 Current SIT should reflect the removal of all prior period adjustments.
- 17 Line 13 = FIT Base Miscellaneous Adds and Deducts. This may be obtained from tax workpapers or backed into by taking the current FIT plus claimed ITC, dividing the effective FIT rate and then subtracting line 12 and line 9. If the "backed into" approach is used, make sure prior year adjustments are first removed from current FIT.
- 18 Current FIT should reflect the removal of all prior period adjustments.

Notes to Separated Results of Idaho Operations  
(Continued)

- 19 Separation Parameters drive the allocation of certain plant and expense costs to operation and services. The parameters are designed to perform validity tests on separation studies and provide a basis to forecast future test year separations. All parameters reflect study area annual totals.
- 20 Current Composite SPF - It represents a composite of the pre and post-conversion SPF for those companies involved in toll route conversions to EAS during the year.
- 21 COE Cat 3 - See FCC Part 36.125 and PUC Order 93-1133, Appendix A.
- 22 Exchange Trunk MOU - See FCC Part 36.155.
- 23 Host/Remote MOU Kilometers - See FCC Part 36.157.
- 24 Equal Access MOU - See FCC Part 36.191.
- 25 Operator Standard Work Seconds - Used to separate operator services expenses if different from those used for COE Cat. 1 plant.
- 26 Tandem Switching MOU - See FCC Part 36.124.
- 27 Unseparated Loop Cost - See FCC Part 36.621.
- 28 Gross Billed Revenues are defined differently for the following expenses:
  - a. Marketing - See FCC Part 36.372
  - b. Payment and Collection, End User - See FCC Part 36.377(a)(2).
  - c. Payment and Collection, CXR - See FCC Part 36.377(a)(5).
- 29 Service Order Contacts:
  - a. Service Order Processing, End User - See FCC Part 36.377(a)(1).
  - b. Service Order Processing, CXR - See FCC Part 36.377(a)(4).

Notes to Separated Results of Idaho Operations  
(Continued)

30 Billing Inquiry Contacts:

- a. Billing Inquiry, End User - See FCC Part 36.377(a)(3).
- b. Billing Inquiry, CXR - See FCC Part 36.377(a)(6).

31 SP and RC Messaging - These messages are used to separate Account 6623, Revenue Accounting - Toll Ticket Processing expenses - See FCC Part 36.379.

32 Big Three Expense Facto - See FCC Part 36.392.



2020 FORM 1 INPUT MASTER

COMPANY NAME: Rural Telephone Company, Inc.

For The Year Ended: December 31, 2020

Separated Results of Idaho Operations

FCC Account and Description	Note No.	Line No.	Total Idaho Operations Subject To Separations	Interstate Operation			Intrastate Operation			Total
				MTS & WATS Switched Access	TOLL PLS Special Access	Total	MTS & WATS Switched Access	TOLL PLS Special Access	Total	
<b>SUMMARY</b>										
Operating Revenues										
50XX Local -Billed	(1)	1.	246,863	-	-	-	-	-	-	246,863
-EAS Billed	(1)	2.	0	-	-	-	-	-	-	-
-EAS Settlement	(1)	3.	0	-	-	-	-	-	-	-
508X Access-SLC (End User)	(2)	4.	371,669	69,448	-	69,448	-	-	-	302,221
-Switched (TS+NTS)	(2)	5.	365,015	342,333	-	342,333	-	-	-	22,682
-Special	(2)	6.	325,547	-	300,587	300,587	-	-	-	24,960
51XX Toll -Message	(3a)	7.	0	-	-	-	-	-	-	-
-Private Line	(3b)	8.	0	-	-	-	-	-	-	-
-Settlement	(3c)	9.	0	-	-	-	-	-	-	-
52XX Misc. -Billing & Collection	(4)	10.	0	-	-	-	-	-	-	-
-Directory Advertising		11.	6	-	-	-	-	-	-	6
-Operating Rents		12.	0	-	-	-	-	-	-	-
-Other Misc.		13.	755	-	-	-	-	-	-	755
530X Less: Uncollectible Rev. (-)		14.	36	-	-	-	-	-	-	36
<b>Total Revenues</b>		15.	<b>1,309,891</b>	<b>411,781</b>	<b>300,587</b>	<b>712,368</b>	<b>47,642</b>	<b>-</b>	<b>549,881</b>	<b>597,523</b>
<b>Operating Expenses</b>										
61XX-64XX Plant Specific Oper.	(5a)	16.	880,968	294,051	126,379	420,430	188,942	5,739	2,970	262,886
65XX Plant Nonspecific Operations	(5a)	17.	167,527	50,554	19,575	70,129	37,861	1,454	795	57,288
656X Depreciation & Amortization	(5a)	18.	651,201	181,283	84,790	266,074	156,025	7,098	3,851	218,153
66XX Customer Operations	(5a)	19.	78,226	29,680	-	29,680	35,315	-	-	13,232
67XX Corporate Operations	(5a)	20.	583,510	208,235	74,670	282,905	132,470	3,385	1,751	162,999
Other Operating	(5a)	21.	0	0	-	-	-	-	-	-
<b>Total Expenses</b>	(5a)	22.	<b>2,361,432</b>	<b>763,803</b>	<b>305,414</b>	<b>1,069,218</b>	<b>550,613</b>	<b>17,675</b>	<b>9,368</b>	<b>714,558</b>
<b>Operating Taxes:</b>	(6)									
7240 General Taxes		23.	91,720	27,678	10,717	38,395	20,729	796	435	31,365
7230 State/Local Inc. Tax (Current)		24.	22,597	7,286	2,908	10,195	5,261	171	91	6,880
7220 Federal Income Tax (Current)		25.	59,274	19,113	7,628	26,741	13,800	448	239	18,046
7250 Net Deferred Income Taxes		26.	-33,641	(10,848)	(4,329)	(15,177)	(7,832)	(255)	(135)	(10,242)
7210 Net Investment Tax Credits		27.	0	-	-	-	-	-	-	-
<b>Total Taxes</b>		28.	<b>139,950</b>	<b>43,230</b>	<b>16,924</b>	<b>60,154</b>	<b>31,958</b>	<b>1,161</b>	<b>629</b>	<b>46,049</b>
<b>Net Operating Income</b>		29.	<b>-1,191,492</b>	<b>-395,252</b>	<b>(21,751)</b>	<b>(417,003)</b>	<b>(534,929)</b>	<b>(18,836)</b>	<b>(9,997)</b>	<b>(210,726)</b>

2020 FORM 1 INPUT MASTER

COMPANY NAME: Rural Telephone Company, Inc. For The Year Ended: December 31, 2020 Separated Results of Idaho Operations

FCC Account and Description	Note No.	Line No.	Total Idaho Operations Subject To Separations	Interstate Operation			Intrastate Operation			Local (other)	Total
				MTS & WATS Switched Access	TOLL PLS Special Access	Total	MTS & WATS Switched Access	TOLL PLS Special Access	EAS		
<b>SUMMARY (continued)</b>											
Average Rate Base											
2001 Telecom. Plant in Service	(5b)	1.	15,129,599	4,565,624	1,767,823	6,333,447	3,419,322	131,271	71,808	5,173,752	8,796,152
2005 Plant Acquisition Adjustment		2.	0	-	-	-	-	-	-	-	-
3100 Less: Accumulated Depr. (-)	(5c)	3.	-12,211,451	(3,713,826)	(1,447,925)	(5,161,750)	(2,753,505)	(98,282)	(51,877)	(4,146,037)	(7,049,701)
34xx-36xx Accumulated Amort. (-)	(5)	4.	-45,768	(13,811)	(5,348)	(19,159)	(10,344)	(397)	(217)	(15,661)	(26,609)
4100-4340 Accum. Deferred Tax (-)		5.	-610,981	(155,654)	(50,885)	(206,539)	(148,595)	(7,074)	(4,023)	(244,750)	(404,443)
1220 Materials and Supplies		6.	264,559	67,182	20,395	87,577	64,348	3,150	1,799	107,684	176,982
---- Equal Access Equipment	(7)	7.	0	-	-	-	-	-	-	-	-
---- Other Rate Base		8.	80,714	27,165	10,323	37,489	18,597	524	276	23,829	43,225
<b>Total Average Rate Base</b>		9.	<b>2,606,671</b>	<b>776,680</b>	<b>294,385</b>	<b>1,071,065</b>	<b>589,823</b>	<b>29,191</b>	<b>17,766</b>	<b>898,827</b>	<b>1,535,606</b>

2020 FORM I INPUT MASTER

COMPANY NAME: Rural Telephone Company, Inc. For The Year Ended: December 31, 2020 Separated Results of Idaho Operations

FCC Account and Description	Note No.	Line No.	Total Idaho Operations Subject To Separations	Interstate Operation		Intrastate Operation				Total	
				MTS & WATS Switched Access	TOLL PLS Special Access	MTS & WATS Switched Access	TOLL PLS Special Access	EAS	Local (other)		
<b>PLANT IN SERVICE DETAIL</b>											
21XX General Support Facilities		1.	1,839,734	555,172	214,964	770,137	415,784	15,962	8,732	629,120	1,069,597
22XX Central Office Equipment:		2.	0	-	-	-	-	-	-	-	-
CAT 1-Operator Systems		3.	0	-	-	-	-	-	-	-	-
CAT 2-Tandem Switching (Alloc.)		4.	0	-	-	-	-	-	-	-	-
CAT 2-Tandem Switching (Assign.)		5.	879,009	747,158	747,158	-	-	-	-	131,851	131,851
CAT 3-Local Switching		6.	3,084	-	-	-	-	-	3,084	-	3,084
CAT 4.12-Exch. Trunk (Joint Use)		7.	793,951	-	789,542	789,542	-	-	-	-	4,409
CAT 4.12-Exch. Trunk (Ded. Use)		8.	1,588,032	397,008	-	397,008	397,008	4,409	-	794,016	1,191,024
CAT 4.13-Subscr. Line (Joint Use)		9.	0	-	-	-	-	-	-	-	-
CAT 4.13-Subscr. Line (Ded. Use)		10.	999,629	565,990	-	565,990	-	-	-	-	433,639
CAT 4.23-IX Trunk (Joint Use)		11.	58,499	52,820	-	52,820	-	5,680	-	-	5,680
CAT 4.23-IX Trunk Ckt. (Ded. Use)		12.	0	-	-	-	-	-	-	-	-
CAT 4.3-Host/Remote Trunk Ckt.		13.	0	-	-	-	-	-	-	-	-
Other COE		14.	4,322,204	1,710,156	842,362	2,552,517	830,647	10,088	3,084	925,867	1,769,687
<b>Total COE</b>											
23XX Information Orig./Term. Equipment:		15.	0	-	-	-	-	-	-	-	-
CAT 1-Regulated CPE		16.	0	-	-	-	-	-	-	-	-
Other IOT		17.	0	0	-	-	-	-	-	-	-
<b>Total IOT</b>											
24XX Cable & Wire Facilities:		18.	6,907,815	1,726,954	-	1,726,954	1,726,954	-	-	3,453,907	5,180,861
CAT 1.3-Subscriber Line (Common)		19.	0	-	-	-	-	-	-	-	-
CAT 1.1.2-Subscriber Line (Ded. Use)		20.	57,704	-	-	-	-	-	57,704	-	57,704
CAT 2-Exch. Trunk (Joint Use)		21.	19,185	-	-	-	-	19,185	-	-	19,185
CAT 2-Exch. Trunk (Ded. Use)		22.	764,845	427,862	-	427,862	336,983	-	-	-	336,983
CAT 3-IX Trunk (Joint Use)		23.	736,019	-	654,167	654,167	-	81,852	-	-	81,852
CAT 3-IX Trunk (Ded. Use)		24.	0	-	-	-	-	-	-	-	-
CAT 4-Host/Remote Trunk		25.	0	-	-	-	-	-	-	-	-
Other C&WF		26.	8,485,568	2,154,816	654,167	2,808,983	2,063,937	101,037	57,704	3,453,907	5,676,585
<b>Total C&amp;WF</b>											
26XX Other Assets:		27.	110,546	33,359	12,917	46,276	24,984	959	525	37,803	64,270
Capital Leases		28.	0	-	-	-	-	-	-	-	-
Leasehold Improvements		29.	0	-	-	-	-	-	-	-	-
Intangibles		30.	110,546	33,359	12,917	46,276	24,984	959	525	37,803	64,270
<b>Total Other Assets</b>											
<b>Total Telecom. Plant in Service</b>	(5b)	31.	14,758,052	4,453,503	1,724,410	6,177,913	3,335,351	128,047	70,044	5,046,697	8,580,140

**2020 FORM 1 INPUT MASTER**

COMPANY NAME: Rural Telephone Company, Inc. For The Year Ended: December 31, 2020 Separated Results of Idaho Operations

FCC Account and Description	Note No.	Line No.	Total Idaho Operations Subject To Separations	Interstate Operation		Intrastate Operation				Total	
				MTS & WATS Switched Access	TOLL PLS Special Access	MTS & WATS Switched Access	TOLL PLS Special Access	EAS	Local (other)		
<b>Depreciation &amp; Amortization</b>											
<b>Accumulated Depreciation Detail</b>											
311X General Support Facilities		1.	1,387,848	418,808	162,164	580,971	313,657	12,042	6,587	474,592	806,877
312X Central Office Switching		2.	778,524	661,745	-	661,745	-	-	-	116,779	116,779
312X Operator Systems		3.	0	-	-	-	-	-	-	-	-
312X Central Office Transmission		4.	3,296,568	922,246	805,912	1,728,158	795,483	9,664	2,954	760,309	1,568,410
313X Information Orig./Term. Equip.		5.	0	-	-	-	-	-	-	-	-
314X Cable & Wire Facilities		6.	6,748,512	1,711,027	479,849	2,190,876	1,644,365	76,577	42,336	2,794,358	4,557,636
<b>Total Accumulated Depreciation</b>	(5c)	7.	<b>12,211,451</b>	<b>3,713,826</b>	<b>1,447,925</b>	<b>5,161,750</b>	<b>2,753,505</b>	<b>98,282</b>	<b>51,877</b>	<b>4,146,037</b>	<b>7,049,701</b>
<b>Accumulated Amortization Detail</b>											
3410 Capital Leases		8.	45,768	13,811	5,348	19,159	10,344	397	217	15,651	26,609
3420 Leasehold Improvements		9.	0	-	-	-	-	-	-	-	-
3500 Intangibles		10.	0	-	-	-	-	-	-	-	-
3600 Acquisition Adjustment		11.	0	-	-	-	-	-	-	-	-
<b>Total Accumulated Amortization</b>	(5c)	12.	<b>45,768</b>	<b>13,811</b>	<b>5,348</b>	<b>19,159</b>	<b>10,344</b>	<b>397</b>	<b>217</b>	<b>15,651</b>	<b>26,609</b>

2020 FORM I INPUT MASTER

COMPANY NAME: Rural Telephone Company, Inc.

For The Year Ended: December 31, 2020

Seperated Results of Idaho Operations

FCC Account and Description	Note No.	Line No.	Total Idaho Operations Subject To Separations	Interstate Operation		Intrastate Operation			Total		
				MTS & WATS Switched Access	TOLL PLS Special Access	MTS & WATS Switched Access	TOLL PLS Special Access	EAS		Local (other)	
<b>OPERATING EXPENSE DETAIL</b>											
<b>61XX-64XX Plant Specific Operations</b>											
6110-20 General Support Facilities		1.	170,327	51,399	19,902	71,301	38,494	1,478	808	58,245	99,026
621X Central Office Switching		2.	187,108	74,033	36,466	110,499	35,959	437	133	40,081	76,610
6220 Operator Systems		3.	0	-	-	-	-	-	-	-	-
623X Central Office Transmission		4.	251,708	99,593	49,056	148,649	48,374	588	180	53,919	103,060
63XX Information Orig./Term. Equip.		5.	0	-	-	-	-	-	-	-	-
64XX Cable & Wire Facilities		6.	271,824	69,027	20,955	89,982	66,115	3,237	1,848	110,641	181,842
<b>Total Plant Specific</b>	(5a)	7.	<b>880,968</b>	<b>294,051</b>	<b>126,379</b>	<b>420,430</b>	<b>188,942</b>	<b>5,739</b>	<b>2,970</b>	<b>262,886</b>	<b>460,537</b>
<b>65XX Plant Nonspecific Operations</b>											
6512 Provisioning	(8)	8.	0	-	-	-	-	-	-	-	-
653X Network Operations		9.	167,527	50,554	19,575	70,129	37,861	1,454	795	57,288	97,398
6540 Access Paid to LECs	(9)	10.	0	-	-	-	-	-	-	-	-
<b>Total Plant Nonspecific</b>	(5a)	11.	<b>167,527</b>	<b>50,554</b>	<b>19,575</b>	<b>70,129</b>	<b>37,861</b>	<b>1,454</b>	<b>795</b>	<b>57,288</b>	<b>97,398</b>
<b>656X Depreciation &amp; Amortization</b>											
6561 General Support Facilities	(8)	12.	115,571	34,876	13,504	48,380	26,119	1,003	549	39,521	67,192
6561 Central Office Switching		13.	5,302	4,507	-	4,507	-	-	-	795	795
6561 Operator Systems		14.	0	-	-	-	-	-	-	-	-
6561 Central Office Transmission		15.	165,220	46,222	40,391	86,613	39,869	484	148	38,106	78,607
6561 Information Orig./Term. Equip.		16.	0	-	-	-	-	-	-	-	-
6561 Cable & Wire Facilities		17.	361,795	94,679	30,508	125,187	89,288	5,582	3,139	138,598	236,607
6563 Capital Leases		18.	3,314	1,000	387	1,387	749	29	16	1,133	1,927
6563 Leasehold Improvements		19.	0	-	-	-	-	-	-	-	-
6564 Intangibles		20.	0	-	-	-	-	-	-	-	-
6565 Acquisition Adjustment		21.	0	-	-	-	-	-	-	-	-
<b>Total Depreciation &amp; Amortization</b>	(5a)	22.	<b>651,201</b>	<b>181,283</b>	<b>84,790</b>	<b>266,074</b>	<b>156,025</b>	<b>7,098</b>	<b>3,851</b>	<b>218,153</b>	<b>385,128</b>

**2020 FORM I INPUT MASTER**

COMPANY NAME: Rural Telephone Company, Inc. For The Year Ended: December 31, 2020 Separated Results of Idaho Operations

FCC Account and Description	Note No.	Line No.	Total Idaho Operations Subject To Separations	Interstate Operation			Intrastate Operation			Total
				MTS & WATS Switched Access	TOLL PLS Special Access	Total	MTS & WATS Switched Access	TOLL PLS Special Access	Total	
<b>OPERATING EXPENSE (continued)</b>										
<b>66XX Customer Operations</b>										
661X Marketing		1.	17,618	4,471	-	4,471	1,748	-	-	1,748
662X Operator Services		2.	607	-	-	-	-	-	-	607
662X Directory Publishing-Alpha.		3.	0	-	-	-	-	-	-	-
662X Directory Publishing-Classified		4.	0	-	-	-	-	-	-	-
662X Directory Publishing-Foreign		5.	0	-	-	-	-	-	-	-
6623 Service Order Proc.-End User		6.	13,152	5,350	-	5,350	7,802	-	-	7,802
6623 Payment & Collection-End User		7.	9,864	3,042	-	3,042	6,821	-	-	6,821
6623 Billing Inquiry-End User		8.	9,864	3,042	-	3,042	6,821	-	-	6,821
6623 Service Order Proc.-CXR		9.	0	-	-	-	-	-	-	-
6623 Payment & Collection-CXR		10.	0	-	-	-	-	-	-	-
6623 Billing Inquiry-CXR		11.	0	-	-	-	-	-	-	-
6623 Coin Administration		12.	0	-	-	-	-	-	-	-
6623 Rev. Acctg.-Toll Ticket Proc.		13.	0	-	-	-	-	-	-	-
6623 Rev. Acctg.-Local Mess. Proc.		14.	10,337	1,859	-	1,859	8,479	-	-	8,479
6623 Rev. Acctg.-Other Bill & Coll.		15.	3,497	1,043	-	1,043	1,227	-	-	1,227
6623 Rev. Acctg.-SLC Billing		16.	184	184	-	184	-	-	-	-
6623 Rev. Acctg.-CXR B & C	(9)	17.	4,834	2,417	-	2,417	2,417	-	-	2,417
6623 B & C Amts Paid to LECs	(9)	18.	0	-	-	-	-	-	-	-
6623 Other Customer Service		19.	8,271	8,271	-	8,271	-	-	-	-
<b>Total Customer Operations</b>	(5a)	20.	<b>78,226</b>	<b>29,680</b>	-	<b>29,680</b>	<b>35,315</b>	-	-	<b>13,232</b>
<b>67XX Corporate Operations:</b>										
671X Executive & Planning		21.	131,912	44,535	17,386	61,921	30,844	788	408	37,952
672X General & Administrative		22.	451,597	163,700	57,284	220,984	101,626	2,597	1,344	125,047
6728 EAS Settlement Expense		23.	0	-	-	-	-	-	-	-
<b>Total Corporate Operations</b>	(5a)	24.	<b>583,510</b>	<b>208,235</b>	<b>74,670</b>	<b>282,905</b>	<b>132,470</b>	<b>3,385</b>	<b>1,751</b>	<b>162,999</b>
<b>Other Operating Expenses:</b>										
Equal Access Provision	(10)	25.	0	-	-	-	-	-	-	-
Universal Service Fund	(11)	26.	0	-	-	-	-	-	-	-
Lifeline Connection Assistance	(12)	27.	0	-	-	-	-	-	-	-
<b>Total Other</b>	(5a)	28.	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating Expenses</b>	(5a)	29.	<b>2,361,432</b>	<b>763,803</b>	<b>305,414</b>	<b>1,069,218</b>	<b>550,613</b>	<b>17,675</b>	<b>9,368</b>	<b>714,558</b>
										<b>1,292,215</b>

2020 FORM I INPUT MASTER

COMPANY NAME: Rural Telephone Company, Inc.

For The Year Ended: December 31, 2020

Seperated Results of Idaho Operations

FCC Account and Description	Line No.	Note No.	Total Idaho Operations Subject To Separations	Interstate Operation			Intrastate Operation			Total
				MTS & WATS Switched Access	TOLL PLS Special Access	Total	MTS & WATS Switched Access	TOLL PLS Special Access	Total	
<b>OPERATING TAXES DETAIL</b>										
<b>7240 General Taxes</b>										
7240 Property	1.		91,720	27,678	10,717	38,395	20,729	796	435	31,365
7240 Gross Receipts	2.		0	-	-	-	-	-	-	-
7240 PUC Fee	3.		0	-	-	-	-	-	-	-
7240 Franchise Fees	4.		0	-	-	-	-	-	-	-
7240 Other	5.		0	-	-	-	-	-	-	-
<b>Total General Taxes</b>	6.		<b>91,720</b>	<b>27,678</b>	<b>10,717</b>	<b>38,395</b>	<b>20,729</b>	<b>796</b>	<b>435</b>	<b>31,365</b>
<b>72XX Income Taxes (Calculated)</b>										
Net Income Before SIT & FIT	7.	(13)	-1,143,261	(379,701)	(15,544)	(395,245)	(523,700)	(18,471)	(9,803)	(196,042)
Less Fixed Charges (-)	8.		26,582	7,887	2,989	10,877	6,011	302	184	9,208
<b>Subtotal (lines 7-8)</b>	9.	(14)	<b>-1,169,843</b>	<b>(387,588)</b>	<b>(18,534)</b>	<b>(406,122)</b>	<b>(529,712)</b>	<b>(18,773)</b>	<b>(9,987)</b>	<b>(205,250)</b>
Other SIT Base Add/Ded. (+-)	10.	(15)	0	-	-	-	-	-	-	-
<b>SIT Taxable Inc. (lines 9+-10)</b>	11.		<b>-1,169,843</b>	<b>(387,588)</b>	<b>(18,534)</b>	<b>(406,122)</b>	<b>(529,712)</b>	<b>(18,773)</b>	<b>(9,987)</b>	<b>(205,250)</b>
7230 SIT-Current (at 6.6%)	12.	(16)	-76,551	(25,581)	(1,223)	(26,804)	(34,961)	(1,239)	-	(13,547)
Other FIT Base Add/Ded. (+-)	13.	(17)	0	-	-	-	-	-	-	-
<b>FIT Taxable Inc. (lines 9-12+-13)</b>	14.		<b>-1,093,293</b>	<b>(362,007)</b>	<b>(17,310)</b>	<b>(379,318)</b>	<b>(494,751)</b>	<b>(17,534)</b>	<b>(9,803)</b>	<b>(191,704)</b>
Gross FIT (at 21%)	15.		-227,494	(76,022)	(3,635)	(79,657)	(103,898)	(3,682)	-	(40,256)
7210P Claimed ITC (-)	16.		0	-	-	-	-	-	-	-
Surtax Elimination (-)	17.		0	-	-	-	-	-	-	-
<b>7220 FIT-Current (lines 15-16-17)</b>	18.	(18)	<b>-227,494</b>	<b>(76,022)</b>	<b>(3,635)</b>	<b>(79,657)</b>	<b>(103,898)</b>	<b>(3,682)</b>	<b>-</b>	<b>(40,256)</b>
<b>Total</b>			<b>53,325</b>							<b>53,325</b>

2018 FORM I INPUT MASTER		For The Year Ended: December 31, 2018		Separated Results of Idaho Operations		
COMPANY NAME: Rural Telephone Company, Inc.						
Description	Note No.	Line No.	Total Idaho Operations Subject To Separations	Intrastate		Local (Other)
				Interstate Toll	Intrastate Toll	
<b>Separation Parameters</b>						
<b>Plant</b>						
SLU Minutes of Use (MOU)	(19)	1.	5,586,686	1,851,407	1,241,457	1,010,110
SLU Factor		2.	1,000,000	0.45865	0.34986	0.19149
Base SPF - January 1		3.	1,000,000	0.25000	0.25000	0.50000
Base SPF - December 31		4.	1,000,000	0.25000	0.25000	0.50000
Current Composite SPF	(20)	5.	1,000,000	0.25000	0.25000	0.50000
1996 Weighted DEM		6.	1,000,000	0.85000		0.15000
1996 Unweighted DEM		7.	1,000,000	0.85000		0.15000
Current CAT 3 Dial Equipment Minutes	(21)	8.	5,586,686	1,851,407	1,241,457	1,010,110
Current Composite DEM Factor		9.	1,000,000	0.85000		0.15000
Exchange Trunk - Joint Use MOU	(22)	10.	0			
Host/Remote MOU Kilometers	(23)	11.	0			
Equal Access MOU	(24)	12.	0			
Operator Standard Work Seconds	(25)	13.	0			
Tandem Switching MOU	(26)	14.	0			
IX Conversation MOU		15.	2,716,426	1,626,070	1,090,356	
IX Conversation Minute Kilometers		16.	0			
<b>Other Parameters</b>						
Access Lines		17.	748			
Unseparated Loop Cost @ 10.125% ROR	(27)	18.	1,469,702			
<b>Gross Billed Revenues</b>						
-Marketing Allocation Basis	(28a)	19.	100	25.38	9.92	64.70
-Payment & Collection-End User	(28b)	20.	327,679	101,068	112,911	113,700
-Payment & Collection-CXR	(28c)	21.	300	100	200	
<b>Service Order Contacts</b>						
-Service Order Proc.-End User	(29a)	22.	8,199	1,714	351	6,134
-Service Order Proc.-CXR	(29b)	23.	0			
<b>Billing Inquiry Contacts</b>						
-Billing Inquiry-End User	(30a)	24.	327,679	101,068	112,911	113,700
-Billing Inquiry-CXR	(30b)	25.	300	100	200	
SP+RC Toll Messages	(31)	26.	166,552	29,947	136,605	
EAS/Local Messages (Msg. Proc.)		27.	0			
'BIG 3' Expense Factor-Message	(32)	28.	748,849,911	294,051,357	188,942,128	262,886,466
-PLS & Special Access		29.	0			
Operator Services Expense -- Factor		30.	0			
Access Minutes of Use (End Office)		31.	115,018	61,731	53,287	