

June 11, 2026

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

Attention: Terri Carlock

Dear Ms. Carlock:

Enclosed you will find the 2025 IPUC Annual Report for Rural Telephone Company.  
Along with the Annual Report is the Telecommunications Utilities Form I.

If you need further assistance, please contact me.

Sincerely,



Tom Halvorson  
Accountant  
Rural Telephone Company  
208/366-2614  
[tom.halvorson@ruraltel.org](mailto:tom.halvorson@ruraltel.org)

# ***ANNUAL REPORT***

of

Rural Telephone Company

892 W. Madison Ave.  
Glenns Ferry, Idaho 83623

to the

Idaho Public

Utilities Commission

for the

Year Ended: December 31, 2025

**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO  
THE IDAHO PUBLIC UTILITIES COMMISSION  
FOR THE YEAR ENDING December 31, 2025**

**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: jena.faulkner@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	Matthew J. 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	4	\$30,000
Michael J. Martell	Non-Term	4	\$16,800
Angela Carpenter	Non-Term	4	\$12,000
Andrea Roberts	Non-Term	4	\$18,000
Mark R. Martell	Non-Term	4	\$12,000
Matthew Martell	Non-Term	4	\$12,000

Name of Chairman of the Board: James R. Martell

Name of Secretary (or Clerk) of Board: Matthew J. 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	\$160,000.00
Matthew J. Martell	Sec./Treasurer	\$94,080.00
Michael J. Martell	Vice President	\$96,430.00
Mark R. Martell	Administrative Manager	\$94,500.00



**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	426,749.51	663,104.04	236,354.53
1130 Cash			
1140 Special Cash Deposits			
1150 Working Cash Advances			
1160 Temporary Investments			
1180 Telecommunications Accts. Receivable	89,111.57	73,116.53	(15,995.04)
1181 Accts. Rec. Allow. -Telecommunications			
1190 Other Accounts Receivable	1,048,672.19	1,046,874.00	(1,798.19)
1191 Accounts Receivable Allow. - Other			
1200 Notes Receivable			
1201 Notes Receivable Allowance			
1210 Interest & Dividends Receivable			
1220 Material and Supplies	510,391.70	617,001.30	106,609.60
1280 Prepayments	28,204.56	2,047.55	(26,157.01)
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	10,931,580.16	10,804,314.16	(127,266.00)
1402 Investment in Nonaffiliated Companies			
1406 Nonregulated Investments	3,216,005.85	3,228,714.33	12,708.48
1407 Unamortized Debt Issuance Expense	1,748,782.17	1,378,381.51	(370,400.66)
1408 Sinking Funds			
1410 Other Noncurrent Assets	291,254.73	293,704.99	2,450.26
1438 Deferred Maintenance & Retirements			
1439 Deferred Charges	116,931.19	68,108.35	(48,822.84)
1500 Other Jurisdiction Assets - Net			
<b>Property, Plant and Equipment</b>			
2001 Telecommunications Plants in Service	29,731,588.91	30,061,279.12	329,690.21
2002 Prop. Held for Future Telecom. Use	4,000.00	4,000.00	0.00
2003 Telecom. Plant under Constr. - Short Term	52,555.19	264,365.97	211,810.78
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	(24,698,487.38)	(25,552,693.41)	(854,206.03)
3200 Accum. Depr. - Held for Future Use			
3300 Accumulated Depreciation - Nonoperating			
3400 Accumulated Amortization - Tangible			
3410 Accum. Amort. - Capitalized Leases	(307,573.74)	(536,047.72)	(228,473.98)
3420 Accum. Amort. - Leasehold Improvements			
3500 Accumulated Amortization - Intangible			
3600 Accumulated Amortization - Other			
<b>TOTAL ASSETS</b>	<b>23,189,766.61</b>	<b>22,416,270.72</b>	<b>(773,495.89)</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	417,702.12	423,375.03	5,672.91
4020 Notes Payable			
4030 Advance Billings and Payments	46,096.66	46,094.12	(2.54)
4040 Customer Deposits	5,557.01	4,847.01	(710.00)
4050 Current Maturities - Long -Term Debt	669,008.60	165,338.22	(503,670.38)
4060 Current Maturities - Capital leases			
4070 Income Taxes - Accrued	(531,090.61)	(569,190.75)	(38,100.14)
4080 Other Taxes - Accrued	18,061.74	30,853.55	12,791.81
4100 Net Current Defer. Oper. Income Taxes			
4110 Net Current Defer. Nonoper. Income Taxes			
4120 Other Accrued Liabilities	171,652.34	294,040.93	122,388.59
4130 Other Current Liabilities	1,753,421.12	2,480,995.47	727,574.35
<b>Long-Term Debt</b>			
4210 Funded Debt	260,534.55	138,885.35	(121,649.20)
4220 Premium on Long-Term Debt			
4230 Discount on Long-Term Debt			
4240 Reacquired Debt			
4250 Obligations Under Capital Leases	1,438,633.05	840,414.52	(598,218.53)
4260 Advances from Affiliated Companies			
4270 Other Long-Term Debt	183,371.12	255,986.89	72,615.77
<b>Other Liabilities &amp; Deferred Credits</b>			
4310 Other Long-Term Liabilities			
4320 Unamort. Oper. Invest. Tax Credits - Net	99,970.00	86,782.00	(13,188.00)
4330 Unamort. Nonoper. Invest. Tax Credits - Net			
4340 Net Noncurrent Defer. Oper. Income Taxes	560,209.00	559,194.00	(1,015.00)
4350 Net Noncur. Defer. Nonoper. Income Taxes	35,344.00	78,733.00	43,389.00
4360 Other Deferred Credits			
4370 Other Juris. Liab. & Def. Credits - Net	127,791.00	99,802.00	(27,989.00)
<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	17,866,407.91	17,413,022.38	(453,385.53)
<b>TOTAL LIAB. &amp; OTHER CREDITS</b>	<b>23,189,766.61</b>	<b>22,416,270.72</b>	<b>(773,495.89)</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	833,332.86	139,050.40			972,383.26
2113 Aircraft					
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment	1,406,924.78	13,674.00			1,420,598.78
2121 Buildings	962,605.23				962,605.23
2122 Furniture	240,298.80				240,298.80
2123 Office Equipment					
2124 General Purpose Computers	273,451.24				273,451.24
2211 Analog Electronic Switching					
2212 Digital Electronic Switching	1,181,887.12	19,862.19	(8,429.15)		1,193,320.16
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	47,075.84				47,075.84
2232 Circuit Equipment	6,845,830.45	51,429.57			6,897,260.02
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment	0.00				0.00
2362 Other Terminal Equipment					
2411 Poles					
2421 Aerial Cable	76,980.61				76,980.61
2422 Underground Cable					
2423 Buried Cable	13,956,402.83	85,995.46			14,042,398.29
2424 Submarine Cable					
2426 Intrabuilding Network Cable					
2431 Aerial Wire					
2441 Conduit Systems	3,368,825.93	35,371.90			3,404,197.83
2681 Capital Leases					
2682 Leasehold Improvements	340,919.59	4,500.00	(11,764.16)		333,655.43
2690 Intangibles					
<b>TOTAL PLANT ACCOUNTS</b>	<b>29,731,588.91</b>	<b>349,883.52</b>	<b>(20,193.31)</b>	<b>0.00</b>	<b>30,061,279.12</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	833,332.86	139,050.40			972,383.26
2113 Aircraft					
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment	1,406,924.78	13,674.00			1,420,598.78
2121 Buildings	499,095.79				499,095.79
2122 Furniture	240,298.80				240,298.80
2123 Office Equipment					
2124 General Purpose Computers	273,451.24				273,451.24
2211 Analog Electronic Switching					
2212 Digital Electronic Switching	664,264.03	4,807.21	(8,429.15)		660,642.09
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	47,075.84				47,075.84
2232 Circuit Equipment	5,118,011.34	51,429.57			5,169,440.91
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	7,757,232.93	77,555.70			7,834,788.63
2424 Submarine Cable					
2426 Intrabuilding Network Cable					
2431 Aerial Wire					
2441 Conduit Systems	1,797,089.64	35,371.90			1,832,461.54
2681 Capital Leases					
2682 Leasehold Improvements	340,919.59	4,500.00	(11,764.16)		333,655.43
2690 Intangibles					
<b>TOTAL PLANT ACCOUNTS</b>	<b>19,142,331.97</b>	<b>326,388.78</b>	<b>(20,193.31)</b>	<b>0.00</b>	<b>19,448,527.44</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	833,332.86	33.33%	1,284.26		834,617.12
2113 Aircraft					
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment	1,139,378.25	14.30%	26,051.44		1,165,429.69
2121 Buildings	738,586.40	ID3.0%, NV2.8%	24,660.36		763,246.76
2122 Furniture	240,298.80	12.50%			240,298.80
2123 Office Equipment					
2124 General Purpose Computers	266,698.28	20.00%			266,698.28
2211 Analog Electronic Switching					
2212 Digital Electronic Switching	778,054.12	ID12.0%, NV5.26%	42,789.11	(8,429.15)	812,414.08
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	47,075.84	20.00%			47,075.84
2232 Circuit Equipment	5,977,768.63	ID10.0%, NV5.26%	247,278.40		6,225,047.03
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	45,951.62	5.00%	2,917.56		48,869.18
2422 Underground Cable					
2423 Buried Cable					
2424 Submarine Cable	12,128,809.96	ID6.5%, NV4.0%	392,015.54		12,520,825.50
2426 Intrabuilding Network Cable					
2431 Aerial Wire					
2441 Conduit Systems	2,349,289.18	ID7.0%, NV4.0%	130,447.82		2,479,737.00
2682 Leasehold Improvements	153,243.44	3.00%	6,954.85	(11,764.16)	148,434.13
<b>TOTAL</b>	<b>24,698,487.38</b>		<b>874,399.34</b>	<b>(20,193.31)</b>	<b>25,552,693.41</b>

\*Please list individual depreciation rate for each account.

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

IDAHO Operations Only

	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	833,332.86	33.33%	1,284.26		834,617.12
2113 Aircraft					
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment	1,139,378.25	14.30%	26,051.44		1,165,429.69
2121 Buildings	390,912.78	3.00%	14,972.88		405,885.66
2122 Furniture	240,298.80	12.50%			240,298.80
2123 Office Equipment					
2124 General Purpose Computers	266,698.28	20.00%			266,698.28
2211 Analog Electronic Switching					
2212 Digital Electronic Switching	570,245.59	12.00%	10,940.55	(8,429.15)	572,756.99
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	47,075.84	20.00%			47,075.84
2232 Circuit Equipment	4,958,560.22	10.00%	116,356.12		5,074,916.34
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	7,314.45	5.00%	498.90		7,813.35
2422 Underground Cable					
2423 Buried Cable	7,135,403.95	M6.50% - F5.00%	300,611.48		7,436,015.43
2424 Submarine Cable					
2426 Intrabuilding Network Cable					
2431 Aerial Wire					
2441 Conduit Systems	1,738,005.80	7.00%	94,455.74		1,832,461.54
2682 Leasehold Improvements	153,243.44	3.00%	6,954.85	(11,764.16)	148,434.13
<b>TOTAL</b>	<b>17,480,470.26</b>		<b>572,126.22</b>	<b>(20,193.31)</b>	<b>18,032,403.17</b>

\*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		293,704.99
Syringa Networks, LLC - 1406	2001		3,213,214.33
Solix - 1406			10,000.00
Telespire - 1406	2006		2,500.00
Fairfield Internet - 1406	2006		3,000.00
Pend Oreille Telephone - 1401	1997		8,778,795.03
Nehalem Telecommunications - 1401	2004		2,025,519.13
<b>Totals</b>			<b>14,326,733.48</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>Notes Receivable</u>	<u>Amount at End of Year Accounts Receivable</u>
Customer - 1180		73,116.53
Customer - 1190		31,607.58
Advances - 1350		10,656.14
NECA - 1190		245,579.92
CABS - 1190		30,518.05
State USF - 1190		83,108.15
Miscellaneous - 1190		89.47
Elmore County E911 - 1190		1,878.40
<b>Totals</b>	<b>0.00</b>	<b>476,554.24</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>
Aldrich Retirement Solutions LP	8,595.00
AT&T	16,845.97
Charles Schwab Trust Company	12,043.55
Computer Technology, Inc.	12,259.42
DitchWitch Financial Services	4,746.44
Exponential Power	6,558.30
Forvis, LLP	15,875.50
Idaho Power Company	6,194.20
Idaho State Tax Commission	14,578.67
Internal Revenue Service	31,202.24
John Staurulakis LLC	18,402.19
NeoNova Network Services, LLC.	25,164.00
Pitney Bowes	7,951.45
Power & Telephone Supply Co., Inc.	16,057.60
Syringa Networks, LLC	95,715.99
Taylor Weston & Associates Inc.	8,420.12
TPM Administrator	28,567.98
US Bank	35,853.94
WTA Foundation	8,000.00
Other A/P	41,377.59
<b>Totals</b>	<b>414,410.15</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.

Class & Series of Obligation	Date of Issue	Date of Maturity	Fact Amount Authorized	Outstanding Year-End	Premium/ Discount		Interest for year	
					Total	Year Amortized	Rate	Amount
RUS	1982-2005	2013-2021	14,230,680.00	70,544.15			5.000%	17,893.16
RUS - BIP (BBL-1-1)	2013	2032	89,700.12	22,980.73			2.5673%	682.83
RUS - BIP (BBL-1-2)	2013	2032	128,357.00	34,368.56			3.0514%	1,212.12
RUS - BIP (BBL-1-3)	2014	2033	278,430.00	77,560.97			2.7557%	2,472.33
RUS - BIP (BBL-1-4)	2015	2034	52,613.00	14,560.23			2.1686%	365.82
RUS - BIP (BBL-1-5)	2015	2034	132,972.00	38,697.38			2.3610%	1,057.84
RUS - BIP (BBL-1-6)	2015	2034	5,846.00	1,704.10			2.3826%	47.01
DitchWitch	10/17/2024	9/17/2029	233,040.72	183,371.69			8.19%	16,820.89
DitchWitch	10/17/2024	9/17/2029	233,040.72	183,371.69			8.19%	4,706.74
Ford Credit #1671	1/24/2025	2/17/2029	69,408.60	56,807.89			7.99%	4,398.49
Ford Credit #1646	1/24/2025	2/17/2029	69,641.80	56,998.77			7.99%	4,413.27



## INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 16)	5,430,423.70	2,970,327.84
Total Operating Expenses (from page 18)	4,978,692.87	2,835,960.82
7100 Other Operating Income and Expense	(21,385.83)	(21,385.83)
7210 Operating Investment Tax Credits-Net	13,188.00	13,188.00
7220 Operating Federal Income Taxes	65,341.00	34,456.63
7230 Operating State and Local Income Taxes	22,308.08	22,308.08
7240 Operating Other Taxes	(38,046.69)	(16,392.24)
7250 Provision for Deferred Operating Income Taxes-Net	29,004.00	16,877.43
7200 Operating Taxes (Total)	<b>91,794.39</b>	<b>70,437.90</b>
7310 Dividend Income	24,404.84	14,201.18
7320 Interest Income	54.83	31.91
7330 Income from Sinking and Other Funds		
7340 Allowance for Funds Used During Construction	970.74	970.74
7350 Gains/Losses from the Disposition of Certain Property	0.00	0.00
7360 Other Nonoperating Income	59,273.48	34,491.24
7370 Special Charges	(22,209.62)	(12,923.78)
7300 Nonoperating Income and Expense	<b>62,494.27</b>	<b>36,771.29</b>
7410 Nonoperating Investment Tax Credits-Net		
7420 Nonoperating Federal Income Taxes	(45,004.00)	(26,187.83)
7430 Nonoperating State and Local Income Taxes	(10,524.00)	(6,123.92)
7440 Nonoperating Other Taxes		
7450 Provision for Deferred Nonoperating Income Taxes-Net	(43,389.00)	(25,248.06)
7400 Nonoperating Taxes	<b>(98,917.00)</b>	<b>(57,559.81)</b>
7510 Interest on Funded Debt	(23,774.90)	(13,834.61)
7520 Interest Expense-Capital Leases		
7530 Amortization of Debt Issuance Expense		
7540 Other Interest Deductions	(85,557.95)	(49,786.17)
7500 Interest and Related Items	<b>(109,332.85)</b>	<b>(63,620.78)</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	(549,873.14)	(198,958.41)
<b>AMOUNT TRANSFERRED TO RETAINED EARNINGS</b>	<b>(173,489.33)</b>	<b>(99,948.62)</b>

**OPERATING REVENUES**

Item	Total Company	Idaho Only
<b>Local Network Services Revenues</b>		
5001 Basic Area Revenue	357,221.99	207,154.63
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	11,691.35	11,369.35
	<b>368,913.34</b>	<b>218,523.98</b>
<b>Network Access Services Revenues</b>		
5081 End User Revenue (SLC)	133,918.10	78,451.12
5082 Switched Access Revenue (Interstate)	3,898,467.98	2,101,096.79
5083 Special Access Revenue	178,876.84	0.00
5084 State Access Revenue (Intrastate)	462,855.82	206,080.64
5101 Long Distance Network Services Revenues	14,243.12	489.62
5100 Long Distance Message Revenue - All	11.27	0.00
	<b>4,688,373.13</b>	<b>2,386,118.17</b>
<b>Internet Services</b>		
5280.10 DSL Modem Revenue Idaho	10,516.79	10,516.73
5280.20 DSL Modem Revenue Nevada	7,212.76	0.00
	<b>17,729.55</b>	<b>10,516.73</b>
<b>Other Non-Regulated Revenues</b>		
5280.30 Fiber Lease Idaho	310,314.04	310,314.04
5280.31 DWNM Circuit Equipment Lease	44,280.00	44,280.00
	<b>354,594.04</b>	<b>354,594.04</b>
<b>Miscellaneous Revenues</b>		
5230.10 Directory Revenue Idaho	0.00	0.00
5230.20 Directory Revenue Nevada	0.00	0.00
5220.10 Intrastate B&C Idaho	0.09	0.09
5220.20 Intrastate B&C Nevada	16.81	0.00
5260.10 Misc Revenue Idaho	902.66	902.66
5260.20 Misc Revenue Nevada	254.56	0.00
	<b>1,174.12</b>	<b>902.75</b>
<b>Uncollectible Revenues</b>		
5300.10 Uncollectible Revenue Idaho	(327.83)	(327.83)
5300.20 Uncollectible Revenue Nevada	(32.65)	0.00
	<b>(360.48)</b>	<b>(327.83)</b>
<b>TOTAL OPERATING REVENUES</b>	<b>5,430,423.70</b>	<b>2,970,327.84</b>

Please identify the following revenues:

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

State USF \$ 274,627.17. 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	0.00	0.00
6113 Aircraft Expense		
6114 Special Purpose Vehicles Expense		
6115 Garage Work Equipment Expense		
6116 Other Work Equipment Expense		
6120 General Support Expenses	35,881.02	20,879.17
6121 Land and Building Expenses	256,298.57	233,504.97
6122 Furniture and Artworks Expense		
6123 Office Equipment Expense		
6124 General Purpose Computers Expense		
6210 Central Office Switching Expenses	73,659.35	40,626.69
6211 Analog Electronic Expense		
6212 Digital Electronic Expense		
6215 Electro-Mechanical Expense		
6220 Operators System Expense		
6230 Central Office Transmission Expenses	533,284.08	134,830.34
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	0.00	0.00
6362 Other Terminal Equipment Expense		
6410 Cable and Wire Facilities Expenses	785,608.88	464,908.36
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>1,684,731.90</b>	<b>894,749.53</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	4,452.43	4,169.23
6530 Network Operations Expense		
6531 Power Expense	76,176.64	46,980.35
6532 Network Administration Expense	130,585.04	60,498.78
6533 Testing Expense		
6534 Plant Operations Administration Expense		
6535 Engineering Expense	101,933.04	66,054.04
6540 Access Expense	48,776.16	28,382.85
6560 Depreciation and Amortization Expenses	58,950.91	34,926.55
6561 Depreciation Expense-Telecom. Plant in Service	804,646.87	513,730.87
6562 Depreciation Expense-Property Held for Future Use		
6563 Amortization Expense - Tangible		
6564 Amortization Expense - Intangible		
6565 Amortization Expense - Other		
<b>Total Plant Nonspecific Operations Expenses</b>	<b>1,225,521.09</b>	<b>754,742.67</b>
<b>Customer Operations Expense</b>		
6610 Marketing	28,327.43	16,483.73
6611 Product Management		
6612 Sales		
6613 Product Advertising		
6620 Services		
6621 Call Completion Services		
6622 Number Services		
6623 Customer Services	184,819.99	94,406.94
<b>Total Customer Operations Expense</b>	<b>213,147.42</b>	<b>110,890.67</b>
<b>Corporate Operations Expense</b>		
6710 Executive and Planning	409,634.87	238,366.53
6711 Executive		
6712 Planning		
6720 General and Administrative	1,239,067.77	721,013.54
6721 Accounting and Finance	196,624.82	108,194.38
6722 External Relations		
6723 Human Resources		
6724 Information Management		
6725 Legal	9,965.00	8,003.50
6726 Procurement		
6727 Research and Development		
6728 Other General and Administrative		
6790 Provision for Uncollectible Notes Receivable		
<b>Total Corporate Operations Expense</b>	<b>1,855,292.46</b>	<b>1,075,577.95</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>3,293,960.97</b>	<b>1,941,211.29</b>

**CENTRAL OFFICE DATA**  
as of December 31, 2025 (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: **57**  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: **12/31/2004**  
Public Telephone Lines **4**  
Company Official Lines **3**  
Company Test Lines **2**

**Classification of Customer Access**

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Residence	Centrex N.A.R.	Multi- Line 1-Party	Single Line Multi- Party	
Beginning of Year	47		47		9	4	13
New Connects	0		0		0	0	0
Disconnects	3		3		0	0	0
End of Year	44		44		9	4	13

**Foreign Exchange:**  
Dial Tone from this C.O.: \_\_\_\_\_  
Dial Tone from another C.O.: \_\_\_\_\_  
**Directory Listings:**  
Number of Customers with Nonpublished or Nonlisted: **7**

**Custom Calling:**  
Number of customers with at least one feature: **23**  
Total number of features subscribed to: **4**

**CENTRAL OFFICE DATA**  
as of December 31, 2025 (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:**  
Host \_\_\_\_\_ Digital X  
Remote X Analog \_\_\_\_\_  
Other: \_\_\_\_\_

**Access Line Capacity**  
Design: **2048**  
**Access Lines in Use**  
Customer Lines: **386**  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: **6/16/2008**  
Public Telephone Lines **15**  
Company Official Lines **9**  
Company Test Lines **32**

**Classification of Customer Access**

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Residence	Centrex N.A.R.	Multi- Line 1-Party	Single Line Multi- Party	
Beginning of Year	375		375	N.A.R.	30	18	423
New Connects	0		0		0	0	0
Disconnects	34		34		2	1	37
End of Year	341		341		28	17	386

**Foreign Exchange:**  
Dial Tone from this C.O.: \_\_\_\_\_ **Directory Listings:**  
Dial Tone from another C.O.: \_\_\_\_\_ **39** Number of Customers with Nonpublished or Nonlisted: **47**

**Custom Calling:**  
Number of customers with at least one feature: **230**  
Total number of features subscribed to: **11**

**CENTRAL OFFICE DATA**  
as of December 31, 2025 (unless otherwise indicated)

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

Central Office Switch Type: **Meta Switch**

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

**Access Line Capacity**  
Design: **2048**  
**Access Lines in Use**  
Customer Lines: **44**  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: **6/16/2008**  
Public Telephone Lines **0**  
Company Official Lines **2**  
Company Test Lines **3**

**Classification of Customer Access**

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Residence	Centrex N.A.R.	Multi- Line 1-Party	Single Line Multi- Party	
Beginning of Year	49	0	49		3	0	52
New Connects	0	0	0		0	0	0
Disconnects	6	6	6		2	0	8
End of Year	43	43	43		1	0	44

**Foreign Exchange:**  
Dial Tone from this C.O.: \_\_\_\_\_ **Directory Listings:**  
Dial Tone from another C.O.: \_\_\_\_\_ Number of Customers with Nonpublished or Nonlisted: **12**

**Custom Calling:**  
Number of customers with at least one feature: **36**  
Total number of features subscribed to: **7**

**CENTRAL OFFICE DATA**  
as of December 31, 2025 (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: **43**  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: **12/31/2020**  
Public Telephone Lines **1**  
Company Official Lines **4**  
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	33	0	33	5	6	11	44
New Connects	0	0	0	0	0	0	0
Disconnects	1	1	1	0	0	0	1
End of Year	32	32	32	5	6	11	43

**Foreign Exchange:**  
Dial Tone from this C.O.: \_\_\_\_\_ **Directory Listings:**  
Dial Tone from another C.O.: \_\_\_\_\_ Number of Customers with Nonpublished or Nonlisted: **3**

**Custom Calling:**  
Number of customers with at least one feature: **21**  
Total number of features subscribed to: **8**

**CENTRAL OFFICE DATA**  
as of December 31, 2025 (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: **49**  
(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	44	0	44	7	5	12	56
New Connects	0	0	0	0	0	0	0
Disconnects	6	6	6	1	0	1	7
End of Year	38	38	38	6	5	11	49

**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: **25**  
Total number of features subscribed to: **4**

**CENTRAL OFFICE DATA**  
as of December 31, 2025 (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:  
Host \_\_\_\_\_ Digital X Electronic X  
Remote X Analog \_\_\_\_\_ Electro-Mechanical \_\_\_\_\_  
Other: \_\_\_\_\_

Access Line Capacity  
Design: **2048**

Access Lines in Use  
Customer Lines: **55**  
(Include Centrex, PAL, Semi-Pub.)

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

Public Telephone Lines **2**

Company Official Lines **2**

Company Test Lines **2**

	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	51	0	51	4	4	8	59
New Connects	0	0	0	0	0	0	0
Disconnects	3	3	3	1	0	1	4
End of Year	48	48	48	3	4	7	55

**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: **37**  
Total number of features subscribed to: **11**



ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES  
YEAR ENDED DECEMBER 31, 2025.

CUSTOMER RELATIONS RULES COMPLIANCE

Rule IDAPA 31.21.01.603  
Rule IDAPA 31.41.01.105

Please provide copies of:

Summary of Customer Relations Rules for Telephone Corporations

Idaho Telephone Solicitation Act Notification

Method of Notification:

Mailed separately to customers                      Yes \_\_\_\_\_                      No   X  

Included in directory                                      Yes \_\_\_\_\_                      No   X  

Date of notification                      Monthly included on customer billing.

Alternate method of notification                      Newspaper publications: (copies attached)

                    Magic Valley Times-News - Twin Falls, ID, 4/8/2025.

                    Mountain Home News - Mountain Home, ID , 4/9/2025, 9/3/2025.

                    Idaho Statesman - Boise, ID, 4/4/2025.

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company                                          2                   

Category of complaints (if known):

Deposit Disputes                        0                   

Charges on Bill                        0                   

Denial/Termination                        0                   

Quality or Availability  
of Service                        2                   

Carrier Selection/Assignment                                                  0                   

Miscellaneous                        0



**RATE NOTIFICATION**

RTI

**Service Rates**

RTI is a quality telecommunications services provider who provides basic enhanced services at reasonable rates within its service territory. Emergency 911 Services — are: 394, 653, 868, 864,857 and 796. There is a \$1.25 per line charge.

**Residential & Business Rates**

Local Residence

Local Business

Access Recovery Single Line

Access Recovery Multi-Line

Fed. Subscriber Line (FCC Access, 1 line)

Fed. Subscriber Line (FCC Access, Multi Line)

Idaho Universal Service Fund Surcharge (IUSF)-(Res)

Idaho Universal Service Fund Surcharge (IUSF)-(Bus)

State of Idaho Assistance Program

The above charges will have federal and local taxes added on.

Toll Blocking is available at no charge for low income customers who qualify.

RTI is an Equal Opportunity Employer

Exchanges with charges in Idaho

\$ 25.76

\$42.00

\$ 3.00

\$ 3.00

\$ 6.50

\$ 9.20

\$ .25

\$ .44

\$ .00

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA'S TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800)877-8339. Additionally, program information may be made available in languages other than English.

USDA is an equal opportunity provider, employer and lender.

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form (PDF), found online at [http://www.ascr.usda.gov/complaint\\_filing\\_cust.html](http://www.ascr.usda.gov/complaint_filing_cust.html), or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at [program.intake@usda.gov](mailto:program.intake@usda.gov).

Lifeline Low Income Support-How To Apply:

1. To qualify for Lifeline Services, you can apply online by going to the National Verifier consumer portal at [CheckLifeline.org/lifeline](http://CheckLifeline.org/lifeline) and creating an account.

2. Apply by mail: You will mail in your lifeline application, household worksheet and proof of eligibility to: Lifeline Support Center PO BOX 7081 London KY 40742. Applications are available to print at :

3.

[CheckLifeline.org/lifeline](http://CheckLifeline.org/lifeline)

Please contact RTI if you need assistance with the lifeline process.

Lifeline is a government program offering qualified low income households a discount on unlimited basic telephone services or Internet.

RT

Publish: April 8, 2025

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# AFFIDAVIT OF PUBLICATION

## RTI Service Rates

RTI is a quality telecommunications services provider who provides basic enhanced services at reasonable rates within its service territory. Emergency 911 Services — Exchanges with charges in Idaho are: 394, 653, 868, 864,857 and 796. There is a \$1.25 per line charge.

### Residential & Business Rates

Local Residence	\$ 25.76
Local Business	\$ 42.00
Access Recovery Single Line	\$ 3.00
Access Recovery Multi-Line	\$ 3.00
Fed. Subscriber Line (FCC Access, 1 line)	\$ 6.50
Fed. Subscriber Line (FCC Access, Multi Line)	\$ 9.20
Idaho Universal Service Fund Surcharge (IUSF)-(Res)	\$ .25
Idaho Universal Service Fund Surcharge (IUSF)-(Bus)	\$ .44
State of Idaho Assistance Program	\$ .00

The above charges will have federal and local taxes added on.

Toll Blocking is available at no charge for low income customers who qualify.

### RTI is an Equal Opportunity Employer

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202)720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800)877-8339. Additionally, program information may be made available in languages other than English. USDA is an equal opportunity provider, employer and lender. If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form (PDF), found online at [http://www.ascr.usda.gov/complaint\\_filing\\_cust.html](http://www.ascr.usda.gov/complaint_filing_cust.html), or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at [program.intake@usda.gov](mailto:program.intake@usda.gov).

### Lifeline Low Income Support-How To Apply:

1. To qualify for Lifeline Services, you can apply online by going to the National Verifier consumer portal at [CheckLifeline.org/lifeline](http://CheckLifeline.org/lifeline) and creating an account.
2. Apply by mail: You will mail in your lifeline application, household worksheet and proof of eligibility to: Lifeline Support Center PO BOX 7081 London KY 40742. Applications are available to print at : [CheckLifeline.org/lifeline](http://CheckLifeline.org/lifeline)
3. Please contact RTI if you need assistance with the lifeline process.

**RTI** Lifeline is a government program offering qualified low income households a discount on unlimited basic telephone services or Internet.

County of Elmore}
} ss
State of Idaho }

I, Reece Garner, do solemnly swear that I am the Legal Clerk of the:

### Mountain Home News

A weekly newspaper of general circulation, published once a week, in Mountain Home, Idaho, that the notice attached hereto which is a part of publication thereof; was published in said newspaper for one (1) week, the publication date having been made on the 3rd day of September 2025; in the Wednesday issue of the paper during the period and time of publication and that the notice was published in the paper proper and not in a supplement thereof.

And I further swear that the said Mountain Home News has been continuously and uninterruptedly published in said Elmore County during the period of 52 consecutive weeks prior to the first publication of the attached notice.

The Attached notice was also posted online at IdahoPublicNotices.com on the 27th day of August, 2025

Reece Garner
Legal Clerk

Subscribed and sworn to me this 3rd day of Sept, 2025.

Joy M. Martinez
Notary Public

Residing in Mountain Home, Elmore County, Idaho.
My commission expires 10-17-2028.



**THANK YOU for your legal submission!**

Your legal has been submitted for publication. Below is a confirmation of your legal placement. You will also receive an email confirmation.

**ORDER DETAILS****Order Number:**

IPL0226020

**Order Status:**

Submitted

**Classification:**

Legals &amp; Public Notices

**Package:**

BOI - Legal Ads

**Site:**

boise

**Final Cost:**

\$73.64

**Referral Code:**

2025 Notice Rates

**Payment Type:**

Account Billed

**User ID:**

IPL0021418

**ACCOUNT INFORMATION**

RTI - RURAL TELEPHONE COMPANY IP

892 W MADISON AVE

GLENN'S FERRY, ID 83623-2374

208-366-2614

noemail@mcclatchy.com

RTI - RURAL TELEPHONE COMPANY

**TRANSACTION REPORT****Date**

April 2, 2025 3:42:14 PM EDT

**Amount:**

\$73.64

**SCHEDULE FOR AD NUMBER IPL02260200**

April 4, 2025

Idaho Statesman (Boise) Print Publication

**PREVIEW FOR AD NUMBER IPL02260200**

3.22inches x 5.31inches

**RTI Service Rates**

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**Residential & Business Rates**

Local Residence \$ 25.76

Local Business \$ 42.00

Access Recovery Single Line \$ 3.00

Access Recovery Multi-Line \$ 3.00

Fed. Subscriber Line (FCC Access, 1 line) \$ 6.50

Fed. Subscriber Line (FCC Access, Multi Line) \$ 9.20

Idaho Universal Service Fund Surcharge (USF)-(Res) \$ .25

Idaho Universal Service Fund Surcharge (USF)-(Bus) \$ .44

State of Idaho Assistance Program \$ .00

The above charges will have federal and local taxes added on.

Toll Blocking is available at no charge for low income customers who qualify.

**RTI is an Equal Opportunity Employer**

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202)720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800)877-8339. Additionally, program information may be made available in languages other than English.

USDA is an equal opportunity provider, employer and lender.

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form (PDF), found online at [http://www.ascr.usda.gov/complaint\\_filing\\_cust.html](http://www.ascr.usda.gov/complaint_filing_cust.html), or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at [program.intake@usda.gov](mailto:program.intake@usda.gov). Lifeline Low Income Support-How To Apply: 1. To qualify for Lifeline Services, you can apply online by going to the National Verifier consumer portal at [CheckLifeline.org/lifeline](http://CheckLifeline.org/lifeline) and creating an account. 2. Apply by mail: You will mail in your lifeline application, household worksheet and proof of eligibility to: Lifeline Support Center PO BOX 7081 London KY 40742. Applications are available to print at : [CheckLifeline.org/lifeline](http://CheckLifeline.org/lifeline) 3. Please contact RTI if you need assistance with the lifeline process. Lifeline is a government program offering qualified low income households a discount on unlimited basic telephone services or Internet.

IPL0226020

Apr 4 2025

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CERTIFICATE

State of Idaho )  
 ) ss  
County of )

WE, the undersigned Michael J. Martell

and Andrea Roberts

of the Rural Telephone Company utility,

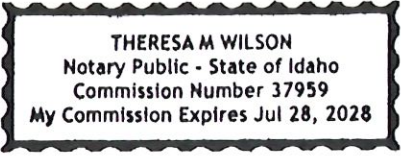
on our oath do severally say that the foregoing return has been prepared under our direction, from the original books, papers, and records of said utility; that we have carefully examined same, and declare the same to be a correct statement of the business affairs of said utility for the period covered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

(Chief Officer)

(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me this 11 day of June, (Year) 2024

Theresa M. Wilson  
Notary Public



My Commission expires 7/28, (Year) 2028

2025 FORM I INPUT MASTER		For The Year Ended: December 31, 2025										Seperated Results of Idaho Operations								
COMPANY NAME: Rural Telephone Company, Inc.																				
FCC Account and Description		Total Idaho Operations Subject To Separations		MTS & WATS Switched Access		TOLL PLS Special Access		Interstate Operation		MTS & WATS Switched Access		TOLL PLS Special Access		Intrastate Operation		Local (other)		Total		
Note No.	Line No.																			
<b>SUMMARY</b>																				
<b>Operating Revenues</b>																				
(1)	1.	50XX Local -Billed	218,524																218,524	
(1)	2.	-EAS Billed	0																	
(1)	3.	-EAS Settlement	0																	
(2)	4.	508X Access-SLC (End User)	272,337			80,491													191,846	
(2)	5.	-Switched (TS+NTS)	1,649,480			1,068,528					14,232								566,720	
(2)	6.	-Special	497,603					497,603												
(3a)	7.	51XX Toll -Message	0																	
(3b)	8.	-Private Line	0																	
(3c)	9.	-Settlement	0																	
(4)	10.	52XX Misc. -Billing & Collection	0																	
	11.	-Directory Advertising	0																	
	12.	-Operating Rents	0																	
	13.	-Other Misc.	903																903	
	14.	530X Less: Uncollectible Rev. (-)	-328																(328)	
	15.	<b>Total Revenues</b>	<b>2,638,519</b>			<b>1,149,019</b>		<b>497,603</b>			<b>14,232</b>								<b>977,665</b>	<b>991,897</b>
<b>Operating Expenses</b>																				
(5a)	16.	61XX-64XX Plant Specific Oper.	863,705			225,995		108,177			198,455								328,421	529,533
(5a)	17.	65XX Plant Nonspecific Operations	180,845			47,790		24,725			41,140								66,665	108,330
(5a)	18.	656X Depreciation & Amortization	226,112			57,255		49,596			49,975								67,196	119,261
(5a)	19.	66XX Customer Operations	64,733			26,249					30,412								8,072	38,484
(5a)	20.	67XX Corporate Operations	955,894			284,525		107,339			227,308								334,093	564,030
(5a)	21.	---- Other Operating	0			0														
(5a)	22.	<b>Total Expenses</b>	<b>2,291,289</b>			<b>641,813</b>		<b>289,838</b>			<b>547,291</b>								<b>804,438</b>	<b>1,359,638</b>
<b>Operating Taxes:</b>																				
(6)	23.	7240 General Taxes	16,404			8,131		1,537			2,558								33	6,736
	24.	7230 State/Local Inc. Tax (Current)	17,306			4,875		2,183			4,123								60	10,248
	25.	7220 Federal Income Tax (Current)	65,086			18,335		8,212			15,506								224	38,540
	26.	7250 Net Deferred Income Taxes	-149			(42)		(19)			(36)								(1)	(88)
	27.	7210 Net Investment Tax Credits	0																	
	28.	<b>Total Taxes</b>	<b>98,647</b>			<b>31,298</b>		<b>11,914</b>			<b>22,152</b>								<b>315</b>	<b>55,435</b>
	29.	<b>Net Operating Income</b>	<b>248,582</b>			<b>475,907</b>		<b>195,851</b>			<b>(555,211)</b>								<b>(8,225)</b>	<b>(423,176)</b>

<b>SUMMARY (continued)</b>										
<b>Average Rate Base</b>										
2001 Telecom. Plant in Service	(5b)	15,998,464	4,227,748	2,187,331	6,415,079	3,639,447	-	46,395	5,897,543	9,583,385
2005 Plant Acquisition Adjustment	2.	0	-	-	-	-	-	-	-	-
3100 Less: Accumulated Depr. (-)	(5c)	-14,705,718	(3,865,383)	(2,047,027)	(5,912,410)	(3,350,161)	-	(42,215)	(5,400,931)	(8,793,306)
34xx-36xx Accumulated Amort. (-)	(5)	-67,903	(17,944)	(9,284)	(27,228)	(15,447)	-	(197)	(25,031)	(40,675)
4100-4340 Accum. Deferred Tax (-)	5.	-147,883	(42,148)	(2,375)	(44,523)	(34,255)	-	(646)	(68,459)	(103,360)
1220 Materials and Supplies	6.	279,743	69,277	17,753	87,030	67,718	-	1,127	123,869	192,713
---- Equal Access Equipment	(7)	0	-	-	-	-	-	-	-	-
---- Other Rate Base	8.	88,873	25,311	10,340	35,651	21,340	-	252	31,629	53,221
<b>Total Average Rate Base</b>	9.	<b>1,445,576</b>	<b>396,861</b>	<b>156,739</b>	<b>553,599</b>	<b>328,642</b>	<b>-</b>	<b>4,716</b>	<b>558,619</b>	<b>891,977</b>

PLANT IN SERVICE DETAIL											
21XX	General Support Facilities	1.	2,104,650	556,174	287,751	843,925	478,781	-	6,103	775,841	1,260,725
22XX	Central Office Equipment:										
	CAT 1-Operator Systems	2.	0	-	-	-	-	-	-	-	-
	CAT 2-Tandem Switching (Alloc.)	3.	0	-	-	-	-	-	-	-	-
	CAT 2-Tandem Switching (Assign.)	4.	0	-	-	-	-	-	-	-	-
	CAT 3-Local Switching	5.	379,095	322,231	-	322,231	-	-	-	56,864	56,864
	CAT 4-12-Exch. Trunk (Joint Use)	6.	3,094	-	-	-	-	-	3,094	-	3,094
	CAT 4-12-Exch. Trunk (Ded. Use)	7.	1,252,214	-	1,252,214	1,252,214	-	-	-	-	-
	CAT 4-13-Subscr. Line (Joint Use)	8.	1,934,705	483,676	-	483,676	483,676	-	-	967,353	1,451,029
	CAT 4-13-Subscr. Line (Ded. Use)	9.	0	-	-	-	-	-	-	-	-
	CAT 4-23-IX Trunk (Joint Use)	10.	998,051	565,096	-	565,096	432,954	-	-	-	432,954
	CAT 4-23-IX Trunk Ckt. (Ded. Use)	11.	47,207	-	47,207	47,207	-	-	-	-	-
	CAT 4.3 -Host/Remote Trunk Ckt.	12.	0	-	-	-	-	-	-	-	-
	Other COE	13.	0	-	-	-	-	-	-	-	-
	Total COE	14.	4,614,365	1,371,004	1,299,420	2,670,424	916,631	-	3,094	1,024,217	1,943,941
23XX	Information Orig./Term. Equipment:										
	CAT 1-Regulated CPE	15.	0	-	-	-	-	-	-	-	-
	Other IOT	16.	0	-	-	-	-	-	-	-	-
	Total IOT	17.	0	0	-	-	-	-	-	-	-
24XX	Cable & Wire Facilities:										
	CAT 1-3-Subscriber Line (Common)	18.	8,081,495	2,020,374	-	2,020,374	2,020,374	-	-	4,040,748	6,061,122
	CAT 1.1-2-Subscriber Line (Ded.)	19.	0	-	-	-	-	-	-	-	-
	CAT 2-Exch. Trunk (Joint Use)	20.	36,752	-	-	-	-	-	36,752	-	36,752
	CAT 2-Exch. Trunk (Ded. Use)	21.	22,654	-	22,654	22,654	-	-	-	-	-
	CAT 3-IX Trunk (Joint Use)	22.	428,172	239,523	-	239,523	188,648	-	-	-	188,648
	CAT 3-IX Trunk (Ded. Use)	23.	556,464	-	556,464	556,464	-	-	-	-	-
	CAT 4-Host/Remote Trunk	24.	0	-	-	-	-	-	-	-	-
	Other C&WF	25.	0	-	-	-	-	-	-	-	-
	Total C&WF	26.	9,125,536	2,259,897	579,117	2,839,015	2,209,022	-	36,752	4,040,748	6,286,521
26XX	Other Assets:										
	Capital Leases	27.	153,913	40,673	21,043	61,716	35,013	-	446	56,737	92,197
	Leasehold Improvements	28.	0	-	-	-	-	-	-	-	-
	Intangibles	29.	0	-	-	-	-	-	-	-	-
	Total Other Assets	30.	153,913	40,673	21,043	61,716	35,013	-	446	56,737	92,197
	Total Telecom. Plant in Service (5b)	31.	15,998,464	4,227,748	2,187,331	6,415,079	3,639,447	-	46,395	5,897,543	9,583,385

<b>Depreciation &amp; Amortization</b>												
<b>Accumulated Depreciation Detail</b>												
311X	General Support Facilities											
1.		1,665,508	440,127	227,710	667,837	378,882	-	4,830	613,959	997,671		
312X	Central Office Switching	325,232	276,447	-	276,447	-	-	-	48,785	48,785		
3.	Operator Systems	0	-	-	-	-	-	-	-	-		
312X	Central Office Transmission	4,166,172	1,031,658	1,278,254	2,309,911	901,670	-	3,043	951,547	1,856,261		
313X	Information Orig./Term. Equip.	0	-	-	-	-	-	-	-	-		
314X	Cable & Wire Facilities	8,548,806	2,117,152	541,063	2,658,214	2,069,609	-	34,342	3,786,640	5,890,591		
	<b>Total Accumulated Depreciation</b>	<b>14,705,718</b>	<b>3,865,383</b>	<b>2,047,027</b>	<b>5,912,410</b>	<b>3,350,161</b>	<b>-</b>	<b>42,215</b>	<b>5,400,931</b>	<b>8,793,308</b>		
<b>Accumulated Amortization Detail</b>												
3410	Capital Leases	67,903	17,944	9,284	27,228	15,447	-	197	25,031	40,675		
3420	Leasehold Improvements	0	-	-	-	-	-	-	-	-		
3500	Intangibles	0	-	-	-	-	-	-	-	-		
3600	Acquisition Adjustment	0	-	-	-	-	-	-	-	-		
	<b>Total Accumulated Amortization</b>	<b>67,903</b>	<b>17,944</b>	<b>9,284</b>	<b>27,228</b>	<b>15,447</b>	<b>-</b>	<b>197</b>	<b>25,031</b>	<b>40,675</b>		

OPERATING EXPENSE DETAIL												
<b>61XX-64XX Plant Specific Operations</b>												
1.	184,260	48,692	25,192	73,885	41,917	-	534	67,924	110,375			
2.	23,898	7,101	6,730	13,830	4,747	-	16	5,304	10,068			
3.	0	-	-	-	-	-	-	-	-			
4.	158,856	47,199	44,734	91,933	31,556	-	107	35,260	66,923			
5.	0	-	-	-	-	-	-	-	-			
6.	496,691	123,003	31,521	154,524	120,234	-	2,000	219,933	342,167			
7.	863,705	225,995	108,177	334,172	198,455	-	2,657	328,421	529,533			
(5a)												
<b>65XX Plant Nonspecific Operations</b>												
8.	49	13	7	20	11	-	0	18	29			
9.	180,796	47,777	24,719	72,496	41,129	-	524	66,647	108,300			
10.	0	-	-	-	-	-	-	-	-			
11.	180,845	47,790	24,725	72,515	41,140	-	524	66,665	108,330			
(8)												
<b>656X Depreciation &amp; Amortization</b>												
12.	13,271	3,507	1,814	5,321	3,019	-	38	4,892	7,950			
13.	2,639	2,243	-	2,243	-	-	-	396	396			
14.	0	-	-	-	-	-	-	-	-			
15.	55,034	13,628	16,885	30,513	11,911	-	40	12,570	24,521			
16.	0	-	-	-	-	-	-	-	-			
17.	153,851	37,529	30,716	68,245	34,746	-	2,007	48,853	85,606			
18.	1,317	348	180	528	300	-	4	486	789			
19.	0	-	-	-	-	-	-	-	-			
20.	0	-	-	-	-	-	-	-	-			
21.	0	-	-	-	-	-	-	-	-			
22.	226,112	57,255	49,596	106,851	49,975	-	2,090	67,196	119,261			
(5a)												

OPERATING EXPENSE (continued)												
66XX	Customer Operations											
661X	Marketing		9,194	2,334						912		5,949
662X	Operator Services		560									560
662X	Directory Publishing-Alpha		0									
662X	Directory Publishing-Classified		0									
662X	Directory Publishing-Foreign		0									
6623	Service Order Proc.-End User		13,001	5,289						7,713		7,713
6623	Payment & Collection-End User		9,751	3,008						6,744		6,744
6623	Billing Inquiry-End User		9,751	3,008						6,744		6,744
6623	Service Order Proc.-CXR		0									
6623	Payment & Collection-CXR		0									
6623	Billing Inquiry-CXR		0									
6623	Coin Administration		0									
6623	Rev. Acctg.-Toll Ticket Proc.		0									
6623	Rev. Acctg.-Local Mess. Proc.		4,775	859						3,917		3,917
6623	Rev. Acctg.-Other Bill & Coll.		4,453	1,328						1,563		1,563
6623	Rev. Acctg.-SLC Billing		234	234								
6623	Rev. Acctg.-CXR B & C	(9)	5,643	2,821						2,821		2,821
6623	B & C Amts Paid to LECs	(9)	0									
6623	Other Customer Service		7,368	7,368								
	Total Customer Operations	(5a)	64,733	26,249						30,412		8,072
67XX	Corporate Operations:											
671X	Executive & Planning		229,176	62,270						56,510		83,055
672X	General & Administrative		726,719	222,255						170,798		251,029
6728	EAS Settlement Expense		0									
	Total Corporate Operations	(5a)	955,894	284,525						227,308		334,083
----	Other Operating Expenses:											
----	Equal Access Provision	(10)	0									
----	Universal Service Fund	(11)	0									
----	Lifeline Connection Assistance	(12)	0									
	Total Other	(5a)	0	0								
	Total Operating Expenses	(5a)	2,291,289	641,813						547,291		804,438
												1,359,638



2025 FORM I INPUT MASTER		For The Year Ended: December 31, 2025		Seperated Results of Idaho Operations		
COMPANY NAME: Rural Telephone Company, Inc.						
Description	Note No.	Line No.	Interstate		Operation	
			Toll	EAS	Toll	Local (Other)
Separation Parameters		Total Idaho Operations Subject To Separations				
Plant	(19)					
SLU Minutes of Use (MOU)		1.	1,851,407	1,483,712	1,010,110	
SLU Factor		2.	0.45865	0.34986	0.19149	
Base SPF - January 1		3.	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		7.	0.85000		0.15000	
Current CAT 3 Dial Equipment Minutes	(21)	8.	1,851,407	1,483,712	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.				
Unseparated Loop Cost @ 11.1% ROR	(27)	18.	1,613,631			
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.)		27.				
'BIG 3' Expense Factor-Message	(32)	28.	225,995	198,455	328,421	
-PLS & Special Access		29.				
Operator Services Expense -- Factor		30.				
Access Minutes of Use (End Office)		31.	61,731	53,287		