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ANNUAL REPORT

OF

Idaho Public Utilities Commission
Office of the Secretary
RECEIVED

APR 17 2020

Boise, Idaho

Direct Communications Rockland, Inc.

NAME

150 South Main
Rockland, Idaho 83271

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2019

**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING December 31, 2019**

COMPANY INFORMATION

Exact name of utility: DIRECT COMMUNICATIONS ROCKLAND, INC
 Address of principal office: 150 South Main Rockland, Idaho 83271
 Telephone Number (Area Code 208) 548 - 2345
 Cities or towns served: Rockland, Arbon, Paris, Bloomington, St. Charles, & Fish Haven

Name and title of officer having custody of the general corporate books of account: _____
Tim May, General Manager

Address of office where corporate books are kept and phone number: _____
150 South Main Rockland, Idaho 83271 (208) 548 - 2345

Organized under the laws of the State of: Idaho

Date of organization:: 1973

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

If a Subchapter S Corporation, please specify: _____

Name and address of controlling company, if any: _____

Names of affiliated companies. Give address and description of business: _____

Direct Communciations Cedar Valley, 150 South Main Rockland, Idaho 83271, ILEC

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.

Title	Name	Address
President/GM	Tim May	P.O. Box 269 Rockland, Idaho 83271
Secretary	Scott Hendrickson	P.O. Box 269 Rockland, Idaho 83271

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.)

Name and Address	Term Expired or Current Term Will Expire	Meetings Attended This year	Fees Paid During Year
Timothy May	Jul-20	3	
Jeremy Smith	Jul-20	3	
Kip Wilson	Jul-20	3	
Scott Hendrickson	Jul-20	3	
Marc Dunn	Jul-20	3	
PO Box 269, Rockland, ID 83271		3	

Name of Chairman of the Board: Tim May

Name of Secretary (or Clerk) of Board: Scott Hendrickson

Number of Meetings of the Board during the year: 3

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.)

Name	Title	Wages and Bonuses Paid
Tim May	General Manager	Information is Confidential

BALANCE SHEET
Assets and Other Debits

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
Current Assets			
1120 Cash and Equivalents			
1130 Cash	287,602	(14,335)	(301,937)
1140 Special Cash Deposits	3,880	12,495	8,615
1150 Working Cash Advances	300	300	0
1160 Temporary Investments	-		0
1180 Telecommunications Accts. Receivable	2,664,834	559,390	(2,105,444)
1181 Accts. Rec. Allow. -Telecommunications	(15,000)	(18,000)	(3,000)
1190 Other Accounts Receivable	-	1,566,414	1,566,414
1191 Accounts Receivable Allow. - Other			0
1200 Notes Receivable	502,018	903,056	401,038
1201 Notes Receivable Allowance			0
1210 Interest & Dividends Receivable			0
1220 Material and Supplies	475,238	474,289	(949)
1280 Prepayments			0
1290 Prepaid Rents			0
1300 Prepaid Taxes	165,449	241,685	76,236
1310 Prepaid Insurance	67,499	65,760	(1,739)
1320 Prepaid Directory Expenses			0
1330 Other Prepayments	23,571	19,286	(4,286)
1350 Other Current Assets	-	-	0
Noncurrent Assets			
1401 Investment in Affiliated Companies	21,814,759	19,960,038	(1,854,721)
1402 Investment in Nonaffiliated Companies	371,121	4,190,089	3,818,968
1406 Nonregulated Investments	8,808,832	11,075,692	2,266,860
1407 Unamortized Debt Issuance Expense			0
1408 Sinking Funds			0
1410 Other Noncurrent Assets	12,448,012	10,930,077	(1,517,935)
1438 Deferred Maintenance & Retirements			0
1439 Deferred Charges			0
1500 Other Jurisdiction Assets - Net			0
Property, Plant and Equipment			
2001 Telecommunications Plants in Service	27,810,775	28,963,610	1,152,835
2002 Prop. Held for Future Telecom. Use			0
2003 Telecom. Plant under Constr. - Short Term	306,756	1,065,033	758,277
2004 Telecom. Plant under Constr. - Long Term			0
2005 Telecom. Plant Adjustment			0
2006 Nonoperating Plant	-	-	0
2007 Goodwill			0
Depreciation and Amortization Accounts			
3100 Accumulated Depreciated	19,527,596	21,233,044	1,705,448
3200 Accum. Depre. - Held for Future Use			0
3300 Accumulated Depreciation - Nonoperating	2,798,266	3,424,813	626,547
3400 Accumulated Amortization - Tangible			0
3410 Accum. Amort. - Capitalized Leases			0
3420 Accum. Amort. - Leasehold Improvements			0
3500 Accumulated Amortization - Intangible			0
3600 Accumulated Amortization - Other			0
			0
TOTAL ASSETS	53,409,786	55,337,021	1,927,235

BALANCE SHEET
Liabilities & Stockholders' Equity

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
Current Liabilities			
4010 Accounts Payable	966,538	901,734	(64,804)
4020 Notes Payable	0	0	0
4030 Advance Billings and Payments	0	0	0
4040 Customer Deposits	0	0	0
4050 Current Maturities - Long -Term Debt	2,150,516	2,158,465	7,949
4060 Current Maturities - Capital leases	0	0	0
4070 Income Taxes - Accrued	0	0	0
4080 Other Taxes - Accrued	0	0	0
4100 Net Current Defer. Oper. Income Taxes	0	0	0
4110 Net Current Defer. Nonoper. Income Taxes	0	0	0
4120 Other Accrued Liabilities	2,571,210	2,451,932	(119,278)
4130 Other Current Liabilities	0	0	0
Long-Term Debt			
4210 Funded Debt	22,489,078	20,476,449	(2,012,629)
4220 Premium on Long-Term Debt	0	0	0
4230 Discount on Long-Term Debt	0	0	0
4240 Reacquired Debt	0	0	0
4250 Obligations Under Capital Leases	0	0	0
4260 Advances from Affiliated Companies	0	0	0
4270 Other Long-Term Debt	0	0	0
Other Liabilities & Deferred Credits			
4310 Other Long-Term Liabilities	0	0	0
4320 Unamort. Oper. Invest. Tax Credits - Net	0	0	0
4330 Unamort. Nonoper. Invest. Tax Credits - Net	0	0	0
4340 Net Noncurrent Defer. Oper. Income Taxes	1,538,050	1,875,199	337,149
4350 Net Noncur. Defer. Nonoper. Income Taxes	0	0	0
4360 Other Deferred Credits	1,554,170	0	(1,554,170)
4370 Other Juris. Liab. & Def. Credits - Net	0	0	0
Stockholders' Equity			
4510 Capital Stock	425,687	425,687	0
4520 Additional Paid-In Capital	0	0	0
4530 Treasury Stock	(1,215,684)	(1,215,684)	(0)
4540 Other Capital	0	0	0
4550 Retained Earnings	22,930,222	28,263,240	5,333,018
	0	0	0
TOTAL LIAB. & OTHER CREDITS	53,409,787	55,337,021	1,927,234

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	192,320				192,320
2112 Motor Vehicles	2,367,234	168,851	35,253	901	2,501,733
2113 Aircraft					
2114 Special Purpose Vehicles	105,537				105,537
2115 Garage Work Equipment	3,000				3,000
2116 Other Work Equipment	1,243,818	164,309	7,197	1,905	1,402,835
2121 Buildings	2,269,470				2,269,470
2122 Furniture	64,352				64,352
2123 Office Equipment	11,572				11,572
2124 General Purpose Computers	261,127	10,017			271,144
2211 Analog Electronic Switching					
2212 Digital Electronic Switching	1,033,267				1,033,267
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	0				0
2232 Circuit Equipment	3,467,508	15,218			3,482,726
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					
2422 Underground Cable					
2423 Buried Cable	16,791,570	841,696			17,633,266
2424 Submarine Cable					
2426 Intrabuilding Network Cable					
2431 Aerial Wire					
2441 Conduit Systems					
2681 Capital Leases					
2682 Leasehold Improvements					
2690 Intangibles	0				0
Non-regulated Telephone Plant	0				0
TOTAL PLANT ACCOUNTS	27,810,775	1,200,091	42,450	2,806	28,971,222

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					
2112 Motor Vehicles					
2113 Aircraft					
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment					
2121 Buildings					
2122 Furniture					
2123 Office Equipment					
2124 General Purpose Computers					
2211 Analog Electronic Switching					
2212 Digital Electronic Switching					
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems					
2232 Circuit Equipment					
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					
2422 Underground Cable					
2423 Buried Cable					
2424 Submarine Cable					
2426 Intrabuilding Network Cable					
2431 Aerial Wire					
2441 Conduit Systems					
2681 Capital Leases					
2682 Leasehold Improvements					
2690 Intangibles					
TOTAL PLANT ACCOUNTS					

SAME AS TOTAL
COMPANY

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	
Analysis of Entries in Accumulated Depreciation						
2112 Motor Vehicles	776,061	25.0%	501,989	35,253	1,242,796	
2113 Aircraft					0	
2114 Special Purpose Vehicles	102,212	10.0%			102,212	
2115 Garage Work Equipment	3,001	11.0%			3,001	
2116 Other Work Equipment	965,852	12.5%	70,847	2,308	1,034,391	
2121 Buildings	1,254,126	3.0%	68,084		1,322,210	
2122 Furniture	64,352	12.5%			64,352	
2123 Office Equipment	11,572	12.5%			11,572	
2124 General Purpose Computers	190,501	20.0%	25,222		215,723	
2211 Analog Electronic Switching					0	
2212 Digital Electronic Switching	715,225	12.0%	98,739		813,964	
2215 Electro-Mechanical Switching					0	
2220 Operator Systems					0	
2231 Radio Systems	0				0	
2232 Circuit Equipment	2,484,876	10.0%	281,326		2,766,202	
2311 Station Apparatus					0	
2321 Customer Premises Wiring					0	
2341 Large Private Branch Exchanges					0	
2351 Public Telephone Terminal Equipment					0	
2362 Other Terminal Equipment					0	
2411 Poles					0	
2421 Aerial Cable					0	
2422 Underground Cable					0	
2423 Buried Cable	12,730,062	6.5%	696,802		13,426,864	
2424 Submarine Cable					0	
2426 Intrabuilding Network Cable					0	
2431 Aerial Wire					0	
2441 Conduit Systems					0	
Non-regulated Telephone Plant					0	
TOTAL	19,297,840		1,743,010	37,561	21,003,289	

*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

Analysis of Entries in Accumulated Depreciation

2112 Motor Vehicles				
2113 Aircraft				
2114 Special Purpose Vehicles				
2115 Garage Work Equipment				
2116 Other Work Equipment				
2121 Buildings				
2122 Furniture				
2123 Office Equipment				
2124 General Purpose Computers				
2211 Analog Electronic Switching				
2212 Digital Electronic Switching				
2215 Electro-Mechanical Switching				
2220 Operator Systems				
2231 Radio Systems				
2232 Circuit Equipment				
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				
2422 Underground Cable				
2423 Buried Cable				
2424 Submarine Cable				
2426 Intrabuilding Network Cable				
2431 Aerial Wire				
2441 Conduit Systems				
TOTAL				

SAME AS TOTAL
COMPANY

*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>
RTFC	1993-94		146,689
INDEPENDENT CABLE SYSTEM	2003		111,160
CEDAR VALLEY	2004		4,296,372
SYRINGA NETWORK	2000		3,839,090
ANPI & SOLEX	2002		17,800
NEWSTREETS, INC.	2002		20,000
CoBank	2017		130,913
NRTC	2017		25,808
Star Telephone			15,552,506
Totals			23,983,617

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>
Customers		101,683
Interexcahnge Carriers & Others		458,252
Affiliates		1,561,669
N/R - 2M Brand	1,456,400	
N/R - DC Cedar Valley	9,473,677	
Totals	10,930,077	2,121,604

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 & 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 Year Amortized</u>		<u>Interest for year</u>	
					<u>Total</u>	<u>Rate</u>	<u>Rate</u>	<u>Amount</u>
CoBank	2016	2023	16,000,000	12,148,100		Variable		228,890
Ally	2017	2022	39,805	20,545			4.89%	1,129
Bank of America	2017	2022	47,490	25,061			4.59%	1,387
CoBank	2017	2024	12,000,000	10,071,300		Variable		343,335
Ford Credit	Jan-19		42,829	36,912				2,973
Ally	Mar-18	Mar-22	36,148	21,634			3.24%	858
Chase	Feb-18	Feb-23	42,555	28,845			5.09%	1,713
Ford Motor	Jun-18	Jun-23	61,751	45,323			7.94%	4,444
Ford Motor	Jun-18	Jun-24	58,799	46,590			7.94%	4,444
Ditch Witch	Nov-18	Nov-22	47,758	34,530			6.99%	2,597
Toyota Credit	Nov-18	Nov-23	44,852	36,460			7.39%	3,019
Ford Credit	Jan-18	Apr-20	28,691	4,227			3.39%	370
Chrysler Capital	Apr-19		23,889	21,560				1,071
Ford Credit	Jun-19	May-24	74,516	68,285			7.84%	2,829
US Bank	Sep-19	Aug-24	26,715	25,543			5.45%	360

CAPITAL STOCK

Report below the particulars called for concerning common and preferred stock at end of year, designating separate series of any general class. Show totals separately for common and preferred.

For each class of preferred stock, show the dividend rate and whether dividends are cumulative or noncumulative.

Show details in a footnote of capital stock sold during the year. Include number of shares, consideration received, premium or discount, and expenses incurred.

<u>Class & Series of Stock</u>	<u>Number of Shares Authorized</u>	<u>Par Value per Share</u>	<u>Outstanding per Balance Sheet</u>	
			<u>Shares</u>	<u>Amount</u>
COMMON VOTING STOCK	100,000		12,500	43,956
COMMON NONVOTING STOCK	900,000		112,500	395,600

INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 15)	5,477,049	
Total Operating Expenses (from page 17)	5,710,438	
7100 Other Operating Income and Expense		SAME
7210 Operating Investment Tax Credits-Net		AS
7220 Operating Federal Income Taxes	9,492	TOTAL
7230 Operating State and Local Income Taxes		
7240 Operating Other Taxes	52,450	
7250 Provision for Deferred Operating Income Taxes-Net		
7200 Operating Taxes (Total)	61,942	
7310 Dividend Income	266,700	
7320 Interest Income	0	
7330 Income from Sinking and Other Funds		
7340 Allowance for Funds Used During Construction		
7350 Gains/Losses from the Disposition of Certain Property	0	
7360 Other Nonoperating Income	2,375,305	
7370 Special Charges		
7300 Nonoperating Income and Expense	2,642,005	
7410 Nonoperating Investment Tax Credits-Net		
7420 Nonoperating Federal Income Taxes		
7430 Nonoperating State and Local Income Taxes	43,966	
7440 Nonoperating Other Taxes		
7450 Provision for Deferred Nonoperating Income Taxes-Net	0	
7400 Nonoperating Taxes	43,966	
7510 Interest on Funded Debt	572,226	
7520 Interest Expense-Capital Leases		
7530 Amortization of Debt Issuance Expense		
7540 Other Interest Deductions	95,144	
7500 Interest and Related Items	667,369	
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	0	
7600 Extraordinary Items		
7910 Income Effect of Jurisdictional Ratemaking Differences-Net		
7990 Nonregulated Net Income	2,648,882	
AMOUNT TRANSFERRED TO RETAINED EARNINGS	4,328,186	

OPERATING REVENUES

Item	Total Company	Idaho Only
Local Network Services Revenues		
5001 Basic Area Revenue	<u>219,791</u>	SAME AS TOTAL
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	<u>29,633</u>	_____
5069 Other Local Exchange Settlements	_____	_____
Network Access Services Revenues		
5081 End User Revenue (SLC)	<u>57,398</u>	_____
5082 Switched Access Revenue (Interstate)	<u>4,177,934</u>	_____
5083 Special Access Revenue	<u>702,559</u>	_____
5084 State Access Revenue (Intrastate)	<u>227,311</u>	_____
Long Distance Network Services Revenues		
5100 Long Distance Message Revenue - All	_____	_____
Miscellaneous Revenues		
5230 Directory Revenue	_____	_____
5240 Rent Revenue	35,520	_____
5250 Corporate Operations Revenue	_____	_____
5261 Special Billing Arrangements Revenue	_____	_____
5262 Customer Operations Revenue	_____	_____
5263 Plant Operations Revenue	_____	_____
5264 Other Incidental Regulated Revenue	<u>25,569</u>	_____
5269 Other Revenue Settlements	_____	_____
5270 Carrier Billing & Collection Revenue	<u>1,333</u>	_____
Uncollectible Revenues		
5301 Uncollectible Revenue - Telecommunications	_____	_____
5302 Uncollectible Revenue - Other	_____	_____
TOTAL OPERATING REVENUES	<u>5,477,049</u>	_____

Please identify the following revenues:

NECA USF \$ 615,381.00 . To what account were they booked? 5082.22

State USF \$ 202,401.00 . To what account were they booked? 5084.60

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Specific Operations Expense		
6110 Network Support Expenses	_____	_____
6112 Motor Vehicle Expense	_____	SAME AS TOTAL
6113 Aircraft Expense	_____	
6114 Special Purpose Vehicles Expense	_____	
6115 Garage Work Equipment Expense	_____	
6116 Other Work Equipment Expense	36,469	
6120 General Support Expenses	_____	_____
6121 Land and Building Expenses	69,718	_____
6122 Furniture and Artworks Expense	19,825	_____
6123 Office Equipment Expense	_____	_____
6124 General Purpose Computers Expense	73,677	_____
6210 Central Office Switching Expenses	_____	_____
6211 Analog Electronic Expense	_____	_____
6212 Digital Electronic Expense	52,279	_____
6215 Electro-Mechanical Expense	_____	_____
6220 Operators System Expense	_____	_____
6230 Central Office Transmission Expenses	_____	_____
6231 Radio Systems Expense	_____	_____
6232 Circuit Equipment Expense	625,945	_____
6310 Information Origination/Termination Expense	_____	_____
6311 Station Apparatus Expense	_____	_____
6341 Large Private Branch Exchange Expense	_____	_____
6351 Public Telephone Terminal Equipment Expense	_____	_____
6362 Other Terminal Equipment Expense	_____	_____
6410 Cable and Wire Facilities Expenses	_____	_____
6411 Pole Expense	_____	_____
6421 Aerial Cable Expense	_____	_____
6422 Underground Cable Expense	_____	_____
6423 Buried Cable Expense	687,430	_____
6424 Submarine Cable Expense	_____	_____
6425 Deep Sea Cable Expense	_____	_____
6426 Intrabuilding Network Cable Expense	_____	_____
6431 Aerial Wire Expense	_____	_____
6441 Conduit Systems Expense	_____	_____
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	1,565,345	_____

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Nonspecific Operations Expense		
6510 Other Property/Plant/Equipment Expenses		
6511 Property Held for Future Telecomm. Use Expenses		SAME AS TOTAL
6512 Provisioning Expense		
6530 Network Operations Expense		
6531 Power Expense	73,841	
6532 Network Administration Expense	434,086	
6533 Testing Expense		
6534 Plant Operations Administration Expense		
6535 Engineering Expense	285,004	
6540 Access Expense	14,570	
6560 Depreciation and Amortization Expenses		
6561 Depreciation Expense-Telecom. Plant in Service	1,743,010	
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	2,550,511	
Customer Operations Expense		
6610 Marketing		
6611 Product Management	227,417	
6612 Sales		
6613 Product Advertising		
6620 Services		
6621 Call Completion Services		
6622 Number Services	188	
6623 Customer Services	328,228	
Total Customer Operations Expense	555,832	
Corporate Operations Expense		
6710 Executive and Planning		
6711 Executive	474,916	
6712 Planning		
6720 General and Administrative		
6721 Accounting and Finance	386,138	
6722 External Relations		
6723 Human Resources	799	
6724 Information Management	8,068	
6725 Legal	13,047	
6726 Procurement		
6727 Research and Development		
6728 Other General and Administrative	155,783	
6790 Provision for Uncollectible Notes Receivable		
Total Corporate Operations Expense	1,038,751	
TOTAL OPERATING EXPENSES	5,710,438	

CENTRAL OFFICE DATA
as of December 31, 2019 (unless otherwise indicated)

Name of Central Office: ARBON
Prefix (es): 335

Central Office Switch Type: AZTEK

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

Access Line Capacity
Design: 300 **Access Lines in Use**
Customer Lines: 78
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: 100
Public Telephone Lines 0
Company Official Lines 1
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		79	79	3	4	7	86
New Connects		1	1		3	3	4
Disconnects		12	12			0	12
End of Year		68	68	3	7	10	78

Foreign Exchange:
Dial Tone from this C.O.: 0
Dial Tone from another C.O.: 0

Directory Listings:
Number of Customers with Nonpublished or Nonlisted: 4

Custom Calling:
Number of customers with at least one feature: 68
Total number of features subscribed to: 20

CENTRAL OFFICE DATA
as of December 31, 2019 (unless otherwise indicated)

Name of Central Office: PARIS
Prefix (es): 945

Central Office Switch Type: METASWITCH

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

Access Line Capacity
Design: 2000 **Access Lines in Use**
Customer Lines: 446
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: 1000
Public Telephone Lines 0
Company Official Lines 4
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		586	586	55	19	74	660
New Connects		0	0		24	24	24
Disconnects		230	230		8	8	238
End of Year		356	356	55	35	90	446

Foreign Exchange:
Dial Tone from this C.O.: 0
Dial Tone from another C.O.: 0

Directory Listings:
Number of Customers with Nonpublished or Nonlisted: 18

Custom Calling:
Number of customers with at least one feature: 311
Total number of features subscribed to: 21

CENTRAL OFFICE DATA
as of December 31, 2019 (unless otherwise indicated)

Name of Central Office: ROCKLAND
Prefix (es): 548

Central Office Switch Type: Metaswitch - Host

Check all that apply:
Stand Alone X
Host x
Remote

Check one:
Electronic X
Electro-Mechanical
Other: Softswitch

Access Line Capacity
Design: 400
Installed/Equipped: 300

Access Lines in Use
Customer Lines: 155
(Include Centrex, PAL, Semi-Pub.)
Public Telephone Lines 0
Company Official Lines 6
Company Test Lines 0

Classification of Customer Access

	Residence		Business			Total
	Multi-Line	Single Line	Multi-Line	Single Line	Multi-Party	
	1-Party	Subtotal	1-Party	1-Party	Multi-Party	Residence & Business
Beginning	163	163	15	10	25	188
New Connects	3	3	20	20	20	23
Disconnects	54	54	2	2	2	56
End of Year	112	112	15	28	43	155

Foreign Exchange:
Dial Tone from this C.O.: 0
Dial Tone from another C.O.: 0

Directory Listings:
Number of Customers with Nonpublished or Nonlisted: 0

Custom Calling:
Number of customers with at least one feature: 110
Total number of features subscribed to: 26

NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING (Year) 2019.

Local Exchange	Average # of Customer Lines in Use	Local Calls		Toll Calls Originated (Total of all Carriers)			
		Number (1000s)	Avg./ Line	Intrastate	Interstate	Total	Avg./ Line
1 <u>ARBON</u>	<u>83</u>			<u>8,123</u>	<u>14,327</u>	<u>22,450</u>	<u>270</u>
2 <u>ROCKLAND</u>	<u>172</u>			<u>11,718</u>	<u>46,585</u>	<u>58,303</u>	<u>339</u>
3 <u>PARIS</u>	<u>553</u>			<u>20,840</u>	<u>92,062</u>	<u>112,902</u>	<u>204</u>
4 _____							
5 _____							
6 _____							
7 _____							
8 _____							
9 _____							
10 _____							
11 _____							
12 _____							
13 _____							
14 _____							
15 _____							
16 _____							
17 _____							
18 _____							

ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES
YEAR ENDED DECEMBER 31, 2019.

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 Feb-19

Alternate method of notification Posted on our website and included as annual bill messa

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company 1

Category of complaints (if known):

Deposit Disputes 0

Charges on Bill 0

Denial/Termination 0

Quality or Availability
of Service 0

Carrier Selection/Assignment 0

Miscellaneous 1

CERTIFICATE

State of Idaho)
) ss
County of)

WE, the undersigned _____ Tim May _____

and _____ R. Michael Parrish _____

of the _____ Direct Communications Rockland, Inc. _____ 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.

(General Manager)

(Chief Financial Officer)

Subscribed and Sworn to Before Me this ___13___ day of ___April___, ___ 2019

Notary Public



My Commission expires _____ 11 June _____, (Year) _2022_.



Vendor ID	VENDOR NAME	Current	31 to 60 Days	61 to 90 Days	OVER 90 Days	TOTAL
A&BC100	A AND B CONSULTING, LLC	\$18,000.00	\$18,000.00	\$0.00	\$18,000.00	\$54,000.00
ATC 128	ATC	\$10,266.67	\$0.00	\$0.00	\$0.00	\$10,266.67
BEAR209	BEAR LAKE COUNTY CLERK	\$531.19	\$0.00	\$0.00	\$0.00	\$531.19
BorT02001	BorTek Utilities & Construction	\$99,811.24	\$146,027.78	\$30,284.82	\$0.00	\$276,123.84
BUGO2001	Bug Out Brothers	\$0.00	\$1,440.00	\$0.00	\$0.00	\$1,440.00
CENT317	CENTURYLINK	\$466.66	\$0.00	\$0.00	\$0.00	\$466.66
CITY226	CITY OF MONTPELIER	\$3,787.16	\$0.00	\$0.00	\$0.00	\$3,787.16
CITY228	CITY OF DOWNEY	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
CITY229	CITY OF BANCROFT	\$463.18	\$0.00	\$0.00	\$0.00	\$463.18
CITY231	CITY OF PRESTON	\$611.18	\$0.00	\$0.00	\$0.00	\$611.18
CITY232	CITY OF GRACE	\$220.27	\$0.00	\$0.00	\$0.00	\$220.27
CITY323	CITY OF PARIS	\$485.94	\$0.00	\$0.00	\$0.00	\$485.94
CITY326	CITY OF SODA SPRINGS	\$249.38	\$0.00	\$0.00	\$0.00	\$249.38
CITY327	CITY OF LAVA HOT SPRINGS	\$665.63	\$0.00	\$0.00	\$0.00	\$665.63
CODA332	CODALE ELECTRIC SUPPLY, I	\$162,437.57	\$42,736.84	\$0.00	\$0.00	\$205,174.41
CORE3001	CORE TELECOM SYSTEMS, I	\$3,017.46	\$0.00	\$0.00	\$0.00	\$3,017.46
D&S04001	D & S Electrical Supply	\$0.00	\$0.00	\$2,238.72	\$0.00	\$2,238.72
Dale04001	Dale's Outdoor	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
DIGL409	DIGLINE, INC.	\$293.56	\$0.00	\$0.00	\$0.00	\$293.56
DIRE415	DIRECT COMMUNICATIONS L	\$1,001.03	\$0.00	\$0.00	\$0.00	\$1,001.03
DIRE417	DIRECT COMMUNICATIONS S	\$27,350.00	\$0.00	\$0.00	\$0.00	\$27,350.00
DIV1401	Division of Building Safety	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
EMBR506	EMBROIDERY YOUR WAY	\$380.00	\$0.00	\$0.00	\$0.00	\$380.00
EVOL5001	EVOLUTION DIGITAL, LLC	\$134.00	\$0.00	\$0.00	\$0.00	\$134.00
EXPE510	EXPERIAN	\$495.27	\$0.00	\$0.00	\$0.00	\$495.27
FALL5001	Fall River Rural Electric Cooper	\$5,923.38	\$0.00	\$0.00	\$0.00	\$5,923.38
FEDE608	FEDERATED RURAL ELECTRI	\$71,738.00	\$0.00	\$0.00	\$0.00	\$71,738.00
GLAS701	GLASS CONNECTIONS CONS	\$10,400.00	\$0.00	\$0.00	\$0.00	\$10,400.00
GREAT708	GREATAMERICA FINANCIAL S	\$315.88	\$0.00	\$0.00	\$0.00	\$315.88
ICSO901	ICS OF IDAHO	\$35,904.26	\$0.00	\$0.00	\$0.00	\$35,904.26
IDA906	IDAHO POWER	\$1,272.34	\$0.00	\$0.00	\$0.00	\$1,272.34
IDA911	IDAHO UNIVERSAL SERVICE I	\$171.69	\$0.00	\$0.00	\$0.00	\$171.69
INTE912	INTERSTATE TRS FUND	\$1,804.07	\$0.00	\$0.00	\$0.00	\$1,804.07
INTE917	INTERMOUNTAIN POWER SO	\$7,586.02	\$0.00	\$0.00	\$0.00	\$7,586.02
Lama12001	Lamar Adv	\$1,544.00	\$0.00	\$0.00	\$0.00	\$1,544.00
LARO1200	BARNARD'S CLEANING, LLC	\$1,321.48	\$0.00	\$0.00	\$0.00	\$1,321.48
LDAS1200	LDA SECURITY	\$154.00	\$0.00	\$0.00	\$0.00	\$154.00

Vendor ID	VENDOR NAME	Current	31 to 60 Days	61 to 90 Days	OVER 90 Days	TOTAL
MAIL1000	Quadient Leasing USA, Inc.	\$2,666.64	\$0.00	\$0.00	\$0.00	\$2,666.64
MOSS1301	MOSS ADAMS LLP	\$7,396.00	\$0.00	\$0.00	\$0.00	\$7,396.00
NEON1405	NEONOVA NETWORKS SERVI	\$251.55	\$0.00	\$0.00	\$0.00	\$251.55
OPT11501	OPTIX MEDIA	\$1,705.00	\$0.00	\$0.00	\$0.00	\$1,705.00
PEDR1605	PEDRO RIVAS	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
POWE16003	Power County Sheriff	\$316.30	\$0.00	\$0.00	\$0.00	\$316.30
POWE1619	POWER COUNTY CLERK	\$254.67	\$0.00	\$0.00	\$0.00	\$254.67
POWE1622	POWER PRODUCT SERVICES	\$2,894.82	\$0.00	\$0.00	\$0.00	\$2,894.82
ROCK1806	ROCKLAND SCHOOL DISTRICT	\$525.00	\$0.00	\$0.00	\$0.00	\$525.00
SERV1910	SERVIAM LLC	\$274.11	\$0.00	\$0.00	\$0.00	\$274.11
TELC2004	iconectiv, LLC	\$112.27	\$0.00	\$0.00	\$0.00	\$112.27
TRAC20001	Track Utilities	\$22,503.80	\$0.00	\$0.00	\$0.00	\$22,503.80
UNIV2101	UNIVERSAL SERVICE ADMINI:	\$1,579.01	\$0.00	\$0.00	\$0.00	\$1,579.01
Util21001	Utility Technologies	\$52,515.50	\$45,647.58	\$0.00	\$0.00	\$98,163.08
VALL2201	VALLEY OFFICE SYSTEMS INC	\$123.20	\$0.00	\$0.00	\$0.00	\$123.20
VOIC22001	Voice Depot	\$4,415.60	\$0.00	\$0.00	\$0.00	\$4,415.60
WEST2306	WESTERN STATES EQUIPMEI	\$1,366.58	\$310.40	\$0.00	\$0.00	\$1,676.98
WEXB2301	WEX BANK	\$14,109.31	\$0.00	\$0.00	\$0.00	\$14,109.31
YES25001	YESCO Outdoor Media	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00

Report Totals: \$589,311.87

\$254,162.60

\$32,523.54

\$18,000.00

\$893,998.01

65.92%

28.43%

3.64%

2.01%

2018 FORM 1 INPUT MASTER		COMPANY NAME: Direct Communications Rockland		For The Year Ended: December 31, 2018		Separated Results of Idaho Operations						
FCC Account and Description		Note No.	Line No.	Total Idaho Operations Subject To Separations	Interstate Operation		Intrastate Operation					
					MTS & WATS Switched Access	TOLL PLS Special Access	Total	MTS & WATS Switched Access	TOLL PLS Special Access	EAS	Local (other)	Total
SUMMARY												
Operating Revenues												
50XX	Local -Billed	(1)	1.	143,734							143,734	143,734
	-EAS Billed	(1)	2.	24,167						24,167		24,167
	-EAS Settlement	(1)	3.	0								
508X	Access-SLC (End User)	(2)	4.	658,499	80,002		80,002				578,497	578,497
	-Switched (TS+NTS)	(2)	5.	3,169,224	3,169,224		3,169,224					
	-Special	(2)	6.	567,711		567,711	567,711					
51XX	Toll -Message	(2)	7.	0								
	-Private Line	(3b)	8.	0								
	-Settlement	(3c)	9.	0								
52XX	Misc. -Billing & Collection	(4)	10.	1,453					1,453			1,453
	-Directory Advertising		11.	0							473	473
	-Operating Rents		12.	473								473
	-Other Misc.		13.	12,038				12,038				12,038
530X	Less: Uncollectible Rev. (-)		14.	0								
	Total Revenues		15.	4,577,299	3,249,226	567,711	3,816,937	12,038	1,453	24,167	722,704	760,362
Operating Expenses												
61XX-64XX	Plant Specific Oper.	(5a)	16.	1,272,539	347,345	353,289	700,634	160,210	40,153	16,369	355,172	571,905
65XX	Plant Nonspecific Operations	(5a)	17.	936,327	308,571	207,562	516,134	121,191	25,951	14,060	258,991	420,193
656X	Depreciation & Amortization	(5a)	18.	1,488,829	416,787	374,023	790,810	198,311	45,012	22,041	432,655	698,018
66XX	Customer Operations	(5a)	19.	211,987	99,564	12	99,576	1,579			110,832	112,411
67XX	Corporate Operations	(5a)	20.	1,167,313	360,814	271,921	632,735	135,876	31,930	14,529	352,243	534,577
	Other Operating	(5a)	21.	0	0							
	Total Expenses	(5a)	22.	5,076,994	1,533,082	1,206,808	2,739,889	617,167	143,045	66,999	1,509,894	2,337,104
Operating Taxes:												
7240	General Taxes	(6)	23.	64,000	17,314	15,436	32,750	9,013	1,930	1,046	19,261	31,250
7230	State/Local Inc. Tax (Current)		24.	8,200	2,466	1,952	4,418	1,002	232	109	2,440	3,782
7220	Federal Income Tax (Current)		25.	-596,919	(179,496)	(142,078)	(321,575)	(72,939)	(16,866)	(7,935)	(177,605)	(275,344)
7250	Net Deferred Income Taxes		26.	-79,403	(23,877)	(18,900)	(42,777)	(9,702)	(2,244)	(1,056)	(23,625)	(36,627)
7210	Net Investment Tax Credits		27.	0	-	-	-	-	-	-	-	-
	Total Taxes		28.	-604,123	-183,593	(143,590)	(327,183)	(72,626)	(16,948)	(7,836)	(179,529)	(276,939)
	Net Operating Income		29.	104,428	1,899,738	(495,507)	1,404,231	(532,502)	(124,644)	(34,996)	(607,661)	(1,299,803)

SUMMARY (continued)												
Average Rate Base												
2001	Telecom. Plant in Service	(5b)	1.	27,368,886	7,404,100	6,601,198	14,005,298	3,854,296	825,318	447,160	8,236,814	13,363,588
2005	Plant Acquisition Adjustment	(5c)	2.	-	-	-	-	-	-	-	-	-
3100	Less: Accumulated Depr. (-)	(5)	3.	(19,026,867)	(5,224,515)	(4,551,388)	(9,775,903)	(2,662,914)	(569,515)	(309,204)	(5,709,331)	(9,250,964)
34xx-36xx	Accumulated Amort. (-)		4.	-	-	-	-	-	-	-	-	-
4100-4340	Accum. Deferred Tax (-)		5.	(3,032,812)	(820,466)	(731,495)	(1,551,961)	(427,104)	(91,455)	(49,551)	(912,741)	(1,480,851)
1220	Materials and Supplies		6.	379,432	101,889	80,118	182,007	58,105	11,004	7,286	121,028	197,425
-----	Equal Access Equipment	(7)	7.	-	-	-	-	-	-	-	-	-
-----	Other Rate Base		8.	346,331	107,444	80,237	187,681	40,597	9,466	4,371	104,215	158,650
	Total Average Rate Base		9.	6,034,969	1,568,452	1,478,671	3,047,123	862,981	184,818	100,063	1,839,985	2,987,847

PLANT IN SERVICE DETAIL												
21XX General Support Facilities												
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.	905,255	769,466	-	-	769,466	-	-	-	-	-	-
CAT 4.12 -Exch. Trunk (Joint Use)	6.	25,930	-	-	-	-	-	-	25,930	-	-	-
CAT 4.12 -Exch. Trunk (Ded. Use)	7.	1,011,751	-	-	991,211	991,211	-	20,540	-	-	-	-
CAT 4.13 -Subscr. Line (Joint Use)	8.	1,776,533	444,133	-	-	444,133	-	422,282	-	20,540	-	-
CAT 4.13 -Subscr. Line (Ded. Use)	9.	23,072	-	-	-	-	-	2,724	-	23,072	-	-
CAT 4.23 -IX Trunk (Joint Use)	10.	33,966	31,242	-	-	31,242	-	-	-	-	-	-
CAT 4.23 -IX Trunk Ckt. (Ded. Use)	11.	720,406	-	-	607,859	607,859	-	-	-	112,547	-	-
CAT 4.3 -Host/Remote Trunk Ckt.	12.	38,764	15,807	-	-	15,807	-	6,758	-	-	-	-
Other COE	13.	0	-	-	-	-	-	-	-	-	-	-
Total COE	14.	4,535,676	1,260,648	-	1,599,070	2,859,718	-	431,765	-	156,159	-	25,930
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.	8,786,782	2,196,695	-	-	2,196,695	-	2,088,618	-	114,114	-	4,501,468
CAT 1.1,2-Subscriber Line (Ded.)	19.	114,114	-	-	-	-	-	-	-	114,114	-	6,590,086
CAT 2-Exch. Trunk (Joint Use)	20.	322,879	-	-	-	-	-	-	-	-	-	114,114
CAT 2-Exch. Trunk (Ded. Use)	21.	399,444	-	-	297,851	297,851	-	-	-	-	-	322,879
CAT 3-IX Trunk (Joint Use)	22.	1,604,228	1,477,526	-	-	1,477,526	-	126,702	-	101,593	-	101,593
CAT 3-IX Trunk (Ded. Use)	23.	3,524,277	-	-	3,252,353	3,252,353	-	-	-	271,924	-	126,702
CAT 4-Host/Remote Trunk	24.	2,061,736	840,708	-	-	840,708	-	359,464	-	-	-	271,924
Other C&WF	25.	0	-	-	-	-	-	-	-	-	-	861,564
Total C&WF	26.	16,813,459	4,514,930	-	3,550,204	8,065,133	-	2,574,784	-	487,631	-	322,879
26XX Other Assets:												
Capital Leases	27.	0	-	-	-	-	-	-	-	-	-	-
Leasehold Improvements	28.	0	-	-	-	-	-	-	-	-	-	-
Intangibles	29.	0	-	-	-	-	-	-	-	-	-	-
Total Other Assets	30.	0	0	-	-	-	-	-	-	-	-	-
Total Telecom. Plant in Service	(5b)	27,116,722	7,335,882	-	6,540,378	13,876,260	-	3,818,784	-	817,714	-	443,040
	31.											8,160,924
												13,240,462

Depreciation & Amortization											
Accumulated Depreciation Detail											
311X	General Support Facilities										
312X	Central Office Switching										
312X	Operator Systems										
312X	Central Office Transmission										
313X	Information Orig./Term. Equip.										
314X	Cable & Wire Facilities										
Total Accumulated Depreciation		(5c)									
			19,026,867	5,224,515	4,551,388	9,775,903	2,662,914	569,515	309,204	5,709,331	9,250,964
Accumulated Amortization Detail											
3410	Capital Leases										
3420	Leasehold Improvements										
3500	Intangibles										
3600	Acquisition Adjustment										
Total Accumulated Amortization		(5c)									
			0	0	-	-	-	-	0	-	-

OPERATING EXPENSE DETAIL												
61XX-64XX Plant Specific Operations												
6110-20	General Support Facilities		1.	134,100	36,278	32,344	68,622	18,885	4,044	2,191	40,358	65,478
621X	Central Office Switching		2.	9,950	2,766	3,508	6,274	947	343	57	2,330	3,677
6220	Operator Systems		3.	0	-	-	-	-	-	-	-	-
623X	Central Office Transmission		4.	559,783	155,586	197,353	352,940	53,287	19,273	3,200	131,082	206,843
63XX	Information Orig./Term. Equip.		5.	0	-	-	-	-	-	-	-	-
64XX	Cable & Wire Facilities		6.	568,706	152,715	120,084	272,798	87,091	16,494	10,921	181,401	295,907
	Total Plant Specific	(5a)	7.	1,272,539	347,345	353,289	700,634	160,210	40,153	16,369	355,172	571,905
65XX Plant Nonspecific Operations												
6512	Provisioning	(8)	8.	0	-	-	-	-	-	-	-	-
653X	Network Operations		9.	860,564	232,808	207,562	440,371	121,191	25,951	14,060	258,991	420,193
6540	Access Paid to LECs	(9)	10.	75,763	75,763	-	75,763	-	-	-	-	-
	Total Plant Nonspecific	(5a)	11.	936,327	308,571	207,562	516,134	121,191	25,951	14,060	258,991	420,193
656X Depreciation & Amortization												
6561	General Support Facilities	(8)	12.	367,252	99,353	88,579	187,931	51,719	11,075	6,000	110,526	179,320
6561	Central Office Switching		13.	97,009	82,458	-	82,458	-	-	-	14,551	14,551
6561	Operator Systems		14.	0	-	-	-	-	-	-	-	-
6561	Central Office Transmission		15.	301,357	40,772	132,737	173,509	35,840	12,963	2,152	76,892	127,848
6561	Information Orig./Term. Equip.		16.	0	-	-	-	-	-	-	-	-
6561	Cable & Wire Facilities		17.	723,212	194,204	152,708	346,912	110,751	20,975	13,888	230,685	376,299
6563	Capital Leases		18.	0	-	-	-	-	-	-	-	-
6563	Leasehold Improvements		19.	0	-	-	-	-	-	-	-	-
6564	Intangibles		20.	0	-	-	-	-	-	-	-	-
6565	Acquisition Adjustment		21.	0	-	-	-	-	-	-	-	-
	Total Depreciation & Amortization	(5a)	22.	1,488,829	416,787	374,023	790,810	198,311	45,012	22,041	432,655	698,018

OPERATING EXPENSE (continued)												
66XX Customer Operations												
661X	Marketing											
	Operator Services	1.	105,566	43,378	12	43,390	-	-	-	-	62,166	62,166
662X	Directory Publishing-Alpha	2.	4	-	-	-	-	-	-	-	4	4
	Directory Publishing-Classified	3.	59	13	-	13	-	-	-	-	46	46
662X	Directory Publishing-Foreign	4.	0	-	-	-	-	-	-	-	-	-
662X	Service Order Proc.-End User	5.	0	-	-	-	-	-	-	-	-	-
6623	Payment & Collection-End User	6.	30,851	13,752	-	13,752	-	-	-	-	17,099	17,099
6623	Billing Inquiry-End User	7.	15,402	4,729	-	4,729	-	-	-	-	10,673	10,673
6623	Service Order Proc.-CXR	8.	3,851	1,183	-	1,183	-	-	-	-	2,668	2,668
6623	Payment & Collection-CXR	9.	0	-	-	-	-	-	-	-	-	-
6623	Billing Inquiry-CXR	10.	15,726	7,863	-	7,863	-	-	-	-	7,863	7,863
6623	Coin Administration	11.	19,426	9,713	-	9,713	-	-	-	-	9,713	9,713
6623	Rev. Acctg.-Toll Ticket Proc.	12.	0	-	-	-	-	-	-	-	-	-
6623	Rev. Acctg.-Local Mess. Proc.	13.	0	-	-	-	-	-	-	-	-	-
6623	Rev. Acctg.-Other Bill & Coll.	14.	0	-	-	-	-	-	-	-	-	-
6623	Rev. Acctg.-SLC Billing	15.	0	-	-	-	-	-	-	-	-	-
6623	B & C Armts Paid to LECs	16.	0	-	-	-	-	-	-	-	-	-
6623	Other Customer Service	17.	2,714	1,357	-	1,357	-	-	-	-	1,357	1,357
		18.	0	-	-	-	-	-	-	-	-	-
		19.	18,398	17,576	-	17,576	-	-	-	-	600	821
		20.	211,987	99,564	12	99,576	-	-	-	-	110,832	112,411
67XX Corporate Operations:												
671X	Executive & Planning	21.	441,056	128,356	105,431	233,786	52,683	12,380	5,633	136,574	207,270	
672X	General & Administrative	22.	726,257	232,459	166,490	398,949	83,193	19,550	8,895	215,669	327,308	
6728	EAS Settlement Expense	23.	0	-	-	-	-	-	-	-	-	-
		24.	1,167,313	360,814	271,921	632,735	135,876	31,930	14,529	352,243	534,577	
Other Operating Expenses:												
-----	Equal Access Provision	25.	0	-	-	-	-	-	-	-	-	-
-----	Universal Service Fund	26.	0	-	-	-	-	-	-	-	-	-
-----	Lifeline Connection Assistance	27.	0	-	-	-	-	-	-	-	-	-
-----	Total Other	28.	0	0	-	-	-	-	-	-	-	-
		29.	5,076,994	1,533,082	1,206,808	2,739,899	617,167	143,045	66,999	1,509,894	2,337,104	

OPERATING TAXES DETAIL												
7240	General Taxes											
7240	Property	1.	64,000	17,314	15,436	32,750	9,013	1,930	1,046	19,261	31,250	
7240	Gross Receipts	2.	0	-	-	-	-	-	-	-	-	
7240	PUC Fee	3.	0	-	-	-	-	-	-	-	-	
7240	Franchise Fees	4.	0	-	-	-	-	-	-	-	-	
7240	Other	5.	0	-	-	-	-	-	-	-	-	
	Total General Taxes	6.	64,000	17,314	15,436	32,750	9,013	1,930	1,046	19,261	31,250	
72XX	Income Taxes (Calculated)											
	Net Income Before SIT & FIT	7.	-563,694	1,698,830	(654,533)	1,044,297	(614,142)	(143,522)	(43,877)	(806,451)	(1,607,992)	
	Less Fixed Charges (-)	8.	115,900	29,766	28,492	58,258	16,755	3,573	1,950	35,364	57,642	
	Subtotal (lines 7-8)	9.	-679,594	1,669,064	(683,025)	986,039	(630,897)	(147,095)	(45,827)	(841,815)	(1,665,634)	
	Other SIT Base Add/Ded. (+)	10.	0	-	-	-	-	-	-	-	-	
	SIT Taxable Inc. (lines 9+-10)	11.	-679,594	1,669,064	(683,025)	986,039	(630,897)	(147,095)	-	(841,815)	(1,665,634)	
	7230 SIT-Current (at 6.6%)	12.	-41,829	110,158	(45,080)	65,079	(41,639)	(9,708)	-	(55,560)	(106,907)	
	Other FIT Base Add/Ded. (+)	13.	0	-	-	-	-	-	-	-	-	
	FIT Taxable Inc. (lines 9-12+-13)	14.	-637,766	1,558,906	(637,945)	920,961	(589,258)	(137,386)	-	(786,255)	(1,512,899)	
	Gross FIT (at 21%)	15.	-124,307	327,370	(133,968)	193,402	(123,744)	(28,851)	-	(165,114)	(317,709)	
	7210P Claimed ITC (-)	16.	0	-	-	-	-	-	-	-	-	
	Surtax Elimination (-)	17.	0	-	-	-	-	-	-	-	-	
	7220 FIT-Current (lines 15-16-17)	18.	-124,307	327,370	(133,968)	193,402	(123,744)	(28,851)	-	(165,114)	(317,709)	

2018 FORM I INPUT MASTER'

For The Year Ended: December 31, 2017

Separated Results of Idaho Operations

COMPANY NAME: Direct Communications Rockland		Total Idaho Operations Subject To Separations		Interstate Toll		Intrastate Toll		Operation		Local (Other)	
Description	Note No.	Line No.									
Separation Parameters											
Plant	(19)										
SLU Minutes of Use (MOU)		1.	5,586,686	1,851,407	1,241,457	1,483,712	1,010,110				
SLU Factor		2.	0.000000	0.00000	0.00000	0.00000	0.00000				
Base SPF - January 1		3.	0.000000	0.00000	0.00000	0.00000	0.00000				
Base SPF - December 31		4.	0.000000	0.00000	0.00000	0.00000	0.00000				
Current Composite SPF	(20)	5.	0.000000	0.00000	0.00000	0.00000	0.00000				
1996 Weighted DEM		6.	0.000000	0.00000			0.00000				
1996 Unweighted DEM		7.	0.000000				0.00000				
Current CAT 3 Dial Equipment Minutes	(21)	8.	5,586,686	1,851,407	1,241,457	1,483,712	1,010,110				
Current Composite DEM Factor		9.	0.000000	0.00000			0.00000				
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.	766,816	615,555	151,261						
IX Conversation Minute Kilometers		16.	0								
Other Parameters											
Access Lines		17.	902								
Unseparated Loop Cost @ 11.1 ROR	(27)	18.	1,880,017								
Gross Billed Revenues											
-Marketing Allocation Basis	(28a)	19.	100	17.73	0.00		82.27				
-Payment & Collection-End User	(28b)	20.	100	50	-		50				
-Payment & Collection-CXR	(28c)	21.	0	0	-		-				
Service Order Contacts											
-Service Order Proc.-End User	(29a)	22.	83	83	-		-				
-Service Order Proc.-CXR	(29b)	23.	0	0	-		-				
Billing Inquiry Contacts											
-Billing Inquiry-End User	(30a)	24.	100	50	-		50				
-Billing Inquiry-CXR	(30b)	25.	10,554,417	4,337,830	-		6,216,587				
SP+RC Toll Messages	(31)	26.	120,894	120,894	-		-				
EAS/Local Messages (Msg. Proc.)		27.	0								
BIG 3 Expense Factor-Message	(32)	28.	1,000	0.291019	0.119447	0.012772	0.309652				
-PLS & Special Access		29.	0	0.239042	0.028069						
Operator Services Expense -- Factor		30.	0								
Access Minutes of Use (End Office)		31.	766,816	615,555	151,261						