

CAM-T

ANNUAL REPORT

OF

RICHARD WIGGINS
CAMBRIDGE TELEPHONE CO
PO BOX 88
CAMBRIDGE ID 83610

ADDRESS

TO THE

**IDAHO PUBLIC
UTILITIES COMMISSION**

FOR THE

YEAR ENDED

2013

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IDAHO PUBLIC
UTILITIES COMMISSION



Independent Accountants' Compilation Report

To the Board of Directors
Cambridge Telephone Company, Inc.
Cambridge, Idaho 83610

We have compiled the balance sheets of Cambridge Telephone Company, Inc. as of December 31, 2013 and 2012, and the related statement of income for the year ended December 31, 2013 included in the accompanying prescribed form. We have also compiled the supplementary information presented in Company Information, Directors, Managers, Central Office Data, Number Calls Completed and Customer Relations Rules Compliance. We have not audited or reviewed the financial statements and the supplementary information presented in Company Information, Directors, Managers, Central Office Data, Number Calls Completed and Customer Relations Rules Compliance and, accordingly, do not express an opinion or provide any assurance about whether the financial statements and supplementary information presented in Company Information, Directors, Managers, Central Office Data, Number Calls Completed and Customer Relations Rules Compliance is in accordance with the form prescribed by the Idaho Public Utilities Commission.

Management is responsible for the preparation and fair presentation of the financial statements and the supplementary information presented in Company Information, Directors, Managers, Central Office Data, Number Calls Completed and Customer Relations Rules Compliance in accordance with requirements prescribed by the Idaho Public Utilities Commission and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and the supplementary information presented in Company Information, Directors, Managers, Central Office Data, Number Calls Completed and Customer Relations Rules Compliance.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and the supplementary information presented in Company Information, Directors, Managers, Central Office Data, Number Calls Completed and Customer Relations Rules Compliance.

These financial statements and the supplementary information presented in Company Information, Directors, Managers, Central Office Data, Number Calls Completed and Customer Relations Rules Compliance are presented in accordance with the requirements of the Idaho Public Utilities Commission, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Idaho Public Utilities Commission and is not intended to be and should not be used by anyone other than this specified party.

A handwritten signature in black ink that reads 'Kiesling Associates LLP'.

Kiesling Associates LLP
Madison, Wisconsin
April 8, 2014

**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING DECEMBER 31, 2013**

COMPANY INFORMATION

Exact name of utility: Cambridge Telephone Company, Inc.
 Address of principal office: P.O. Box 69, Cambridge, ID 83610
 Telephone Number Area Code (208) 257-3314 Email address: rwwiggins@ctctele.com
 Cities or towns served: Cambridge, Council, Indian Valley, Cuprum, Lowman

Name and title of officer having custody of the general corporate books of account: _____
Richard Wiggins, General Manager/President
 Address of office where corporate books are kept and phone number: _____
P.O. Box 88, 130 Superior Street, Cambridge, ID 83610, (208) 257-3314
 Organized under the laws of the State of: Idaho
 Date of organization: 1966
 Form of organization (proprietorship, association, corporation): Corporation
 If a Subchapter S Corporation, please specify: N/A
 Name and address of controlling company, if any: N/A

Names of affiliated companies. Give address and description of business: CTC Construction, Inc.,
P.O. Box 88, Cambridge, ID 83610-Construction Services; CTC Telecom, Inc., P.O. Box 69, Cambridge, ID
83610-Telecommunications, Internet and Wireless (CLEC); InCom Telecom LLC, 130 N. Superior,
Cambridge, ID 83610, Telecommunications

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	Richard Wiggins	P.O. Box 88, Cambridge, ID 83610
Vice President	Kermit Wiggins	P.O. Box 88, Cambridge, ID 83610
Secretary	Kristie Kanady	P.O. Box 353, Cambridge, ID 83610
Treasurer	Joana Wiggins	P.O. Box 88, Cambridge, ID 83610

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
Kermit Wiggins P.O. Box 88, Cambridge, ID 83610	Indefinite	1	15,000
Richard Wiggins P.O. Box 88, Cambridge, ID 83610	Indefinite	1	15,000
Joana Wiggins P.O. Box 88, Cambridge, ID 83610	Indefinite	1	15,000
Karen Wiggins P.O. Box 88, Cambridge, ID 83610	Indefinite	1	
Krisie Kanady P.O. Box 88, Cambridge, ID 83610	Indefinite	1	

Name of Chairman of the Board: Kermit Wiggins
 Name of Secretary (or Clerk) of Board: Kristie Kanady
 Number of Meetings of the Board during the year: 1

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
Richard Wiggins	President	125,200
Kristie Kanady	Secretary/Treasurer	59,990
Jerry Piper	Assistant Manager	83,075

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	34,710	203,548	168,838
1140 Special Cash Deposits	2,000	2,000	-
1150 Working Cash Advances			-
1160 Temporary Investments			-
1180 Telecommunications Accts. Receivable	204,940	232,325	27,385
1181 Accts. Rec. Allow. -Telecommunications			-
1190 Other Accounts Receivable	544,553	445,372	(99,181)
1191 Accounts Receivable Allow. - Other			-
1200 Notes Receivable	55,822	49,637	(6,185)
1201 Notes Receivable Allowance			-
1210 Interest & Dividends Receivable	5,240	4,480	(760)
1220 Material and Supplies	82,615	77,865	(4,750)
1280 Prepayments			-
1290 Prepaid Rents			-
1300 Prepaid Taxes	87,261	6,897	(80,364)
1310 Prepaid Insurance	5,995	6,051	56
1320 Prepaid Directory Expenses			-
1330 Other Prepayments	10,006	18,715	8,709
1350 Other Current Assets			-
Noncurrent Assets			
1401 Investment in Affiliated Companies	1,031,688	1,166,453	134,765
1402 Investment in Nonaffiliated Companies	2,789,310	3,140,317	351,007
1406 Nonregulated Investments	114,048	101,930	(12,118)
1407 Unamortized Debt Issuance Expense	3,638	3,199	(439)
1408 Sinking Funds			-
1410 Other Noncurrent Assets	82,225	70,211	(12,014)
1438 Deferred Maintenance & Retirements			-
1439 Deferred Charges	1,470	1,470	-
1500 Other Jurisdiction Assets - Net			-
Property, Plant and Equipment			
2001 Telecommunications Plants in Service	20,616,551	19,956,490	(660,061)
2002 Prop. Held for Future Telecom. Use			-
2003 Telecom. Plant under Constr. - Short Term			-
2004 Telecom. Plant under Constr. - Long Term			-
2005 Telecom. Plant Adjustment			-
2006 Nonoperating Plant			-
2007 Goodwill	1,691,657	1,691,657	-
Depreciation and Amortization Accounts			
3100 Accumulated Depreciated	13,719,499	13,535,106	(184,393)
3200 Accum. Depre. - Held for Future Use			-
3300 Accumulated Depreciation - Nonoperating			-
3400 Accumulated Amortization - Tangible			-
3410 Accum. Amort. - Capitalized Leases			-
3420 Accum. Amort. - Leasehold Improvements			-
3500 Accumulated Amortization - Intangible			-
3600 Accumulated Amortization - Other			-
TOTAL ASSETS	13,644,230	13,643,511	(719)

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	176,000	298,900	122,900
4020 Notes Payable	-	-	-
4030 Advance Billings and Payments	91,811	101,390	9,579
4040 Customer Deposits	2,640	2,940	300
4050 Current Maturities - Long -Term Debt	1,122,800	1,287,300	164,500
4060 Current Maturities - Capital leases	-	-	-
4070 Income Taxes - Accrued	-	128,987	128,987
4080 Other Taxes - Accrued	25,663	23,526	(2,137)
4100 Net Current Defer. Oper. Income Taxes	(71,463)	(90,750)	(19,287)
4110 Net Current Defer. Nonoper. Income Taxes	-	-	-
4120 Other Accrued Liabilities	146,074	145,257	(817)
4130 Other Current Liabilities	-	-	-
Long-Term Debt			
4210 Funded Debt	6,393,019	5,121,582	(1,271,437)
4220 Premium on Long-Term Debt	-	-	-
4230 Discount on Long-Term Debt	-	-	-
4240 Reacquired Debt	-	-	-
4250 Obligations Under Capital Leases	-	-	-
4260 Advances from Affiliated Companies	-	-	-
4270 Other Long-Term Debt	-	-	-
Other Liabilities & Deferred Credits			
4310 Other Long-Term Liabilities	-	-	-
4320 Unamort. Oper. Invest. Tax Credits - Net	822,758	860,548	37,790
4330 Unamort. Nonoper. Invest. Tax Credits - Net	-	-	-
4340 Net Noncurrent Defer. Oper. Income Taxes	95,984	115,673	19,689
4350 Net Noncur. Defer. Nonoper. Income Taxes	304,270	352,733	48,463
4360 Other Deferred Credits	56,763	82,421	25,658
4370 Other Juris. Liab. & Def. Credits - Net	-	-	-
Stockholders' Equity			
4510 Capital Stock	30,000	30,000	-
4520 Additional Paid-In Capital	-	-	-
4530 Treasury Stock	(12,511)	(12,511)	-
4540 Other Capital	-	-	-
4550 Retained Earnings	4,460,422	5,195,515	735,093
TOTAL LIAB. & OTHER CREDITS	13,644,230	13,643,511	(719)

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	102,302				102,302
2112 Motor Vehicles	380,702	34,929	(27,450)	(30,437)	357,744
2113 Aircraft	-				-
2114 Special Purpose Vehicles	-				-
2115 Garage Work Equipment	-				-
2116 Other Work Equipment	445,356	161,407			606,763
2121 Buildings	2,242,871	15,517			2,258,388
2122 Furniture	61,387				61,387
2123 Office Equipment	40,001	3,512			43,513
2124 General Purpose Computers	67,696	9,969	-		77,665
2211 Analog Electronic Switching	-				-
2212 Digital Electronic Switching	1,612,314	23,729	(302,743)		1,333,300
2215 Electro-Mechanical Switching	-				-
2220 Operator Systems	-				-
2231 Radio Systems	495,779	8,654			504,433
2232 Circuit Equipment	2,292,829	121,017	(544,690)		1,869,156
2311 Station Apparatus	-				-
2321 Customer Premises Wiring	-				-
2341 Large Private Branch Exchanges	-				-
2351 Public Telephone Terminal Equipment	1,807				1,807
2362 Other Terminal Equipment	-				-
2411 Poles	21,888				21,888
2421 Aerial Cable	-				-
2422 Underground Cable	37,662				37,662
2423 Buried Cable	12,692,738	71,173	(204,648)		12,559,263
2424 Submarine Cable	-				-
2426 Intrabuilding Network Cable	7,359				7,359
2431 Aerial Wire	-				-
2441 Conduit Systems	113,860				113,860
2681 Capital Leases	-				-
2682 Leasehold Improvements	-				-
2690 Intangibles	-				-
TOTAL PLANT ACCOUNTS	20,616,551	449,907	(1,079,531)	(30,437)	19,956,490

ANALYSIS OF TELECOMMUNICATIONS PLANT ACCOUNTS
IDAHO Operations Only

	Balance Beginning of Year	Additions During Year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
Analysis of Telecommunications Plant in Service					
2111 Land		SAME AS TOTAL COMPANY			
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					

ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
Account 3100

	TOTAL Company Basis			Credits During Year	Retirements and Adjustments	Balance End of Year
	Balance Beginning of Year	Depreciation Rate*				
Analysis of Entries in Accumulated Depreciation						
2112 Motor Vehicles	380,702	25.00%		4,366	(57,887)	327,181
2113 Aircraft	-					-
2114 Special Purpose Vehicles	-					-
2115 Garage Work Equipment	-					-
2116 Other Work Equipment	334,931	10.00%		48,411		383,342
2121 Buildings	1,326,701	3.00%		67,319		1,394,020
2122 Furniture	45,271	12.50%		7,673		52,944
2123 Office Equipment	40,001	20.00%		1,782		41,783
2124 General Purpose Computers	57,072	20.00%		4,527		61,599
2211 Analog Electronic Switching	-					-
2212 Digital Electronic Switching	1,174,076	12.00%		121,062	(302,743)	992,395
2215 Electro-Mechanical Switching	-					-
2220 Operator Systems	-					-
2231 Radio Systems	165,574	10.00%		49,578		215,152
2232 Circuit Equipment	1,376,232	8.00%		173,296	(544,690)	1,004,838
2311 Station Apparatus	-					-
2321 Customer Premises Wiring	-					-
2341 Large Private Branch Exchanges	-					-
2351 Public Telephone Terminal Equipment	1,807					1,807
2362 Other Terminal Equipment	-					-
2411 Poles	21,888	6.50%				21,888
2421 Aerial Cable	-					-
2422 Underground Cable	37,662	6.50%				37,662
2423 Buried Cable	8,652,171	6.50%		439,682	(204,648)	8,887,205
2424 Submarine Cable	-					-
2426 Intra-building Network Cable	3,508	6.50%		478		3,986
2431 Aerial Wire	-					-
2441 Conduit Systems	101,903	6.50%		7,401		109,304
TOTAL	13,719,499			925,575	(1,109,968)	13,535,106

*Please list individual depreciation rate for each account.

ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
Account 3100

IDAHO Operations Only

Analysis of Entries in Accumulated Depreciation	Balance Beginning of Year	Depreciation Rate*	Credits During Year	Retirements and Adjustments	Balance End of Year
2112 Motor Vehicles		SAME AS TOTAL COMPANY			
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					

*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>
CTC Telecom, Inc.	1998		1,166,453
Cash value life insurance			173,562
Coins			20,397
Land	Various		224,975
Syringa Networks, LLC	2000-2008		2,652,370
CoBank equity	1999-2004		36,841
Buried cable-leased to Syringa Networks, LLC			101,930
NRTC	2003-2011		32,172
Totals		-	4,408,700

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>
Due from customers		232,325
Interexchange carriers		293,910
CTC Telecom, Inc.		150,855
CTC Construction		-
Other		607
R. & B. Crocket, 8.0%, due 2018	49,637	
Interest Receivable	4,480	
Totals	54,117	677,697

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>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Totals				-

ACCOUNTS PAYABLE

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

<u>Name of Creditor</u>	<u>Amount</u>
NECA	130,961
CTC Construction	108,845
Fed Excise	2,621
Use & Sales Tax	652
USF	290
Adams County 911	2,025
Cable TV Franchise Fees	895
Adams County Record	272
Cambridge Franchise Fee	350
B & W Fuels, Inc.	357
Century Link	584
Cambridge Lumber Company	174
CNH Capital	508
Computer Technology Inc.	6,017
Digline	128
Farmers Supply Coop	716
Idaho Dept. of Commerce	1,943
Idaho Power	5,924
City of Council	103
Delta Dental of Idaho	3,143
Gentry Ford Sales	472
Hometown Motors Inc.	180
Moss Adams LLP	2,395
Idaho State Tax Commission	196
National Cable Television	5,565
Neustar, Inc.	163
Jerry's Auto Parts	1,445
Pitney Bowes	2,095
Sinclair Fleet Track	2,522
Journal Communications	994
Vantage Point	300
V1 Propane	1,202
Jiffy Lube Accounting Office	176
John Pearce	100
Wells Fargo Remittance Center	3,417
National Directory Assistance	117
NRTC	331
News Reporter	484
Power Tools and Toys	1,876
Toombs Janitorial Supply	179
Universal Service Administration	5,056
Valley Repairs and Service	547
Other Miscellaneous	2,580
Totals	298,900

SEE ACCOUNTANT'S COMPILATION REPORT

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</u>		<u>Interest for year</u>	
					<u>Total</u>	<u>Year Amortized</u>	<u>Rate</u>	<u>Amount</u>
RUS Notes	various	various	2,442,000	233,693			2.00	5,655
RUS Notes	1985	2020	818,379	362,925			5.00	19,240
RUS Notes	2004	2019	10,528,925	5,816,080			various	279,410
Less RUS prepayment				(3,816)				
Less current maturities				(1,287,300)				
Total				5,121,582				304,305

INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 15)	3,770,045	Same as
Total Operating Expenses (from page 17)	2,949,609	total company
7100 Other Operating Income and Expense		
7210 Operating Investment Tax Credits-Net	19,544	
7220 Operating Federal Income Taxes	171,143	
7230 Operating State and Local Income Taxes	(34,654)	
7240 Operating Other Taxes	65,356	
7250 Provision for Deferred Operating Income Taxes-Net	27,897	
7200 Operating Taxes (Total)	249,286	
7310 Dividend Income		
7320 Interest Income	4,447	
7330 Income from Sinking and Other Funds		
7340 Allowance for Funds Used During Construction		
7350 Gains/Losses from the Disposition of Certain Property	7,000	
7360 Other Nonoperating Income	425,285	
7370 Special Charges	(2,993)	
7300 Nonoperating Income and Expense	433,739	
7410 Nonoperating Investment Tax Credits-Net		
7420 Nonoperating Federal Income Taxes	111,857	
7430 Nonoperating State and Local Income Taxes	42,007	
7440 Nonoperating Other Taxes		
7450 Provision for Deferred Nonoperating Income Taxes-Net	48,463	
7400 Nonoperating Taxes	202,327	
7510 Interest on Funded Debt	304,305	
7520 Interest Expense-Capital Leases	-	
7530 Amortization of Debt Issuance Expense	439	
7540 Other Interest Deductions	1,377	
7500 Interest and Related Items	306,121	
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		
7910 Income Effect of Jurisdictional Ratemaking Differences-Net		
7990 Nonregulated Net Income	238,652	
AMOUNT TRANSFERRED TO RETAINED EARNINGS	735,093	

OPERATING REVENUES

Item	Total Company	Idaho Only
Local Network Services Revenues		
5001 Basic Area Revenue	543,510	Same as
5002 Optional Extended Area Revenue		total company
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	60,199	
5069 Other Local Exchange Settlements	933,461	
Network Access Services Revenues		
5081 End User Revenue (SLC)	203,149	
5082 Switched Access Revenue (Interstate)	1,418,089	
5083 Special Access Revenue	235,883	
5084 State Access Revenue (Intrastate)	368,556	
Long Distance Network Services Revenues		
5100 Long Distance Message Revenue - All		
Miscellaneous Revenues		
5230 Directory Revenue	6,069	
5240 Rent Revenue	-	
5250 Corporate Operations Revenue		
5261 Special Billing Arrangements Revenue		
5262 Customer Operations Revenue		
5263 Plant Operations Revenue		
5264 Other Incidental Regulated Revenue	64	
5269 Other Revenue Settlements		
5270 Carrier Billing & Collection Revenue	19	
Uncollectible Revenues		
5301 Uncollectible Revenue - Telecommunications	1,046	
5302 Uncollectible Revenue - Other		
TOTAL OPERATING REVENUES	3,770,045	

Please identify the following revenues:

NECA USF \$ 941,411. To what account were they booked? 5069.1

State USF \$ 138,162. To what account were they booked? 5084.52

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Specific Operations Expense		
6110 Network Support Expenses		Same as
6112 Motor Vehicle Expense	19,965	total company
6113 Aircraft Expense		
6114 Special Purpose Vehicles Expense		
6115 Garage Work Equipment Expense		
6116 Other Work Equipment Expense		
6120 General Support Expenses		
6121 Land and Building Expenses	103,463	
6122 Furniture and Artworks Expense		
6123 Office Equipment Expense	366	
6124 General Purpose Computers Expense	81,996	
6210 Central Office Switching Expenses		
6211 Analog Electronic Expense		
6212 Digital Electronic Expense	136,165	
6215 Electro-Mechanical Expense		
6220 Operators System Expense		
6230 Central Office Transmission Expenses	304,218	
6231 Radio Systems Expense		
6232 Circuit Equipment Expense	262,290	
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	142,043	
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	1,050,506	

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Nonspecific Operations Expense		
6510 Other Property/Plant/Equipment Expenses		Same as
6511 Property Held for Future Telecomm. Use Expenses		total company
6512 Provisioning Expense		
6530 Network Operations Expense		
6531 Power Expense		
6532 Network Administration Expense	57,047	
6533 Testing Expense		
6534 Plant Operations Administration Expense		
6535 Engineering Expense	300	
6540 Access Expense	55,318	
6560 Depreciation and Amortization Expenses		
6561 Depreciation Expense-Telecom. Plant in Service	925,575	
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	1,038,240	
Customer Operations Expense		
6610 Marketing	22,722	
6611 Product Management		
6612 Sales		
6613 Product Advertising		
6620 Services		
6621 Call Completion Services		
6622 Number Services	9,589	
6623 Customer Services	181,209	
Total Customer Operations Expense	213,520	
Corporate Operations Expense		
6710 Executive and Planning		
6711 Executive	309,848	
6712 Planning		
6720 General and Administrative		
6721 Accounting and Finance	215,042	
6722 External Relations	-	
6723 Human Resources		
6724 Information Management	1,080	
6725 Legal	4,228	
6726 Procurement		
6727 Research and Development		
6728 Other General and Administrative	117,145	
6790 Provision for Uncollectible Notes Receivable		
Total Corporate Operations Expense	647,343	
TOTAL OPERATING EXPENSES	2,949,609	

CENTRAL OFFICE DATA
as of December 31, 2013 (unless otherwise indicated)

Name of Central Office: Council- Cuprum
Prefix (es): 253

Central Office Switch Type: DCO-RLS & Tagua T7000
Analog

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

Access Line Capacity
Design: 1296
Installed/Equipped: 1296

Access Lines in Use
Customer Lines:
(Include Centrex, PAL, Semi-Pub.)
Public Telephone Lines
Company Official Lines 11
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			661			164	825
New Connects			173			7	180
Disconnects			157			7	164
End of Year			677			164	841

Foreign Exchange:
Dial Tone from this C.O.: 3
Dial Tone from another C.O.: 0

Directory Listings:
Number of Customers with Nonpublished or Nonlisted: 278

Custom Calling:
Number of customers with at least one feature: 502
Total number of features subscribed to: 14

CENTRAL OFFICE DATA
as of December 31, 2013 (unless otherwise indicated)

Name of Central Office: Indian Valley
Prefix (es): 256

Central Office Switch Type: DLC

Check all that apply:
Stand Alone **Check one:** Electronic X
Host Digital X Electro-Mechanical
Remote X Analog Other: Calix digital subscriber carrier (303 interface to Council)

Access Line Capacity
Design: 1200
Installed/Equipped: 288

Access Lines in Use
Customer Lines:
(Include Centrex, PAL, Semi-Pub.)
Public Telephone Lines 0
Company Official Lines 7
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		139	139		9	9	148
New Connects		27	27		0	0	27
Disconnects		23	23		1	1	24
End of Year		143	143		8	8	151

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: 11

Custom Calling:
Number of customers with at least one feature: 79
Total number of features subscribed to: 12

CENTRAL OFFICE DATA
as of December 31, 2013 (unless otherwise indicated)

Name of Central Office: Cambridge
Prefix (es): 257
Central Office Switch Type: DCO AND TEKELEC T7000

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

Access Line Capacity
Design: 1080 & 1536
Installed/Equipped: 810 & 768

Access Lines in Use
Customer Lines:
(Include Centrex, PAL, Semi-Pub.)
Public Telephone Lines
Company Official Lines
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		308	308		71	71	379
New Connects		79	79		10	10	89
Disconnects		38	38		7	7	45
End of Year		349	349		74	74	423

Foreign Exchange:
Dial Tone from this C.O.: 5
Dial Tone from another C.O.: 0

Directory Listings:
Number of Customers with Nonpublished or Nonlisted: 134

Custom Calling:
Number of customers with at least one feature: 257
Total number of features subscribed to: 16

CENTRAL OFFICE DATA
as of December 31, 2013 (unless otherwise indicated)

Name of Central Office: Lowman
Prefix (es): 259

Central Office Switch Type: Tekelec T7000

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

Access Line Capacity
Design: 1080 **Access Lines in Use**
Customer Lines:
(Include Centrex, PAL, Semi-Pub.)
Public Telephone Lines

Installed/Equipped: 450
Company Official Lines 10
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		208	208		33	33	241
New Connects		95	95		2	2	97
Disconnects		87	87		4	4	91
End of Year		216	216		31	31	247

Foreign Exchange:
Dial Tone from this C.O.: 2
Dial Tone from another C.O.: 0

Directory Listings:
Number of Customers with Nonpublished or Nonlisted: 49

Custom Calling:
Number of customers with at least one feature: 88
Total number of features subscribed to: 9

NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING (Year) 2013

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
1 253	833			115,817	260,509	376,326	452
2 256	148			12,845	36,995	49,840	337
3 257	420			51,099	143,088	194,187	462
5 259	245			10,430	35,219	45,649	186
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							

ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES
YEAR ENDED DECEMBER 31, 2013.

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 X No _____
Included in directory Yes _____ No X
Date of notification 5/1/2013
Alternate method of notification N/A

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company 9

Category of complaints (if known):

Deposit Disputes _____

Charges on Bill 2

Denial/Termination _____

Quality or Availability
of Service _____

Carrier Selection/Assignment _____

Miscellaneous 7

Rev 3/02

CERTIFICATE

State of Idaho)
) ss
County of Washington)

WE, the undersigned RICHARD WIGGINS

and _____

of the CAMBRIDGE TELEPHONE COMPANY, INC. utility

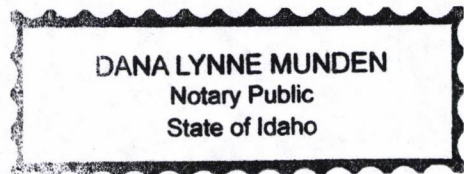
on our oath do severally say that the foregoing return has been prepared under our direction, from the original books, papers, and records of said utility; that we have carefully examined same, and declare the same to be a correct statement of the business affairs of said utility for the period covered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

Richard Wiggins
(Chief Officer)

Richard Wiggins
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me this 11 day of April, (Year) 2014.

Dana Lynne Munden
Notary Public



My Commission expires 2/2, (Year) 2016.

Rev 3/02

gdk/excel/jnelson/anulrpts/telannualrpt