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ANNUAL REPORT

OF

Cambridge Telephone Company
NAME

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2022

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IDAHO PUBLIC
UTILITIES COMMISSION

**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING DECEMBER 31, 2022**

COMPANY INFORMATION

Exact name of utility: Cambridge Telephone Company
 Address of principal office: P.O. Box 69, Cambridge, ID 83610
 Telephone Number Area Code (208) 257-3314 Email address: rwiggin@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:
James Wescott, CEO

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 Telecom, Inc., P.O. Box 69, Cambridge, ID
83610-Telecommunications, Internet and Wireless (CLEC)

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
Board Member	James Wescott	P.O. Box 88, Cambridge, ID 83610

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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 525658.7
<u>Kermit Wiggins</u> <u>P.O. Box 88, Cambridge, ID 83610</u>	<u>Indefinite</u>	<u>1</u>	<u>-</u>
<u>Richard Wiggins</u> <u>P.O. Box 88, Cambridge, ID 83610</u>	<u>Indefinite</u>	<u>1</u>	<u>-</u>
<u>Joana Wiggins</u> <u>P.O. Box 88, Cambridge, ID 83610</u>	<u>Indefinite</u>	<u>1</u>	<u>-</u>
<u>Karen Wiggins</u> <u>P.O. Box 88, Cambridge, ID 83610</u>	<u>Indefinite</u>	<u>1</u>	<u>-</u>
<u>Kristie Kanady</u> <u>P.O. Box 88, Cambridge, ID 83610</u>	<u>Indefinite</u>	<u>1</u>	<u>-</u>
<u>James Wescott</u> <u>P.O. Box 88, Cambridge, ID 83610</u>	<u>Indefinite</u>	<u>1</u>	<u>-</u>

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
<u>Richard Wiggins</u>	<u>Board Chairman</u>	<u>\$152,954</u>
<u>Kristie Kanady</u>	<u>Secretary/Treasurer</u>	<u>\$70,520</u>
<u>Jerry Piper</u>	<u>Assistant Manager</u>	<u>\$122,785</u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>

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NOTES TO THE FINANCIAL STATEMENTS

Please provide important information such as changes in accounting or depreciation practices, extensions or additions to the system; disposal of any substantial portion of the property of the utility; reorganization, mergers, or consolidations with other companies; leases executed; other contracts or agreements entered into; changes made in articles of incorporation or amendments; the occurrence of contingency losses or gains.

1 In 1998, CTC Telecom, Inc. (CTC), a wholly-owned subsidiary of Cambridge Telephone Company, was incorporated, with an initial investment of \$100,000. CTC operates as a Competitive Local Exchange Carrier in the state of Idaho. Additional capital investments of \$8,927,037 have been made through December 31, 2022.

2 Cambridge Telephone Company (Cambridge) is a member of Syringa Networks, LLC, an Idaho Limited Liability Company. Cambridge's investment in Syringa as of December 31, 2022 was \$5,141,066 (equity method investment).

3 As of December 31, 2022, the company has five loans with Zions Bank:

[a]	\$1,324,323
[b]	\$1,308,152
[c]	\$556,200
[d]	\$152,799
[e]	\$2,000,000
[f]	\$1,752,565

4 The Company opted into the A-CAM model-based support and is eligible to receive \$2,891,180 annually until 2028.

BALANCE SHEET
Assets and Other Debits

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease) 525658.7
Current Assets			
1120 Cash and Equivalents			
1130 Cash	80,191	291,629	211,438
1140 Special Cash Deposits	-	-	-
1150 Working Cash Advances	-	-	-
1160 Temporary Investments	-	-	-
1180 Telecommunications Accts. Receivable	854,087	227,842	(626,244)
1181 Accts. Rec. Allow. -Telecommunications	-	-	-
1190 Other Accounts Receivable	1,038,704	3,343,704	2,305,000
1191 Accounts Receivable Allow. - Other	-	-	-
1200 Notes Receivable	-	-	-
1201 Notes Receivable Allowance	-	-	-
1210 Interest & Dividends Receivable	-	-	-
1220 Material and Supplies	1,014,537	2,092,548	1,078,012
1280 Prepayments	-	-	-
1290 Prepaid Rents	-	-	-
1300 Prepaid Taxes	-	-	-
1310 Prepaid Insurance	60,204	51,744	(8,459)
1320 Prepaid Directory Expenses	-	-	-
1330 Other Prepayments	-	-	-
1350 Other Current Assets	-	-	-
Noncurrent Assets			
1401 Investment in Affiliated Companies	8,927,037	10,960,435	2,033,398
1402 Investment in Nonaffiliated Companies	6,350,782	6,360,046	9,264
1406 Nonregulated Investments	-	-	-
1407 Unamortized Debt Issuance Expense	-	-	-
1408 Sinking Funds	-	-	-
1410 Other Noncurrent Assets	14,494	78,554	64,060
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	24,969,233	26,458,842	1,489,609
2002 Prop. Held for Future Telecom. Use	-	-	-
2003 Telecom. Plant under Constr. - Short Term	1,071,528	557,949	(513,579)
2006 Nonoperating Plant	-	-	-
2007 Goodwill	338,332	169,166	(169,166)
Depreciation and Amortization Accounts			
3100 Accumulated Depreciated	(20,997,105)	(22,178,062)	(1,180,957)
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	23,723,493	28,415,868	4,692,376

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BALANCE SHEET
Liabilities & Stockholders' Equity

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease) 525658.7
Current Liabilities			
4010 Accounts Payable	529,962	798,957	268,995
4020 Notes Payable	161,806	-	(161,806)
4030 Advance Billings and Payments	-	-	-
4040 Customer Deposits	4,240	160,718	156,478
4050 Current Maturities - Long -Term Debt	1,088,200	-	(1,088,200)
4060 Current Maturities - Capital leases	-	-	-
4070 Income Taxes - Accrued	(223,850)	(104,464)	119,386
4080 Other Taxes - Accrued	13,888	14,000	112
4100 Net Current Defer. Oper. Income Taxes	(56,512)	-	56,512
4110 Net Current Defer. Nonoper. Income Taxes	-	-	-
4120 Other Accrued Liabilities	328,411	349,098	20,687
4130 Other Current Liabilities	-	-	-
Long-Term Debt			
4210 Funded Debt	5,154,393	7,094,039	1,939,645
4220 Premium on Long-Term Debt	-	-	-
4230 Discount on Long-Term Debt	-	-	-
4240 Recquired 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	950,698	652,886	(297,812)
4330 Unamort. Nonoper. Invest. Tax Credits - Net	-	-	-
4340 Net Noncurrent Defer. Oper. Income Taxes	(193,764)	-	193,764
4350 Net Noncur. Defer. Nonoper. Income Taxes	(72,282)	-	72,282
4360 Other Deferred Credits	183,503	-	(183,503)
4370 Other Juris. Liab. & Def. Credits - Net	-	-	-
Stockholders' Equity			
4510 Capital Stock	30,000	30,000	-
4520 Additional Paid-In Capital	-	-	-
4530 Treasury Stock	(547,511)	(757,511)	(210,000)
4540 Other Capital	-	-	-
TOTAL LIAB. & OTHER CREDITS	7,351,182	8,237,723	886,541

ANALYSIS OF TELECOMMUNICATIONS PLANT IN SERVICE

TOTAL Company Basis

	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	102,302				102,302
2112 Motor Vehicles	1,539,980	184,796	-		1,724,776
2113 Aircraft	-				-
2114 Special Purpose Vehicles	-				-
2115 Garage Work Equipment	-				-
2116 Other Work Equipment	1,895,325	84,621	-		1,979,946
2121 Buildings	2,414,930	1	-		2,414,931
2122 Furniture	76,965	-	(4,705)		72,260
2123 Office Equipment	4,787	11,380	-		16,167
2124 General Purpose Computers	61,685	865	-		62,550
2211 Analog Electronic Switching	-				-
2212 Digital Electronic Switching	1,101,548	-	(12,696)		1,088,852
2215 Electro-Mechanical Switching	-				-
2220 Operator Systems	-				-
2231 Radio Systems	585,195	-	(2,128)		583,067
2232 Circuit Equipment	2,392,648	414,456	-		2,807,104
2311 Station Apparatus	-				-
2321 Customer Premises Wiring	-				-
2341 Large Private Branch Exchanges	-				-
2351 Public Telephone Terminal Equipment	-				-
2362 Other Terminal Equipment	-				-
2411 Poles	21,889	-	(2)		21,887
2421 Aerial Cable	-				-
2422 Underground Cable	37,662	-	-		37,662
2423 Buried Cable	14,444,683	422,019	-		14,866,702
2424 Submarine Cable	-				-
2426 Infrabuilding Network Cable	7,359	-	(0)		7,359
2431 Aerial Wire	-				-
2441 Conduit Systems	116,287	-			116,287
2681 Capital Leases	-				-
2682 Leasehold Improvements	-				-
2690 Intangibles	-				-
TOTAL PLANT ACCOUNTS	24,031,068	1,118,137	(19,531)	-	25,901,852

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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					

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ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
Account 3100

	TOTAL Company Basis				
	Balance Beginning of Year	Depreciation Rate*	Credits During 525658.7	Retirements and Adjustments	Balance End of Year
Analysis of Entries in Accumulated Depreciation					
2112 Motor Vehicles	1,134,661	25.00%	194,197	-	1,328,858
2113 Aircraft	-				-
2114 Special Purpose Vehicles	-				-
2115 Garage Work Equipment	1,241,483	10.00%	172,198	-	1,413,681
2116 Other Work Equipment	1,949,165	3.00%	72,448	-	2,021,613
2121 Buildings	68,717	12.50%	(4,154)	-	64,563
2122 Furniture	13,351	20.00%	-	-	13,351
2123 Office Equipment	33,789	20.00%	(304)	-	33,485
2124 General Purpose Computers	-				-
2211 Analog Electronic Switching	1,101,548	12.00%	(12,696)	-	1,088,852
2212 Digital Electronic Switching	-				-
2215 Electro-Mechanical Switching	-				-
2220 Operator Systems	-				-
2231 Radio Systems	282,309	10.00%	56,391	-	338,700
2232 Circuit Equipment	2,130,696	8.00%	18,379	-	2,149,075
2311 Station Apparatus	-				-
2321 Customer Premises Wiring	-				-
2341 Large Private Branch Exchanges	-				-
2351 Public Telephone Terminal Equipment	-				-
2362 Other Terminal Equipment	112,406	6.50%	23,264	-	135,670
2411 Poles	21,888	6.50%	-	-	21,888
2421 Aerial Cable	-				-
2422 Underground Cable	37,662	6.50%	-	-	37,662
2423 Buried Cable	12,306,528	6.50%	550,054	-	12,856,582
2424 Submarine Cable	-				-
2426 Intrabuilding Network Cable	7,359	6.50%	-	-	7,359
2431 Aerial Wire	-				-
2441 Conduit Systems	116,287	6.50%	-	-	116,287
TOTAL	20,557,848		1,069,776	-	21,627,624

*Please list individual depreciation rate for each account.

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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

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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		10,960,435
Cash value life insurance			151,439
Syringa Networks, LLC	2000-2008		6,239,613
NRTC	2003-2020		25,976
Totals			17,377,464

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		239,977
Interexchange carriers		267,945
CTC Telecom, Inc.		3,004,222
Totals	-	3,512,144

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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>
Ford Credit line of credit	10/28/2020			525,659
Totals				525,659

ACCOUNTS PAYABLE

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

<u>Name of Creditor</u>	<u>Amount</u>
Calix	57,240
Power & Tel	35,504
Zions Bank	27,661
Streakwave Wireless	25,844
Allied Benefits	17,101
FORVIS	12,385
telsipire	8,250
CTI	8,167
Erisa Law Group	7,163
Idaho Power	5,784
Anxister	4,508
Universal Service Admin	4,484
ID State Insurance	4,387
Syringa Networks	3,146
ID Dept of Commerce	2,545
Core Telecom Systems	2,262
Jerry's Auto Repair	1,920
Graybar Electric	1,877
Amerigas	1,873
Cleo Stacy	1,778
ID State Tax Commission	1,766
Zions ACH Payment	1,351
Safeguard	1,272
Christensen Oil	1,045
Totals	239,313

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	Face Amount Authorized	Outstanding Year-End	Premium/ Discount		Interest for year	
					Total	Year Amortized	Rate	Amount
Zion Bank Promissory LOC	2021	2027	2,000,000	2,000,000			3.50%	70,000
Zion Bank Promissory Note -1904	2020	2027	1,910,000	1,324,323			3.50%	46,351
Zion Bank Promissory Note - 1888	2020	2025	2,356,000	1,308,152			3.50%	45,785
Zion Bank Promissory Note - 1771	2020	2026	750,000	556,200			3.50%	19,467
Zion Bank Promissory Note - 9539	2021	2026	228,400	152,799			3.50%	5,348
Zion Bank Promissory Note - 4797	2022	2027	1,000,000	876,283			3.50%	30,670
Zion Bank Promissory Note - 7658	2022	2027	1,000,000	876,283			3.50%	30,670
Total =				7,094,039				248,291

INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 15)	<u>5,795,068</u>	<u>Same as</u>
Total Operating Expenses (from pages 16 & 17)	<u>4,721,794</u>	<u>total company</u>
7100 Other Operating Income and Expense	<u> </u>	<u> </u>
7210 Operating Investment Tax Credits-Net	<u>76,879</u>	<u> </u>
7220 Operating Federal Income Taxes	<u>88,739</u>	<u> </u>
7230 Operating State and Local Income Taxes	<u>(24,991)</u>	<u> </u>
7240 Operating Other Taxes	<u>49,151</u>	<u> </u>
7250 Provision for Deferred Operating Income Taxes-Net	<u>(390,034)</u>	<u> </u>
7200 Operating Taxes (Total)	<u>(200,256)</u>	<u> </u>
7310 Dividend Income	<u>0</u>	<u> </u>
7320 Interest Income	<u>0</u>	<u> </u>
7330 Income from Sinking and Other Funds	<u>0</u>	<u> </u>
7340 Allowance for Funds Used During Construction	<u>(32,446)</u>	<u> </u>
7350 Gains/Losses from the Disposition of Certain Property	<u>(11,226)</u>	<u> </u>
7360 Other Nonoperating Income	<u>(3,106,698)</u>	<u> </u>
7370 Special Charges	<u>15,355</u>	<u> </u>
7300 Nonoperating Income and Expense	<u>(3,135,015)</u>	<u> </u>
7410 Nonoperating Investment Tax Credits-Net	<u>0</u>	<u> </u>
7420 Nonoperating Federal Income Taxes	<u>237,093</u>	<u> </u>
7430 Nonoperating State and Local Income Taxes	<u>51,397</u>	<u> </u>
7440 Nonoperating Other Taxes	<u>0</u>	<u> </u>
7450 Provision for Deferred Nonoperating Income Taxes-Net	<u>88,119</u>	<u> </u>
7400 Nonoperating Taxes	<u>376,609</u>	<u> </u>
7510 Interest on Funded Debt	<u>61,569</u>	<u> </u>
7520 Interest Expense-Capital Leases	<u>164,244</u>	<u> </u>
7530 Amortization of Debt Issuance Expense	<u>0</u>	<u> </u>
7540 Other Interest Deductions	<u>60</u>	<u> </u>
7500 Interest and Related Items	<u>225,874</u>	<u> </u>
7610 Extraordinary Income Credits	<u> </u>	<u> </u>
7620 Extraordinary Income Charges	<u> </u>	<u> </u>
Extraordinary Items-Net	<u> </u>	<u> </u>
7600 Extraordinary Items	<u> </u>	<u> </u>
7910 Income Effect of Jurisdictional Ratemaking Differences-Net	<u> </u>	<u> </u>
7991 Nonregulated Net Income	<u>326</u>	<u> </u>
AMOUNT TRANSFERRED TO RETAINED EARNINGS	<u>3,805,735</u>	<u> </u>

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OPERATING REVENUES

Item	Total Company	Idaho Only
Local Network Services Revenues		
5001 Basic Area Revenue	<u>433,455</u>	<u>Same as</u>
5002 Optional Extended Area Revenue		<u>total company</u>
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>56,844</u>	
5069 Other Local Exchange Settlements	<u>2,891,058</u>	
Network Access Services Revenues		
5081 End User Revenue (SLC)	<u>155,654</u>	
5082 Switched Access Revenue (Interstate)	<u>719,212</u>	
5083 Special Access Revenue	<u>0</u>	
5084 State Access Revenue (Intrastate)	<u>221,493</u>	
Long Distance Network Services Revenues		
5100 Long Distance Message Revenue - All		
Miscellaneous Revenues		
5230 Directory Revenue	<u>4,932</u>	
5240 Rent Revenue	<u>4,200</u>	
5250 Corporate Operations Revenue	<u>1,306,440</u>	
5261 Special Billing Arrangements Revenue		
5262 Customer Operations Revenue		
5263 Plant Operations Revenue		
5264 Other Incidental Regulated Revenue	<u>(172)</u>	
5269 Other Revenue Settlements		
5270 Carrier Billing & Collection Revenue	<u>0</u>	
Uncollectible Revenues		
5301 Uncollectible Revenue - Telecommunications	<u>1,953</u>	
5302 Uncollectible Revenue - Other		
TOTAL OPERATING REVENUES	<u>5,795,068</u>	

Please identify the following revenues:

NECA USF **\$2,891,180**. To what account were they booked? **5069.10**

State USF **\$126,655**. To what account were they booked? **5084.52**

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided for them.

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Specific Operations Expense		
6110 Network Support Expenses		<u>Same as</u>
6112 Motor Vehicle Expense	<u>27,180</u>	<u>total company</u>
6113 Aircraft Expense	<u>0</u>	
6114 Special Purpose Vehicles Expense	<u>0</u>	
6115 Garage Work Equipment Expense	<u>0</u>	
6116 Other Work Equipment Expense	<u>0</u>	
6120 General Support Expenses	<u>0</u>	
6121 Land and Building Expenses	<u>95,685</u>	
6122 Furniture and Artworks Expense	<u>0</u>	
6123 Office Equipment Expense	<u>17,362</u>	
6124 General Purpose Computers Expense	<u>131,591</u>	
6210 Central Office Switching Expenses	<u>0</u>	
6211 Analog Electronic Expense	<u>0</u>	
6212 Digital Electronic Expense	<u>156,866</u>	
6215 Electro-Mechanical Expense	<u>0</u>	
6220 Operators System Expense	<u>0</u>	
6230 Central Office Transmission Expenses	<u>8,400</u>	
6231 Radio Systems Expense	<u>0</u>	
6232 Circuit Equipment Expense	<u>400,031</u>	
6310 Information Origination/Termination Expense	<u>0</u>	
6311 Station Apparatus Expense	<u>0</u>	
6341 Large Private Branch Exchange Expense	<u>0</u>	
6351 Public Telephone Terminal Equipment Expense	<u>0</u>	
6362 Other Terminal Equipment Expense	<u>0</u>	
6410 Cable and Wire Facilities Expenses	<u>137,332</u>	
6411 Pole Expense	<u>0</u>	
6421 Aerial Cable Expense	<u>0</u>	
6422 Underground Cable Expense	<u>0</u>	
6423 Buried Cable Expense	<u>255,520</u>	
6424 Submarine Cable Expense	<u>0</u>	
6425 Deep Sea Cable Expense	<u>0</u>	
6426 Intrabuilding Network Cable Expense	<u>0</u>	
6431 Aerial Wire Expense	<u>0</u>	
6441 Conduit Systems Expense	<u>0</u>	
	<u>1,229,967</u>	

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OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Nonspecific Operations Expense		
6510 Other Property/Plant/Equipment Expenses	0	Same as
6511 Property Held for Future Telecomm. Use Expenses	0	total company
6512 Provisioning Expense	0	
6530 Network Operations Expense	0	
6531 Power Expense	0	
6532 Network Administration Expense	193,279	
6533 Testing Expense	0	
6534 Plant Operations Administration Expense	0	
6535 Engineering Expense	0	
6540 Access Expense	35,718	
6560 Depreciation and Amortization Expenses	0	
6561 Depreciation Expense-Telecom. Plant in Service	1,351,698	
6562 Depreciation Expense-Property Held for Future Use	0	
6563 Amortization Expense - Tangible	0	
6564 Amortization Expense - Intangible	169,166	
6565 Amortization Expense - Other	0	
Total Plant Nonspecific Operations Expenses	1,749,860	
Customer Operations Expense		
6610 Marketing	0	
6611 Product Management	0	
6612 Sales	0	
6613 Product Advertising	109,012	
6620 Services	0	
6621 Call Completion Services	0	
6622 Number Services	10,749	
6623 Customer Services	136,273	
Total Customer Operations Expense	256,034	
Corporate Operations Expense		
6710 Executive and Planning	0	
6711 Executive	510,033	
6712 Planning	0	
6720 General and Administrative	33,940	
6721 Accounting and Finance	555,505	
6722 External Relations	0	
6723 Human Resources	0	
6726 Procurement	0	
6727 Research and Development	0	
6728 Other General and Administrative	386,457	
6790 Provision for Uncollectible Notes Receivable	0	
Total Corporate Operations Expense	1,485,934	
TOTAL OPERATING EXPENSES	3,491,827	

CENTRAL OFFICE DATA
as of December 31, 2022 (unless otherwise indicated)

Name of Central Office: Cambridge
Prefix (es): 257,253,256,259

Central Office Switch Type: TEKELEC T7000 ###

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

Access Line Capacity
Design: 5112
Access Lines in Use
Customer Lines: _____
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: _____
Public Telephone Lines _____
Company Official Lines 25
Company Test Lines 25

Classification of Customer Access

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line 1-Party	Multi- Line 1-Party	Centrex N.A.R.	Single Line Multi- Party	Subtotal Business	
Beginning of Year		1478			213	213	1691
New Connects		113			13	13	126
Disconnects		239			25	25	264
End of Year		1352			201	201	1553

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: _____

Custom Calling:
Number of customers with at least one feature: 1631
Total number of features subscribed to: 20

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NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING (Year) 2022

	Local Exchange	Average # of Customer Lines in Use	Toll Calls Originated (Total of all Carriers)			Avg./ Line
			Intrastate	Interstate	Total	
	Cambridge Tel 253, 256, 257, 259	1553	103,620	180,153	283,773	182.73
2				#		
3						
5						
5						
6						
7						
8						
9						
10						
11						
12						
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18						

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**ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES
YEAR ENDED DECEMBER 31, 2022.**

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 12/1/20

Alternate method of notification

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company 11

Category of complaints (if known):

Deposit Disputes

Charges on Bill 7

Denial/Termination
of Service

Carrier Selection/Assignment

Miscellaneous 4

Rev 3/02

CERTIFICATE

State of Idaho)
County of Washington) ss
)

WE, the undersigned James Wescott

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.

James Wescott
(Chief Officer)

(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me this 12th day of April, (Year) 2023.

Dana Lynne Munden
Notary Public

My Commission expires 2-2, (Year) 2028.

Rev 3/02

gdk/excel/jnelson/anulrpts/telannualrpt



