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# ***ANNUAL REPORT***

OF

CTC TELECOM, INC

---

**NAME**

PO BOX 88, CAMBRIDGE, ID 83610

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**ADDRESS**

TO THE

**IDAHO PUBLIC**

**UTILITIES COMMISSION**

FOR THE

YEAR ENDED 2014

RECEIVED  
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IDAHO PUBLIC  
UTILITIES COMMISSION



## Independent Accountants' Compilation Report

To the Board of Directors  
CTC Telecom, Inc.  
Cambridge, Idaho 83610

We have compiled the balance sheets of CTC Telecom, Inc. as of December 31, 2014 and 2013, and the related statement of income for the year ended December 31, 2014 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, 2015

**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO  
THE IDAHO PUBLIC UTILITIES COMMISSION  
FOR THE YEAR ENDING DECEMBER 31, 2014**

**COMPANY INFORMATION**

Exact name of utility: CTC Telecom, Inc.  
 Address of principal office: P.O. Box 69, 130 Superior St., Cambridge, ID 83610  
 Telephone Number Area Code (208) 257-3314 Email address: rwiggin@ctctele.com  
 Cities or towns served: Hidden Springs and Boise

Name and title of officer having custody of the general corporate books of account: \_\_\_\_\_  
Richard Wiggins, President

Address of office where corporate books are kept and phone number: \_\_\_\_\_  
P.O. Box 69, 130 Superior St., Cambridge, ID 83610, (208) 257-3314

Organized under the laws of the State of: Idaho

Date of organization: 17-Feb-98

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

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

Name and address of controlling company, if any: Cambridge Telephone Company, Inc.  
P.O. Box 69, 130 Superior St., Cambridge, ID 83610

Names of affiliated companies. Give address and description of business: Cambridge Telephone Company, Inc.  
P.O. Box 69, 130 Superior St., Cambridge, ID 83610-Telecommunications Service;  
CTC Construction, LLC P.O. Box 88, Cambridge, ID 83610-Construction Services  
InCom Telecom LLC, 130 N. Superior, Cambridge, ID 83610-DSL, 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.

<b>Title</b>	<b>Name</b>	<b>Address</b>
President	Richard Wiggins	1745 Fairview Ave., Weiser, ID 83672
Vice President	Kermit Wiggins	P.O. Box 69, Cambridge, ID 83610
Secretary	Kristie Kanady	P.O. Box 353, Cambridge, ID 83610
Treasurer	Joana Wiggins	P.O. Box 69, 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.)

<b>Name and Address</b>	<b>Term Expired or Current Term Will Expire</b>	<b>Meetings Attended This year</b>	<b>Fees Paid During Year</b>
Richard Wiggins P.O. Box 69, Cambridge, ID 83610	Indefinite	1	None
Kermit Wiggins P.O. Box 69, Cambridge, ID 83610	Indefinite	1	None
Kristie Kanady P.O. Box 353, Cambridge, ID 83610	Indefinite	1	None
Joana Wiggins P.O. Box 69, Cambridge, ID 83610	Indefinite	1	None
Name of Chairman of the Board: Richard 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.)

<b>Name</b>	<b>Title</b>	<b>Wages and Bonuses Paid</b>



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

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
<b>Current Assets</b>			
1120 Cash and Equivalents			
1130 Cash	16,991	22,702	5,711
1140 Special Cash Deposits			-
1150 Working Cash Advances			-
1160 Temporary Investments			-
1180 Telecommunications Accts. Receivable	55,082	53,669	(1,413)
1181 Accts. Rec. Allow. -Telecommunications			-
1190 Other Accounts Receivable	56,736	253,718	196,982
1191 Accounts Receivable Allow. - Other			-
1200 Notes Receivable			-
1201 Notes Receivable Allowance			-
1210 Interest & Dividends Receivable			-
1220 Material and Supplies	46,386	51,509	5,123
1280 Prepayments			-
1290 Prepaid Rents	6,989	6,989	-
1300 Prepaid Taxes			-
1310 Prepaid Insurance			-
1320 Prepaid Directory Expenses			-
1330 Other Prepayments		3,190	3,190
1350 Other Current Assets			-
<b>Noncurrent Assets</b>			
1401 Investment in Affiliated Companies	(19,143)	(159,778)	(140,635)
1402 Investment in Nonaffiliated Companies	126,410	109,806	(16,604)
1406 Nonregulated Investments			-
1407 Unamortized Debt Issuance Expense			-
1408 Sinking Funds			-
1410 Other Noncurrent Assets	70,278	70,278	-
1438 Deferred Maintenance & Retirements			-
1439 Deferred Charges	7,900	7,900	-
1500 Other Jurisdiction Assets - Net			-
<b>Property, Plant and Equipment</b>			
2001 Telecommunications Plants in Service	4,047,174	3,864,554	(182,620)
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			-
<b>Depreciation and Amortization Accounts</b>			
3100 Accumulated Depreciated	2,388,703	2,273,051	(115,652)
3200 Accum. Depr. - Held for Future Use			-
3300 Accumulated Depreciation - Nonoperating			-
3400 Accumulated Amortization - Tangible			-
3410 Accum. Amort. - Capitalized Leases			-
3420 Accum. Amort. - Leasehold Improvements			-
3500 Accumulated Amortization - Intangible			-
3600 Accumulated Amortization - Other			-
<b>TOTAL ASSETS</b>	<b>2,026,100</b>	<b>2,011,486</b>	<b>(14,614)</b>

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

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
<b>Current Liabilities</b>			
4010 Accounts Payable	196,808	421,113	224,305
4020 Notes Payable	-	-	-
4030 Advance Billings and Payments	109,771	116,471	6,700
4040 Customer Deposits	-	-	-
4050 Current Maturities - Long -Term Debt	134,400	-	(134,400)
4060 Current Maturities - Capital leases	-	-	-
4070 Income Taxes - Accrued	-	-	-
4080 Other Taxes - Accrued	11,958	10,208	(1,750)
4100 Net Current Defer. Oper. Income Taxes	-	-	-
4110 Net Current Defer. Nonoper. Income Taxes	-	-	-
4120 Other Accrued Liabilities	1,628	-	(1,628)
4130 Other Current Liabilities	-	-	-
<b>Long-Term Debt</b>			
4210 Funded Debt	243,484	-	(243,484)
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	-	-	-
<b>Other Liabilities &amp; Deferred Credits</b>			
4310 Other Long-Term Liabilities	-	-	-
4320 Unamort. Oper. Invest. Tax Credits - Net	-	-	-
4330 Unamort. Nonoper. Invest. Tax Credits - Net	-	-	-
4340 Net Noncurrent Defer. Oper. Income Taxes	192,655	220,046	27,391
4350 Net Noncur. Defer. Nonoper. Income Taxes	(31,057)	(34,646)	(3,589)
4360 Other Deferred Credits	-	-	-
4370 Other Juris. Liab. & Def. Credits - Net	-	-	-
<b>Stockholders' Equity</b>			
4510 Capital Stock	100,000	100,000	-
4520 Additional Paid-In Capital	1,900,000	1,900,000	-
4530 Treasury Stock	-	-	-
4540 Other Capital	-	-	-
4550 Retained Earnings	(833,547)	(721,706)	111,841
<b>TOTAL LIAB. &amp; OTHER CREDITS</b>	<b>2,026,100</b>	<b>2,011,486</b>	<b>(14,614)</b>

**ANALYSIS OF TELECOMMUNICATIONS PLANT IN SERVICE**

**TOTAL Company Basis**

**Analysis of Telecommunications Plant in Service**

	Balance Beginning of Year	Additions During year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
2111 Land	57,586				57,586
2112 Motor Vehicles	190,689	48,134	(94,206)	38,282	182,899
2113 Aircraft	-				-
2114 Special Purpose Vehicles	-				-
2115 Garage Work Equipment	-				-
2116 Other Work Equipment	-				-
2121 Buildings	562,853				562,853
2122 Furniture	1,183				1,183
2123 Office Equipment	-				-
2124 General Purpose Computers	13,254				13,254
2211 Analog Electronic Switching	-				-
2212 Digital Electronic Switching	162,347				162,347
2215 Electro-Mechanical Switching	-				-
2220 Operator Systems	-				-
2231 Radio Systems	-				-
2232 Circuit Equipment	1,060,835	48,703	(491,652)		617,886
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	1,917,434	15,082	(513)	242,363	2,174,366
2424 Submarine Cable	-				-
2426 Intrabuilding Network Cable	-				-
2431 Aerial Wire	-				-
2441 Conduit Systems	13,365				13,365
2681 Capital Leases	-				-
2682 Leasehold Improvements	-				-
1410 Internet	67,628	14,187		(3,000)	78,815
<b>TOTAL PLANT ACCOUNTS</b>	<b>4,047,174</b>	<b>126,106</b>	<b>(586,371)</b>	<b>277,645</b>	<b>3,864,554</b>



**ANALYSIS OF TELECOMMUNICATIONS PLANT ACCOUNTS**

IDAHO Operations Only

**Analysis of Telecommunications Plant in Service**

	Balance Beginning of Year	Additions During Year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
2111 Land					
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					
<b>TOTAL PLANT ACCOUNTS</b>					

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	
<b>Analysis of Entries in Accumulated Depreciation</b>						
2112 Motor Vehicles	130,726	20.00%	22,800	(55,924)	97,602	
2113 Aircraft	-				-	
2114 Special Purpose Vehicles	-				-	
2115 Garage Work Equipment	-				-	
2116 Other Work Equipment	-				-	
2121 Buildings	298,116	3.00, 5.00%	25,363		323,479	
2122 Furniture	799	12.50%	148		947	
2123 Office Equipment	-				-	
2124 General Purpose Computers	13,254	20.00%			13,254	
2211 Analog Electronic Switching	-				-	
2212 Digital Electronic Switching	47,497	12.00%	19,482		66,979	
2215 Electro-Mechanical Switching	-				-	
2220 Operator Systems	-				-	
2231 Radio Systems	-				-	
2232 Circuit Equipment	726,867	9.00, 12.50%	96,671	(491,652)	331,886	
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	1,090,316	5.00, 6.5%	116,794	149,008	1,356,118	
2424 Submarine Cable	-				-	
2426 Intrabuilding Network Cable	-				-	
2431 Aerial Wire	-				-	
1410 Internet	67,629	33.33%	1,792		69,421	
2441 Conduit Systems	13,499	6.50%	(134)		13,365	
<b>TOTAL</b>	<b>2,388,703</b>		<b>282,916</b>	<b>(398,568)</b>	<b>2,273,051</b>	

\*Please list individual depreciation rate for each account.

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

**IDAHO Operations Only**

**Analysis of Entries in Accumulated Depreciation**

	Balance Beginning of Year	Depreciation Rate*	Credits During Year	Retirements and Adjustments	Balance End of Year
2112 Motor Vehicles		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					
<b>TOTAL</b>					

\*Please list individual depreciation rate for each account.

## INVESTMENTS

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

<u>Description</u>	<u>Date Acquired</u>	<u>Book Cost of Investments Disposed of This year</u>	<u>Book Cost of Investments Held at End of Year</u>
CoBank patronage	various		80,206
Allcom Stock	11/27/2002		29,600
InCom Telecom LLC	2013		(159,778)
<b>Totals</b>			(49,972)

## RECEIVABLES

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

<u>Name of Company</u>	<u>Amount at End of Year</u>	
	<u>Notes Receivable</u>	<u>Accounts Receivable</u>
Customer accounts receivable		53,669
Interexchange carriers		703
InCom Telecom LLC		238,185
CTC Long Distance		8,686
Miscellaneous		6,144
<b>Totals</b>		307,387

**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>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Totals</b>	_____	_____	_____	_____

**ACCOUNTS PAYABLE**

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

<u>Name of Creditor</u>	<u>Amount</u>
Cambridge Telephone Company	407,744
ADA County 911	1,291
Adams County Record	181
Gem State Locating	225
Intrado Inc.	345
KGP Logistics Inc.	135
Netxusa Inc.	4,653
Neustar Inc.	252
News Reporter	100
Security Coverage	2,691
Telecom Consulting Associates	1,216
Incom	243
Other, Various	2,037
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
<b>Totals</b>	<b>421,113</b>

SEE ACCOUNTANT'S COMPILATION REPORT





## INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 15)	882,090	Same as
Total Operating Expenses (from page 17)	964,572	total company
7100 Other Operating Income and Expense		
7210 Operating Investment Tax Credits-Net	14,757	
7220 Operating Federal Income Taxes	66,936	
7230 Operating State and Local Income Taxes		
7240 Operating Other Taxes	19,150	
7250 Provision for Deferred Operating Income Taxes-Net	(14,283)	
7200 Operating Taxes (Total)	86,560	
7310 Dividend Income	-	
7320 Interest Income		
7330 Income from Sinking and Other Funds		
7340 Allowance for Funds Used During Construction		
7350 Gains/Losses from the Disposition of Certain Property	6,400	
7360 Other Nonoperating Income	(140,635)	
7370 Special Charges	(521)	
7300 Nonoperating Income and Expense	(134,756)	
7410 Nonoperating Investment Tax Credits-Net		
7420 Nonoperating Federal Income Taxes		
7430 Nonoperating State and Local Income Taxes		
7440 Nonoperating Other Taxes		
7450 Provision for Deferred Nonoperating Income Taxes-Net		
7400 Nonoperating Taxes	-	
7510 Interest on Funded Debt	15,733	
7520 Interest Expense-Capital Leases		
7530 Amortization of Debt Issuance Expense		
7540 Other Interest Deductions	500	
7500 Interest and Related Items	16,233	
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	431,872	
<b>AMOUNT TRANSFERRED TO RETAINED EARNINGS</b>	<b>111,841</b>	



**OPERATING REVENUES**

Item	Total Company	Idaho Only
<b>Local Network Services Revenues</b>		
5001 Basic Area Revenue	104,660	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	31,204	
5069 Other Local Exchange Settlements	67,505	
<b>Network Access Services Revenues</b>		
5081 End User Revenue (SLC)	91,347	
5082 Switched Access Revenue (Interstate)	7,122	
5083 Special Access Revenue		
5084 State Access Revenue (Intrastate)	213,119	
Long Distance Network Services Revenues		
5100 Long Distance Message Revenue - All	204,940	
<b>Miscellaneous Revenues</b>		
5230 Directory Revenue	2,199	
5240 Rent Revenue	143,391	
5250 Corporate Operations Revenue		
5261 Special Billing Arrangements Revenue		
5262 Customer Operations Revenue		
5263 Plant Operations Revenue		
5264 Other Incidental Regulated Revenue	16,133	
5269 Other Revenue Settlements		
5270 Carrier Billing & Collection Revenue		
<b>Uncollectible Revenues</b>		
5301 Uncollectible Revenue - Telecommunications	470	
5302 Uncollectible Revenue - Other		
<b>TOTAL OPERATING REVENUES</b>	<b>882,090</b>	

Please identify the following revenues:

USAC USF \$ 67,394. To what account were they booked? Account # 5069.10

State USF \$ NONE. To what account were they booked?

**OPERATING REVENUES**

Item	Total Company	Idaho Only
<b>Plant Specific Operations Expense</b>		
6110 Network Support Expenses		Same as
6112 Motor Vehicle Expense	9,542	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	27,103	
6122 Furniture and Artworks Expense		
6123 Office Equipment Expense		
6124 General Purpose Computers Expense	177	
6210 Central Office Switching Expenses		
6211 Analog Electronic Expense		
6212 Digital Electronic Expense	57,801	
6215 Electro-Mechanical Expense		
6220 Operators System Expense		
6230 Central Office Transmission Expenses		
6231 Radio Systems Expense		
6232 Circuit Equipment Expense	126,359	
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	28,808	
6424 Submarine Cable Expense		
6425 Deep Sea Cable Expense		
6426 Intrabuilding Network Cable Expense		
6431 Aerial Wire Expense		
6441 Conduit Systems Expense		
<b>TOTAL PLANT SPECIFIC OPERATIONS EXPENSE</b>	<b>249,790</b>	

## OPERATING REVENUES

Item	Total Company	Idaho Only
<b>Plant Nonspecific Operations Expense</b>		
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	3,651	
6533 Testing Expense		
6534 Plant Operations Administration Expense		
6535 Engineering Expense	2,544	
6540 Access Expense	234,866	
6560 Depreciation and Amortization Expenses		
6561 Depreciation Expense-Telecom. Plant in Service	282,916	
6562 Depreciation Expense-Property Held for Future Use		
6563 Amortization Expense - Tangible		
6564 Amortization Expense - Intangible		
6565 Amortization Expense - Other		
<b>Total Plant Nonspecific Operations Expenses</b>	<b>523,977</b>	
<b>Customer Operations Expense</b>		
6610 Marketing		
6611 Product Management		
6612 Sales		
6613 Product Advertising	10,627	
6620 Services		
6621 Call Completion Services		
6622 Number Services	1,038	
6623 Customer Services	64,930	
<b>Total Customer Operations Expense</b>	<b>76,595</b>	
<b>Corporate Operations Expense</b>		
6710 Executive and Planning		
6711 Executive	5,386	
6712 Planning		
6720 General and Administrative		
6721 Accounting and Finance	27,195	
6722 External Relations		
6723 Human Resources		
6724 Information Management		
6725 Legal	1,035	
6726 Procurement		
6727 Research and Development		
6728 Other General and Administrative	80,594	
6790 Provision for Uncollectible Notes Receivable		
<b>Total Corporate Operations Expense</b>	<b>114,210</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>964,572</b>	

**CENTRAL OFFICE DATA**  
as of December 31, 2014 (unless otherwise indicated)

Name of Central Office: Hidden Springs  
Prefix (es): 229

Central Office Switch Type: T-7000 & CSX

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

**Access Line Capacity**  
Design: 10,000

Installed/Equipped: 1344

**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	Centrex N.A.R.	Multi- Line 1-Party	Single Line Multi- Party	
Beginning of Year		499	499			50	549
New Connects		112	112		1	1	113
Disconnects		146	146		11	11	157
End of Year		465	465		40	40	505

**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: 173

**Custom Calling:**  
Number of customers with at least one feature: 495  
Total number of features subscribed to: 39

**NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING (Year) 2014**

Local Exchange	Average # of Customer Lines in Use	Local Calls		Toll Calls Originated (Total of all Carriers)			Avg./ Line
		Number (1000s)	Avg./ Line	Intrastate	Interstate	Total	
1 229	505			3,130	61,901	65,031	129
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							

SEE ACCOUNTANT'S COMPILATION REPORT

ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES  
YEAR ENDED DECEMBER 31, 2014.

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 10/1/2014

Alternate method of notification N/A

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company 7

Category of complaints (if known):

Deposit Disputes     

Charges on Bill 1

Denial/Termination     

Quality or Availability  
of Service     

Carrier Selection/Assignment     

Miscellaneous 6

Rev 3/02

CERTIFICATE

State of Idaho )  
 ) ss  
County of Washington )

WE, the undersigned RICHARD WIGGINS

and \_\_\_\_\_

of the CTC TELECOM, 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 15 day of April, (Year) 2015.

*Dana Lynne Munden*  
Notary Public



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

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

OF

---

Name of Respondent

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



## Notes to Separated Results of Idaho Operations

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

Notes to Separated Results of Idaho Operations  
(Continued)

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

Notes to Separated Results of Idaho Operations  
(Continued)

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

Notes to Separated Results of Idaho Operations  
(Continued)

30 Billing Inquiry Contacts:

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

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

32 Big Three Expense Facto - See FCC Part 36.392.

2012 FORM I INPUT MASTER		For The Year Ended: December 31, 2013		Separated Results of Idaho Operations			
COMPANY NAME: Cambridge Telephone Company							
FCC Account and Description		Total Idaho Operations Subject To Separations		Interstate Operation		Intrastate Operation	
Note No.	Line No.	MTS & WATS Switched Access	TOLL PLS Special Access	MTS & WATS Switched Access	TOLL PLS Special Access	MTS & WATS Switched Access	TOLL PLS Special Access
SUMMARY		Total	Total	Total	Total	Total	Total
Operating Revenues							
50XX Local -Billed	(1) 1.	603,709	-	-	-	603,709	-
-EAS Billed	(1) 2.	-	-	-	-	-	-
-EAS Settlement	(1) 3.	-	-	-	-	-	-
508X Access-SLC (End User)	(2) 4.	1,362,103	198,867	198,867	172,954	933,460	1,163,236
-Switched (TS+NTS)	(2) 5.	1,286,774	1,148,612	1,148,612	-	138,162	138,162
-Special	(2) 6.	509,640	509,640	509,640	-	-	-
51XX Toll -Message	(3a) 7.	-	-	-	-	-	-
-Private Line	(3b) 8.	-	-	-	-	-	-
-Settlement	(3c) 9.	-	-	-	-	-	-
52XX Misc.-Billing & Collection	(4) 10.	6,741	-	-	-	6,741	-
-Directory Advertising	11.	-	-	-	-	-	-
-Operating Rents	12.	-	-	-	-	-	-
-Other Misc.	13.	-	-	-	-	-	-
530X Less: Uncollectible Rev. (-)	14.	1,046	-	-	-	1,046	-
<b>Total Revenues</b>	15.	<b>3,770,013</b>	<b>1,347,479</b>	<b>509,640</b>	<b>172,954</b>	<b>1,853,118</b>	<b>1,912,894</b>
<b>Operating Expenses</b>							
61XX-64XX Plant Specific Oper.	(5a) 16.	780,760	230,759	170,030	23,494	226,394	2,893
65XX Plant Nonspecific Operations	(5a) 17.	120,450	79,251	6,646	2,192	20,311	280
656X Depreciation & Amortization	(5a) 18.	954,980	284,895	145,754	27,925	302,772	6,652
66XX Customer Operations	(5a) 19.	213,519	78,251	1,998	1,208	72,865	-
67XX Corporate Operations	(5a) 20.	649,842	232,612	111,078	13,828	178,231	1,578
---- Other Operating	(5a) 21.	-	-	-	-	-	-
<b>Total Expenses</b>	(5a) 22.	<b>2,719,552</b>	<b>905,769</b>	<b>435,506</b>	<b>68,647</b>	<b>800,574</b>	<b>11,403</b>
<b>Operating Taxes:</b>	(6)						
7240 General Taxes	23.	43,682	12,302	5,064	1,670	15,475	214
7230 State/Local Inc. Tax (Current)	24.	67,628	55,509	(21,641)	8,043	62,573	3,271
7220 Federal Income Tax (Current)	25.	228,667	187,689	(73,174)	(135,678)	211,573	11,061
7250 Net Deferred Income Taxes	26.	27,897	22,898	(8,927)	3,318	25,812	1,349
7210 Net Investment Tax Credits	27.	-	-	-	-	-	-
<b>Total Taxes</b>	28.	<b>367,884</b>	<b>278,398</b>	<b>(98,678)</b>	<b>40,227</b>	<b>315,433</b>	<b>15,895</b>
<b>Net Operating Income</b>	29.	<b>682,578</b>	<b>163,312</b>	<b>172,812</b>	<b>64,080</b>	<b>567,112</b>	<b>(27,299)</b>
			<b>336,125</b>		<b>(257,440)</b>		

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	Local (other)	Total	
<b>SUMMARY (continued)</b>											
<b>Average Rate Base</b>											
2001 Telecom. Plant in Service	(5b)	1.	20,683,694	5,823,821	2,397,032	8,220,853	4,245,077	790,753	101,151	7,325,861	12,462,841
2005 Plant Acquisition Adjustment		2.	-	-	-	-	-	-	-	-	-
3100 Less: Accumulated Depr. (-)	(5c)	3.	(13,293,720)	(3,517,510)	(1,238,379)	(4,755,889)	(2,718,662)	(595,151)	(42,971)	(5,181,047)	(8,537,831)
34xx-36xx Accumulated Amort. (-)	(5)	4.	-	-	-	-	-	-	-	-	-
4100-4340 Accum. Deferred Tax (-)		5.	(169,250)	(47,655)	(19,614)	(67,269)	(34,736)	(6,471)	(828)	(59,946)	(101,981)
1220 Materials and Supplies		6.	77,370	21,076	3,803	24,879	18,025	3,370	438	30,658	52,491
4040 Customer Deposits		7.	(2,791)	(786)	(323)	(1,109)	(573)	-	(14)	(988)	(1,682)
4310 Other Long Term Liabilities		8.	-	-	-	-	-	-	-	-	-
Equal Access Equipment	(7)	9.	-	-	-	-	-	-	-	-	-
Other Rate Base		10.	292,901	119,642	29,272	148,914	23,256	10,549	2,653	107,529	143,987
<b>Total Average Rate Base</b>		11.	<b>7,588,204</b>	<b>2,398,588</b>	<b>1,171,791</b>	<b>3,570,379</b>	<b>1,532,387</b>	<b>202,943</b>	<b>60,429</b>	<b>2,222,067</b>	<b>4,017,825</b>
<b>PLANT IN SERVICE DETAIL</b>											
21XX General Support Facilities		1.	3,117,932	877,903	381,337	1,239,240	639,918	119,201	15,248	1,104,326	1,878,692
22XX Central Office Equipment:											
CAT 1-Operator Systems		2.	-	-	-	-	-	-	-	-	-
CAT 2-Tandem Switching (Alloc.)		3.	-	-	-	-	-	-	-	-	-
CAT 3-Local Switching		4.	-	-	-	-	-	-	-	-	-
CAT 4.12 -Exch. Trunk (Joint Use)		5.	835,662	710,313	-	710,313	-	-	9,664	125,349	125,349
CAT 4.12 -Exch. Trunk (Ded. Use)		6.	9,664	-	-	-	-	-	-	-	9,664
CAT 4.13 -Subscr. Line (Joint Use)		7.	80,300	389,943	23,566	392,450	380,943	56,744	-	761,886	56,744
CAT 4.13 -Subscr. Line (Ded. Use)		8.	1,541,033	-	11,507	-	-	5,754	-	-	-
CAT 4.23 -IX Trunk (Joint Use)		9.	-	184,870	7,544	192,414	86,726	8,173	-	-	94,899
CAT 4.23 -IX Trunk Ckt. (Ded. Use)		10.	277,401	-	262,541	-	-	14,860	-	-	14,860
CAT 4.3 -Host/Remote Trunk Ckt.		11.	12,343	5,289	1,069,380	1,069,380	3,426	-	3,628	-	7,054
Other COE		12.	1,069,380	-	-	-	-	-	-	-	-
<b>Total COE</b>		13.	<b>4,113,096</b>	<b>1,281,415</b>	<b>1,374,528</b>	<b>2,655,943</b>	<b>471,095</b>	<b>85,531</b>	<b>9,664</b>	<b>890,863</b>	<b>1,457,153</b>
23XX Information Orig./Term. Equipment:											
CAT 1-Regulated CPE		15.	-	-	-	-	-	-	-	-	-
Other IOT		16.	-	-	-	-	-	-	-	-	-
<b>Total IOT</b>		17.	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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	MTS & WATS Switched Access	TOLL PLS Special Access	EAS	Local (other)	Total			
										Total	Total	Total
<b>24XX Cable &amp; Wire Facilities:</b>												
CAT 1.3-Subscriber Line (Common)		18.	10,661,344	2,665,336	2,665,336		2,665,336				5,330,672	7,996,008
CAT 1.1.2-Subscriber Line (Ded.)		19.	120,771	80,514	80,514		80,514	40,257				40,257
CAT 2-Exch. Trunk (Joint Use)		20.	82,328	6,089	6,089		6,089		76,239			76,239
CAT 2-Exch. Trunk (Ded. Use)		21.	572,879	165,062	165,062		165,062	407,817				407,817
CAT 3-IX Trunk (Joint Use)		22.	1,620,894	999,167	1,321,663		1,321,663	20,336				489,064
CAT 3-IX Trunk (Ded. Use)		23.	394,450		276,839		276,839	117,611				117,611
CAT 4-Host/Remote Trunk		24.	-	-	-		-	-				-
Other C&WF		25.	-	-	-		-	-				-
<b>Total C&amp;WF</b>		26.	<b>13,452,666</b>	<b>3,664,503</b>	<b>661,167</b>		<b>4,325,670</b>	<b>586,021</b>	<b>76,239</b>		<b>5,330,672</b>	<b>9,126,996</b>
<b>26XX Other Assets:</b>												
Capital Leases		27.	-	-	-		-	-				-
Leasehold Improvements		28.	-	-	-		-	-				-
Intangibles		29.	-	-	-		-	-				-
<b>Total Other Assets</b>		30.	-	-	-		-	-				-
<b>Total Telecom. Plant in Service</b>	(5b)	31.	<b>20,683,694</b>	<b>5,923,821</b>	<b>2,397,032</b>		<b>8,220,853</b>	<b>4,245,077</b>	<b>101,151</b>		<b>7,325,861</b>	<b>12,462,841</b>
<b>Depreciation &amp; Amortization</b>												
<b>Accumulated Depreciation Detail</b>												
311X General Support Facilities		1.	(2,009,751)	(565,877)	(232,910)		(798,787)	(412,477)	(9,828)		(711,825)	(1,210,964)
312X Central Office Switching		2.	(603,754)	(513,191)			(513,191)				(90,563)	(90,563)
312X Operator Systems		3.	-				-					-
312X Central Office Transmission		4.	(1,837,883)	(349,874)	(630,758)		(980,632)	(300,702)	(4,517)		(514,533)	(857,251)
313X Information Orig./Term. Equip.		5.	-				-					-
314X Cable & Wire Facilities		6.	(8,842,332)	(2,088,568)	(374,711)		(2,463,279)	(2,005,483)	(28,626)		(3,864,126)	(6,379,053)
<b>Total Accumulated Depreciation</b>	(5c)	7.	<b>(13,293,720)</b>	<b>(3,517,510)</b>	<b>(1,238,379)</b>		<b>(4,755,889)</b>	<b>(2,718,662)</b>	<b>(42,971)</b>		<b>(5,181,047)</b>	<b>(8,537,831)</b>
<b>Accumulated Amortization Detail</b>												
3410 Capital Leases		8.	-	-	-		-	-				-
3420 Leasehold Improvements		9.	-	-	-		-	-				-
3500 Intangibles		10.	-	-	-		-	-				-
3600 Acquisition Adjustment		11.	-	-	-		-	-				-
<b>Total Accumulated Amortization</b>	(5c)	12.	-	-	-		-	-				-

FCC Account and Description	Note No.	Line No.	Total Idaho Operations Subject To Separations	Interstate Operation			Intrastate Operation				
				MTS & WATS Switched Access	TOLL PLS		MTS & WATS Switched Access	TOLL PLS			
					Special Access	Total		Special Access	Total		
<b>OPERATING EXPENSE DETAIL</b>											
<b>61XX-64XX Plant Specific Operations</b>											
6110-20 General Support Facilities		1.	195,431	55,027	22,648	77,675	40,110	7,471	956	69,219	117,756
621X Central Office Switching		2.	133,226	41,505	44,522	86,028	15,259	2,770	313	28,856	47,198
6220 Operator Systems		3.	-	-	-	-	-	-	-	-	-
623X Central Office Transmission		4.	282,914	88,140	94,545	182,685	32,404	5,883	665	61,277	100,229
63XX Information Orig./Term. Equip.		5.	-	-	-	-	-	-	-	-	-
64XX Cable & Wire Facilities		6.	169,189	46,087	8,315	54,402	39,416	7,370	959	67,042	114,787
<b>Total Plant Specific</b>	(5a)	7.	<b>780,760</b>	<b>230,759</b>	<b>170,030</b>	<b>400,790</b>	<b>127,189</b>	<b>23,484</b>	<b>2,893</b>	<b>226,394</b>	<b>379,970</b>
<b>65XX Plant Nonspecific Operations</b>											
6512 Provisioning	(8)	8.	-	-	-	-	-	-	-	-	-
653X Network Operations		9.	57,346	16,147	6,646	22,793	11,770	2,192	280	20,311	34,553
6540 Access Paid to LECs	(9)	10.	63,103	63,103	-	63,103	-	-	-	-	-
<b>Total Plant Nonspecific</b>	(5a)	11.	<b>120,450</b>	<b>79,251</b>	<b>6,646</b>	<b>85,997</b>	<b>11,770</b>	<b>2,192</b>	<b>280</b>	<b>20,311</b>	<b>34,553</b>
<b>656X Depreciation &amp; Amortization</b>											
6561 General Support Facilities	(8)	12.	115,088	32,405	13,338	45,743	23,620	4,400	563	40,762	69,345
6561 Central Office Switching		13.	56,167	47,742	-	47,742	-	-	-	8,425	8,425
6561 Operator Systems		14.	-	-	-	-	-	-	-	-	-
6561 Central Office Transmission		15.	302,790	62,548	100,416	163,064	51,068	6,266	717	81,675	139,726
6561 Information Orig./Term. Equip.		16.	-	-	-	-	-	-	-	-	-
6561 Cable & Wire Facilities		17.	480,935	142,100	32,000	174,100	112,294	17,259	5,372	171,910	306,835
6563 Capital Leases		18.	-	-	-	-	-	-	-	-	-
6563 Leasehold Improvements		19.	-	-	-	-	-	-	-	-	-
6564 Intangibles		20.	-	-	-	-	-	-	-	-	-
6565 Acquisition Adjustment		21.	-	-	-	-	-	-	-	-	-
<b>Total Depreciation &amp; Amortization</b>	(5a)	22.	<b>954,980</b>	<b>284,895</b>	<b>145,754</b>	<b>430,649</b>	<b>186,982</b>	<b>27,925</b>	<b>6,652</b>	<b>302,772</b>	<b>524,331</b>



FCC Account and Description	Note No.	Line No.	Total Idaho Operations Subject To Separations	Interstate Operation			Intrastate Operation			Total	
				MTS & WATS Switched Access	TOLL PLS Special Access	TOLL PLS Special Access	MTS & WATS Switched Access	TOLL PLS Special Access	EAS		Local (other)
<b>OPERATING EXPENSE (continued)</b>											
<b>66XX Customer Operations</b>											
661X Marketing		1.	22,722	8,620	1,998	10,618	4,331	1,208	6,565	12,104	
662X Operator Services		2.	-	-	-	-	-	-	-	-	
662X Directory Publishing-Alpha		3.	9,589	3,082	-	3,082	1,996	-	4,511	6,507	
662X Directory Publishing-Classified		4.	-	-	-	-	-	-	-	-	
662X Directory Publishing-Foreign		5.	-	-	-	-	-	-	-	-	
6623 Service Order Proc.-End User		6.	39,091	15,901	-	15,901	1,255	-	21,934	23,189	
6623 Payment & Collection-End User		7.	29,317	7,981	-	7,981	8,049	-	13,286	21,336	
6623 Billing Inquiry-End User		8.	29,317	7,981	-	7,981	8,049	-	13,286	21,336	
6623 Service Order Proc.-CXR		9.	-	-	-	-	-	-	-	-	
6623 Payment & Collection-CXR		10.	-	-	-	-	-	-	-	-	
6623 Billing Inquiry-CXR		11.	-	-	-	-	-	-	-	-	
6623 Coin Administration		12.	-	-	-	-	-	-	-	-	
6623 Rev. Acctg.-Toll Ticket Proc.		13.	-	-	-	-	-	-	-	-	
6623 Rev. Acctg.-Local Mess. Proc.		14.	13,215	3,569	-	3,569	9,646	-	13,282	9,646	
6623 Rev. Acctg.-Other Bill & Coll.		15.	37,855	11,290	-	11,290	13,282	-	13,282	26,565	
6623 Rev. Acctg.-SLC Billing		16.	1,992	1,992	-	1,992	-	-	-	-	
6623 Rev. Acctg.-CXR B & C	(9)	17.	25,174	12,587	-	12,587	12,587	-	-	12,587	
6623 B & C Amts Paid to LECs	(9)	18.	-	-	-	-	-	-	-	-	
6623 Other Customer Service		19.	5,247	5,247	-	5,247	-	-	-	-	
<b>Total Customer Operations</b>	(5a)	20.	<b>213,519</b>	<b>78,251</b>	<b>1,998</b>	<b>80,249</b>	<b>59,197</b>	<b>1,208</b>	<b>72,865</b>	<b>133,270</b>	
<b>67XX Corporate Operations:</b>											
671X Executive & Planning		21.	309,848	97,758	56,464	154,222	57,194	7,029	90,600	155,626	
672X General & Administrative		22.	339,994	134,854	54,614	189,468	55,320	6,799	87,631	150,526	
6728 EAS Settlement Expense		23.	-	-	-	-	-	-	-	-	
<b>Total Corporate Operations</b>	(5a)	24.	<b>649,842</b>	<b>232,612</b>	<b>111,078</b>	<b>343,690</b>	<b>112,514</b>	<b>13,828</b>	<b>178,231</b>	<b>306,152</b>	
<b>Other Operating Expenses:</b>											
Equal Access Provision	(10)	25.	-	-	-	-	-	-	-	-	
Universal Service Fund	(11)	26.	-	-	-	-	-	-	-	-	
Lifeline Connection Assistance	(12)	27.	-	-	-	-	-	-	-	-	
<b>Total Other</b>	(5a)	28.	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Operating Expenses</b>	(5a)	29.	<b>2,719,552</b>	<b>905,769</b>	<b>435,506</b>	<b>1,341,275</b>	<b>497,652</b>	<b>68,647</b>	<b>800,574</b>	<b>1,378,276</b>	

FCC Account and Description	Line No.	Note No.	Total Idaho Operations Subject To Separations	Interstate Operation			Intrastate Operation				
				MTS & WATS Switched Access	TOLL PLS		MTS & WATS Switched Access	TOLL PLS			
					Special Access	Total		Special Access	Total		
<b>OPERATING TAXES DETAIL</b>											
<b>7240 General Taxes</b>											
7240 Property	1.		43,692	12,302	5,064	17,366	8,967	1,670	214	15,475	26,326
7240 Gross Receipts	2.		-	-	-	-	-	-	-	-	-
7240 PUC Fee	3.		-	-	-	-	-	-	-	-	-
7240 Franchise Fees	4.		-	-	-	-	-	-	-	-	-
7240 Other	5.		-	-	-	-	-	-	-	-	-
<b>Total General Taxes</b>	<b>6.</b>		<b>43,692</b>	<b>12,302</b>	<b>5,064</b>	<b>17,366</b>	<b>8,967</b>	<b>1,670</b>	<b>214</b>	<b>15,475</b>	<b>26,326</b>
<b>72XX Income Taxes (Calculated)</b>											
Net Income Before SIT & FIT	(13)		1,006,770	429,408	69,070	498,478	(449,797)	102,637	(11,617)	867,069	508,292
Less Fixed Charges (-)	8.		180,826	56,485	28,316	84,801	37,406	4,770	1,432	52,417	96,025
<b>Subtotal (lines 7-8)</b>	<b>9.</b>		<b>825,944</b>	<b>372,923</b>	<b>40,754</b>	<b>413,677</b>	<b>(487,203)</b>	<b>97,867</b>	<b>(13,049)</b>	<b>814,652</b>	<b>412,267</b>
Other SIT Base Add/Ded. (+/-)	(15)		-	-	-	-	-	-	-	-	-
<b>SIT Taxable Inc. (lines 9+-10)</b>	<b>11.</b>		<b>825,944</b>	<b>372,923</b>	<b>40,754</b>	<b>413,677</b>	<b>(487,203)</b>	<b>97,867</b>	<b>(13,049)</b>	<b>814,652</b>	<b>412,267</b>
7230 SIT-Current (at 4%)	(16)		57,238	14,917	2,824	28,668	(33,763)	6,782	-	56,455	28,570
Other FIT Base Add/Ded. (+/-)	(17)		-	-	-	-	-	-	-	-	-
<b>FIT Taxable Inc. (lines 9-12+-13)</b>	<b>14.</b>		<b>768,706</b>	<b>358,006</b>	<b>37,930</b>	<b>385,009</b>	<b>(453,440)</b>	<b>91,085</b>	<b>-</b>	<b>758,197</b>	<b>395,842</b>
Gross FIT at 25.62%	15.		200,054	91,721	9,718	98,639	(116,171)	23,336	-	194,250	101,415
7210P Claimed ITC (-)	16.		-	-	-	-	-	-	-	-	-
Surtax Elimination (-)	17.		-	-	-	-	-	-	-	-	-
<b>7220 FIT-Current (lines 15-16-17)</b>	<b>(18)</b>		<b>200,054</b>	<b>91,721</b>	<b>9,718</b>	<b>98,639</b>	<b>(116,171)</b>	<b>23,336</b>	<b>-</b>	<b>194,250</b>	<b>101,415</b>

FCC Account and Description	Note No.	Line No.	Total Idaho Operations Subject To Separations	Interstate Operation		Intrastate Operation		TOLL PLS Special Access	TOLL PLS Local (other)	Total
				MTS & WATS Switched Access	TOLL PLS Special Access	MTS & WATS Switched Access	TOLL PLS Special Access			
2010 FORM INPUT MASTER										
For The Year Ended: December 31, 2010										
COMPANY NAME: Cambridge Telephone Company										
Separated Results of Idaho Operations										
			Total Idaho Operations Subject To Separations	Interstate Operation		Intrastate Operation				
				Interstate Toll	Intrastate Toll	EAS				
						EAS				
<b>Separation Parameters</b>										
Plant (2000 Frozen Factors)										
		1.	5,586,686	1,851,407	1,241,457	1,483,712	1,010,110			
		2.	1,226,060	0.45865	0.34985	0.22606	0.1915			
		3.	1,000,000	0.25	0.25		0.5			
		4.	1,000,000	0.25	0.25		0.5			
	(20)	5.	1,000,000	0.25	0.25		0.5			
		6.	1,000,000	0.85			0.15			
		7.	1,000,000	0.331396	0.222217	0.26558	0.180807			
	(21)	8.	5,586,686	1,851,407	1,241,457	1,483,712	1,010,110			
		9.	1,000,000	0.85			0.15			
	(22)	10.	-							
	(23)	11.	-							
	(24)	12.	-							
	(25)	13.	-							
	(26)	14.	-							
		15.	2,716,426	1,626,070	1,090,356					
		16.	-							
<b>Other Parameters</b>										
		17.	1,682							
		18.	2,065,918							
Unseparated Loop Cost @ 11.1 ROR										
<b>Gross Billed Revenues</b>										
	(28a)	19.	346,383	87,913	34,351		224,129			
	(28b)	20.	327,679	101,068	112,911		113,700			
	(28c)	21.	300	100	200					
<b>Service Order Contacts</b>										
	(29a)	22.	8,199	1,714	351		6,134			
	(29b)	23.	-							
<b>Billing Inquiry Contacts</b>										
	(30a)	24.	327,679	101,068	112,911		113,700			
	(30b)	25.	300	100	200					
	(31)	26.	166,552	29,947	136,605					
		27.	0	0						
	(32)	28.	79,508,000%	31,550,300%	18,458,700%		29,240,100%			
		29.	20,492,000%	18,223,300%	2,268,700%					
		30.	0							
		31.	440,360	351,654	88,706					