



ABL-T

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April 2, 2026
IDAHO PUBLIC
UTILITIES COMMISSION

p 208-673-5335 / f 208-673-6200 / e atc@atcnet.net / a 225 W. North St. Albion, ID 83311

March 27, 2026

Idaho Public Utilities Commission
Attn: MONICA BARRIOS-SANCHEZ
PO Box 83720
Boise, ID 83720-0074

Dear Ms. Barrios-Sanchez:

Enclosed please find the Annual Report of Small Telephone Companies for Albion Telephone Company, Inc.

If you have any questions or concerns, please feel free to call me at 673-5335.

Sincerely,

A handwritten signature in blue ink that reads 'Julie Laumb'. The signature is written in a cursive style.

Julie Laumb
Controller

**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: Albion Telephone Company, Inc.

Address of principal office: 225 West North Street. P.O. Box 98 Albion, ID 83311

Telephone Number (Area Code 208 673-5335)

Cities or towns served: Albion, Almo, Elba, Holbrook, Malta, Raft River, Malad,
Mackay, Moore, Arco, Howe; Idaho: Yost; Utah

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

Address of office where corporate books are kept and phone number:
225 West North Street. P.O. Box 98 Albion, ID 83311

Organized under the laws of the State of: Idaho

Date of organization: 1929 - Incorporated September 11, 1953

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

If a Subchapter S Corporation, please specify: We are a Subchapter S Corporation

Name and address of controlling company, if any: _____

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

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
Changes Made to Officers Effective 12/30/2019		
President	Richard L. Redman	P.O. Box 14 Albion, ID 83311
Vice-President	Darla Redman	P.O. Box 22 Albion, ID 83311
Secretary	Jennifer Bradshaw	946 G Canal Rd Declo, ID 83323
Treasurer	Barry Redman	266 S. 950 E. Declo, ID 83323

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
Richard L. Redman	NA	4	3600
Darla Redman	NA	4	3600
Barry Redman	NA	4	3600
Jennifer Bradshaw	NA	4	3600
Nicole Allphin	NA	4	3600
Kyle Redman	NA	4	3600

Name of Chairman of the Board: Richard Redman
 Name of Secretary (or Clerk) of Board: Jennifer Bradshaw
 Number of Meetings of the Board during the year: 4

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 L. Redman	President/CEO	Confidential
Kyle Redman	Sales and Marketing Manager	Confidential

BALANCE SHEET
Assets and Other Debits

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
Current Assets			
1120 Cash and Equivalents	7531499	8353341	821842
1130 Cash			
1140 Special Cash Deposits			
1150 Working Cash Advances			
1160 Temporary Investments			
1180 Telecommunications Accts. Receivable	605160	532563	-72597
1181 Accts. Rec. Allow. -Telecommunications	-30268	-26638	3630
1190 Other Accounts Receivable	1484746	1376302	-108444
1191 Accounts Receivable Allow. - Other			
1200 Notes Receivable	0	0	
1201 Notes Receivable Allowance			
1210 Interest & Dividends Receivable			
1220 Material and Supplies	1152704	1052178	-100526
1280 Prepayments	270087	164980	-105107
1290 Prepaid Rents			
1300 Prepaid Taxes			
1310 Prepaid Insurance			
1320 Prepaid Directory Expenses			
1330 Other Prepayments			
1350 Other Current Assets			
Noncurrent Assets			
1401 Investment in Affiliated Companies			
1402 Investment in Nonaffiliated Companies	10924146	10966432	42286
1406 Nonregulated Investments	2267615	2506693	239078
1407 Unamortized Debt Issuance Expense			
1408 Sinking Funds			
1410 Other Noncurrent Assets	1084504	1109283	24779
1438 Deferred Maintenance & Retirements			
1439 Deferred Charges	2408059	2645645	237586
1500 Other Jurisdiction Assets - Net			
Property, Plant and Equipment			
2001 Telecommunications Plants in Service	64004451	66566548	2562097
2002 Prop. Held for Future Telecom. Use			
2003 Telecom. Plant under Constr. - Short Term	77100	92573	15473
2004 Telecom. Plant under Constr. - Long Term			
2005 Telecom. Plant Adjustment			
2006 Nonoperating Plant			
2007 Goodwill	0	0	0
Depreciation and Amortization Accounts			
3100 Accumulated Depreciated	-40822003	-42907491	-2085488
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			
TOTAL ASSETS	50957800	52432409	1474609

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	165828	208502	42674
4020 Notes Payable			
4030 Advance Billings and Payments	373642	392368	18726
4040 Customer Deposits	7070	8270	1200
4050 Current Maturities - Long -Term Debt	840513	857640	17127
4060 Current Maturities - Capital leases	171317	153597	
4070 Income Taxes - Accrued			0
4080 Other Taxes - Accrued	0	0	0
4100 Net Current Defer. Oper. Income Taxes			
4110 Net Current Defer. Nonoper. Income Taxes			
4120 Other Accrued Liabilities			
4130 Other Current Liabilities	363178	566985	203807
Long-Term Debt			
4210 Funded Debt	4437627	3579997	-857630
4220 Premium on Long-Term Debt			0
4230 Discount on Long-Term Debt			0
4240 Reacquired Debt			0
4250 Obligations Under Capital Leases	882292	913592	31300
4260 Advances from Affiliated Companies			
4270 Other Long-Term Debt			0
Other Liabilities & Deferred Credits			
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			
4350 Net Noncur. Defer. Nonoper. Income Taxes			
4360 Other Deferred Credits			0
4370 Other Juris. Liab. & Def. Credits - Net			
Stockholders' Equity			
4510 Capital Stock	40200	40200	0
4520 Additional Paid-In Capital			
4530 Treasury Stock			
4540 Other Capital			
4550 Retained Earnings	43676133	45711258	2035125
TOTAL LIAB. & OTHER CREDITS	50957800	52432409	1474609

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	121667				121667
2112 Motor Vehicles	136456	64431			200887
2113 Aircraft	0				0
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment	1356567	186955	86390		1457132
2121 Buildings	2562478	144508			2706986
2122 Furniture	156594	604			157198
2123 Office Equipment	8949				8949
2124 General Purpose Computer	547009	97510			644519
2211 Analog Electronic Switching	0				0
2212 Digital Electronic Switching	1154832		13075		1141757
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	172046				172046
2232 Circuit Equipment	14759737	1110491	374327	-1321	15494580
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal	0				0
2362 Other Terminal Equipment	0				0
2411 Poles	64600				64600
2421 Aerial Cable	228535		9943		218592
2422 Underground Cable	626775				626775
2423 Buried Cable	42088878	1703003	260349		43531532
2424 Submarine Cable					
2426 Intrabuilding Network Cable	19327				19327
2431 Aerial Wire	0				0
2441 Conduit Systems					
2681 Capital Leases					
2682 Leasehold Improvements					
2690 Intangibles					
TOTAL PLANT ACCOUNT	64004450	3307502	744084	-1321	66566547

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	121667				121667
2112 Motor Vehicles	136456	64431			200887
2113 Aircraft	0				0
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment	1356567	186955	86390		1457132
2121 Buildings	2562477	144508			2706985
2122 Furniture	156595	604			157199
2123 Office Equipment	8949				8949
2124 General Purpose Computers	547009	97510			644519
2211 Analog Electronic Switching	0				0
2212 Digital Electronic Switching	1154832		13075		1141757
2215 Electro-Mechanical Switching	0				0
2220 Operator Systems	0				0
2231 Radio Systems	169770				169770
2232 Circuit Equipment	14759737	1110491	374327	-1321	15494580
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment	0				0
2362 Other Terminal Equipment	0				0
2411 Poles	64600				64600
2421 Aerial Cable	228535		9943		218592
2422 Underground Cable	626775				626775
2423 Buried Cable	41845541	1703003	260349		43288195
2424 Submarine Cable					
2426 Intrabuilding Network Cable	19327				19327
2431 Aerial Wire	0				0
2441 Conduit Systems					
2681 Capital Leases					
2682 Leasehold Improvements					
2690 Intangibles					
TOTAL PLANT ACCOUNTS	63758837	3307502	744084	-1321	66320934

245613

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	119443	25.00%		44181		163624
2113 Aircraft	0	10.00%				0
2114 Special Purpose Vehicles	1236690	12.50%		170186	20769	1386107
2115 Garage Work Equipment	0					0
2116 Other Work Equipment	0					0
2121 Buildings	1693122	3.00%		77244		1770366
2122 Furniture	151202	12.50%		5997		157199
2123 Office Equipment	8949	20.00%				8949
2124 General Purpose Computers	467079	20.00%		91423		558502
2211 Analog Electronic Switching	0	12.50%				0
2212 Digital Electronic Switching	1154832	12.50%			13075	1141757
2215 Electro-Mechanical Switching	0					0
2220 Operator Systems	0					0
2231 Radio Systems	172046	20.00%				172046
2232 Circuit Equipment	11202010	10.00%		632251	374327	11459934
2311 Station Apparatus	0					0
2321 Customer Premises Wiring	0					0
2341 Large Private Branch Exchanges	0					0
2351 Public Telephone Terminal Equipment	0	23.00%				0
2362 Other Terminal Equipment	0	20.00%				0
2411 Poles	64600	7.50%				64600
2421 Aerial Cable	209117	8.60%		13532	9943	212706
2422 Underground Cable	626775	6.50%				626775
2423 Buried Cable	23696810	6.50%		1729136	260349	25165597
2424 Submarine Cable	0					0
2426 Intrabuilding Network Cable	19328	20.00%				19328
2431 Aerial Wire	0	14.60%				0
2441 Conduit Systems	0					0
TOTAL	40822002			2763950	678463	42907489

*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	119443	25.00%	44181		163624
2113 Aircraft	0	10.00%			0
2114 Special Purpose Vehicles	1236690	12.50%	170186	20769	1386107
2115 Garage Work Equipment					
2116 Other Work Equipment		12.50%			
2121 Buildings	1693122	3.00%	77244		1770366
2122 Furniture	151202	12.50%	5997		157199
2123 Office Equipment	8949	20.00%			8949
2124 General Purpose Computers	467079	20.00%	91423		558502
2211 Analog Electronic Switching	0	12.50%			0
2212 Digital Electronic Switching	1154832	12.50%		13075	1141757
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	169770	20.00%			169770
2232 Circuit Equipment	11202010	10.00%	632251	374327	11459934
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment	0	23.00%			0
2362 Other Terminal Equipment	0	20.00%			0
2411 Poles	64600	7.50%			64600
2421 Aerial Cable	209117	8.60%	13532	9943	212706
2422 Underground Cable	626775	6.50%			626775
2423 Buried Cable	23621477	6.50%	1713319	260349	25074447
2424 Submarine Cable					
2426 Intrabuilding Network Cable	19327	20.00%			19327
2431 Aerial Wire	0	14.60%			0
2441 Conduit Systems					
TOTAL	40744393		2748133	678463	42814063

*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>
EntryPoint			846255
CoBank Patronage			0
Redban Investment			0
Syringa Networks			10037506
Raft River Patronage			57677
Lost River Patronage			23003
Syringa Electronic Equip.			893602
Syringa Fiber			498089
Independent Cable Systems			1991
ICS Electronics			0
Aircraft/Aircraft Hanger			205000
Spec Access Eq Non-Reg			43921
Internet Equipment			201361
Declo Wireless DSL Elec			
Declo Wireless DSL Cable			
Non reg Fiber			2274456
Non Reg Sub Circuit Equip			371088
Syringa Wireless Tower			
Syringa Wireless Elec			
Nextphone Website			
Redban Goodwill			
DSL Inventory			
Syringa Wireless Inventory			90
Voip Inventory			0
Totals			15454039

RECEIVABLES

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

<u>Name of Company</u>	<u>Amount at End of Year</u>	
	<u>Notes Receivable</u>	<u>Accounts Receivable</u>
Customers		505925
Qwest		0
CABS		7058
USAC		0
NECA		1347452
Red-Ban		0
Idaho USF		21608
Syringa Network		0
Misc.		183
Totals		1882226

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>
Federal Excise Tax	2614
Misc	224713
Qwest pmts to Arapahoe Tel	0
Syringa Wireless	0
Redban	0
State USF Surcharge	0
Suplmtl Life Employees	-209
Conseco/Life Ins.	-8455
Raft River Electric Shared Rent	-10894
IRS COVID Reimbursement	0
State Use Tax	1107
Utah Use tax	<u>-374</u>
Totals	208502
	0

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>Face Amount Authorized</u>	<u>Outstanding Year-End</u>	<u>Premium/ Discount Total</u>	<u>Year Amortized</u>	<u>Rate</u>	<u>Interest for year Amount</u>
RUS Notes	Various	Various	21400657	4464098			2% to 5%	106381

INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 15)	11785387	11779764
Total Operating Expenses (from page 17)	10458163	10411247
7100 Other Operating Income and Expense	0	0
7210 Operating Investment Tax Credits-Net		
7220 Operating Federal Income Taxes	0	0
7230 Operating State and Local Income Taxes	0	0
7240 Operating Other Taxes	193224	143573
7250 Provision for Deferred Operating Income Taxes-Net	0	0
7200 Operating Taxes (Total)	193224	143573
7310 Dividend Income		
7320 Interest Income	503038	346273
7330 Income from Sinking and Other Funds		
7340 Allowance for Funds Used During Construction	0	0
7350 Gains/Losses from the Disposition of Certain Property	0	0
7360 Other Nonoperating Income	172199	203417
7370 Special Charges		
7300 Nonoperating Income and Expense	675237	549690
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	106381	122741
7520 Interest Expense-Capital Leases	0	0
7530 Amortization of Debt Issuance Expense		
7540 Other Interest Deductions	0	0
7500 Interest and Related Items	106381	122741
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	1892693	1955900
AMOUNT TRANSFERRED TO RETAINED EARNINGS	3595549	0 3607793

OPERATING REVENUES

Item	Total Company	Idaho Only
Local Network Services Revenues		
5001 Basic Area Revenue	\$ 477,142.00	473655
5002 Optional Extended Area Revenue	_____	_____
5003 Cellular Mobile Revenue	_____	_____
5004 Other Mobile Services Revenue	_____	_____
5010 Public Telephone Revenue	_____	_____
5040 Local Private Line Revenue	_____	_____
5050 Customer Premises Revenue	_____	_____
5060 Other Local Exchange Revenue	\$ 54,410.00	54410
5069 Other Local Exchange Settlements	_____	_____
Network Access Services Revenues		
5081 End User Revenue (SLC)	\$ 234,834.00	233766
5082 Switched Access Revenue (Interstate)	\$ 7,876,218.00	7875673
5083 Special Access Revenue	\$ 2,626,485.00	2626485
5084 State Access Revenue (Intrastate)	\$ 375,061.00	374538
Long Distance Network Services Revenues		
5100 Long Distance Message Revenue - All	_____	_____
Miscellaneous Revenues		
5230 Directory Revenue	_____	_____
5240 Rent Revenue	\$ 17,149.00	17149
5250 Corporate Operations Revenue	_____	_____
5261 Special Billing Arrangements Revenue	_____	_____
5262 Customer Operations Revenue	\$ 465.00	465
5263 Plant Operations Revenue	_____	_____
5264 Other Incidental Regulated Revenue	\$ -	0
5269 Other Revenue Settlements	_____	_____
5270 Carrier Billing & Collection Revenue	\$ 123,272.00	123272
Uncollectible Revenues		
5301 Uncollectible Revenue - Telecommunications	\$ 351.00	351
5302 Uncollectible Revenue - Other	_____	_____
TOTAL OPERATING REVENUES	\$ 11,785,387.00	11779764

Please identify the following revenues:

NECA USF \$ 1,016,619. To what account were they booked? 5082.12

State USF \$ 242,202. To what account were they booked? 5084.50

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Specific Operations Expense		
6110 Network Support Expenses	0	0
6112 Motor Vehicle Expense	19109	18992
6113 Aircraft Expense	0	0
6114 Special Purpose Vehicles Expense		<u> </u>
6115 Garage Work Equipment Expense		<u> </u>
6116 Other Work Equipment Expense	0	0
6120 General Support Expenses	0	0
6121 Land and Building Expenses	280368	278658
6122 Furniture and Artworks Expense	381	379
6123 Office Equipment Expense	45562	45284
6124 General Purpose Computers Expense	499189	496145
6210 Central Office Switching Expenses	55372	55034
6211 Analog Electronic Expense		<u> </u>
6212 Digital Electronic Expense	0	0
6215 Electro-Mechanical Expense		<u> </u>
6220 Operators System Expense		<u> </u>
6230 Central Office Transmission Expenses	885076	879679
6231 Radio Systems Expense	117557	116840
6232 Circuit Equipment Expense	170424	169385
6310 Information Origination/Termination Expense	0	0
6311 Station Apparatus Expense	0	0
6341 Large Private Branch Exchange Expense	0	<u> </u>
6351 Public Telephone Terminal Equipment Expense	0	<u>0.00</u>
6362 Other Terminal Equipment Expense	0	<u>0</u>
6410 Cable and Wire Facilities Expenses	-2190	-2177
6411 Pole Expense	9033	8978
6421 Aerial Cable Expense	755	750
6422 Underground Cable Expense	0	<u>0</u>
6423 Buried Cable Expense	1880334	1868869
6424 Submarine Cable Expense		<u> </u>
6425 Deep Sea Cable Expense		<u> </u>
6426 Intrabuilding Network Cable Expense		<u> </u>
6431 Aerial Wire Expense		<u> </u>
6441 Conduit Systems Expense		<u> </u>
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	3960970	3936818

OPERATING REVENUES

Item	Total Company 3960970	Idaho Only 3936818
Plant Nonspecific Operations Expense		
6510 Other Property/Plant/Equipment Expenses	0	0
6511 Property Held for Future Telecomm. Use Expenses	0	0
6512 Provisioning Expense	0	0
6530 Network Operations Expense	0	0
6531 Power Expense	141073	140213
6532 Network Administration Expense	86151	85626
6533 Testing Expense	_____	_____
6534 Plant Operations Administration Expense	_____	_____
6535 Engineering Expense	143655	142779
6540 Access Expense	114241	113544
6560 Depreciation and Amortization Expenses	0	0
6561 Depreciation Expense-Telecom. Plant in Service	2763950	2763950
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	3249070	3246112
Customer Operations Expense		
6610 Marketing	0	0
6611 Product Management	0	0
6612 Sales	_____	_____
6613 Product Advertising	56061	55719
6620 Services	2692	2692
6621 Call Completion Services	_____	_____
6622 Number Services	_____	_____
6623 Customer Services	733286	728798
Total Customer Operations Expense	792039	787210
Corporate Operations Expense		
6710 Executive and Planning	_____	_____
6711 Executive	1404419	1395855
6712 Planning	_____	_____
6720 General and Administrative	565419	561971
6721 Accounting and Finance	253479	251933
6722 External Relations	211062	209775
6723 Human Resources	21705	21573
6724 Information Management	0	0
6725 Legal	0	0
6726 Procurement	_____	_____
6727 Research and Development	_____	_____
6728 Other General and Administrative	0	0
6790 Provision for Uncollectible Notes Receivable	_____	_____
Total Corporate Operations Expense	2456084	2441108
TOTAL OPERATING EXPENSES	10458163	10411247

CENTRAL OFFICE DATA
as of December 31, 2016 (unless otherwise indicated)

Name of Central Office: Albion Telephone Company, Inc.
 Prefix (es): 349,638,645,673,698,824,827,527,554,588,766,767

Central Office Switch _____ Type: Meta
Check all that apply: **Check one:**
 Stand Alone _____ Digital_X____
 Host_X____ Analog____
 Remote____ Other: _____Soft Switch____X_____

Access Line Capacity
 Design: _10000_____ Access Lines in Use
 Customer Lines: _1077_____ (Include Centrex, PAL, Semi-Pub.)
 Installed/Equipped: _10000_____ Public Telephone Lines _0_____

Company Official Lines _130_____ Company Test Lines _26_____

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	_____	768	768	_____	_____	464	1232
New Connects	_____	13	13	_____	_____	19	32
Disconnects	_____	133	133	_____	_____	54	187
End of Year	_____	648	648	_____	_____	429	1077

Foreign Exchange:
 Dial Tone from this C.O.: _____ **Directory Listings:**
 Dial Tone from another C.O.: _____ Number of Customers with Nonpublished or Nonlisted: _278_____

Custom Calling:
 Number of customers with at least one feature: _655_____ **Custom Calling:**
 Total number of features subscribed to: _40_____

NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING 2024

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 ALL	1155			99641	376046	475687	412
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							

ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES
YEAR ENDED DECEMBER 31, 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 _____ No X

Included in directory Yes X No _____

Date of notification 3/25/2026

Alternate method of notification : Bill insert to customers

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company 0

Category of complaints (if known):

Deposit Disputes _____

Charges on Bill _____

Denial/Termination _____

Quality or Availability
of Service _____

Carrier Selection/Assignment _____

Miscellaneous 0

Rev 3/02

CERTIFICATE

State of Idaho)
) ss
County of Cassia)

I, the undersigned Kyle Bradshaw,
of Albion Telephone Company, Inc. located at 225 W. North Street, Albion, ID 83311,
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.

[Signature]
(Chief Officer)
[Signature]
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me this 30th day of March, (Year) 2024.

[Signature]
Notary Public



My Commission expires 04/25, (Year) 2031.

Rev 3/02

2024 FORM 1 INPUT MASTER		For The Year Ended: December 31, 2024		Seperated Results of Idaho Operations	
COMPANY NAME: Albion Telephone Company, Inc.					
FCC Account and Description	Note No.	Total Idaho Operations Subject To Separations	MTS & WATS Switched Access	TOLL PLS Special Access	Total
			Interstate Operation		
			MTS & WATS Switched Access	TOLL PLS Special Access	Total
			Intrastate Operation		
			MTS & WATS Switched Access	TOLL PLS Special Access	Local (other)
					Total
SUMMARY					
Operating Revenues					
50XX Local-Billed	(1)	594,596	-	-	594,596
-EAS Billed	(1)	-	-	-	-
-EAS Settlement	(1)	-	-	-	-
508X Access-SLC (End User)	(2)	198,316	198,316	-	-
-Switched (TSHNTS)	(2)	8,304,260	6,672,949	6,672,949	1,631,311
-Special	(2)	2,581,737	2,464,592	117,145	117,145
61XX Toll -Message	(3a)	-	-	-	-
-Private Line	(3b)	-	-	-	-
-Settlement	(3c)	-	-	-	-
52XX Misc.-Billing & Collection	(4)	123,254	123,254	-	6
-Directory Advertising	(4)	6	-	-	6
-Operating Rents	(12)	16,912	-	-	16,912
-Other Misc.	(13)	397	-	-	397
530X Less: Uncollectible Rev. (-)	(14)	(3,439)	-	-	(3,439)
Total Revenues	15.	11,816,039	6,871,265	2,464,592	9,335,857
			583,408	117,145	1,779,629
					2,480,182
Operating Expenses					
61XX-64XX Plant Specific Oper.	(5a)	3,710,480	3,710,412	2,401,828	2,772,839
65XX Plant Nonspecific Operations	(5a)	348,159	90,121	185,974	276,094
656X Depreciation & Amortization	(5a)	2,619,242	242,332	1,719,698	1,962,030
66XX Customer Operations	(5a)	711,392	315,718	1,473	317,191
67XX Corporate Operations	(5a)	1,731,757	321,231	895,084	1,216,315
- Other Operating	(5a)	-	-	-	-
Total Expenses	(5a)	9,121,030	1,340,412	5,204,056	6,544,469
			800,942	52,716	66,831
					1,656,072
Operating Taxes:					
7240 General Taxes	(6)	141,156	14,807	91,063	105,870
7230 State/Local Inc. Tax (Current)	(6)	186,996	499,941	(214,465)	285,475
7220 Federal Income Tax (Current)	(6)	836,655	2,236,830	(959,558)	1,277,271
7250 Net Deferred Income Taxes	(6)	(235,534)	(629,711)	270,134	(359,576)
7210 Net Investment Tax Credits	(6)	-	-	-	-
Total Taxes	28.	929,272	2,121,867	(812,828)	1,309,039
			(236,574)	20,810	(143,502)
					267,059
Net Operating Income	29.	1,765,737	3,408,986	(1,926,637)	1,482,349
			19,040	43,619	(46,330)
					283,388

SUMMARY (continued)										
Average Rate Base										
2005 Plant Acquisition Adjustment										
3100 Less: Accumulated Depr. (-)										
34xx-36xx Accumulated Amort. (-)										
4100-4340 Accum. Deferred Tax (-)										
1220 Materials and Supplies										
4040 Customer Deposits										
4310 Other Long Term Liabilities										
Equal Access Equipment										
Other Rate Base										
Total Average Rate Base										
PLANT IN SERVICE DETAIL										
21XX General Support Facilities										
22XX Central Office Equipment:										
CAT 1-Operator Systems										
CAT 2-Tandem Switching (Alloc.)										
CAT 2-Tandem Switching (Assign.)										
CAT 3-Local Switching										
CAT 4-12-Exch. Trunk (Joint Use)										
CAT 4-12-Exch. Trunk (Ded. Use)										
CAT 4-13-Subscr. Line (Joint Use)										
CAT 4-13-Subscr. Line (Ded. Use)										
CAT 4-23-IX Trunk (Joint Use)										
CAT 4-23-IX Trunk Ckt. (Ded. Use)										
CAT 4-3-Host/Remote Trunk Ckt.										
Other COE										
Total COE										
23XX Information Orig./Term. Equipment:										
CAT 1-Regulated CPE										
Other IOT										
Total IOT										
24XX Cable & Wire Facilities:										
CAT 1.3-Subscriber Line (Common)										
CAT 1.1,2-Subscriber Line (Ded.)										
CAT 2-Exch. Trunk (Joint Use)										
CAT 2-Exch. Trunk (Ded. Use)										
CAT 3-IX Trunk (Joint Use)										
CAT 3-IX Trunk (Ded. Use)										
CAT 4-Host/Remote Trunk										
Other C&WF										
Total C&WF										
26XX Other Assets:										
Capital Leases										
Leasehold Improvements										
Intangibles										
Total Other Assets										
Total Telecom. Plant in Service										

Depreciation & Amortization											
Accumulated Depreciation Detail											
311X	General Support Facilities	(3,174,540)	(297,108)	(2,073,826)	(2,370,934)	(254,100)	(20,331)	(22,318)	(506,857)	(803,606)	
312X	Central Office Switching	(552,978)	(470,031)	-	(470,031)	-	-	-	(82,947)	(82,947)	
312X	Operator Systems	-	-	-	-	-	-	-	-	-	
312X	Central Office Transmission	(11,708,561)	(1,130,076)	(7,595,651)	(8,725,727)	(944,320)	(75,870)	(186,752)	(1,775,893)	(2,982,834)	
313X	Information Orig./Term. Equip.	-	-	-	-	-	-	-	-	-	
314X	Cable & Wire Facilities	(23,873,291)	(2,076,120)	(15,415,811)	(17,491,931)	(2,042,455)	(150,257)	(75,139)	(4,113,510)	(6,381,360)	
	Total Accumulated Depreciation	(39,309,370)	(3,973,334)	(25,085,288)	(29,058,622)	(3,240,874)	(246,457)	(284,209)	(6,479,207)	(10,250,747)	
	(5c)										
Accumulated Amortization Detail											
3410	Capital Leases	-	-	-	-	-	-	-	-	-	
3420	Leasehold Improvements	-	-	-	-	-	-	-	-	-	
3500	Intangibles	-	-	-	-	-	-	-	-	-	
3600	Acquisition Adjustment	-	-	-	-	-	-	-	-	-	
	Total Accumulated Amortization	-	-	-	-	-	-	-	-	-	
	(5c)										
OPERATING EXPENSE DETAIL											
61XX-64XX Plant Specific Operations											
6110-20	General Support Facilities	708,244	66,285	462,673	528,958	56,690	4,536	4,979	113,081	179,286	
621X	Central Office Switching	43,536	5,350	27,253	32,603	3,389	272	670	6,602	10,933	
6220	Operator Systems	-	-	-	-	-	-	-	-	-	
623X	Central Office Transmission	1,364,431	167,667	854,121	1,021,788	106,209	8,535	21,003	206,897	342,643	
63XX	Information Orig./Term. Equip.	-	-	-	-	-	-	-	-	-	
64XX	Cable & Wire Facilities	1,594,269	131,709	1,057,781	1,189,490	128,926	10,299	6,212	259,342	404,779	
	Total Plant Specific	3,710,480	371,011	2,401,828	2,772,839	295,213	23,642	32,865	585,921	937,641	
	(5a)										
65XX Plant Nonspecific Operations											
6512	Provisioning	-	-	-	-	-	-	-	-	-	
653X	Network Operations	284,682	26,644	185,974	212,617	22,787	1,823	2,001	45,453	72,065	
6540	Access Paid to LECs	63,477	63,477	-	63,477	-	-	-	-	-	
	Total Plant Nonspecific	348,159	90,121	185,974	276,094	22,787	1,823	2,001	45,453	72,065	
	(5a)										
656X Depreciation & Amortization											
6561	General Support Facilities	294,427	27,556	192,339	219,895	23,567	1,886	2,070	47,009	74,531	
6561	Central Office Switching	21,803	18,533	-	18,533	-	-	-	3,270	3,270	
6561	Operator Systems	-	-	-	-	-	-	-	-	-	
6561	Central Office Transmission	614,329	59,293	398,531	457,824	49,547	3,980	9,799	93,178	156,505	
6561	Information Orig./Term. Equip.	-	-	-	-	-	-	-	-	-	
6561	Cable & Wire Facilities	1,688,664	136,951	1,128,827	1,265,778	134,304	10,804	7,516	270,282	422,906	
6563	Capital Leases	-	-	-	-	-	-	-	-	-	
6563	Leasehold Improvements	-	-	-	-	-	-	-	-	-	
6564	Intangibles	-	-	-	-	-	-	-	-	-	
6565	Acquisition Adjustment	-	-	-	-	-	-	-	-	-	
	Total Depreciation & Amortization	2,619,242	242,332	1,719,698	1,962,030	207,418	16,670	19,385	413,739	657,212	
	(5a)										

OPERATING TAXES DETAIL												
7240	General Taxes											
7240	Property	139,395	13,046	91,063	104,109	11,158	893	980	22,256	35,287		
7240	Gross Receipts	-	-	-	-	-	-	-	-	-		
7240	PUC Fee	1,761	1,761	-	1,761	-	-	-	-	-		
7240	Franchise Fees	-	-	-	-	-	-	-	-	-		
7240	Other	-	-	-	-	-	-	-	-	-		
	Total General Taxes	141,156	14,807	91,063	105,870	11,158	893	980	22,256	35,287		
72XX	Income Taxes (Calculated)											
(13)	Net Income Before SIT & FIT	2,553,853	5,516,046	(2,830,527)	2,685,519	(228,692)	63,536	(67,811)	101,300	(131,666)		
8	Less Fixed Charges (-)	62,051	4,960	42,346	47,306	4,658	413	409	9,264	14,745		
(14)	Subtotal (lines 7-8)	2,491,802	5,511,085	(2,872,873)	2,638,212	(233,350)	63,123	(68,220)	92,036	(146,410)		
(15)	Other SIT Base Add/Ded. (+/-)	-	-	-	-	-	-	-	-	-		
11	SIT Taxable Inc. (lines 9+-10)	2,491,802	5,511,085	(2,872,873)	2,638,212	(233,350)	63,123	(68,220)	92,036	(146,410)		
(16)	7230 SIT-Current (at 7.7605%)	191,286	18,730	127,428	146,158	14,075	1,287	1,231	28,534	45,128		
(17)	Other FIT Base Add/Ded. (+/-)	-	-	-	-	-	-	-	-	-		
14	FIT Taxable Inc. (lines 9-12+-13)	2,300,516	5,492,355	(3,000,301)	2,492,054	(247,425)	61,835	3,959	63,502	(122,088)		
15	Gross FIT at 25.2278%	618,053	60,642	412,094	472,736	45,294	4,169	3,959	91,895	145,317		
16	7210P Claimed ITC (-)	-	-	-	-	-	-	-	-	-		
17	Surtax Elimination (-)	-	-	-	-	-	-	-	-	-		
(18)	7220 FIT-Current (lines 15-16-17)	618,053	60,642	412,094	472,736	45,294	4,169	3,959	91,895	145,317		

2024 FORM I INPUT MASTER		For The Year Ended: December 31, 2024		Separated Results of Idaho Operations		Total Idaho		Intrastate		Operation	
COMPANY NAME: Albion Telephone Company, Inc.		Separated Results of Idaho Operations		Intrastate		Intrastate		EAS		Local (Other)	
Description		Note No.	Line No.	Interstate Toll	Intrastate Toll	Operations Subject To Separations	Interstate Toll	Intrastate Toll	EAS	Local (Other)	
Separation Parameters		(19)									
Plant											
SLU Minutes of Use (MOU)			1.	25,347,570	6,592,010	90,184,712	25,347,570	6,592,010	20,387,268	37,857,864	
SLU Factor			2.	0.28	0.07	1,000,000	0.28	0.07	0.23	0.42	
Base SPF - January 1			3.	0.25	0.25	1,000,000	0.25	0.25		0.50	
Base SPF - December 31			4.	0.25	0.25	1,000,000	0.25	0.25		0.50	
Current Composite SPF		(20)	5.	0.25	0.25	1,000,000	0.25	0.25		0.50	
1996 Weighted DEM			6.	0.85		1,000,000	0.85			0.15	
1996 Unweighted DEM			7.	0.31	0.10	1,000,000	0.31	0.10	0.13	0.45	
Current CAT 3 Dial Equipment Minutes		(21)	8.	25,347,570	6,592,010	90,184,712	25,347,570	6,592,010	20,387,268	37,857,864	
Current Composite DEM Factor			9.	0.85		1,000,000	0.85			0.15	
Exchange Trunk - Joint Use MOU		(22)	10.			0					
Host/Remote MOU Kilometers		(23)	11.	25,347,648	6,591,933	90,184,713	25,347,648	6,591,933	20,387,268	37,857,864	
Equal Access MOU		(24)	12.			0					
Operator Standard Work Seconds		(25)	13.			0					
Tandem Switching MOU		(26)	14.			0					
IX Conversation MOU			15.	25,347,570	6,592,010	31,939,580	25,347,570	6,592,010			
IX Conversation Minute Kilometers			16.	159,645,592	30,545,946	190,191,538	159,645,592	30,545,946			
Other Parameters											
Access Lines			17.			1,255					
Unseparated Loop Cost @ 11.1 ROR		(27)	18.			3,158,881					
Gross Billed Revenues											
-Marketing Allocation Basis		(28a)	19.	9,655	1,654	16,672	9,655	1,654		5,363	
-Payment & Collection-End User		(28b)	20.	970,696	608,739	3,042,153	970,696	608,739		1,462,718	
-Payment & Collection-CXR		(28c)	21.	1,333	1,333	2,666	1,333	1,333			
Service Order Contacts											
-Service Order Proc.-End User		(29a)	22.	1,586	186	3,558	1,586	186		1,786	
-Service Order Proc.-CXR		(29b)	23.	216	217	433	216	217			
Billing Inquiry Contacts											
-Billing Inquiry-End User		(30a)	24.	970,696	608,739	3,042,153	970,696	608,739		1,462,718	
-Billing Inquiry-CXR		(30b)	25.	590	590	1,180	590	590			
SP+RC Toll Messages		(31)	26.	477,663	636,135	1,113,798	477,663	636,135			
EAS/Local Messages (Msg. Proc.)			27.	0		0					
BIG 3 Expense Factor-Message		(32)	28.	0.16	0.09	0.46	0.16	0.09	0.01	0.20	
-PLS & Special Access			29.	0.53	0.01	0.54	0.53	0.01			
Operator Services Expense - Factor			30.			1				1.00	
Access Minutes of Use (End Office)			31.	2,367,866	555,070	2,922,936	2,367,866	555,070			