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# ANNUAL REPORT

IDAHO PUBLIC  
UTILITIES COMMISSION

OF

Cambridge Telephone Company, Inc.

**NAME**

P.O. Box 88, Cambridge, ID 83610

**ADDRESS**

TO THE

**IDAHO PUBLIC**

**UTILITIES COMMISSION**

FOR THE

YEAR ENDED December 31, 2000



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 IDAHO PUBLIC  
 UTILITIES COMMISSION

July 23, 2001

**Idaho Public Utilities Commission**  
**Statehouse**  
**472 West Washington**  
**Boise ID 83720-0074**

Dear Sir,

We are enclosing an amended annual report for Cambridge Telephone Company, Inc., Cambridge, Idaho for the year ended December 31, 2000. This report should replace the previously filed report.

Very truly yours,

*Richard Wiggins*  
 Richard Wiggins  
 General Manager



**Kiesling Associates LLP**

CERTIFIED PUBLIC ACCOUNTANTS

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### ACCOUNTANT'S COMPILATION REPORT

The Board of Directors  
Cambridge Telephone Company, Inc.  
Cambridge, Idaho 83610

We have compiled the accompanying balance sheets of Cambridge Telephone Company, Inc. as of December 31, 2000, and the related income and retained earnings statement for the year ended December 31, 2000, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information, except for pages 1, 2, 18, 19, and 20.

Our compilation was limited to presenting in the form prescribed by the Idaho Public Utilities Commission information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Idaho Public Utilities Commission, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

The information contained on pages 1, 2, 18, 19, and 20 has not been audited, reviewed, or compiled by us, and, accordingly, we assume no responsibility for that information.

Colorado Springs, CO  
July 13, 2001

AMENDED

ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO THE IDAHO PUBLIC UTILITIES COMMISSION FOR THE YEAR ENDING DECEMBER 31, 2000

COMPANY INFORMATION

Exact name of utility: Cambridge Telephone Company, Inc.

Address of principal office: P.O. Box 88, Cambridge, ID 83610

Telephone Number (Area Code 208 ) 257-3314

Cities or towns served: Cambridge, Council, Indian Valley, Cuprum, & Lowman

Name and title of officer having custody of the general corporate books of account:

Richard Wiggins, General Manager/President

Address of office where corporate books are kept and phone number:

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 an N/A

Names of affiliated companies. Give address and description of business: CTC Construction, Inc. P.O. Box 88, Cambridge, ID 83610- Construction Services, CTC Telcom, Inc. P.O. Box 69, Cambridge, ID 83610- Telecommunications

OFFICERS

Report below the title, name and office address of each general officer of the utility at the end of the year. If there were any changes during the year, show the name, title, and address of the previous officer and the date of change.

Table with 3 columns: Title, Name, Address. Rows include President (Kermit Wiggins), Vice-President (Richard Wiggins), and Secretary/Treasurer (Joana Wiggins).

**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>
Kermit Wiggins P.O. Box 86 Cambridge, ID 83610	Indefinite	1	None
Richard Wiggins P.O. Box 86 Cambridge, ID 83610	Indefinite	1	None
Joana Wiggins P.O. Box 86 Cambridge, ID 83610	Indefinite	1	None

Name of Chairman of the Board: Kermit Wiggins  
 Name of Secretary (or Clerk) of Board: Joana Wiggins  
 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>
Kermit Wiggins	President	38,686
Richard Wiggins	Vice-President	143,037
Joana Wiggins	Secretary/Treasurer	39,006

Note: Wages are charged to regulated and nonregulated activities

### 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 1994, the Company entered into an agreement with U.S. West Communications, Inc. for the purchase of certain exchange property in Idaho. In 1996, the rights and obligations under the agreement were assumed by a new wholly-owned subsidiary of the Company, Council Telephone Company, Inc. The transaction was consummated effective October 17, 1996. Effective January 1, 2000, Council Telephone Company, Inc. was merged into Cambridge Telephone Company, Inc. The beginning year balances include the combined amounts of Cambridge Telephone Company, Inc. and Council Telephone Company.

2. In connection with the purchase of the above property, Council Telephone Company, Inc. secured a loan from CoBank, ACB in the amount of \$4,776,000.

In November 1997, Council Telephone Company secured a supplemental loan from CoBank in the amount of \$300,000. The funds were drawn down in 1998,

Those loans have been assumed by Cambridge Telephone Company.

3. In 1998, CTC Telecom, Inc. (CTC), a wholly-owned subsidiary of Cambridge Telephone Company, Inc., was incorporated, with an initial investment of \$100,000. CTC operates as a Competitive Local Exchange Carrier in the state of Idaho. An additional capital investment of \$360,000 was made in 2000.

4. In April, 1999, CTC secured a loan from CoBank, ACB in the amount of \$1,700,000, of which, \$750,759.50 was advanced in 1999. The loan is secured by a Leasehold Deed of Trust and Security Agreement covering all real and personal property. In addition, the loan is secured by Personal Guarantee of Payment agreements by certain shareholders of Cambridge Telephone Company, and Pledge Agreements for stock of Cambridge Telephone owned by certain shareholders.

5. In 2000, the indebtedness of Larry Walker was settled for \$110,000, in the form of a note resulting from sale of property which was assigned to the Company.

**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	301,848	4,585	(297,263)
1140 Special Cash Deposits	53,972	91,072	37,100
1150 Working Cash Advances			
1160 Temporary Investments			
1180 Telecommunications Accts. Receivable	202,879	225,436	22,557
1181 Accts. Rec. Allow. -Telecommunications			
1190 Other Accounts Receivable	1,400,619	1,334,767	(65,852)
1191 Accounts Receivable Allow. - Other			
1200 Notes Receivable	211,388	174,663	(36,725)
1201 Notes Receivable Allowance	(143,926)		143,926
1210 Interest & Dividends Receivable	3,936	7,562	3,626
1220 Material and Supplies	64,950	165,014	100,064
1280 Prepayments			
1290 Prepaid Rents			
1300 Prepaid Taxes	7,135	114,167	107,032
1310 Prepaid Insurance	4,325	3,994	(331)
1320 Prepaid Directory Expenses			
1330 Other Prepayments			
1350 Other Current Assets			
<b>Noncurrent Assets</b>			
1401 Investment in Affiliated Companies	64,876	272,278	207,402
1402 Investment in Nonaffiliated Companies	726,900	653,425	(73,475)
1406 Nonregulated Investments			
1407 Unamortized Debt Issuance Expense	2,272	2,120	(152)
1408 Sinking Funds			
1410 Other Noncurrent Assets	251,516	203,153	(48,363)
1438 Deferred Maintenance & Retirements			
1439 Deferred Charges	1,470	1,470	
1500 Other Jurisdiction Assets - Net			
<b>Property, Plant and Equipment</b>			
2001 Telecommunications Plants in Service	12,118,821	12,596,223	477,402
2002 Prop. Held for Future Telecom. Use			
2003 Telecom. Plant under Constr. - Short Term	86,198	156,062	69,864
2004 Telecom. Plant under Constr. - Long Term			
2005 Telecom. Plant Adjustment			
2006 Nonoperating Plant			
2007 Goodwill	2,602,511	2,602,511	
<b>Depreciation and Amortization Accounts</b>			
3100 Accumulated Depreciated	(7,418,172)	(8,024,679)	(606,507)
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	(563,862)	(737,358)	(173,496)
<b>TOTAL ASSETS</b>	<b>9,979,656</b>	<b>9,846,465</b>	<b>(133,191)</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	360,608	627,227	266,619
4020 Notes Payable			
4030 Advance Billings and Payments	65,093	72,254	7,161
4040 Customer Deposits	3,160	6,026	2,866
4050 Current Maturities - Long -Term Debt	484,300	487,700	3,400
4060 Current Maturities - Capital leases			
4070 Income Taxes - Accrued			
4080 Other Taxes - Accrued	29,274	31,853	2,579
4100 Net Current Defer. Oper. Income Taxes	(36,063)	(74,479)	(38,416)
4110 Net Current Defer. Nonoper. Income Taxes			
4120 Other Accrued Liabilities	108,659	96,752	(11,907)
4130 Other Current Liabilities			
<b>Long-Term Debt</b>			
4210 Funded Debt	6,050,658	5,563,442	(487,216)
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	110,725	128,464	17,739
4330 Unamort. Nonoper. Invest. Tax Credits - Net			
4340 Net Noncurrent Defer. Oper. Income Taxes	99,761	61,463	(38,298)
4350 Net Noncur. Defer. Nonoper. Income Taxes	(55,405)	2,424	57,829
4360 Other Deferred Credits	80,667	92,101	11,434
4370 Other Juris. Liab. & Def. Credits - Net			
<b>Stockholders' Equity</b>			
4510 Capital Stock	30,000	30,000	
4520 Additional Paid-In Capital			
4530 Treasury Stock	(12,511)	(12,511)	
4540 Other Capital			
4550 Retained Earnings	2,660,730	2,733,749	73,019
<b>TOTAL LIAB. &amp; OTHER CREDITS</b>	<b>9,979,656</b>	<b>9,846,465</b>	<b>(133,191)</b>

Last Update 8/99

See Accountant's Compilation Report



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	61,715				61,715
2112 Motor Vehicles	274,460	74,673	108,643		240,490
2113 Aircraft					
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment	228,984	4,646	12,616		221,014
2121 Buildings	1,540,248				1,540,248
2122 Furniture	4,395				4,395
2123 Office Equipment	39,190		1,693		37,497
2124 General Purpose Computers	91,959	19,252	8,376		102,835
2211 Analog Electronic Switching					
2212 Digital Electronic Switching					
2215 Electro-Mechanical Switching	1,246,135	77,047			1,323,182
2220 Operator Systems					
2231 Radio Systems	1,966,333	220,920			2,187,253
2232 Circuit Equipment	1,426,708	5,019			1,431,727
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment	11,681				11,681
2362 Other Terminal Equipment	2,041				2,041
2411 Poles	21,888				21,888
2421 Aerial Cable	18,681				18,681
2422 Underground Cable	39,699				39,699
2423 Buried Cable	5,019,450	207,173			5,226,623
2424 Submarine Cable					
2426 Intrabuilding Network Cable					
2431 Aerial Wire	11,394				11,394
2441 Conduit Systems					
2681 Capital Leases	113,860				113,860
2682 Leasehold Improvements					
2690 Intangibles					
<b>TOTAL PLANT ACCOUNTS</b>	<b>12,118,821</b>	<b>608,730</b>	<b>131,328</b>		<b>12,596,223</b>

**ANALYSIS OF TELECOMMUNICATIONS PLANT ACCOUNTS**  
**IDAHO Operations Only**

<b>Analysis of Telecommunications Plant in Service</b>		<b>Balance</b>	<b>Additions</b>	<b>Plant</b>	<b>Transfers</b>	<b>Balance</b>
		<b>Beginning</b>	<b>During Year</b>	<b>Retired</b>	<b>and</b>	<b>End</b>
		<b>of Year</b>		<b>or Sold</b>	<b>Adjustments</b>	<b>of Year</b>
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					
<b>TOTAL PLANT ACCOUNTS</b>						

**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	172,871	25.00%	26,294	(76,672)	122,493
2113 Aircraft					
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment	159,847	12.50%	9,614	(1,418)	168,043
2121 Buildings	585,570	3.00%	44,832		630,402
2122 Furniture	4,395	12.50%			4,395
2123 Office Equipment	36,285	20.00%	2,905	(1,693)	37,497
2124 General Purpose Computers	51,469	20.00%	17,979	(8,376)	61,072
2211 Analog Electronic Switching					
2212 Digital Electronic Switching	396,656	12.00%	144,502		541,158
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	1,965,693	20.00%	13,470		1,979,163
2232 Circuit Equipment	1,165,001	10.00%	114,594	(28)	1,279,567
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment	11,681	25.00%			11,681
2362 Other Terminal Equipment	2,041				2,041
2411 Poles	13,756		1,304		15,060
2421 Aerial Cable	2,761		1,113		3,874
2422 Underground Cable	20,901		2,366		23,267
2423 Buried Cable	2,794,175	6.50%	308,886		3,103,061
2424 Submarine Cable					
2426 Intra Building Network Cable	9,272		679		9,951
2431 Aerial Wire					
2441 Conduit Systems	25,798	5.00%	6,156		31,954
<b>TOTAL</b>	<b>7,418,172</b>		<b>694,694</b>	<b>(88,187)</b>	<b>8,024,679</b>

\*Please list individual depreciation rate for each account.

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

**IDAHO Operations Only**

	Balance Beginning of Year	Depreciation Rate*	Credits During Year	Retirements and Adjustments	Balance End of Year
<b>Analysis of Entries in Accumulated Depreciation</b>					
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>
1401 CTC Telecom, Inc.	1998		272,278
1402 Cash value life insurance			139,443
1402 Coins			34,497
1402 Land			333,815
1402 System Seven, Inc.			26,216
1402 CoBank equity	1997-2000		102,454
1402 Rocky Mountain Wireless	1998	10,000	
1402 Syringa Networks LLC	2000		17,000
<b>Totals</b>		10,000	925,703

## 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		225,436
Interexchange carriers & NECA		317,137
CoBank patronage dividends		9,506
CTC Construction		968,707
Interest and other		46,979
R. & K. Noah, 8.5%, due 2013	64,663	
R. & B. Crockett, 8.0%, due 2018	110,000	
<b>Totals</b>	174,663	1,567,765

**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>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
None	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Totals</b>	_____	_____	_____	_____

**ACCOUNTS PAYABLE**

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

<u>Name of Creditor</u>	<u>Amount</u>
NECA	220,638
Interexchange Carriers	51,431
CTC Telecom, Inc.	187,761
Bailey Law Group - \$11,625; GVNW - \$9,482	21,107
Givens Pursley, LLP - \$4,572; Moss Adams, LLP - \$9,198	13,770
Sprint North Supply	30,234
Various Other Vendors	27,999
Wiggins Trust	47,401
Taxes, 911 Billings	26,886
<b>Totals</b>	<b>627,227</b>

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	Fact Amount Authorized	Outstanding Year-End	Premium/ Discount		Interest for year	
					Total	Amortized Year		Rate
RUS Note	1977	2012	975,000	516,224			5.0	26,669
RUS Note	Various	Various	2,932,000	1,586,068			2.0	32,690
RUS Note	1985	2050	931,000	221,450			5.0	11,219
CoBank	1996	2011	4,776,000	3,502,400			Variable	311,947
CoBank	1997	2007	300,000	225,000			Variable	22,491
Less Current Maturity				(487,700)				
Total				5,563,442				405,016

**CAPITAL STOCK**

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

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

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

<u>Class &amp; Series of Stock</u>	<u>Number of Shares Authorized</u>	<u>Par Value per Share</u>	<u>Outstanding per Balance Sheet</u>	
			<u>Shares</u>	<u>Amount</u>
Common stock	30,000	\$1.00	30,000	\$30,000



## INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 16)	2,961,005	Same as Total
Total Operating Expenses (from page 18)	2,050,407	Company
7100 Other Operating Income and Expense	910,598	
7210 Operating Investment Tax Credits-Net	(8,410)	
7220 Operating Federal Income Taxes	9,276	
7230 Operating State and Local Income Taxes	(1,613)	
7240 Operating Other Taxes	56,166	
7250 Provision for Deferred Operating Income Taxes-Net	166,593	
7200 Operating Taxes (Total)	222,012	
7310 Dividend Income	31,686	
7320 Interest Income	10,545	
7330 Income from Sinking and Other Funds		
7340 Allowance for Funds Used During Construction	2,294	
7350 Gains/Losses from the Disposition of Certain Property		
7360 Other Nonoperating Income	(226,094)	
7370 Special Charges	(4,745)	
7300 Nonoperating Income and Expense	(186,314)	
7410 Nonoperating Investment Tax Credits-Net		
7420 Nonoperating Federal Income Taxes	7,166	
7430 Nonoperating State and Local Income Taxes	2,732	
7440 Nonoperating Other Taxes	840	
7450 Provision for Deferred Nonoperating Income Taxes-Net	(18,377)	
7400 Nonoperating Taxes	(7,639)	
7510 Interest on Funded Debt	405,016	
7520 Interest Expense-Capital Leases		
7530 Amortization of Debt Issuance Expense	151	
7540 Other Interest Deductions	547	
7500 Interest and Related Items	405,714	
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	(31,179)	
<b>AMOUNT TRANSFERRED TO RETAINED EARNINGS</b>	<b>73,018</b>	

**OPERATING REVENUES**

Item	Total Company	Idaho Only
<b>Local Network Services Revenues</b>		
5001 Basic Area Revenue	431,312	Same as Total
5002 Optional Extended Area Revenue		Company
5003 Cellular Mobile Revenue		
5004 Other Mobile Services Revenue		
5010 Public Telephone Revenue	83	
5040 Local Private Line Revenue		
5050 Customer Premises Revenue		
5060 Other Local Exchange Revenue	53,638	
5069 Other Local Exchange Settlements	313,997	
<b>Network Access Services Revenues</b>		
5081 End User Revenue (SLC)	97,225	
5082 Switched Access Revenue (Interstate)	1,048,548	
5083 Special Access Revenue	146,419	
5084 State Access Revenue (Intrastate)	816,072	
<b>Long Distance Network Services Revenues</b>		
5100 Long Distance Message Revenue - All		
<b>Miscellaneous Revenues</b>		
5230 Directory Revenue	6,036	
5240 Rent Revenue		
5250 Corporate Operations Revenue		
5261 Special Billing Arrangements Revenue		
5262 Customer Operations Revenue		
5263 Plant Operations Revenue		
5264 Other Incidental Regulated Revenue	20,785	
5269 Other Revenue Settlements		
5270 Carrier Billing & Collection Revenue	28,517	
<b>Uncollectible Revenues</b>		
5301 Uncollectible Revenue - Telecommunications	(1,627)	
5302 Uncollectible Revenue - Other		
<b>TOTAL OPERATING REVENUES</b>	<b>2,961,005</b>	

Please identify the following revenues:

NECA USF \$ 306,174 . To what account were they booked? 5069.1

State USF \$ 413,380 . To what account were they booked? 5084.52

**OPERATING REVENUES**

Item	Total Company	Idaho Only
<b>Plant Specific Operations Expense</b>		
6110 Network Support Expenses		Same as Total
6112 Motor Vehicle Expense	5,625	Company
6113 Aircraft Expense		
6114 Special Purpose Vehicles Expense		
6115 Garage Work Equipment Expense		
6116 Other Work Equipment Expense	127	
6120 General Support Expenses		
6121 Land and Building Expenses	31,059	
6122 Furniture and Artworks Expense		
6123 Office Equipment Expense	501	
6124 General Purpose Computers Expense	33,928	
6210 Central Office Switching Expenses		
6211 Analog Electronic Expense		
6212 Digital Electronic Expense	189,154	
6215 Electro-Mechanical Expense		
6220 Operators System Expense		
6230 Central Office Transmission Expenses		
6231 Radio Systems Expense	1,862	
6232 Circuit Equipment Expense	48,728	
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	260	
6422 Underground Cable Expense		
6423 Buried Cable Expense	167,152	
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>478,396</b>	

**OPERATING REVENUES**

Item	Total Company	Idaho Only
<b>Plant Nonspecific Operations Expense</b>		
6510 Other Property/Plant/Equipment Expenses		Same as Total
6511 Property Held for Future Telecomm. Use Expenses		Company
6512 Provisioning Expense		
6530 Network Operations Expense		
6531 Power Expense	13,477	
6532 Network Administration Expense	98	
6533 Testing Expense	1,917	
6534 Plant Operations Administration Expense		
6535 Engineering Expense	35,550	
6540 Access Expense	28	
6560 Depreciation and Amortization Expenses		
6561 Depreciation Expense-Telecom. Plant in Service	694,694	
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>745,764</b>	
<b>Customer Operations Expense</b>		
6610 Marketing		
6611 Product Management		
6612 Sales		
6613 Product Advertising	42,480	
6620 Services		
6621 Call Completion Services	1,635	
6622 Number Services	1,730	
6623 Customer Services	188,797	
<b>Total Customer Operations Expense</b>	<b>234,642</b>	
<b>Corporate Operations Expense</b>		
6710 Executive and Planning		
6711 Executive	268,570	
6712 Planning		
6720 General and Administrative		
6721 Accounting and Finance	195,470	
6722 External Relations	4,448	
6723 Human Resources		
6724 Information Management	1,737	
6725 Legal	26,469	
6726 Procurement		
6727 Research and Development		
6728 Other General and Administrative	94,911	
6790 Provision for Uncollectible Notes Receivable		
<b>Total Corporate Operations Expense</b>	<b>591,605</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>2,050,407</b>	

**CENTRAL OFFICE DATA**  
**as of December 31, 2000 (unless otherwise indicated)**

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

Central Office Switch \_\_\_\_\_ Type: Seimens RLS

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

**Access Line Capacity**  
 Design: 1080  
**Access Lines in Use**  
 Customer Lines: 170  
 (Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: 320  
 Public Telephone Lines 2

Company Official Lines 2

Company Test Lines \_\_\_\_\_

**Classification of Customer Access**

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Residence	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Business	
Beginning of Year		157			6		163
New Connects		28			11		39
Disconnects		31			1		32
End of Year		154			16		170

**Foreign Exchange:**  
 Dial Tone from this C.O.: \_\_\_\_\_  
 Dial Tone from another C.O.: 2

**Directory Listings:**  
 Number of Customers with Nonpublished or Nonlisted: 8

**Custom Calling:**  
 Number of customers with at least one feature: 15  
 Total number of features subscribed to: 10

**CENTRAL OFFICE DATA**  
as of December 31, 2000 (unless otherwise indicated)

Name of Central Office: \_\_\_\_\_ Council \_\_\_\_\_  
Prefix (es): \_\_\_\_\_ 253

Central Office Switch \_\_\_\_\_ Type: \_\_\_\_\_ Seimens RLS

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

**Access Line Capacity**  
Design: \_\_\_\_\_ 2160  
Installed/Equipped: \_\_\_\_\_ 1260

**Access Lines in Use**  
Customer Lines: \_\_\_\_\_ 1092  
(Include Centrex, PAL, Semi-Pub.)  
Public Telephone Lines 8  
Company Official Lines 2  
Company Test Lines \_\_\_\_\_

**Classification of Customer Access**

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line 1-Party	Multi- Party	Multi- Line 1-Party	Single Line 1-Party	Multi- Party	
Beginning of Year		894			214		1108
New Connects		69			14		83
Disconnects		90			9		99
End of Year		873			219		1092
			Subtotal Residence			Subtotal Business	
				Centrex N.A.R.			

**Foreign Exchange:**  
Dial Tone from this C.O.: 2  
Dial Tone from another C.O.: \_\_\_\_\_

**Directory Listings:**  
Number of Customers with Nonpublished or Nonlisted: 38

**Custom Calling:**  
Number of customers with at least one feature: 91  
Total number of features subscribed to: 10

**CENTRAL OFFICE DATA**  
as of December 31, 2000 (unless otherwise indicated)

Name of Central Office: Cambridge  
Prefix (es): 257

Central Office Switch Type: Seimens DCO

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

**Access Line Capacity**  
Design: 1080  
Installed/Equipped: 900

**Access Lines in Use**  
Customer Lines: 596  
(Include Centrex, PAL, Semi-Pub.)  
Public Telephone Lines 12  
Company Official Lines 10  
Company Test Lines 1

**Classification of Customer Access**

	Residence			Business			Total Residence & Business
	Multi-Line 1-Party	Single Line 1-Party	Multi-Party	Multi-Line 1-Party	Single Line 1-Party	Multi-Party	
Beginning of Year							
New Connects		601			38		639
Disconnects		77			112		189
End of Year		220			12		232
		458			138		596
			Subtotal Residence			Subtotal Business	
				Centrex N.A.R.			

**Foreign Exchange:**  
Dial Tone from this C.O.: 2  
Dial Tone from another C.O.: 3

**Directory Listings:**  
Number of Customers with Nonpublished or Nonlisted: 34

**Custom Calling:**  
Number of customers with at least one feature: 58  
Total number of features subscribed to: 10

**CENTRAL OFFICE DATA**  
as of December 31, 2000 (unless otherwise indicated)

Name of Central Office: Cuprum      Prefix (es): 258

Central Office Switch: \_\_\_\_\_      Type: Seimens RLG

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

**Access Line Capacity**  
Design: 90      **Access Lines in Use**  
Customer Lines: 53  
(Include Centrex, PAL, Semi-Pub.)  
Installed/Equipped: 72      Public Telephone Lines 0  
Company Official Lines 1  
Company Test Lines 0

**Classification of Customer Access**

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Residence	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Business	
Beginning of Year	_____	_____	_____	_____	_____	_____	_____
New Connects	_____	_____	_____	_____	_____	_____	_____
Disconnects	_____	_____	_____	_____	_____	_____	_____
End of Year	_____	_____	_____	_____	_____	_____	_____

**Foreign Exchange:**  
Dial Tone from this C.O.: 0      **Directory Listings:**  
Dial Tone from another C.O.: 0      Number of Customers with Nonpublished or Nonlisted: 0

**Custom Calling:**  
Number of customers with at least one feature: 2  
Total number of features subscribed to: 2



**CENTRAL OFFICE DATA**  
as of December 31, 2000 (unless otherwise indicated)

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

Central Office Switch Type: Seimens RLS

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

**Access Line Capacity**  
Design: 1080  
Installed/Equipped: 450

**Access Lines in Use**  
Customer Lines: 266  
(Include Centrex, PAL, Semi-Pub.)  
Public Telephone Lines 5  
Company Official Lines 2  
Company Test Lines 2

**Classification of Customer Access**

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line 1-Party	Multi- Party	Centrex N.A.R.	Multi- Line 1-Party	Single Line Multi- Party	
Beginning of Year		246				15	261
New Connects		32				25	57
Disconnects		50				2	52
End of Year		228				38	266

**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: 7

**Custom Calling:**  
Number of customers with at least one feature: 12  
Total number of features subscribed to: 5

**NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING (Year) 2000**

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. Cambridge	621	499	798	186,808	227,862	414,670	664
2. Lowman	270	214	798	80,061	97,655	177,716	664
3. Indian Valley	169	142	798	53,374	65,103	118,477	664
4. Cuprum	55	36	798	13,343	16,276	29,619	664
5. Council	1,117	890	798	333,586	406,896	740,482	664
6. Total	2,232	1,781	798	667,172	813,792	1,480,964	664
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							

ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES  
YEAR ENDED DECEMBER 31, 2000

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 X No \_\_\_\_\_

Date of notification 4/1/00

Alternate method of notification N/A

\_\_\_\_\_

\_\_\_\_\_

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company 75

Category of complaints (if known):

Deposit Disputes \_\_\_\_\_

Charges on Bill 52

Denial/Termination 1

Quality or Availability  
of Service 1

Carrier Selection/Assignment 12

Miscellaneous 9

CERTIFICATE

State of Idaho )  
 ) ss  
County of )

WE, the undersigned Richard Wiggins

and \_\_\_\_\_

of the Cambridge Telephone Company 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.

Hermit L. Wiggins  
(Chief Officer)

Rachel S  
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me this 23<sup>rd</sup> day of July, (Year) 2001.

Ann E. Braun  
Notary Public

My Commission expires 07/08, (Year) 05.

