

CAM-T

ANNUAL REPORT

OF

Cambridge Telephone Co.
NAME

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2021

IDAHO PUBLIC
UTILITIES COMMISSION

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**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING DECEMBER 31, 2021**

COMPANY INFORMATION

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

Name and title of officer having custody of the general corporate books of account: _____
Richard Wiggins, General Manager/President

Address of office where corporate books are kept and phone number: _____
P.O. Box 88, 130 Superior Street, Cambridge, ID 83610, (208) 257-3314

Organized under the laws of the State of: Idaho

Date of organization: 1966

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

If a Subchapter S Corporation, please specify: N/A

Name and address of controlling company, if any: N/A

Names of affiliated companies. Give address and description of business: _____
CTC Telecom, Inc., P.O. Box 69, Cambridge, ID
83610-Telecommunications, Internet and Wireless (CLEC)

OFFICERS

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

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

DIRECTORS

List the name of each person who was a member of the Board of Directors at any given time during the year: (Fees related to meetings only.)

Name and Address	Term Expired or Current Term Will Expire	Meetings Attended This year	Fees Paid During Year
Kermit Wiggins P.O. Box 88, Cambridge, ID 83610	Indefinite	1	-
Richard Wiggins P.O. Box 88, Cambridge, ID 83610	Indefinite	1	-
Joana Wiggins P.O. Box 88, Cambridge, ID 83610	Indefinite	1	-
Karen Wiggins P.O. Box 88, Cambridge, ID 83610	Indefinite	1	-
Kristie Kanady P.O. Box 88, Cambridge, ID 83610	Indefinite	1	-

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

MANAGERS

List the name of each person who performed management duties for the Company during the year, and the total wages and bonuses paid to those persons: (Do not include Director fees in these amounts.)

Name	Title	Wages and Bonuses Paid
Richard Wiggins	President	\$133,633
Kristie Kanady	Secretary/Treasurer	\$65,120
Jerry Piper	Assistant Manager	\$102,280

NOTES TO THE FINANCIAL STATEMENTS

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

1 In 1998, CTC Telecom, Inc. (CTC), a wholly-owned subsidiary of Cambridge Telephone Company, was incorporated, with an initial investment of \$100,000. CTC operates as a Competitive Local Exchange Carrier in the state of Idaho. Additional capital investments of \$6,900,000 have been made through December 31, 2020.

2 Cambridge Telephone Company (Cambridge) is a member of Syringa Networks, LLC, an Idaho Limited Liability Company. Cambridge's investment in Syringa as of December 31, 2020 was \$5,049,308 (equity method investment).

3 As of December 31, 2021, the company has five loans with Zions Bank:

[a]	\$1,580,942
[b]	\$1,767,811
[c]	\$697,391
[d]	\$196,450
[e]	\$2,000,000

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

BALANCE SHEET
Assets and Other Debits

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
Current Assets			
1120 Cash and Equivalents			
1130 Cash	437,412	80,191	(357,221)
1140 Special Cash Deposits	-	-	-
1150 Working Cash Advances	-	-	-
1160 Temporary Investments	-	-	-
1180 Telecommunications Accts. Receivable	331,988	854,087	522,099
1181 Accts. Rec. Allow. -Telecommunications	-	-	-
1190 Other Accounts Receivable	1,055,595	1,038,704	(16,891)
1191 Accounts Receivable Allow. - Other	-	-	-
1200 Notes Receivable	-	-	-
1201 Notes Receivable Allowance	-	-	-
1210 Interest & Dividends Receivable	-	-	-
1220 Material and Supplies	535,511	1,014,537	479,026
1280 Prepayments	-	-	-
1290 Prepaid Rents	-	-	-
1300 Prepaid Taxes	121,806	-	(121,806)
1310 Prepaid Insurance	8,233	60,204	51,971
1320 Prepaid Directory Expenses	-	-	-
1330 Other Prepayments	34,820	-	(34,820)
1350 Other Current Assets	-	-	-
Noncurrent Assets			
1401 Investment in Affiliated Companies	7,384,378	8,927,037	1,542,659
1402 Investment in Nonaffiliated Companies	5,097,505	6,350,782	1,253,277
1406 Nonregulated Investments	-	-	-
1407 Unamortized Debt Issuance Expense	123	-	(123)
1408 Sinking Funds	-	-	-
1410 Other Noncurrent Assets	18,115	14,494	(3,621)
1438 Deferred Maintenance & Retirements	-	-	-
1439 Deferred Charges	1,470	1,470	-
1500 Other Jurisdiction Assets - Net	-	-	-
Property, Plant and Equipment			
2001 Telecommunications Plants in Service	24,031,068	24,969,233	938,165
2002 Prop. Held for Future Telecom. Use	-	-	-
2003 Telecom. Plant under Constr. - Short Term	317,623	1,071,528	753,905
2004 Telecom. Plant under Constr. - Long Term	-	-	-
2005 Telecom. Plant Adjustment	-	-	-
2006 Nonoperating Plant	-	-	-
2007 Goodwill	507,497	338,332	(169,165)
Depreciation and Amortization Accounts			
3100 Accumulated Depreciated	19,675,231	20,997,105	1,321,874
3200 Accum. Depre. - Held for Future Use	-	-	-
3300 Accumulated Depreciation - Nonoperating	-	-	-
3400 Accumulated Amortization - Tangible	-	-	-
3410 Accum. Amort. - Capitalized Leases	-	-	-
3420 Accum. Amort. - Leasehold Improvements	-	-	-
3500 Accumulated Amortization - Intangible	-	-	-
3600 Accumulated Amortization - Other	-	-	-
TOTAL ASSETS	20,207,913	23,723,493	3,515,580

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	163,319	529,962	366,643
4020 Notes Payable	255,310	161,806	(93,504)
4030 Advance Billings and Payments	152,864	-	(152,864)
4040 Customer Deposits	8,890	4,240	(4,650)
4050 Current Maturities - Long -Term Debt	820,000	1,088,200	268,200
4060 Current Maturities - Capital leases	-	-	-
4070 Income Taxes - Accrued	-	(223,850)	(223,850)
4080 Other Taxes - Accrued	14,277	13,888	(389)
4100 Net Current Defer. Oper. Income Taxes	-	(56,512)	(56,512)
4110 Net Current Defer. Nonoper. Income Taxes	-	-	-
4120 Other Accrued Liabilities	260,591	328,311	67,720
4130 Other Current Liabilities	-	-	-
Long-Term Debt			
4210 Funded Debt	3,858,870	5,154,393	1,295,523
4220 Premium on Long-Term Debt	-	-	-
4230 Discount on Long-Term Debt	-	-	-
4240 Reacquired Debt	-	-	-
4250 Obligations Under Capital Leases	-	-	-
4260 Advances from Affiliated Companies	-	-	-
4270 Other Long-Term Debt	-	-	-
Other Liabilities & Deferred Credits			
4310 Other Long-Term Liabilities	-	-	-
4320 Unamort. Oper. Invest. Tax Credits - Net	923,636	950,698	27,062
4330 Unamort. Nonoper. Invest. Tax Credits - Net	-	-	-
4340 Net Noncurrent Defer. Oper. Income Taxes	(212,946)	(193,764)	19,182
4350 Net Noncur. Defer. Nonoper. Income Taxes	8,799	(72,282)	(81,081)
4360 Other Deferred Credits	199,145	183,503	(15,642)
4370 Other Juris. Liab. & Def. Credits - Net	-	-	-
Stockholders' Equity			
4510 Capital Stock	30,000	30,000	-
4520 Additional Paid-In Capital	-	-	-
4530 Treasury Stock	(397,511)	(547,511)	(150,000)
4540 Other Capital	-	-	-
4550 Retained Earnings	14,122,669	16,372,411	2,249,742
TOTAL LIAB. & OTHER CREDITS	20,207,913	23,723,493	3,515,580

ANALYSIS OF TELECOMMUNICATIONS PLANT IN SERVICE

TOTAL Company Basis

	Balance Beginning of Year	Additions During year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
Analysis of Telecommunications Plant in Service					
2111 Land	102,302				102,302
2112 Motor Vehicles	1,321,194	218,786	-		1,539,980
2113 Aircraft	-				-
2114 Special Purpose Vehicles	-				-
2115 Garage Work Equipment	-				-
2116 Other Work Equipment	1,474,853	420,472	-		1,895,325
2121 Buildings	2,387,876	27,054	-		2,414,930
2122 Furniture	76,965	-	-		76,965
2123 Office Equipment	4,787	-	-		4,787
2124 General Purpose Computers	59,438	2,247	-		61,685
2211 Analog Electronic Switching	-				-
2212 Digital Electronic Switching	1,101,548	-	-		1,101,548
2215 Electro-Mechanical Switching	-				-
2220 Operator Systems	-				-
2231 Radio Systems	585,195	-	-		585,195
2232 Circuit Equipment	2,347,871	44,777	-		2,392,648
2311 Station Apparatus	-				-
2321 Customer Premises Wiring	-				-
2341 Large Private Branch Exchanges	-				-
2351 Public Telephone Terminal Equipment	-				-
2362 Other Terminal Equipment	-				-
2411 Poles	21,889	-	-		21,889
2421 Aerial Cable	-				-
2422 Underground Cable	37,662	-	-		37,662
2423 Buried Cable	14,236,035	208,648	-		14,444,683
2424 Submarine Cable	-				-
2426 Intrabuilding Network Cable	7,359	-	-		7,359
2431 Aerial Wire	-				-
2441 Conduit Systems	116,287	-	-		116,287
2681 Capital Leases	-				-
2682 Leasehold Improvements	-				-
2690 Intangibles	-				-
TOTAL PLANT ACCOUNTS	24,031,068	921,985	-	-	24,803,247

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

ANALYSIS OF TELECOMMUNICATIONS PLANT ACCOUNTS
IDAHO Operations Only

	Balance Beginning of Year	Additions During Year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
Analysis of Telecommunications Plant in Service					
2111 Land		SAME AS TOTAL COMPANY			
2112 Motor Vehicles					
2113 Aircraft					
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment					
2121 Buildings					
2122 Furniture					
2123 Office Equipment					
2124 General Purpose Computers					
2211 Analog Electronic Switching					
2212 Digital Electronic Switching					
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems					
2232 Circuit Equipment					
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment					
2362 Other Terminal Equipment					
2411 Poles					
2421 Aerial Cable					
2422 Underground Cable					
2423 Buried Cable					
2424 Submarine Cable					
2426 Intrabuilding Network Cable					
2431 Aerial Wire					
2441 Conduit Systems					
2681 Capital Leases					
2682 Leasehold Improvements					
2690 Intangibles					
TOTAL PLANT ACCOUNTS					

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ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
Account 3100

	TOTAL Company Basis					
	Balance Beginning of Year	Depreciation Rate*	Credits During Year	Retirements and Adjustments	Balance End of Year	
Analysis of Entries in Accumulated Depreciation						
2112 Motor Vehicles	892,459	25.00%	242,200	-	1,134,659	
2113 Aircraft	-				-	
2114 Special Purpose Vehicles	-				-	
2115 Garage Work Equipment	-				-	
2116 Other Work Equipment	1,108,468	10.00%	133,015	-	1,241,483	
2121 Buildings	1,877,235	3.00%	71,930		1,949,165	
2122 Furniture	66,506	12.50%	2,211		68,717	
2123 Office Equipment	11,152	20.00%	2,198		13,351	
2124 General Purpose Computers	22,388	20.00%	11,401		33,789	
2211 Analog Electronic Switching	-				-	
2212 Digital Electronic Switching	1,101,548	12.00%	-		1,101,548	
2215 Electro-Mechanical Switching	-				-	
2220 Operator Systems	-				-	
2231 Radio Systems	223,790	10.00%	58,519		282,309	
2232 Circuit Equipment	2,068,234	8.00%	62,462		2,130,696	
2311 Station Apparatus	-				-	
2321 Customer Premises Wiring	-				-	
2341 Large Private Branch Exchanges	-				-	
2351 Public Telephone Terminal Equipment	-				-	
2362 Other Terminal Equipment	-				-	
2411 Poles	21,889	6.50%	-		21,889	
2421 Aerial Cable	-				-	
2422 Underground Cable	37,662	6.50%	-		37,662	
2423 Buried Cable	11,697,009	6.50%	609,520		12,306,529	
2424 Submarine Cable	-				-	
2426 Intra-building Network Cable	7,334	6.50%	25		7,359	
2431 Aerial Wire	-				-	
2441 Conduit Systems	113,860	6.50%	2,427		116,287	
TOTAL	19,675,231		1,195,910	-	20,445,444	

*Please list individual depreciation rate for each account.

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ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
Account 3100

IDAHO Operations Only

	Balance Beginning of Year	Depreciation Rate*	Credits During Year	Retirements and Adjustments	Balance End of Year
Analysis of Entries in Accumulated Depreciation					
2112 Motor Vehicles					
2113 Aircraft					
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment					
2121 Buildings					
2122 Furniture					
2123 Office Equipment					
2124 General Purpose Computers					
2211 Analog Electronic Switching					
2212 Digital Electronic Switching					
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems					
2232 Circuit Equipment					
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment					
2362 Other Terminal Equipment					
2411 Poles					
2421 Aerial Cable					
2422 Underground Cable					
2423 Buried Cable					
2424 Submarine Cable					
2426 Intra-building Network Cable					
2431 Aerial Wire					
2441 Conduit Systems					
TOTAL					

SAME AS TOTAL COMPANY

*Please list individual depreciation rate for each account.

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INVESTMENTS

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

<u>Description</u>	<u>Date Acquired</u>	<u>Book Cost of Investments Disposed of This year</u>	<u>Book Cost of Investments Held at End of Year</u>
CTC Telecom, Inc.	1998		9,352,326
Cash value life insurance			151,439
Syringa Networks, LLC	2000-2008		5,742,995
NRTC	2003-2020		31,059
Totals			15,277,820

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		915,494
Interexchange carriers		367,996
CTC Telecom, Inc.		609,230
Other		-
Totals	-	1,892,720

NOTES PAYABLE

For Notes Payable, list each note separately and include the maturity date and interest rate.

<u>Name of Creditor</u>	<u>Date of Note</u>	<u>Interest Rate</u>	<u>Due Date</u>	<u>Face Amount</u>
Ford Credit line of credit	10/28/2020			369,401
Totals				369,401

ACCOUNTS PAYABLE

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

<u>Name of Creditor</u>	<u>Amount</u>
Use & Sales Tax	12,151
USF	450
Adams County Clerk	1,067
Amerigas	1,894
Blue Cross of Idaho	5,457
BKD	11,939
Calix	34,419
Cambridge Litho	4,458
Corwin Ford	1,086
Channel Commercial Corp.	22,376
Computer Technology	8,678
Gray Media	1,356
Iconnectiv	1,040
Idaho Dept. of Commerce	2,229
Idaho Power	4,902
Idaho State Insurance Fund	4,996
Jerry's Auto Parts	2,813
Lucid Dreamer Enterprise	1,334
Moss Adams	2,828
Interstate TRS Fund	1,031
Telispire	1,169
USAC	4,884
US Bank	1,030
Utah Tax Commission	1,579
Federal Taxes	1,516
Other Miscellaneous	17,344
Totals	154,028

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</u>		<u>Interest for year</u>	
					<u>Total</u>	<u>Year Amortized</u>	<u>Rate</u>	<u>Amount</u>
Zion Bank Promissory LOC	2021	2027	2,000,000	2,000,000			3.50%	70,000
Zion Bank Promissory Note-1904	2020	2027	1,910,000	1,580,941			3.50%	55,333
Zion Bank Promissory Note - 1888	2020	2025	2,281,019	1,767,811			3.50%	61,873
Zion Bank Promissory Note - 1771	2020	2026	750,000	697,392			3.50%	24,409
Zion Bank Promissory Note - 9539	2021	2026	228,400	196,450			3.50%	6,876
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Total				6,242,594				218,491

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

INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 15)	<u>4,724,834</u>	<u>Same as</u>
Total Operating Expenses (from page 17)	<u>4,309,853</u>	<u>total company</u>
7100 Other Operating Income and Expense	<u> </u>	<u> </u>
7210 Operating Investment Tax Credits-Net	<u>56,987</u>	<u> </u>
7220 Operating Federal Income Taxes	<u>385,627</u>	<u> </u>
7230 Operating State and Local Income Taxes	<u>17,813</u>	<u> </u>
7240 Operating Other Taxes	<u>44,354</u>	<u> </u>
7250 Provision for Deferred Operating Income Taxes-Net	<u>(84,715)</u>	<u> </u>
7200 Operating Taxes (Total)	<u>420,066</u>	<u> </u>
7310 Dividend Income	<u>0</u>	<u> </u>
7320 Interest Income	<u>0</u>	<u> </u>
7330 Income from Sinking and Other Funds	<u>0</u>	<u> </u>
7340 Allowance for Funds Used During Construction	<u>17,240</u>	<u> </u>
7350 Gains/Losses from the Disposition of Certain Property	<u>6,000</u>	<u> </u>
7360 Other Nonoperating Income	<u>1,390,312</u>	<u> </u>
7370 Special Charges	<u>(16,298)</u>	<u> </u>
7300 Nonoperating Income and Expense	<u>1,397,254</u>	<u> </u>
7410 Nonoperating Investment Tax Credits-Net	<u>0</u>	<u> </u>
7420 Nonoperating Federal Income Taxes	<u>274,250</u>	<u> </u>
7430 Nonoperating State and Local Income Taxes	<u>33,016</u>	<u> </u>
7440 Nonoperating Other Taxes	<u>0</u>	<u> </u>
7450 Provision for Deferred Nonoperating Income Taxes-Net	<u>(81,081)</u>	<u> </u>
7400 Nonoperating Taxes	<u>226,185</u>	<u> </u>
7510 Interest on Funded Debt	<u>87,608</u>	<u> </u>
7520 Interest Expense-Capital Leases	<u>57,585</u>	<u> </u>
7530 Amortization of Debt Issuance Expense	<u>123</u>	<u> </u>
7540 Other Interest Deductions	<u>235</u>	<u> </u>
7500 Interest and Related Items	<u>145,551</u>	<u> </u>
7610 Extraordinary Income Credits	<u> </u>	<u> </u>
7620 Extraordinary Income Charges	<u> </u>	<u> </u>
7630 Current Income Tax Effect of Extraordinary Items-Net	<u> </u>	<u> </u>
7640 Provision for Deferred Income Tax Effect of	<u> </u>	<u> </u>
Extraordinary Items-Net	<u> </u>	<u> </u>
7600 Extraordinary Items	<u> </u>	<u> </u>
7910 Income Effect of Jurisdictional Ratemaking	<u> </u>	<u> </u>
Differences-Net	<u> </u>	<u> </u>
7990 Nonregulated Net Income	<u>1,229,308</u>	<u> </u>
AMOUNT TRANSFERRED TO RETAINED EARNINGS	<u>2,249,742</u>	<u> </u>

OPERATING REVENUES

Item	Total Company	Idaho Only
Local Network Services Revenues		
5001 Basic Area Revenue	471,222	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	59,659	
5069 Other Local Exchange Settlements	2,890,422	
Network Access Services Revenues		
5081 End User Revenue (SLC)	173,586	
5082 Switched Access Revenue (Interstate)	847,369	
5083 Special Access Revenue	232	
5084 State Access Revenue (Intrastate)	269,286	
Long Distance Network Services Revenues		
5100 Long Distance Message Revenue - All		
Miscellaneous Revenues		
5230 Directory Revenue	5,466	
5240 Rent Revenue	4,200	
5250 Corporate Operations Revenue	0	
5261 Special Billing Arrangements Revenue		
5262 Customer Operations Revenue		
5263 Plant Operations Revenue		
5264 Other Incidental Regulated Revenue	2,321	
5269 Other Revenue Settlements		
5270 Carrier Billing & Collection Revenue	0	
Uncollectible Revenues		
5301 Uncollectible Revenue - Telecommunications	1,073	
5302 Uncollectible Revenue - Other		
TOTAL OPERATING REVENUES	4,724,834	

Please identify the following revenues:

NECA USF **\$2,891,180**. To what account were they booked? 5069.1

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

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Specific Operations Expense		
6110 Network Support Expenses		Same as
6112 Motor Vehicle Expense	21,323	total company
6113 Aircraft Expense	0	
6114 Special Purpose Vehicles Expense	0	
6115 Garage Work Equipment Expense	0	
6116 Other Work Equipment Expense	0	
6120 General Support Expenses	0	
6121 Land and Building Expenses	69,506	
6122 Furniture and Artworks Expense	0	
6123 Office Equipment Expense	27,506	
6124 General Purpose Computers Expense	118,629	
6210 Central Office Switching Expenses	0	
6211 Analog Electronic Expense	0	
6212 Digital Electronic Expense	178,330	
6215 Electro-Mechanical Expense	0	
6220 Operators System Expense	0	
6230 Central Office Transmission Expenses	7,000	
6231 Radio Systems Expense	0	
6232 Circuit Equipment Expense	347,344	
6310 Information Origination/Termination Expense	0	
6311 Station Apparatus Expense	0	
6341 Large Private Branch Exchange Expense	0	
6351 Public Telephone Terminal Equipment Expense	0	
6362 Other Terminal Equipment Expense	0	
6410 Cable and Wire Facilities Expenses	108,716	
6411 Pole Expense	0	
6421 Aerial Cable Expense	0	
6422 Underground Cable Expense	0	
6423 Buried Cable Expense	224,542	
6424 Submarine Cable Expense	0	
6425 Deep Sea Cable Expense	0	
6426 Intrabuilding Network Cable Expense	0	
6431 Aerial Wire Expense	0	
6441 Conduit Systems Expense	0	
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	1,102,896	

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OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Nonspecific Operations Expense		
6510 Other Property/Plant/Equipment Expenses		Same as
6511 Property Held for Future Telecomm. Use Expenses	0	total company
6512 Provisioning Expense	0	
6530 Network Operations Expense	0	
6531 Power Expense	0	
6532 Network Administration Expense	172,203	
6533 Testing Expense	0	
6534 Plant Operations Administration Expense	0	
6535 Engineering Expense	226	
6540 Access Expense	71,695	
6560 Depreciation and Amortization Expenses	0	
6561 Depreciation Expense-Telecom. Plant in Service	1,348,058	
6562 Depreciation Expense-Property Held for Future Use	0	
6563 Amortization Expense - Tangible	0	
6564 Amortization Expense - Intangible	169,166	
6565 Amortization Expense - Other	0	
Total Plant Nonspecific Operations Expenses	1,761,348	
Customer Operations Expense		
6610 Marketing	0	
6611 Product Management	0	
6612 Sales	0	
6613 Product Advertising	57,207	
6620 Services	0	
6621 Call Completion Services	0	
6622 Number Services	12,683	
6623 Customer Services	190,050	
Total Customer Operations Expense	259,941	
Corporate Operations Expense		
6710 Executive and Planning	0	
6711 Executive	424,051	
6712 Planning	0	
6720 General and Administrative	0	
6721 Accounting and Finance	450,671	
6722 External Relations	0	
6723 Human Resources	0	
6724 Information Management	85	
6725 Legal	9,861	
6726 Procurement	0	
6727 Research and Development	0	
6728 Other General and Administrative	299,964	
6790 Provision for Uncollectible Notes Receivable	1,036	
Total Corporate Operations Expense	1,185,668	
TOTAL OPERATING EXPENSES	4,309,853	

CENTRAL OFFICE DATA
as of December 31, 2021 (unless otherwise indicated)

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

Central Office Switch Type: TEKELEC T7000

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

Access Line Capacity
Design: 5112

Installed/Equipped: _____
Access Lines in Use
Customer Lines: _____
(Include Centrex, PAL, Semi-Pub.)
Public Telephone Lines _____
Company Official Lines 25
Company Test Lines 25

Classification of Customer Access

	Residence			Business			Total Residence & Business
	Multi-Line 1-Party	Single Line 1-Party	Multi-Party	Multi-Line 1-Party	Single Line 1-Party	Multi-Party	
Beginning of Year		1352			201		1553
New Connects		88			9		97
Disconnects		189			12		201
End of Year		1251			198		1449

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

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

Custom Calling:
Number of customers with at least one feature: 1541
Total number of features subscribed to: 21

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NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING (Year) 2021.

Local Exchange	Average # of Customer Lines in Use	Toll Calls Originated (Total of all Carriers)			Avg./ Line
		Intrastate	Interstate	Total	
1. Cambridge Tel 253, 256, 257, 259	1449	55,888	161,068	216,956	149.73
2					
3					
5					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					

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CERTIFICATE

State of Idaho)
) ss
County of Washington)

WE, the undersigned RICHARD WIGGINS

and _____

of the CAMBRIDGE TELEPHONE COMPANY, INC. utility,

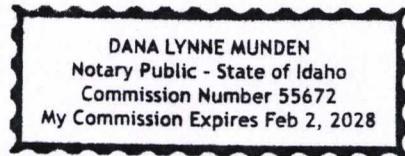
on our oath do severally say that the foregoing return has been prepared under our direction, from the original books, papers, and records of said utility; that we have carefully examined same, and declare the same to be a correct statement of the business affairs of said utility for the period covered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

Richard Wiggins
(Chief Officer)

Richard Wiggins
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me this 13 day of May, 2022.

Dana Lynne Munden
Notary Public



My Commission expires February 2, Year) 2028.

DAKOTA STATE ARCHIVES
ROTARY CLUB, STATE OF IOWA
CONSTITUTION NUMBER 12475
BY CONSTITUTION NUMBER 12475