

**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING December 31, 2024**

RECEIVED
May 15, 2025
IDAHO PUBLIC
UTILITIES COMMISSION

COMPANY INFORMATION

Exact name of utility: DIRECT COMMUNICATIONS ROCKLAND, INC

Address of principal office: 150 South Main Rockland, Idaho 83271

Telephone Number (Area Code 208) 548 - 2345

Cities or towns served: Rockland, Arbon, Paris, Bloomington, St. Charles, & Fish Haven, Idaho

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

Tim May, General Manager

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

150 South Main Rockland, Idaho 83271 (208) 548 - 2345

Organized under the laws of the State of: Idaho

Date of organization:: 1973

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

If a Subchapter S Corporation, please specify: _____

Name and address of controlling company, if any: _____

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

Unitel, 150 S Main, Rockland, ID 83271, ILEC in Maine

Star Telephone Company, Inc, 150 S Main, Rockland, ID 83271, ILEC in Louisiana

Direct Communciations Cedar Valley, 150 South Main Rockland, Idaho 83271, ILEC in Utah

Union River Telephone, 150 S Main, Rockland, ID. 83271, ILEC in Maine

OFFICERS

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

Title	Name	Address
President/GM	Tim May	P.O. Box 269 Rockland, Idaho 83271
Secretary	Scott Hendrickson	P.O. Box 269 Rockland, Idaho 83271

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
Timothy May	Jul-26	3	0
Scott Hendrickson	Jul-26	3	0
Marc Dunn	Jul-26	3	0
PO Box 269, Rockland, ID 83271			

Name of Chairman of the Board: Tim May
Name of Secretary (or Clerk) of Board: Scott Hendrickson
Number of Meetings of the Board during the year: 3

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
Tim May	General Manager	Information is Confidential

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.

Please note that the attached balance sheet and financial statements are not final for 2024 at this time.

We are waiting for our auditing firm to complete the financial statements, and have not received the final adjustments for taxes and related tax provision. Therefore, there may be some changes related to tax payments and tax deferrals in the final issued financial statements for the year ended 12/31/24.

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	543,673	526,495	(17,178)
1140	Special Cash Deposits	170,796	983,691	812,895
1150	Working Cash Advances	-	-	0
1160	Temporary Investments			0
1180	Telecommunications Accts. Receivable	656,547	754,980	98,433
1181	Accts. Rec. Allow. -Telecommunications	(50,000)	(50,000)	0
1190	Other Accounts Receivable	733,239	738,013	4,774
1191	Accounts Receivable Allow. - Other	(1,000)	(1,000)	0
1200	Notes Receivable	367,046	367,046	0
1201	Notes Receivable Allowance			0
1210	Interest & Dividends Receivable			0
1220	Material and Supplies	1,380,448	1,192,485	(187,963)
1280	Prepayments			0
1290	Prepaid Rents			0
1300	Prepaid Taxes	(104,489)	(55,928)	48,561
1310	Prepaid Insurance	-	-	0
1320	Prepaid Directory Expenses			0
1330	Other Prepayments	2,142	8,164	6,022
1350	Other Current Assets	-	-	0
Noncurrent Assets				
1401	Investment in Affiliated Companies	49,110,066	54,133,621	5,023,555
1402	Investment in Nonaffiliated Companies	5,929,402	5,991,940	62,538
1406	Nonregulated Investments	30,521,725	35,772,491	5,250,766
1407	Unamortized Debt Issuance Expense			0
1408	Sinking Funds			0
1410	Other Noncurrent Assets	1,291,433	1,144,646	(146,787)
1438	Deferred Maintenance & Retirements			0
1439	Deferred Charges			0
1500	Other Jurisdiction Assets - Net			0
Property, Plant and Equipment				
2001	Telecommunications Plants in Service	33,396,872	34,953,622	1,556,750
2002	Prop. Held for Future Telecom. Use			0
2003	Telecom. Plant under Constr. - Short Term	5,806,550	5,333,782	(472,768)
2004	Telecom. Plant under Constr. - Long Term			0
2005	Telecom. Plant Adjustment			0
2006	Nonoperating Plant	-	-	0
2007	Goodwill			0
Depreciation and Amortization Accounts				
3100	Accumulated Depreciated	25,864,524	26,434,469	569,945
3200	Accum. Depre. - Held for Future Use			0
3300	Accumulated Depreciation - Nonoperating	10,537,161	12,699,239	2,162,078
3400	Accumulated Amortization - Tangible			0
3410	Accum. Amort. - Capitalized Leases			0
3420	Accum. Amort. - Leasehold Improvements			0
3500	Accumulated Amortization - Intangible	2,552,494	3,828,741	1,276,247
3600	Accumulated Amortization - Other			0
TOTAL ASSETS		90,800,271	98,831,599	8,031,328

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	1,825,664	1,541,930	(283,734)
4020 Notes Payable			0
4030 Advance Billings and Payments			0
4040 Customer Deposits	100	100	0
4050 Current Maturities - Long -Term Debt	7,562,304	7,562,304	0
4060 Current Maturities - Capital leases			0
4070 Income Taxes - Accrued			0
4080 Other Taxes - Accrued	37,501	12,352	(25,149)
4100 Net Current Defer. Oper. Income Taxes			0
4110 Net Current Defer. Nonoper. Income Taxes			0
4120 Other Accrued Liabilities	46,065	89,371	43,306
4130 Other Current Liabilities	1,463,626	942,921	(520,705)
Long-Term Debt			0
4210 Funded Debt	11,695,713	19,740,357	8,044,644
4220 Premium on Long-Term Debt			0
4230 Discount on Long-Term Debt			0
4240 Reacquired Debt			0
4250 Obligations Under Capital Leases	0	0	0
4260 Advances from Affiliated Companies	6,207,450	4,614,865	(1,592,585)
4270 Other Long-Term Debt			0
Other Liabilities & Deferred Credits			0
4310 Other Long-Term Liabilities			0
4320 Unamort. Oper. Invest. Tax Credits - Net			0
4330 Unamort. Nonoper. Invest. Tax Credits - Net			0
4340 Net Noncurrent Defer. Oper. Income Taxes	5,347,249	5,347,249	0
4350 Net Noncur. Defer. Nonoper. Income Taxes			0
4360 Other Deferred Credits			0
4370 Other Juris. Liab. & Def. Credits - Net			0
Stockholders' Equity			0
4510 Capital Stock	425,687	425,687	0
4520 Additional Paid-In Capital			0
4530 Treasury Stock	(1,215,684)	(1,215,684)	(0)
4540 Other Capital			0
4550 Retained Earnings	57,404,596	59,770,147	2,365,551
			0
TOTAL LIAB. & OTHER CREDITS	90,800,271	98,831,599	8,031,328
	0	(0)	

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	192,320				192,320
2112	Motor Vehicles	2,989,573	113,115	202,492		2,900,196
2113	Aircraft					
2114	Special Purpose Vehicles	105,537		51,849		53,688
2115	Garage Work Equipment	3,000				3,000
2116	Other Work Equipment	2,896,181	491,227	104,228		3,283,180
2121	Buildings	2,319,230				2,319,230
2122	Furniture	75,191				75,191
2123	Office Equipment	8,604		8,604		0
2124	General Purpose Computers	353,747	11,014	59,299		305,462
2211	Analog Electronic Switching					
2212	Digital Electronic Switching	961,850		739,021		222,829
2215	Electro-Mechanical Switching					
2220	Operator Systems					
2231	Radio Systems	0				0
2232	Circuit Equipment	3,765,072	271,325	183,801		3,852,596
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	19,726,565	2,019,366			21,745,931
2424	Submarine Cable					
2426	Intrabuilding Network Cable					
2431	Aerial Wire					
2441	Conduit Systems					
2681	Capital Leases	0			0	0
2682	Leasehold Improvements					
2690	Intangibles	0				0
	Non-regulated Telephone Plant	0				0
TOTAL PLANT ACCOUNTS		33,396,870	2,906,047	1,349,294	0	34,953,622

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					
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					

SAME AS TOTAL
COMPANY

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	1,989,233	25.0%	468,874	283,977	2,174,130
2113	Aircraft	0				0
2114	Special Purpose Vehicles	102,212	10.0%			102,212
2115	Garage Work Equipment	3,000	11.0%			3,000
2116	Other Work Equipment	1,542,176	12.5%	307,221	63,588	1,785,809
2121	Buildings	1,597,160	3.0%	69,577		1,666,737
2122	Furniture	75,191	12.5%			75,191
2123	Office Equipment	8,604	12.5%		67,902	(59,298)
2124	General Purpose Computers	254,682	20.0%	29,939		284,621
2211	Analog Electronic Switching	0				0
2212	Digital Electronic Switching	987,825	12.0%	0	739,021	248,804
2215	Electro-Mechanical Switching	0				0
2220	Operator Systems	0				0
2231	Radio Systems	0				0
2232	Circuit Equipment	3,239,749	10.0%	162,338	183,802	3,218,285
2311	Station Apparatus	0				0
2321	Customer Premises Wiring	0				0
2341	Large Private Branch Exchanges	0				0
2351	Public Telephone Terminal Equipment	0				0
2362	Other Terminal Equipment	0				0
2411	Poles	0				0
2421	Aerial Cable	0				0
2422	Underground Cable	0				0
2423	Buried Cable	16,064,692	6.5%	870,286		16,934,978
2424	Submarine Cable	0				0
2426	Intrabuilding Network Cable	0				0
2431	Aerial Wire	0				0
2441	Conduit Systems	0				0
	Non-regulated Telephone Plant	0				0
TOTAL		25,864,524		1,908,235	1,338,290	26,434,469

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

**SAME AS TOTAL
COMPANY**

*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>	
DIRECT COMM. CEDAR VALLEY	2004		20,093,594	Affiliated
STAR TELEPHONE CO.	2017		18,012,550	Affiliated
UNITEL	2022		10,203,922	Affiliated
Union River Telephone	2024		5,823,555	Affiliated
SYRINGA NETWORK	2000		5,498,122	Non-affiliated
ANPI & SOLEX	2002		26,574	Non-affiliated
NEWSTREETS, INC.	2002	400	19,600	Non-affiliated
CoBank	2017		424,634	Non-affiliated
NRTC	2017		23,010	Non-affiliated
Non Regulated Fiber assets			35,772,491	Non-Reg. Investments
Totals			95,898,052	

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>
Telecommunications Customers		79,276
Interexchange Carriers & Others		679,510
Affiliates		734,207
N/R - 2M Brand	221,400	
N/R - Integrity Underground	145,646	
Totals	367,046	1,492,993

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

[illegible]

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>Fact Amount Authorized</u>	<u>Outstanding Year-End</u>	<u>Premium/ Discount Total</u>	<u>Year Amortized</u>	<u>Interest for year Rate</u>	<u>Amount</u>
CoBank-Unitel Acquisition	Mar-22	Dec-28	8,500,000	6,611,116			Variable (6.65% to 7.75%)	546,189
CoBank RLOC (1)	Nov-20	Dec-25	6,000,000	4,958,726			Variable (6.65% to 7.75%)	304,810
CoBank-Star Acquisition	Sep-17	Sep-24	12,000,000	5,785,300			Variable (6.65% to 7.75%)	477,963
CoBank RLOC for Union River	Dec-24	Dec-25	5,000,000	5,000,000			Variable (6.65% to 6.92%)	4,656
RUS ReConnect 2 FRS #1	Jan-23	Jul-39	150,000	150,000			3.68%	5,526
RUS ReConnect 2 FRS #2	Sep-23	Jul-39	750,000	750,000			4.41%	33,054
RUS ReConnect 2 FRS #4	Jan-24	Jul-39	600,000	600,000			4.27%	23,492
RUS ReConnect 2 FRS #7	Nov-24	Jul-39	1,508,836	1,508,836			4.53%	0
RUS ReConnect 2 FRS #8	Dec-24	Jul-39	824,878	824,878			4.70%	0
Altec Capital Services	Dec-22	Dec-27	156,180	80,467			8.48%	7,608
Mountain America	Sep-20	Sep-25	42,157	6,913			4.74%	1,084
ICCU 2022 Ford F-150	Feb-22	Feb-27	57,292	27,307			4.49%	1,771
Ford F150	Jun-22	Jun-27	58,868	32,432			5.69%	2,769
Ford Ecosport	Jun-22	Jun-27	32,911	18,101			5.59%	1,453
Ford Credit	Aug-22	Aug-27	70,046	38,972			5.69%	3,021
GM Financial	Aug-22	Aug-26	20,944	9,155			4.89%	759
Ford Credit	Dec-23	Dec-28	41,410	34,770			9.69%	5,552
Ford Credit	Jun-24	Jun-29	60,395	54,915			9.39%	3,586
BMO Bank	Aug-24	Aug-28	410,190	373,642			8.69%	7,702
Ford Credit	Oct-24	Oct-29	52,720	50,822			9.49%	677
ICCU 2022 F450	Jun-22	Jun-28	73,164	49,606			4.94%	3,653
ICCU 2020 F450	Apr-23	Apr-28	75,284	52,069			7.94%	4,845
Ford Credit	Jan-23	Jan-28	73,152	53,228			7.94%	5,151

Ford Credit	Apr-23	Apr-28	73,152	53,228	7.99%	4,886
Ford Credit	Jul-20	Jul-25	36,002	4,065	6.79%	1,104
Ally	Jan-21	Jan-27	77,690	29,830	8.19%	4,187
ICCU	Oct-21	Oct-26	37,942	14,903	4.49%	1,153
ICCU	Apr-21	Apr-26	25,120	7,354	4.49%	683
Ford Credit	May-20	May-25	22,708	3,208	6.79%	789
Chase	Aug-21	Aug-26	33,368	12,357	4.74%	1,064
Bank of America	Aug-21	Aug-26	32,843	12,181	4.14%	872
Bank of America	Aug-21	Aug-26	35,565	13,551	4.14%	913
JP Morgan chase	Jan-22	Mar-27	73,664	33,888	4.54%	2,468
Chrysler Capital	Mar-21	Mar-26	45,248	11,908	3.90%	1,029
Mtn. America	Mar-21	Apr-26	38,954	10,431	3.99%	908
Mtn. America	Mar-21	Apr-26	40,290	10,789	3.99%	965
Mtn. America	Mar-21	Mar-26	48,088	13,712	3.99%	1,205
			37,179,062	27,302,661		

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.

[illegible]

INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 15)	6,226,968	
Total Operating Expenses (from page 17)	9,423,262	
7100 Other Operating Income and Expense		SAME
7210 Operating Investment Tax Credits-Net		AS
7220 Operating Federal Income Taxes	7,923	TOTAL
7230 Operating State and Local Income Taxes	0	
7240 Operating Other Taxes	37,443	
7250 Provision for Deferred Operating Income Taxes-Net	0	
7200 Operating Taxes (Total)	45,366	
7310 Dividend Income	225,300	
7320 Interest Income	19,528	
7330 Income from Sinking and Other Funds		
7340 Allowance for Funds Used During Construction	111,058	
7350 Gains/Losses from the Disposition of Certain Property	0	
7360 Other Nonoperating Income	2,220,029	
7370 Special Charges	0	
7300 Nonoperating Income and Expense	2,575,915	
7410 Nonoperating Investment Tax Credits-Net		
7420 Nonoperating Federal Income Taxes	0	
7430 Nonoperating State and Local Income Taxes	0	
7440 Nonoperating Other Taxes		
7450 Provision for Deferred Nonoperating Income Taxes-Net	0	
7400 Nonoperating Taxes	0	
7510 Interest on Funded Debt	1,395,690	
7520 Interest Expense-Capital Leases		
7530 Amortization of Debt Issuance Expense		
7540 Other Interest Deductions	71,855	
7500 Interest and Related Items	1,467,545	
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	0	
7600 Extraordinary Items		
7910 Income Effect of Jurisdictional Ratemaking Differences-Net		
7990 Nonregulated Net Income	4,498,844	
AMOUNT TRANSFERRED TO RETAINED EARNINGS	2,365,554	

OPERATING REVENUES

Item	Total Company	Idaho Only
Local Network Services Revenues		
5001 Basic Area Revenue	106,500	SAME AS TOTAL
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	20,758	
5069 Other Local Exchange Settlements		
Network Access Services Revenues		
5081 End User Revenue (SLC)	26,902	
5082 Switched Access Revenue (Interstate)	4,607,152	
5083 Special Access Revenue	1,211,253	
5084 State Access Revenue (Intrastate)	211,631	
Long Distance Network Services Revenues		
5100 Long Distance Message Revenue - All		
Miscellaneous Revenues		
5230 Directory Revenue		
5240 Rent Revenue	37,320	
5250 Corporate Operations Revenue		
5261 Special Billing Arrangements Revenue		
5262 Customer Operations Revenue		
5263 Plant Operations Revenue		
5264 Other Incidental Regulated Revenue	4,370	
5269 Other Revenue Settlements		
5270 Carrier Billing & Collection Revenue	1,082	
Uncollectible Revenues		
5301 Uncollectible Revenue - Telecommunications		
5302 Uncollectible Revenue - Other		
TOTAL OPERATING REVENUES	6,226,968	

Please identify the following revenues:

NECA USF \$ 359,364.00. To what account were they booked? 5082.22

State USF \$ 190,610.00. To what account were they booked? 5084.60

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Specific Operations Expense		
6110 Network Support Expenses		
6112 Motor Vehicle Expense		SAME AS TOTAL
6113 Aircraft Expense		
6114 Special Purpose Vehicles Expense		
6115 Garage Work Equipment Expense		
6116 Other Work Equipment Expense	51,067	
6120 General Support Expenses		
6121 Land and Building Expenses	197,488	
6122 Furniture and Artworks Expense	20,892	
6123 Office Equipment Expense		
6124 General Purpose Computers Expense	63,472	
6210 Central Office Switching Expenses		
6211 Analog Electronic Expense		
6212 Digital Electronic Expense	46,034	
6215 Electro-Mechanical Expense		
6220 Operators System Expense		
6230 Central Office Transmission Expenses		
6231 Radio Systems Expense		
6232 Circuit Equipment Expense	795,140	
6310 Information Origination/Termination Expense		
6311 Station Apparatus Expense		
6341 Large Private Branch Exchange Expense		
6351 Public Telephone Terminal Equipment Expense		
6362 Other Terminal Equipment Expense		
6410 Cable and Wire Facilities Expenses		
6411 Pole Expense		
6421 Aerial Cable Expense		
6422 Underground Cable Expense		
6423 Buried Cable Expense	750,899	
6424 Submarine Cable Expense		
6425 Deep Sea Cable Expense		
6426 Intrabuilding Network Cable Expense		
6431 Aerial Wire Expense		
6441 Conduit Systems Expense		
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	1,924,992	

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Nonspecific Operations Expense		
6510 Other Property/Plant/Equipment Expenses		
6511 Property Held for Future Telecomm. Use Expenses		SAME AS TOTAL
6512 Provisioning Expense	17,479	
6530 Network Operations Expense	65,675	
6531 Power Expense	68,905	
6532 Network Administration Expense	503,329	
6533 Testing Expense		
6534 Plant Operations Administration Expense		
6535 Engineering Expense	618,907	
6540 Access Expense	86,927	
6560 Depreciation and Amortization Expenses	1,276,247	
6561 Depreciation Expense-Telecom. Plant in Service	1,876,497	
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	4,513,966	
Customer Operations Expense		
6610 Marketing		
6611 Product Management	0	
6612 Sales	391,635	
6613 Product Advertising		
6620 Services		
6621 Call Completion Services		
6622 Number Services	123	
6623 Customer Services	321,879	
Total Customer Operations Expense	713,637	
Corporate Operations Expense		
6710 Executive and Planning		
6711 Executive	1,218,753	
6712 Planning		
6720 General and Administrative		
6721 Accounting and Finance	359,795	
6722 External Relations		
6723 Human Resources	253,335	
6724 Information Management	75,452	
6725 Legal	9,445	
6726 Procurement		
6727 Research and Development		
6728 Other General and Administrative	353,887	
6790 Provision for Uncollectible Notes Receivable		
Total Corporate Operations Expense	2,270,667	
TOTAL OPERATING EXPENSES	9,423,262	

CENTRAL OFFICE DATA
as of December 31, 2024 (unless otherwise indicated)

Name of Central Office: ARBON
Prefix (es): 335

Central Office Switch Type: AZTEK

Check all that apply:

Stand Alone X
Host
Remote X

Check one:

Digital X
Analog

Check one:

Electronic X
Electro-Mechanical
Other:

Access Line Capacity

Design: 300

Installed/Equipped: 100

Access Lines in Use

Customer Lines: 54
(Include Centrex, PAL, Semi-Pub.)

Public Telephone Lines 0

Company Official Lines 1

Company Test Lines 0

Classification of Customer Access

	Residence				Centrex N.A.R.	Business				Total Residence & Business
	Multi- Line	Single Line		Subtotal Residence		Multi- Line	Single Line		Subtotal Business	
	1-Party	1-Party	Multi- Party			1-Party	1-Party	Multi- Party		
Beginning of Year		52		52		0	6		6	58
New Connects		0		0		0	0		0	0
Disconnects		4		4		0	0		0	4
End of Year		48		48		0	6		6	54

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: 5

Custom Calling:

Number of customers with at least one feature: 42
Total number of features subscribed to: 16

CENTRAL OFFICE DATA
as of December 31, 2024 (unless otherwise indicated)

Name of Central Office: PARIS
Prefix (es): 945

Central Office Switch Type: METASWITCH

Check all that apply:

Stand Alone X
Host____
Remote X

Check one:

Digital X
Analog____

Check one:

Electronic X
Electro-Mechanical____
Other: Softswitch

Access Line Capacity

Design: 2000

Installed/Equipped: 1000

Access Lines in Use

Customer Lines: 194
(Include Centrex, PAL, Semi-Pub.)

Public Telephone Lines 0

Company Official Lines 4

Company Test Lines 0

Classification of Customer Access

	Residence				Centrex N.A.R.	Business				Total Residence & Business
	Multi- Line 1-Party	Single Line 1-Party	Multi- Party	Subtotal Residence		Multi- Line 1-Party	Single Line 1-Party	Multi- Party	Subtotal Business	
Beginning of Year		164		164		20	31		51	215
New Connects		0		0		6	0		6	6
Disconnects		21		21		0	6		6	27
End of Year		143		143		26	25		51	194

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: 118
Total number of features subscribed to: 18

CENTRAL OFFICE DATA
as of December 31, 2024 (unless otherwise indicated)

Name of Central Office: ROCKLAND
Prefix (es): 548

Central Office Switch Type: Metaswitch - Host

Check all that apply:

Stand Alone X
Host x
Remote

Check one:

Digital X
Analog

Check one:

Electronic X
Electro-Mechanical
Other: Softswitch

Access Line Capacity

Design: 400

Installed/Equipped: 300

Access Lines in Use

Customer Lines: 78
(Include Centrex, PAL, Semi-Pub.)

Public Telephone Lines 0

Company Official Lines 6

Company Test Lines 0

Classification of Customer Access

	Residence			Centrex N.A.R.	Business			Subtotal 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		58			2	24		26	84
New Connects		0			0	0		0	0
Disconnects		6			0	0		0	6
End of Year		52			2	24		26	78

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: 0

Custom Calling:

Number of customers with at least one feature: 50
Total number of features subscribed to: 20

NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING (Year) 2020.

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 <u>Arbon/Rockland</u>	<u>168</u>			<u>1,478</u>	<u>17,205</u>	<u>18,683</u>	<u>111</u>
2 <u>Paris</u>	<u>322</u>			<u>2,659</u>	<u>35,394</u>	<u>38,053</u>	<u>118</u>
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, 2024.**

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 _____ No X

Date of notification Nov-24

Alternate method of notification Posted on website & included as annual bill message.

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company 1

Category of complaints (if known):

Deposit Disputes 0

Charges on Bill 1

Denial/Termination 0

Quality or Availability
of Service 0

Carrier Selection/Assignment 0

Miscellaneous 0

Rev 3/02

CERTIFICATE

State of Idaho)
) ss
County of Power)

WE, the undersigned _____ Tim May _____
and _____ Tim Roth _____
of the _____ Direct Communications Rockland, 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.

(General Manager)

(VP of Accounting and Legal)

Subscribed and Sworn to Before Me this 15 day of May , 2 2024

Notary Public

My Commission expires _____, _____.

Rev 3/02

gdk/excel/jnelson/anulrpts/telannualrpt

CERTIFICATE

State of Idaho)
) ss
County of Power)

WE, the undersigned _____ Tim May

and _____ Tim Roth _____

of the _____ Direct Communications Rockland, Inc. _____ utility,

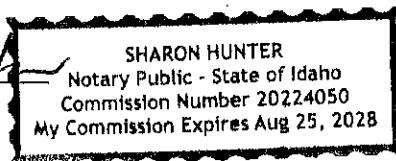
on our oath do severally say that the foregoing return has been prepared under our direction, from the original books, papers, and records of said utility; that we have carefully examined same, and declare the same to be a correct statement of the business affairs of said utility for the period covered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

(General Manager)

(VP of Accounting and Legal)

Subscribed and Sworn to Before Me this _____15____ day of _____May____, _____2025

Notary Public



My Commission expires _____Aug 25____, _____2028____.

Rev 3/02

gdk/excel/jnelson/anulrpts/telannualrpt

Vendor ID	Vendor Name	Current	31 to 60 Days	61 to 90 Days	Over 90 Days
BANK200	BANKCARD CENTER	79,340.64	-	-	-
Bear02006	Bear Lake Fiber Optic Splicing, LLP	5,126.46	-	-	-
BJAC201	B JACKSON CONSTRUCTION & ENGINEERIN	40,270.17	-	-	-
CALI301	Calix, INC	16,178.16	-	-	-
CENT317	CenturyLink	1,812.78	-	-	-
CITY325	City of Rockland	396.22	-	-	-
CITY326	City of Soda Springs	3,890.18	-	-	-
CITY341	City of Idaho Falls	10,279.05	-	-	-
CMCC3001	CMC Concepts LLC	256,494.35	322,577.72	-	-
COBA3001	CoBank	-	-	-	10,000.00
CODA332	Stuart C Irby Co	1.35	89.68	-	-
COMP335	Computer Technology, Inc.	82.09	-	-	-
CORE3001	Corey's Tyhee Automotive	5,573.53	-	-	-
DASC400	DAS-CO OF IDAHO, INC.	20,346.40	-	-	-
Diam4001	Diamondback Fiber Services LLC	10,000.00	-	-	-
DIGL409	Digline, Inc	1,390.35	-	-	-
DOMI4001	Enbridge Gas	19.12	-	-	-
DRY4001	Drycreek Underground Utilities LLC	22,086.50	-	-	-
EMBR506	Embroidery Your Way	111.60	-	-	-
FALL05002	Fall River Rural Electric Cooperative	49.00	-	-	-
Fibe6005	Fiber Fusion LLC	20,240.00	-	-	-
FS.COM6001	FS.COM INC	1,886.80	-	-	-
GAlIA7001	9303-4338 Quebec Inc	2,000.00	-	-	-
GLAS701	Glass Connections Consulting	10,400.00	-	-	-
GREa7001	Grease Monkey	77.11	-	-	-
GREa708	Great America Financial Service	660.80	-	-	-
IDAHO906	Idaho Power	4,981.84	-	-	-
IDAHO913	Idaho State University	1,925.00	-	-	-
INTE912	Interstate TRS Fund	942.08	-	-	-
INTE916	Intermountain Gas Company	106.40	-	-	-
LDAS1200	LDA Security	98.00	-	-	-
LUME12002	Lumen	7.88	-	-	-
MAIL1000	Quadient Leasing USA, Inc.	2,452.11	-	-	-
Mega13002	Mega Hertz	28,318.01	-	-	-
MICK1301	Mickelsen Construcion Inc.	334.19	-	-	-
MIDA1305	Mid America Computer Corporation	19,829.42	-	-	-
MYFL1326	MyFleetCenter.com	114.87	-	-	-
NEON1405	NeoNova Networks Services	1,944.50	-	-	-
Out15001	Out On A Limb Tree Service/ Snow Removal	472.33	-	-	-
PAYS16001	PAYSCALE, INC.	7,000.00	-	-	-
PEDR1605	Pedro Rivas	500.00	-	-	-
PLAT1601	PLATT	562.07	-	-	-
POWE1616	Power & Telephone Supply	10,494.84	-	-	-
PREV1601	Prevent Fire	98.00	-	-	-
PSIE1625	PSI Environmental Services Inc	264.95	-	-	-
RAFT1801	Raft River Electric	26.07	-	-	-
RALP18001	Ralphs 208 Construction	10,210.00	-	-	-
ROAD18002	Integrity Traffic OR LLC	75.00	-	-	-
ROCK1808	Rocky Mountain Power	257.41	-	-	-
SERV1910	Serviam LLC	1,860.92	-	-	-
SILV1912	Silver Star Communications	8,924.00	-	-	-
TOTA2010	Quadient Finance USA	500.00	-	-	-
TRIT200001	Tri Tower Telecom Corporation	-	-	-	(800.00)
UNIV2101	Universal Service Administrative, CO	2,892.87	-	-	-
VALL1000	Valley Wide Soda Springs	1,181.69	-	-	-
VALL2201	DEX Imaging LLC	26.08	-	-	-
VARD2202	Vardata, LLC	272,754.14	-	-	-
WEST23001	West Motor Ford	334.94	-	-	-
WEST2306	Western States Equipment Company	4,611.47	-	-	-
WEXB2301	WEX BANK	17,027.46	-	-	-
ZAYO2601	Zayo Group, LLC	23,691.90	-	-	-
		933,533.10	322,667.40	-	9,200.00 1,265,400.50