

ANNUAL REPORT

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IDAHO PUBLIC
UTILITIES COMMISSION

OF

Cambridge Telephone Company

NAME

PO Box 69
Cambridge, ID 83610

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2019

**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING DECEMBER 31, 2019**

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, Lowm

Name and title of officer having cus: 1694
Richard Wiggins, General Manage 0
 Address of office where corporate l: 1352740
P.O. Box 88, 130 Superior Street, t 1861302
 Organized under the laws of the State of: Idaho
 Date of organization: 1966
 Form of organization (proprietorshi -816000 Corporation
 If a Subchapter S Corporation, please specify: N/A
 Name and address of controlling cr: 2399736 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

2155

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

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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	144,814
Kristie Kanady	Secretary/Treasurer	62,653
Jerry Piper	Assistant Manager	97,921

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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 \$2,900,000 have been made through December 31, 2019.

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, 2019 was \$4,328,791 (equity method investment).

3 As of December 31, 2019, the Company has four loans with Zions Bank of \$1,287,568 \$548,880, \$563,142 and \$260,418 respectively. These notes will be repaid by 2024.

4 As a result of changes in accounting standards for goodwill, Cambridge elected to amortize their remaining goodwill beginning in 2014. This resulted in amortization expense of \$169,166 in 2019. The accounting change is to be applied prospectively, resulting in no changes to prior year statements.

5 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	1,058,131	756,493	(301,638)
1140 Special Cash Deposits	-	-	-
1150 Working Cash Advances	-	-	-
1160 Temporary Investments	-	-	-
1180 Telecommunications Accts. Receivable	252,624	264,047	11,423
1181 Accts. Rec. Allow. -Telecommunications	-	-	-
1190 Other Accounts Receivable	1,398,712	1,177,238	(221,474)
1191 Accounts Receivable Allow. - Other	-	-	-
1200 Notes Receivable	14,988	-	(14,988)
1201 Notes Receivable Allowance	-	-	-
1210 Interest & Dividends Receivable	1,137	-	(1,137)
1220 Material and Supplies	191,539	309,655	118,116
1280 Prepayments	-	-	-
1290 Prepaid Rents	-	-	-
1300 Prepaid Taxes	156,148	306,053	149,905
1310 Prepaid Insurance	444	7,086	6,642
1320 Prepaid Directory Expenses	-	-	-
1330 Other Prepayments	-	50,215	50,215
1350 Other Current Assets	-	-	-
Noncurrent Assets			
1401 Investment in Affiliated Companies	1,722,898	3,038,992	1,316,094
1402 Investment in Nonaffiliated Companies	3,814,499	4,534,053	719,554
1406 Nonregulated Investments	-	-	-
1407 Unamortized Debt Issuance Expense	1,002	562	(440)
1408 Sinking Funds	-	-	-
1410 Other Noncurrent Assets	25,359	21,736	(3,623)
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	23,165,633	23,938,300	772,667
2002 Prop. Held for Future Telecom. Use	-	-	-
2003 Telecom. Plant under Constr. - Short Term	71,169	280,094	208,925
2004 Telecom. Plant under Constr. - Long Term	-	-	-
2005 Telecom. Plant Adjustment	-	-	-
2006 Nonoperating Plant	-	-	-
2007 Goodwill	845,829	676,663	(169,166)
Depreciation and Amortization Accounts			
3100 Accumulated Depreciated	18,202,192	19,076,425	874,233
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	14,519,390	16,286,232	1,766,842

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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	219,339	202,264	(17,075)
4020 Notes Payable	44,444	404,093	359,649
4030 Advance Billings and Payments	84,090	86,148	2,058
4040 Customer Deposits	5,840	6,190	350
4050 Current Maturities - Long -Term Debt	816,000	1,110,917	294,917
4060 Current Maturities - Capital leases			-
4070 Income Taxes - Accrued		-	-
4080 Other Taxes - Accrued	17,490	13,618	(3,872)
4100 Net Current Defer. Oper. Income Taxes		-	-
4110 Net Current Defer. Nonoper. Income Taxes		-	-
4120 Other Accrued Liabilities	205,831	197,170	(8,661)
4130 Other Current Liabilities			-
Long-Term Debt			
4210 Funded Debt	2,399,736	1,549,090	(850,646)
4220 Premium on Long-Term Debt			-
4230 Discount on Long-Term Debt			-
4240 Recquired 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	842,662	899,662	57,000
4330 Unamort. Nonoper. Invest. Tax Credits - Net			-
4340 Net Noncurrent Defer. Oper. Income Taxes	(100,202)	(122,207)	(22,005)
4350 Net Noncur. Defer. Nonoper. Income Taxes	(28,889)	17,885	46,774
4360 Other Deferred Credits	238,522	221,703	(16,819)
4370 Other Juris. Liab. & Def. Credits - Net			-
Stockholders' Equity			
4510 Capital Stock	30,000	30,000	-
4520 Additional Paid-In Capital			-
4530 Treasury Stock	(97,511)	(247,511)	(150,000)
4540 Other Capital			-
4550 Retained Earnings	9,842,038	11,917,210	2,075,172
TOTAL LIAB. & OTHER CREDITS	14,519,390	16,286,232	1,766,842

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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	975,743	309,578	(131,464)		1,153,857
2113 Aircraft	-				-
2114 Special Purpose Vehicles	-				-
2115 Garage Work Equipment	-				-
2116 Other Work Equipment	1,274,352	235,700	(39,357)		1,470,695
2121 Buildings	2,324,770	28,290			2,353,060
2122 Furniture	78,532		(1,567)		76,965
2123 Office Equipment	35,767		(14,330)		21,437
2124 General Purpose Computers	74,457	13,665	(26,202)		61,920
2211 Analog Electronic Switching	-				-
2212 Digital Electronic Switching	1,110,205				1,110,205
2215 Electro-Mechanical Switching	-				-
2220 Operator Systems	-				-
2231 Radio Systems	717,430	368,198			1,085,628
2232 Circuit Equipment	2,304,986	68,636			2,373,622
2311 Station Apparatus	-				-
2321 Customer Premises Wiring	-				-
2341 Large Private Branch Exchanges	-				-
2351 Public Telephone Terminal Equipment	-				-
2362 Other Terminal Equipment	-				-
2411 Poles	534,910	43,969			578,879
2421 Aerial Cable	-				-
2422 Underground Cable	37,662				37,662
2423 Buried Cable	13,473,298	180,286	(262,735)		13,390,849
2424 Submarine Cable	-				-
2426 Intrabuilding Network Cable	7,359				7,359
2431 Aerial Wire	-				-
2441 Conduit Systems	113,860				113,860
2681 Capital Leases	-				-
2682 Leasehold Improvements	-				-
2690 Intangibles	-				-
TOTAL PLANT ACCOUNTS	23,165,633	1,248,322	(475,655)	-	23,938,300

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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 Intra-building 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		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	564,416	25.00%	279,617	(131,464)	712,569
2113 Aircraft	-				-
2114 Special Purpose Vehicles	-				-
2115 Garage Work Equipment	-				-
2116 Other Work Equipment	936,961	10.00%	115,210	(39,357)	1,012,814
2121 Buildings	1,736,541	3.00%	69,865		1,806,406
2122 Furniture	63,652	12.50%	2,210	(1,567)	64,295
2123 Office Equipment	35,767	20.00%	2,070	(14,330)	23,507
2124 General Purpose Computers	55,953	20.00%	7,865	(26,202)	37,616
2211 Analog Electronic Switching	-				-
2212 Digital Electronic Switching	1,110,205	12.00%	-		1,110,205
2215 Electro-Mechanical Switching	-				-
2220 Operator Systems	-				-
2231 Radio Systems	480,112	10.00%	62,500		542,612
2232 Circuit Equipment	1,843,099	8.00%	190,206		2,033,305
2311 Station Apparatus	-				-
2321 Customer Premises Wiring	-				-
2341 Large Private Branch Exchanges	-				-
2351 Public Telephone Terminal Equipment	-				-
2362 Other Terminal Equipment	-				-
2411 Poles	135,742	6.50%	102,605		238,347
2421 Aerial Cable	-				-
2422 Underground Cable	37,662	6.50%			37,662
2423 Buried Cable	11,081,844	6.50%	517,262	(262,735)	11,336,371
2424 Submarine Cable	-				-
2426 Intrabuilding Network Cable	6,378	6.50%	478		6,856
2431 Aerial Wire	-				-
2441 Conduit Systems	113,860	6.50%			113,860
TOTAL	18,202,192		1,349,888	(475,655)	19,076,425

*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		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					
TOTAL					

*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		3,038,992
Cash value life insurance			167,067
Syringa Networks, LLC	2000-2008		4,328,791
NRTC	2003-2017		38,194
Totals			7,573,045

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		264,047
Interexchange carriers		293,607
CTC Telecom, Inc.		876,175
Other		7,456
Totals	-	1,441,285

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>
Zions Bank - Line of Credit				600,000
Zions Bank - LOC Available				(400,968)
Ford Motor Line of Credit				400,000
Ford Motor LOC Available				(194,939)
Totals				404,093

ACCOUNTS PAYABLE

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

<u>Name of Creditor</u>	<u>Amount</u>
Vermeer	92,645
Fed Excise Tax	1,574
Use & Sales Tax	12,327
USF	485
Adams County 911	2,188
Auto Sort	1,122
Bankcard Center	20,654
Cambridge Lumber Company	3,615
Cascade Communications	5,568
Codale Electric Company	26,051
Computer Technology Inc	7,024
Idaho Power	5,258
Kristie Kanady	1,046
Mapcom Systems	7,588
Nuestar, Inc	1,095
Other Miscellaneous	14,024
Totals	202,264

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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>
Kubota Credit	2015	2019	60,971	-			0.00%	-
Zion Bank Promissory Note	2018	2024	739,583	563,141			5.01%	31,761
Zion Bank Promissory Note	2017	2023	1,000,000	548,880			5.60%	35,586
Zion Bank Funded Debt	2017	2022	2,693,590	1,287,568			4.50%	66,956
Zion Bank Promissory Note	2019	2020	750,000	260,418			5.60%	5,525
<hr/>								
Less RUS prepayment								
Less current maturities				(1,110,917)				
<hr/>								
Total				1,549,090				139,828

INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 15)	4,957,241	Same as
Total Operating Expenses (from page 17)	3,931,462	total company
7100 Other Operating Income and Expense		
7210 Operating Investment Tax Credits-Net	31,223	
7220 Operating Federal Income Taxes	133,213	
7230 Operating State and Local Income Taxes	(493)	
7240 Operating Other Taxes	39,887	
7250 Provision for Deferred Operating Income Taxes-Net	(24,023)	
7200 Operating Taxes (Total)	179,807	
7310 Dividend Income	0	
7320 Interest Income	690	
7330 Income from Sinking and Other Funds		
7340 Allowance for Funds Used During Construction		
7350 Gains/Losses from the Disposition of Certain Property	9,500	
7360 Other Nonoperating Income	1,117,924	
7370 Special Charges	(11,967)	
7300 Nonoperating Income and Expense	1,116,147	
7410 Nonoperating Investment Tax Credits-Net	0	
7420 Nonoperating Federal Income Taxes	206,445	
7430 Nonoperating State and Local Income Taxes	70,569	
7440 Nonoperating Other Taxes		
7450 Provision for Deferred Nonoperating Income Taxes-Net	46,774	
7400 Nonoperating Taxes	323,788	
7510 Interest on Funded Debt	99,918	
7520 Interest Expense-Capital Leases	73,803	
7530 Amortization of Debt Issuance Expense	439	
7540 Other Interest Deductions	61	
7500 Interest and Related Items	174,221	
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	529,823	
AMOUNT TRANSFERRED TO RETAINED EARNINGS	1,993,933	

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OPERATING REVENUES

Item	Total Company	Idaho Only
Local Network Services Revenues		
5001 Basic Area Revenue	540,523	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	75,756	
5069 Other Local Exchange Settlements	2,890,787	
Network Access Services Revenues		
5081 End User Revenue (SLC)	177,982	
5082 Switched Access Revenue (Interstate)	946,243	
5083 Special Access Revenue	86,474	
5084 State Access Revenue (Intrastate)	225,279	
Long Distance Network Services Revenues		
5100 Long Distance Message Revenue - All		
Miscellaneous Revenues		
5230 Directory Revenue	5,664	
5240 Rent Revenue	6,706	
5250 Corporate Operations Revenue		
5261 Special Billing Arrangements Revenue		
5262 Customer Operations Revenue		
5263 Plant Operations Revenue		
5264 Other Incidental Regulated Revenue	(36)	
5269 Other Revenue Settlements		
5270 Carrier Billing & Collection Revenue	0	
Uncollectible Revenues		
5301 Uncollectible Revenue - Telecommunications	1,863	
5302 Uncollectible Revenue - Other		
TOTAL OPERATING REVENUES	4,957,241	

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	20,786	total company
6113 Aircraft Expense		
6114 Special Purpose Vehicles Expense		
6115 Garage Work Equipment Expense		
6116 Other Work Equipment Expense		
6120 General Support Expenses		
6121 Land and Building Expenses	112,077	
6122 Furniture and Artworks Expense		
6123 Office Equipment Expense	17,278	
6124 General Purpose Computers Expense	101,052	
6210 Central Office Switching Expenses		
6211 Analog Electronic Expense		
6212 Digital Electronic Expense	105,043	
6215 Electro-Mechanical Expense		
6220 Operators System Expense		
6230 Central Office Transmission Expenses	27,000	
6231 Radio Systems Expense		
6232 Circuit Equipment Expense	333,195	
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	363,121	
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	1,079,552	

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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		total company
6512 Provisioning Expense		
6530 Network Operations Expense		
6531 Power Expense		
6532 Network Administration Expense	152,860	
6533 Testing Expense	0	
6534 Plant Operations Administration Expense		
6535 Engineering Expense	5,122	
6540 Access Expense	(3,645)	
6560 Depreciation and Amortization Expenses		
6561 Depreciation Expense-Telecom. Plant in Service	1,349,888	
6562 Depreciation Expense-Property Held for Future Use		
6563 Amortization Expense - Tangible		
6564 Amortization Expense - Intangible	169,166	
6565 Amortization Expense - Other		
Total Plant Nonspecific Operations Expenses	1,673,391	
Customer Operations Expense		
6610 Marketing	29,699	
6611 Product Management		
6612 Sales		
6613 Product Advertising		
6620 Services		
6621 Call Completion Services		
6622 Number Services	8,253	
6623 Customer Services	188,731	
Total Customer Operations Expense	226,683	
Corporate Operations Expense		
6710 Executive and Planning		
6711 Executive	419,156	
6712 Planning		
6720 General and Administrative		
6721 Accounting and Finance	311,629	
6722 External Relations	0	
6723 Human Resources		
6724 Information Management	0	
6725 Legal	6,222	
6726 Procurement		
6727 Research and Development		
6728 Other General and Administrative	214,829	
6790 Provision for Uncollectible Notes Receivable		
Total Corporate Operations Expense	951,836	
TOTAL OPERATING EXPENSES	3,931,462	

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

CENTRAL OFFICE DATA
as of December 31, 2019 (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
Host
Remote

Check one:
Digital X
Analog

Check one:
Electronic X
Electro-Mechanical
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			Subtotal 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 of Year		1438		1438			216		216	1654
New Connects		175		175			12		12	187
Disconnects		135		135			15		15	150
End of Year		1478		1478			213		213	1691

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: 1791
Total number of features subscribed to: 21

NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING (Year) 2019

Local Exchange	Average # of Customer Lines in Use	Avg./ Line	Toll Calls Originated (Total of all Carriers)			Avg./ Line
			Intrastate	Interstate	Total	
Cambridge Tel 253, 256, 257, 259	1691		130,536	191,177	321,713	190.25
2						
3						
5						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						

ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES
YEAR ENDED DECEMBER 31, 2019.

CUSTOMER RELATIONS RULES COMPLIANCE

Rule IDAPA 31.21.01.603
Rule IDAPA 31.41.01.105

Please provide copies of:

Summary of Customer Relations Rules for Telephone Corporations

Idaho Telephone Solicitation Act Notification

Method of Notification:

Mailed separately to customers Yes X No _____

Included in directory Yes _____ No X

Date of notification _____ 12/1/19 _____

Alternate method of notification

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company _____ 8 _____

Category of complaints (if known):

Deposit Disputes _____

Charges on Bill _____ 5 _____

Denial/Termination _____

Quality or Availability
of Service _____

Carrier Selection/Assignment _____

Miscellaneous _____ 3 _____

Rev 3/02



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 21 day of April, (Year) 2019.

Dana Lynne Munden
Notary Public

My Commission expires 2-2, (Year) 2022.



2018 FORM I INPUT MASTER											
COMPANY NAME: Cambridge Telephone Company			For The Year Ended: December 31, 2018					Seperated Results of Idaho Operations			
FCC Account and Description	Note No.	Line No.	Total Idaho Operations Subject To Separations	Interstate Operation			Intrastate Operation				
				MTS & WATS Switched Access	TOLL PLS Special Access	Total	MTS & WATS Switched Access	TOLL PLS Special Access	EAS	Local (other)	Total
SUMMARY											
Operating Revenues											
50XX Local -Billed	(1)	1.	533,531	-	-	-	-	-	-	533,531	533,531
-EAS Billed	(1)	2.	67,236	-	-	-	-	-	67,236	-	67,236
-EAS Settlement	(1)	3.	0	-	-	-	-	-	-	-	-
508X Access-SLC (End User)	(2)	4.	356,103	174,084	-	174,084	42,854	-	-	138,165	181,019
-Switched (TS+NTS)	(2)	5.	3,257,397	3,257,397	-	3,257,397	-	-	-	-	-
-Special	(2)	6.	832,353	-	745,451	745,451	-	86,902	-	-	86,902
51XX Toll -Message	(3a)	7.	0	-	-	-	-	-	-	-	-
-Private Line	(3b)	8.	0	-	-	-	-	-	-	-	-
-Settlement	(3c)	9.	0	-	-	-	-	-	-	-	-
52XX Misc. -Billing & Collection	(4)	10.	0	-	-	-	-	-	-	-	-
-Directory Advertising		11.	5,875	-	-	-	-	-	-	5,875	5,875
-Operating Rents		12.	6,661	-	-	-	-	-	-	6,661	6,661
-Other Misc.		13.	251	251	-	251	-	-	-	-	-
530X Less: Uncollectible Rev. (-)		14.	-4,714	-	-	-	-	-	-	(4,714)	(4,714)
Total Revenues		15.	5,053,693	3,431,732	745,451	4,177,183	42,854	86,902	67,236	679,518	876,510
Operating Expenses											
61XX-64XX Plant Specific Oper.	(5a)	16.	879,096	199,132	221,011	420,143	150,713	9,166	2,137	296,937	458,953
65XX Plant Nonspecific Operations	(5a)	17.	140,957	33,134	16,798	49,931	29,892	1,607	520	59,007	91,026
656X Depreciation & Amortization	(5a)	18.	1,102,023	250,690	132,483	383,173	237,771	11,245	5,917	463,918	718,851
66XX Customer Operations	(5a)	19.	236,982	94,763	1,667	96,431	58,586	1,008	-	80,957	140,551
67XX Corporate Operations	(5a)	20.	901,779	259,909	179,119	439,028	162,359	7,827	1,567	290,998	462,751
--- Other Operating	(5a)	21.	0	0	-	-	-	-	-	-	-
Total Expenses	(5a)	22.	3,260,837	837,628	551,078	1,388,706	639,321	30,854	10,140	1,191,816	1,872,131
Operating Taxes:											
7240 General Taxes	(6)	23.	41,504	13,895	4,301	18,196	7,654	412	133	15,109	23,308
7230 State/Local Inc. Tax (Current)		24.	124,876	210,801	(7,005)	203,796	(46,097)	4,080	4,200	(41,104)	(78,921)
7220 Federal Income Tax (Current)		25.	191,372	323,053	(10,735)	312,318	(70,644)	6,252	6,437	(62,992)	(120,946)
7250 Net Deferred Income Taxes		26.	253,073	427,210	(14,196)	413,014	(93,420)	8,268	8,513	(83,301)	(159,941)
7210 Net Investment Tax Credits		27.	0	-	-	-	-	-	-	-	-
Total Taxes		28.	610,824	974,959	(27,635)	947,325	(202,507)	19,011	19,283	(172,288)	(336,500)
Net Operating Income		29.	1,182,031	1,619,144	222,008	1,841,152	(393,960)	37,037	37,812	(340,010)	(659,121)

SUMMARY (continued)											
Average Rate Base											
2001 Telecom. Plant in Service	(5b)	1.	21,987,116	5,168,338	2,620,182	7,788,521	4,662,677	250,700	81,037	9,204,181	14,198,595
2005 Plant Acquisition Adjustment		2.	-	-	-	-	-	-	-	-	-
3100 Less: Accumulated Depr. (-)	(5c)	3.	(17,202,374)	(4,121,936)	(1,849,698)	(5,971,634)	(3,678,831)	(204,889)	(53,356)	(7,293,664)	(11,230,740)
34xx-36xx Accumulated Amort. (-)	(5)	4.	-	-	-	-	-	-	-	-	-
4100-4340 Accum. Deferred Tax (-)		5.	(389,990)	(70,382)	(118,108)	(188,490)	(67,521)	(4,256)	(890)	(128,834)	(201,500)
1220 Materials and Supplies		6.	166,135	39,925	6,280	46,206	39,384	1,994	741	77,811	119,929
---- Equal Access Equipment	(7)	7.	-	-	-	-	-	-	-	-	-
---- Other Rate Base		8.	100,950	46,030	16,452	62,483	11,478	1,213	613	25,162	38,467
Total Average Rate Base		9.	4,661,836	1,061,976	675,108	1,737,084	967,188	44,762	28,145	1,884,656	2,924,752

PLANT IN SERVICE DETAIL										
21XX General Support Facilities	1.	4,605,066	1,082,477	548,781	1,631,258	976,569	52,508	16,973	1,927,759	2,973,808
22XX Central Office Equipment:										
CAT 1-Operator Systems	2.	0	-	-	-	-	-	-	-	-
CAT 2-Tandem Switching (Alloc.)	3.	0	-	-	-	-	-	-	-	-
CAT 2-Tandem Switching (Assign.)	4.	0	-	-	-	-	-	-	-	-
CAT 3-Local Switching	5.	368,865	313,535	-	313,535	-	-	-	55,330	55,330
CAT 4.12 -Exch. Trunk (Joint Use)	6.	4,182	-	-	-	-	-	4,182	-	4,182
CAT 4.12 -Exch. Trunk (Ded. Use)	7.	1,273,944	-	1,263,092	1,263,092	-	10,853	-	-	10,853
CAT 4.13 -Subscr. Line (Joint Use)	8.	1,856,656	464,164	-	464,164	464,164	-	-	928,328	1,392,492
CAT 4.13 -Subscr. Line (Ded. Use)	9.	7,636	-	1,091	1,091	-	6,545	-	-	6,545
CAT 4.23 -IX Trunk (Joint Use)	10.	115,443	78,580	-	78,580	36,863	-	-	-	36,863
CAT 4.23 -IX Trunk Ckt. (Ded. Use)	11.	315,793	-	296,278	296,278	-	19,514	-	-	19,514
CAT 4.3 -Host/Remote Trunk Ckt.	12.	0	-	-	-	-	-	-	-	-
Other COE	13.	0	-	-	-	-	-	-	-	-
Total COE	14.	3,942,520	856,279	1,560,461	2,416,740	501,027	36,912	4,182	983,658	1,525,779
23XX Information Orig./Term. Equipment:										
CAT 1-Regulated CPE	15.	0	-	-	-	-	-	-	-	-
Other IOT	16.	0	-	-	-	-	-	-	-	-
Total IOT	17.	0	0	-	-	-	-	-	-	-
24XX Cable & Wire Facilities:										
CAT 1.3-Subscriber Line (Common)	18.	12,555,735	3,138,934	-	3,138,934	3,138,934	-	-	6,277,867	9,416,801
CAT 1.1,2-Subscriber Line (Ded.)	19.	51,639	-	7,377	7,377	-	44,262	-	-	44,262
CAT 2-Exch. Trunk (Joint Use)	20.	59,752	-	-	-	-	-	59,752	-	59,752
CAT 2-Exch. Trunk (Ded. Use)	21.	442,996	-	362,017	362,017	-	80,980	-	-	80,980
CAT 3-IX Trunk (Joint Use)	22.	120,885	82,284	-	82,284	38,601	-	-	-	38,601
CAT 3-IX Trunk (Ded. Use)	23.	172,939	-	137,306	137,306	-	35,632	-	-	35,632
CAT 4-Host/Remote Trunk	24.	0	-	-	-	-	-	-	-	-
Other C&WF	25.	0	-	-	-	-	-	-	-	-
Total C&WF	26.	13,403,946	3,221,218	506,700	3,727,918	3,177,535	160,874	59,752	6,277,867	9,676,028
26XX Other Assets:										
Capital Leases	27.	0	-	-	-	-	-	-	-	-
Leasehold Improvements	28.	0	-	-	-	-	-	-	-	-
Intangibles	29.	0	-	-	-	-	-	-	-	-
Total Other Assets	30.	0	0	-	-	-	-	-	-	-
Total Telecom. Plant in Service	(5b) 31.	21,951,531	5,159,974	2,615,942	7,775,916	4,655,131	250,294	80,906	9,189,284	14,175,616

Depreciation & Amortization											
Accumulated Depreciation Detail											
311X General Support Facilities		1.	3,201,010	752,436	381,461	1,133,898	678,819	36,498	11,798	1,339,997	2,067,113
312X Central Office Switching		2.	367,171	312,095	-	312,095	-	-	-	55,076	55,076
312X Operator Systems		3.	0	-	-	-	-	-	-	-	-
312X Central Office Transmission		4.	2,875,623	495,030	1,003,419	1,498,449	466,532	25,133	2,811	882,699	1,377,174
313X Information Orig./Term. Equip.		5.	0	-	-	-	-	-	-	-	-
314X Cable & Wire Facilities		6.	10,758,571	2,562,375	464,818	3,027,193	2,533,480	143,258	38,748	5,015,892	7,731,378
Total Accumulated Depreciation	(5c)	7.	17,202,374	4,121,936	1,849,698	5,971,634	3,678,831	204,889	53,356	7,293,664	11,230,740
Accumulated Amortization Detail											
3410 Capital Leases		8.	0	-	-	-	-	-	-	-	-
3420 Leasehold Improvements		9.	0	-	-	-	-	-	-	-	-
3500 Intangibles		10.	0	-	-	-	-	-	-	-	-
3600 Acquisition Adjustment		11.	0	-	-	-	-	-	-	-	-
Total Accumulated Amortization	(5c)	12.	0	0	-	-	-	-	-	-	-

OPERATING EXPENSE DETAIL											
61XX-64XX Plant Specific Operations											
6110-20	General Support Facilities	1.	212,630	49,981	25,339	75,320	45,091	2,424	784	89,011	137,310
621X	Central Office Switching	2.	104,627	22,724	41,411	64,135	13,296	980	111	26,104	40,491
6220	Operator Systems	3.	0	-	-	-	-	-	-	-	-
623X	Central Office Transmission	4.	371,569	80,701	147,068	227,769	47,220	3,479	394	92,706	143,799
63XX	Information Orig./Term. Equip.	5.	0	-	-	-	-	-	-	-	-
64XX	Cable & Wire Facilities	6.	190,271	45,726	7,193	52,918	45,106	2,284	848	89,115	137,353
	Total Plant Specific	(5a) 7.	879,096	199,132	221,011	420,143	150,713	9,166	2,137	296,937	458,953
65XX Plant Nonspecific Operations											
6512	Provisioning	8.	0	-	-	-	-	-	-	-	-
653X	Network Operations	9.	140,957	33,134	16,798	49,931	29,892	1,607	520	59,007	91,026
6540	Access Paid to LECs	(9) 10.	0	-	-	-	-	-	-	-	-
	Total Plant Nonspecific	(5a) 11.	140,957	33,134	16,798	49,931	29,892	1,607	520	59,007	91,026
656X Depreciation & Amortization											
6561	General Support Facilities	(8) 12.	315,972	74,273	37,654	111,927	67,006	3,603	1,165	132,271	204,045
6561	Central Office Switching	13.	64	54	-	54	-	-	-	10	10
6561	Operator Systems	14.	0	-	-	-	-	-	-	-	-
6561	Central Office Transmission	15.	231,443	39,844	80,770	120,614	37,547	2,022	226	71,034	110,829
6561	Information Orig./Term. Equip.	16.	0	-	-	-	-	-	-	-	-
6561	Cable & Wire Facilities	17.	554,544	136,518	14,059	150,577	133,218	5,620	4,526	260,603	403,967
6563	Capital Leases	18.	0	-	-	-	-	-	-	-	-
6563	Leasehold Improvements	19.	0	-	-	-	-	-	-	-	-
6564	Intangibles	20.	0	-	-	-	-	-	-	-	-
6565	Acquisition Adjustment	21.	0	-	-	-	-	-	-	-	-
	Total Depreciation & Amortization	(5a) 22.	1,102,023	250,690	132,483	383,173	237,771	11,245	5,917	463,918	718,851

OPERATING EXPENSE (continued)													
66XX Customer Operations													
661X	Marketing		1.	18,957	7,191	1,667	8,859	3,614	1,008	-	5,477	10,099	
662X	Operator Services		2.	0	-	-	-	-	-	-	-	-	
662X	Directory Publishing-Alpha.		3.	7,643	2,456	-	2,456	1,591	-	-	3,596	5,186	
662X	Directory Publishing-Classified		4.	0	-	-	-	-	-	-	-	-	
662X	Directory Publishing-Foreign		5.	0	-	-	-	-	-	-	-	-	
6623	Service Order Proc.-End User		6.	34,176	13,902	-	13,902	1,097	-	-	19,177	20,274	
6623	Payment & Collection-End User		7.	25,632	6,978	-	6,978	7,037	-	-	11,617	18,654	
6623	Billing Inquiry-End User		8.	25,632	6,979	-	6,979	7,037	-	-	11,616	18,652	
6623	Service Order Proc.-CXR		9.	0	-	-	-	-	-	-	-	-	
6623	Payment & Collection-CXR		10.	0	-	-	-	-	-	-	-	-	
6623	Billing Inquiry-CXR		11.	0	-	-	-	-	-	-	-	-	
6623	Coin Administration		12.	0	-	-	-	-	-	-	-	-	
6623	Rev. Acctg.-Toll Ticket Proc.		13.	0	-	-	-	-	-	-	-	-	
6623	Rev. Acctg.-Local Mess. Proc.		14.	622	168	-	168	454	-	-	-	454	
6623	Rev. Acctg.-Other Bill & Coll.		15.	84,002	25,054	-	25,054	29,474	-	-	29,474	58,948	
6623	Rev. Acctg.-SLC Billing		16.	4,421	4,421	-	4,421	-	-	-	-	-	
6623	Rev. Acctg.-CXR B & C	(9)	17.	15,714	7,857	-	7,857	7,857	-	-	-	7,857	
6623	B & C Amts Paid to LECs	(9)	18.	0	-	-	-	-	-	-	-	-	
6623	Other Customer Service		19.	20,183	19,757	-	19,757	426	-	-	-	426	
Total Customer Operations			(5a)	20.	236,982	94,763	1,667	96,431	58,586	1,008	-	80,957	140,551
67XX Corporate Operations:													
671X	Executive & Planning		21.	470,346	124,768	96,436	221,204	87,413	4,214	843	156,672	249,142	
672X	General & Administrative		22.	431,433	135,141	82,682	217,824	74,946	3,613	723	134,327	213,609	
6728	EAS Settlement Expense		23.	0	-	-	-	-	-	-	-	-	
Total Corporate Operations			(5a)	24.	901,779	259,909	179,119	439,028	162,359	7,827	1,567	290,998	462,751
---- Other Operating Expenses:													
----	Equal Access Provision	(10)	25.	0	-	-	-	-	-	-	-	-	
----	Universal Service Fund	(11)	26.	0	-	-	-	-	-	-	-	-	
----	Lifeline Connection Assistance	(12)	27.	0	-	-	-	-	-	-	-	-	
Total Other			(5a)	28.	0	0	-	-	-	-	-	-	
Total Operating Expenses			(5a)	29.	3,260,837	837,628	551,078	1,388,706	639,321	30,854	10,140	1,191,816	1,872,131

OPERATING TAXES DETAIL											
7240 General Taxes											
7240	Property	1.	36,093	8,484	4,301	12,785	7,654	412	133	15,109	23,308
7240	Gross Receipts	2.	0	-	-	-	-	-	-	-	-
7240	PUC Fee	3.	5,411	5,411	-	5,411	-	-	-	-	-
7240	Franchise Fees	4.	0	-	-	-	-	-	-	-	-
7240	Other	5.	0	-	-	-	-	-	-	-	-
	Total General Taxes	6.	41,504	13,895	4,301	18,196	7,654	412	133	15,109	23,308
72XX Income Taxes (Calculated)											
	Net Income Before SIT & FIT	(13) 7.	1,751,352	2,580,208	190,072	2,770,280	(604,121)	55,637	56,963	(527,407)	(1,018,929)
	Less Fixed Charges (-)	8.	70,929	15,800	10,243	26,043	14,863	677	428	28,918	44,886
	Subtotal (lines 7-8)	(14) 9.	1,680,423	2,564,409	179,829	2,744,238	(618,984)	54,960	56,535	(556,325)	(1,063,815)
	Other SIT Base Add/Ded. (+-)	(15) 10.	0	-	-	-	-	-	-	-	-
	SIT Taxable Inc. (lines 9+-10)	11.	1,680,423	2,564,409	179,829	2,744,238	(618,984)	54,960		(556,325)	(1,063,815)
	7230 SIT-Current (at 6.6%)	(16) 12.	107,177	169,251	11,869	181,120	(40,853)	3,627	-	(36,717)	(73,943)
	Other FIT Base Add/Ded. (+-)	(17) 13.	0	-	-	-	-	-	-	-	-
	FIT Taxable Inc. (lines 9-12+-13)	14.	1,573,246	2,395,158	167,960	2,563,118	(578,131)	51,332		(519,608)	(1,046,406)
	Gross FIT (at 21%)	15.	318,509	502,983	35,272	538,255	(121,408)	10,780	-	(109,118)	(219,745)
	7210P Claimed ITC (-)	16.	0	-	-	-	-	-	-	-	-
	Surtax Elimination (-)	17.	0	-	-	-	-	-	-	-	-
	7220 FIT-Current (lines 15-16-17)	(18) 18.	318,509	502,983	35,272	538,255	(121,408)	10,780		(109,118)	(219,745)

2018 FORM I INPUT MASTER'			For The Year Ended: December 31, 2017		Seperated Results of Idaho Operations		
COMPANY NAME: Cambridge Telephone Company			Total Idaho Operations	Intrastate	Operation		
Description	Note No.	Line No.	Subject To Separations	Interstate Toll	Intrastate Toll	EAS	Local (Other)
Separation Parameters							
Plant							
SLU Minutes of Use (MOU)		1.	3,768,602	2,872,480	864,285	-	31,837
SLU Factor		2.	1.000000	0.32138	0.20816		0.47046
Base SPF - January 1		3.	1.000000	0.25000	0.25000		0.50000
Base SPF - December 31		4.	1.000000	0.25000	0.25000		0.50000
Current Composite SPF	(20)	5.	1.000000	0.25000	0.25000		0.50000
1996 Weighted DEM		6.	1.000000	0.85000			0.15000
1996 Unweighted DEM		7.	1.000000	0.85000			0.15000
Current CAT 3 Dial Equipment Minutes	(21)	8.	3,768,602	2,872,480	864,285	-	31,837
Current Composite DEM Factor		9.	1.000000	0.85000			0.15000
Exchange Trunk - Joint Use MOU	(22)	10.	0				
Host/Remote MOU Kilometers	(23)	11.	0				
Equal Access MOU	(24)	12.	0				
Operator Standard Work Seconds	(25)	13.	0				
Tandem Switching MOU	(26)	14.	0				
IX Conversation MOU		15.	3,768,602	2,872,480	864,285		31,837
IX Conversation Minute Kilometers		16.	0				
Other Parameters							
Access Lines		17.	1,693				
Unseparated Loop Cost @ 10.125% ROR	(27)	18.	2,435,705				
Gross Billed Revenues							
-Marketing Allocation Basis	(28a)	19.	100	46.73	24.38		28.89
-Payment & Collection-End User	(28b)	20.	1,082,275	294,661	297,150		490,464
-Payment & Collection-CXR	(28c)	21.	300	100	200		
Service Order Contacts							
-Service Order Proc.-End User	(29a)	22.	8,199	1,714	351		6,134
-Service Order Proc.-CXR	(29b)	23.	0				
Billing Inquiry Contacts							
-Billing Inquiry-End User	(30a)	24.	294,661	294,661	-		-
-Billing Inquiry-CXR	(30b)	25.	100	100	-		-
SP+RC Toll Messages	(31)	26.	120,894	120,894	-		-
EAS/Local Messages (Msg. Proc.)		27.	0				
'BIG 3' Expense Factor-Message	(32)	28.	1.000	0.265269	0.185848	0.001793	0.333098
-PLS & Special Access		29.		0.205033	0.008959		
Operator Services Expense -- Factor		30.	0				
Access Minutes of Use (End Office)		31.	3,768,602	2,872,480	864,285		31,837