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ANNUAL REPORT

OF

Cambridge Telephone Company

NAME

PO Box 69
Cambridge, ID 83610

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2020

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, 2020**

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: rwwiggins@ctctele.com
 Cities or towns served: Cambridge, Council, Indian Valley, Cuprum, Lowm

Name and title of officer having custody of the general corporate books of account: _____
Richard Wiggins, General Manage 0
 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 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

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

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	Confidential
Kristie Kanady	Secretary/Treasurer	Confidential
Jerry Piper	Assistant Manager	Confidential

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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 \$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 \$4,909,548 (equity method investment).

3 As of December 31, 2020, the Company has three loans with Zions Bank of \$1,828,627 \$2,211,468, and \$638,775 respectively.

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 2020. 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	756,493	437,412	(319,081)
1140 Special Cash Deposits	-	-	-
1150 Working Cash Advances	-	-	-
1160 Temporary Investments	-	-	-
1180 Telecommunications Accts. Receivable	264,047	331,988	67,941
1181 Accts. Rec. Allow. -Telecommunications	-	-	-
1190 Other Accounts Receivable	1,177,238	1,055,595	(121,643)
1191 Accounts Receivable Allow. - Other	-	-	-
1200 Notes Receivable	-	-	-
1201 Notes Receivable Allowance	-	-	-
1210 Interest & Dividends Receivable	-	-	-
1220 Material and Supplies	309,655	535,511	225,856
1280 Prepayments	-	-	-
1290 Prepaid Rents	-	-	-
1300 Prepaid Taxes	306,053	121,806	(184,247)
1310 Prepaid Insurance	7,086	8,233	1,147
1320 Prepaid Directory Expenses	-	-	-
1330 Other Prepayments	50,215	34,820	(15,395)
1350 Other Current Assets	-	-	-
Noncurrent Assets			
1401 Investment in Affiliated Companies	3,038,992	7,384,378	4,345,386
1402 Investment in Nonaffiliated Companies	4,534,053	5,097,505	563,452
1406 Nonregulated Investments	-	-	-
1407 Unamortized Debt Issuance Expense	562	123	(439)
1408 Sinking Funds	-	-	-
1410 Other Noncurrent Assets	21,736	18,115	(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	23,938,300	24,031,068	92,768
2002 Prop. Held for Future Telecom. Use	-	-	-
2003 Telecom. Plant under Constr. - Short Term	280,094	317,623	37,529
2004 Telecom. Plant under Constr. - Long Term	-	-	-
2005 Telecom. Plant Adjustment	-	-	-
2006 Nonoperating Plant	-	-	-
2007 Goodwill	676,663	507,497	(169,166)
Depreciation and Amortization Accounts			
3100 Accumulated Depreciated	19,076,425	19,675,231	598,806
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	16,286,232	20,207,913	3,921,681

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	202,264	163,319	(38,945)
4020 Notes Payable	404,093	255,310	(148,783)
4030 Advance Billings and Payments	86,148	152,864	66,716
4040 Customer Deposits	6,190	8,890	2,700
4050 Current Maturities - Long -Term Debt	1,110,917	820,000	(290,917)
4060 Current Maturities - Capital leases	-	-	-
4070 Income Taxes - Accrued	-	-	-
4080 Other Taxes - Accrued	13,618	14,277	659
4100 Net Current Defer. Oper. Income Taxes	-	-	-
4110 Net Current Defer. Nonoper. Income Taxes	-	-	-
4120 Other Accrued Liabilities	197,170	260,591	63,421
4130 Other Current Liabilities	-	-	-
Long-Term Debt			
4210 Funded Debt	1,549,090	3,858,870	2,309,780
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	899,662	923,636	23,974
4330 Unamort. Nonoper. Invest. Tax Credits - Net	-	-	-
4340 Net Noncurrent Defer. Oper. Income Taxes	(122,207)	(212,946)	(90,739)
4350 Net Noncur. Defer. Nonoper. Income Taxes	17,885	8,799	(9,086)
4360 Other Deferred Credits	221,703	199,145	(22,558)
4370 Other Juris. Liab. & Def. Credits - Net	-	-	-
Stockholders' Equity			
4510 Capital Stock	30,000	30,000	-
4520 Additional Paid-In Capital	-	-	-
4530 Treasury Stock	(247,511)	(397,511)	(150,000)
4540 Other Capital	-	-	-
4550 Retained Earnings	11,917,210	14,122,669	2,205,459
TOTAL LIAB. & OTHER CREDITS	16,286,232	20,207,913	3,921,681

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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	1,153,857	284,133	(116,796)		1,321,194
2113 Aircraft	-				-
2114 Special Purpose Vehicles	-				-
2115 Garage Work Equipment	-				-
2116 Other Work Equipment	1,470,695	26,357	(22,199)		1,474,853
2121 Buildings	2,353,060	34,816			2,387,876
2122 Furniture	76,965				76,965
2123 Office Equipment	21,437	1,275	(12,353)		10,359
2124 General Purpose Computers	61,920	25,946	(25,902)	(2,526)	59,438
2211 Analog Electronic Switching	-				-
2212 Digital Electronic Switching	1,110,205		(11,183)	2,526	1,101,548
2215 Electro-Mechanical Switching	-				-
2220 Operator Systems	-				-
2231 Radio Systems	1,085,628	48,097	(404,295)		729,430
2232 Circuit Equipment	2,373,622	23,943	(49,694)		2,347,871
2311 Station Apparatus	-				-
2321 Customer Premises Wiring	-				-
2341 Large Private Branch Exchanges	-				-
2351 Public Telephone Terminal Equipment	-				-
2362 Other Terminal Equipment	-				-
2411 Poles	578,879			(556,990)	21,889
2421 Aerial Cable	-				-
2422 Underground Cable	37,662				37,662
2423 Buried Cable	13,390,849	433,593	(145,397)	556,990	14,236,035
2424 Submarine Cable	-				-
2426 Intrabuilding Network Cable	7,359				7,359
2431 Aerial Wire	-				-
2441 Conduit Systems	113,860	2,427			116,287
2681 Capital Leases	-				-
2682 Leasehold Improvements	-				-
2690 Intangibles	-				-
TOTAL PLANT ACCOUNTS	23,938,300	880,587	(787,819)	-	24,031,068

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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				
	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	712,569	25.00%	238,986	(59,096)	892,459
2113 Aircraft	-				-
2114 Special Purpose Vehicles	-				-
2115 Garage Work Equipment	-				-
2116 Other Work Equipment	1,012,814	10.00%	117,853	(22,199)	1,108,468
2121 Buildings	1,806,406	3.00%	70,829		1,877,235
2122 Furniture	64,295	12.50%	2,211		66,506
2123 Office Equipment	23,507	20.00%		(12,353)	11,154
2124 General Purpose Computers	37,616	20.00%	10,674	(25,902)	22,388
2211 Analog Electronic Switching	-				-
2212 Digital Electronic Switching	1,110,205	12.00%	2,485	(11,142)	1,101,548
2215 Electro-Mechanical Switching	-				-
2220 Operator Systems	-				-
2231 Radio Systems	542,612	10.00%	95,202	(404,295)	233,519
2232 Circuit Equipment	2,033,305	8.00%	172,732	(49,694)	2,156,343
2311 Station Apparatus	-				-
2321 Customer Premises Wiring	-				-
2341 Large Private Branch Exchanges	-				-
2351 Public Telephone Terminal Equipment	-				-
2362 Other Terminal Equipment	-				-
2411 Poles	238,347	6.50%		(216,458)	21,889
2421 Aerial Cable	-				-
2422 Underground Cable	37,662	6.50%			37,662
2423 Buried Cable	11,336,371	6.50%	617,434	71,061	12,024,866
2424 Submarine Cable	-				-
2426 Intra Building Network Cable	6,856	6.50%	478		7,334
2431 Aerial Wire	-				-
2441 Conduit Systems	113,860	6.50%			113,860
TOTAL	19,076,425		1,328,884	(730,078)	19,675,231

*Please list individual depreciation rate for each account.

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ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
Account 3100

IDAHO Operations Only

Analysis of Entries in Accumulated Depreciation		Balance Beginning of Year	Depreciation Rate*	Credits During Year	Retirements and Adjustments	Balance End of Year
2112	Motor Vehicles		SAME AS TOTAL COMPANY			
2113	Aircraft					
2114	Special Purpose Vehicles					
2115	Garage Work Equipment					
2116	Other Work Equipment					
2121	Buildings					
2122	Furniture					
2123	Office Equipment					
2124	General Purpose Computers					
2211	Analog Electronic Switching					
2212	Digital Electronic Switching					
2215	Electro-Mechanical Switching					
2220	Operator Systems					
2231	Radio Systems					
2232	Circuit Equipment					
2311	Station Apparatus					
2321	Customer Premises Wiring					
2341	Large Private Branch Exchanges					
2351	Public Telephone Terminal Equipment					
2362	Other Terminal Equipment					
2411	Poles					
2421	Aerial Cable					
2422	Underground Cable					
2423	Buried Cable					
2424	Submarine Cable					
2426	Intrabuilding Network Cable					
2431	Aerial Wire					
2441	Conduit Systems					
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		7,384,378
Cash value life insurance			151,439
Syringa Networks, LLC	2000-2008		4,909,548
NRTC	2003-2020		36,517
Totals			12,481,883

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		331,988
Interexchange carriers		374,250
CTC Telecom, Inc.		667,991
Other		13,354
Totals	-	1,387,583

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			255,310
Totals				255,310

ACCOUNTS PAYABLE

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

<u>Name of Creditor</u>	<u>Amount</u>
Bankcard Center	15,127
Blue Cross of Idaho	4,548
BKD, LLP	3,524
Computer Technology Inc	9,663
Idaho Dept of Commerce	3,278
Idaho Power	5,318
Kermit Wiggins	30,000
Interstate TRS Fund	1,129
Neustar Info Services	1,204
Power and Telephone Supply	24,636
Universal Service Admin	6,407
IRS	13,145
Vermeer	31,250
Sales and Use Tax	12,151
Other Miscellaneous	1,939
Totals	163,319

LONG - TERM DEBT

Accounts 4210, 4240, 4250, 4260, 4270 and 431C

List the required data for each obligation included in these accounts, grouping them by account number and showing totals for each account. If any obligations mature serially or otherwise at various dates, give particulars in a note.

Class & Series of Obligation	Date of Issue	Date of Maturity	Face Amount Authorized	Outstanding Year-End	Premium/ Discount		Interest for year	
					Total	Year Amortized	Rate	Amount
Zion Bank Promissory Not	2020	2027	1,910,000	1,828,627			3.50%	21,483
Zion Bank Promissory Not	2020	2027	2,281,019	2,211,468			3.50%	27,120
Zion Bank Funded Debt	2020	2026	750,000	638,775			3.50%	7,452
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Less current maturities	(820,000)							
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Total	3,858,870							
<hr/>								
56,055								

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CAPITAL STOCK

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

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

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

<u>Class & Series of Stock</u>	<u>Number of Shares Authorized</u>	<u>Par Value per Share</u>	<u>Outstanding per Balance Sheet</u>	
			<u>Shares</u>	<u>179766</u>
Common stock	30,000	\$ 1.00	30,000	30,000

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INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 15)	4,893,125	Same as
Total Operating Expenses (from page 17)	3,970,881	<u>total company</u>
7100 Other Operating Income and Expense		
7210 Operating Investment Tax Credits-Net	26,412	
7220 Operating Federal Income Taxes	366,723	
7230 Operating State and Local Income Taxes	4,239	
7240 Operating Other Taxes	43,852	
7250 Provision for Deferred Operating Income Taxes-Net	(115,735)	
7200 Operating Taxes (Total)	325,491	
7310 Dividend Income	0	
7320 Interest Income	64	
7330 Income from Sinking and Other Funds		
7340 Allowance for Funds Used During Construction		
7350 Gains/Losses from the Disposition of Certain Property	0	
7360 Other Nonoperating Income	1,122,547	
7370 Special Charges	(11,716)	
7300 Nonoperating Income and Expense	1,110,895	
7410 Nonoperating Investment Tax Credits-Net	0	
7420 Nonoperating Federal Income Taxes	247,456	
7430 Nonoperating State and Local Income Taxes	81,836	
7440 Nonoperating Other Taxes		
7450 Provision for Deferred Nonoperating Income Taxes-Net	(9,086)	
7400 Nonoperating Taxes	320,206	
7510 Interest on Funded Debt	54,594	
7520 Interest Expense-Capital Leases	103,977	
7530 Amortization of Debt Issuance Expense	439	
7540 Other Interest Deductions	153	
7500 Interest and Related Items	159,163	
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	977,180	
AMOUNT TRANSFERRED TO RETAINED EARNINGS	2,205,459	

OPERATING REVENUES

Item	Total Company	Idaho Only
Local Network Services Revenues		
5001 Basic Area Revenue	505,474	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	82,828	
5069 Other Local Exchange Settlements	2,921,360	
Network Access Services Revenues		
5081 End User Revenue (SLC)	176,482	
5082 Switched Access Revenue (Interstate)	843,579	
5083 Special Access Revenue	100,100	
5084 State Access Revenue (Intrastate)	250,724	
Long Distance Network Services Revenues		
5100 Long Distance Message Revenue - All		
Miscellaneous Revenues		
5230 Directory Revenue	5,578	
5240 Rent Revenue	2,800	
5250 Corporate Operations Revenue		
5261 Special Billing Arrangements Revenue		
5262 Customer Operations Revenue		
5263 Plant Operations Revenue		
5264 Other Incidental Regulated Revenue	2,421	
5269 Other Revenue Settlements		
5270 Carrier Billing & Collection Revenue	0	
Uncollectible Revenues		
5301 Uncollectible Revenue - Telecommunications	1,779	
5302 Uncollectible Revenue - Other		
TOTAL OPERATING REVENUES	4,893,125	

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	8,219	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	96,425	
6122 Furniture and Artworks Expense		
6123 Office Equipment Expense	20,943	
6124 General Purpose Computers Expense	109,230	
6210 Central Office Switching Expenses		
6211 Analog Electronic Expense		
6212 Digital Electronic Expense	136,282	
6215 Electro-Mechanical Expense		
6220 Operators System Expense		
6230 Central Office Transmission Expenses	13,397	
6231 Radio Systems Expense		
6232 Circuit Equipment Expense	291,155	
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	325,040	
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	1,000,691	

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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	192,538	
6533 Testing Expense	50	
6534 Plant Operations Administration Expense		
6535 Engineering Expense	2,231	
6540 Access Expense	69,517	
6560 Depreciation and Amortization Expenses		
6561 Depreciation Expense-Telecom. Plant in Service	1,328,882	
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	1,762,384	
Customer Operations Expense		
6610 Marketing	41,962	
6611 Product Management		
6612 Sales		
6613 Product Advertising		
6620 Services		
6621 Call Completion Services		
6622 Number Services	8,592	
6623 Customer Services	166,917	
Total Customer Operations Expense	217,471	
Corporate Operations Expense		
6710 Executive and Planning		
6711 Executive	413,615	
6712 Planning		
6720 General and Administrative		
6721 Accounting and Finance	341,897	
6722 External Relations	0	
6723 Human Resources		
6724 Information Management	0	
6725 Legal	4,660	
6726 Procurement		
6727 Research and Development		
6728 Other General and Administrative	230,163	
6790 Provision for Uncollectible Notes Receivable		
Total Corporate Operations Expense	990,335	
TOTAL OPERATING EXPENSES	3,970,881	

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, 2020 (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 Analog Electro-Mechanical
Remote Other:

Access Line Capacity
Design: 5112
Access Lines in Use
Customer Lines:
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped:
Public Telephone Lines
Company Official Lines 25
Company Test Lines 25

Classification of Customer Access

	Residence			Business			Total Residence & Business
	Single Line	Multi- Line	Multi- Party	Single Line	Multi- Line	Multi- Party	
Beginning of Year	1478	1478	1478	213	213	213	1691
New Connects	113	113	113	13	13	13	126
Disconnects	239	239	239	25	25	25	264
End of Year	1352	1352	1352	201	201	201	1553

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

Custom Calling:
Number of customers with at least one feature: 1631
Total number of features subscribed to: 20

Directory Listings:
Number of Customers with Nonpublished or Nonlisted:

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

NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING (Year) 2020

	Local Exchange	Average # of Customer Lines in Use	Toll Calls Originated (Total of all Carriers)			Avg./ Line
			Intrastate	Interstate	Total	
	Cambridge Tel 253, 256, 257, 259	1553	103,620	180,153	283,773	182.73
2						
3						
5						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						

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

**ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES
YEAR ENDED DECEMBER 31, 2020.**

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 12/1/20

Alternate method of notification

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company 11

Category of complaints (if known):

Deposit Disputes

Charges on Bill 7

Denial/Termination

Quality or Availability
of Service

Carrier Selection/Assignment

Miscellaneous 4

Rev 3/02

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

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 14 day of April, (Year) 2021
~~2019~~

Dana Lynne Munden
Notary Public

My Commission expires 2-2, (Year) 2022



[Faint, illegible handwritten text]



2020 FORM 1 INPUT MASTER

COMPANY NAME: Cambridge Telephone Company

For The Year Ended: December 31, 2020

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	Total
SUMMARY									
Operating Revenues									
50XX Local-Billed	(1)		503,312						503,312
-EAS Billed	(1)		112,763					112,763	112,763
-EAS Settlement	(1)	3.	0						
508X Access-SLC (End User)	(2)	4.	3,261,809	176,567		176,567	55,897		3,029,345
-Switched (TS+NTS)	(2)	5.	446,931	446,931		446,931			
-Special	(2)	6.	544,145		487,914	487,914		56,231	56,231
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.	5,598						5,598
-Operating Rents		12.	2,800						2,800
-Other Misc.		13.	2,421	2,421		2,421			
530X Less: Uncollectible Rev. (-)		14.	1,863						1,863
Total Revenues		15.	4,881,642	625,919	487,914	1,113,833	55,897	56,231	3,542,918
Operating Expenses									
61XX-64XX Plant Specific Oper.	(5a)	16.	646,428	177,897	65,839	243,736	132,860	6,694	260,482
65XX Plant Nonspecific Operations	(5a)	17.	108,106	27,491	8,583	36,074	23,756	1,088	46,584
656X Depreciation & Amortization	(5a)	18.	811,888	194,666	67,390	262,056	182,059	8,844	353,793
66XX Customer Operations	(5a)	19.	236,885	90,150	2,701	92,851	55,919	1,633	86,483
67XX Corporate Operations	(5a)	20.	651,034	222,728	47,827	270,554	131,695	5,797	241,212
---- Other Operating	(5a)	21.	0	0					
Total Expenses	(5a)	22.	2,454,342	712,932	192,339	905,271	526,289	24,057	988,554
Operating Taxes:									
7240 General Taxes	(6)	23.	20,967	8,090	1,371	9,461	3,795	174	7,441
7230 State/Local Inc. Tax (Current)		24.	158,491	45,958	12,424	58,381	34,023	1,557	63,861
7220 Federal Income Tax (Current)		25.	391,294	113,463	30,673	144,136	83,997	3,843	157,665
7250 Net Deferred Income Taxes		26.	-20,751	(6,017)	(1,627)	(7,644)	(4,455)	(204)	(8,361)
7210 Net Investment Tax Credits		27.	0						
Total Taxes		28.	550,001	161,493	42,841	204,334	117,360	5,369	220,607
Net Operating Income		29.	1,877,299	-248,506	252,734	4,228	(587,752)	26,805	2,333,757
									100,262
									1,873,071

SUMMARY (continued)																
Average Rate Base																
2001	Telecom. Plant in Service	(5b)	15,142,008	3,850,622	1,202,138	5,052,760	3,327,456	152,461	84,480	6,524,851	10,089,248					
2005	Plant Acquisition Adjustment	(5c)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3100	Less: Accumulated Depr. (-)	(5)	(12,174,912)	(3,124,727)	(958,945)	(4,083,672)	(2,663,769)	(121,168)	(59,930)	(5,246,374)	(8,091,240)					
34xx-36xx	Accumulated Amort. (-)	(5)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4100-4340	Accum. Deferred Tax (-)	(7)	(446,689)	(105,247)	(50,638)	(155,885)	(97,612)	(4,995)	(1,860)	(186,337)	(290,804)					
1220	Materials and Supplies		270,389	64,020	16,372	80,392	62,643	2,657	1,842	122,853	189,996					
-----	Equal Access Equipment		-	-	-	-	-	-	-	-	-					
-----	Other Rate Base		84,832	26,425	6,485	32,911	17,850	795	281	32,994	51,921					
Total Average Rate Base			2,875,626	711,094	215,412	926,505	646,569	29,751	24,814	1,247,987	1,949,121					

PLANT IN SERVICE DETAIL										
21XX	General Support Facilities									
1.		3,401,564	865,020	270,053	1,135,073	747,494	34,249	18,978	1,465,770	2,266,491
22XX	Central Office Equipment:									
	CAT 1-Operator Systems	0	-	-	-	-	-	-	-	-
	CAT 2-Tandem Switching (Alloc.)	0	-	-	-	-	-	-	-	-
	CAT 2-Tandem Switching (Assign.)	0	-	-	-	-	-	-	-	-
	CAT 3-Local Switching	366,773	311,757	-	311,757	-	-	-	55,016	55,016
	CAT 4.12 -Exch. Trunk (Joint Use)	4,306	-	-	-	-	-	4,306	-	4,306
	CAT 4.12 -Exch. Trunk (Ded. Use)	70,596	-	67,379	67,379	-	3,217	-	-	3,217
	CAT 4.13 -Subscr. Line (Joint Use)	1,823,839	455,960	-	455,960	455,960	-	-	911,919	1,367,879
	CAT 4.13 -Subscr. Line (Ded. Use)	6,325	-	-	-	-	6,325	-	-	6,325
	CAT 4.23 -IX Trunk (Joint Use)	117,138	79,734	-	79,734	37,405	-	-	-	37,405
	CAT 4.23 -IX Trunk Ckt. (Ded. Use)	335,154	-	315,146	315,146	-	20,008	-	-	20,008
	CAT 4.3 -Host/Remote Trunk Ckt.	0	-	-	-	-	-	-	-	-
	Other COE	0	-	-	-	-	-	-	-	-
	Total COE	2,724,131	847,450	382,524	1,229,975	493,364	29,551	4,306	966,935	1,494,156
23XX	Information Orig./Term. Equipment:									
	CAT 1-Regulated CPE	0	-	-	-	-	-	-	-	-
	Other IOT	0	-	-	-	-	-	-	-	-
	Total IOT	0	0	-	-	-	-	-	-	-
24XX	Cable & Wire Facilities:									
	CAT 1.3-Subscriber Line (Common)	8,019,063	2,004,766	-	2,004,766	2,004,766	-	-	4,009,532	6,014,298
	CAT 1.1,2-Subscriber Line (Ded.)	27,812	-	-	-	-	27,812	-	-	27,812
	CAT 2-Exch. Trunk (Joint Use)	60,127	-	-	-	-	-	60,127	-	60,127
	CAT 2-Exch. Trunk (Ded. Use)	421,998	-	399,411	399,411	-	22,587	-	-	22,587
	CAT 3-IX Trunk (Joint Use)	124,333	84,631	-	84,631	39,702	-	-	-	39,702
	CAT 3-IX Trunk (Ded. Use)	171,261	-	134,929	134,929	-	36,332	-	-	36,332
	CAT 4-Host/Remote Trunk	0	-	-	-	-	-	-	-	-
	Other C&WF	0	-	-	-	-	-	-	-	-
	Total C&WF	8,824,593	2,089,397	534,339	2,623,737	2,044,468	86,730	60,127	4,009,532	6,200,857
26XX	Other Assets:									
	Capital Leases	0	-	-	-	-	-	-	-	-
	Leasehold Improvements	0	-	-	-	-	-	-	-	-
	Intangibles	0	-	-	-	-	-	-	-	-
	Total Other Assets	0	0	-	-	-	-	-	-	-
	Total Telecom. Plant in Service	14,960,288	3,801,867	1,186,917	4,988,785	3,285,326	150,530	83,410	6,442,237	9,961,504

Depreciation & Amortization																		
Accumulated Depreciation Detail																		
311X	General Support Facilities	1.	2,433,779	618,911	193,220	812,131	534,823	24,505	13,578	1,048,741	1,621,647							
312X	Central Office Switching	2.	366,652	311,654	-	311,654	-	-	-	54,998	54,998							
312X	Operator Systems	3.	0	-	-	-	-	-	-	-	-							
312X	Central Office Transmission	4.	2,037,093	470,180	284,844	755,024	437,762	22,803	3,274	818,231	1,282,069							
313X	Information Orig./Term. Equip.	5.	0	-	-	-	-	-	-	-	-							
314X	Cable & Wire Facilities	6.	7,337,389	1,723,981	480,882	2,204,863	1,691,184	73,859	43,078	3,324,405	5,132,526							
	Total Accumulated Depreciation	7.	12,174,912	3,124,727	958,945	4,083,672	2,663,769	121,168	59,930	5,246,374	8,091,240							
	(5c)																	
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	12.	0	0	-	-	-	-	-	-	-							
	(5c)																	

OPERATING EXPENSE DETAIL															
61XX-64XX Plant Specific Operations															
6110-20	General Support Facilities						150,240	38,206	11,928	50,134	33,015	1,513	838	64,740	100,106
621X	Central Office Switching					90,760	28,235	12,745	40,979	16,437	985	143	32,216	49,781	
6220	Operator Systems					0	-	-	-	-	-	-	-	-	
623X	Central Office Transmission					208,063	64,726	29,216	93,942	37,682	2,257	329	73,852	114,120	
63XX	Information Orig./Term. Equip.					0	-	-	-	-	-	-	-	-	
64XX	Cable & Wire Facilities					197,366	46,730	11,951	58,681	45,725	1,940	1,345	89,675	138,665	
(5a)	Total Plant Specific					646,428	177,897	65,839	243,736	132,860	6,694	2,655	260,482	402,692	
65XX Plant Nonspecific Operations															
6512	Provisioning					0	-	-	-	-	-	-	-	-	
653X	Network Operations					108,106	27,491	8,583	36,074	23,756	1,088	603	46,584	72,032	
6540	Access Paid to LECs					0	-	-	-	-	-	-	-	-	
(5a)	Total Plant Nonspecific					108,106	27,491	8,583	36,074	23,756	1,088	603	46,584	72,032	
656X Depreciation & Amortization															
6561	General Support Facilities					227,818	57,934	18,087	76,021	50,063	2,294	1,271	98,169	151,797	
6561	Central Office Switching					0	-	-	-	-	-	-	-	-	
6561	Operator Systems					0	-	-	-	-	-	-	-	-	
6561	Central Office Transmission					123,915	28,601	17,327	45,928	26,629	1,387	199	49,772	77,988	
6561	Information Orig./Term. Equip.					0	-	-	-	-	-	-	-	-	
6561	Cable & Wire Facilities					460,155	108,131	31,977	140,107	105,367	5,163	3,666	205,851	320,048	
6563	Capital Leases					0	-	-	-	-	-	-	-	-	
6563	Leasehold Improvements					0	-	-	-	-	-	-	-	-	
6564	Intangibles					0	-	-	-	-	-	-	-	-	
6565	Acquisition Adjustment					0	-	-	-	-	-	-	-	-	
(5a)	Total Depreciation & Amortization					811,888	194,666	67,390	262,056	182,059	8,844	5,136	353,793	549,832	

OPERATING EXPENSE (continued)																				
66XX Customer Operations																				
661X	Marketing	30,707	11,649	2,701	14,349	5,853	1,633	-	8,872	16,358										
662X	Operator Services	0	-	-	-	-	-	-	-	-										
662X	Directory Publishing-Alpha.	8,592	2,761	-	2,761	1,788	-	-	4,042	5,830										
662X	Directory Publishing-Classified	0	-	-	-	-	-	-	-	-										
662X	Directory Publishing-Foreign	0	-	-	-	-	-	-	-	-										
6623	Service Order Proc.-End User	37,305	15,175	-	15,175	1,197	-	-	20,932	22,130										
6623	Payment & Collection-End User	27,978	7,616	-	7,616	7,681	-	-	12,681	20,362										
6623	Billing Inquiry-End User	27,978	7,618	-	7,618	7,681	-	-	12,679	20,360										
6623	Service Order Proc.-CXR	0	-	-	-	-	-	-	-	-										
6623	Payment & Collection-CXR	0	-	-	-	-	-	-	-	-										
6623	Billing Inquiry-CXR	0	-	-	-	-	-	-	-	-										
6623	Coin Administration	0	-	-	-	-	-	-	-	-										
6623	Rev. Acctg.-Toll Ticket Proc.	0	-	-	-	-	-	-	-	-										
6623	Rev. Acctg.-Local Mess. Proc.	1,140	308	-	308	832	-	-	-	832										
6623	Rev. Acctg.-Other Bill & Coll.	77,738	23,186	-	23,186	27,276	-	-	27,276	54,553										
6623	Rev. Acctg.-SLC Billing	4,091	4,091	-	4,091	-	-	-	-	-										
6623	Rev. Acctg.-CXR B & C	7,220	3,610	-	3,610	3,610	-	-	-	3,610										
6623	B & C Amts Paid to LECs	0	-	-	-	-	-	-	-	-										
6623	Other Customer Service	14,136	14,136	-	14,136	-	-	-	-	-										
	Total Customer Operations	236,885	90,150	2,701	92,851	55,919	1,633	-	86,483	144,035										
67XX Corporate Operations:																				
671X	Executive & Planning	281,863	86,227	21,846	108,073	60,154	2,648	811	110,178	173,790										
672X	General & Administrative	369,171	136,501	25,981	162,482	71,541	3,149	964	131,035	206,690										
6728	EAS Settlement Expense	0	-	-	-	-	-	-	-	-										
	Total Corporate Operations	651,034	222,728	47,827	270,554	131,695	5,797	1,775	241,212	380,480										
Other Operating Expenses:																				
----	Equal Access Provision	0	-	-	-	-	-	-	-	-										
----	Universal Service Fund	0	-	-	-	-	-	-	-	-										
----	Lifeline Connection Assistance	0	-	-	-	-	-	-	-	-										
	Total Other	0	0	-	-	-	-	-	-	-										
	Total Operating Expenses	2,454,342	712,932	192,339	905,271	526,289	24,057	10,170	988,554	1,549,071										

OPERATING TAXES DETAIL																			
7240	General Taxes																		
7240	Property	17,269	4,391	1,371	5,762	3,795	174	96	7,441	11,506									
7240	Gross Receipts	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7240	PUC Fee	3,698	3,698	-	3,698	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7240	Franchise Fees	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7240	Other	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total General Taxes	20,967	8,090	1,371	9,461	3,795	174	96	7,441	11,506									
72XX	Income Taxes (Calculated)																		
	Net Income Before SIT & FIT	2,406,333	(95,102)	294,204	199,101	(474,187)	32,000	102,497	2,546,922	2,207,232									
	Less Fixed Charges (-)	22,229	5,454	1,664	7,118	5,008	231	195	9,678	15,112									
	Subtotal (lines 7-8)	2,384,104	(100,556)	292,540	191,984	(479,195)	31,769	102,301	2,537,244	2,192,120									
	Other SIT Base Add/Ded. (+-)	0	-	-	-	-	-	-	-	-									
	SIT Taxable Inc. (lines 9+-10)	2,384,104	(100,556)	292,540	191,984	(479,195)	31,769	102,301	2,537,244	2,192,120									
	7230 SIT-Current (at 6.6%)	150,599	(6,637)	19,308	12,671	(31,627)	2,097	-	167,458	137,928									
	Other FIT Base Add/Ded. (+-)	0	-	-	-	-	-	-	-	-									
	FIT Taxable Inc. (lines 9-12+-13)	2,233,505	(93,919)	273,232	179,313	(447,568)	29,673	102,301	2,369,786	1,951,891									
	Gross FIT (at 21%)	447,553	(19,723)	57,379	37,656	(93,989)	6,231	-	497,655	409,897									
	7210P Claimed ITC (-)	0	-	-	-	-	-	-	-	-									
	Surtax Elimination (-)	0	-	-	-	-	-	-	-	-									
	7220 FIT-Current (lines 15-16-17)	447,553	(19,723)	57,379	37,656	(93,989)	6,231	102,301	497,655	409,897									

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		
Description		Note No.	Line No.	Interstate Toll	Intrastate Toll	Local (Other)
Separation Parameters		(19)				
Plant						
SLU Minutes of Use (MOU)				2,872,480	864,285	31,837
SLU Factor				0.32138	0.20816	0.47046
Base SPF - January 1				0.25000	0.25000	0.50000
Base SPF - December 31				0.25000	0.25000	0.50000
Current Composite SPF	(20)			0.25000	0.25000	0.50000
1996 Weighted DEM				0.85000		0.15000
1996 Unweighted DEM				0.85000		0.15000
Current CAT 3 Dial Equipment Minutes	(21)			2,872,480	864,285	31,837
Current Composite DEM Factor				0.85000		0.15000
Exchange Trunk - Joint Use MOU	(22)					
Host/Remote MOU Kilometers	(23)					
Equal Access MOU	(24)					
Operator Standard Work Seconds	(25)					
Tandem Switching MOU	(26)					
IX Conversation MOU				2,872,480	864,285	31,837
IX Conversation Minute Kilometers						
Other Parameters						
Access Lines			1,727			
Unseparated Loop Cost @ 10.125% ROR	(27)		2,051,707			
Gross Billed Revenues						
-Marketing Allocation Basis	(28a)		100	46.73	24.38	28.89
-Payment & Collection-End User	(28b)		1,082,275	294,661	297,150	490,464
-Payment & Collection-CXR	(28c)		300	100	200	
Service Order Contacts						
-Service Order Proc.-End User	(29a)		8,199	1,714	351	6,134
-Service Order Proc.-CXR	(29b)		0			
Billing Inquiry Contacts						
-Billing Inquiry-End User	(30a)		294,661	294,661	-	-
-Billing Inquiry-CXR	(30b)		100	100	-	-
SP+RC Toll Messages	(31)		120,894	120,894	-	-
EAS/Local Messages (Msg. Proc.)						
'BIG 3' Expense Factor-Message	(32)		1,000	0.305919	0.213415	0.390891
-PLS & Special Access	(29)			0.077504	0.009395	
Operator Services Expense -- Factor						
Access Minutes of Use (End Office)			3,768,602	2,872,480	864,285	31,837