

ANNUAL REPORT

OF

Cambridge Telephone Company

NAME

PO Box ~~6488~~
Cambridge, ID 83610

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2023

**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING December 31, 2023**

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: jwescott@ctctele.com
 Cities or towns served: Cambridge, Council, Indian Valley, Cuprum, Lowman

Name and title of officer having custody of the general corporate books of account: _____
James Wescott, CEO

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 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
Chairman & President	Richard Wiggins	P.O. Box 88, Cambridge, ID 83610
Vice President	Kermit Wiggins	P.O. Box 88, Cambridge, ID 83610
Secretary/Treasurer	Kristie Kanady	P.O. Box 88, Cambridge, ID 83610
Board Member & CEO	Joana Wiggins	P.O. Box 88, Cambridge, ID 83610
Board Member	James Wescott	P.O. Box 88, Cambridge, ID 83610

DIRECTORS

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

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

Name of Chairman of the Board: Richard 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	Chairman & President	Confidential
James Wescott	CEO	Confidential
Kristie Kanady	Secretary/Treasurer & Billing Manager	Confidential
Jerry Piper	VP, Operations	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.

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 (net of returns of capital) of \$2,542,546 have been made through December 31, 2023.

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, 2023 was \$6,295,342 (equity method investment).

3 As of December 31, 2023, the company has five loans with Zions Bank:

[a] **\$1,058,448**

[b] **\$409,917**

[c] **\$1,876,095**

[d] **\$685,182**

[e] **\$685,182**

[f] **\$2,000,000**

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

5 Beginning in January 2024 the Company will received Enhanced A-CAM support of \$6,134,381 annually until 2038. This will replace A-CAM support in note 4 above.

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	291,629	6,137,073	5,845,444
1140 Special Cash Deposits			-
1150 Working Cash Advances			-
1160 Temporary Investments			-
1180 Telecommunications Accts. Receivable	227,842	379,011	151,169
1181 Accts. Rec. Allow. -Telecommunications			-
1190 Other Accounts Receivable	3,343,704	346,668	(2,997,036)
1191 Accounts Receivable Allow. - Other			-
1200 Notes Receivable			-
1201 Notes Receivable Allowance			-
1210 Interest & Dividends Receivable			-
1220 Material and Supplies	2,092,548	2,647,992	555,444
1280 Prepayments			-
1290 Prepaid Rents			-
1300 Prepaid Taxes			-
1310 Prepaid Insurance	51,745	77,451	25,706
1320 Prepaid Directory Expenses			-
1330 Other Prepayments			-
1350 Other Current Assets			-
Noncurrent Assets			
1401 Investment in Affiliated Companies	11,013,105	3,642,546	(7,370,559)
1402 Investment in Nonaffiliated Companies	6,360,046	6,558,109	198,063
1406 Nonregulated Investments			-
1407 Unamortized Debt Issuance Expense			-
1408 Sinking Funds			-
1410 Other Noncurrent Assets	67,575	55,426	(12,149)
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	26,519,826	27,554,335	1,034,509
2002 Prop. Held for Future Telecom. Use			-
2003 Telecom. Plant under Constr. - Short Term	557,949	246,716	(311,233)
2004 Telecom. Plant under Constr. - Long Term			-
2005 Telecom. Plant Adjustment			-
2006 Nonoperating Plant			-
2007 Goodwill	169,166	-	(169,166)
Depreciation and Amortization Accounts			
3100 Accumulated Depreciated	(22,228,067)	(22,902,569)	(674,502)
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	28,468,538	24,744,228	(3,724,310)

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	798,957	689,012	(109,945)
4020 Notes Payable		334,000	334,000
4030 Advance Billings and Payments		156,778	156,778
4040 Customer Deposits	160,718	1,640	(159,078)
4050 Current Maturities - Long -Term Debt			-
4060 Current Maturities - Capital leases			-
4070 Income Taxes - Accrued	(104,464)		104,464
4080 Other Taxes - Accrued	14,000	16,895	2,895
4100 Net Current Defer. Oper. Income Taxes			-
4110 Net Current Defer. Nonoper. Income Taxes			-
4120 Other Accrued Liabilities	349,098	259,372	(89,726)
4130 Other Current Liabilities			-
Long-Term Debt			
4210 Funded Debt	7,094,039	7,134,084	40,045
4220 Premium on Long-Term Debt			-
4230 Discount on Long-Term Debt			-
4240 Reacquired Debt			-
4250 Obligations Under Capital Leases		54,980	54,980
4260 Advances from Affiliated Companies			-
4270 Other Long-Term Debt			-
Other Liabilities & Deferred Credits			
4310 Other Long-Term Liabilities		190,000	190,000
4320 Unamort. Oper. Invest. Tax Credits - Net	652,886	586,607	(66,279)
4330 Unamort. Nonoper. Invest. Tax Credits - Net			-
4340 Net Noncurrent Defer. Oper. Income Taxes			-
4350 Net Noncur. Defer. Nonoper. Income Taxes			-
4360 Other Deferred Credits			-
4370 Other Juris. Liab. & Def. Credits - Net			-
Stockholders' Equity			
4510 Capital Stock	30,000	30,000	-
4520 Additional Paid-In Capital			-
4530 Treasury Stock	(757,511)	2,841,666	3,599,177
4540 Other Capital			-
4550 Retained Earnings	20,230,815	12,449,194	(7,781,621)
TOTAL LIAB. & OTHER CREDITS	28,468,538	24,744,228	(3,724,310)

ANALYSIS OF TELECOMMUNICATIONS PLANT IN SERVICE

TOTAL Company Basis

Analysis of Telecommunications Plant in Service

	Balance Beginning of Year	Additions During year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
2111 Land	102,302				102,302
2112 Motor Vehicles	1,724,776	155,945	(59,756)	(392,323)	1,428,642
2113 Aircraft					-
2114 Special Purpose Vehicles					-
2115 Garage Work Equipment					-
2116 Other Work Equipment	1,979,946	79,200	(24,402)		2,034,744
2121 Buildings	2,429,080	14,151			2,443,231
2122 Furniture	72,260				72,260
2123 Office Equipment	16,167				16,167
2124 General Purpose Computers	62,550	1,032		1,158	64,740
2211 Analog Electronic Switching					
2212 Digital Electronic Switching					
2215 Electro-Mechanical Switching	1,088,852				1,088,852
2220 Operator Systems					-
2231 Radio Systems	583,067				583,067
2232 Circuit Equipment	2,807,104	65,740		(1,158)	2,871,686
2311 Station Apparatus					-
2321 Customer Premises Wiring					-
2341 Large Private Branch Exchanges					-
2351 Public Telephone Terminal Equipment					-
2362 Other Terminal Equipment					-
2411 Poles	68,722				68,722
2421 Aerial Cable	556,990				556,990
2422 Underground Cable	37,662				37,662
2423 Buried Cable	14,866,702	1,420,050	(225,128)		16,061,624
2424 Submarine Cable					-
2426 Intra-building Network Cable	7,359				7,359
2431 Aerial Wire					-
2441 Conduit Systems	116,287				116,287
2681 Capital Leases					-
2682 Leasehold Improvements					-
2690 Intangibles					-
TOTAL PLANT ACCOUNTS	26,519,826				27,554,335

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					

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

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	1,328,858	25.00%	212,102	(370,484)	1,170,476
2113 Aircraft					-
2114 Special Purpose Vehicles					-
2115 Garage Work Equipment					-
2116 Other Work Equipment	1,413,681	10.00%	161,643	(10,219)	1,565,105
2121 Buildings	2,035,762	3.00%	72,731		2,108,493
2122 Furniture	64,563	12.50%	2,314		66,877
2123 Office Equipment	13,134	20.00%	2,978		16,112
2124 General Purpose Computers	33,485	20.00%	11,317		44,802
2211 Analog Electronic Switching					-
2212 Digital Electronic Switching	1,088,852	12.00%			1,088,852
2215 Electro-Mechanical Switching					-
2220 Operator Systems					-
2231 Radio Systems	338,700	10.00%	58,306		397,006
2232 Circuit Equipment	2,149,075	8.00%	83,487		2,232,562
2311 Station Apparatus					-
2321 Customer Premises Wiring					-
2341 Large Private Branch Exchanges					-
2351 Public Telephone Terminal Equipment					-
2362 Other Terminal Equipment	135,670	6.50%	33,146		168,816
2411 Poles	57,744	6.50%	2,341		60,085
2421 Aerial Cable	550,653	6.50%	6,337		556,990
2422 Underground Cable	37,662	6.50%			37,662
2423 Buried Cable	12,856,582	6.50%	633,631	(225,128)	13,265,085
2424 Submarine Cable					-
2426 Intrabuilding Network Cable	7,359	6.50%			7,359
2431 Aerial Wire					-
2441 Conduit Systems	116,287	6.50%			116,287
TOTAL	22,228,067		1,280,333	(605,831)	22,902,569

*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					
### Motor Vehicles		SAME AS TOTAL COMPANY			
### Aircraft					
### Special Purpose Vehicles					
### Garage Work Equipment					
### Other Work Equipment					
### Buildings					
### Furniture					
### Office Equipment					
### General Purpose Computers					
### Analog Electronic Switching					
### Digital Electronic Switching					
### Electro-Mechanical Switching					
### Operator Systems					
### Radio Systems					
### Circuit Equipment					
### Station Apparatus					
### Customer Premises Wiring					
### Large Private Branch Exchanges					
### Public Telephone Terminal Equipment					
### Other Terminal Equipment					
### Poles					
### Aerial Cable					
### Underground Cable					
### Buried Cable					
### Submarine Cable					
### Intra-building Network Cable					
### Aerial Wire					
### 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		3,642,546
Cash value life insurance			53,539
Syringa Networks, LLC	2000-2008		6,295,342
NRTC	2003-2020		19,228
Marketable Securities	2023		190,000
Totals			10,200,655

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		379,011
Interexchange carriers		334,850
Miscellaneous other		11,818
Totals		725,679

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>
Zion's Bank	11/3/2023	7.9	10/14/2025	334,000
Totals				334,000

ACCOUNTS PAYABLE

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

<u>Name of Creditor</u>	<u>Amount</u>
Stuart C Irby Co	288,040
Calix	136,903
High Country Fusion	127,836
WAV Inc.	15,621
FORVIS	14,147
Computer Technology Inc.	11,116
Bankcard Center	9,450
Northwest Power Systems	8,904
Vertigis LLC	8,366
Idaho Power	5,764
Engineering Northwest LLC	5,000
Telispire	4,892
Safeguard	4,823
Universal Service Administration	3,854
Silver Star Communications	2,984
Aviat U.S., Inc.	2,344
Cambridge Lumber Company	2,259
Allied Benefits	2,052
Smith Auto	1,870
Idaho State Insurance	1,867
Vantage Point	1,800
Utah State Tax Commission	1,743
Amerigas	1,706

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 Year Amortized</u>	<u>Interest fo Rate</u>
Zion Bank Promissory LOC	2021	2027	2,000,000	2,000,000		3.50%
Zion Bank Promissory Note -1904	2020	2027	1,910,000	1,058,448		3.50%
Zion Bank Promissory Note - 1771	2020	2026	750,000	409,917		3.50%
Zion Bank Promissory Note - 4797	2022	2027	1,000,000	685,182		3.50%
Zion Bank Promissory Note - 7658	2022	2027	1,000,000	685,182		3.50%
Zion Bank Promissory Note - 0288	2022	2028	2,000,000	1,876,095		6.47%
			Various - revolving line with fixed payments			
Ford Credit	2020	2028		419,260		6.25%
Total				7,134,084		

INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 16)	<u>5,570,937</u>	<u>Same as</u>
Total Operating Expenses (from page 18)	<u>4,905,277</u>	<u>total company</u>
7100 Other Operating Income and Expense	<u> </u>	<u> </u>
7210 Operating Investment Tax Credits-Net	<u>0</u>	<u> </u>
7220 Operating Federal Income Taxes	<u>(113,507)</u>	<u> </u>
7230 Operating State and Local Income Taxes	<u>(14,103)</u>	<u> </u>
7240 Operating Other Taxes	<u>40,600</u>	<u> </u>
7250 Provision for Deferred Operating Income Taxes-Net	<u>0</u>	<u> </u>
7200 Operating Taxes (Total)	<u>(87,010)</u>	<u> </u>
7310 Dividend Income	<u> </u>	<u> </u>
7320 Interest Income	<u>(153,077)</u>	<u> </u>
7330 Income from Sinking and Other Funds	<u> </u>	<u> </u>
7340 Allowance for Funds Used During Construction	<u>(34,261)</u>	<u> </u>
7350 Gains/Losses from the Disposition of Certain Property	<u> </u>	<u> </u>
7360 Other Nonoperating Income	<u>(2,988,648)</u>	<u> </u>
7370 Special Charges	<u> </u>	<u> </u>
7300 Nonoperating Income and Expense	<u>(3,175,986)</u>	<u> </u>
7410 Nonoperating Investment Tax Credits-Net	<u> </u>	<u> </u>
7420 Nonoperating Federal Income Taxes	<u> </u>	<u> </u>
7430 Nonoperating State and Local Income Taxes	<u> </u>	<u> </u>
7440 Nonoperating Other Taxes	<u> </u>	<u> </u>
7450 Provision for Deferred Nonoperating Income Taxes-Net	<u> </u>	<u> </u>
7400 Nonoperating Taxes	<u> </u>	<u> </u>
7510 Interest on Funded Debt	<u>141,746</u>	<u> </u>
7520 Interest Expense-Capital Leases	<u>186,836</u>	<u> </u>
7530 Amortization of Debt Issuance Expense	<u> </u>	<u> </u>
7540 Other Interest Deductions	<u>76</u>	<u> </u>
7500 Interest and Related Items	<u>328,658</u>	<u> </u>
7610 Extraordinary Income Credits	<u> </u>	<u> </u>
7620 Extraordinary Income Charges	<u> </u>	<u> </u>
7630 Current Income Tax Effect of Extraordinary Items-Net	<u> </u>	<u> </u>
7640 Provision for Deferred Income Tax Effect of Extraordinary Items-Net	<u> </u>	<u> </u>
7600 Extraordinary Items	<u> </u>	<u> </u>
7910 Income Effect of Jurisdictional Ratemaking Differences-Net	<u> </u>	<u> </u>
7990 Nonregulated Net Income	<u>7,262</u>	<u> </u>
AMOUNT TRANSFERRED TO RETAINED EARNINGS	<u>3,607,260</u>	<u> </u>

OPERATING REVENUES

Item	Total Company	Idaho Only
Local Network Services Revenues		
5001 Basic Area Revenue	<u>393,411</u>	<u>Same as</u>
5002 Optional Extended Area Revenue		<u>total company</u>
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	<u>51,541</u>	
5069 Other Local Exchange Settlements	<u>2,891,046</u>	
Network Access Services Revenues		
5081 End User Revenue (SLC)	<u>144,765</u>	
5082 Switched Access Revenue (Interstate)	<u>572,707</u>	
5083 Special Access Revenue		
5084 State Access Revenue (Intrastate)	<u>213,740</u>	
Long Distance Network Services Revenues		
5100 Long Distance Message Revenue - All		
Miscellaneous Revenues		
5230 Directory Revenue	<u>4,400</u>	
5240 Rent Revenue	<u>4,185</u>	
5250 Corporate Operations Revenue	<u>1,293,603</u>	
5261 Special Billing Arrangements Revenue		
5262 Customer Operations Revenue		
5263 Plant Operations Revenue		
5264 Other Incidental Regulated Revenue	<u>470</u>	
5269 Other Revenue Settlements		
5270 Carrier Billing & Collection Revenue		
Uncollectible Revenues		
5301 Uncollectible Revenue - Telecommunications	<u>1,069</u>	
5302 Uncollectible Revenue - Other		
TOTAL OPERATING REVENUES	<u>5,570,937</u>	

Please identify the following revenues:

NECA USF \$2,891,180. To what account were they booked? **5069.10**

State USF \$149,676. 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	23,443	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	144,585	
6122 Furniture and Artworks Expense		
6123 Office Equipment Expense	22,761	
6124 General Purpose Computers Expense	138,401	
6210 Central Office Switching Expenses		
6211 Analog Electronic Expense		
6212 Digital Electronic Expense	131,757	
6215 Electro-Mechanical Expense		
6220 Operators System Expense		
6230 Central Office Transmission Expenses	8,400	
6231 Radio Systems Expense		
6232 Circuit Equipment Expense	460,312	
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	161,657	
6421 Aerial Cable Expense		
6422 Underground Cable Expense		
6423 Buried Cable Expense	180,957	
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	1,272,273	

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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	356,839	
6533 Testing Expense		
6534 Plant Operations Administration Expense		
6535 Engineering Expense	13,020	
6540 Access Expense	43,786	
6560 Depreciation and Amortization Expenses		
6561 Depreciation Expense-Telecom. Plant in Service	1,280,333	
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	1,863,144	
Customer Operations Expense		
6610 Marketing		
6611 Product Management		
6612 Sales		
6613 Product Advertising	71,392	
6620 Services		
6621 Call Completion Services		
6622 Number Services	9,618	
6623 Customer Services	157,417	
Total Customer Operations Expense	238,427	
Corporate Operations Expense		
6710 Executive and Planning		
6711 Executive	724,231	
6712 Planning		
6720 General and Administrative		
6721 Accounting and Finance	540,779	
6722 External Relations		
6723 Human Resources		
6724 Information Management		
6725 Legal	6,481	
6726 Procurement		
6727 Research and Development		
6728 Other General and Administrative	259,942	
6790 Provision for Uncollectible Notes Receivable		
Total Corporate Operations Expense	1,531,433	
TOTAL OPERATING EXPENSES	3,633,004	

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

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

Central Office Switch Type: Metaswitch & T7000

Check all that apply:
Stand Alone X **Check one:** Electronic X
Host X 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 20
Company Test Lines 20

Classification of Customer Access

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line 1-Party	Multi- Party	Multi- Line 1-Party	Single Line 1-Party	Multi- Party	
Beginning of Year	1136	1136	1136	184	184	184	1320
New Connects	455	455	455	82	82	82	537
Disconnects	565	565	565	94	94	94	659
End of Year	1026	1026	1026	172	172	172	1198

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: 55

Custom Calling:
Number of customers with at least one feature: 1263
Total number of features subscribed to: 22

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

	Local Exchange	Average # of Customer Lines in Use	Local Calls		Toll Calls Originated (Total of all Carriers)			
			Number (1000s)	Avg./ Line	Intrastate	Interstate	Total	Avg./ Line
1	Cambridge Tel 253, 256, 257, 259	1198			40,557	57,411	97,968	33.86
2								
3								
4								
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, _____.

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 05/01/2024

Alternate method of notification _____

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company 0

Category of complaints (if known):

Deposit Disputes _____

Charges on Bill _____

Denial/Termination _____

Quality or Availability
of Service _____

Carrier Selection/Assignment _____

Miscellaneous _____

Rev 3/02

CERTIFICATE

State of Idaho)
) ss
County of)

WE, the undersigned James Wescott

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.

[Signature]
(Chief Officer)

(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me this 12th day of April, (Year) 2024.

[Signature]
Notary Public

My Commission expires Aug 9, (Year) 2025.

