

ORE-T

ANNUAL REPORT

OF

OREGON-IDAHO UTILITIES, INC.

NAME

ATTN: RYAN CLARK

PO BOX 1480

NAMPA, ID 83653

ADDRESS

IDAHO PUBLIC
UTILITIES COMMISSION

2015 APR -9 AM 8:32

RECEIVED

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2014

CERTIFICATE

State of Idaho)
) ss
County of CANYON)

I, the undersigned JUSTIN PEREZ

and _____

of the OREGON-IDAHO UTILITIES, 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.

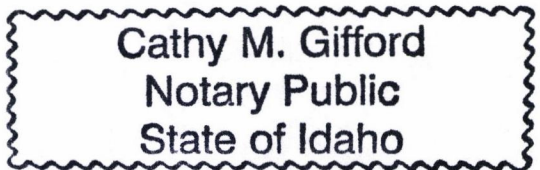
[Signature]
(Chief Officer)

(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me this 6th day of April, (Year) 2015.

[Signature]
Notary Public

My Commission expires 8/11, (Year) 2018.



NOTE

ANNUAL REPORT FORM O

Total Company and Total Oregon Operations

OF

PUC Identification No.: 6

OREGON IDAHO UTILITIES, INC.

(name of responding telecommunications cooperative or utility)

TO THE
PUBLIC UTILITY COMMISSION OF OREGON
Street Address: 3830 Fairview Industrial Dr SE, Salem OR 97302-1166
Mailing Address: PO Box 1088, Salem OR 97308-1088

FOR THE YEAR ENDING DECEMBER 31, 2014

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GLOBAL NOTES: This Report is for *TOTAL COMPANY OPERATIONS in Oregon*. Companies are no longer required to report on their total company operations separate from their Oregon operations. All dollars are reported as whole dollars (do not report in thousands), blue font is used where cells are unlocked and accept input. All cells that are to record dollar amounts have been zero filled and should remain that zero filled unless used to record dollar amounts. Cells that have black font are locked and/or calculated. Account Lines 1170.2, 1170.3, 3500, 4310, and 5105 have been deleted from the B-1 schedule. Accounts 2690, 3100, 3400, 4200, 4361, 5000, and 7910 have been renamed for administrative purposes and to be closer in line with 47 CFR part 32 USoA. The user will find it flows best if Schedule B-3 is completed first as many of the inputs help populate other schedules. Schedules from other reports are not acceptable. See instructions for more detailed information.

- © This schedule contains **CONFIDENTIAL** information.
- * All telecommunications utilities and cooperatives (incumbent local exchange carriers) must provide the information requested on this schedule. Specific ILECs may leave portions of other schedules blank, as indicated in the instructions.

NOTE

A-1 GENERAL INFORMATION

A. Identity of Respondent

Exact Legal Name of Respondent: OREGON IDAHO UTILITIES, INC.		Assumed Business Name, Doing Business As Name, or Also Known As Name (if same as legal name, write "SAME"):	
Name of Person (including title) Whom OPUC Should Contact About This Report: Justin Perez		Business Street Address: 1023 N. Horton Street, Nampa ID 83651	
E-mail Address: justin.perez@olutelecom.net		Voice Telephone Number: 208-461-7802	Facsimile Number: 208-461-7896

B. Other Published Annual Reports

- REPORT TO STOCKHOLDERS / MEMBERS. A copy of the annual report to stockholders or members was will be sent to OPUC on or about
- Annual reports to stockholders or members are not published
- RUS REPORT. A copy of the published annual report to the Rural Utilities Service was will be sent to OPUC on or about
- The respondent does not report to the Rural Utilities Service.
- ARMIS REPORT. A copy of the ARMIS report Part 43-02 was will be sent to OPUC on or about was will be sent to OPUC on or about
- The respondent does not file ARMIS reports with the Federal Communications Commission.
- LEC REPORT. A copy of the respondent's Annual Report for Local Exchange Carriers to OPUC is attached

C. Signature

I certify that I am the responsible accounting officer or director of the above-named company and I examined this report. To the best of my knowledge, information, and belief, all statements of fact in this report are true, and this report correctly states the respondent's business and affairs in each matter set forth from January 1, 2014, through December 31, 2014.



Justin Perez
(printed or typed name)

Controller
(printed or typed title)

MARCH 31 / 2015
(date)

March 31, 2015

2014 OREGON PUBLIC UTILITY COMMISSION TELECOMMUNICATIONS
ANNUAL REPORT FORM O

Oregon-Idaho Utilities, Inc., (OIU) presents its 2014 Annual Report Form O to the Oregon Public Utility Commission. The data set forth in this report depicts OIU's combined Oregon and Idaho operations. Under the rules of the National Exchange Carrier Association (NECA), OIU's combined Oregon and Idaho operations are defined as a single study area, and the company therefore prepares a single cost study, using one set of accounting records, to represent its combined operations in these two states. As such, any attempt to report "Oregon specific" operating results is not feasible. As a general rule though, the company has historically reported the "Oregon-specific" portion of the total study area data shown in this report as approximately 90% of the total company.

In completing the newly revised 2014 Annual Report Form O, OIU had to make several adjustments to account balances previously reported in the 2013 Annual Report Form O. These adjustments have been footnoted in Schedule N-1, as instructed.

OREGON-IDAHO UTILITIES, INC.

Company: OREGON IDAHO UTILITIES, INC.

NOTE

A-2. IMPORTANT CHANGES DURING THE YEAR

1. **CHANGES IN SERVICE TERRITORY, EXTENSIONS OF SERVICES, SALES, MERGERS, ABANDONMENT, AND CHANGES IN IDENTITY.** If there were changes in the respondent's identity or Oregon service territory during the year, describe the changes.

No Changes
2. **CHANGES IN ACCOUNTING STANDARDS.** Briefly describe the changes in accounting standards, including the effective date of the change and the impact on the accounts as provided for by generally accepted accounting principles.

No Changes
3. **CHANGES IN OWNERSHIP OR DIRECT CONTROL.** If ownership or direct control over the respondent changed during the year, provide the following information:
 - a. State the form of control (i.e., sole or joint).
 - b. State the names and addresses of the directly controlling organizations or persons.
 - c. State the means by which control was held (for example, through ownership of voting securities, common directors, officers, stockholders, voting trusts, etc.).
 - d. State the extent of control.
 - e. If the directly controlling organization or person was in turn controlled by another organization or person, show the chain of control to the ultimately controlling organization or person and the extent of control over each directly controlled organization or person in the chain.
 - f. If any controlling organization or person held control as trustee, give the names and addresses of the beneficiaries for whom the trust is maintained and the purpose of the trust.

A-3. STOCKHOLDERS

Line No.	Class of Stock (a)	Shares Held (b)	Name of Stockholder (c)
	<input type="checkbox"/> NOT REQUIRED, because the respondent is a cooperative		
	<input type="checkbox"/> NOT REQUIRED, because the respondent is a publicly traded company		
1	Common	1,200	Robinson Communications Corporation P.O. Box 1880 Nampa ID 83653
2	Preferred	1,400	Robinson Communications Corporation P.O. Box 1880 Nampa ID 83653
3			
4			
5			
6			
7			
8			
9			
10			
11			

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2014

Company: OREGON IDAHO UTILITIES, INC.

NOTE

B-1. BALANCE SHEET

Line No.	Account No.	Description (a)	Balance at Beginning of Year (b)	Plant Additions (c)	Plant Retirements (d)	Transfers and Adjustments (e)	Balance at End of Year (f)
Assets							
1	1120	Cash and Equivalents	\$ 716,160				\$ 552,731
2	1170	Receivables	\$ 1,281,522				\$ 1,310,554
3	1171	Allowance for Doubtful Accounts	\$ -				\$ -
4	1220	Inventories	\$ 199,729				\$ 200,321
5	1280	Prepayments	\$ 70,581				\$ 168,035
6	1350	Other Current Assets	\$ -				\$ -
7		Total Current Assets (lines 1..6)	\$ 2,267,992				\$ 2,231,641
8	1406	Nonregulated Investments	\$ -				\$ -
9	1410	Other Noncurrent Assets	\$ 42,427				\$ 42,427
10	1438	Deferred Maintenance, Retirements, and Other Deferred Charges	\$ -				\$ -
11	1500	Other Jurisdictional Assets - Net	\$ -				\$ -
12		Total Noncurrent Assets (lines 8..11)	\$ 42,427	\$ -	\$ -	\$ 0	\$ 42,427
13	2001	Telecommunications Plant in Service (line 61)	\$ 17,738,676	\$ 304,700	\$ 198,714		\$ 17,844,662
14	2002	Property Held for Future Telecommunications Use	\$ -				\$ -
15	2003	Telecommunications Plant Under Construction	\$ -				\$ 2,145
16	2005	Telecommunications Plant Adjustment	\$ -				\$ -
17	2006	Nonoperating Plant	\$ 99,530				\$ 101,412
18	2007	Goodwill	\$ -				\$ -
19		Total Plant (lines 13..18)	\$ 17,838,206	\$ 304,700	\$ 198,714	\$ -	\$ 17,948,219

NOTE

B-1. BALANCE SHEET							
Line No.	Account No.	Description (a)	Balance at Beginning of Year (b)	Plant Additions (c)	Plant Retirements (d)	Transfers and Adjustments (e)	Balance at End of Year (f)
Telecommunications Plant in Service							
20	2111	Land	\$ 20,662	\$ -	\$ -	\$ -	\$ 20,662
21	2112	Motor Vehicles	\$ 1,113,000	\$ -	\$ -	\$ -	\$ 1,113,000
22	2113	Aircraft	\$ -	\$ -	\$ -	\$ -	\$ -
23	2114	Tools and Other Work Equipment	\$ 22,681	\$ -	\$ -	\$ -	\$ 22,681
24	2121	Buildings	\$ 855,369	\$ -	\$ -	\$ -	\$ 855,369
25	2122	Furniture	\$ 16,721	\$ -	\$ -	\$ -	\$ 16,721
26	2123.1	Office Support Equipment	\$ 48,224	\$ -	\$ 7,176	\$ -	\$ 41,048
27	2123.2	Company Communications Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
28	2124	Sub-Total 2123 Office Equipment (lines 26+27)	\$ 48,224	\$ -	\$ 7,176	\$ -	\$ 41,048
29	2124	General Purpose Computers	\$ 76,809	\$ -	\$ -	\$ -	\$ 76,809
30	31	Total Land and Support (lines 20..27 and 29)	\$ 2,153,466	\$ -	\$ 7,176	\$ -	\$ 2,146,290
31	2211	Non-digital Switching	\$ -	\$ -	\$ -	\$ -	\$ -
32	2212.1	Digital Electronic Switching - Circuit	\$ 429,122	\$ -	\$ -	\$ -	\$ 429,122
33	2212.21	Digital Electronic Switching - Packet Switching	\$ -	\$ -	\$ -	\$ -	\$ -
34	2212.22	Digital Electronic Switching - Soft Switch	\$ 355,156	\$ -	\$ -	\$ -	\$ 355,156
35	35	Total Central Office - Switching (lines 31...34)	\$ 784,278	\$ -	\$ -	\$ -	\$ 784,278
36	2220	Operator Systems	\$ -	\$ -	\$ -	\$ -	\$ -
37	2231	Radio Systems	\$ -	\$ -	\$ -	\$ -	\$ -
38	2232.1	Circuit Equipment - Electronic	\$ 2,386,204	\$ 239,376	\$ 177,333	\$ -	\$ 2,448,247
39	2232.2	Circuit Equipment - Optical	\$ -	\$ -	\$ -	\$ -	\$ -
40	41	Total Central Office - Transmission (lines 37..39)	\$ 2,386,204	\$ 239,376	\$ 177,333	\$ -	\$ 2,448,247
41	42	Total Switching and Transmission (lines 35..39)	\$ 3,170,482	\$ 239,376	\$ 177,333	\$ -	\$ 3,232,525
42	2310	Information Origination/Termination	\$ -	\$ -	\$ -	\$ -	\$ -
43	2351	Public Telephone Terminal Equipment	\$ 6,348	\$ -	\$ -	\$ -	\$ 6,348
44	2362	Other Terminal Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
45	45	Total Information Origination/Termination (lines 42..44)	\$ 6,348	\$ -	\$ -	\$ -	\$ 6,348

NOTE

B-1. BALANCE SHEET

Line No.	Account No.	Description (a)	Balance at Beginning of Year (b)	Plant Additions (c)	Plant Retirements (d)	Transfers and Adjustments (e)	Balance at End of Year (f)
46	2411	Poles	\$ 15,441	\$ -	\$ -	\$ -	\$ 15,441
47	2421.1	Aerial Cable - Metallic	\$ 518,273	\$ 1,463	\$ 6,293	\$ -	\$ 513,443
48	2421.2	Aerial Cable - Nonmetallic	\$ -	\$ -	\$ -	\$ -	\$ -
49	2422.1	Underground Cable - Metallic	\$ -	\$ -	\$ -	\$ -	\$ -
50	2422.2	Underground Cable - Nonmetallic	\$ -	\$ -	\$ -	\$ -	\$ -
51	2423.1	Buried Cable - Metallic	\$ 4,873,002	\$ 11,069	\$ 5,177	\$ -	\$ 4,878,894
52	2423.2	Buried Cable - Nonmetallic	\$ 6,832,188	\$ 52,792	\$ 2,735	\$ -	\$ 6,882,245
53	2424	Submarine and Deep Sea Cable	\$ -	\$ -	\$ -	\$ -	\$ -
54	2426	Intrabuilding Network Cable	\$ -	\$ -	\$ -	\$ -	\$ -
55	2431	Aerial Wire	\$ -	\$ -	\$ -	\$ -	\$ -
56	2441	Conduit Systems	\$ 9,407	\$ -	\$ -	\$ -	\$ 9,407
57		Total Cable and Wire Facilities (lines 46..56)	\$ 12,248,311	\$ 65,324	\$ 14,205	\$ -	\$ 12,299,430
58	2680	Amortizable Tangible Assets	\$ 160,069	\$ -	\$ -	\$ -	\$ 160,069
59	2690	Intangibles (Balance reflects the reduction of \$0 from B-2 Ln 38 Col (g))	\$ -	\$ -	\$ -	\$ -	\$ -
60		Total Other Assets (lines 58..59)	\$ 160,069.00	\$ -	\$ -	\$ -	\$ 160,069
61		Telecommunications Plant in Service (lines 30+41+45+57+60)	\$ 17,738,876	\$ 304,700	\$ 198,714	\$ -	\$ 17,844,862
Accumulated Depreciation and Amortization							
62	3100	Accumulated Depreciation	\$ 11,430,150	\$ -	\$ -	\$ -	\$ 12,103,394
63	3200	Depreciation - Property Held for Future Telecommunications Use	\$ -	\$ -	\$ -	\$ -	\$ -
64	3300	Depreciation - Nonoperating	\$ 21,931	\$ -	\$ -	\$ -	\$ 25,945
65	3400	Accumulated amortization-Tangible	\$ 147,114	\$ -	\$ -	\$ -	\$ 154,766
66		Accumulated Depreciation and Amortization (lines 62..65)	\$ 11,599,195	\$ -	\$ -	\$ -	\$ 12,284,105
67		Net Plant (line 19 less line 66)	\$ 6,239,011	\$ 304,700	\$ 198,714	\$ -	\$ 5,664,114
68		Total Assets (lines 7+12+67)	\$ 8,549,430	\$ 304,700	\$ 198,714	\$ -	\$ 7,938,182

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2014

Company: OREGON IDAHO UTILITIES, INC.

NOTE

B-1. BALANCE SHEET

Line No.	Account No.	Description (a)	Balance at Beginning of Year (b)	Plant Additions (c)	Plant Retirements (d)	Transfers and Adjustments (e)	Balance at End of Year (f)
LIABILITIES AND EQUITY							
69	4010	Current Accounts & Notes Payable (excludes State USF)	\$ 137,006				\$ 121,294
70	4010.2	Collection and Contribution of State USF	\$ 3,023				\$ 2,919
71	4040	Customer Deposits	\$ 6,586				\$ 5,581
72	4070	Income Taxes - Accrued	\$ 42,129				\$ -
73	4080	Other Taxes - Accrued	\$ 4,424				\$ 4,958
74	4100	Net Current Deferred Operating Income Tax	\$ 411,000				\$ 416,000
75	4110	Net Current Deferred Nonoperating Income Tax	\$ -				\$ -
76	4130	Other Current Liabilities	\$ 970,143				\$ 1,082,414
77		Total Current Liabilities (lines 69..76)	\$ 1,574,311				\$ 1,633,166
78	4200	Long Term debt and funded debt	\$ 1,339,986				\$ 475,247
79	4300	Other Liabilities and deferred credits	\$ -				\$ -
80	4320	Unamortized Operating Investment Tax Credits - Net	\$ -				\$ -
81	4330	Unamortized Nonoperating Investment Tax Credits - Net	\$ -				\$ -
82	4340.1	Net Noncurrent Deferred Operating Federal Income Tax	\$ -				\$ -
83	4340.2	Net Noncurrent Deferred Operating State Income Tax	\$ -				\$ -
84	4341	Net Deferred Tax Liability Adjustments	\$ -				\$ -
85	4350	Net Noncurrent Deferred Nonoperating Income Tax	\$ -				\$ -
86	4361	Deferred Tax Regulatory adjustments - Net	\$ -				\$ -
87	4370	Other Jurisdictional Liabilities and Deferred Credits - Net	\$ -				\$ -
88		Total Other Liabilities and Deferred Credits (lines 78..87)	\$ 1,339,986				\$ 475,247
89	4510	Capital Stock	\$ 260,000				\$ 260,000
90	4520	Additional Paid-In Capital	\$ -				\$ -
91	4530	Treasury Stock	\$ -				\$ -
92	4540	Other Capital	\$ -				\$ -
93	4550	Retained Earnings (from Retained Earnings, below)	\$ 5,375,133				\$ 5,569,769
94		Total Stockholders' Equity (lines 89..93)	\$ 5,635,133	\$ -	\$ -	\$ -	\$ 5,829,769
95		Total Liabilities and Equity (lines 77+88+94)	\$ 8,549,430	\$ -	\$ -	\$ (805,884)	\$ 7,938,182
Retained Earnings							
96	460	Balance at January 1	\$ 5,132,200				\$ 5,375,129
97	465	Net Income (from Income Statement, Schedule I-1, line 81)	\$ 514,321				\$ 594,640
98	470	Dividends Declared	\$ 271,388				\$ 400,000
99	475	Miscellaneous Debits (include explanation in footnotes)	\$ -				\$ -
100	480	Miscellaneous Credits (include explanation in footnotes)	\$ -				\$ -
101	490	Balance at December 31 (lines 96+97+100 less line 98 & 99)	\$ 5,375,133				\$ 5,569,769

Footnotes: Enter any applicable notes here

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2014

Company: OREGON IDAHO UTILITIES, INC.

Line No.	Account No.	Plant Account Description	Accumulated Balance at Beginning of Year (b)			CHARGES During the Year			Accumulated Balance at End of Year (g)	Composite Depreciation Rate (%) (h)	NOTE
			Charged to Expense Account (c)	Other (d)	Credits (e)	Retired (f)	Other (g)	Charges (h)			
DEPRECIATION											
1	2112	Vehicles	\$ 796,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 864,907	11.40%	
2	2113	Aircraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
3	2114	Tools and Other Work Equipment	\$ 15,765	\$ 1,295	\$ -	\$ -	\$ -	\$ -	\$ 17,060	7.50%	
4	2121	Buildings	\$ 480,764	\$ 22,418	\$ -	\$ -	\$ -	\$ -	\$ 503,182	0.00%	
5	2122	Furniture	\$ 16,721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,721	2.80%	
6	2123.1	Office Support Equipment	\$ 34,907	\$ 2,848	\$ -	\$ -	\$ 7,176	\$ -	\$ 30,479	12.90%	
7	2123.2	Company Communications Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
8		Sub-Total 2123 Office Equipment (lines 6..7)	\$ 34,907	\$ 2,848	\$ -	\$ -	\$ 7,176	\$ -	\$ 30,479		
9	2124	General Purpose Computers	\$ 44,205	\$ 8,568	\$ -	\$ -	\$ -	\$ -	\$ 52,773	15.00%	
10		Total Support (lines 1..7 and 9)	\$ 1,388,928	\$ 103,370	\$ -	\$ -	\$ 7,176	\$ -	\$ 1,486,122		
11	2211	Non-digital Switching	\$ (65,064)	\$ 25,318	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
12	2212.1	Digital Electronic Switching - Circuit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (39,766)	5.90%	
13	#####	Digital Electronic Switching - Packet Switching	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
14	#####	Digital Electronic Switching - Soft Switch	\$ 5,283	\$ 42,264	\$ -	\$ -	\$ -	\$ -	\$ 47,547	11.90%	
15		Total Switching (lines 11..14)	\$ (69,801)	\$ 67,882	\$ -	\$ -	\$ -	\$ -	\$ 7,781		
16	2220	Operator Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
17	2231	Radio Systems	\$ 18,294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,294	0.00%	
18	2232.1	Circuit Equipment - Electronic	\$ 1,091,265	\$ 172,277	\$ -	\$ -	\$ 171,945	\$ -	\$ 1,091,597	7.50%	
19	2232.2	Circuit Equipment - Optical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
20		Total Circuit (lines 17..19)	\$ 1,109,669	\$ 172,277	\$ -	\$ -	\$ 171,945	\$ -	\$ 1,109,891		
21	2310	Information Origination/Termination	\$ 933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 933	0.00%	
22	2351	Public Tel. Terminal Equipment	\$ 6,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,348	0.00%	
23	2362	Other Terminal Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
24	2411	Poles	\$ 52,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,788	5.60%	
25	2421.1	Aerial Cable - Metallic	\$ 528,708	\$ 23,060	\$ -	\$ -	\$ 6,293	\$ -	\$ 545,475	0.00%	
26	2421.2	Aerial Cable - Nonmetallic	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
27	2422.1	Underground Cable - Metallic	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
28	2422.2	Underground Cable - Nonmetallic	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
29	2423.1	Buried Cable - Metallic	\$ 4,355,399	\$ 199,668	\$ -	\$ -	\$ 5,177	\$ -	\$ 4,549,890	4.60%	
30	2423.2	Buried Cable - Nonmetallic	\$ 4,030,928	\$ 300,447	\$ -	\$ -	\$ 2,735	\$ -	\$ 4,328,640	4.40%	
31	2424	Submarine and Deep Sea Cable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
32	2428	Intrabuilding Network Cable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
33	2431	Aerial Wire	\$ 9,502	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,502	0.00%	
34	2441	Conduit Systems	\$ 6,858	\$ 166	\$ -	\$ -	\$ -	\$ -	\$ 7,024	1.90%	
35		Total Cable and Wire (lines 24..34)	\$ 8,984,183	\$ 523,341	\$ -	\$ -	\$ 14,205	\$ -	\$ 9,493,319		
36		Total Depreciation (lines 10+16+18+20+21+22+23+36)	\$ 11,430,160	\$ 886,670	\$ -	\$ -	\$ 193,326	\$ -	\$ 12,103,394		
AMORTIZATION											
37	2680	Amortizable Tangible Assets	\$ 147,114	\$ 7,652	\$ -	\$ -	\$ -	\$ -	\$ 154,766	0.00%	
38	2680	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
39		Total Amortization (lines 37..38)	\$ 147,114	\$ 7,652	\$ -	\$ -	\$ -	\$ -	\$ 154,766		

Company: OREGON IDAHO UTILITIES, INC.

B-3. ANALYSIS OF CHARGES RELATED TO PLANT RETIRED

NOTE

Line No.	Account No.	Plant Account Description (a)	Book Cost (b)	Cost of Removal (c)	Salvage and Insurance (d)	Miscellaneous Adjustments (±) (e)	Net Retirements [Sch. B-2, Col. (e)] (f)
1	2112	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
2	2113	Aircraft	\$ -	\$ -	\$ -	\$ -	\$ -
3	2114	Tools and Other Work Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
4	2121	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -
5	2122	Furniture	\$ -	\$ -	\$ -	\$ -	\$ -
6	2123.1	Office Support Equipment	\$ 7,176	\$ -	\$ -	\$ -	\$ 7,176
7	2123.2	Company Communications Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
8		Sub-Total 2123 Office Equipment (Lines 6..7)	\$ 7,176	\$ -	\$ -	\$ -	\$ 7,176
9	2124	General Purpose Computers	\$ -	\$ -	\$ -	\$ -	\$ -
10	2211	Non-digital Switching	\$ -	\$ -	\$ -	\$ -	\$ -
11	2212.1	Digital Electronic Switching - Circuit	\$ -	\$ -	\$ -	\$ -	\$ -
12	2212.21	Digital Electronic Switching - Packet Switching	\$ -	\$ -	\$ -	\$ -	\$ -
13	2212.22	Digital Electronic Switching - Soft Switch	\$ -	\$ -	\$ -	\$ -	\$ -
14	2220	Operator Systems	\$ -	\$ -	\$ -	\$ -	\$ -
15	2231	Radio Systems	\$ -	\$ -	\$ -	\$ -	\$ -
16	2232.1	Circuit Equipment - Electronic	\$ 177,333	\$ -	\$ -	\$ (5,388)	\$ 171,945
17	2232.2	Circuit Equipment - Optical	\$ -	\$ -	\$ -	\$ -	\$ -
18	2310	Information Origination/Termination	\$ -	\$ -	\$ -	\$ -	\$ -
19	2351	Public Tel. Terminal Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
20	2362	Other Terminal Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
21	2411	Poles	\$ -	\$ -	\$ -	\$ -	\$ -
22	2421.1	Aerial Cable - Metallic	\$ 6,293	\$ -	\$ -	\$ -	\$ 6,293
23	2421.2	Aerial Cable - Nonmetallic	\$ -	\$ -	\$ -	\$ -	\$ -
24	2422.1	Underground Cable - Metallic	\$ -	\$ -	\$ -	\$ -	\$ -
25	2422.2	Underground Cable - Nonmetallic	\$ -	\$ -	\$ -	\$ -	\$ -
26	2423.1	Buried Cable - Metallic	\$ 5,177	\$ -	\$ -	\$ -	\$ 5,177
27	2423.2	Buried Cable - Nonmetallic	\$ 2,735	\$ -	\$ -	\$ -	\$ 2,735
28	2424	Submarine and Deep Sea Cable	\$ -	\$ -	\$ -	\$ -	\$ -
29	2426	Intrabuilding Network Cable	\$ -	\$ -	\$ -	\$ -	\$ -
30	2431	Aerial Wire	\$ -	\$ -	\$ -	\$ -	\$ -
31	2441	Conduit Systems	\$ -	\$ -	\$ -	\$ -	\$ -
32		Total Charges Related to Plant Retired (lines 1..7, 9..31)	\$ 198,714	\$ -	\$ -	\$ (5,388)	\$ 193,326

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2014

Company: OREGON IDAHO UTILITIES, INC.

		B-4. LONG-TERM DEBT			NOTE
Line No.	Description of Obligation (a)	Non Current portion of Long Term Debt (b)	Current portion of Long Term Debt (c)	Total Long Term debt for listed account (d)	
1	Rural Utilities Service (RUS) - Loan	\$ 424,019	\$ 636,305	\$ 1,060,324	
2	US Bank Loan "A"	\$ 26,744	\$ 26,027	\$ 52,771	
3	US Bank Loan "B"	\$ 24,484	\$ 14,005	\$ 38,489	
4		-	-	-	
5		-	-	-	
6		-	-	-	
7		-	-	-	
8		-	-	-	
9		-	-	-	
10		-	-	-	
11		-	-	-	
12		-	-	-	
13		-	-	-	
14		-	-	-	
15		-	-	-	
16		-	-	-	
17		-	-	-	
18		-	-	-	
19		-	-	-	
20		-	-	-	
21		-	-	-	
22		-	-	-	
23		-	-	-	
24		-	-	-	
25		-	-	-	
26	Total	\$ 475,247	\$ 676,337	\$ 1,151,584	

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2014

Company: OREGON IDAHO UTILITIES, INC.

		NOTE	
I-1. INCOME STATEMENT			
Line No.	Account No.	Description (a)	Total Amount During the Year (b)
Operating Revenues			
1	5000	Basic Local Service Revenue	\$ 150,335
2	5070	Distributions of State Universal Service Funds (Monies Received from State USFs)	\$ 354,887
3	5081.1	Subscriber Line Charges and Presubscribed Interexchange Carrier Charges	\$ 58,692
4	5081.2	Collections of Federal Universal Service Funds (Monies Billed to Customers for Fed USF)	\$ 46,869
5	5081.4	Distributions of Federal Universal Service Funds (Monies Received from Federal USF)	\$ 1,258,167
6	5081.5-9	Other Intrastate End User Revenues	\$ -
7	5082.1	Switched Access Revenue - Interstate	\$ 1,726,629
8	5082.2	Switched Access Revenue - Intrastate	\$ 90,554
9	5083.1	Special Access Revenue - Interstate	\$ 460,032
10	5083.2	Special Access Revenue - Intrastate	\$ 44,407
11		Total Network Access Revenues (lines 3..10)	\$ 3,685,350
12	5100	Long Distance Message Revenue	\$ -
13	5200.1	Directory Revenue	\$ 2,767
14	5200.2	Carrier Billing and Collection Revenue	\$ 15,972
15	5200.3	Other Miscellaneous Revenue	\$ 107
16		Total Miscellaneous Revenues (lines 13..15)	\$ 18,846
17	5280	Nonregulated Operating Revenue	\$ -
18	5300	Uncollectible Revenues (enter as a negative value)	\$ (67)
19		Total Operating Revenues (lines 1+2+11+12+16+17+18)	\$ 4,209,351
20		Interstate and Foreign (International) Revenues Included in the Above Operating Revenues	\$ -
Operating Expenses			
21	6110-6114	Network Support Expenses	\$ -
22	6120-6124	General Support Expenses	\$ 171,828
23	6211	Nondigital Switching Expense	\$ -
24	6212.1	Digital Electronic Expense - Circuit	\$ 71,397
25	6212.21	Digital Electronic Expense - Packet Switching	\$ -
26	6212.22	Digital Electronic Expense - Soft Switch	\$ -
27		Total Central Office Switching Expenses (lines 23..26)	\$ 71,397

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2014

Company: OREGON IDAHO UTILITIES, INC.

		NOTE	
I-1. INCOME STATEMENT			
Line No.	Account No.	Description (a)	Total Amount During the Year (b)
28	6220	Operator Systems Expense	\$ -
29	6231	Radio System Expense	\$ -
30	6232.1	Circuit Equipment Expense - Electronic	\$ 97,113
31	6232.2	Circuit Equipment Expense - Optical	\$ -
32		Total Switching and Central Office Transmission Expenses (lines 28..31)	\$ 97,113
33	6310-6341	Information Origination/Termination Expense	\$ -
34	6351	Public Telephone Terminal Equipment Expense	\$ -
35	6362	Other Terminal Equipment Expense	\$ -
36		Total Information Origination/Termination (lines 33..35)	\$ -
37	6411	Poles Expense	\$ 449,476
38	6421	Aerial Cable Expense	\$ -
39	6422	Underground Cable Expense	\$ -
40	6423	Buried Cable Expense	\$ -
41	6424	Submarine and Deep Sea Cable Expense	\$ -
42	6426	Intrabuilding Network Cable Expense	\$ -
43	6431	Aerial Wire Expense	\$ -
44	6441	Conduit Systems Expense	\$ -
45		Total Cable and Wire Facilities Expenses (lines 37..44)	\$ 449,476
46		Total Plant Specific Expenses (lines 21+22+27+32+36+45)	\$ 789,814
47	6511	Property Held for Future Telecommunications Use Expense	\$ -
48	6512	Provisioning Expense	\$ -
49		Total Other Property, Plant, and Equipment Expense (lines 47..48)	\$ 262,079
50	6530-6535	Network Operations Expenses	\$ -
51	6540	Access Expense	\$ -
52	6540.1	Federal Universal Support Contributions (Monies You Paid Into Fed USF)	\$ 48,579
53	6561	Depreciation - Telecommunications Plant in Service (B-2, Total of Column (c) Depreciation)	\$ 866,570
54	6562	Depreciation - Property Held for Future Telecommunications Use	\$ -
55	6563	Amortization Expense - Tangible Assets (B-2, Column (c), Acct 2680)	\$ 7,652
56	6564	Amortization Expense - Intangible Assets (B-2, Column (c), Acct 2690)	\$ -
57		Total Depreciation and Amortization Expenses (lines 53..56)	\$ 874,222
58		Total Plant Nonspecific Expenses (lines 49+50+51+52+57)	\$ 1,184,880

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2014

Company: OREGON IDAHO UTILITIES, INC.

		NOTE	
1-1. INCOME STATEMENT			
Line No.	Account No.	Description (a)	Total Amount During the Year (b)
59	6610-6613	Marketing Expenses	\$ -
60	6620	Services Expenses	\$ 188,545
61		Total Customer Operations Expenses (lines 59..60)	\$ 188,545
62	6720	General and Administrative Expense	\$ 755,220
63	6790	Less: Provision for Uncollectible Notes Receivable	\$ -
64		Total Operating Expenses (lines 46+58+61+62-63)	\$ 2,918,459
65		Net Revenue (line 19 less line 64)	\$ 1,290,892
Other Income and Expenses			
66	7100	Other Operating Income and Expenses	\$ -
67	7210	Operating Investment Tax Credits - Net	\$ -
68	7220	Operating Federal Income Taxes	\$ 350,670
69	7230	Operating State and Local Income Taxes	\$ 85,069
70	7240	Operating Other Taxes	\$ 103,685
71	7250.1	Provision for Deferred Operating Federal Income Tax - Net	\$ 5,000
72	7250.2	Provision for Deferred Operating State Income Tax - Net	\$ -
73		Net Operating Taxes (lines 67..72)	\$ 544,424
74		Net Operating Income (lines 65+65-73)	\$ 746,468
75	7300	Nonoperating Income and Expenses	\$ 9,292
76	7400	Nonoperating Taxes	\$ -
77	7500	Interest and Related Items	\$ 131,154
78	7600	Extraordinary Items	\$ -
79	7910	Income effect of jurisdictional ratemaking difference - Net	\$ -
80	7990	Nonregulated Net Income	\$ (29,966)
81		Net Income (lines 74+75+78+79+80-76-77)	\$ 594,640
1-2. FULL-TIME EMPLOYEES			
1		Management Employees (Regulated Activities)	5
2		Nonmanagement Employees (Regulated Activities)	10
3		Employees Allocated From or Paid by Affiliated Companies (Regulated Activities)	0
4		Total Full-Time Employees (lines 1...3 - Regulated Activities)	15

NOTE

Company: OREGON IDAHO UTILITIES, INC.

A utility that is not partially exempt from regulation under ORS 759.040 must list the same or equivalent positions as shown in its Annual Budget of Expenditures for the year. A cooperative or small utility must list owners, officers, members of the board of directors, managers, and members of their families whom the respondent or its affiliates paid more than \$25,000 during the year and charged any portion thereof to Oregon operating accounts.

I-3. COMPENSATION OF DIRECTORS, OFFICERS, AND MANAGERS

Line No.	Name of Person, Title, and Department (a)	Total Amount of Compensation Paid During the Year						Total Compensation Paid by Affiliates (g)	Total Compensation (Columns b+c+d+e+g) (h)	Amount Charged to Oregon Operating Accounts (i)
		Salaries (b)		Total Compensation Paid by Respondent		Other Compensation				
		Insurance and Pensions (c)	Director Fees (d)	Total Amount (e)	Description (f)	Total Amount (e)	Description (f)			
1	Ryan C. Clark, President	\$ 100,000	\$ 16,189	\$ 116,189	None	\$ 15,000	Deferred Comp	\$ -	\$ 131,189	\$ 130,939
2	Michelle Schiegel, Vice President	\$ 116,000	\$ 33,626	\$ 149,626	None	\$ 30,000	Deferred Comp	\$ -	\$ 179,626	\$ 179,626
3	Douglas Musgrave, Ops. Manager	\$ 77,258	\$ 11,956	\$ 89,214	None	\$ 7,500	Deferred Comp	\$ -	\$ 96,714	\$ 95,917
4	Alison Beck, Mgr. of Regulatory Affairs	\$ 75,000	\$ 18,380	\$ 93,380	None	\$ -	Deferred Comp	\$ -	\$ 93,380	\$ 93,380
5	Justin Perez, Controller	\$ 45,602	\$ 15,691	\$ 61,293	None	\$ 5,000	Deferred Comp	\$ -	\$ 66,293	\$ 66,034
6		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
7		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
8		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
9		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
11		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
12		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
13		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
14		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
15		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
16		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
17		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
18		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
19		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
20		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
21		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
22		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
23		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
24		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
25	Totals	\$ 413,860	\$ 95,843	\$ 509,703	\$ -	\$ 57,500		\$ -	\$ 567,203	\$ 565,896

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2014

Company: OREGON IDAHO UTILITIES, INC.

1.4. OPERATING TAXES OTHER THAN FEDERAL INCOME TAX			NOTE
Line No.	Account No.	Description (a)	Total Amount During the Year (b)
		State Income Tax:	
1		Current	\$ 85,069
2		Current Deferred	\$ -
3		Prior Deferred	\$ -
4		Optional Input Line	\$ -
5		Optional Input Line	\$ -
6		Optional Input Line	\$ -
7		Optional Input Line	\$ -
8		Total Current and Deferred State Income Tax (lines 1..3)	\$ 85,069
9	7240	Property Taxes	\$ 103,685
10	7240	Privilege Taxes, Fees, and Other Assessments	\$ -
11	7240	Other Taxes	\$ -
12		Total Other Operating Taxes (lines 4..7)	\$ 188,754

Company: OREGON IDAHO UTILITIES, INC.

Line No.	Particulars (a)	Total Oregon Amount		NOTE
		Company Amount (b)	Nonregulated (d)	
1	Total revenues (Accounts 5xxx except 5300)	\$ 4,209,418	\$ -	
2	Total expenses (Accounts 6xxx and 5300)	\$ 2,918,526	\$ -	
3	Other income (Accounts 71xx, 73xx, 76xx, 79xx)	(20,674)	(29,966)	
4	Operating Taxes Other Than Federal (Accounts 72xx)	188,754	(394)	
5	Nonoperating Taxes (Accounts 74xx)	\$ -	\$ -	
6	Interest, including debt discount, expense, and premium amortization (Accounts 75xx)	\$ 131,154	\$ 2,343	
7	Net income before federal income tax (lines 1..6)	\$ 950,310	\$ (31,915.00)	
Tax additions (deductions)				
8	Tax depreciation and amortization (additions)	\$ 79,225	\$ 1,227	
9	Meals and Entertainment	\$ 526	\$ -	
10	Non-Deductible Contributions	\$ 334	\$ -	
11	Non-Deductible dues & Penalties	\$ 2,588	\$ -	
12	State Income Tax Adjustment	\$ 25,433	\$ -	
13	Total additions (lines 8..12)	\$ 108,106	\$ 1,227	
Tax deductions and non-taxable income (deductions)				
14	Tax depreciation and amortization (deductions)	\$ -	\$ -	
15	Gain/Loss on sale of assets Adjustment	\$ 27,037	\$ -	
16	Enter Additional Items Here	\$ -	\$ -	
17	Enter Additional Items Here	\$ -	\$ -	
18	Enter Additional Items Here	\$ -	\$ -	
19	Total deductions (lines 14..18)	\$ 27,037	\$ -	
20	Taxable net income as shown on tax return (lines 7+13-19)	\$ 1,031,379	\$ (30,688)	
Tax calculation and adjustments (deductions)				
21	Federal Income Tax - 34%	\$ 350,670	\$ (10,434)	
22	Enter Additional Items Here	\$ -	\$ -	
23	Enter Additional Items Here	\$ -	\$ -	
24	Total current federal income tax expense (lines 21..23)	\$ 350,670	\$ (10,434)	
25	Net investment tax credits	\$ -	\$ -	
26	Current deferred federal income tax expense	\$ 5,000	\$ 221	
27	Prior deferred federal income tax expense	\$ -	\$ -	
28	Net federal income tax expense shown on Schedule I-1 (lines 24..27)	\$ 5,000	\$ 221	

The respondent will file this data with OPUC on or about: Month Year
 The respondent needs extra time because:

Company: OREGON IDAHO UTILITIES, INC.

Line No.	Particulars	Total Oregon Amount		NOTE
		(b) Amount	(c) Operating	
17. RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR OREGON STATE EXCISE (INCOME) TAX				
1	Total revenues (Accounts 5xxx except 5300)	\$ 4,209,418	\$ 4,209,418	\$ -
2	Total expenses (Accounts 6xxx and 5300)	\$ 2,918,526	\$ 2,918,526	\$ -
3	Other income (Accounts 71xx, 73xx, 76xx, 79xx)	\$ (20,674)	\$ 9,292	\$ (29,966)
4	Operating Taxes Other Than Oregon State (Accounts 72xx)	\$ 469,355	\$ 469,568	\$ (10,213)
5	Nonoperating Taxes (Accounts 74xx)	\$ -	\$ -	\$ -
6	Interest, including debt discount, expense, and premium amortization (Accounts 75xx)	\$ 131,154	\$ 128,811	\$ 2,343
7	Net income before Oregon income tax (lines 1-6)	\$ 679,709	\$ 701,805	\$ (22,096)
Tax additions (deductions)				
8	Tax depreciation and amortization (additions)	\$ 79,225	\$ 77,998	\$ 1,227
9	Non-Deductible meals, dues, penalties and contributions	\$ 3,448	\$ 3,448	\$ -
10	Federal Tax and Deferred Income Taxes, Out-of-State Income Taxes	\$ 355,670	\$ 345,457	\$ 10,213
11	Out-of-state division taxable income apportioned to Oregon	\$ 465,664	\$ 465,664	\$ -
12	Total additions (lines 8-11)	\$ 904,007	\$ 892,567	\$ 11,440
Tax deductions and non-taxable income (deductions)				
13	Tax depreciation and amortization (deductions)	\$ -	\$ -	\$ -
14	Gain/Loss on sale of assets Adjustment	\$ 27,037	\$ 27,037	\$ -
15	Enter Additional Items Here	\$ -	\$ -	\$ -
16	Enter Additional Items Here	\$ -	\$ -	\$ -
17	Total deductions (lines 13-16)	\$ 27,037	\$ 27,037	\$ -
18	Taxable income on tax return (lines 7-12-17)	\$ 1,556,679.00	\$ 1,557,335	\$ (\$10,656)
19	Apportionment factor (applies to multistate companies)	56.04%	56.04%	56.04%
20	Apportioned taxable income	\$ 872,363	\$ 878,335	\$ (\$5,972)
21	Oregon income tax rate	6.60%	6.60%	6.60%
22	Oregon income tax	\$ 57,576	\$ 57,970	\$ (394)
Adjustments				
23	Enter Additional Items Here	\$ 57,576	\$ 57,970	\$ (394)
24	Enter Additional Items Here	\$ -	\$ -	\$ -
25	Total current Oregon income tax expense (lines 23, 24)	\$ 57,576	\$ 57,970	\$ (394)
26	Current deferred Oregon income tax expense	\$ -	\$ -	\$ -
27	Prior deferred Oregon income tax expense	\$ -	\$ -	\$ -
28	Net Oregon income taxes on Schedule I-1 (lines 25-27)	\$ 57,576	\$ 57,970	\$ (394)
Oregon excise (corporate income) tax information is not available				

The respondent will file this data with OPUC on or about: Month: Year

The respondent needs extra time because:

Type explanation here

Company: OREGON IDAHO UTILITIES, INC.

1-8. TRANSACTIONS WITH AFFILIATED AND NONREGULATED OPERATIONS				NOTE
A. Cost Allocation Manual (CAM)				
<input type="checkbox"/> The respondent is not required to file a CAM under Oregon Administrative Rules (OARs) 860-027-0058, 860-034-0394, or 860-034-0740.				
<input checked="" type="checkbox"/> The respondent's CAM, filed with OPUC, is up to date for the year covered by this report.				
<input type="checkbox"/> The respondent's filed CAM is not up to date. A revised CAM is attached.				
<input type="checkbox"/> The respondent's CAM is not up to date.				
The respondent will file a revised CAM with OPUC on or about: Month Year				
The respondent needs this extra time because: Type Explanation here				
B. Intercompany Loans				
Line No.	Name of Affiliated Company (e)	Asset or Liability (b)	Highest Amount Outstanding During Year (c)	Total Interest Accrued During the Year (d)
<input type="checkbox"/>	NOT REQUIRED because the respondent is an average schedule company			
<input checked="" type="checkbox"/>	REQUIRED. The respondent is a cost company and makes annual access charge filings. See attached instructions			
1	Humboldt Telephone Company	Asset	\$ 932,924	\$ -
2			\$ -	\$ -
3			\$ -	\$ -
4			\$ -	\$ -
5			\$ -	\$ -
6			\$ -	\$ -
C. Intracompany Transfers and Payments				
Line No.	Segment or Division of Respondent (a)	Description of Transactions Between Regulated and Nonregulated Segments of the Respondent (amounts) (b)	Total Company Charges and Credits to (c)	Total Oregon Charges and Credits to (d)
<input type="checkbox"/>	NOT REQUIRED because the respondent is an average schedule company			
<input checked="" type="checkbox"/>	REQUIRED. The respondent is a cost company and makes annual access charge filings. See attached instructions			
1			\$ -	\$ -
2			\$ -	\$ -
3			\$ -	\$ -
4			\$ -	\$ -
5			\$ -	\$ -
6			\$ -	\$ -
7	Aggregate Total		\$ -	\$ -
8	Total Intracompany Transactions		\$ -	\$ -
Other Transfers or Payments (where annual amounts < \$50,000)			\$ -	\$ -

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2014

Company: OREGON IDAHO UTILITIES, INC.

D. Intercompany Transactions					NOTE
Line No.	Name of Affiliated Company (a)	Description of Transaction (b)	Date of Contract (c)	Total Company Charges and Credits to Operating Accounts (d)	Total Oregon Charges and Credits to Operating Accounts (e)
<input type="checkbox"/>	NOT REQUIRED because the respondent is an average schedule company.				
<input type="checkbox"/>	NOT REQUIRED utility does not make annual access charge filings. SEE PART E				
<input checked="" type="checkbox"/>	REQUIRED. The respondent is a cost company and makes annual access charge filings. See attached instructions				
Total Payments Made by the Respondent to Affiliated Companies During the Year:					
1	Robinson Communications Corporation	Facilities & administrative support in operations,		\$ 358,109	\$ 358,109
2		regulatory matters,		\$ -	\$ -
3		& management services		\$ -	\$ -
4		Office Lease		\$ 70,860	\$ 70,860
5	Robinson Communications Corporation, LLC	Labor & Materials		\$ 128,635	\$ 128,635
6	Humboldt Telephone Company	for maintenance & construction		\$ -	\$ -
7		Misc Charges		\$ 3,110	\$ 3,110
8	Humboldt Telephone Company			\$ -	\$ -
9				\$ -	\$ -
10				\$ -	\$ -
11				\$ -	\$ -
12		Aggregate Total		\$ 560,714	\$ 560,714
Total Other Payments (where annual payments < \$50,000)					
Total Payments Made by the Respondent to Affiliated Companies During the Year					
<i>Total Payments Made by Affiliated Companies to the Respondent During the Year:</i>					
13	Humboldt Telephone Company	Labor & Materials		\$ 393,831	\$ 393,831
14				\$ -	\$ -
15				\$ -	\$ -
16				\$ -	\$ -
17				\$ -	\$ -
18				\$ -	\$ -
19				\$ -	\$ -
20				\$ -	\$ -
21				\$ -	\$ -
22				\$ -	\$ -
23		Aggregate Total		\$ 393,831	\$ 393,831
24				\$ 393,831	\$ 393,831

Company: OREGON IDAHO UTILITIES, INC.

E. Intercompany Transactions of Utilities That Do Not File Annual Access Charges			NOTE
Line No.	Names of Parties to Affiliated Interest Contracts Issued During the Year (e)	Dollar Amount of the Contract (b)	Date of Contract (c)
<input type="checkbox"/>	NOT REQUIRED, respondent is an average schedule company and does not file annual access charge filings.		
<input checked="" type="checkbox"/>	NOT REQUIRED, the respondent is a cost company and makes annual access charge filings. See Part D.		
<input type="checkbox"/>	REQUIRED, utility does not make annual access charge filings (ORS 759.593; OAR 860-027-0100 & 860-034-0396)		
<input type="checkbox"/>	NOT REQUIRED, because the respondent is a cooperative and does not file annual access charge filings.		
<input type="checkbox"/>	NOT REQUIRED, is a price-regulated company under ORS 759.255 with stipulated reporting requirements, which exempt it from the requirement to submit this report.		
List each affiliate contract executed during the year covered by this report. Include the names of the parties to the contracts, the dollar amounts of the contracts, and the dates of execution of the contracts.			
1		\$	-
2		\$	-
3		\$	-
4		\$	-
5		\$	-
6		\$	-
7		\$	-
8		\$	-
9		\$	-
10		\$	-
11		\$	-
12		\$	-
13		\$	-
14		\$	-
15		\$	-
16		\$	-
17		\$	-
18		\$	-
19		\$	-
20		\$	-
21		\$	-
22		\$	-
23		\$	-
24		\$	-
25		\$	-
26		\$	-
27		\$	-
28		\$	-

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2014

Company: OREGON IDAHO UTILITIES, INC.

S-1. SWITCHES AND LINES IN SERVICE		NOTE
Line No.	Description (a)	Balance at End of Year (b)
1	Total Central Office Switches in Service	2
Lines in Service by Customer:		
<u>Residential Access Lines:</u>		
2	Single Party	442
3	Multiparty	0
4	Total Residential Access Lines (lines 2..3)	442
<u>Business Access Lines:</u>		
5	Single Line	28
6	Multi Line	105
7	PBX Trunks	0
8	Centrex-CO Line Count	0
9	ISDN "B" Channels	0
10	Total Business Access Lines (lines 5..9)	133
<u>Access and Other Lines:</u>		
11	Radio Common Carrier (RCC) and Mobile	0
12	WATS Closed End (inWATS and outWATS)	0
13	Switched Access - FGA FX/ONAL	0
14	Payphone (public and semipublic)	2
15	UNE Network Access Channels (NACs)	0
16	Dedicated (non-switched) Private Lines and Special Access	0
17	Wideband Data Lines	0
18	DSL	0
19	Other	23
20	Total Other Access Lines (lines 11..19)	25
21	Total Access Lines (lines 4+10+20)	600