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# ANNUAL REPORT

IDAHO PUBLIC UTILITIES COMMISSION

OF

OREGON-IDAHO UTILITIES, INC.

---

**NAME**

P.O. BOX 1880

NAMPA, ID 83653

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**ADDRESS**

TO THE

**IDAHO PUBLIC**

**UTILITIES COMMISSION**

FOR THE

YEAR ENDED DECEMBER 31, 2002

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**Information Required from All Companies** (see notes for exceptions)

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© Schedules S-2, CP, and LEC contain **CONFIDENTIAL** information.  
 (1) A **cooperative** is not required to file Schedules A-2, A-3, and B-3. A cooperative that did not report income taxes on Schedule I-1 is also not required to file Schedules I-6 and I-7.  
 (2) A **small utility** is not required to file Schedules B-3 and Ob-3.  
 (3) An **average schedule company** is not required to file Schedules I-4, I-6, I-7, I-8, and Oi-4, in addition to the exceptions listed in notes (1) and (2).  
 (4) A **large utility** subject to ORS 759.405 or unbundling requirements under docket UM 351 is not required to file Schedules I-4, I-6, I-7, and Oi-4.

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2002

Schedules from other reports are not acceptable. See attached instructions for more information.

**A. GENERAL INFORMATION**  
**A. Identity of Respondent**

Exact Legal Name of Respondent:		Assumed Business Name, Doing Business As Name, or Also Known As Name (if same as legal name, write "SAME"):	
1.	Oregon - Idaho Utilities, Inc.	Same	
Name of Person (including title) Whom OPUC Should Contact About This Report:		Business Street Address:	
2.	Renee Suddarth	1023 N. Horton Street, Nampa, ID 83651	Voice Telephone Number: 208-461-7802
E-mail Address:		Facsimile Number:	
renee_oil@fibertribe.net		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 \_\_, 2003.
- Annual reports to stockholders or members are not published.
- RUS REPORT.** A copy of the published annual report to the Rural Utilities Service \_\_ was X\_\_ will be sent to OPUC on or about \_\_April 1\_\_, 2003.
- 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 \_\_, 2003.
- 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**

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, 2002, through December 31, 2002.

\_\_\_\_\_  
(signature) Renee Suddarth Assistant Corporate Secretary March 21, 2003  
(date)

SEE ATTACHED STATEMENT AT BOTTOM OF SCHEDULE A3

Company: Oregon - Idaho Utilities, Inc.  
 Schedules from other reports may be acceptable. See attached instructions for more information.

**A-2. IMPORTANT CHANGES DURING THE YEAR**

Schedule A-2 is not required from cooperatives.

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.
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.
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.

No Change

No Change

No Change

**A-3. STOCKHOLDERS**

Line No.	Class of Stock (a)	Shares Held (b)	Name of Stockholder (c)
1	Common	1,200	Robinson Communications Corporation, Po Box 1880, Nampa, ID 83653
2	Preferred	1,400	
3			Schedule A-3 is not required from cooperatives.
4			
5			
6			
7			
8			
9			
10			
11	Date of Compilation:		

# OREGON-IDAHO UTILITIES INC.

1023 N. Horton Street  
P.O. Box 1880  
Nampa, Idaho 83653  
208-461-7802  
208-461-7896 FAX

March 21, 2003

## 2002 OREGON PUBLIC UTILITY COMMISSION TELECOMMUNICATIONS ANNUAL REPORT

Oregon-Idaho Utilities, Inc., (OIU) presents its 2002 Annual Report 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 representing its combined operations in these two states. When allocation of a share of the combined costs to one state or the other is required, the company generally bases the allocation on the relative number of access lines in Oregon and Idaho.

Historically, the company has reported the "Oregon-specific" portion of the total study area data shown in this report in proportion to the relative numbers of Oregon and Idaho access lines. Current shows Oregon as comprising approximately 90% of the total company access lines, which produces a 90% allocation to Oregon of the total study area data shown in this report.

In 1995, OIU's affiliate, Humboldt Telephone Company, commenced operations as a fully regulated local exchange telephone company in six rural exchanges located in and around Humboldt County, Nevada. The Humboldt operations are maintained as a separate and distinct cost study area under the terms of the applicable FCC study area waiver and under NECA rules, and none of the revenues or expenses related to the Nevada study area are included in any of the data set forth in the within report.

OREGON-IDAHO UTILITIES, INC.

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2002

Company: Oregon - Idaho Utilities, Inc.

TOTAL COMPANY OPERATIONS

1. Dollars are whole.
2. Schedules from other reports are not acceptable. See attached instructions for more information.

<b>B-1 BALANCE SHEET</b>						
Line No.	Description (a)	Balance at End of Year (b)	Balance at Beginning of Year (c)	Plant Additions (d)	Plant Retirements (e)	Transfers and Adjustments (f)
<b>Assets</b>						
1	1120 Cash and Equivalents	4,041,998				
2	1170 Receivables	1,333,613				
3	1171 Allowance for Doubtful Accounts		51,924			
4	1220 Inventories	69,449				
5	1280 Prepayments	42,785				
6	1350 Other Current Assets					
7	Total Current Assets (lines 1..6)	5,487,845				
8	1406 Nonregulated Investments	112,044				
9	1410 Other Noncurrent Assets	73,072				
10	1438 Deferred Maintenance, Retirements, and Other Deferred Charges	80,920				
11	1500 Other Jurisdictional Assets - Net					
12	Total Noncurrent Assets (lines 8..11)	266,036				
13	2001 Telecommunications Plant in Service (line 57)	12,857,877	12,750,706			
14	2002 Property Held for Future Telecommunications Use					
15	2003 Telecommunications Plant Under Construction	6,680				
16	2005 Telecommunications Plant Adjustment	177,252	177,252			
17	2006 Nonoperating Plant					
18	2007 Goodwill					
19	Total Plant (lines 13..18)	13,041,809				
	<b>Telecommunications Plant in Service</b>					
20	2111 Land	20,662	20,662			
21	2112 Motor Vehicles	700,331	664,248	63,906	27,823	
22	2113 Aircraft					
23	2114 Tools and Other Work Equipment	11,804	11,804			
24	2121 Buildings	632,864	633,833			
25	2122 Furniture	17,798	17,798			
26	2123 Office Equipment	33,247	33,247			
27	2124 General Purpose Computers	35,408	33,975	1,433		
28	Total Land and Support Assets (lines 20..27)	1,452,114	1,415,567	65,339	28,792	

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2002

Company: Oregon - Idaho Utilities, Inc.

TOTAL COMPANY OPERATIONS

1. Dollars are whole.
2. Schedules from other reports are not acceptable. See attached instructions for more information.

BALANCE SHEET						
Line No.	Description (a)	Balance at End of Year (b)	Balance at Beginning of Year (c)	Plant Additions (d)	Plant Retirements (e)	Transfers and Adjustments (f)
29	Nondigital Switching	1,202,403	1,047,211	211,233	56,041	
30	2212.1 Digital Electronic Switching - Circuit					
31	2212.2 Digital Electronic Switching - Packet					
32	Total Central Office - Switching (lines 29..31)	1,202,403	1,047,211	211,233	56,041	
33	Operator Systems					
34	2231 Radio Systems					
35	2232.1 Circuit Equipment - Electronic	1,064,037	1,062,462	1,575		
36	2232.2 Circuit Equipment - Optical					
37	Total Switching and Central Office Assets (lines 32..36)	2,266,440	2,109,673	212,808	56,041	
38	2310 Information Origination/Termination					
39	2351 Public Telephone Terminal Equipment	6,348	6,348			
40	2362 Other Terminal Equipment					
41	Total Information Origination/Termination (lines 38..40)	6,348	6,348			
42	2411 Poles	65,537	65,537			
43	2421.1 Aerial Cable - Metallic	514,572	512,162	2,410		
44	2421.2 Aerial Cable - Nonmetallic					
45	2422.1 Underground Cable - Metallic					
46	2422.2 Underground Cable - Nonmetallic	4,347,964	4,297,552	50,412		
47	2423.1 Buried Cable - Metallic	4,006,500	4,004,074	2,426		
48	2423.2 Buried Cable - Nonmetallic					
49	2424 Submarine and Deep Sea Cable					
50	2426 Intra-building Network Cable					
51	2431 Aerial Wire	67,186	67,186			
52	2441 Conduit Systems	9,407	9,407			
53	Total Cable and Wire Facilities (lines 42..63)	9,011,166	8,955,918	55,248		
54	2680 Amortizable Tangible Assets	121,809	85,947	35,862		
55	2690 Intangibles	177,252	177,252			
56	Total Other Assets (lines 54..55)	299,061	263,199	35,862		
57	Telecommunications Plant in Service (lines 28+37+41+53+56)	13,035,129	12,750,705	369,257	84,833	

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2002

Company: Oregon - Idaho Utilities, Inc.

TOTAL COMPANY OPERATIONS

1. Dollars are whole.
2. Schedules from other reports are not acceptable. See attached instructions for more information.

B-1 BALANCE SHEET						
Line No.	Description (a)	Balance at End of Year (b)	Balance at Beginning of Year (c)	Plant Additions (d)	Plant Retirements (e)	Transfers and Adjustments (f)
<b>Accumulated Depreciation and Amortization</b>						
58	3100 Depreciation - Telecommunications Plant in Service	6,477,311	5,902,046		<--Beginning balance is also required.	
59	3200 Depreciation - Property Held for Future Telecommunications Use				<--Beginning balance is also required.	
60	3300 Depreciation - Nonoperating	267,083	263,199		<--Beginning balance is also required.	
61	3410 Amortization	6,744,394	6,165,245		<--Beginning balance is also required.	
62	Accumulated Depreciation and Amortization (lines 58..61)	6,297,415				
63	Net Plant (line 19 less line 62)	12,051,296				
64	Total Assets (lines 7+12+63)					
<b>Liabilities and Equity</b>						
65	4010-4030 Accounts and Notes Payable	64,582				
66	4040 Customer Deposits	4,350				
67	4070 Income Taxes - Accrued	81,891				
68	4080 Other Taxes - Accrued	7,844				
69	4100 Net Current Deferred Operating Income Tax					
70	4110 Net Current Deferred Nonoperating Income Tax					
71	4130 Other Current Liabilities	81,723				
72	Total Current Liabilities (lines 65..71)	240,390				
73	4200 Long Term Debt	7,582,361				
74	4310 Other Long Term Liabilities	116,480				
75	4320 Unamortized Operating Investment Tax Credits - Net					
76	4330 Unamortized Nonoperating Investment Tax Credits - Net					
77	4340.1 Net Noncurrent Deferred Operating Federal Income Tax					
78	4340.2 Net Noncurrent Deferred Operating State Income Tax					
79	4341 Net Deferred Tax Liability Adjustments					
80	4350 Net Noncurrent Deferred Nonoperating Income Tax					
81	4361 Deferred Tax Regulatory Liability - Net					
82	4370 Other Jurisdictional Liabilities and Deferred Credits - Net					
83	Total Other Liabilities and Deferred Credits (lines 73..82)	7,698,841				



ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2002

Company: Oregon - Idaho Utilities, Inc.

TOTAL COMPANY OPERATIONS

1. Dollars are whole.
2. Schedules from other reports are not acceptable. See attached instructions for more information.

B-1. BALANCE SHEET						
Line No.	Description (a)	Balance at End of Year (b)	Balance at Beginning of Year (c)	Plant Additions (d)	Plant Retirements (e)	Transfers and Adjustments (f)
84	4510 Capital Stock	260,000				
85	4520 Additional Paid-In Capital					
86	4530 Treasury Stock					
87	4540 Other Capital					
88	4550 Retained Earnings (from Retained Earnings, below)	3,852,065				
89	Total Stockholders' Equity (lines 84..88)	4,112,065				
90	Total Liabilities and Equity (lines 72+83+89)	12,051,296				
<b>Retained Earnings</b>						
91	460 Balance at January 1	3,604,684				
92	465 Net Income (from Income Statement, Schedule I-1, line 82)	408,200				
93	470 Dividends Declared	160,819				
94	475 Miscellaneous Debits					
95	480 Miscellaneous Credits					
96	490 Balance at December 31 (lines 91+92+95 less line 93 less 94)	3,852,065				

(This space is not used.)

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2002

Company: Oregon - Idaho Utilities, Inc.  
 TOTAL COMPANY AND TOTAL OREGON OPERATIONS

1. Dollars are whole.
2. Schedules from other reports may be acceptable. See attached instructions for more information.

Line No.	Description of Obligation (a)	Balance Outstanding at the End of the Year (b)	Stated Rate On the Face Amount (c)	Interest	
				Dollar Amount Accrued During the Year (d)	
1	Rural Utilities Service (RUS) - Loan	\$ 7,582,361	5.00%	\$	406,749
2					
3					
4					
5					
6					
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25					
26					
27		7,582,361	5.36%		406,749
28	Total				

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2002

Company: Oregon - Idaho Utilities, Inc.  
 TOTAL COMPANY OPERATIONS

1. Dollars are whole.
2. Schedules from other reports are not acceptable. See attached instructions for more information.

<b>INCOME STATEMENT</b>		
Line No.	Description (a)	Total Amount During the Year (b)
	<b>Operating Revenues</b>	
1	5000 Local Service Revenues	187,296
2	5070 Distributions of State Universal Service Funds	
3	5081.1 Subscriber Line Charges and Presubscribed Interexchange Carrier Charges	53,547
4	5081.2 Collections of Federal Universal Service Funds	1,909
5	5081.3 Collections of State Universal Service Funds	9,394
6	5081.4 Distributions of Federal Universal Service Funds	
7	5081.5 Other Intrastate End User Revenues	
8	5082.1 Switched Access Revenue - Interstate	2,179,101
9	5082.2 Switched Access Revenue - Intrastate	222,741
10	5083.1 Special Access Revenue - Interstate	74,190
11	5083.2 Special Access Revenue - Intrastate	21,988
12	Total Network Access Revenues (lines 3..11)	2,562,870
13	5105 Long Distance Message Revenue	
14	5200.1 Directory Revenue	4,741
15	5200.2 Carrier Billing and Collection Revenue	43,060
16	5200.3 Other Miscellaneous Revenue	1,141
17	Total Miscellaneous Revenues (lines 14..16)	48,942
18	5280 Nonregulated Operating Revenue	
19	5300 Uncollectible Revenues	24,280
20	Total Operating Revenues (lines 1+2+12+13+17+18-19)	2,774,828
21	Interstate and Foreign (International) Revenues Included in the Above Operating Revenues	
	<b>Operating Expenses</b>	
22	6110-6114 Network Support Expenses	
23	6120-6124 General Support Expenses	205,570
24	6211 Nondigital Switching Expense	
25	6212.1 Digital Electronic Expense - Circuit	64,625
26	6212.2 Digital Electronic Expense - Packet	
27	Total Central Office Switching Expenses (lines 24..26)	64,625
		(This space is not used.)

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2002

Company: Oregon - Idaho Utilities, Inc.

TOTAL COMPANY OPERATIONS

1. Dollars are whole.
2. Schedules from other reports are not acceptable. See attached instructions for more information.

FINANCIAL STATEMENT		
Line No.	Description (a)	Total Amount During the Year (b)
28	Operator Systems Expense	
29	Radio System Expense	32,440
30	6232.1 Circuit Equipment Expense - Electronic	
31	6232.2 Circuit Equipment Expense - Optical	32,440
32	Total Switching and Central Office Transmission Expenses (lines 28..31)	
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)	203,505
37	6411 Poles Expense (#6410 CWP)	
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	203,505
45	Total Cable and Wire Facilities Expenses (lines 37..44)	506,140
46	Total Plant Specific Expenses (lines 22+23+27+32+36+45)	
47	6511 Property Held for Future Telecommunications Use Expense	
48	6512 Provisioning Expense	
49	Total Other Property, Plant, and Equipment Expense (lines 47..48)	122,642
50	6530-6535 Network Operations Expenses	
51	6540 Access Expense	386
52	6550.1 Federal Universal Support Contributions	9,378
53	6550.2 State Universal Support Contributions	9,764
54	Total Universal Service Fund Contributions (lines 52..53)	637,823
55	6560.1 Depreciation - Telecommunications Plant in Service	
56	6560.2 Depreciation - Property Held for Future Telecommunications Use	
57	6560.3 Amortization Expense	3,885
58	Total Depreciation and Amortization Expenses (lines 55..57)	641,708
59	Total Plant Nonspecific Expenses (lines 49+50+51 +54+58)	774,114

(This space is not used.)

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2002

Company: Oregon - Idaho Utilities, Inc.  
 TOTAL COMPANY OPERATIONS

1. Dollars are whole.
2. Schedules from other reports are not acceptable. See attached instructions for more information.

		<b>11. INCOME STATEMENT</b>	
Line No.	Description (a)	Total Amount During the Year (b)	
60	6610-6613 Marketing Expenses	138,774	
61	6620 Services Expenses	138,774	
62	Total Customer Operations Expenses (lines 60-.61)	450,756	
63	6720 General and Administrative Expense		
64	6790 Less: Provision for Uncollectible Notes Receivable	1,869,784	
65	Total Operating Expenses (lines 46+59+62+63-64)	905,044	
66	Net Revenue (line 20 less line 65)		
<b>Other Income and Expenses</b>			
67	7100 Other Operating Income and Expenses		
68	7210 Operating Investment Tax Credits - Net	218,544	
69	7220 Operating Federal Income Taxes	12,541	
70	7230 Operating State and Local Income Taxes	59,198	
71	7240 Operating Other Taxes	(17,221)	
72	7250.1 Provision for Deferred Operating Federal Income Tax - Net	(3,812)	
73	7250.2 Provision for Deferred Operating State Income Tax - Net	269,250	
74	Net Operating Taxes (lines 68-.73)	635,794	
75	Net Operating Income (lines 66+67-74)	192,904	
76	7300 Nonoperating Income and Expenses		
77	7400 Nonoperating Taxes		
78	7500 Interest and Related Items	411,062	
79	7600 Extraordinary Items		
80	7910 Income Effect of Jurisdictional Differences - Net		
81	7990 Nonregulated Net Income	(9,436)	
82	Net Income (lines 75+76+79+80+81-77-78)	408,200	
<b>12. FULL-TIME EMPLOYEES</b>			
1	Management Employees	4	
2	Nonmanagement Employees	5	
3	Employees Allocated from or Paid by Affiliated Companies		
4	Total Full-Time Employees (lines 1..3)	9	

(This space is not used.)

(This space is not used.)

THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2002

Company: Oregon - Idaho Utilities, Inc.  
 TOTAL COMPANY AND TOTAL OREGON OPERATIONS

- Dollars are whole (rounded to the nearest dollar).
- Schedules from other reports are not acceptable. See attached instructions for more information.

**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)	Insurance and Pensions (c)	Director Fees (d)	Other Compensation (f)				
					Total Amount (e)	Description			
1	Larry W. Clark, Director & President	130,354	8,411	NONE	18,000	Deferred Compensation	156,765	156,765	
2	Jeffrey F. Beck, Director & Vice Pres.	92,400	6,996	NONE	18,000	Deferred Compensation	117,396	117,396	
3	Douglas Musgrave, Operations Manager	51,953	3,022	NONE	6,000	Deferred Compensation	60,975	60,975	
4	Renee Suddarth, Asst. Corp. Secty.	45,540	5,674	NONE	6,000	Deferred Compensation	57,214	57,214	
5									
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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.

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2002

Company: Oregon - Idaho Utilities, Inc.

TOTAL COMPANY OPERATIONS

1. Dollars are whole.
2. Schedules from other reports are not acceptable. See attached instructions for more information.

**1-4 OPERATING TAXES OTHER THAN FEDERAL INCOME TAX**

Line No.	Description (a)	Total Amount During the Year (b)	
1	State Income Tax:		
2	Current	12,541	
3	Current Deferred	(3,812)	
4	Prior Deferred		
5	Total Current and Deferred State Income Tax (lines 1..3)	8,729	
6	7240 Property Taxes	56,941	
7	7240 Privilege Taxes, Fees, and Other Assessments	2,257	
8	7240 Other Taxes		
	Total Other Operating Taxes (lines 4..7)	67,927	
			Schedule 1-4 is not required from average schedule companies, large utilities that elected price cap regulation under ORS 759.405, or large utilities that are subject to unbundling requirements under docket UM 351.

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2002

Company: Oregon - Idaho Utilities, Inc.  
 TOTAL COMPANY AND TOTAL OREGON OPERATIONS

1. Dollars are whole.
2. Schedules from other reports may be acceptable. See attached instructions for more information.

Line No.	Particulars (a)	Total Oregon Amount	
		Company Amount (b)	Nonregulated (d)
	<b>16. RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAX</b>		
	<i>Schedule 1-6 is not required from (a) average schedule companies; (b) cooperatives that do not report federal income tax on Schedule I-1; (c) large utilities that elected price cap regulation under ORS 759.405; or (d) large utilities that are subject to unbundling requirements under docket UM 351.</i>		
1	Total revenues (Accounts 5xxx except 5300)	2,799,108	2,799,108
2	Total expenses (Accounts 6xxx and 5300)	1,894,064	1,894,064
3	Other income (Accounts 71xx, 73xx, 76xx, 79xx)	183,468	192,904
4	Operating Taxes Other Than Federal (Accounts 72xx)	67,927	67,927
5	Nonoperating Taxes (Accounts 74xx)	411,062	411,062
6	Interest, including debt discount, expense, and premium amortization (Accounts 75xx)	609,523	618,959
7	Net income before federal income tax (lines 1..6)	646,250	641,708
8	Tax additions (identify):	756	756
9	Tax depreciation and amortization (additions)	332	332
10	Meal Adjustments	56,000	56,000
11	Dues Adjustments	4,480	4,480
12	Nonqualified deferred Compensation plan		
13	Nonqualified deferred Compensation plan interest		
	Total additions (lines 8..12)	707,818	703,276
14	Tax deductions and nontaxable income (identify):	652,588	642,250
15	Tax depreciation and amortization (deductions)	678	678
16	4797 Loss on Disposal	3,812	3,812
17	Deferred State Income Tax		
18	Total deductions (lines 14..18)	657,078	646,740
19	Taxable net income as shown on tax return (lines 7+13-19)	660,263	675,495
20	Tax computation and adjustments (identify):	218,544	223,586
21			
22			
23			
24	Total current federal income tax expense (lines 21..23)	218,544	223,586
25	Net investment tax credits		
26	Current deferred federal income tax expense		
27	Prior deferred federal income tax expense	(17,221)	(17,221)
28	Net federal income tax expense shown on Schedule I-1 (lines 24..27)	201,323	206,365

**Federal income tax information is not available.** The respondent will file this data with OPUC on or about \_\_\_\_\_.

The respondent needs extra time because: \_\_\_\_\_



ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2002

Company: Oregon - Idaho Utilities, Inc.  
 TOTAL COMPANY AND TOTAL OREGON OPERATIONS

1. Dollars are whole.
2. Schedules from other reports may be acceptable. See attached instructions for more information.

Line No.	Particulars (a)	Total Oregon Amount	
		Company Amount (b)	Operating (c) / Nonregulated (d)
<b>17. RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR OREGON STATE EXCISE (INCOME) TAX</b>			
	Schedule 1-7 is not required from (a) average schedule companies; (b) cooperatives that report no Oregon income tax on Schedule I-1; (c) large utilities that elected price cap regulation under ORS 759.405; or (d) large utilities that are subject to unbundling requirements under docket UM 351.		
1	Total revenues (Accounts 5xxx except 5300)	2,799,108	2,799,108
2	Total expenses (Accounts 6xxx and 5300)	1,894,064	1,894,064
3	Other income (Accounts 71xx, 73xx, 76xx, 79xx)	183,468	192,904
4	Operating Taxes Other Than Oregon State (Accounts 72xx)	59,198	59,198
5	Nonoperating Taxes (Accounts 74xx)	411,062	411,062
6	Interest, including debt discount, expense, and premium amortization (Accounts 75xx)	618,252	627,688
7	Net income before Oregon income tax (lines 1..6)	646,250	641,708
8	Tax additions (identify):	756	756
9	Tax depreciation and amortization (additions)	332	332
10	Meals Adjustment	60,480	60,480
11	Dues Adjustment	707,818	703,276
12	Nonqualified deferred compensation agreement		
	Total additions (lines 8..11)	652,588	642,250
13	Tax deductions and nontaxable income (identify):	678	678
14	Tax depreciation and amortization (deductions)		
15	4797 Loss on Disposal		
16	Total deductions (lines 13..16)	653,266	642,928
17	Taxable income on tax return (lines 7+12-17)	672,804	688,036
18	Apportionment factor (applies to multistate companies)	100.000%	100.000%
19	Apportioned taxable income	672,804	688,036
20	Oregon income tax rate	6.600%	6.600%
21	Oregon income tax	44,405	45,410
22	Adjustments:		
	Cosolidated & Multi-State Adjustment	(36,718)	(36,718)
23	Total current Oregon income tax expense (lines 23..24)	7,687	8,692
24	Current deferred Oregon income tax expense	(3,812)	(3,812)
25	Prior deferred Oregon income tax expense	3,875	4,880
26	Net Oregon income taxes on Schedule I-1 (lines 25..27)		
27			
28			
<input type="checkbox"/> <b>Oregon excise (income) tax information is not available.</b> The respondent will file this data with OPUC on or about _____. The respondent needs extra time because: _____			

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2002

Company: Oregon - Idaho Utilities, Inc.

TOTAL COMPANY OPERATIONS

1. Dollars are whole.
2. Schedules from other reports may be acceptable. See attached instructions for more information.

**18. TRANSACTIONS WITH AFFILIATED AND NONREGULATED OPERATIONS**  
**A. Cost Allocation Manual (CAM)**

- The respondent is not required to file a CAM under Oregon Administrative Rules (OARs) 860-027-0052, 860-034-0394, or 860-034-0740.
  - The respondent's CAM, filed with OPUC, is up to date for the year covered by this report.
  - The respondent's filed CAM is not up to date. A revised CAM is attached.
  - The respondent's CAM is not up to date. The respondent will file a revised CAM with OPUC on or about \_\_\_\_\_.
- The respondent needs this extra time because \_\_\_\_\_

**B. Intercompany Loans**

Line No.	Name of Affiliated Company (a)	Respondent Lent (L) or Borrowed (B) (b)	Highest Amount Outstanding During Year (c)	Total Interest Accrued During the Year (d)
<input type="checkbox"/> 1	NOT REQUIRED: The respondent is an average schedule company or does not make annual access charge filings.			
<input checked="" type="checkbox"/> 1	Humboldt Telephone Company	Lender	1,677,124	
2				
3				
4				
5				
6				

**C. Intra-company Transfers and Payments**

Line No.	Segment or Division of Respondent (a)	Description of Transactions Between Regulated and Nonregulated Segments of the Respondent (amounts subject to Part 64) (b)	Total Company Charges and Credits to Operating Accounts (c)	Total Oregon Charges and Credits to Operating Accounts (d)
<input type="checkbox"/> 1		NOT REQUIRED: The respondent is an average schedule company or does not make annual access charge filings.		
<input checked="" type="checkbox"/> 1		REQUIRED: The respondent is a cost company and makes annual access charge filings. See attached instructions.		
2				
3				
4				
5				
6				
7	Other Transfers or Payments (where annual amounts ≤ \$50,000)			
8	Total Intra-company Transactions			

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2002

Company: Oregon - Idaho Utilities, Inc.

TOTAL COMPANY OPERATIONS

1. All amounts are whole.
2. Schedules from other reports are not acceptable. See attached instructions for more information.

**541 SWITCHES AND ACCESS LINES IN SERVICE**

Line No.	Description (a)	Balance at End of Year (b)
1	Total Central Office Switches in Service	2
2	Access Lines in Service by Customer:	
3	Residential Access Lines:	535
4	Single Party	
5	Multiparty	535
6	Total Residential Access Lines (lines 2..3)	
7	Business Access Lines:	147
8	Single Party	
9	Multi Party	1
10	PBX Trunks	
11	Centrex-CO Line Count	
12	ISDN "B" Channels	
13	Total Business Access Lines (lines 5..9)	148
14	Other Access Lines:	
15	Radio Common Carrier (RCC) and Mobile	
16	WATS Closed End (inWATS and outWATS)	
17	Switched Access - FGA FX/ONAL	13
18	Payphone (public and semipublic)	
19	UNE Network Access Channels (NACs)	
20	Dedicated (non-switched) Private Lines and Special Access	
21	Wideband Data Lines	
22	Other	55
23	Total Other Access Lines (lines 11..18)	68
24	Total Access Lines (lines 4+10+19)	751

(This space is not used.)