

ORE-T

# ANNUAL REPORT

OF

OREGON-IDAHO UTILITIES, INC.

NAME

ATTN: RYAN CLARK

PO BOX 1480

NAMPA, ID 83653

ADDRESS

IDAHO PUBLIC  
UTILITIES COMMISSION

2016 APR -8 AM 9:04

RECEIVED

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2015

OREGON-IDAHO UTILITIES INC.

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

ORE-T

April 8<sup>th</sup>, 2016

Terri Carlock  
Deputy Administrator of Utilities  
Idaho Public Utilities Commission  
P.O. Box 83720  
Boise, ID 83720-0074

RECEIVED  
2016 APR - 8 AM 8:58  
IDAHO PUBLIC  
UTILITIES COMMISSION

**RE: 2015 Annual Report for Oregon-Idaho Utilities, Inc.**

Dear Ms. Carlock:

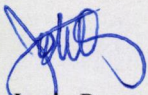
Please find enclosed the 2015 Annual Report for Oregon-Idaho Utilities, Inc. (OIU). Consistent with our practice in prior years, we have prepared the Idaho report by attaching a revised title page to the information set forth in our Oregon Form O report for the same period.

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 Idaho specific operating results is not feasible. As a general rule though, the company has historically reported the Idaho-specific portion of the total study area data shown in this report as approximately 10% of the total company.

If you have any questions with the enclosed Annual Report, please contact me.

Sincerely,

OREGON IDAHO UTILITIES, INC.



Justin Perez  
Controller / Corporate Secretary

Enclosures

CERTIFICATE

State of Idaho )  
County of CANYON ) ss

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.

\_\_\_\_\_  
(Chief Officer)

\_\_\_\_\_  
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me this 5<sup>th</sup> day of April, (Year) 2016.

\_\_\_\_\_  
Notary Public

My Commission expires 8/11/18, (Year) 2018.

Cathy M. Gifford  
Notary Public  
State of Idaho

# ANNUAL REPORT FORM O

Results of Oregon Operations for Incumbent Local Exchange Carriers (ILECs)

PUC Identification No.: 6

**OREGON IDAHO UTILITIES, INC.**

(name of responding telecommunications cooperative or utility)

TO THE  
PUBLIC UTILITY COMMISSION OF OREGON  
Street Address: 201 High St. SE Ste. 100, Salem, OR 97308-1088  
Mailing Address: PO Box 1088, Salem OR 97308-1088

**FOR THE YEAR ENDING DECEMBER 31, 2015**

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\* 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

c This schedule contains **CONFIDENTIAL** information.

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2015

**A-1. 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.		
Name of Person (including title) Whom OPUC Should Contact About This Report:		Voice Telephone Number:	
Same		208-461-7802	
Business Street Address:		Facsimile Number:	
1023 N. Horton Street, Nampa ID 83651		208-461-7896	
Mailing Address (if same as street address, write "SAME"):			
1023 N. Horton Street, Nampa ID 83651			
E-mail Address:			
justin.perez@oiutelecom.net			

**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.
- 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, 2015, through December 31, 2015.

 \_\_\_\_\_  
 Justin Perez (printed or typed name) Controller (printed or typed title)  
 MARCH 23 2016 (date)

March 23<sup>rd</sup>, 2016

2015 OREGON PUBLIC UTILITY COMMISSION TELECOMMUNICATIONS  
ANNUAL REPORT FORM O

Oregon-Idaho Utilities, Inc., (OIU) presents its 2015 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.

OREGON-IDAHO UTILITIES, INC.

Company: Company Name Here

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

If there were changes during the year, indicate the changes by selection of the appropriate check box, and create a note using the Notes button to describe the changes.

- 1.  Change In Service Territory  Extensions of Service
- Sale of Company  Abandonment
- Merger  Change in Identity

No Change

- 2.  Change in Accounting Standards

Effective:  Month  Day  Year

No Change

Briefly describe the changes in accounting standards and the impact on the accounts as provided for by generally accepted accounting principles by using the Notes button.

- 3.  Change in Ownership or Direct Control  
Provide information by using the Notes button and selection for part below:
  - 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 Preferred	1,200 1,400	Robinson Communications Corporation P.O. Box 1880 Nampa, ID 83653
2			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, 2015  
 Company: OREGON IDAHO UTILITIES, INC.

**B-1. BALANCE SHEET**

Line No.	Account No.	Description (a)	Balance at Beginning of Year (b)	Plant Additions (c)	Plant Retirements (d)	Other Debits & Credits (e)	Balance at End of Year (f)
<b>Assets</b>							
1	1120	Cash and Equivalents	\$ 552,731	\$ -	\$ -	\$ -	\$ 410,352
2	1170	Receivables	\$ 1,310,554	\$ -	\$ -	\$ -	\$ 1,407,512
3	1171	Allowance for Doubtful Accounts	\$ -	\$ -	\$ -	\$ -	\$ -
4	1220	Inventories	\$ 200,321	\$ -	\$ -	\$ -	\$ 188,858
5	1280	Prepayments	\$ 168,035	\$ -	\$ -	\$ -	\$ 86,908
6	1350	Other Current Assets	\$ -	\$ -	\$ -	\$ -	\$ -
7		<b>Total Current Assets (lines 1..6)</b>	\$ 2,231,641	\$ -	\$ -	\$ -	\$ 2,093,630
8	1406	Nonregulated Investments	\$ -	\$ -	\$ -	\$ -	\$ -
9	1410	Other Noncurrent Assets	\$ 42,427	\$ -	\$ -	\$ -	\$ 43,002
10	1438	Deferred Maintenance, Retirements, and Other Deferred Charges	\$ -	\$ -	\$ -	\$ -	\$ -
11	1500	Other Jurisdictional Assets - Net	\$ -	\$ -	\$ -	\$ -	\$ -
12		<b>Total Noncurrent Assets (lines 8..11)</b>	\$ 42,427	\$ -	\$ -	\$ -	\$ 43,002
13	2001	Telecommunications Plant in Service (line 61)	\$ 17,844,662	\$ 150,253	\$ 106,329	\$ -	\$ 17,888,586
14	2002	Property Held for Future Telecommunications Use	\$ -	\$ -	\$ -	\$ -	\$ -
15	2003	Telecommunications Plant Under Construction	\$ 2,145	\$ -	\$ -	\$ -	\$ 9,129
16	2005	Telecommunications Plant Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
17	2006	Nonoperating Plant	\$ 101,412	\$ -	\$ -	\$ -	\$ 90,790
18	2007	Goodwill	\$ -	\$ -	\$ -	\$ -	\$ -
19		<b>Total Plant (lines 13..18)</b>	\$ 17,948,219	\$ 150,253	\$ 106,329	\$ -	\$ 17,988,505

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2015

Company: OREGON IDAHO UTILITIES, INC.

B-1. BALANCE SHEET							
Line No.	Account No.	Description (a)	Balance at Beginning of Year (b)	Plant Additions (c)	Plant Retirements (d)	Other Debits & Credits (e)	Balance at End of Year (f)
<b>Telecommunications Plant in Service</b>							
20	2111	Land	\$ 20,662	\$ -	\$ -	\$ -	\$ 20,662
21	2112	Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
22	2113	Aircraft	\$ 1,113,000	\$ -	\$ -	\$ -	\$ 1,113,000
23	2114	Tools and Other Work Equipment	\$ 22,681	\$ -	\$ -	\$ -	\$ 22,681
24	2121	Buildings	\$ 855,369	\$ 14,517	\$ -	\$ -	\$ 869,886
25	2122	Furniture	\$ 16,721	\$ -	\$ -	\$ -	\$ 16,721
26	2123.1	Office Support Equipment	\$ 41,048	\$ -	\$ -	\$ -	\$ 41,048
27	2123.2	Company Communications Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
28		Sub-Total 2123 Office Equipment (lines 26+27)	\$ 41,048	\$ -	\$ -	\$ -	\$ 41,048
29	2124	General Purpose Computers	\$ 76,809	\$ -	\$ -	\$ -	\$ 76,809
30		Total Land and Support (lines 20..27 and 29)	\$ 2,146,290	\$ 14,517	\$ -	\$ -	\$ 2,160,807
31	2211	Nondigital Switching	\$ -	\$ -	\$ -	\$ -	\$ -
32	2212.1	Digital Electronic Switching - Circuit	\$ 429,122	\$ 2,691	\$ 10,198	\$ -	\$ 421,615
33	2212.21	Digital Electronic Switching - Packet Switching	\$ -	\$ -	\$ -	\$ -	\$ -
34	2212.22	Digital Electronic Switching - Soft Switch	\$ 355,156	\$ -	\$ -	\$ -	\$ 355,156
35		Total Central Office - Switching (lines 31..34)	\$ 784,278	\$ 2,691	\$ 10,198	\$ -	\$ 776,771
36	2220	Operator Systems	\$ -	\$ -	\$ -	\$ -	\$ -
37	2231	Radio Systems	\$ -	\$ -	\$ -	\$ -	\$ -
38	2232.1	Circuit Equipment - Electronic	\$ 2,448,247	\$ 104,198	\$ 94,994	\$ -	\$ 2,457,451
39	2232.2	Circuit Equipment - Optical	\$ -	\$ -	\$ -	\$ -	\$ -
40		Total Central Office - Transmission (lines 37..39)	\$ 2,448,247	\$ 104,198	\$ 94,994	\$ -	\$ 2,457,451
41		Total Switching and Transmission (lines 35..39)	\$ 3,232,525	\$ 106,889	\$ 105,192	\$ -	\$ 3,234,222
42	2310	Information Origination/Termination	\$ -	\$ -	\$ -	\$ -	\$ -
43	2351	Public Telephone Terminal Equipment	\$ 6,348	\$ -	\$ -	\$ -	\$ 6,348
44	2362	Other Terminal Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
45		Total Information Origination/Termination (lines 42..44)	\$ 6,348	\$ -	\$ -	\$ -	\$ 6,348
46	2411	Poles	\$ 15,441	\$ -	\$ -	\$ -	\$ 15,441
47	2421.1	Aerial Cable - Metallic	\$ 513,443	\$ -	\$ -	\$ -	\$ 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	\$ 4,878,894	\$ 23,157	\$ 965	\$ -	\$ 4,901,086
52	2423.2	Buried Cable - Nonmetallic	\$ 6,882,245	\$ 5,690	\$ 172	\$ -	\$ 6,887,763
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)	\$ 12,299,430	\$ 28,847	\$ 1,137	\$ -	\$ 12,327,140
58	2680	Amortizable Tangible Assets	\$ 160,069	\$ -	\$ -	\$ -	\$ 160,069
59	2690	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -
60		Total Other Assets (lines 58..59)	\$ 160,069	\$ -	\$ -	\$ -	\$ 160,069
61		Telecommunications Plant in Service (lines 30+41+45+57+60)	\$ 17,844,662	\$ 150,253	\$ 106,329	\$ -	\$ 17,888,586

Company: OREGON IDAHO UTILITIES, INC.

**B-1. BALANCE SHEET**

Line No.	Account No.	Description (a)	Balance at Beginning of Year (b)	Plant Additions (c)	Plant Retirements (d)	Other Debits & Credits (e)	Balance at End of Year (f)
<b>Accumulated Depreciation and Amortization</b>							
62	3100	Accumulated Depreciation	\$ 12,103,394	\$ -	\$ -	\$ -	\$ 12,863,951
63	3200	Depreciation - Property Held for Future Telecommunications Use	\$ -	\$ -	\$ -	\$ -	\$ -
64	3300	Depreciation - Nonoperating	\$ 25,945	\$ -	\$ -	\$ -	\$ 19,710
65	3400	Accumulated amortization-Tangible	\$ 154,766	\$ -	\$ -	\$ -	\$ 157,948
66		Accumulated Depreciation and Amortization (lines 62..65)	\$ 12,284,105	\$ -	\$ -	\$ -	\$ 13,041,609
67		Net Plant (line 19 less line 66)	\$ 5,664,114	\$ 150,253	\$ 106,329	\$ -	\$ 4,946,896
68		Total Assets (lines 7+12+67)	\$ 7,936,182	\$ 150,253	\$ 106,329	\$ -	\$ 7,083,528
<b>Liabilities and Equity</b>							
69	4010	Current Accounts & Notes Payable (excludes State USF)	\$ 121,294	\$ -	\$ -	\$ 6,598	\$ 128,192
70	4010.2	Collection and Contribution of State USF	\$ 2,919	\$ -	\$ -	\$ (45)	\$ 2,874
71	4040	Customer Deposits	\$ 5,581	\$ -	\$ -	\$ 533	\$ 6,114
72	4070	Income Taxes - Accrued	\$ -	\$ -	\$ -	\$ 3,889	\$ 3,889
73	4080	Other Taxes - Accrued	\$ 4,958	\$ -	\$ -	\$ 4,626	\$ 9,584
74	4100	Net Current Deferred Operating Income Tax	\$ 416,000	\$ -	\$ -	\$ (78,000)	\$ 338,000
75	4110	Net Current Deferred Nonoperating Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -
76	4130	Other Current Liabilities	\$ 1,082,414	\$ -	\$ -	\$ (656,367)	\$ 426,027
77		Total Current Liabilities (lines 69..76)	\$ 1,833,166	\$ -	\$ -	\$ (465,265)	\$ 914,680
78	4200	Long Term debt and funded debt	\$ 475,247	\$ -	\$ -	\$ -	\$ 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)	\$ 475,247	\$ -	\$ -	\$ (465,265)	\$ 9,962
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)	\$ 5,569,769	\$ -	\$ -	\$ -	\$ 5,898,886
94		Total Stockholders' Equity (lines 89..93)	\$ 5,829,769	\$ -	\$ -	\$ -	\$ 6,156,886
95		Total Liabilities and Equity (lines 77+88+94)	\$ 7,938,182	\$ -	\$ -	\$ (1,183,771)	\$ 7,083,528

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2015  
 Company: OREGON IDAHO UTILITIES, INC.

**B-1. BALANCE SHEET**

Line No.	Account No.	Description (a)	Balance at Beginning of Year (b)	Plant Additions (c)	Plant Retirements (d)	Other Debits & Credits (e)	Balance at End of Year (f)
<b>Retained Earnings</b>							
96	460	Balance at January 1	\$ 5,375,129	\$ -	\$ -	\$ 194,638	\$ 5,569,767
97	465	Net Income (from Income Statement, Schedule I-1, line 81)	\$ 594,640	\$ -	\$ -	\$ -	\$ 729,119
98	470	Dividends Declared	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000
99	475	Miscellaneous Debits (Include explanation by adding a note)	\$ -	\$ -	\$ -	\$ -	\$ -
100	480	Miscellaneous Credits (Include explanation by adding a note)	\$ -	\$ -	\$ -	\$ -	\$ -
101	490	<b>Balance at December 31 (lines 96+97+100 less line 98 &amp; 99)</b>	<b>\$ 5,569,769</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 194,638</b>	<b>\$ 5,898,886</b>

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2015

Company: OREGON IDAHO UTILITIES, INC.

Line No.	Account No.	Plant Account Description (a)	Accumulated Balance at Beginning of Year (b)	CREDITS During the Year (c)		CHARGES During the Year (e)			Accumulated Balance at End of Year (g)	Composite Depreciation Rate (%) (h)
				Charged to Expense Account	Other	Retired	Other	Charges		
<b>DEPRECIATION</b>										
1	2112	Vehicles	\$ 864,907	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 864,907	
2	2113	Aircraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3	2114	Tools and Other Work Equipment	\$ 17,060	\$ 816	\$ -	\$ -	\$ -	\$ -	\$ 17,876	
4	2121	Buildings	\$ 503,182	\$ 22,406	\$ -	\$ -	\$ -	\$ -	\$ 525,588	
5	2122	Furniture	\$ 16,721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,721	
6	2123.1	Office Support Equipment	\$ 30,479	\$ 2,131	\$ -	\$ -	\$ -	\$ -	\$ 32,610	
7	2123.2	Company Communications Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8	2124	Sub-Total 2123 Office Equipment (lines 6..7)	\$ 30,479	\$ 2,131	\$ -	\$ -	\$ -	\$ -	\$ 32,610	
9	2124	General Purpose Computers	\$ 52,773	\$ 7,840	\$ -	\$ -	\$ -	\$ -	\$ 60,613	
10		Total Support (lines 1..7 and 9)	\$ 1,486,122	\$ 96,402	\$ -	\$ -	\$ -	\$ -	\$ 1,580,524	
11	2211	Nondigital Switching	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12	2212.1	Digital Electronic Switching - Circuit	\$ (39,766)	\$ 25,300	\$ -	\$ 10,198	\$ -	\$ -	\$ (24,664)	
13	#####	Digital Electronic Switching - Packet Switching	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	#####	Digital Electronic Switching - Soft Switch	\$ 47,547	\$ 42,263	\$ -	\$ -	\$ -	\$ -	\$ 89,810	
15	#####	Total Switching (lines 11..14)	\$ 7,781	\$ 67,663	\$ -	\$ 10,198	\$ -	\$ -	\$ 65,146	
16	2220	Operator Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
17	2231	Radio Systems	\$ 18,294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,294	
18	2232.1	Circuit Equipment - Electronic	\$ 1,091,597	\$ 177,884	\$ -	\$ 94,994	\$ -	\$ -	\$ 1,174,487	
19	2232.2	Circuit Equipment - Optical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20		Total Circuit (lines 17..19)	\$ 1,109,891	\$ 177,884	\$ -	\$ 94,994	\$ -	\$ -	\$ 1,192,781	
21	2310	Information Origination/Termination	\$ 933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 933	
22	2351	Public Tel. Terminal Equipment	\$ 6,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,348	
23	2362	Other Terminal Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
24	2411	Poles	\$ 52,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,788	
25	2421.1	Aerial Cable - Metallic	\$ 545,475	\$ 22,801	\$ -	\$ -	\$ -	\$ -	\$ 568,276	
26	2421.2	Aerial Cable - Nonmetallic	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
27	2422.1	Underground Cable - Metallic	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
28	2422.2	Underground Cable - Nonmetallic	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
29	2423.1	Buried Cable - Metallic	\$ 4,549,890	\$ 200,446	\$ -	\$ 965	\$ -	\$ -	\$ 4,749,371	
30	2423.2	Buried Cable - Nonmetallic	\$ 4,328,640	\$ 302,625	\$ -	\$ 172	\$ -	\$ -	\$ 4,631,093	
31	2424	Submarine and Deep Sea Cable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32	2426	Intrabuilding Network Cable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33	2431	Aerial Wire	\$ 9,502	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,502	
34	2441	Conduit Systems	\$ 7,024	\$ 165	\$ -	\$ -	\$ -	\$ -	\$ 7,189	
35		Total Cable and Wire (lines 24..34)	\$ 9,493,319	\$ 626,037	\$ -	\$ 1,137	\$ -	\$ -	\$ 10,018,219	
36		Total Depreciation (lines 10+15+18+20+21+22+23+35)	\$ 12,103,394	\$ 866,888	\$ -	\$ 106,329	\$ -	\$ -	\$ 12,863,951	
<b>AMORTIZATION</b>										
37	2680	Amortizable Tangible Assets	\$ 154,766	\$ 3,182	\$ -	\$ -	\$ -	\$ -	\$ 157,948	
38	2690	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
39		Total Amortization (lines 37..38)	\$ 154,766.00	\$ 3,182.00	\$ -	\$ -	\$ -	\$ -	\$ 157,948.00	

Company: OREGON IDAHO UTILITIES, INC.

B-3. ANALYSIS OF CHARGES RELATED TO PLANT RETIRED							
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	2123.2	Company Communications Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
8		<b>Sub-Total 2123 Office Equipment (Lines 6..7)</b>	\$ -	\$ -	\$ -	\$ -	\$ -
9	2124	General Purpose Computers	\$ -	\$ -	\$ -	\$ -	\$ -
10	2211	Nondigital Switching	\$ -	\$ -	\$ -	\$ -	\$ -
11	2212.1	Digital Electronic Switching - Circuit	\$ 10,198	\$ -	\$ -	\$ -	\$ 10,198
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	\$ 94,994	\$ -	\$ -	\$ -	\$ 94,994
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	\$ -	\$ -	\$ -	\$ -	\$ -
23	2421.2	Aerial Cable - Nonmetallic	\$ -	\$ -	\$ -	\$ -	\$ -
24	2422.1	Underground Cable - Metallic	\$ -	\$ -	\$ -	\$ -	\$ -
25	2422.2	Underground Cable - Nonmetallic	\$ -	\$ -	\$ -	\$ -	\$ -
26	2423.1	Buried Cable - Metallic	\$ 965	\$ -	\$ -	\$ -	\$ 965
27	2423.2	Buried Cable - Nonmetallic	\$ 172	\$ -	\$ -	\$ -	\$ 172
28	2424	Submarine and Deep Sea Cable	\$ -	\$ -	\$ -	\$ -	\$ -
29	2426	Intrabuilding Network Cable	\$ -	\$ -	\$ -	\$ -	\$ -
30	2431	Aerial Wire	\$ -	\$ -	\$ -	\$ -	\$ -
31	2441	Conduit Systems	\$ -	\$ -	\$ -	\$ -	\$ -
32		<b>Total Charges Related to Plant Retired (lines 1..7, 9..31)</b>	\$ 106,329	\$ -	\$ -	\$ -	\$ 106,329

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2015

Company: OREGON IDAHO UTILITIES, INC.

**B-4. LONG-TERM DEBT**

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	-	249,636	\$ 249,636
2	US Bank Loan "A"	-	26,744	\$ 26,744
3	US Bank Loan "B"	9,962	14,522	\$ 24,484
4		-	-	\$ -
5		-	-	\$ -
6		-	-	\$ -
7		-	-	\$ -
8		-	-	\$ -
9		-	-	\$ -
10		-	-	\$ -
11		-	-	\$ -
12		-	-	\$ -
13		-	-	\$ -
14		-	-	\$ -
15		-	-	\$ -
16		-	-	\$ -
17		-	-	\$ -
18		-	-	\$ -
19		-	-	\$ -
20		-	-	\$ -
21		-	-	\$ -
22		-	-	\$ -
23		-	-	\$ -
24		-	-	\$ -
25		-	-	\$ -
26	Total	\$ 9,962	\$ 290,902	\$ 300,864

Company: OREGON IDAHO UTILITIES, INC.

<b>I-1. INCOME STATEMENT</b>			
Line No.	Account No.	Description (a)	Total Amount During the Year (b)
<b>Operating Revenues</b>			
1	5000	Basic Local Service Revenue	\$ 151,112
2	5070	Distributions of State Universal Service Funds (Monies Received from State USFs)	\$ 343,549
3	5081.1	Subscriber Line Charges and Presubscribed Interexchange Carrier Charges	\$ 61,914
4	5081.2	Collections of Federal Universal Service Funds (Monies Billed to Customers for Fed USF)	\$ 55,239
5	5081.4	Distributions of Federal Universal Service Funds (Monies Received from Federal USF)	\$ 1,228,998
6	5081.5-9	Other Intrastate End User Revenues	\$ -
7	5082.1	Switched Access Revenue - Interstate	\$ 1,678,855
8	5082.2	Switched Access Revenue - Intrastate	\$ 82,756
9	5083.1	Special Access Revenue - Interstate	\$ 616,162
10	5083.2	Special Access Revenue - Intrastate	\$ 50,832
11		<b>Total Network Access Revenues (lines 3..10)</b>	<b>\$ 3,774,756</b>
12	5100	Long Distance Message Revenue	\$ -
13	5200.1	Directory Revenue	\$ 1,720
14	5200.2	Carrier Billing and Collection Revenue	\$ 11,794
15	5200.3	Other Miscellaneous Revenue	\$ (28)
16		<b>Total Miscellaneous Revenues (lines 13..15)</b>	<b>\$ 13,486</b>
17	5280	Nonregulated Operating Revenue	\$ -
18	5300	Uncollectible Revenues (enter as a negative value)	\$ 101
19		<b>Total Operating Revenues (lines 1+2+11+12+16+17+18)</b>	<b>\$ 4,283,004</b>
20		Interstate and Foreign (International) Revenues Included in the Above Operating Revenues	\$ -



Company: OREGON IDAHO UTILITIES, INC.

<b>I-1. INCOME STATEMENT</b>			
Line No.	Account No.	Description (a)	Total Amount During the Year (b)
<b>Operating Expenses</b>			
21	6110-6114	Network Support Expenses	\$ -
22	6120-6124	General Support Expenses	\$ 162,951
23	6211	Nondigital Switching Expense	\$ -
24	6212.1	Digital Electronic Expense - Circuit	\$ 87,164
25	6212.21	Digital Electronic Expense - Packet Switching	\$ -
26	6212.22	Digital Electronic Expense - Soft Switch	\$ -
27		<b>Total Central Office Switching Expenses (lines 23..26)</b>	<b>\$ 87,164</b>
28	6220	Operator Systems Expense	\$ -
29	6231	Radio System Expense	\$ -
30	6232.1	Circuit Equipment Expense - Electronic	\$ 109,449
31	6232.2	Circuit Equipment Expense - Optical	\$ -
32		<b>Total Switching and Central Office Transmission Expenses (lines 28..31)</b>	<b>\$ 109,449</b>
33	6310-6341	Information Origination/Termination Expense	\$ -
34	6351	Public Telephone Terminal Equipment Expense	\$ -
35	6362	Other Terminal Equipment Expense	\$ -
36		<b>Total Information Origination/Termination (lines 33..35)</b>	<b>\$ -</b>
37	6411	Poles Expense	\$ 445,778
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		<b>Total Cable and Wire Facilities Expenses (lines 37..44)</b>	<b>\$ 445,778</b>
46		<b>Total Plant Specific Expenses (lines 21+22+27+32+36+45)</b>	<b>\$ 805,342</b>
47	6511	Property Held for Future Telecommunications Use Expense	\$ -
48	6512	Provisioning Expense	\$ -
49		<b>Total Other Property, Plant, and Equipment Expense (lines 47..48)</b>	<b>\$ -</b>
50	6530-6535	Network Operations Expenses	\$ 255,713
51	6540	Access Expense	\$ -
52	6540.1	Federal Universal Support Contributions (Monies You Paid Into Fed USF)	\$ 64,056
53	6561	Depreciation - Telecommunications Plant in Service (B-2, Total of Column (c) Depreciation)	\$ 866,886
54	6562	Depreciation - Property Held for Future Telecommunications Use	\$ -
55	6563	Amortization Expense - Tangible Assets (B-2, Column (c), Acct 2680)	\$ 3,182
56	6564	Amortization Expense - Intangible Assets (B-2, Column (c), Acct 2690)	\$ -
57		<b>Total Depreciation and Amortization Expenses (lines 53..56)</b>	<b>\$ 870,068</b>
58		<b>Total Plant Nonspecific Expenses (lines 49+50+51+52+57)</b>	<b>\$ 1,189,837</b>
59	6610-6613	Marketing Expenses	\$ -
60	6620	Services Expenses	\$ 190,771
61		<b>Total Customer Operations Expenses (lines 59..60)</b>	<b>\$ 190,771</b>
62	6720	General and Administrative Expense	\$ 722,087
63	6790	Less: Provision for Uncollectible Notes Receivable	\$ -
64		<b>Total Operating Expenses (lines 46+58+61+62-63)</b>	<b>\$ 2,908,037</b>
65		<b>Net Revenue (line 19 less line 64)</b>	<b>\$ 1,374,967</b>

Company: OREGON IDAHO UTILITIES, INC.

<b>1-1. INCOME STATEMENT</b>			
Line No.	Account No.	Description (a)	Total Amount During the Year (b)
<b>Other Income and Expenses</b>			
66	7100	Other Operating Income and Expenses	\$ -
67	7210	Operating Investment Tax Credits - Net	\$ -
68	7220	Operating Federal Income Taxes	\$ 456,357
69	7230	Operating State and Local Income Taxes	\$ 106,080
70	7240	Operating Other Taxes	\$ 101,758
71	7250.1	Provision for Deferred Operating Federal Income Tax - Net	\$ -
72	7250.2	Provision for Deferred Operating State Income Tax - Net	\$ (78,000)
73		<b>Net Operating Taxes (lines 67..72)</b>	<b>\$ 586,196</b>
74		<b>Net Operating Income (lines 66+65-73)</b>	<b>\$ 788,772</b>
75	7300	Nonoperating Income and Expenses	\$ 5,197
76	7400	Nonoperating Taxes	\$ -
77	7500	Interest and Related Items	\$ 87,357
78	7600	Extraordinary Items	\$ -
79	7910	Income effect of jurisdictional ratemaking difference - Net	\$ -
80	7990	Nonregulated Net Income	\$ -
81		<b>Net Income (lines 74+75+78+80-76-77)</b>	<b>\$ 22,507</b>
<b>1-2. FULL-TIME EMPLOYEES</b>			
1		Management Employees (Regulated Activities)	5
2		Nonmanagement Employees (Regulated Activities)	10
3		Employees Allocated From or Paid by Affiliated Companies (Regulated Activities)	-
4		<b>Total Full-Time Employees (lines 1..3 - Regulated Activities)</b>	<b>15</b>

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2015

Company: OREGON IDAHO UTILITIES, INC.

A utility that is not partially exempt from regulation under ORS 759.030 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 (e)	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)	Deferred Comp	Deferred Comp	Deferred Comp			
1	Ryan C. Clark, President	\$ 100,000	\$ 16,702	None	\$ 15,000	Deferred Comp	\$ -	\$ -	\$ 131,702	\$ 130,689	
2	Michelle Schiegel, Vice President	\$ 116,000	\$ 35,986	None	\$ 30,000	Deferred Comp	\$ -	\$ -	\$ 181,986	\$ 181,986	
3	Douglas Musgrave, Ops. Manager	\$ 77,962	\$ 12,331	None	\$ 7,500	Deferred Comp	\$ -	\$ -	\$ 97,793	\$ 95,965	
4	Alison Beck, Mgr. of Regulatory Affairs	\$ 75,000	\$ 19,217	None	\$ -	Deferred Comp	\$ -	\$ -	\$ 94,217	\$ 94,217	
5	Justin Perez, Controller	\$ 46,237	\$ 16,203	None	\$ 5,000	Deferred Comp	\$ -	\$ -	\$ 67,440	\$ 67,040	
6		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
7		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
8		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
9		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
10		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
11		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
12		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
13		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
14		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
15		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
16		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
17		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
18		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
19		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
20		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
21		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
22		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
23		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
24		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
25	Totals	\$ 415,199	\$ 100,439	\$ -	\$ 57,500		\$ -	\$ -	\$ 573,138	\$ 569,897	

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2015

Company: OREGON IDAHO UTILITIES, INC.

1-4. OPERATING TAXES OTHER THAN FEDERAL INCOME TAX			
Line No.	Account No.	Description (a)	Total Amount During the Year (b)
State Income Tax:			
1		Current	\$ 106,080
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)	\$ 106,080
9	7240	Property Taxes	\$ 101,758
10	7240	Privilege Taxes, Fees, and Other Assessments	\$ -
11	7240	Other Taxes	\$ -
12		Total Other Operating Taxes (lines 4..7)	\$ 207,838

Company: OREGON IDAHO UTILITIES, INC.

Line No.	Particulars (e)	Total Oregon Amount	
		(b)	(c)
		Operating	Nonregulated (d)
<b>1-6. RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAX</b>			
1	Total revenues (Accounts 5xxx except 5300)	\$ 4,282,903	\$ 4,282,903
2	Total expenses (Accounts 6xxx and 5300)	\$ 2,907,936	\$ 2,907,936
3	Other income (Accounts 71xx, 73xx, 76xx, 79xx)	\$ 27,704	\$ 5,197
4	Operating Taxes Other Than Federal (Accounts 72xx)	\$ 207,838	\$ 207,822
5	Nonoperating Taxes (Accounts 74xx)	\$ -	\$ -
6	Interest, including debt discount, expense, and premium amortization (Accounts 75xx)	\$ 87,357	\$ 85,571
7	Net income before federal income tax (lines 1-6)	\$ 1,107,476	\$ 1,086,971.00
<b>Tax additions (deductions)</b>			
8	Tax depreciation and amortization (additions)	\$ 211,055	\$ 208,562
9	Meals & entertainment	\$ 974	\$ 974
10	Non-Deductible Contributions	\$ 334	\$ 334
11	Non-Deductible Dues & Penalties	\$ 2,008	\$ 2,008
12	State Income Tax Adjustment	\$ 26,993	\$ 26,993
13	Total additions (lines 8-12)	\$ 241,364	\$ 238,871
<b>Tax deductions and amortizing income (deductions)</b>			
14	Tax depreciation and amortization (deductions)	\$ -	\$ -
15	Gain/loss sale of assets	\$ 6,611	\$ 6,611
16	Enter Additional Items Here	\$ -	\$ -
17	Enter Additional Items Here	\$ -	\$ -
18	Enter Additional Items Here	\$ -	\$ -
19	Total deductions (lines 14-18)	\$ 6,611	\$ 6,611
20	Taxable net income as shown on tax return (lines 7+13-19)	\$ 1,342,229	\$ 1,319,231
<b>Tax computation and adjustments (additions)</b>			
21	Tax Computation	\$ -	\$ -
22	Federal Income Tax - 34%	\$ 456,357	\$ 448,538
23	Enter Additional Items Here	\$ -	\$ -
24	Total current federal income tax expense (lines 21-23)	\$ 456,357	\$ 448,538
25	Net investment tax credits	\$ -	\$ -
26	Current deferred federal income tax expense	\$ (78,000)	\$ (78,972)
27	Prior deferred federal income tax expense	\$ -	\$ -
28	Net federal income tax expense shown on Schedule I-1 (lines 24-27)	\$ 378,357	\$ (78,972)
		Operating	Nonregulated
		\$ 378,357	\$ (78,972)

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

\*REQUIRED: Use the Note button to provide explanation of extra time needed

Company: OREGON IDAHO UTILITIES, INC.

Line No.	Particulars (a)	Total Oregon Amount	
		Operating (c)	Nonregulated (d)
<b>7. RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR OREGON STATE EXCISE (INCOME) TAX</b>			
		Total Company Amount (b)	
<input type="checkbox"/>	NOT REQUIRED because the respondent is a cooperative.		
1	Total revenues (Accounts 5xxx except 5300)	\$ 4,282,903	\$ -
2	Total expenses (Accounts 6xxx and 5300)	\$ 2,907,936	\$ -
3	Other income (Accounts 71xx, 73xx, 76xx, 79xx)	\$ 27,704	\$ 22,507
4	Operating Taxes Other Than Oregon State (Accounts 72xx)	\$ 513,172	\$ 8,791
5	Nonoperating Taxes (Accounts 74xx)	\$ -	\$ -
6	Interest, including debt discount, expense, and premium amortization (Accounts 75xx)	\$ 87,357	\$ 1,786
7	<b>Net income before Oregon income tax (lines 1..6)</b>	<b>\$ 802,142</b>	<b>\$ 11,930</b>
<b>Tax additions (deductions)</b>			
8	Tax depreciation and amortization (additions)	\$ 211,055	\$ 2,493
9	Meals and entertainment, dues, penalties and contributions	\$ 3,316	\$ -
10	Federal Tax and Deferred Income Taxes, Out-of-State Income Taxes	\$ 378,357	\$ (8,791)
11	Out-of-State division taxable income apportioned to Oregon	\$ 517,952	\$ -
12	<b>Total additions (lines 8..11)</b>	<b>\$ 1,110,680</b>	<b>\$ (6,298)</b>
<b>Tax deductions and nonregulable income (deductions)</b>			
13	Tax depreciation and amortization (deductions)	\$ -	\$ -
14	Gain/loss on sale of assets	\$ 6,611	\$ 6,611
15	Enter Additional Items Here	\$ -	\$ -
16	Enter Additional Items Here	\$ -	\$ -
17	<b>Total deductions (lines 13..16)</b>	<b>\$ 6,611</b>	<b>\$ 6,611</b>
18	<b>Taxable income on tax return (lines 7+12-17)</b>	<b>\$ 1,906,211.00</b>	<b>\$ 5,632</b>
19	Apportionment factor (applies to multistate companies)	56.52%	56.52%
20	Apportioned taxable income	\$ 1,077,390	\$ 3,188
21	Oregon income tax rate	6.78%	6.78%
22	Oregon income tax	\$ 73,024	\$ 216
<b>Adjustments</b>			
23	Oregon Tax - Line 22	\$ 73,024	\$ 216
24	Enter Additional Items Here	\$ -	\$ -
25	<b>Total current Oregon income tax expense (lines 22..24)</b>	<b>\$ 73,024</b>	<b>\$ 216</b>
26	Current deferred Oregon income tax expense	\$ -	\$ -
27	Prior deferred Oregon income tax expense	\$ -	\$ -
28	<b>Net Oregon income taxes on Schedule L-1 (lines 25..27)</b>	<b>\$ 73,024</b>	<b>\$ 216</b>
<input type="checkbox"/>	Oregon excise (corporate income) tax information is not available.		

The respondent will file this data with OPUC on or about:     
 REQUIRED: Use notes button to provide explanation of extra time needed

Company: OREGON IDAHO UTILITIES, INC.

**I-8. 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:

\*REQUIRED: Use the notes button to provide explanation of extra time

**B. Intercompany Loans**

Line No.	Name of Affiliated Company (a)	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		\$ 1,003,697	\$ -
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 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"/>	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	Other Transfers or Payments (where annual amounts < \$50,000)		\$ -	\$ -
8	Total Intracompany Transactions		\$ -	\$ -
	Aggregate Total		\$ -	\$ -

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Company: OREGON IDAHO UTILITIES, INC.

**D. Intercompany Transactions**

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				
<b>Total Payments Made by the Respondent to Affiliated Companies During the Year:</b>					
1	Robinson Communications Corporation	Facilities & administrative support in operations,		\$ 358,230	\$ 358,230
2		regulatory matters,		\$ -	\$ -
3		& management services		\$ -	\$ -
4	Robinson Communications Corporation, LLC	Office Lease		\$ 71,094	\$ 71,094
5				\$ -	\$ -
6				\$ -	\$ -
7				\$ -	\$ -
8				\$ -	\$ -
9				\$ -	\$ -
10				\$ -	\$ -
11				\$ -	\$ -
12		Aggregate Total		\$ 429,324	\$ 429,324
<b>Total Other Payments (where annual payments &lt; \$50,000)</b>					
13				\$ -	\$ -
14				\$ -	\$ -
15				\$ -	\$ -
16				\$ -	\$ -
17				\$ -	\$ -
18				\$ -	\$ -
19				\$ -	\$ -
20				\$ -	\$ -
21				\$ -	\$ -
22				\$ -	\$ -
23		Aggregate Total		\$ -	\$ -
24		<b>Total Payments Made by Affiliated Companies to the Respondent During the Year</b>		\$ -	\$ -



ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2015

Company: OREGON IDAHO UTILITIES, INC.

**E. Intercompany Transactions of Utilities That Do Not File Annual Access Charges**

Line No.	Names of Parties to Affiliated Interest Contracts Issued During the Year (a)	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 759.393, 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, 2015

Company: OREGON IDAHO UTILITIES, INC.

<b>S-1. SWITCHES, LINES AND SERVICES</b>			
Line No.	Description (e)	(b)	(c) Total
<b>Switches</b>			
1	Total number of Central Office Switches		2
2	Total number of Soft Switches (included in the above)		2
<b>Residential</b>			
3	Residential Access Lines		447
<b>Business</b>			
4	Single Access Lines	Retail 25	Wholesale
5	Multi Access Lines	109	
<b>Business -Other</b>			
6	Switched Access - FGA FX/ONAL		
7	Payphone (public and semipublic)	2	
8	PBX Trunks	1	
9	Centrex-CO Line Count		
10	ISDN "B" Channels		
<b>Other Business Lines</b>			
11	WATS Closed End (inWATS and outWATS)		
12	UNE NACs		
13	Special Access Services - Circuits	15	
14	Special Access Services - Voice grade equivalents	84	
			Total 23
<b>Services</b>			
15	Company official lines		
16	DSL and/or equivalent services		
			Total 241

ANNUAL REPORT TO THE PUBLIC UTILITY COMMISSION OF OREGON FOR THE YEAR ENDING DECEMBER 31, 2015  
OREGON IDAHO UTILITIES, INC.

**Schedule N-1 Notes to Record**

Schedule Account Note

Schedule	Account	Note
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