

Form 990
2017Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- Do not enter social security numbers on this form as it may be made public
- Information about Form 990 and its instructions is at www.irs.gov/form990

Open to Public
Inspection

A For the 2017 calendar year, or tax year beginning 01-01-2017, and ending 12-31-2017

B Check if applicable

- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

C Name of organization OREGON TRAIL ELECTRIC CONSUMERS COOPERATIVE INC		D Employer identification number 93-0958642
Doing business as		E Telephone number (541) 523-3616
Number and street (or P O box if mail is not delivered to street address) PO BOX 226		Room/suite
City or town, state or province, country, and ZIP or foreign postal code BAKER CITY, OR 97814		G Gross receipts \$ 56,016,818
F Name and address of principal officer		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

I Tax-exempt status 501(c)(3) 501(c) (12) ► (insert no) 4947(a)(1) or 527

J Website: ► OTECC.COM

K Form of organization Corporation Trust Association Other ►H(b) Are all subordinates included? Yes No

If "No," attach a list (see instructions)

H(c) Group exemption number ►

L Year of formation 1988 M State of legal domicile OR

Part I Summary

1 Briefly describe the organization's mission or most significant activities To use the Cooperative way of business to provide reliable electric service in a manner that will enhance the economy and the quality of life of the area, to achieve an atmosphere that encourages and supports employees in the pursuit of consumer satisfaction	
2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets	
3 Number of voting members of the governing body (Part VI, line 1a)	3 9
4 Number of independent voting members of the governing body (Part VI, line 1b)	4 9
5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5 89
6 Total number of volunteers (estimate if necessary)	6
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 0
b Net unrelated business taxable income from Form 990-T, line 34	7b

8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9 Program service revenue (Part VIII, line 2g)	53,010,091	54,858,769
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	131,186	181,012
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	972,477	977,037
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	54,113,754	56,016,818

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	Prior Year	Current Year
14 Benefits paid to or for members (Part IX, column (A), line 4)	3,265,894	3,427,832
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,588,679	1,445,311
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) ►0		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	49,259,181	51,143,675
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	54,113,754	56,016,818
19 Revenue less expenses Subtract line 18 from line 12		0

20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21 Total liabilities (Part X, line 26)	133,358,159	132,892,115
22 Net assets or fund balances Subtract line 21 from line 20	59,182,929	58,166,509
	74,175,230	74,725,606

23 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
24 Total liabilities (Part X, line 26)	133,358,159	132,892,115
25 Net assets or fund balances Subtract line 24 from line 23	59,182,929	58,166,509
	74,175,230	74,725,606

26 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
27 Total liabilities (Part X, line 26)	133,358,159	132,892,115
28 Net assets or fund balances Subtract line 27 from line 26	59,182,929	58,166,509
	74,175,230	74,725,606

29 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
30 Total liabilities (Part X, line 26)	133,358,159	132,892,115
31 Net assets or fund balances Subtract line 30 from line 29	59,182,929	58,166,509
	74,175,230	74,725,606

32 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
33 Total liabilities (Part X, line 26)	133,358,159	132,892,115
34 Net assets or fund balances Subtract line 33 from line 32	59,182,929	58,166,509
	74,175,230	74,725,606

35 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
36 Total liabilities (Part X, line 26)	133,358,159	132,892,115
37 Net assets or fund balances Subtract line 36 from line 35	59,182,929	58,166,509
	74,175,230	74,725,606

38 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
39 Total liabilities (Part X, line 26)	133,358,159	132,892,115
40 Net assets or fund balances Subtract line 39 from line 38	59,182,929	58,166,509
	74,175,230	74,725,606

41 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
42 Total liabilities (Part X, line 26)	133,358,159	132,892,115
43 Net assets or fund balances Subtract line 42 from line 41	59,182,929	58,166,509
	74,175,230	74,725,606

44 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
45 Total liabilities (Part X, line 26)	133,358,159	132,892,115
46 Net assets or fund balances Subtract line 45 from line 44	59,182,929	58,166,509
	74,175,230	74,725,606

47 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
48 Total liabilities (Part X, line 26)	133,358,159	132,892,115
49 Net assets or fund balances Subtract line 48 from line 47	59,182,929	58,166,509
	74,175,230	74,725,606

50 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
51 Total liabilities (Part X, line 26)	133,358,159	132,892,115
52 Net assets or fund balances Subtract line 51 from line 50	59,182,929	58,166,509
	74,175,230	74,725,606

53 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
54 Total liabilities (Part X, line 26)	133,358,159	132,892,115
55 Net assets or fund balances Subtract line 54 from line 53	59,182,929	58,166,509
	74,175,230	74,725,606

56 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
57 Total liabilities (Part X, line 26)	133,358,159	132,892,115
58 Net assets or fund balances Subtract line 57 from line 56	59,182,929	58,166,509
	74,175,230	74,725,606

59 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
60 Total liabilities (Part X, line 26)	133,358,159	132,892,115
61 Net assets or fund balances Subtract line 60 from line 59	59,182,929	58,166,509
	74,175,230	74,725,606

62 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
63 Total liabilities (Part X, line 26)	133,358,159	132,892,115
64 Net assets or fund balances Subtract line 63 from line 62	59,182,929	58,166,509
	74,175,230	74,725,606

65 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
66 Total liabilities (Part X, line 26)	133,358,159	132,892,115
67 Net assets or fund balances Subtract line 66 from line 65	59,182,929	58,166,509
	74,175,230	74,725,606

68 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
69 Total liabilities (Part X, line 26)	133,358,159	132,892,115
70 Net assets or fund balances Subtract line 69 from line 68	59,182,929	58,166,509
	74,175,230	74,725,606

71 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
72 Total liabilities (Part X, line 26)	133,358,159	132,892,115
73 Net assets or fund balances Subtract line 72 from line 71	59,182,929	58,166,509
	74,175,230	74,725,606

74 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
75 Total liabilities (Part X, line 26)	133,358,159	132,892,115
76 Net assets or fund balances Subtract line 75 from line 74	59,182,929	58,166,509
	74,175,230	74,725,606

77 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
78 Total liabilities (Part X, line 26)	133,358,159	132,892,115
79 Net assets or fund balances Subtract line 78 from line 77	59,182,929	58,166,509
	74,175,230	74,725,606

80 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
81 Total liabilities (Part X, line 26)	133,358,159	132,892,115
82 Net assets or fund balances Subtract line 81 from line 80	59,182,929	58,166,509
	74,175,230	74,725,606

83 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
84 Total liabilities (Part X, line 26)	133,358,159	132,892,115
85 Net assets or fund balances Subtract line 84 from line 83	59,182,929	58,166,509
	74,175,230	74,725,606

86 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
87 Total liabilities (Part X, line 26)	133,358,159	132,892,115
88 Net assets or fund balances Subtract line 87 from line 86	59,182,929	58,166,509
	74,175,230	74,725,606

89 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
90 Total liabilities (Part X, line 26)	133,358,159	132,892,115
91 Net assets or fund balances Subtract line 90 from line 89	59,182,929	58,166,509
	74,175,230	74,725,606

92 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
93 Total liabilities (Part X, line 26)	133,358,159	132,892,115
94 Net assets or fund balances Subtract line 93 from line 92	59,182,929	58,166,509
	74,175,230	74,725,606

95 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
96 Total liabilities (Part X, line 26)	133,358,159	132,892,115
97 Net assets or fund balances Subtract line 96 from line 95	59,182,929	58,166,509
	74,175,230	74,725,606

98 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
99 Total liabilities (Part X, line 26)	133,358,159	132,892,115
100 Net assets or fund balances Subtract line 99 from line 98	59,182,929	58,166,509
	74,175,230	74,725,606

101 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
102 Total liabilities (Part X, line 26)	133,358,159	132,892,115
103 Net assets or fund balances Subtract line 102 from line 101	59,182,929	58,166,509
	74,175,230	74,725,606

104 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
105 Total liabilities (Part X, line 26)	133,358,159	132,892,115
106 Net assets or fund balances Subtract line 105 from line 104	59,182,929	58,166,509
	74,175,230	74,725,606

107 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
108 Total liabilities (Part X, line 26)	133,358,159	132,892,115
109 Net assets or fund balances Subtract line 108 from line 107	59,182,929	58,166,509
	74,175,230	74,725,606

110 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
111 Total liabilities (Part X, line 26)	133,358,159	132,892,115
112 Net assets or fund balances Subtract line 111 from line 110	59,182,929	58,166,509
	74,175,230	74,725,606

113 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
114 Total liabilities (Part X, line 26)	133,358,159	132,892,115
115 Net assets or fund balances Subtract line 114 from line 113	59,182,929	58,166,509
	74,175,230	74,725,606

116 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
117 Total liabilities (Part X, line 26)	133,358,159	132,892,115
118 Net assets or fund balances Subtract line 117 from line 116	59,182,929	58,166,509
	74,175,230	74,725,606

119 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
120 Total liabilities (Part X, line 26)	133,358,159	132,892,115
121 Net assets or fund balances Subtract line 120 from line 119	59,182,929	58,166,509
	74,175,230	74,725,606

122 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
123 Total liabilities (Part X, line 26)	133,358,159	132,892,115
124 Net assets or fund balances Subtract line 123 from line 122	59,182,929	58,166,509
	74,175,230	74,725,606

125 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
126 Total liabilities (Part X, line 26)	133,358,159	132,892,115
127 Net assets or fund balances Subtract line 126 from line 125	59,182,929	58,166,509
	74,175,230	74,725,606

128 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
129 Total liabilities (Part X, line 26)	133,358,159	132,892,115
130 Net assets or fund balances Subtract line 129 from line 128	59,182,929	58,166,509

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission

To use the Cooperative way of business to provide reliable electric service in a manner that will enhance the economy and the quality of life of the area, to achieve an atmosphere that encourages and supports employees in the pursuit of consumer satisfaction

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

es No

If 'Yes,' describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code) (Expenses \$ including grants of \$) (Revenue \$)
See Additional Data

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O)

(Expenses \$ **1,000,000**) including grants of \$ **1,000,000**

) (Revenue \$)

4e Total program service expenses ►

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	No
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	2	No
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete <i>Schedule C, Part I</i>	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete <i>Schedule C, Part II</i>	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete <i>Schedule C, Part III</i>	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete <i>Schedule D, Part I</i>	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete <i>Schedule D, Part II</i>	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete <i>Schedule D, Part III</i>	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete <i>Schedule D, Part IV</i>	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete <i>Schedule D, Part V</i>	10	No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete <i>Schedule D, Part VI</i>	11a	Yes
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete <i>Schedule D, Part VII</i>	11b	Yes
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete <i>Schedule D, Part VIII</i>	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete <i>Schedule D, Part IX</i>	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete <i>Schedule D, Part X</i>	11e	Yes
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete <i>Schedule D, Part XI</i>	11f	No
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete <i>Schedule D, Parts XI and XII</i>	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing <i>Schedule D, Parts XI and XII</i> is optional	12b	No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete <i>Schedule E</i>	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete <i>Schedule F, Parts I and IV</i>	14b	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete <i>Schedule F, Parts II and IV</i>	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete <i>Schedule F, Parts III and IV</i>	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete <i>Schedule G, Part I</i> (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete <i>Schedule G, Part II</i>	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete <i>Schedule G, Part III</i>	19	No

Part IV Checklist of Required Schedules (continued)

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II

22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III

23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J

24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K If "No," go to line 25a
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?

25a **Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.**
Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I

26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II

27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III

28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV

29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M

31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II

33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I

34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1

35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2

36 **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2

37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI

38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O

	Yes	No
20a		No
20b		
21		No
22		No
23	Yes	
24a		No
24b		No
24c		No
24d		No
25a		
25b		
26		No
27		No
28a		No
28b		No
28c		No
29		No
30		No
31		No
32		No
33		No
34		No
35a		No
35b		
36		
37		No
38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . .	1a	55	
b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c Yes
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	89	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			2b Yes
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?			3a No
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i>			3b No
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a No
b If "Yes," enter the name of the foreign country ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b
7 Organizations that may receive deductible contributions under section 170(c).			7a
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?			7b
b If "Yes," did the organization notify the donor of the value of the goods or services provided?			7c
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7d
d If "Yes," indicate the number of Forms 8282 filed during the year			
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8 No
9a Did the sponsoring organization make any taxable distributions under section 4966?			9a No
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b No
10 Section 501(c)(7) organizations. Enter			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter			
a Gross income from members or shareholders	11a	54,314,728	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	2,164,669	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			12a No
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O			13a No
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?			14a No
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i>			14b

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	9	
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
b Enter the number of voting members included in line 1a, above, who are independent	1b	9	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		
6 Did the organization have members or stockholders?	6	Yes	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	Yes	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	8a	Yes	
a The governing body?	8b	Yes	
b Each committee with authority to act on behalf of the governing body?	9		No
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O			

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a Yes	
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	No
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a Yes	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990	12a	Yes
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12b	Yes
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12c	Yes
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	13	Yes
13 Did the organization have a written whistleblower policy?	14	Yes
14 Did the organization have a written document retention and destruction policy?	15a	Yes
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	15b	Yes
a The organization's CEO, Executive Director, or top management official	16a	No
b Other officers or key employees of the organization	16b	

If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?

b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed►

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply

Own website Another's website Upon request Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, address, and telephone number of the person who possesses the organization's books and records
►ANTHONY BAILEY 4005 23rd ST BAKER CITY OR BAKER CITY, OR 978140226 (541) 523-3616

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee".

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons.

 Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099- MISC)	(E) Reportable compensation from related organizations (W-2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Officer or Director	Individual Trustee	Office Holder	Key Employee	Highest Compensated	Finance			
(1) CHARLES HOFMANN	3 00							10,800	0	0
Director	0 00	X								
(2) GREG HOWARD	5 00							28,000	0	0
Director	0 00	X								
(3) ROBERT CARGILL	5 00							22,200	0	0
DIRECTOR	0 00	X								
(4) ALETHA BONEBRAKE	5 00							17,200	0	0
Director	0 00	X								
(5) AUSTIN BINGAMAN	4 00							26,750	0	0
Vice President	0 00	X	X							
(6) GEORGE GALLOWAY	5 00							23,550	0	0
President	0 00	X								
(7) DAVID BAUM	5 00							22,550	0	0
Director	0 00	X								
(8) GARY MILLER	8 00							20,050	0	0
Director	0 00	X								
(9) WAYNE OVERTON	5 00							22,250	0	0
Director	0 00	X	X							
(10) CHARLENE CHASE	5 00							24,350	0	0
Secretary	0 00	X	X							
(11) WERNER G BUEHLER	60 00							273,367	0	11,429
EXITING CEO	0 00		X							
(12) ANTHONY C BAILEY	55 00							164,621	0	111,485
CFO	0 00		X							
(13) LES M PENNING	60 00							255,505	0	145,151
CEO	0 00		X							
(14) EDWARD RATTERMAN	55 00							172,507	0	93,546
MGR OF OPERATIONS AND ENGINEERING	0 00			X						
(15) CHARLES TRACY	45 00							132,075	0	37,552
SYSTEM ENGINEER	0 00			X						
(16) KEVIN HEASTY	47 00							127,931	0	62,973
LINEMAN/SERVICEMAN	0 00			X						
(17) TOM HIGGINS	45 00							127,878	0	32,134
LINE FOREMAN	0 00			X						

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)								
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)				(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Instrumental Trustee	Officer	Key employee			
(18) VERNON MCCLUSKEY	50 00				X	127,358	0	47,043
DISTRICT SUPER	0 00							
(19) DEBBY RAY	45 00				X	125,007	0	70,975
DIR OF HUMAN RES	0 00							
1b Sub-Total								
c Total from continuation sheets to Part VII, Section A								
d Total (add lines 1b and 1c)						1,723,949		612,288

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ► 9

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	Yes
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
JENSENS TREE SERVICE PO BOX 500 GLENDALE, OR 97442	TREE TRIMMING	
THE TREE SERVICE PO BOX 17 BURNS, OR 97720	TREE TRIMMING	
SOUTHEASTERN DATA COOPERATIVE INC 100 ASHFORD DRIVE SUITE 500 ATLANTA, GA 30338	SOFTWARE & BILLING	
OSMOSE UTILITIES SERVICES INC 980 ELLICOTT STREET BUFFALO, NY 142092398	POLE TESTING	
ALTEC INDUSTRIES INC 5202 E 36 HWY ST JOSEPH, MO 64507	CUSTOM VEHICLE BUILD	

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ► 0

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . .	1a					
	b Membership dues . . .	1b					
	c Fundraising events . . .	1c					
	d Related organizations . . .	1d					
	e Government grants (contributions) . . .	1e					
	f All other contributions, gifts, grants, and similar amounts not included above . . .	1f					
	g Noncash contributions included in lines 1a-1f \$. . .						
	h Total. Add lines 1a-1f . . . ►		0				
Program Service Revenue			Business Code				
	2a ELECTRIC ENERGY SALES . . .			221000	53,953,420	53,953,420	
	b OTHER ELECTRIC REVENUE . . .			221000	698,295	698,295	
	c PATRONAGE DIVIDENDS . . .			221000	78,684		78,684
	d POLE RENTAL INCOME . . .			221000	128,370		128,370
	e . . .						
	f All other program service revenue . . .						
	g Total. Add lines 2a-2f . . . ►				54,858,769		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) . . .	►		181,012	181,012		
	4 Income from investment of tax-exempt bond proceeds . . .	►		0			
	5 Royalties . . .	►		0			
	6a Gross rents . . .	(i) Real	(ii) Personal				
	b Less rental expenses . . .						
	c Rental income or (loss) . . .						
	d Net rental income or (loss) . . . ►			0			
	7a Gross amount from sales of assets other than inventory . . .	(i) Securities	(ii) Other				
	b Less cost or other basis and sales expenses . . .						
c Gain or (loss) . . .							
d Net gain or (loss) . . . ►			0				
8a Gross income from fundraising events (not including \$. . . of contributions reported on line 1c) See Part IV, line 18 . . .	a						
b Less direct expenses . . .	b						
c Net income or (loss) from fundraising events . . . ►			0				
9a Gross income from gaming activities See Part IV, line 19 . . .	a						
b Less direct expenses . . .	b						
c Net income or (loss) from gaming activities . . . ►			0				
10a Gross sales of inventory, less returns and allowances . . .	a						
b Less cost of goods sold . . .	b						
c Net income or (loss) from sales of inventory . . . ►			0				
Miscellaneous Revenue	Business Code						
11a BPA EXCHANGE SETTLEMENT . . .	221000		973,383	973,383			
b SALE OF MAT'LS TO MEMBERS . . .	221000		3,654	3,654			
c . . .							
d All other revenue . . .							
e Total. Add lines 11a-11d . . . ►		977,037					
12 Total revenue. See Instructions . . . ►		56,016,818	55,809,764			207,054	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	0			
2 Grants and other assistance to domestic individuals See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16	0			
4 Benefits paid to or for members	3,427,832	3,427,832		
5 Compensation of current officers, directors, trustees, and key employees	1,445,311	1,227,611	200,500	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	0			
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	0			
9 Other employee benefits	0			
10 Payroll taxes	0			
11 Fees for services (non-employees)				
a Management	0			
b Legal	0			
c Accounting	0			
d Lobbying	0			
e Professional fundraising services See Part IV, line 17	0			
f Investment management fees	0			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	0			
12 Advertising and promotion	0			
13 Office expenses	0			
14 Information technology	0			
15 Royalties	0			
16 Occupancy	0			
17 Travel	0			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	0			
20 Interest	2,279,064	2,279,064		
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	4,768,474	4,768,474		
23 Insurance	0			
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a PURCHASED POWER EXPENSE	27,475,859	27,475,859		
b DISTRIBUTION EXPENSE	6,919,182	6,919,182		
c ADM & GEN EXPENSE	5,194,240	5,194,240		
d CUST ACCTS, INFO EXP & SALES	2,326,185	2,326,185		
e All other expenses	2,180,671	2,180,671		
25 Total functional expenses. Add lines 1 through 24e	56,016,818	55,799,118	200,500	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				
Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year	
Assets	1 Cash—non-interest-bearing	4,360	1	4,360	
	2 Savings and temporary cash investments	8,209,149	2	9,618,889	
	3 Pledges and grants receivable, net	0	3	0	
	4 Accounts receivable, net	6,673,224	4	6,409,003	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	0	5	0	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L	0	6	0	
	7 Notes and loans receivable, net	92,508	7	92,508	
	8 Inventories for sale or use	3,824,775	8	2,808,380	
	9 Prepaid expenses and deferred charges	3,793,516	9	3,280,778	
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	158,208,667			
	b Less accumulated depreciation	10b 55,266,290	103,089,702	10c	102,942,377
	11 Investments—publicly traded securities	0	11	0	
	12 Investments—other securities See Part IV, line 11	7,670,925	12	7,735,820	
	13 Investments—program-related See Part IV, line 11	0	13	0	
	14 Intangible assets	0	14	0	
	15 Other assets See Part IV, line 11	0	15	0	
	16 Total assets Add lines 1 through 15 (must equal line 34)	133,358,159	16	132,892,115	
Liabilities	17 Accounts payable and accrued expenses	8,613,650	17	8,873,299	
	18 Grants payable	0	18	0	
	19 Deferred revenue	0	19	0	
	20 Tax-exempt bond liabilities	0	20	0	
	21 Escrow or custodial account liability Complete Part IV of Schedule D	0	21	0	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L	0	22	0	
	23 Secured mortgages and notes payable to unrelated third parties	49,581,512	23	48,813,762	
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	987,767	25	479,448	
	26 Total liabilities Add lines 17 through 25	59,182,929	26	58,166,509	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	0	27	0	
	28 Temporarily restricted net assets	0	28	0	
	29 Permanently restricted net assets	0	29	0	
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds	0	30	0	
	31 Paid-in or capital surplus, or land, building or equipment fund	1,539,992	31	1,625,279	
	32 Retained earnings, endowment, accumulated income, or other funds	72,635,238	32	73,100,327	
	33 Total net assets or fund balances	74,175,230	33	74,725,606	
	34 Total liabilities and net assets/fund balances	133,358,159	34	132,892,115	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	56,016,818
2	Total expenses (must equal Part IX, column (A), line 25)	2	56,016,818
3	Revenue less expenses Subtract line 2 from line 1	3	0
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	74,175,230
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	550,376
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	74,725,606

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990	<input type="checkbox"/> Cash	<input checked="" type="checkbox"/> Accrual
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both		
<input type="checkbox"/> Separate basis	<input type="checkbox"/> Consolidated basis	<input type="checkbox"/> Both consolidated and separate basis
2b Were the organization's financial statements audited by an independent accountant?		
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both		
<input checked="" type="checkbox"/> Separate basis	<input type="checkbox"/> Consolidated basis	<input type="checkbox"/> Both consolidated and separate basis
2c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?		
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Additional Data

Software ID: 17005038

Software Version: 2017v2.2

EIN: 93-0958642

Name: OREGON TRAIL ELECTRIC
CONSUMERS COOPERATIVE INC

Form 990 (2017)

Form 990, Part III, Line 4a:

PROVIDE ELECTRIC SERVICE TO OUR MEMBER - OWNERS

2017

Open to Public
InspectionSCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization OREGON TRAIL ELECTRIC CONSUMERS COOPERATIVE INC	Employer identification number 93-0958642
--	--

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.		
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.		
	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____	
4 Number of states where property subject to conservation easement is located ► _____	

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
► _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included on Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenue included on Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ►
- b Permanent endowment ►
- c Temporarily restricted endowment ►

The percentages on lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i) unrelated organizations
- (ii) related organizations

b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds

	Yes	No
3a(i)		
3a(ii)		
3b		

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		368,739		368,739
b Buildings		12,456,952	3,270,801	9,186,151
c Leasehold improvements				
d Equipment		10,821,198	6,452,845	4,368,353
e Other		134,561,778	45,542,644	89,019,134
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ►				102,942,377

Part VII Investments—Other Securities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		

Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ► 7,735,820

Part VIII Investments—Program Related.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Column (b) must equal Form 990, Part X, col (B) line 13) ►

Part IX Other Assets. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col (B) line 15) ►

Part X Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
Contrib In Aid Const	479,448
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ► 479,448

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII.

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information

Return Reference	Explanation

Part XIII Supplemental Information (*continued*)

Return Reference	Explanation
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Schedule J
(Form 990)**Compensation Information**

OMB No 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ► Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ► Attach to Form 990.
 ► Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

2017**Open to Public Inspection**Department of the Treasury
Internal Revenue ServiceName of the organization
OREGON TRAIL ELECTRIC
CONSUMERS COOPERATIVE INCEmployer identification number
93-0958642**Part I Questions Regarding Compensation**

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract
<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization

a Receive a severance payment or change-of-control payment?
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

a The organization?

b Any related organization?

If "Yes," on line 5a or 5b, describe in Part III

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

a The organization?

b Any related organization?

If "Yes," on line 6a or 6b, describe in Part III

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2	Yes	
4a		No
4b	Yes	
4c		No
5a		
5b		
6a		
6b		
7		
8		
9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information

Return Reference	Explanation
Part III, Additional Information	The compensation for 2017 for Werner G Buehler included \$38,331 of "Other Reportable Compensation" paid during the year originated from a Non-Qualified Deferred Compensation Plan

Additional Data

Software ID: 1700503

Software Version: 2017v2.1

EIN: 93-0958642

Name: OREGON TRAIL ELECTRIC
CONSUMERS COOPERATIVE INC

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1ANTHONY C BAILEY CFO	(i) 144,221		20,400	96,887	14,598	276,106	
1CHARLES TRACY SYSTEM ENGINEER	(i) 120,618		11,457	25,964	11,588	169,627	
2DEBBY RAY DIR OF HUMAN RES	(i) 122,538		2,469	62,432	8,543	195,982	
3EDWARD RATTERMAN MGR OF OPERATIONS AND ENGINEERING	(i) 145,659		26,848	82,763	10,783	266,053	
4KEVIN HEASTY LINEMAN/SERVICEMAN	(i) 81,514		46,417	50,468	12,505	190,904	
5LES M PENNING CEO	(i) 253,220		2,285	131,138	14,013	400,656	
6TOM HIGGINS LINE FOREMAN	(i) 95,026		32,852	23,682	8,452	160,012	
7VERNON MCCLUSKEY DISTRICT SUPER	(i) 120,222		7,136	33,991	13,052	174,401	
8WERNER G BUEHLER EXITING CEO	(i) 220,077		53,290	1,688	9,741	284,796	
	(ii)						

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Name of the organization

OREGON TRAIL ELECTRIC
CONSUMERS COOPERATIVE INC**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.**2017****Open to Public
Inspection****Employer identification number**

93-0958642

990 Schedule O, Supplemental Information

Return Reference	Explanation
Client Note 1	Client Note 1 - OREGON TRAIL ELECTRIC CONSUMERS COOPERATIVE, INC TAX YEAR ENDED DECEMBER 31, 2017 FORM 990, PAGE 5, PART V, LINE 11b 93-0958642 GROSS INCOME RECEIVED FROM OTHER SOURCES INTEREST INCOME \$ 181,012 CAPITAL CREDIT DISCOUNTS TAKEN 85,287 CAPITAL CREDITS REC'D - CFC 166,047 CAPITAL CREDITS - OTHER 78,684 OTHER NON OPERATING INCOME 3,654 CONTRIBUTION IN ADV OF CONSTRUCTION 856,036 C&R DISCOUNT 793,949 TOTAL GROSS INCOME RECEIVED FROM OTHER SOURCES ES \$2,164,669

990 Schedule O, Supplemental Information

Return Reference	Explanation
Client Note 2	Client Note 2 - ANALYSIS OF PLANT AND ACCUMULATED DEPRECIATION TOTAL ELECTRIC PLANT AS OF 12/31/2017 DATE COST OR PROPERTY ELECTRIC PLANT ACQUIRED OTHER BASIS PRODUCTION 88-93 \$2,531 TRANSMISSION 88-17 \$ 12,378,751 DISTRIBUTION 88-17 \$106,337,212 GENERAL PLANT 88-17 \$ 23,083 ,134 INTANGIBLE PLANT 88-89 \$ 370,520 CONSTRUCTION IN PROGRESS 13-17 \$ 1,303,395 ACQUISITION ADJUSTMENT 88-89 \$ 10,107,659 COMPLETED CONSTR/LEASED PLANT 91-17 \$ 4,625,465 TOTAL PLANT \$1 58,208,667 ANALYSIS OF CHANGES IN ACCUMULATED DEPRECIATION AS OF 12/31/2017 ACCUMULATED DEPRECIATION TOTAL 1 BALANCE BEGINNING OF YEAR \$52,546,432 2 ADDITIONS - DEPRECIATION ACCRUEDS CHARGED TO A DEPRECIATION EXPENSE \$ 4,768,474 B CLEARING ACCOUNTS AND OTHERS \$ 303,914 C SUBTOTAL (A+B) \$ 5,072,388 3 LESS - PLANT RETIREMENTS A PLANT RETIRED \$ 2,413,032 B REMOVAL COSTS \$ 386,870 C SUBTOTAL (A+B) \$ 2,799,902 4 PLUS SALVAGED MATERIALS \$ 33,536 5 TOTAL (2c-3c+4) \$ 2,608,022 6 OTHER ADJUSTMENTS - DEBIT OR CREDIT \$ -- 7 BALANCE END OF YEAR (1+5+6) \$55,154,454 8 LESS RETIREMENT WORK IN PROGRESS \$ 111,836 9 TOTAL ACCUMULATED DEPRECIATION \$55,266,290

990 Schedule O, Supplemental Information

Return Reference	Explanation
Client Note 3	Client Note 3 - OTHER SELECTED DISCLOSURES FOR THE YEAR ENDED DECEMBER 31, 2017 BECAUSE A UTILITY'S BOOKS AND RECORDS ARE NOT MAINTAINED ON A METHOD TO PROVIDE THE DISCLOSURES REQUESTED IN PART IX OF FORM 990, THE FOLLOWING DISCLOSURES ARE INCLUDED AS ADDITIONAL INFORMATION. AMOUNTS CAPITALIZED REPRESENT COSTS THAT WERE INCLUDED IN THE CONSTRUCTION OF ELECTRIC PLANT, RATHER THAN BEING EXPENSED DURING THE CURRENT PERIOD. SOME AMOUNTS MAY BE ESTIMATED. TOTAL SALARIES AND WAGES \$7,723,748 CAPITALIZED PAYROLL INCLUDED ABOVE 1,307,358. AMOUNTS LISTED BELOW INCLUDE BOTH EXPENSED AND CAPITALIZED AMOUNTS. PENSION CONTRIBUTIONS 2,358.05. OTHER EMPLOYEE BENEFITS 1,805,010. PAYROLL TAXES 670,847. LEGAL FEES 119,761. ACCOUNTING FEES 31,040. OTHER CONSULTANTS 11,595. ADVERTISING AND PROMOTION 48,986.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 6 Explanation of Classes of Members or Shareholder	There is only one class of membership for all residential, commercial, irrigation and industrial customers. Anyone that buys power from the cooperative is a member, unless they specifically decline membership when they sign up to receive service.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 7a How Members or Shareholders Elect Governing Body	The cooperative is governed by a nine member board of directors. The Board of Directors appoints a nominating committee in each operating district of the cooperative. The members of the nominating committee are published in local media in each district in a press release that includes the general qualifications to become a board member. In addition to those nominated by the committee, members can be placed on the ballot if a petition is presented to the Board of Directors that contains 50 signatures of members (subject to time limitations as outlined in the bylaws of the cooperative). The directors serve three year terms. Ballots are mailed to all members prior to the annual meeting and are counted at the meeting.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 7b Describe Decisions of Governing Body Approval by Members or Shareholders	The Board of Directors is elected from the members of the cooperative. All changes in bylaws, or a sale of the cooperative does require a vote of the membership.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 11b Form 990 Review Process	The Form 990 is reconciled to the audited financial statements for the year. The answers to the governance, management policies, gross revenue test and compensation sections are reviewed in detail.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 12c Explanation of Monitoring and Enforcement of Conflicts	The cooperative has a board policy whereby each board member is required annually to complete a detailed disclosure statement and certification of compliance with the Conflict of Interest Policy. If any board member has a conflict with an issue, before the item is discussed, the board member leaves the meeting. Officers and Key Employees complete a detailed checklist annually documenting potential conflicts of interest, if any.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 15b Compensation Review and Approval Process for Officers and Key Employees	OTEC has had a compensation study completed by industry consultants that is updated annually. The consultant works with the Human Resources Department to update job descriptions and job duties prior to the consultant updating the study. The Board of Directors has a compensation committee that is responsible for making a recommendation to the entire Board of Directors for adjustments to the CEO's compensation. As a part of the process, the Board of Directors set annual goals for the CEO. Based on those goals, the compensation committee prepares a performance review on which any pay adjustment is based. All employees have annual performance reviews prepared during the annual compensation adjustment process. The performance appraisals and compensation study are utilized in determining annual adjustments to Officers and Key Employees.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 19 Other Organization Documents Publicly Available	The Form 990 is available on Guidestar.org. Condensed financial statements are published in Ruralite Magazine prior to our annual meeting every spring. Selected policies are available on our Website at OTECC.com, additionally, policies may be obtained by coming into our Headquarters office

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Changes In Net Assets Or Fund Balances - Other Increases	Current Year Net Operating Margins Allocated = \$3427832

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Changes In Net Assets Or Fund Balances - Other Increases	Decedent Retirement Discounts = \$85287

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Changes In Net Assets Or Fund Balances - Other Increases	Increase in Memberships and Donated Capital = \$1

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Changes In Net Assets Or Fund Balances - Other Decreases	Retirement of Patronage Capital = -\$2962744

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART I, LINE 14 - BENEFITS PAID TO MEMBERS	THE AMOUNT INCLUDED ON THIS LINE, REPRESENTS CAPITAL CREDITS ALLOCATED TO MEMBERS FOR THE CURRENT TAX YEAR (ALLOCATED AFTER THE END OF THE YEAR THE MARGINS WERE EARNED) THIS AMOUNT ALSO APPEARS IN FORM 990 PART IX, LINE 4, FORM 990 PAGE 12, LINE 9 TO RECONCILE CHANGES IN NET ASSETS, AND FORM 990, SCHEDULE D, SECTION XII, LINE 4B AS A RECONCILING ITEM TO ACTIVE AT EXPENSES PER AUDIT CURRENT YEAR MARGINS \$3,427,832 CAPITAL CREDITS RETIRED DURING 2017 WERE \$2,962,744