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IDAHO PUBLIC  
UTILITIES COMMISSION

# ***ANNUAL REPORT***

OF

Eagle Water Company  
NAME

172 W State Street Eagle, ID  
ADDRESS

TO THE

**IDAHO PUBLIC**

**UTILITIES COMMISSION**

FOR THE

YEAR ENDED December 31, 2005

**ANNUAL REPORT FOR WATER UTILITIES TO  
THE IDAHO PUBLIC UTILITIES COMMISSION  
FOR THE YEAR ENDING December 31, 2005**

**COMPANY INFORMATION**

1 Give full name of utility **Eagle Water Company**  
 2 Date of Organization 3/14/1974  
 3 Organized under the laws of the state of Idaho  
 4 Address of Principal Office (number & street) 172 W. State Street, Suite D  
 5 P.O. Box (if applicable) P O Box 455  
 6 City Eagle  
 7 State Idaho  
 8 Zip Code 83616  
 9 Organization (proprietor, partnership, corp.) Corporation  
 10 Towns, Counties served Eagle, Ada County, Idaho  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 11 Are there any affiliated companies? No

**If yes, attach a list with names, addresses & descriptions. Explain any services provided to the utility.**

12 Contact Information	Name	Phone No.
President (Owner)	Robert V. DeShazo	939-0242
Vice President	Roland Jones	
Secretary	Betty Holt	939-0242
General Manager	Norman Revels	939-0242
Complaints or Billing	Betty Holt	939-0242
Engineering	Jim Rees, MTC Engineers	
Emergency Service	Norman Revels	939-0242
Accounting	Betty Holt, 939-0242, or Geneva Trent	939-8206

13 Were any water systems acquired during the year or any additions/deletions made to the service area during the year? **No**  
**If yes, attach a list with names, addresses & descriptions. Explain any services provided to the utility.**

14 Where are the Company's books and records kept?  
 Street Address 172 W. State Street, Suite D  
 City Eagle  
 State Idaho  
 Zip 83616  
 \_\_\_\_\_

NAME: Eagle Water Company

**COMPANY INFORMATION (Cont.)**

For the Year Ended 12/31/2005

15 Is the system operated or maintained under a service contract? No

16 **If yes:** With whom is the contract? \_\_\_\_\_  
When does the contract expire? \_\_\_\_\_  
What services and rates are included? \_\_\_\_\_

17 Is water purchased for resale through the system? No

18 **If yes:** Name of Organization \_\_\_\_\_  
Name of owner or operator \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
City \_\_\_\_\_  
State \_\_\_\_\_  
Zip \_\_\_\_\_

	Gallons/CCF	\$Amount
Water Purchased	_____	_____

19 Has any system(s) been disapproved by the Idaho Division of Environmental Quality? No  
**If yes, attach full explanation**

20 Has the Idaho Division of Environmental Quality recommended any improvements? No  
**If yes, attach full explanation**

21 Number of Complaints received during year concerning:  
Quality of Service 10  
High Bills 2  
Disconnection 1  
22 Number of Customers involuntarily disconnected 32

23 Date customers last received a copy of the Summary of Rules required by IDAPA 31.21.01.701? July 2005  
**Attach a copy of the Summary**

24 Did significant additions or retirements from the Plant Accounts occur during the year? No  
**If yes, attach full explanation and an updated system map**

NAME: Eagle Water Company

**REVENUE & EXPENSE DETAIL**

For the Year Ended 12/31/2005

ACCT #	DESCRIPTION		
<b>400 REVENUES</b>			
1	460	Unmetered Water Revenue	
2	461.1	Metered Sales - Residential	<u>499,892.27</u>
3	461.2	Metered Sales - Commercial, Industrial	<u>143,725.30</u>
4	462	Fire Protection Revenue	
5	464	Other Water Sales Revenue	
6	465	Irrigation Sales Revenue	
7	466	Sales for Resale	
8	400	Total Revenue (Add Lines 1 - 7) (also enter result on Page 4, line 1)	<u>643,617.57</u>
9	* DEQ Fees Billed separately to customers		Booked to Acct # _____
10	** Hookup or Connection Fees Collected	<u>232,017.00</u>	Booked to Acct # <u>271</u>
11	***Commission Approved Surcharges Collected	<u>1,759.73</u>	Booked to Acct # <u>253</u>
<b>401 OPERATING EXPENSES</b>			
12	601.1-6	Labor - Operation & Maintenance	<u>26,729.76</u>
13	601.7	Labor - Customer Accounts	<u>96,461.99</u>
14	601.8	Labor - Administrative & General	<u>20,012.89</u>
15	603	Salaries, Officers & Directors	<u>20,970.00</u>
16	604	Employee Pensions & Benefits	<u>28,854.66</u>
17	610	Purchased Water	
18	615-16	Purchased Power & Fuel for Power	<u>85,664.67</u>
19	618	Chemicals	
20	620.1-6	Materials & Supplies - Operation & Maint.	<u>9,193.21</u>
21	620.7-8	Materials & Supplies - Administrative & General	<u>29,418.30</u>
22	631-34	Contract Services - Professional	<u>46,154.25</u>
23	635	Contract Services - Water Testing	
24	636	Contract Services - Other	
25	641-42	Rentals - Property & Equipment	
26	650	Transportation Expense	<u>6,829.86</u>
27	656-59	Insurance	<u>33,107.29</u>
28	660	Advertising	
29	666	Rate Case Expense (Amortization)	
30	667	Regulatory Comm. Exp. (Other except taxes)	<u>1,528.69</u>
31	670	Bad Debt Expense	
32	675	Miscellaneous	<u>720.05</u>
33	<b>Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)</b>		<u>405,645.62</u>

Name: Eagle Water company

**INCOME STATEMENT**

For Year Ended 12/31/2005

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		<u>643,617.57</u>
2	Operating Expenses (From Page 3, line 33)	<u>405,645.62</u>	
3	403 Depreciation Expense	<u>41,116.62</u>	
4	406 Amortization, Utility Plant Aquisition Adj.		
5	407 Amortization Exp. - Other		
6	408.10 Regulatory Fees (PUC)		
7	408.11 Property Taxes	<u>18,809.32</u>	
8	408.12 Payroll Taxes	<u>18,396.78</u>	
9A	408.13 Other Taxes (list) DEQ Fees	<u>14,141.55</u>	
9B	Franchise Fees	<u>8,000.59</u>	
9C	Other fees & licenses	<u>906.57</u>	
9D			
10	409.10 Federal Income Taxes		
11	409.11 State Income Taxes	<u>20.00</u>	
12	410.10 Provision for Deferred Income Tax - Federal		
13	410.11 Provision for Deferred Income Tax - State		
14	411 Provision for Deferred Utility Income Tax Credits		
15	412 Investment Tax Credits - Utility		
16	Total Expenses from operations before interest (add lines 2-15)		<u>507,037.05</u>
17	413 Income From Utility Plant Leased to Others		
18	414 Gains (Losses) From Disposition of Utility Plant		
19	Net Operating Income (Add lines 1, 17 & 18 less line 16)		<u>136,580.52</u>
20	415 Revenues, Merchandizing Jobbing and Contract Work		
21	416 Expenses, Merchandizing, Jobbing & Contracts		
22	419 Interest & Dividend Income		<u>298.73</u>
23	420 Allowance for Funds used During Construction		
24	421 Miscellaneous Non-Utility Income		
25	426 Miscellaneous Non-Utility Expense		
26	408.20 Other Taxes, Non-Utility Operations		
27	409-20 Income Taxes, Non-Utility Operations		
28	Net Non-Utility Income (Add lines 20,22,23 & 24 less lines 21,25,26, & 27)		<u>298.73</u>
29	Gross Income (add lines 19 & 28)		<u>136,879.25</u>
30	427.3 Interest Exp. on Long-Term Debt		<u>14,740.82</u>
31	427.5 Other Interest Charges		<u>428.61</u>
32	NET INCOME (Line 29 less lines 30 & 31) (Also Enter on Pg 9, Line 2)		<u>121,709.82</u>

Name: \_\_\_\_\_

**Eagle Water Company**

**ACCOUNT 101 PLANT IN SERVICE DETAIL**  
For Year Ended 12/31/2005

SUB ACCT #	DESCRIPTION	Balance Beginning of Year	Added During Year	Removed During Year	Balance End of Year
1 301	Organization	13,857			13,857
2 302	Franchises and Consents				-
3 303	Land & Land Rights	19,100			19,100
4 304	Structures and Improvements	15,200			15,200
5 305	Collecting & Impounding Reservoirs				-
6 306	Lake, River & Other Intakes				-
7 307	Wells	374,369	1,653		376,022
8 308	Infiltration Galleries & Tunnels				-
9 309	Supply Mains	12,882			12,882
10 310	Power Generation Equipment	20,236			20,236
11 311	Power Pumping Equipment	202,123			202,123
12 320	Purification Systems				-
13 330	Distribution Reservoirs & Standpipes	48,015			48,015
14 331	Trans. & Distrib. Mains & Accessories	967,151			967,151
15 333	Services				-
16 334	Meters and Meter Installations	199,097	39,397		238,494
17 335	Hydrants	4,200			4,200
18 336	Backflow Prevention Devices				-
19 339	Other Plant & Misc. Equipment				-
20 340	Office Furniture and Equipment	15,296			15,296
21 341	Transportation Equipment	30,175			30,175
22 342	Stores Equipment				-
23 343	Tools, Shop and Garage Equipment	12,505	1,881		14,386
24 344	Laboratory Equipment				-
25 345	Power Operated Equipment				-
26 346	Communications Equipment				-
27 347	Miscellaneous Equipment	2,291			2,291
28 348	Other Tangible Property				-
29	<b>TOTAL PLANT IN SERVICE</b>	<b>1,936,497</b>	<b>42,932</b>	<b>-</b>	<b>1,979,429</b>

(Add lines 1 - 28)

Enter beginning &amp; end of year totals on Pg 7, Line 1

**ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL**

For Year Ended 12/31/2005

SUB ACCT #	DESCRIPTION	Depreciation Rate %	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1 304	Structures and Improvements		8,604	8,885	280
2 305	Collecting & Impounding Reservoirs				-
3 306	Lake, River & Other Intakes				-
4 307	Wells		91,139	102,861	11,722
5 308	Infiltration Galleries & Tunnels				-
6 309	Supply Mains		2,705	2,963	258
7 310	Power Generation Equipment		20,236	20,236	-
8 311	Power Pumping Equipment		72,049	80,696	8,648
9 320	Purification Systems				-
10 330	Distribution Reservoirs & Standpipes		48,015	48,015	-
11 331	Trans. & Distrib. Mains & Accessories		150,215	160,817	10,602
12 333	Services				-
13 334	Meters and Meter Installations		21,749	26,467	4,718
14 335	Hydrants		909	943	34
15 336	Backflow Prevention Devices				-
16 339	Other Plant & Misc. Equipment				-
17 340	Office Furniture and Equipment		15,296	15,296	-
18 341	Transportation Equipment		21,925	25,425	3,500
19 342	Stores Equipment				-
20 343	Tools, Shop and Garage Equipment		11,442	12,338	897
21 344	Laboratory Equipment				-
22 345	Power Operated Equipment				-
23 346	Communications Equipment				-
24 347	Miscellaneous Equipment		1,604	2,062	458
25 348	Other Tangible Property				-
26	TOTALS (Add Lines 1 - 25)		465,887	507,004	41,117

Enter beginning & end of year totals on Pg 7, Line 7

Name: \_\_\_\_\_

**Eagle Water Company****BALANCE SHEET**For Year Ended 12/31/2005

		<b>ASSETS</b>	Balance	Balance	Increase
ACCT #	DESCRIPTION		Beginning of Year	End of Year	or (Decrease)
1	101	Utility Plant in Service (From Pg 5, Line 29)	1,936,496	1,979,429	42,933
2	102	Utility Plant Leased to Others			-
3	103	Plant Held for Future Use			-
4	105	Construction Work in Progress			-
5	114	Utility Plant Aquisition Adjustment			-
6		Subtotal (Add Lines 1 - 5)	1,936,496	1,979,429	42,933
7	108.1	Accumulated Depreciation (From Pg 6, Line 26)	465,887	507,004	41,117
8	108.2	Accum. Depr. - Utility Plant Lease to Others			-
9	108.3	Accum. Depr. - Property Held for Future Use			-
10	110.1	Accum. Amort. - Utility Plant in Service			-
11	110.2	Accum. Amort. - Utility Plant Lease to Others			-
12	115	Accumulated Amortization - Aquisition Adj.			-
13		Net Utility Plant (Line 6 less lines 7 - 12)	1,470,609	1,472,425	1,816
14	123	Investment in Subsidiaries			-
15	125	Other Investments			-
16		Total Investments (Add lines 14 & 15)			-
17	131	Cash	134,660	286,753	152,093
18	135	Short Term Investments			-
19	141	Accts/Notes Receivable - Customers	18,976	17,919	(1,057)
20	142	Other Receivables	27,333	21,901	(5,432)
21	145	Receivables from Associated Companies			-
22	151	Materials & Supplies Inventory			-
23	162	Prepaid Expenses			-
24	173	Unbilled (Accrued) Utility Revenue			-
25	143	Provision for Uncollectable Accounts			-
26		Total Current (Add lines 17 -24 less line 25)	180,969	326,573	145,604
27	181	Unamortized Debt Discount & Expense			-
28	183	Preliminary Survey & Investigation Charges			-
29	184	Deferred Rate Case Expenses			-
30	186	Other Deferred Charges	2,232,067	2,311,359	79,292
		A/R Construct'n			
31		<b>Total Assets (Add lines 13, 16 &amp; 26 - 30)</b>	<b>3,883,644</b>	<b>4,110,357</b>	<b>226,713</b>



Name: \_\_\_\_\_

Eagle Water Company

**BALANCE SHEET**For Year Ended 12/31/2005**LIABILITIES & CAPITAL**

ACCT #	DESCRIPTION	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	201-3 Common Stock	20,000	20,000	-
2	204-6 Preferred Stock			-
3	207-13 Miscellaneous Capital Accounts	63,702	63,702	-
4	214 Appropriated Retained Earnings			-
5	215 Unappropriated Retained Earnings	873,375	995,085	121,710
6	216 Reacquired Capital Stock			-
7	218 Proprietary Capital			-
8	Total Equity Capital (Add Lines 1-5+7 less line 6)	957,077	1,078,787	121,710
9	221-2 Bonds			-
10	223 Advances from Associated Companies			-
11	224 Other Long - Term Debt	31,847	24,366	(7,481)
12	231 Accounts Payable	215,093	111,768	(103,325)
13	232 Notes Payable	77,270	60,707	(16,563)
14	233 Accounts Payable - Associated Companies			-
15	235 Customer Deposits (Refundable)			-
16	236.11 Accrued Other Taxes Payable	33,141	34,412	1,271
17	236.12 Accrued Income Taxes Payable			-
18	236.2 Accrued Taxes - Non-Utility			-
19	237-40 Accrued Debt, Interest & Dividends Payable	1,017	-	(1,017)
20	241 Misc. Current & Accrued Liabilities			-
21	251 Unamortized Debt Premium			-
22	252 Advances for Construction			-
23	253 Other Deferred Liabilities			-
24	255.1 Accumulated Investment Tax Credits - Utility			-
25	255.2 Accum. Investment Tax Credits - Non-Utility			-
26	261-5 Operating Reserves			-
27	271 Contributions in Aid of Construction	2,568,199	2,800,317	232,118
28	272 Accum. Amort. of Contrib. in Aid of Const. **			-
29	281-3 Accumulated Deferred Income Taxes			-
30	Total Liabilities (Add lines 9 - 29)	2,926,567	3,031,570	105,003
31	<b>TOTAL LIAB &amp; CAPITAL ( Add lines 8 &amp; 30)</b>	<b>3,883,644</b>	<b>4,110,357</b>	<b>226,713</b>

\*\* Only if Commission Approved

Name: Eagle Water Company

**STATEMENT OF RETAINED EARNINGS**

For Year Ended 12/31/2005

1	Retained Earnings Balance @ Beginning of Year	873,375.00
2	Amount Added from Current Year Income (From Pg 4, Line 32)	121,709.82
3	Other Credits to Account	_____
4	Dividends Paid or Appropriated	_____
5	Other Distributions of Retained Earnings	_____
6	Retained Earnings Balance @ End of Year	<u>995,084.82</u>

**CAPITAL STOCK DETAIL**

	Description (Class, Par Value etc.)	No. Shares Authorized	No. Shares Outstanding	Dividends Paid
7	Common	20,000	20,000	-0-
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____

**DETAIL OF LONG-TERM DEBT**

	Description	Interest Rate	Year-end Balance	Interest Paid	Interest Accrued
8	Note Payable - Nyborg	12% - 14%	\$24,365.68	\$3,518.54	\$32.96
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____

Name: Eagle Water Company

**SYSTEM ENGINEERING DATA**

For Year Ended 12/31/2005

1 Provide an updated system map if significant changes have been made to the system during the year.

2 Water Supply:

Pump Designation or location	Rated Capacity (gpm)	Type of Treatment: (None, Chlorine Fluoride Filter etc.)	Annual Production (000's Gal.)	Water Supply Source (Well, Spring, Surface Wtr)
# 1	600 gpm	none		well
# 2	400 gpm	none		well
# 3	400 gpm	none		well
# 5	variable to 2,500	none		well
# 6	variable to 2,500	none		well

3 System Storage:

Storage Designation or Location	Total Capacity 000's Gal.	Usable Capacity 000's Gal.	Type of Reservoir (Elevated, Pressurized, Boosted)	Construction (Wood, Steel Concrete)
W/H #2	90,000	90,000	Boosted	Concrete

(Duplicate form and attach if necessary. Asterisk facilities added this year.)

Name: Eagle Water Company

**SYSTEM ENGINEERING DATA  
(continued)**

For Year Ended 12/31/2005

4 Pump information for ALL system pumps, including wells and boosters.

Designation or Location & Type of Pump**	Horse Power	Rated Capacity (gpm)	Discharge Pressure (psi)	Energy Used This Year
W/H # 1 Sub. Berkley	50	600		
W/H # 2 Sub. Berkley	20	400		
W/H # 3 Sub. Berkley	20	400		
W/H # 4 Layne & Bowler	variable 250	up to 2,500		
W/H # 6 Layne & Bowler	variable 250	up to 2,500		
W/H # 2 Pacific	25	450		
W/H # 2 Pacific	15	220		
W/H # 2 Pacific	25	450		

**\*\* Submit pump curves unless previously provided or unavailable. Asterisk facilities added this year. Attach additional sheets if inadequate space is available on this page.**

- 5 If Wells are metered:
- What was the total amount pumped this year? 694,869,000 ga
  - What was the total amount pumped during peak month? 97,092,000 gal.
  - What was the total amount pumped on the peak day? 5,156,000 gal.
- 6 If customers are metered, what was the total amount sold in peak month? 97,092,000 gal.
- 7 Was your system designed to supply fire flows? yes  
**If Yes:** What is current system rating? 3
- 8 How many times were meters read this year? 12  
 During which months? January through December
- 9 How many additional customers could be served with no system improvements except a service line and meter? 150  
 How many of those potential additions are vacant lots? 30
- 10 Are backbone plant additions anticipated during the coming year? Yes  
**If Yes, attach an explanation of projects and anticipated costs!** Well - Approx \$250,000-300,000
- 11 In what year do you anticipate that the system capacity (supply, storage or distribution) will have to be expanded? 2008+

Name: Eagle Water Company

**SYSTEM ENGINEERING DATA**  
**(continued)**  
 For Year Ended 12/31/2005

**FEET OF MAINS**

1	Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
	1 1/2"	13,010	-0-	-0-	13,010
	2"	1,601	-0-	-0-	1,601
	4"	9,074	580	-0-	9,654
	6"	41,296	920	-0-	42,216
	8"	122,664	7,300	-0-	129,964
	10"	20	-0-	-0-	20
	12"	68,852	3,400	-0-	72,252

**CUSTOMER STATISTICS**

		Number of Customers		Thousands of Gallons Sold	
		This Year	Last Year	This Year	Last Year
2	Metered:				
2A	Residential	2842	2596	514,047,838	590,614,862
2B	Commercial	354	292	180,190,525	157,346,138
2C	Industrial				
3	Flat Rate:				
3A	Residential	0	0		
3B	Commercial	1	1		
3C	Industrial	0	0		
4	Private Fire Protection				
5	Public Fire Protection				
6	Street Sprinkling				
7	Municipal, Other				
8	Other Water Utilities				
	<b>TOTALS (Add lines 2 through 8)</b>	<b>3197</b>	<b>2889</b>	<b>694,238,363</b>	<b>747,961,000</b>

