

# ***ANNUAL REPORT***

OF

EAGLE WATER COMPANY

**NAME**

188 W. STATE STREET, SUITE 4  
PO BOX 455, EAGLE, IDAHO 83616

**ADDRESS**

TO THE

**IDAHO PUBLIC**

**UTILITIES COMMISSION**

FOR THE

YEAR ENDED 2013

IDAHO PUBLIC  
UTILITIES COMMISSION

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**ANNUAL REPORT FOR WATER UTILITIES TO  
THE IDAHO PUBLIC UTILITIES COMMISSION  
FOR THE YEAR ENDING 12/31/2013**

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IDAHO PUBLIC  
UTILITIES COMMISSION

**COMPANY INFORMATION**

1 Give full name of utility Eagle Water Company, Inc.  
 2 Date of Organization 3/14/1974  
 3 Organized under the laws of the state of Idaho  
 4 Address of Principal Office (number & street) 188 W. State Street, Suite 4  
 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	Kevin McCarthy	939-0242
Secretary	Heather Wilde	939-0242
General Manager	Jeff Cornell	939-0242
Complaints or Billing	Heather Wilde	939-0242
Engineering	KM Engineering	
Emergency Service	Jeff Cornell	939-0242
Accounting	Heather Wilde	939-0242

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 188 W. State Street, Suite 4  
 City Eagle  
 State Idaho  
 Zip 83616

NAME: Eagle Water Company

**COMPANY INFORMATION (Cont.)**

For the Year Ended 12/31/2013

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 2  
High Bills 2  
Disconnection 0

22 Number of Customers involuntarily disconnected 20

23 Date customers last received a copy of the Summary of Rules required by IDAPA 31.21.01.701? 07/01/2013

**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 12/31/2012

ACCT #	DESCRIPTION		
<b><u>400 REVENUES</u></b>			
1	460	Unmetered Water Revenue	
2	461.1	Metered Sales - Residential	518,672
3	461.2	Metered Sales - Commercial, Industrial	253,864
4	462	Fire Protection Revenue	
5	464	Other Water Sales Revenue	47,705
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)	820,241
9	* DEQ Fees Billed separately to customers		Booked to Acct # _____
10	** Hookup or Connection Fees Collected		Booked to Acct # _____
11	***Commission Approved Surcharges Collected	174,536	Booked to Acct # <u>131.1</u>
<b><u>401 OPERATING EXPENSES</u></b>			
12	601.1-6	Labor - Operation & Maintenance	50,341
13	601.7	Labor - Customer Accounts	112,725
14	601.8	Labor - Administrative & General	36,172
15	603	Salaries, Officers & Directors	52,000
16	604	Employee Pensions & Benefits	36,153
17	610	Purchased Water	-
18	615-16	Purchased Power & Fuel for Power	159,016
19	618	Chemicals	-
20	620.1-6	Materials & Supplies - Operation & Maint.	-
21	620.7-8	Materials & Supplies - Administrative & General	2,330
22	631-34	Contract Services - Professional	4,392
23	635	Contract Services - Water Testing	-
24	636	Contract Services - Other	-
25	641-42	Rentals - Property & Equipment	-
26	650	Transportation Expense	7,191
27	656-59	Insurance	50,203
28	660	Advertising	-
29	666	Rate Case Expense (Amortization)	2,171
30	667	Regulatory Comm. Exp. (Other except taxes)	-
31	670	Bad Debt Expense	-
32	675	Miscellaneous	104,865
33	<b>Total Operating Expenses (Add lines 12 - 32, also enter on Page 4, line 1)</b>		<b>617,559</b>
Name: _____			

## INCOME STATEMENT

For Year Ended 12/31/2013

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		820,241
2	Operating Expenses (From Page 3, line 33)	617,559	
3	403 Depreciation Expense	74,809	
4	406 Amortization, Utility Plant Aquisition Adj.		
5	407 Amortization Exp. - Other		
6	408.10 Regulatory Fees (PUC)	12,453	
7	408.11 Property Taxes	22,745	
8	408.12 Payroll Taxes	32,995	
9A	408.13 Other Taxes (list)      DEQ Fees		
9B	Franchise Fees	7,415	
9C			
9D			
10	409.10 Federal Income Taxes	30	
11	409.11 State Income Taxes		
12	410.10 Provision for Deferred Income Tax - Federal	56,500	
13	410.11 Provision for Deferred Income Tax - State	13,430	
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)		837,936
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)		(17,695)
20	415 Revenues, Merchandizing Jobbing and Contract Work		
21	416 Expenses, Merchandizing, Jobbing & Contracts		
22	419 Interest & Dividend Income		
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)		
29	Gross Income (add lines 19 & 28)		
30	427.3 Interest Exp. on Long-Term Debt		2,251
31	427.5 Other Interest Charges		20,534
32	NET INCOME (Line 29 less lines 30 & 31) (Also Enter on Pg 9, Line 2)		(40,480)

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

## ACCOUNT 101 PLANT IN SERVICE DETAIL

For Year Ended 12/31/2013

	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	143,194			143,194
4	304	Structures and Improvements	15,200			15,200
5	305	Collecting & Impounding Reservoirs				
6	306	Lake, River & Other Intakes				
7	307	Wells	1,116,896			1,116,896
8	308	Infiltration Galleries & Tunnels				
9	309	Supply Mains	19,279			19,279
10	310	Power Generation Equipment	20,236			20,236
11	311	Power Pumping Equipment	249,323			249,323
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	278,547			278,547
17	335	Hydrants	4,200			4,200
18	336	Backflow Prevention Devices				
19	339	Other Plant & Misc. Equipment				
20	340	Office Furniture and Equipment	17,396			17,396
21	341	Transportation Equipment	37,464			37,464
22	342	Stores Equipment				
23	343	Tools, Shop and Garage Equipment	14,386			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		TOTAL PLANT IN SERVICE	<b>2,947,435</b>			<b>2,947,435</b>

(Add lines 1 - 28)

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



Name:

Eagle Water

**ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL**

For Year Ended 12/31/2013

SUB ACCT #	DESCRIPTION	Depreciation Rate %	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	304	Structures and Improvements	9,803	9,803	
2	305	Collecting & Impounding Reservoirs			
3	306	Lake, River & Other Intakes			
4	307	Wells	230,665	246,822	16,157
5	308	Infiltration Galleries & Tunnels			
6	309	Supply Mains	5,373	6,237	864
7	310	Power Generation Equipment	20,794	21,352	558
8	311	Power Pumping Equipment	143,837	144,391	554
9	320	Purification Systems			
10	330	Distribution Reservoirs & Standpipes	48,015	48,015	
11	331	Trans. & Distrib. Mains & Accessories	249,012	273,590	24,578
12	333	Services			
13	334	Meters and Meter Installations	69,830	81,379	11,549
14	335	Hydrants	1,149	1,149	
15	336	Backflow Prevention Devices			
16	339	Other Plant & Misc. Equipment			
17	340	Office Furniture and Equipment	15,708	15,833	125
18	341	Transportation Equipment	33,559	33,941	382
19	342	Stores Equipment			
20	343	Tools, Shop and Garage Equipment	17,256	20,126	2,870
21	344	Laboratory Equipment			
22	345	Power Operated Equipment			
23	346	Communications Equipment			
24	347	Miscellaneous Equipment	17,938	35,110	17,172
25	348	Other Tangible Property			
26	TOTALS (Add Lines 1 - 25)		862,939	937,748	74,809

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

Name: Eagle Water

**BALANCE SHEET**

For Year Ended 12/31/2013

		<b><u>ASSETS</u></b>		
ACCT #	DESCRIPTION	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	101 Utility Plant in Service (From Pg 5, Line 29)	2,947,435	2,947,435	
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)	2,947,435	2,947,435	
7	108.1 Accumulated Depreciation (From Pg 6, Line 26)	862,939	937,748	74,809
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)	2,084,496	2,009,687	74,809
14	123 Investment in Subsidiaries			
15	125 Other Investments			
16	Total Investments (Add lines 14 & 15)			
17	131 Cash	93,002	322,369	229,367
18	135 Short Term Investments			
19	141 Accts/Notes Receivable - Customers	36,662	-	(36,662)
20	142 Other Receivables	653	-	(653)
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)	130,317	322,369	192,052
27	181 Unamortized Debt Discount & Expense			
28	183 Preliminary Survey & Investigation Charges			
29	184 Deferred Rate Case Expenses			
30	186 Other Deferred Charges			
31	<b>Total Assets (Add lines 13, 16 &amp; 26 - 30)</b>	<b>2,214,813</b>	<b>2,332,056</b>	<b>266,861</b>



Name: Eagle Water

**BALANCE SHEET**

For Year Ended 12/31/2013

**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	(1,370,627)	(1,411,107)	(40,480)
6	216 Reacquired Capital Stock			
7	218 Proprietary Capital			
8	Total Equity Capital (Add Lines 1-5+7 less line 6)	(1,286,925)	(1,327,405)	(40,480)
9	221-2 Bonds			
10	223 Advances from Associated Companies			
11	224 Other Long - Term Debt	25,291	-	(25,291)
12	231 Accounts Payable	514,793	336,147	(178,646)
13	232 Notes Payable	81,100	40	(81,060)
14	233 Accounts Payable - Associated Companies	434,866	412,984	(21,882)
15	235 Customer Deposits (Refundable)			
16	236.11 Accrued Other Taxes Payable	4,049	2,534	(1,515)
17	236.12 Accrued Income Taxes Payable			
18	236.2 Accrued Taxes - Non-Utility			
19	237-40 Accrued Debt, Interest & Dividends Payable			
20	241 Misc. Current & Accrued Liabilities	(1,235,119)	(769,002)	
21	251 Unamortized Debt Premium			
22	252 Advances for Construction			
23	253 Other Deferred Liabilities	694,177	694,177	-
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	2,982,581	2,982,581	-
28	272 Accum. Amort. of Contrib. in Aid of Const. **			
29	281-3 Accumulated Deferred Income Taxes			
30	Total Liabilities (Add lines 9 - 29)	3,501,738	3,659,461	(308,394)
31	<b>TOTAL LIAB &amp; CAPITAL ( Add lines 8 &amp; 30)</b>	<b>2,214,813</b>	<b>2,332,056</b>	<b>(348,874)</b>

**\*\* Only if Commission Approved**



Name: Eagle Water Company

**SYSTEM ENGINEERING DATA**  
For Year Ended 12/31/2012

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
#4	variable to 2,5	none		well
#6	variable to 2,5	none		well
#7	variable to 1,3	none		well
#8	variable to 2,5	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 12/31/2013

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 #2 Sub. Berkely	20	400		
W/H #3 Sub. Berkely	20	400		
W/H #4 Layne & Bowler	variable 300	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		
W/H #7 American Marsh	variable 200	up to 1,345		
W/H #8 US Electric Motors	variable 250	up to 2,500		
W/H #8 US Electric Motors	variable 250	up to 2,500		

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

5 If Wells are metered:

What was the total amount pumped this year?		<u>840,560,000</u>
What was the total amount pumped during peak month?	August	<u>131,758,000</u>
What was the total amount pumped on the peak day?	5-Aug	<u>5,983,000</u>

6 If customers are metered, what was the total amount sold in peak month? 141529853

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? 70-80  
 How many of those potential additions are vacant lots? 70-80

10 Are backbone plant additions anticipated during the coming year? no  
**If Yes, attach an explanation of projects and anticipated costs!**

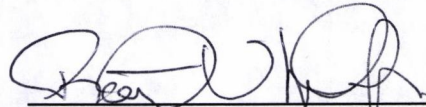
11 In what year do you anticipate that the system capacity (supply, storage or distribution)  
 will have to be expanded? \_\_\_\_\_

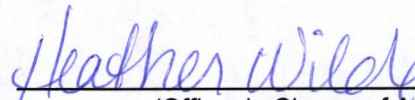


# CERTIFICATE

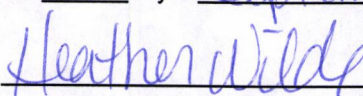
State of Idaho )  
 ) ss  
County of ADA)

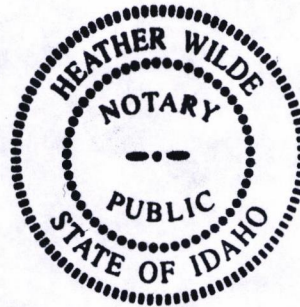
WE, the undersigned Robert V. Deshazo  
and Heather Wilde  
of the Eagle Water Company  
utility, on our oath do severally say that the foregoing report has been prepared under our direction,  
from the original books, papers and records of said utility; that we have carefully examined same, and  
declare the same to be a correct statement of the business and affairs of said utility for the period  
covered by the report in respect to each and every matter and thing therein set forth, to the best of our  
knowledge, information and belief.

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

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

Subscribed and Sworn to Before Me

this 9 day of September, 2014  
  
\_\_\_\_\_  
NOTARY PUBLIC



My Commission Expires 04/10/2020

gdk/excel/jnelson/anulrpts/wtrannualrpt