

**ANNUAL REPORT FOR WATER UTILITIES TO  
THE IDAHO PUBLIC UTILITIES COMMISSION  
FOR THE YEAR ENDING \_\_\_\_\_**

**COMPANY INFORMATION**

- 1 Give full name of utility \_\_\_\_\_
- 2 Date of Organization \_\_\_\_\_
- 3 Organized under the laws of the state of \_\_\_\_\_
- 4 Address of Principal Office (number & street) \_\_\_\_\_
- 5 P.O. Box (if applicable) \_\_\_\_\_
- 6 City \_\_\_\_\_
- 7 State \_\_\_\_\_
- 8 Zip Code \_\_\_\_\_
- 9 Organization (proprietor, partnership, corp.) \_\_\_\_\_
- 10 Towns, Counties served \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- 11 Are there any affiliated companies? \_\_\_\_\_

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

12 Contact Information	Name	Phone No.
President (Owner)	_____	_____
Vice President	_____	_____
Secretary	_____	_____
General Manager	_____	_____
Complaints or Billing	_____	_____
Engineering	_____	_____
Emergency Service	_____	_____
Accounting	_____	_____

- 13 Were any water systems acquired during the year or any additions/deletions made to the service area during the year? \_\_\_\_\_

**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 \_\_\_\_\_
  - City \_\_\_\_\_
  - State \_\_\_\_\_
  - Zip \_\_\_\_\_

NAME: \_\_\_\_\_

**COMPANY INFORMATION (Cont.)**

For the Year Ended \_\_\_\_\_

15 Is the system operated or maintained under a service contract? \_\_\_\_\_

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? \_\_\_\_\_

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? \_\_\_\_\_

**If yes, attach full explanation**

20 Has the Idaho Division of Environmental Quality recommended any improvements? \_\_\_\_\_

**If yes, attach full explanation**

21 Number of Complaints received during year concerning:  
Quality of Service \_\_\_\_\_  
High Bills \_\_\_\_\_  
Disconnection \_\_\_\_\_

22 Number of Customers involuntarily disconnected \_\_\_\_\_

23 Date customers last received a copy of the Summary of Rules required by IDAPA 31.21.01.701? \_\_\_\_\_

**Attach a copy of the Summary**

24 Did significant additions or retirements from the Plant Accounts occur during the year? \_\_\_\_\_

**If yes, attach full explanation and an updated system map**

NAME: \_\_\_\_\_

**REVENUE & EXPENSE DETAIL**

For the Year Ended \_\_\_\_\_

ACCT #	DESCRIPTION	
<b><u>400 REVENUES</u></b>		
1	460	Unmetered Water Revenue _____
2	461.1	Metered Sales - Residential _____
3	461.2	Metered Sales - Commercial, Industrial _____
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) _____
9	* DEQ Fees Billed separately to customers	Booked to Acct # _____
10	** Hookup or Connection Fees Collected	Booked to Acct # _____
11	***Commission Approved Surcharges Collected	Booked to Acct # _____
<b><u>401 OPERATING EXPENSES</u></b>		
12	601.1-6	Labor - Operation & Maintenance _____
13	601.7	Labor - Customer Accounts _____
14	601.8	Labor - Administrative & General _____
15	603	Salaries, Officers & Directors _____
16	604	Employee Pensions & Benefits _____
17	610	Purchased Water _____
18	615-16	Purchased Power & Fuel for Power _____
19	618	Chemicals _____
20	620.1-6	Materials & Supplies - Operation & Maint. _____
21	620.7-8	Materials & Supplies - Administrative & General _____
22	631-34	Contract Services - Professional _____
23	635	Contract Services - Water Testing _____
24	636	Contract Services - Other _____
25	641-42	Rentals - Property & Equipment _____
26	650	Transportation Expense _____
27	656-59	Insurance _____
28	660	Advertising _____
29	666	Rate Case Expense (Amortization) _____
30	667	Regulatory Comm. Exp. (Other except taxes) _____
31	670	Bad Debt Expense _____
32	675	Miscellaneous _____
33	<b>Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)</b> _____	

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

**INCOME STATEMENT**

For Year Ended \_\_\_\_\_

ACCT #	DESCRIPTION	
1	Revenue (From Page 3, line 8)	_____
2	Operating Expenses (From Page 3, line 33)	_____
3 403	Depreciation Expense	_____
4 406	Amortization, Utility Plant Aquisition Adj.	_____
5 407	Amortization Exp. - Other	_____
6 408.10	Regulatory Fees (PUC)	_____
7 408.11	Property Taxes	_____
8 408.12	Payroll Taxes	_____
9A 408.13	Other Taxes (list)      DEQ Fees	_____
9B	_____	_____
9C	_____	_____
9D	_____	_____
10 409.10	Federal Income Taxes	_____
11 409.11	State Income Taxes	_____
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)	_____
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)	_____
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	_____
31 427.5	Other Interest Charges	_____
32	NET INCOME (Line 29 less lines 30 & 31) (Also Enter on Pg 9, Line 2)	=====

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

**ACCOUNT 101 PLANT IN SERVICE DETAIL**  
For Year Ended \_\_\_\_\_

	SUB ACCT #	DESCRIPTION	Balance Beginning of Year	Added During Year	Removed During Year	Balance End of Year
1	301	Organization				
2	302	Franchises and Consents				
3	303	Land & Land Rights				
4	304	Structures and Improvements				
5	305	Collecting & Impounding Reservoirs				
6	306	Lake, River & Other Intakes				
7	307	Wells				
8	308	Infiltration Galleries & Tunnels				
9	309	Supply Mains				
10	310	Power Generation Equipment				
11	311	Power Pumping Equipment				
12	320	Purification Systems				
13	330	Distribution Reservoirs & Standpipes				
14	331	Trans. & Distrib. Mains & Accessories				
15	333	Services				
16	334	Meters and Meter Installations				
17	335	Hydrants				
18	336	Backflow Prevention Devices				
19	339	Other Plant & Misc. Equipment				
20	340	Office Furniture and Equipment				
21	341	Transportation Equipment				
22	342	Stores Equipment				
23	343	Tools, Shop and Garage Equipment				
24	344	Laboratory Equipment				
25	345	Power Operated Equipment				
26	346	Communications Equipment				
27	347	Miscellaneous Equipment				
28	348	Other Tangible Property				
29		<b>TOTAL PLANT IN SERVICE</b>				

(Add lines 1 - 28)

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

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

**ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL**

For Year Ended \_\_\_\_\_

	SUB ACCT #	DESCRIPTION	Depreciation Rate %	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	304	Structures and Improvements				
2	305	Collecting & Impounding Reservoirs				
3	306	Lake, River & Other Intakes				
4	307	Wells				
5	308	Infiltration Galleries & Tunnels				
6	309	Supply Mains				
7	310	Power Generation Equipment				
8	311	Power Pumping Equipment				
9	320	Purification Systems				
10	330	Distribution Reservoirs & Standpipes				
11	331	Trans. & Distrib. Mains & Accessories				
12	333	Services				
13	334	Meters and Meter Installations				
14	335	Hydrants				
15	336	Backflow Prevention Devices				
16	339	Other Plant & Misc. Equipment				
17	340	Office Furniture and Equipment				
18	341	Transportation Equipment				
19	342	Stores Equipment				
20	343	Tools, Shop and Garage Equipment				
21	344	Laboratory Equipment				
22	345	Power Operated Equipment				
23	346	Communications Equipment				
24	347	Miscellaneous Equipment				
25	348	Other Tangible Property				
26		TOTALS (Add Lines 1 - 25)				

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

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

**BALANCE SHEET**

For Year Ended \_\_\_\_\_

<u>ASSETS</u>			Balance	Balance	Increase
ACCT #	DESCRIPTION		Beginning of Year	End of Year	or (Decrease)
1	101	Utility Plant in Service (From Pg 5, Line 29)			
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)			
7	108.1	Accumulated Depreciation (From Pg 6, Line 26)			
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)			
14	123	Investment in Subsidiaries			
15	125	Other Investments			
16		Total Investments (Add lines 14 & 15)			
17	131	Cash			
18	135	Short Term Investments			
19	141	Accts/Notes Receivable - Customers			
20	142	Other Receivables			
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)			
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>			

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

**BALANCE SHEET**

For Year Ended \_\_\_\_\_

<b><u>LIABILITIES &amp; CAPITAL</u></b>			Balance	Balance	Increase
ACCT #	DESCRIPTION		Beginning	End of	or
			of Year	Year	(Decrease)
1	201-3	Common Stock			
2	204-6	Preferred Stock			
3	207-13	Miscellaneous Capital Accounts			
4	214	Appropriated Retained Earnings			
5	215	Unappropriated Retained Earnings			
6	216	Reacquired Capital Stock			
7	218	Proprietary Capital			
8		Total Equity Capital (Add Lines 1-5+7 less line 6)			
9	221-2	Bonds			
10	223	Advances from Associated Companies			
11	224	Other Long - Term Debt			
12	231	Accounts Payable			
13	232	Notes Payable			
14	233	Accounts Payable - Associated Companies			
15	235	Customer Deposits (Refundable)			
16	236.11	Accrued Other Taxes Payable			
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			
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			
28	272	Accum. Amort. of Contrib. in Aid of Const. **			
29	281-3	Accumulated Deferred Income Taxes			
30		Total Liabilities (Add lines 9 - 29)			
31		<b>TOTAL LIAB &amp; CAPITAL ( Add lines 8 &amp; 30)</b>			

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



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

**STATEMENT OF RETAINED EARNINGS**

For Year Ended \_\_\_\_\_

1	Retained Earnings Balance @ Beginning of Year	_____
2	Amount Added from Current Year Income (From Pg 4, Line 32)	_____
3	Other Credits to Account	_____
4	Dividends Paid or Appropriated	_____
5	Other Distributions of Retained Earnings	_____
6	Retained Earnings Balance @ End of Year	=====

**CAPITAL STOCK DETAIL**

		No. Shares Authorized	No. Shares Outstanding	Dividends Paid
7	Description (Class, Par Value etc.)			
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____

**DETAIL OF LONG-TERM DEBT**

	Description	Interest Rate	Year-end Balance	Interest Paid	Interest Accrued
8	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____





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

**SYSTEM ENGINEERING DATA  
(continued)**

For Year Ended \_\_\_\_\_

**FEET OF MAINS**

1	Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year

**CUSTOMER STATISTICS**

	<u>Number of Customers</u>		<u>Thousands of Gallons Sold</u>	
	This Year	Last Year	This Year	Last Year
2 Metered:				
2A Residential				
2B Commercial				
2C Industrial				
3 Flat Rate:				
3A Residential				
3B Commercial				
3C Industrial				
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>				

# CERTIFICATE

State of Idaho            )  
                                  ) ss  
County of \_\_\_\_\_)

WE, the undersigned \_\_\_\_\_  
and \_\_\_\_\_  
of the \_\_\_\_\_  
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 \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires \_\_\_\_\_

gdk/excel/jnelson/anulrpts/wtrannualrpt