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IDAHO PUBLIC  
UTILITIES COMMISSION

# ***ANNUAL REPORT***

OF

Aspen Creek Water Company, Inc.

NAME

1891 SW Round Valley Dr., Laketown, UT 84038

ADDRESS

TO THE

**IDAHO PUBLIC**

**UTILITIES COMMISSION**

FOR THE

YEAR ENDED 2025

**ANNUAL REPORT FOR WATER UTILITIES TO  
THE IDAHO PUBLIC UTILITIES COMMISSION  
FOR THE YEAR ENDING December 31, 2025**

**COMPANY INFORMATION**

1 Give full name of utility Aspen Creek Water Company, Inc.  
Telephone Area Code (     ) 435-757-2182  
E-mail address aspencreekwaterco@gmail.com  
2 Date of Organization 12/28/1999  
3 Organized under the laws of the state of Idaho  
4 Address of Principal Office (number & street) 1891 SW Round Valley Dr, Laketown UT 84038  
5 P.O. Box (if applicable) PO Box 77  
6 City Garden City  
7 State Utah  
8 Zip Code 84028  
9 Organization (proprietor, partnership, corp.) Corporation  
10 Towns, Counties served Fish Haven, Idaho

11 Are there any affiliated companies? Yes

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

| 12 Contact Information | Name             | Phone No.    |
|------------------------|------------------|--------------|
| President (Owner)      | Bart McKinnon    | 435-757-2182 |
| Vice President         | Patrick McKinnon | 435-757-2182 |
| Secretary              | Kami McKinnon    | 435-757-2182 |
| General Manager        | Bart McKinnon    | 435-757-2182 |
| Complaints or Billing  | Kami McKinnon    | 435-757-2182 |
| Engineering            | Bart McKinnon    | 435-757-2182 |
| Emergency Service      | Bart McKinnon    | 435-757-2182 |
| Accounting             | Kami McKinnon    | 435-757-2182 |

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 1891 SW Round Valley Dr  
City Laketown  
State UT  
Zip 84038

NAME: Bart McKinnon, Aspen Creek Water Co.

**COMPANY INFORMATION (Cont.)**

For the Year Ended 12/31/2025

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

No

16 If yes: With whom is the contract?

n/a

When does the contract expire?

n/a

What services and rates are included?

n/a

17 Is water purchased for resale through the system?

No

18 If yes: Name of Organization

n/a

Name of owner or operator

n/a

Mailing Address

n/a

City

n/a

State

n/a

Zip

n/a

Gallons/CCF

\$Amount

Water Purchased

n/a

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?

Yes

**If yes, attach full explanation**

21 Number of Complaints received during year concerning:

Quality of Service

0

High Bills

0

Disconnection

0

22 Number of Customers involuntarily disconnected

0

23 Date customers last received a copy of the Summary

of Rules required by IDAPA 31.21.01.701?

1-Apr-02 (New Customers Receive at  
time of hookup)

**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: Bart McKinnon, Aspen Creek Water Co.

## REVENUE & EXPENSE DETAIL

For the Year Ended 12/31/2025

| ACCT #                               | DESCRIPTION                                                              |       |                      |
|--------------------------------------|--------------------------------------------------------------------------|-------|----------------------|
| <b><u>400 REVENUES</u></b>           |                                                                          |       |                      |
| 1 460                                | Unmetered Water Revenue                                                  | 40616 |                      |
| 2 461.1                              | Metered Sales - Residential                                              |       |                      |
| 3 461.2                              | Metered Sales - Commercial, Industrial                                   |       |                      |
| 4 462                                | Fire Protection Revenue                                                  |       |                      |
| 5 464                                | Other Water Sales Revenue                                                | 5500  |                      |
| 6 465                                | Irrigation Sales Revenue                                                 |       |                      |
| 7 466                                | Sales for Resale                                                         |       |                      |
| 8 400                                | Total Revenue (Add Lines 1 - 7)<br>(also enter result on Page 4, line 1) |       | 46116                |
| 9 *                                  | DEQ Fees Billed separately to customers                                  |       | Booked to Acct #     |
| 10 **                                | Hookup or Connection Fees Collected                                      | 5500  | Booked to Acct # 464 |
| 11 ***                               | Commission Approved Surcharges Collected                                 |       | Booked to Acct #     |
| <b><u>401 OPERATING EXPENSES</u></b> |                                                                          |       |                      |
| 12 601.1-6                           | Labor - Operation & Maintenance                                          | 486   |                      |
| 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                                         | 11211 |                      |
| 19 618                               | Chemicals                                                                |       |                      |
| 20 620.1-6                           | Materials & Supplies - Operation & Maint.                                | 5858  |                      |
| 21 620.7-8                           | Materials & Supplies - Administrative & General                          | 611   |                      |
| 22 631-34                            | Contract Services - Professional                                         | 1100  |                      |
| 23 635                               | Contract Services - Water Testing                                        | 1079  |                      |
| 24 636                               | Contract Services - Other                                                |       |                      |
| 25 641-42                            | Rentals - Property & Equipment                                           |       |                      |
| 26 650                               | Transportation Expense                                                   |       |                      |
| 27 656-59                            | Insurance                                                                | 484   |                      |
| 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                                                            | 4645  |                      |
| 33                                   | Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2) |       | 25474                |

Name: Bart McKinnon, Aspen Creek Water Co.

# **INCOME STATEMENT**

For Year Ended 12/31/2025

| ACCT #    | DESCRIPTION                                                                |              |                     |
|-----------|----------------------------------------------------------------------------|--------------|---------------------|
| 1         | Revenue (From Page 3, line 8)                                              |              | <u>46116</u>        |
| 2         | Operating Expenses (From Page 3, line 33)                                  | <u>25474</u> |                     |
| 3 403     | Depreciation Expense                                                       | <u>1668</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>642</u>   |                     |
| 8 408.12  | Payroll Taxes                                                              |              |                     |
| 9A 408.13 | Other Taxes (list)      DEQ Fees                                           |              |                     |
| 9B        |                                                                            |              |                     |
| 9C        |                                                                            |              |                     |
| 9D        |                                                                            |              |                     |
| 10 409.10 | Federal Income Taxes                                                       | <u>3356</u>  |                     |
| 11 409.11 | State Income Taxes                                                         | <u>599</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>31739</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>14377</u>        |
| 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) |              | <u>0</u>            |
| 29        | Gross Income (add lines 19 & 28)                                           |              | <u>14377</u>        |
| 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)       |              | <u><u>14377</u></u> |

Name: Bart McKinnon, Aspen Creek Water Co.

**ACCOUNT 101 PLANT IN SERVICE DETAIL**  
For Year Ended 12/31/2025

|    | SUB<br>ACCT # | DESCRIPTION                           | Balance<br>Beginning<br>of Year | Added<br>During<br>Year | Removed<br>During<br>Year | Balance<br>End of<br>Year |
|----|---------------|---------------------------------------|---------------------------------|-------------------------|---------------------------|---------------------------|
| 1  | 301           | Organization                          |                                 |                         |                           |                           |
| 2  | 302           | Franchises and Consents               |                                 |                         |                           |                           |
| 3  | 303           | Land & Land Rights                    | 10000                           |                         |                           | 10000                     |
| 4  | 304           | Structures and Improvements           | 14500                           |                         |                           | 14500                     |
| 5  | 305           | Collecting & Impounding Reservoirs    | 90000                           |                         |                           | 90000                     |
| 6  | 306           | Lake, River & Other Intakes           |                                 |                         |                           |                           |
| 7  | 307           | Wells                                 | 143380                          |                         |                           | 143380                    |
| 8  | 308           | Infiltration Galleries & Tunnels      |                                 |                         |                           |                           |
| 9  | 309           | Supply Mains                          |                                 |                         |                           |                           |
| 10 | 310           | Power Generation Equipment            | 20651                           |                         |                           | 20651                     |
| 11 | 311           | Power Pumping Equipment               | 40051                           |                         |                           | 40051                     |
| 12 | 320           | Purification Systems                  |                                 |                         |                           |                           |
| 13 | 330           | Distribution Reservoirs & Standpipes  |                                 |                         |                           |                           |
| 14 | 331           | Trans. & Distrib. Mains & Accessories | 157666                          |                         |                           | 157666                    |
| 15 | 333           | Services                              |                                 |                         |                           |                           |
| 16 | 334           | Meters and Meter Installations        | 1500                            |                         |                           | 1500                      |
| 17 | 335           | Hydrants                              | 14500                           |                         |                           | 14500                     |
| 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               | 27975                           |                         |                           | 27975                     |
| 29 |               | <b>TOTAL PLANT IN SERVICE</b>         | <b>520223</b>                   |                         |                           | <b>520223</b>             |

(Add lines 1 - 28)

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

Name: Bart McKinnon, Aspen Creek Water Co.

**ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL**

For Year Ended 12/31/2025

|    | SUB<br>ACCT # | DESCRIPTION                           | Depreciation<br>Rate<br>% | Balance<br>Beginning<br>of Year | Balance<br>End of<br>Year | Increase<br>or<br>(Decrease) |
|----|---------------|---------------------------------------|---------------------------|---------------------------------|---------------------------|------------------------------|
| 1  | 304           | Structures and Improvements           | 5                         | 14500                           | 14500                     | 0                            |
| 2  | 305           | Collecting & Impounding Reservoirs    | 5                         | 90000                           | 90000                     | 0                            |
| 3  | 306           | Lake, River & Other Intakes           |                           |                                 |                           |                              |
| 4  | 307           | Wells                                 | 5                         | 134168                          | 137492                    | 3324                         |
| 5  | 308           | Infiltration Galleries & Tunnels      |                           |                                 |                           |                              |
| 6  | 309           | Supply Mains                          |                           |                                 |                           |                              |
| 7  | 310           | Power Generation Equipment            | 100                       | 20651                           | 20651                     | 0                            |
| 8  | 311           | Power Pumping Equipment               | 10                        | 40051                           | 40051                     | 0                            |
| 9  | 320           | Purification Systems                  |                           |                                 |                           |                              |
| 10 | 330           | Distribution Reservoirs & Standpipes  |                           |                                 |                           |                              |
| 11 | 331           | Trans. & Distrib. Mains & Accessories | 5                         | 106410                          | 110375                    | 3965                         |
| 12 | 333           | Services                              |                           |                                 |                           |                              |
| 13 | 334           | Meters and Meter Installations        | 10                        | 1500                            | 1500                      | 0                            |
| 14 | 335           | Hydrants                              | 5                         | 14500                           | 14500                     | 0                            |
| 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               | 4                         | 24121                           | 25222                     | 1101                         |
| 26 |               | TOTALS (Add Lines 1 - 25)             |                           | 445901                          | 454291                    | 8390                         |

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

Name: Bart McKinnon, Aspen Creek Water Co.

**BALANCE SHEET**

For Year Ended 12/31/2025

| <b><u>ASSETS</u></b> |                                                      |  | Balance<br>Beginning<br>of Year | Balance<br>End of<br>Year | Increase<br>or<br>(Decrease) |
|----------------------|------------------------------------------------------|--|---------------------------------|---------------------------|------------------------------|
| ACCT #               | DESCRIPTION                                          |  |                                 |                           |                              |
| 1 101                | Utility Plant in Service (From Pg 5, Line 29)        |  | 520220                          | 520223                    | 3                            |
| 2 102                | Utility Plant Leased to Others                       |  |                                 |                           |                              |
| 3 103                | Plant Held for Future Use                            |  |                                 |                           |                              |
| 4 105                | Construction Work in Progress                        |  | 18323                           | 54176                     | 35853                        |
| 5 114                | Utility Plant Aquisition Adjustment                  |  |                                 |                           |                              |
| 6                    | Subtotal (Add Lines 1 - 5)                           |  | 538543                          | 574399                    | 35856                        |
| 7 108.1              | Accumulated Depreciation (From Pg 6, Line 26)        |  | -445901                         | -454291                   | -8390                        |
| 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)         |  | 92642                           | 120108                    | 27466                        |
| 14 123               | Investment in Subsidiaries                           |  |                                 |                           |                              |
| 15 125               | Other Investments                                    |  |                                 |                           |                              |
| 16                   | Total Investments (Add lines 14 & 15)                |  | 0                               | 0                         | 0                            |
| 17 131               | Cash                                                 |  | 20552                           | 8158                      | -12394                       |
| 18 135               | Short Term Investments                               |  |                                 |                           |                              |
| 19 141               | Accts/Notes Receivable - Customers                   |  | 3850                            | 387                       | -3463                        |
| 20 142               | Other Receivables                                    |  |                                 |                           |                              |
| 21 145               | Receivables from Associated Companies                |  |                                 |                           |                              |
| 22 151               | Materials & Supplies Inventory                       |  |                                 |                           |                              |
| 23 162               | Prepaid Expenses                                     |  | 4083                            | 676                       | -3407                        |
| 24 173               | Unbilled (Accrued) Utility Revenue                   |  |                                 |                           |                              |
| 25 143               | Provision for Uncollectable Accounts                 |  |                                 |                           |                              |
| 26                   | Total Current (Add lines 17 -24 less line 25)        |  | 28485                           | 9221                      | -19264                       |
| 27 181               | Unamortized Debt Discount & Expense                  |  |                                 |                           |                              |
| 28 183               | Preliminary Survey & Investigation Charges           |  |                                 |                           |                              |
| 29 184               | Deferred Rate Case Expenses                          |  |                                 |                           |                              |
| 30 186               | Other Deferred Charges (Escrow)                      |  | 0                               | 0                         | 0                            |
| 31                   | <b>Total Assets (Add lines 13, 16 &amp; 26 - 30)</b> |  | 121127                          | 129329                    | 8202                         |

Name: Bart McKinnon, Aspen Creek Water Co.

**BALANCE SHEET**

For Year Ended 12/31/2025

| <b><u>LIABILITIES &amp; CAPITAL</u></b> |                                                         | Balance<br>Beginning<br>of Year | Balance<br>End of<br>Year | Increase<br>or<br>(Decrease) |
|-----------------------------------------|---------------------------------------------------------|---------------------------------|---------------------------|------------------------------|
| ACCT #                                  | DESCRIPTION                                             |                                 |                           |                              |
| 1                                       | 201-3 Common Stock                                      | 3000                            | 3000                      | 0                            |
| 2                                       | 204-6 Preferred Stock                                   |                                 |                           |                              |
| 3                                       | 207-13 Miscellaneous Capital Accounts                   |                                 |                           |                              |
| 4                                       | 214 Appropriated Retained Earnings                      |                                 |                           |                              |
| 5                                       | 215 Unappropriated Retained Earnings                    | 55223                           | 69600                     | 14377                        |
| 6                                       | 216 Reacquired Capital Stock                            |                                 |                           |                              |
| 7                                       | 218 Proprietary Capital                                 |                                 |                           |                              |
| 8                                       | Total Equity Capital (Add Lines 1-5+7 less line 6)      | 58223                           | 72600                     | 14377                        |
| 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                     | 0                               | 547                       | 547                          |
| 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                | 452506                          | 452506                    | 0                            |
| 28                                      | 272 Accum. Amort. of Contrib. in Aid of Const. **       | -389602                         | -396324                   | -6722                        |
| 29                                      | 281-3 Accumulated Deferred Income Taxes                 |                                 |                           |                              |
| 30                                      | Total Liabilities (Add lines 9 - 29)                    | 62904                           | 56729                     | -6175                        |
| 31                                      | <b>TOTAL LIAB &amp; CAPITAL ( Add lines 8 &amp; 30)</b> | 121127                          | 129329                    | 8202                         |

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

Name: Bart McKinnon, Aspen Creek Water Co.

**STATEMENT OF RETAINED EARNINGS**

For Year Ended 12/31/2025

|   |                                                            |                     |
|---|------------------------------------------------------------|---------------------|
| 1 | Retained Earnings Balance @ Beginning of Year              | <u>55223</u>        |
| 2 | Amount Added from Current Year Income (From Pg 4, Line 32) | <u>14377</u>        |
| 3 | Other Credits to Account                                   | <u>          </u>   |
| 4 | Dividends Paid or Appropriated                             | <u>          </u>   |
| 5 | Other Distributions of Retained Earnings                   | <u>          </u>   |
| 6 | Retained Earnings Balance @ End of Year                    | <u><u>69600</u></u> |

**CAPITAL STOCK DETAIL**

| 7 | Description (Class, Par Value etc.) | No. Shares<br>Authorized | No. Shares<br>Outstanding | Dividends<br>Paid |
|---|-------------------------------------|--------------------------|---------------------------|-------------------|
|   |                                     |                          |                           |                   |
|   | Common Stock \$1 Par Value          | 50000                    | 3000                      | 0                 |
|   |                                     |                          |                           |                   |
|   |                                     |                          |                           |                   |
|   |                                     |                          |                           |                   |
|   |                                     |                          |                           |                   |

**DETAIL OF LONG-TERM DEBT**

| 8 | Description | Interest<br>Rate | Year-end<br>Balance | Interest<br>Paid | Interest<br>Accrued |
|---|-------------|------------------|---------------------|------------------|---------------------|
|   | N/A         |                  |                     |                  |                     |
|   |             |                  |                     |                  |                     |
|   |             |                  |                     |                  |                     |
|   |             |                  |                     |                  |                     |
|   |             |                  |                     |                  |                     |
|   |             |                  |                     |                  |                     |
|   |             |                  |                     |                  |                     |
|   |             |                  |                     |                  |                     |
|   |             |                  |                     |                  |                     |

Name: Bart McKinnon, Aspen Creek Water Co.

**SYSTEM ENGINEERING DATA**

For Year Ended 12/31/2024

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) |
|------------------------------|----------------------|----------------------------------------------------------|--------------------------------|-------------------------------------------------|
| Dempster Y-750 Aspen Creek   | 300                  | Chlorine                                                 | 13511                          | 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) |
|---------------------------------|---------------------------|----------------------------|----------------------------------------------------|-------------------------------------|
| Storage Tank- Aspen Creek       | 115                       | 100                        | Elevated                                           | Concrete                            |
|                                 |                           |                            |                                                    |                                     |
|                                 |                           |                            |                                                    |                                     |
|                                 |                           |                            |                                                    |                                     |
|                                 |                           |                            |                                                    |                                     |
|                                 |                           |                            |                                                    |                                     |
|                                 |                           |                            |                                                    |                                     |
|                                 |                           |                            |                                                    |                                     |
|                                 |                           |                            |                                                    |                                     |
|                                 |                           |                            |                                                    |                                     |

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

Name: Bart McKinnon, Aspen Creek Water Co.

**SYSTEM ENGINEERING DATA**  
**(continued)**

For Year Ended 12/31/2025

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

| Designation or Location<br>& Type of Pump** | Horse<br>Power | Rated<br>Capacity<br>(gpm) | Discharge<br>Pressure<br>(psi) | Energy<br>Used<br>This Year |
|---------------------------------------------|----------------|----------------------------|--------------------------------|-----------------------------|
| Dempster Y-750 Aspen Creek                  | 40             | 300                        | 140                            | 31945                       |
|                                             |                |                            |                                |                             |
|                                             |                |                            |                                |                             |
|                                             |                |                            |                                |                             |
|                                             |                |                            |                                |                             |
|                                             |                |                            |                                |                             |
|                                             |                |                            |                                |                             |
|                                             |                |                            |                                |                             |
|                                             |                |                            |                                |                             |
|                                             |                |                            |                                |                             |

**\*\* 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?         | <u>15,901,700</u> |
| What was the total amount pumped during peak month? | <u>2,703,289</u>  |
| What was the total amount pumped on the peak day?   | <u>108,132</u>    |
- 6 If customers are metered, what was the total amount sold in peak month? N/A
- 7 Was your system designed to supply fire flows? Yes  
If Yes: What is current system rating? 1000 GPM
- 8 How many times were meters read this year? 1  
During which months? July
- 9 How many additional customers could be served with no system improvements except a service line and meter? 60  
How many of those potential additions are vacant lots? 60
- 10 Are backbone plant additions anticipated during the coming year? Yes  
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? 2026

Name: Bart McKinnon, Aspen Creek Water Co.

**SYSTEM ENGINEERING DATA**  
(continued)  
For Year Ended 12/31/2025

**FEET OF MAINS**

| 1 | Pipe Size | In Use Beginning Of Year | Installed During Year | Abandoned During Year | In Use End of Year |
|---|-----------|--------------------------|-----------------------|-----------------------|--------------------|
|   | 6"        | 12600                    |                       |                       | 12600              |
|   | 2"        | 700                      |                       |                       | 700                |
|   | 8"        | 9525                     |                       |                       | 9525               |
|   |           |                          |                       |                       |                    |
|   |           |                          |                       |                       |                    |
|   |           |                          |                       |                       |                    |
|   |           |                          |                       |                       |                    |

**CUSTOMER STATISTICS**

|                                |                         | <u>Number of Customers</u> |                  | <u>Thousands of Gallons Sold</u> |                  |
|--------------------------------|-------------------------|----------------------------|------------------|----------------------------------|------------------|
|                                |                         | <u>This Year</u>           | <u>Last Year</u> | <u>This Year</u>                 | <u>Last Year</u> |
| 2                              | Metered:                |                            |                  |                                  |                  |
| 2A                             | Residential             | 80                         | 75               | 15902                            | 12180            |
| 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   |                            |                  |                                  |                  |
| TOTALS (Add lines 2 through 8) |                         | 80                         | 75               | 15902                            | 12180            |

# CERTIFICATE

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

I, the undersigned Bart McKinnon and Kami McKinnon of the Aspen Creek Water Co. 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.

Bart K. McKinnon  
(Chief Officer)

Kami McKinnon  
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 21<sup>st</sup> day of July, 2026

Cathie Rasmussen  
NOTARY PUBLIC



My Commission Expires July 1, 2029

gdk/excel/jnelson/anulrpts/wtrannualrpt

WATER RATES

Customer Charge:

- Flat Rate per month \$62.17

\*Note: Paying by Credit Card may Incur additional fees.

MISCELLANEOUS CHARGES

- Reconnection Charge for Non-payment **less than 30 days**

|                         |         |
|-------------------------|---------|
| Regular Hours           | \$15.00 |
| After Hours- additional | \$10.00 |
- Reconnection Charge for Non-payment **more than 30 days**

|                         |          |
|-------------------------|----------|
| Regular Hours           | \$186.51 |
| After Hours- additional | \$10.00  |
- Late Payment Charge 1%
- Returned Payment Charge: \$20.00
- New Service Hookup Charge:

|                                      |         |
|--------------------------------------|---------|
| Meter install only                   | \$400   |
| Pit setter and Meter install         | \$2,150 |
| Pit Setter, Meter, and Tap Main Line | \$2,500 |
| Horizontal Boaring adder             | \$2,000 |

In most cases, these charges must be paid prior to service being provided or restored.

**REGULAR business hours** are defined as 9:00 a.m. to 5:00 p.m., except holidays recognized by the State of Idaho, and weekends.

See the Company's **Tariff for details on charges, fees, and rates** at <http://puc.idaho.gov>

**Emergency Contact**  
Bart McKinnon  
(435)757-2209

# Aspen Creek Water Co. Inc,

This is a summary of the rules as determined by Idaho Public Utilities Commission. These rules cover the rights and responsibilities of the customer and the utility. An explanation of rate schedules has also been included.

Questions concerning this information may be directed to:

**Aspen Creek Water Co**

P.O. Box 77  
Garden City, UT 84028

435-757-2182  
435-757-2209

Email: [aspencreekwaterco@gmail.com](mailto:aspencreekwaterco@gmail.com)

OR

Idaho Public Utilities Commission  
Consumer Assistance  
PO Box 83720  
Boise, ID 83720-0074

208-334-0369  
800-432-0369

<http://puc.idaho.gov>

## Summary Of Rules And Regulations of the Idaho Public Utilities Commission (IPUC) Governing Customer Relations Of Natural Gas, Electric And Water Public Utilities

### TERMINATION RULES

A utility may terminate service to a customer without his/her permission after adequate notice for the following reasons:

1. Failure to pay an undisputed past due bill, or when payment is made with a dishonored check or electronic payment.
2. Failure to make security deposit where it is required.
3. Failure to abide by terms of payment arrangement.
4. Customer or applicant misrepresented their identity for the purpose of obtaining utility service.
5. Customer or applicant denied or prevented the utility's access to the meter.
6. Willful waste of service through improper equipment or otherwise.
7. Customer or applicant is a minor not competent to contract as defined by Idaho Code.
8. Customer or applicant owes money on an existing account or from a previous account for service provided within the past four years.

A utility may deny or terminate service without prior notice to the customer or applicant and without his/her permission for one or more of the following reasons:

1. A situation exists that is immediately dangerous to life, physical safety, or property.
2. The utility is ordered to terminate service by any court, the Commission or other duly authorized public authority.
3. The service is obtained, diverted, or used without the authorization or knowledge of the utility.
4. The utility has made a diligent attempt to notify the customer of termination, but has been unable to make contact.

### NOTIFICATION

1. A billing may be considered past due thirty (30) days after the billing date. A written notice of termination must be mailed at least seven (7) days before the proposed termination date. (Initial Notice)

2. At least twenty-four (24) hours before the service is terminated, another attempt shall be made to contact the customer in person or by telephone. (Final Notice)

3. If service is not terminated within twenty-one (21) calendar days after the proposed termination date, another initial and final notice are required.
4. No additional notice is required if, upon receipt of a termination notice, the customer makes a payment arrangement and fails to keep it, or when payment is made with a dishonored check or electronic payment.

### WHEN TERMINATION IS NOT ALLOWED

1. The unpaid bill totals less than fifty dollars (\$50) or two (2) months service, whichever is less.
2. The unpaid bill is for service to another customer.
3. The unpaid bill results from the purchase of non-utility goods or services.
4. Terminations are not allowed on Friday, Saturday, Sunday, legal holidays recognized by the State of Idaho, the day preceding legal holidays, or at any time when the company is not open for business.

### MEDICAL EMERGENCY

If the customer or a member of the customer's family is seriously ill or has a medical emergency, the utility will postpone termination of service for thirty (30) days if a written certificate signed by a licensed physician or public health official is received.

### PAYMENT ARRANGEMENTS

The Company may assist you by making payment arrangements not requiring immediate payment in full. Please contact us prior to the Final Date to arrange such a payment plan.

### COMPLAINT PROCEDURE

An informal or formal complaint concerning the termination of service, policies and practices, or any other matter may be filed directly with the utility. If the customer is dissatisfied with the proposed resolution of the complaint, they may contact the Consumer Assistance staff at:

**Idaho Public Utilities Commission**  
PO Box 83720

Boise, ID 83720-0074

800-432-0369 (toll free) or 208-334-0369

<http://ipuc.idaho.gov>

Termination of service is prohibited while a complaint is pending with the Commission or with a court in the State of Idaho.

The Commission's Utility Customer Relation Rules are available on the IPUC's website.

### IMPORTANT REMINDERS

- It is the customer's responsibility to repair any water leaks or damage to the service line from the meter to the home, in the home, or on the customer's premises. Preventing lines from freezing and making prompt repairs, if necessary, result in lower bills and conserves water.
- Make sure you know where the main water shutoff valve in your house is located in case you have a plumbing emergency.
- **Fire Hydrant**  
Any customer with a hydrant located on their property is responsible to make sure that access to the hydrant is not blocked by landscaping, trees, shrubs, or fences. Fire department personnel must be able to reach all sides of a hydrant.
- **Meter Access**  
Company personnel must be able to reach all sides of a meter easily. The customer must make sure that access to the meter is not blocked by landscaping, trees, shrubs, or fences. Typically, the meter cover is located near where the water line enters the property.
- **811 – Before You Dig**  
Idaho Code, Chapter 22, Sections 55-2201 to 55-2210 requires anyone digging, including homeowners, to contact Digline 2 to 10 business days before starting work.  
**Call 811 or 800-342-1585 (<http://digline.com>)**

**NOTE:** No one, except an authorized agent of Aspen Creek Water Co. shall tamper with, interfere with, repair, connect to, or replace any of the Company's property. Any damage to the meter or the Company's equipment by the Customer will be the financial responsibility of the Customer to fix or replace.

**Aspen Creek Water, Co.  
Attachment to Annual Report**

**Line 11: Affiliated Companies**

Dirthead Services Inc.  
23 Meadow Dr  
Haven, Idaho 83287

Land Developer who is responsible for  
Developing the land that the Water Fish  
Company services.

**Line 20: Recommended Improvements by Division of Environmental Quality**

Recommendation was made that a 2<sup>nd</sup> Well be drilled and added to the water system because of expansion of the subdivision. The Well has been drilled and was completed in February 2007. No other recommendations have been made at this time.

**System Engineering Data- Line 10: Back Bone Plant Additions**

A pump house for the new well is expected to be put into service during 2026 at an estimated cost of \$55,000. A backup generator was installed in 2021 at a cost of \$15,934. An auto switch was installed in 2022. The cost of the auto switch was \$4,717. In 2024, a PVR was installed at a cost of \$19,091 along with 1600ft of 8" piping that cost \$2,315. Additional costs will be provided by either the company or the developer.