

ANNUAL REPORT FOR WATER UTILITIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING _____

RECEIVED
May 12, 2025
IDAHO PUBLIC
UTILITIES COMMISSION

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	
<u>400 REVENUES</u>		
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 # _____
<u>401 OPERATING EXPENSES</u>		
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	Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)	_____

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		TOTAL PLANT IN SERVICE				

(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		Total Assets (Add lines 13, 16 & 26 - 30)			

Name: _____

BALANCE SHEET

For Year Ended _____

<u>LIABILITIES & CAPITAL</u>			Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
ACCT #	DESCRIPTION				
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	TOTAL LIAB & CAPITAL (Add lines 8 & 30)				

**** 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

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

DETAIL OF LONG-TERM DEBT

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

Name: _____

SYSTEM ENGINEERING DATA

For Year Ended _____

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)

3 System Storage:

Storage Designation or Location	Total Capacity 000's Gal.	Usable Capacity 000's Gal.	Type of Reservoir (Elevated, Pres- urized, Boosted)	Construction (Wood, Steel Concrete)

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

Name: _____

**SYSTEM ENGINEERING DATA
(continued)**

For Year Ended _____

- 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

**** 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? _____
What was the total amount pumped during peak month? _____
What was the total amount pumped on the peak day? _____
- 6 If customers are metered, what was the total amount sold in peak month? _____
- 7 Was your system designed to supply fire flows? _____
If Yes: What is current system rating? _____
- 8 How many times were meters read this year? _____
During which months? _____

- 9 How many additional customers could be served with no system improvements
except a service line and meter? _____
How many of those potential additions are vacant lots? _____
- 10 Are backbone plant additions anticipated during the coming year? _____
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? _____

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				
TOTALS (Add lines 2 through 8)					

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

CERTIFICATE

State of Idaho)
County of Bingham) ss

WE, the undersigned VICTORIA M O'HARO
and _____
of the BVL FARMS LLC DBA ATOMIC WATER WORKS
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.

Victoria M. O'Haro
(Chief Officer)

Victoria M. O'Haro
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 12th day of May, 2025
Cheri Trappett
NOTARY PUBLIC



My Commission Expires 07/25/2028

gdk/excel/jnelson/anulrpts/wtrannualrpt