

# *ANNUAL REPORT*

OF

RECEIVED  
APRIL 27, 2026  
IDAHO PUBLIC  
UTILITIES COMMISSION

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NAME

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ADDRESS

TO THE

**IDAHO PUBLIC**

**UTILITIES COMMISSION**

FOR THE

YEAR ENDED \_\_\_\_\_

**ANNUAL REPORT FOR WATER UTILITIES  
THE IDAHO PUBLIC UTILITIES COMMISSION  
CALENDAR YEAR  
(INSERT YEAR)**

**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 \_\_\_\_\_

**ANNUAL REPORT FOR WATER UTILITIES**

**COMPANY INFORMATION**

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** \_\_\_\_\_

**ANNUAL REPORT FOR WATER UTILITIES  
REVENUE & EXPENSE DETAIL**

| ACCT #                               | DESCRIPTION                                 |  |
|--------------------------------------|---|--|
| <b><u>400 REVENUES</u></b>           |   |  |
| 1                                    | 460   | Unmetered Water Revenue _____                      |
| 2                                    | 461.1                                       | Metered Water Revenue - Residential _____          |
| 3                                    | 461.2                                       | Metered Water Revenue - Commercial _____           |
| 4                                    | 462   | Fire Protection Revenue _____                      |
| 5                                    | 464   | Other Sales to Public Authorities _____            |
| 6                                    | 465   | Sales to Irrigation Customers _____                |
| 7                                    | 466   | Sales for Resale _____                             |
| 8                                    | 400   | <b>Total Revenue</b> <u>\$ -</u>                   |
| 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                                     | Salaries & Wages - Operation & Maintenance _____   |
| 13                                   | 601.7                                       | Salaries & Wages - Customer Accounts _____         |
| 14                                   | 601.8                                       | Salaries & Wages - Administrative & General _____  |
| 15                                   | 603   | Salaries - Officers & Directors _____              |
| 16                                   | 604   | Employee Pensions & Benefits _____                 |
| 17                                   | 610   | Purchased Water _____                              |
| 18                                   | 615-16                                      | Purchased Power & Fuel for Power Prod. _____       |
| 19                                   | 618   | Chemicals _____                                    |
| 20                                   | 620.1-6                                     | Materials & Supplies - Operation & Maint. _____    |
| 21                                   | 620.7-8                                     | Materials & Supplies - Customer Accts. & A&G _____ |
| 22                                   | 630-634                                     | Contractual Services - Professional _____          |
| 23                                   | 635   | Contractual Services - Testing _____               |
| 24                                   | 636   | Contract Services - Other _____                    |
| 25                                   | 641-42                                      | Rental-Real Property & Equipment _____             |
| 26                                   | 650   | Transportation Expenses _____                      |
| 27                                   | 656-59                                      | Insurance-Vehicle/Gen.Liab/WorkComp/Other _____    |
| 28                                   | 660   | Advertising _____                                  |
| 29                                   | 666   | Reg. Comm Exp-Amort. of Rate Case Exp. _____       |
| 30                                   | 667   | Reg. Comm. Exp. - Other _____                      |
| 31                                   | 668   | Water Resource Conservation Expense _____          |
| 32                                   | 670   | Bad Debt Expense _____                             |
| 33                                   | 675   | Miscellaneous Expenses _____                       |
| 34                                   |   | <b>Total Operating Expenses</b> <u>\$ -</u>        |

**ANNUAL REPORT FOR WATER UTILITIES  
INCOME STATEMENT**

| ACCT # | DESCRIPTION |   |             |
|--------|-------------|---|-------------|
| 1      | 400         | Revenue   | \$ -        |
| 2      | 401         | Operating Expenses                                    | \$ -        |
| 3      | 403         | Depreciation Expense                                  |             |
| 4      | 406         | Amortization of Utility Plant Aquisition Adj.         |             |
| 5      | 407.1-5     | Amortization Expense                                  |             |
| 6      | 408         | Taxes Other Than Income                               |             |
| 7      | 408.10      | Utility Regulatory Assessment Fees                    |             |
| 8      | 408.11      | Property Taxes  |             |
| 9      | 408.12      | Payroll Taxes   |             |
| 10     | 408.13      | Other Taxes and Licenses                              |             |
| 11     |             |   |             |
| 12     |             |   |             |
| 13     |             |   |             |
| 14     | 409.10      | Federal Income Taxes                                  |             |
| 15     | 409.11      | State Income Taxes                                    |             |
| 16     | 410.10      | Provision for Deferred Income Tax - Federal           |             |
| 17     | 410.11      | Provision for Deferred Income Tax - State             |             |
| 18     | 411         | Provision for Deferred Utility Income Tax Credits     |             |
| 19     | 412         | Investment Tax Credits - Utility                      |             |
| 20     |             | <b>Total Expenses from operations before interest</b> | <b>\$ -</b> |
| 21     | 413         | Income From Utility Plant Leased to Others            |             |
| 22     | 414         | Gains (Losses) From Disposition of Utility Plant      |             |
| 23     |             | <b>Net Operating Income</b>                           | <b>\$ -</b> |
| 24     | 415         | Revenues, Merchandizing Jobbing and Contract Work     |             |
| 25     | 416         | Expenses, Merchandizing, Jobbing & Contracts          |             |
| 26     | 419         | Interest & Dividend Income                            |             |
| 27     | 420         | Allowance for Funds used During Construction          |             |
| 28     |             | <b>Net Non-Utility Income</b>                         | <b>\$ -</b> |
| 29     |             | <b>Gross Income</b>                                   | <b>\$ -</b> |
| 30     | 427.1-4     | Interest Expense                                      |             |
| 31     |             | <b>NET INCOME</b>                                     | <b>\$ -</b> |

**ANNUAL REPORT FOR WATER UTILITIES  
PLANT IN SERVICE DETAIL - ACCOUNT 101**

| 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                             |                                 |                         |                           | -                         |
| 3 303         | Land & Land Rights                     |                                 |                         |                           | -                         |
| 4 304         | Structures and Improvements            |                                 |                         |                           | -                         |
| 5 305         | Collecting & Impounding Reservoirs     |                                 |                         |                           | -                         |
| 6 306         | Lake, River & Other Intakes            |                                 |                         |                           | -                         |
| 7 307         | Wells and Springs                      |                                 |                         |                           | -                         |
| 8 308         | Infiltration Galleries & Tunnels       |                                 |                         |                           | -                         |
| 9 309         | Supply Mains                           |                                 |                         |                           | -                         |
| 10 310        | Power Generation Equipment             |                                 |                         |                           | -                         |
| 11 311        | Pumping Equipment                      |                                 |                         |                           | -                         |
| 12 320        | Water Treatment Equipment              |                                 |                         |                           | -                         |
| 13 330        | Distribution Reservoirs & Standpipes   |                                 |                         |                           | -                         |
| 14 331        | Transmission & Distribution Mains      |                                 |                         |                           | -                         |
| 15 333        | Services                               |                                 |                         |                           | -                         |
| 16 334        | Meters and Meter Installations         |                                 |                         |                           | -                         |
| 17 335        | Hydrants                               |                                 |                         |                           | -                         |
| 18 336        | Backflow Prevention Devices            |                                 |                         |                           | -                         |
| 19 337        | Owned/Lease Property On Cust. Premises |                                 |                         |                           | -                         |
| 20 339        | Other Plant & Misc. Equipment          |                                 |                         |                           | -                         |
| 21 340        | Office Furniture and Equipment         |                                 |                         |                           | -                         |
| 22 341        | Transportation Equipment               |                                 |                         |                           | -                         |
| 23 342        | Stores Equipment                       |                                 |                         |                           | -                         |
| 24 343        | Tools, Shop and Garage Equipment       |                                 |                         |                           | -                         |
| 25 344        | Laboratory Equipment                   |                                 |                         |                           | -                         |
| 26 345        | Power Operated Equipment               |                                 |                         |                           | -                         |
| 27 346        | Communication Equipment                |                                 |                         |                           | -                         |
| 28 347        | Miscellaneous Equipment                |                                 |                         |                           | -                         |
| 29 348        | Other Tangible Property                |                                 |                         |                           | -                         |
| 30            | <b>TOTAL PLANT IN SERVICE</b>          | -                               | -                       | -                         | -                         |

**ANNUAL REPORT FOR WATER UTILITIES**  
**ACCUMULATED DEPRECIATION - ACCOUNT 108**

| 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            |                                 |                           | -                            |
| 2             | 305         | Collecting & Impounding Reservoirs     |                                 |                           | -                            |
| 3             | 306         | Lake, River & Other Intakes            |                                 |                           | -                            |
| 4             | 307         | Wells and Springs                      |                                 |                           | -                            |
| 5             | 308         | Infiltration Galleries & Tunnels       |                                 |                           | -                            |
| 6             | 309         | Supply Mains                           |                                 |                           | -                            |
| 7             | 310         | Power Generation Equipment             |                                 |                           | -                            |
| 8             | 311         | Pumping Equipment                      |                                 |                           | -                            |
| 9             | 320         | Water Treatment Equipment              |                                 |                           | -                            |
| 10            | 330         | Distribution Reservoirs & Standpipes   |                                 |                           | -                            |
| 11            | 331         | Transmission & Distribution Mains      |                                 |                           | -                            |
| 12            | 333         | Services                               |                                 |                           | -                            |
| 13            | 334         | Meters and Meter Installations         |                                 |                           | -                            |
| 14            | 335         | Hydrants                               |                                 |                           | -                            |
| 15            | 336         | Backflow Prevention Devices            |                                 |                           | -                            |
| 16            | 337         | Owned/Lease Property On Cust. Premises |                                 |                           | -                            |
| 17            | 339         | Other Plant & Misc. Equipment          |                                 |                           | -                            |
| 18            | 340         | Office Furniture and Equipment         |                                 |                           | -                            |
| 19            | 341         | Transportation Equipment               |                                 |                           | -                            |
| 20            | 342         | Stores Equipment                       |                                 |                           | -                            |
| 21            | 343         | Tools, Shop and Garage Equipment       |                                 |                           | -                            |
| 22            | 344         | Laboratory Equipment                   |                                 |                           | -                            |
| 23            | 345         | Power Operated Equipment               |                                 |                           | -                            |
| 24            | 346         | Communication Equipment                |                                 |                           | -                            |
| 25            | 347         | Miscellaneous Equipment                |                                 |                           | -                            |
| 26            | 348         | Other Tangible Property                |                                 |                           | -                            |
| 27            |             | <b>TOTALS</b>                          | -                               | -                         | -                            |

**ANNUAL REPORT FOR WATER UTILITIES**

**BALANCE SHEET**

**ASSETS**

|    | ACCT # | DESCRIPTION                                  | Balance<br>Beginning<br>of Year | Balance<br>End of<br>Year | Increase<br>or<br>(Decrease) |
|----|--------|--|---------------------------------|---------------------------|------------------------------|
| 1  | 101    | Utility Plant in Service                     | -                               | -                         | -                            |
| 2  | 102    | Utility Plant Leased to Others               |                                 |                           |                              |
| 3  | 103    | Plant Held for Future Use                    |                                 |                           |                              |
| 4  | 104    | Utility Plant Purchased or Sold              |                                 |                           |                              |
| 5  | 105    | Construction Work in Progress                |                                 |                           |                              |
| 6  |        | <b>Subtotal</b>                              | -                               | -                         | -                            |
| 7  | 108.1  | Accumulated Depreciation                     | -                               | -                         | -                            |
| 8  | 108.2  | Accum. Depr. - Utility Plant Lease to Others |                                 |                           |                              |
| 9  | 108.3  | Accum. Depr. - Property Held for Future Use  |                                 |                           |                              |
| 10 | 110    | Accumulated Amortization                     |                                 |                           |                              |
| 11 |        | <b>Net Utility Plant</b>                     | -                               | -                         | -                            |
| 12 | 123    | Investment in Associated Companies           |                                 |                           |                              |
| 13 | 125    | Other Investments                            |                                 |                           |                              |
| 14 |        | <b>Total Investments</b>                     | -                               | -                         | -                            |
| 15 | 131    | Cash   |                                 |                           |                              |
| 16 | 141    | Customer Accounts Receivable                 |                                 |                           |                              |
| 17 | 142    | Other Accounts Receivables                   |                                 |                           |                              |
| 18 | 145    | Receivables from Associated Companies        |                                 |                           |                              |
| 19 | 151    | Plant Materials & Supplies                   |                                 |                           |                              |
| 20 | 162    | Prepayments                                  |                                 |                           |                              |
| 21 | 173    | Accrued Utility Revenues                     |                                 |                           |                              |
| 22 | 143    | Acc. Provision for Uncollectable Accounts    |                                 |                           |                              |
| 23 |        | <b>Total Current</b>                         | -                               | -                         | -                            |
| 24 | 186.1  | Deferred Rate Case Expenses                  |                                 |                           |                              |
| 25 | 186    | Other Deferred Charges                       |                                 |                           |                              |
| 26 |        | <b>Total Assets</b>                          | -                               | -                         | -                            |

**ANNUAL REPORT FOR WATER UTILITIES**

**BALANCE SHEET  
LIABILITIES**

| ACCT # | DESCRIPTION  | Balance<br>Beginning<br>of Year | Balance<br>End of<br>Year | Increase<br>or<br>(Decrease) |
|--------|--|---------------------------------|---------------------------|------------------------------|
| 1      | 201-3 Common Stock                                 |                                 |                           |                              |
| 2      | 204-6 Preferred Stock                              |                                 |                           |                              |
| 3      | 214 Appropriated Retained Earnings                 |                                 |                           |                              |
| 4      | 215 Unappropriated Retained Earnings               |                                 |                           |                              |
| 5      | <b>Total Equity Capital</b>                        | -                               | -                         | -                            |
| 6      | 221-2 Bonds  |                                 |                           |                              |
| 7      | 223 Advances from Associated Companies             |                                 |                           |                              |
| 8      | 224 Other Long-Term Debt                           |                                 |                           |                              |
| 9      | 231 Accounts Payable                               |                                 |                           |                              |
| 10     | 232 Notes Payable                                  |                                 |                           |                              |
| 11     | 233 Accounts Payable - Associated Companies        |                                 |                           |                              |
| 12     | 235 Customer Deposits                              |                                 |                           |                              |
| 13     | 236 Accrued Taxes                                  |                                 |                           |                              |
| 14     | 237 Accrued Interest                               |                                 |                           |                              |
| 15     | 252 Advances for Construction                      |                                 |                           |                              |
| 16     | 253 Other Deferred Liabilities                     |                                 |                           |                              |
| 17     | 255.1 Accumulated Investment Tax Credits - Utility |                                 |                           |                              |
| 18     | 261-5 Operating Reserves                           |                                 |                           |                              |
| 19     | 271 Contributions in Aid of Construction**         |                                 |                           |                              |
| 20     | 272 Accum. Amort. of Contrib. in Aid of Const.**   |                                 |                           |                              |
| 21     | 281-3 Accumulated Deferred Income Taxes            |                                 |                           |                              |
| 22     | <b>Total Liabilities</b>                           | -                               | -                         | -                            |
| 23     | <b>TOTAL LIABILITY &amp; CAPITAL</b>               | -                               | -                         | -                            |

**\*\* Commission Approval**







**ANNUAL REPORT FOR WATER UTILITIES  
SYSTEM ENGINEERING DATA**

**FEET OF MAINS**

| 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 |
| Metered:                |                            |           |                                  |           |
| Residential             |                            |           |                                  |           |
| Commercial              |                            |           |                                  |           |
| Other                   |                            |           |                                  |           |
| Flat Rate:              |                            |           |                                  |           |
| Residential             |                            |           |                                  |           |
| Commercial              |                            |           |                                  |           |
| Other                   |                            |           |                                  |           |
| Private Fire Protection |                            |           |                                  |           |
| Public Fire Protection  |                            |           |                                  |           |
| Sprinkling Customers    |                            |           |                                  |           |
| Municipal, Other        |                            |           |                                  |           |
| Other Water Utilities   |                            |           |                                  |           |
| <b>TOTALS</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 \_\_\_\_\_

ANNUAL REPORT FOR WATER UTILITIES

CERTIFICATE

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

WE, the undersigned Vickie O'HARO  
and BVL FARMS LLC DBA  
of the 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.

Vickie O'Haro  
(Chief Officer)

Vickie O'Haro  
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 27<sup>th</sup> day of April, 2026

Cheri Trappett  
NOTARY PUBLIC



My Commission Expires 07/25/2028