

GPW-W

ANNUAL REPORT

OF

GROUSE POINT WATER COMPANY, LLC

NAME

1056 W SHEARWATER LANE
EAGLE, ID 83616

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2020

IDAHO PUBLIC
UTILITIES COMMISSION

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ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING 12/31/2019

COMPANY INFORMATION

- 1 Give full name of utility GROUSE POINT WATER COMPANY, LLC
- 2 Date of Organization 1/1/1996
- 3 Organized under the laws of the state of IDAHO
- 4 Address of Principal Office (number & street) 1056 W SHEARWATER LANE
- 5 P.O. Box (if applicable) _____
- 6 City EAGLE
- 7 State ID
- 8 Zip Code 83616
- 9 Organization (proprietor, partnership, corp.) LLC
- 10 Towns, Counties served KUNA, IDAHO

11 Are there any affiliated companies? (yes or no) NO

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

12 Contact Information	Name	Phone No.
President (Owner)	LISA WANNER	208-761-5366
Vice President		
Secretary		
General Manager		
Complaints or Billing	LISA WANNER	208-761-5366
Engineering	TIM FARRELL	208-780-3990
Emergency Service	TOM MEHIEL	208-941-5989
Accounting	LISA WANNER	208-761-5366

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 1056 W SHEARWATER LANE
 - City EAGLE
 - State ID
 - Zip 83616

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: GROUSE POINT WATER COMPANY, LLC

COMPANY INFORMATION (Cont.)

For the Year Ended 12/31/2020

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

16 If yes: With whom is the contract? VALLEY HYDRO

When does the contract expire? ONGOING UNLESS CANCELLED IN WRITING

What services and rates are included? MONTHLY SERVICE MONTHLY METER READINGS, ANNUAL DEQ TEST, REPAIRS & EMERGENCY

17 Is water purchased for resale through the system? NO

18 If yes: Name of Organization _____

Name of owner or operator _____

Mailing Address _____

City _____

State _____

Zip _____

Water Purchased

Gallons/CCF	\$Amount
_____	_____

19 Has any system(s) been disapproved by the Idaho Department of Environmental Quality? NO

If yes, attach full explanation

20 Has the Idaho Department of Environmental Quality recommended any improvements? NO

If yes, attach full explanation

21 Number of Complaints received during year concerning:

Quality of Service	<u>1 water odor</u>
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? May-20

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

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: GROUSE POINT WATER COMPANY, LLC

REVENUE & EXPENSE DETAIL

For the Year Ended

12/31/2020

SUB ACCT	DESCRIPTION		
400 REVENUES			
1 460	Unmetered Water Revenue		
2 461.1	Metered Sales - Residential	\$ 29,349.00	
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)		\$ 29,349.00
	(also enter result on Page 4, line 1)		
		Booked to Acct #	
9 *	DEQ Fees Billed separately to customers	Booked to Acct #	
10 **	Hookup or Connection Fees Collected	Booked to Acct #	
11 ***	Commission Approved Surcharges Collected		
401 OPERATING EXPENSES			
12 601.1-6	Labor - Operation & Maintenance	\$ 4,494.50	
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	\$ 3,734.92	
19 618	Chemicals	\$ 325.31	
20 620.1-6	Materials & Supplies - Operation & Maint.		
21 620.7-8	Materials & Supplies - Administrative & General	\$ 712.31	
22 631-34	Contract Services - Professional	\$ 7,196.25	
23 635	Contract Services - Water Testing	\$ 204.00	
24 636	Contract Services - Other	\$ 2,007.01	
25 641-42	Rentals - Property & Equipment	\$ 708.06	
26 650	Transportation Expense		
27 656-59	Insurance	\$ 1,429.00	
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	\$ 190.84	
33	Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)		\$ 21,002.20

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: GROUSE POINT WATER COMPANY, LLC

INCOME STATEMENT

For the Year Ended

12/31/2020

SUB ACCT	DESCRIPTION		
1	Revenue (From Page 3, line 8)	\$ 29,349.00	
2	Operating Expenses (From Page 3, line 33)	\$ 21,002.20	
3 403	Depreciation Expense	\$ 974.00	
4 406	Amortization, Utility Plant Acquisition Adj.		
5 407	Amortization Exp. - Other		
6 408.10	Regulatory Fees (PUC)		
7 408.11	Property Taxes	\$ 2,148.32	
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)	\$ 24,124.52	
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)		\$ 5,224.48
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)		\$ 5,224.48
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)		\$ 5,224.48

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: GROUSE POINT WATER COMPANY, LLC

ACCOUNT 101 PLANT IN SERVICE DETAIL

		For the Year Ended			12/31/2020
		Balance	Added	Removed	Balance
		Beginning	During	During	End of
SUB ACCT	DESCRIPTION	of Year	Year	Year	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	\$ 9,745.00		\$ 9,745.00
12	320	Purification Systems			\$ -
13	330	Distribution Reservoirs & Standpipes			\$ -
14	331	Trans. & Distrib. Mains & Accessories			\$ -
15	333	Services			\$ -
16	334	Meters and Meter Installations	\$ 3,120.09		\$ 3,120.09
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	\$ 12,865.09	\$ -	\$ 12,865.09

(Add lines 1 - 28) Enter beginning & end of year totals on Pg 7, Line 1

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: GROUSE POINT WATER COMPANY, LLC

ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL

			For the Year Ended		12/31/2020
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	10.0%	\$ 2,349.00	\$ 3,323.00	\$ 974.00
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)		\$ 2,349.00	\$ 3,323.00	\$ 974.00

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

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: GROUSE POINT WATER COMPANY, LLC

BALANCE SHEET

		ASSETS		For the Year Ended		12/31/2020
		Balance	Balance	Increase		
		Beginning	End of	or		
SUB ACCT	DESCRIPTION	of Year	Year	(Decrease)		
1 101	Utility Plant in Service (From Pg 5, Line 29)	\$ 12,865.09	\$ 12,865.09			\$ -
2 102	Utility Plant Leased to Others					\$ -
3 103	Plant Held for Future Use					\$ -
4 105	Construction Work in Progress					\$ -
5 114	Utility Plant Acquisition Adjustment					\$ -
6	Subtotal (Add Lines 1 - 5)	\$ 12,865.09	\$ 12,865.09			\$ -
7 108.1	Accumulated Depreciation (From Pg 6, Line 26)	\$ 2,349.00	\$ 3,323.00			\$ 974.00
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 - Acquisition Adj.					\$ -
13	Net Utility Plant (Line 6 less lines 7 - 12)	\$ 10,516.09	\$ 9,542.09			\$ (974.00)
14 123	Investment in Subsidiaries					\$ -
15 125	Other Investments					\$ -
16	Total Investments (Add lines 14 & 15)	\$ -	\$ -			\$ -
17 131	Cash	\$ 14,398.93	\$ 20,597.41			\$ 6,198.48
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)	\$ 14,398.93	\$ 20,597.41			\$ 6,198.48
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)	\$ 24,915.02	\$ 30,139.50			\$ 5,224.48

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: GROUSE POINT WATER COMPANY, LLC

BALANCE SHEET

		LIABILITIES & CAPITAL		
		For the Year Ended		<u>12/31/2020</u>
		Balance	Balance	Increase
		Beginning	End of	or
SUB ACCT	DESCRIPTION	of Year	Year	(Decrease)
1	201-3 Common Stock			
2	204-6 Preferred Stock			
3	207-13 Miscellaneous Capital Accounts	\$ (128,427.99)	\$ (123,203.51)	\$ 5,224.48
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)	\$ (128,427.99)	\$ (123,203.51)	\$ 5,224.48
9	221-2 Bonds			
10	223 Advances from Associated Companies			
11	224 Other Long - Term Debt			
12	231 Accounts Payable			
13	232 Notes Payable	\$ 153,343.01	\$ 153,343.01	\$ -
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)	\$ 153,343.01	\$ 153,343.01	\$ -
31	TOTAL LIABILITIES & CAPITAL (Add lines 8 & 30)	\$ 24,915.02	\$ 30,139.50	\$ 5,224.48

** Only If Commission Approved

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: GROUSE POINT WATER COMPANY, LLC

SYSTEM ENGINEERING DATA Continued

For the Year Ended

12/31/2020

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

Designation or Location & Type of Pump**	Rated Horse power (hp)	Rated Capacity (gpm)	Discharge Pressure (psi)	Energy used this Year (Kwh)
#1 WELL	15	138	40/60	<1%
EMERGENCY BACK UP WELL				
#2 WELL				
FIRE PROTECTION WELL	100	958	35/65	<2%
#3 WELL-PUMP				
PRIMARY WELL	15	150	65	98%

** 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? 000's gal.	<u>.71 MG</u>
What was the total amount pumped during peak month? 000's gal.	<u>.147 MG</u>
What was the total amount pumped on the peak day? gal.	<u>.0047 MG</u>

6 If customers are metered, what was the total amount sold in peak month? 000's gal. 147

7 Was your system designed to supply fire flows? YES
 If Yes: What is current system rating? UNKNOWN

8 How many times were meters read this year? 12
 During which months? JANUARY THROUGH DECEMBER

9 How many additional customers could be served with no system improvements
 except a service line and meter? 0

How many of those potential additions are vacant lots? 0

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? UNKNOWN

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: GROUSE POINT WATER COMPANY, LLC

SYSTEM ENGINEERING DATA Continued

For the Year Ended 12/31/2020

FEET OF MAINS

1	Pipe Size	In Use	Installed	Abandoned	In Use
		Beginning Of Year	During Year	During Year	End of Year
	6"	1695			1695
	8"	1345			1345
	10"	420			420

CUSTOMER STATISTICS

	Number of Customers		Thousands of Gallons Sold	
	This Year	Last Year	This Year	Last Year
2 Metered:				
2A Residential	24	24	1,603 kgal	1413 kgal
2B Commercial				
2C Industrial				
3 Flat Rate:				
3A Residential				
3B Commercial				
3C Industrial				
4 Private Fire Protection	24	24		
5 Public Fire Protection				
6 Street Sprinkling				
7 Municipal, Other				
8 Other Water Utilities				
TOTALS (Add lines 2 through 8)	48	48	0	0

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

CERTIFICATE

State of Idaho)
) ss
County of Ada)

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

[Signature]
(Chief Officer) (Trustee)

[Signature]
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 15 day of April, 2021

[Signature]
NOTARY PUBLIC



My Commission Expires 02/05/2024

gdk/excel/jnelson/anulrpts/wtrannualrpt

4/12/21

Grouse Point Water Company

Anticipated Backbone plant additions/2021

In very late December of 2019, Grouse Point Water Company lost the motor for the fire well. However, the motor could not be removed and diagnosed until early 2021.

Upon inspection, the motor was found to be unrepairable and a new one was purchased. The new motor is installed and the system is functioning, and the water company is awaiting final bills. The estimate is approximately \$25,000, including the motor, various pump components, and labor to properly install and fine tune the working of the overall system.

The CPA will break these expenses out next year and include them in all reports and tax returns accordingly.

A handwritten signature in black ink, appearing to read 'Lisa Wanner', with a long horizontal line extending to the right.

Lisa Wanner

Trustee

Grouse Point Water Company

Cc:

Wendy Clausen/CPA