

EAG-W

# ANNUAL REPORT

OF

Eagle Water Company, Inc  
NAME

PO Box 455, Eagle ID 83616  
ADDRESS

RECEIVED  
2015 MAY - 1 AM 8:20  
IDAHO PUBLIC  
UTILITIES COMMISSION

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2014

**ANNUAL REPORT FOR WATER UTILITIES TO  
THE IDAHO PUBLIC UTILITIES COMMISSION  
FOR THE YEAR ENDING 12/31/2014**

**COMPANY INFORMATION**

1 Give full name of utility Eagle Water Company, Inc.  
 2 Date of Organization 3/14/1974  
 3 Organized under the laws of the state of Idaho  
 4 Address of Principal Office (number & street) 188 W. State Street, Suite 4  
 5 P.O. Box (if applicable) P O Box 455  
 6 City Eagle  
 7 State Idaho  
 8 Zip Code 83616  
 9 Organization (proprietor, partnership, corp.) Corporation  
 10 Towns, Counties served Eagle, Ada County, Idaho

11 Are there any affiliated companies? 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)	Robert V. DeShazo	939-0242
Vice President	Kevin McCarthy	939-0242
Secretary	Heather Wilde	939-0242
General Manager	Jeff Cornell	939-0242
Complaints or Billing	Heather Wilde	939-0242
Engineering	KM Engineering	
Emergency Service	Jeff Cornell	939-0242
Accounting	Heather Wilde	939-0242

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 188 W. State Street, Suite 4  
 City Eagle  
 State Idaho  
 Zip 83616

NAME: Eagle Water Company

**COMPANY INFORMATION (Cont.)**

For the Year Ended 12/31/2014

15 Is the system operated or maintained under a service contract? No

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? No

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? No

**If yes, attach full explanation**

20 Has the Idaho Division of Environmental Quality recommended any improvements? No

**If yes, attach full explanation**

21 Number of Complaints received during year concerning:

Quality of Service	<u>3</u>
High Bills	<u>5</u>
Disconnection	<u>0</u>

22 Number of Customers involuntarily disconnected 23

23 Date customers last received a copy of the Summary of Rules required by IDAPA 31.21.01.701? Jul-14

**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: Eagle Water Company

**REVENUE & EXPENSE DETAIL**

For the Year Ended 12/31/2014

ACCT #	DESCRIPTION		
<b><u>400 REVENUES</u></b>			
1	460	Unmetered Water Revenue	
2	461.1	Metered Sales - Residential	532,972
3	461.2	Metered Sales - Commercial, Industrial	233,100
4	462	Fire Protection Revenue	
5	464	Other Water Sales Revenue	41,674
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)	807,746
9	* DEQ Fees Billed separately to customers		Booked to Acct # _____
10	** Hookup or Connection Fees Collected		Booked to Acct # _____
11	***Commission Approved Surcharges Collected		20,605 Booked to Acct # <u>131.1</u>

**401 OPERATING EXPENSES**

12	601.1-6	Labor - Operation & Maintenance	53,794
13	601.7	Labor - Customer Accounts	103,928
14	601.8	Labor - Administrative & General	42,660
15	603	Salaries, Officers & Directors	51,400
16	604	Employee Pensions & Benefits	37,357
17	610	Purchased Water	-
18	615-16	Purchased Power & Fuel for Power	163,570
19	618	Chemicals	-
20	620.1-6	Materials & Supplies - Operation & Maint.	81,610
21	620.7-8	Materials & Supplies - Administrative & General	47,512
22	631-34	Contract Services - Professional	5,438
23	635	Contract Services - Water Testing	-
24	636	Contract Services - Other	-
25	641-42	Rentals - Property & Equipment	-
26	650	Transportation Expense	16,266
27	656-59	Insurance	30,271
28	660	Advertising	-
29	666	Rate Case Expense (Amortization)	
30	667	Regulatory Comm. Exp. (Other except taxes)	50
31	670	Bad Debt Expense	-
32	675	Miscellaneous	46,119
33	<b>Total Operating Expenses (Add lines 12 - 32, also enter on Pg</b>		<b>679,976</b>

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

## INCOME STATEMENT

For Year Ended 12/31/2014

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		807,746
2	Operating Expenses (From Page 3, line 33)	679,976	
3	403 Depreciation Expense	67,098	
4	406 Amortization, Utility Plant Aquisition Adj.		
5	407 Amortization Exp. - Other		
6	408.10 Regulatory Fees (PUC)	12,453	
7	408.11 Property Taxes	21,375	
8	408.12 Payroll Taxes	31,570	
9A	408.13 Other Taxes (list)      DEQ Fees		
9B	ACHD	150	
9C	Franchise Fee	8,622	
9D			
10	409.10 Federal Income Taxes	-	
11	409.11 State Income Taxes	30	
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)	821,273	
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)		(13,527)
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		3,084
32	NET INCOME (Line 29 less lines 30 & 31) (Also Enter on Pg 9, Line 2)		(16,611)

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

## ACCOUNT 101 PLANT IN SERVICE DETAIL

For Year Ended 12/31/2014

SUB ACCT #	DESCRIPTION	Balance Beginning of Year	Added During Year	Removed During Year	Balance End of Year
1	301	Organization	13,857		13,857
2	302	Franchises and Consents			
3	303	Land & Land Rights	143,194		143,194
4	304	Structures and Improvements	15,200		15,200
5	305	Collecting & Impounding Reservoirs			
6	306	Lake, River & Other Intakes			
7	307	Wells	1,116,896	7,859	1,124,755
8	308	Infiltration Galleries & Tunnels			
9	309	Supply Mains	19,279		19,279
10	310	Power Generation Equipment	20,236		20,236
11	311	Power Pumping Equipment	249,323	390	249,713
12	320	Purification Systems			
13	330	Distribution Reservoirs & Standpipes	48,015		48,015
14	331	Trans. & Distrib. Mains & Accessories	967,151		967,151
15	333	Services			
16	334	Meters and Meter Installations	278,547		278,547
17	335	Hydrants	4,200		4,200
18	336	Backflow Prevention Devices			
19	339	Other Plant & Misc. Equipment			
20	340	Office Furniture and Equipment	17,396		16,644
21	341	Transportation Equipment	37,464		37,464
22	342	Stores Equipment			
23	343	Tools, Shop and Garage Equipment	14,386		14,386
24	344	Laboratory Equipment			
25	345	Power Operated Equipment			
26	346	Communications Equipment			
27	347	Miscellaneous Equipment	2,291		2,291
28	348	Other Tangible Property			
29		<b>TOTAL PLANT IN SERVICE</b>	<b>2,947,435</b>		<b>2,954,932</b>

(Add lines 1 - 28)

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

Name:

Eagle Water

**ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL**For Year Ended 12/31/2014

SUB ACCT #	DESCRIPTION	Depreciation Rate %	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	304	Structures and Improvements	9,803	9,803	
2	305	Collecting & Impounding Reservoirs		-	
3	306	Lake, River & Other Intakes		-	
4	307	Wells	246,822	255,268	8,446
5	308	Infiltration Galleries & Tunnels		-	
6	309	Supply Mains	6,237	7,101	864
7	310	Power Generation Equipment	21,352	21,910	558
8	311	Power Pumping Equipment	144,391	144,945	554
9	320	Purification Systems		-	
10	330	Distribution Reservoirs & Standpipes	48,015	48,015	
11	331	Trans. & Distrib. Mains & Accessories	273,590	298,168	24,578
12	333	Services		-	
13	334	Meters and Meter Installations	81,379	92,928	11,549
14	335	Hydrants	1,149	1,149	
15	336	Backflow Prevention Devices		-	
16	339	Other Plant & Misc. Equipment		-	
17	340	Office Furniture and Equipment	15,833	15,958	125
18	341	Transportation Equipment	33,941	34,323	382
19	342	Stores Equipment		-	
20	343	Tools, Shop and Garage Equipment	20,126	22,996	2,870
21	344	Laboratory Equipment		-	
22	345	Power Operated Equipment		-	
23	346	Communications Equipment		-	
24	347	Miscellaneous Equipment	35,110	52,282	17,172
25	348	Other Tangible Property			
26		TOTALS (Add Lines 1 - 25)	937,748	1,004,846	67,098

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

Name:

Eagle Water**BALANCE SHEET**For Year Ended 12/31/2014

		<b><u>ASSETS</u></b>		
ACCT #	DESCRIPTION	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	101 Utility Plant in Service (From Pg 5, Line 29)	2,947,435	2,954,932	7,497
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)	2,947,435	2,954,932	7,497
7	108.1 Accumulated Depreciation (From Pg 6, Line 26)	937,748	1,004,846	67,098
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)	2,009,687	1,950,086	(59,601)
14	123 Investment in Subsidiaries			
15	125 Other Investments			
16	Total Investments (Add lines 14 & 15)			
17	131 Cash	322,369	301,290	(21,079)
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)	322,369	301,290	(21,079)
27	181 Unamortized Debt Discount & Expense			
28	183 Preliminary Survey & Investigation Charges			
29	184 Deferred Rate Case Expenses			
30	186 Other Deferred Charges/ASSETS	1,521,654	1,521,654	
31	<b>Total Assets (Add lines 13, 16 &amp; 26 - 30)</b>	<b>3,853,710</b>	<b>3,773,031</b>	<b>(80,679)</b>

Name:

Eagle Water**BALANCE SHEET**For Year Ended 12/31/2014**LIABILITIES & CAPITAL**

ACCT #	DESCRIPTION	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	201-3 Common Stock	20,000	20,000	-
2	204-6 Preferred Stock			
3	207-13 Miscellaneous Capital Accounts	63,702	63,702	-
4	214 Appropriated Retained Earnings			
5	215 Unappropriated Retained Earnings	(709,866)	(732,461)	(22,595)
6	216 Reacquired Capital Stock			
7	218 Proprietary Capital			
8	Total Equity Capital (Add Lines 1-5+7 less line 6)	(626,164)	(648,759)	(22,595)
9	221-2 Bonds			
10	223 Advances from Associated Companies	51,411	51,411	
11	224 Other Long - Term Debt	40	40	-
12	231 Accounts Payable	336,147	363,432	27,285
13	232 Notes Payable	-	-	-
14	233 Accounts Payable - Associated Companies	412,984	395,843	(17,141)
15	235 Customer Deposits (Refundable)			
16	236.11 Accrued Other Taxes Payable	2,534	2,328	(206)
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	694,177	694,177	-
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	2,982,581	2,982,581	-
28	272 Accum. Amort. of Contrib. in Aid of Const. **			
29	281-3 Accumulated Deferred Income Taxes			
30	Total Liabilities (Add lines 9 - 29)	4,479,874	4,438,401	9,938
31	<b>TOTAL LIAB &amp; CAPITAL ( Add lines 8 &amp; 30)</b>	<b>3,853,710</b>	<b>3,789,642</b>	<b>(12,657)</b>

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

Name: Eagle Water

**STATEMENT OF RETAINED EARNINGS**

For Year Ended 12/31/2014

1	Retained Earnings Balance @ Beginning of Year	(1,051,162)
2	Amount Added from Current Year Income (From Pg 4, Line 32)	318,701
3	Other Credits to Account (To Balance)	_____
4	Dividends Paid or Appropriated	_____
5	Other Distributions of Retained Earnings	_____
6	Retained Earnings Balance @ End of Year	<u>(732,461)</u>

**CAPITAL STOCK DETAIL**

	Description (Class, Par Value etc.)	No. Shares Authorized	No. Shares Outstanding	Dividends Paid
7	Common	20000	20000	0
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____

**DETAIL OF LONG-TERM DEBT**

	Description	Interest Rate	Year-end Balance	Interest Paid	Interest Accrued
8	Surcharge Loan	7%		-	
	_____				
	_____				
	_____				
	_____				
	_____				
	_____				
	_____				

\_\_\_\_\_

Name: Eagle Water Company

**SYSTEM ENGINEERING DATA**

For Year Ended 12/31/2014

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)
#1	600 gpm	none		well
#2	400 gpm	none		well
#3	400 gpm	none		well
#4	variable to 2,500	none		well
#6	variable to 2,500	none		well
#7	variable to 1,340	none		well
#8	variable to 2,500	none		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)
W/H #2	90,000	90,000	Boosted	Concrete

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

Name: Eagle Water Company

**SYSTEM ENGINEERING DATA  
(continued)**

For Year Ended 12/31/2014

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
W/H #2 Sub. Berkely	20	400		
W/H #3 Sub. Berkely	20	400		
W/H #4 Layne & Bowler	variable 300	up to 2,500		
W/H #6 Layne & Bowler	variable 250	up to 2,500		
W/H #2 Pacific	25	450		
W/H #2 Pacific	15	220		
W/H #2 Pacific	25	450		
W/H #7 American Marsh	variable 200	up to 1,345		
W/H #8 US Electric Motors	variable 250	up to 2,500		
W/H #8 US Electric Motors	variable 250	up to 2,500		

**\*\* Submit pump curves unless previously provided or unavailable.  
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>870,610</u>
What was the total amount pumped during peak month?	July	<u>161,408</u>
What was the total amount pumped on the peak day?	17-Jul	<u>5,570</u>

6 If customers are metered, what was the total amount sold in peak month? 16140800

7 Was your system designed to supply fire flows? yes  
**If Yes:** What is current system rating? 3

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? 70-80  
 How many of those potential additions are vacant lots? 70-80

10 Are backbone plant additions anticipated during the coming year? no  
**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: Eagle Water Company

**SYSTEM ENGINEERING DATA  
(continued)**

For Year Ended 12/31/2014

**FEET OF MAINS**

1	Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
	1 1/2"	13,410	150	30	13,530
	2"	2,501	60	0	2,561
	4"	9,654	0	0	9,654
	6"	43,356	1435	0	44,791
	8"	140,004	1893	0	141,897
	10"	20	0	0	20
	12"	79,892	1262	0	81,154

**CUSTOMER STATISTICS**

Number of Customers      Thousands of Gallons Sold

		This Year	Last Year	This Year	Last Year
2	Metered:				
2A	Residential	3089	3082	584,139,549	541,113,923
2B	Commercial	454	452	282,706,258	251,426,190
2C	Industrial				
3	Flat Rate:				
3A	Residential	0	0		
3B	Commercial	3	3		
3C	Industrial	0	0		
4	Private Fire Protection				
5	Public Fire Protection				
6	Street Sprinkling				
7	Municipal, Other				
8	Other Water Utilities				
	<b>TOTALS (Add lines 2 through 8)</b>	<b>3546</b>	<b>3537</b>	<b>866845807</b>	<b>792540113</b>

