ANNUAL REPORT

OF

RECEIVED
2023 March 17, AM 8:00
IDAHO PUBLIC
UTILITIES COMMISSION

SUNBEAM WATER COMPANY

NAME

PO BOX 399
ROCKLAND, ID 83271
ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2019

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

FOR THE YEAR ENDING 12/31/2019

COMPANY INFORMATION

| | Sunbeam Water Co | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|------------|
| Date of Organization | | |
| Organized under the laws of the state of | | |
| Address of Principal Office (number & street | <u> </u> | |
| P.O. Box (if applicable) | PO Box 399 | |
| City | Rockland | |
| State | ID | |
| Zip Code | 83271 | |
| Organization (proprietor, partnership, corp.) | | |
| Towns, Counties served | Power County | |
| | | |
| | | |
| And the management of the tenth | NI. | |
| Are there any affiliated companies? | No Suppositions Explain any complete | |
| If yes, attach a list with names, addresse | s & descriptions. Explain any services | |
| provided to the utility. | N | DI |
| Contact Information | Name | Phone No. |
| President (Owner) | | |
| Vice President | | |
| Secretary | | |
| General Manager | R Michael Parrish | 2084063500 |
| Complaints or Billing | | |
| Engineering | | |
| Emergency Service | | |
| Accounting | | |
| Were any water systems acquired during the | e year or any additions/deletions made | |
| to the service area during the year? | No | |
| If yes, attach a list with names, addresse provided to the utility. | s & descriptions. Explain any services | |
| Where are the Company's books and record | ls kept? | |
| Street Address | 231 W Center | |
| City | Rockland | |
| State | <u>ID</u> | |
| Zip | <u>83271</u> | |

| | NAME: | | | | |
|----|-----------|--------------------------------------------|---------------|----------|--|
| | | COMPANY INFORMA | ATION (Cont.) | | |
| | | | | | |
| 15 | Is the sy | ystem 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? | | | |
| | | 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 | y system(s) been disapproved by the | | | |
| | | Idaho Division of Environmental Quality? | | | |
| | _ | attach full explanation | | | |
| 20 | Has the | Idaho Division of Environmental Quality | | | |
| | | recommended any improvements? | | | |
| | | attach full explanation | | | |
| 21 | Number | of Complaints received during year concern | ning: | | |
| | | Quality of Service | | | |
| | | High Bills | | | |
| | | Disconnection | | | |
| | | of Customers involuntarily disconnected | | | |
| 23 | Date cu | stomers last received a copy of the Summar | у | | |
| | | of Rules required by IDAPA 31.21.01.701? | | | |
| | Attach | a copy of the Summary | | | |
| 24 | Did sign | ificant additions or retirements from the | | | |
| | | Plant Accounts occur during the year? | No | | |
| | If yes, a | attach full explanation | | | |

Rev 3/02 Page 2

and an updated system map

| NAME: | | | |
|-------|--|--|--|
| | | | |
| | | | |
| | | | |

REVENUE & EXPENSE DETAIL

| | | For the Year Ended | | |
|----|---------|-----------------------------------------------------------------------|---------------|------------------|
| | ACCT # | DESCRIPTION | | |
| | | 400 REVENUES | | |
| 1 | 460 | Unmetered Water Revenue | 2351.75 | |
| 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) | | 2351.75 |
| 9 | * DEQ | Fees Billed separately to customers | 0 | Booked to Acct # |
| 10 | ** Hook | cup or Connection Fees Collected | 0 | Booked to Acct # |
| 11 | ***Com | mission Approved Surcharges Collected | 0 | Booked to Acct # |
| | | 401 OPERATING EXPENSES | | |
| 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 | 3620 | |
| 19 | 618 | Chemicals | | |
| 20 | 620.1-6 | Materials & Supplies - Operation & Maint. | | |
| 21 | | Materials & Supplies - Administrative & General | | |
| 22 | 631-34 | Contract Services - Professional | 4065.81 | • |
| 23 | 635 | Contract Services - Water Testing | 2400 | • |
| 24 | 636 | Contract Services - Other | 68.55 | |
| 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 C | perating Expenses (Add lines 12 - 32, also enter on | Pg 4, line 2) | 10154.36 |

| Name: | | |
|----------|--|--|
| INAILIE. | | |

INCOME STATEMENT

| | | INCOME STATEMENT | | |
|----|-----------|----------------------------------------------------------------------------|----------------------------------------------|----------|
| | A O O T # | For Year Ended | _ | |
| | ACCT # | | - 2254.75 | |
| 1 | | Revenue (From Page 3, line 8) | 2351.75 | |
| 2 | 402 | Operating Expenses (From Page 3, line 33) 10154.36 | <u>) </u> | |
| 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 | | Payroll Taxes | _ | |
| 9A | 408.13 | Other Taxes (list) DEQ Fees | _ | |
| 9B | | | _ | |
| 9C | | | _ | |
| 9D | | | _ | |
| 10 | | Federal Income Taxes | _ | |
| 11 | | State Income Taxes | _ | |
| 12 | | Provision for Deferred Income Tax - Federal | _ | |
| 13 | | 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) | 10154.36 | |
| 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) | - | -7802.61 |
| 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) | _ | -7802.61 |
| 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) | _ | -7802.61 |
| | | | - | |

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 be | ginning & end of | year totals on Pg 7 | 7, Line 1 |

| Name: |
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ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL

| For Year Ended | |
|----------------|--|
| | |

| | SUB | A DESCRIPTION | Depreciation Rate | Balance Beginning | Balance End of | Increase or |
|----|--------|---------------------------------------|----------------------|----------------------|-------------------|----------------|
| 4 | ACCT # | | % | of Year | Year | (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

BALANCE SHEET

| | | <u>ASSETS</u> | Balance Beginning | Balance End of | Increase or |
|----|--------|-----------------------------------------------|----------------------|-------------------|----------------|
| | ACCT # | DESCRIPTION | of Year | Year | (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) | | | |

BALANCE SHEET

| For Year Ended | |
|-------------------|--|
| i di i dai Eliada | |

| ACCT # DESCRIPTION of Year Year (Decrease) 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 Taxes - Non-Utility 18 251 Unamortized Debt Premium 19 274 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 - Utility 26 261-5 Operating Reserves 27 271 Contributions in Aid of Construction 28 272 Accum. Amort. of Contrib. in Aid of Const. ** Total Llabs & CaPITAL (Add lines 9 - 29 17 TOTAL LLAB & CAPITAL (Add lines 9 - 29 17 TOTAL LLAB & CAPITAL (Add lines 9 - 29 18 TOTAL LLAB & CAPITAL (Add lines 9 - 29 | | | LIABILITIES & CAPITAL | Balance | Balance | Increase |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|--------|----------------------------------------------------|----------------------|----------------|------------------|
| 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 24 Advanc | ACCT# | | DESCRIPTION | Beginning of Year | End of Year | or (Decrease) |
| 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 Advances for Construction 22 252 </td <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td> | 1 | | | | | |
| 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 Payable 19 237-40 Accrued Taxes Payable 20 241 Misc. Current & Accrued Liabilities 21 251 Unamortized Debt Premium 22 252 Advances for Construction 23 253 Other Deferred Liab | 2 | 204-6 | Preferred Stock | | | |
| 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 Payable 19 237-40 Accrued Taxes Payable 20 241 Misc. Current & Accrued Liabilities 21 251 Unamortized Debt Premium 22 252 Advances for Construction 23 253 Other Deferred Liab | 3 | 207-13 | Miscellaneous Capital Accounts | | | |
| 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 26 2 | 4 | | · | | | |
| 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 <td< td=""><td>5</td><td>215</td><td>Unappropriated Retained Earnings</td><td></td><td></td><td></td></td<> | 5 | 215 | Unappropriated Retained Earnings | | | |
| 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 < | 6 | 216 | Reacquired Capital Stock | | | |
| 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. *** </td <td>7</td> <td>218</td> <td>Proprietary Capital</td> <td></td> <td></td> <td></td> | 7 | 218 | Proprietary Capital | | | |
| 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 Deferr | 8 | | Total Equity Capital (Add Lines 1-5+7 less line 6) | | | |
| 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 25 252.2 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 </td <td>9</td> <td>221-2</td> <td>Bonds</td> <td></td> <td></td> <td></td> | 9 | 221-2 | Bonds | | | |
| 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 | 10 | 223 | Advances from Associated Companies | | | |
| 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 | 11 | 224 | Other Long - Term Debt | | | |
| Accounts Payable - Associated Companies Customer Deposits (Refundable) Customer Deposits (Refundable) Accrued Other Taxes Payable Accrued Income Taxes Payable Sa6.12 Accrued Income Taxes Payable Sa7.40 Accrued Debt, Interest & Dividends Payable Unamortized Debt Premium Individual Debt Premium Current & Accrued Liabilities Accumulated Investment Tax Credits - Utility Accum. Investment Tax Credits - Utility Contributions in Aid of Construction Carrent & Accum. Amort. of Contrib. in Aid of Const. ** Saccum. Total Liabilities (Add lines 9 - 29 | 12 | 231 | Accounts Payable | | | |
| Customer Deposits (Refundable) 236.11 Accrued Other Taxes Payable 7 236.12 Accrued Income Taxes Payable 8 236.2 Accrued Taxes - Non-Utility 9 237-40 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 Total Liabilities (Add lines 9 - 29 | 13 | 232 | Notes Payable | | | |
| 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 | 14 | 233 | Accounts Payable - Associated Companies | | | |
| 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 | 15 | 235 | Customer Deposits (Refundable) | | | |
| 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 | 16 | 236.11 | Accrued Other Taxes Payable | | | |
| 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 | 17 | 236.12 | Accrued Income Taxes 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 | 18 | 236.2 | Accrued Taxes - Non-Utility | | | |
| 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 | 19 | 237-40 | Accrued Debt, Interest & Dividends Payable | | | |
| 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 | 20 | 241 | Misc. Current & Accrued Liabilities | | | |
| 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 | 21 | 251 | Unamortized Debt Premium | | | |
| 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 | 22 | 252 | Advances for Construction | | | |
| 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 | 23 | 253 | Other Deferred Liabilities | | | |
| 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 | 24 | 255.1 | Accumulated Investment Tax Credits - Utility | | | |
| 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 | 25 | 255.2 | Accum. Investment Tax Credits - Non-Utility | | | |
| 28 272 Accum. Amort. of Contrib. in Aid of Const. ** 29 281-3 Accumulated Deferred Income Taxes 30 Total Liabilities (Add lines 9 - 29 | 26 | 261-5 | Operating Reserves | | | |
| 29 281-3 Accumulated Deferred Income Taxes 30 Total Liabilities (Add lines 9 - 29 | 27 | 271 | Contributions in Aid of Construction | | | |
| Total Liabilities (Add lines 9 - 29 | 28 | 272 | Accum. Amort. of Contrib. in Aid of Const. ** | | | |
| , | 29 | 281-3 | Accumulated Deferred Income Taxes | | | |
| 31 TOTAL LIAB & CAPITAL (Add lines 8 & 30) | 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 Yea | r | | | |
| 2 | Amount Added from Current Year Income (From | | | | • |
| 3 | Other Credits to Account | , | | | - |
| 4 | Dividends Paid or Appropriated | | | | - |
| 5 | Other Distributions of Retained Earnings | | | | • |
| 6 | Retained Earnings Balance @ End of Y | ear | | | <u>.</u> |
| | | | | | |
| | CAPI | TAL STOCK DET | AIL | | |
| | | | No. Shares | No. Shares | Dividends |
| 7 | Description (Class, Par Value etc.) | | Authorized | Outstanding | Paid |
| | | | | | |
| | | _ | | | |
| | | _ | | | |
| | | _ | | | |
| | | _ | | | |
| | | | | | |
| | | | | | |
| | DETA | IL OF LONG-TER | RM DEBT | | |
| | | Interest | Year-end | Interest | Interest |
| 8 | Description | Rate | Balance | Paid | Accrued |
| | | | | | |
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| | | | | | |
| | | | | | |

| | Name: | | | | |
|---|-------------------------------------------------|----------------------------|----------------------------------------------------------------------|--------------------------------------|-------------------------------------------------------------|
| | SYSTE | M ENGINEERING | DATA | | |
| | For Year Ended | d | | | |
| 1 | Provide an updated system map if significant cl | hanges have been | made to the syste | em during the yea | r. |
| 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) |
| | 3048 Garden Rd, American Falls | | None | | Well |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 3 | System Storage: | Total Capacity | Usable Capacity | Type of Reservoir | Construction |
| | | 000's | 000's | (Elevated, Pres- | (Wood, Steel |
| | Storage Designation or Location | Gal. 10000 | Gal. | urized, Boosted) Buried Tank | Concrete) |
| | 3071 Garden PI, American Falls | 10000 | | buried rank | Steel |
| | | | | | |
| | | | | | |
| | | | | | |
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| | | 1 | | | |

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

| Name: | | | | - | |
|------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------|----------------------------|--------------------------------|-----------------------------|
| | SYSTEM For Year Ended | ENGINEERING (continued) | | _ | |
| Pump information for ALL | | | | | |
| Designation o | | Horse Power | Rated Capacity (gpm) | Discharge Pressure (psi) | Energy Used This Year |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| What was the tot | al amount pumped this al amount pumped duri | ng peak month? | | | |
| | al amount pumped on the | | month? | | |
| If customers are metered | what was the total amo | ount sold in peak | . monur? | | |
| Was your system designed If Yes: What is current s | | | | | |
| How many times were meters read this year? During which months? | | | | | |
| How many additional cust except a service | | with no system i | mprovements | | |
| How many of tho | se potential additions a | re vacant lots? | | | |
| Are backbone plant additions anticipated during the coming year? If Yes, attach an explanation of projects and anticipated costs! | | | | | No |
| 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

| | | In Use | Installed | Abandoned | In Use |
|---|------|---------------|-----------|-----------|--------|
| 1 | Pipe | Beginning | During | During | End of |
| | Size | Of Year | Year | Year | Year |
| | 3" | Approx 10,000 | 0 | 0 | 0 |
| | | | | | _ |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

CUSTOMER STATISTICS

| | | Number of Customers Thou | | usands of Gallons Sold | |
|----|--------------------------------|--------------------------|------|------------------------|------|
| | | This | Last | This | Last |
| | | Year | Year | Year | Year |
| 2 | Metered: | | | | |
| 2A | Residential | | | | |
| 2B | Commercial | | | | |
| 2C | Industrial | | | | |
| • | E + D + | | | | |
| 3 | Flat Rate: | | | | |
| 3A | Residential | 20 | 20 | | |
| 3B | Commercial | | | | |
| 3C | Industrial | | | | |
| | | | | | |
| 4 | Private Fire Protection | | | | |
| | | | | | |
| 5 | Public Fire Protection | | | | |
| • | 0, , , 0 , , 1, 1, 1 | | | | |
| 6 | Street Sprinkling | | | | |
| 7 | Municipal, Other | | | | |
| ′ | Municipal, Other | | | | |
| 8 | Other Water Utilities | | | | |
| J | | | | | |
| | TOTALS (Add lines 2 through 8) | 20 | 20 | | |

CERTIFICATE

| State of Idaho |) | |
|-----------------------------|----------------------------|----------------------------------------------------------|
| County of |) ss) | |
| | | |
| | | |
| | | |
| WE. the undersi | aned | |
| and | | |
| | | |
| utility, on our oath do sev | erally say that the forego | oing report has been prepared under our direction, |
| • | • | id utility; that we have carefully examined same, and |
| | | e business and affairs of said utility for the period |
| • | • | ry matter and thing therin set forth, to the best of our |
| knowledge, information a | nd belief. | |
| | | |
| | | |
| | | (Chief Officer) |
| | | |
| | | |
| | | (Officer in Charge of Accounts) |
| | | (Omeen in Grange or researne) |
| scribed and Sworn to Befo | ore Me | |
| | | |
| day of | , | |
| | | |
| NOTARY PUBLIC | | |
| | | |
| Commission Expires | | |
| | | gdk/excel/jnelson/anulrpts/wtrannualrp |

Page 13 Rev 3/02

Му

CERTIFICATE

| State of Idaho)) ss County of 🎤 และกับ) | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|
| WE, the undersigned R. MICHAEL PARAISE | 4 |
| of the SUNBEAM WATER CO | |
| utility, on our oath do severally say that the foregoing report hat from the original books, papers and records of said utility; that declare the same to be a correct statement of the business and covered by the report in respect to each and every matter and knowledge, information and belief. | we have carefully examined same, and d affairs of said utility for the period |
| | (Chief Officer) |
| | Rui |
| | (Officer in Charge of Accounts) |
| Subscribed and Sworn to Before Me | |
| his 17 day of MARCH, 2023 Sharon House NOTARY PUBLIC | SHARON HUNTER Notary Public - State of Idaho Commission Number 20224050 My Commission Expires Aug 25, 2028 |
| My Commission Expires $8/25/28$ | adkleved/lineleop/enutrate/vtrennuelint |