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IDAHO PUBLIC
UTILITIES COMMISSION

ANNUAL REPORT

OF

Kootenai Heights Water
NAME

67 Wild Horse Trail, Sandpoint, ID 83864
ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2020

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

FOR THE YEAR ENDING 12/31/20

COMPANY INFORMATION

1	Give full name of utility	Kootenai Heights Water
2	Date of Organization	2006
3	Organized under the laws of the state of	Idaho
4	Address of Principal Office (number & street)	67 Wild Horse Trail
5	P.O. Box (if applicable)	
6	City	Sandpoint
7	State	ID
8	Zip Code	83864
9	Organization (proprietor, partnership, corp.)	Corp
10	Towns, Counties served	Bonner County

11 Are there any affiliated companies? (yes or 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)	Bobbie McGhee	602-769-3031
Vice President	N/A	
Secretary	Robert Hansen	208-265-4270
General Manager	N/A	
Complaints or Billing	Debbie Haines	208-265-4270
Engineering	N/A	
Emergency Service	Robert Hansen	208-265-4270
Accounting	Williams & Schiller	208-265-5959

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	67 Wild Horse Trail
City	Sandpoint
State	ID
Zip	83864

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Kootenai Heights Water

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? Water Systems Management

When does the contract expire? Annual Renewal

What services and rates are included? Operations, Maintenance, Meter Reading, Billing, AR, PR

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 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: 0

Quality of Service 0

High Bills 0

Disconnection 0

22 Number of Customers involuntarily disconnected 0

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? NO

If yes, attach full explanation and an updated system map

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Kootenai Heights Water

REVENUE & EXPENSE DETAIL **For the Year Ended** 12/31/2020

	SUB ACCT	DESCRIPTION			
		400 REVENUES			
1	460	Unmetered Water Revenue	$ 4,766.50		
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)		**$ 4,766.50**	
		(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			
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	$ 592.67		
19	618	Chemicals			
20	620.1-6	Materials & Supplies - Operation & Maint.			
21	620.7-8	Materials & Supplies - Administrative & General			
22	631-34	Contract Services - Professional	$ 3,133.64		
23	635	Contract Services - Water Testing			
24	636	Contract Services - Other			
25	641-42	Rentals - Property & Equipment			
26	650	Transportation Expense			
27	656-59	Insurance			
28	660	Advertising			
29	666	Rate Case Expense (Amortization)			
30	667	Regulatory Comm. Exp. (Other except taxes)			
31	670	Bad Debt Expense			
32	675	Miscellaneous	$ 36.00		
33		**Total Operating Expenses** (Add lines 12 - 32, also enter on Pg 4, line 2)		**$ 3,762.31**	

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Kootenai Heights Water

INCOME STATEMENT **For the Year Ended** 12/31/2020

	SUB ACCT	DESCRIPTION			
1		**Revenue** (From Page 3, line 8)		**$ 4,766.50**	
2		**Operating Expenses** (From Page 3, line 33)	**$ 3,762.31**		
3	403	Depreciation Expense			
4	406	Amortization, Utility Plant Aquisition Adj.			
5	407	Amortization Exp. - Other			
6	408.10	Regulatory Fees (PUC)	$ 50.00		
7	408.11	Property Taxes	$ 645.26		
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	$ 20.00		
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)		**$ 4,477.57**	
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)			**$ 288.93**
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)			**$ 288.93**
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)			**$ 288.93**

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Kootenai Heights Water

ACCOUNT 101 PLANT IN SERVICE DETAIL **For the Year Ended** 12/31/2020

	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	$ 6,505.00			$ 6,505.00
4	304	Structures and Improvements	$ 6,382.00			$ 6,382.00
5	305	Collecting & Impounding Reservoirs				$ -
6	306	Lake, River & Other Intakes				$ -
7	307	Wells	$ 16,288.00			$ 16,288.00
8	308	Infiltration Galleries & Tunnels				$ -
9	309	Supply Mains				$ -
10	310	Power Generation Equipment				$ -
11	311	Power Pumping Equipment	$ 16,910.00			$ 16,910.00
12	320	Purification Systems				$ -
13	330	Distribution Reservoirs & Standpipes				$ -
14	331	Trans. & Distrib. Mains & Accessories	$ 8,915.00			$ 8,915.00
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**	**$ 55,000.00**	**$ -**	**$ -**	**$ 55,000.00**

(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: Kootenai Heights Water

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				$ -
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

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Kootenai Heights Water

BALANCE SHEET **For the Year Ended** 12/31/2020

ASSETS

	SUB ACCT	DESCRIPTION	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	101	Utility Plant in Service (From Pg 5, Line 29)	$ 55,000.00	$ 55,000.00	$ 110,000.00
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)	$ 55,000.00	$ 55,000.00	$ 110,000.00
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)	**$55,000.00**	**$55,000.00**	**$110,000.00**
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)	**$55,000.00**	**$55,000.00**	**$110,000.00**

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Kootenai Heights Water

BALANCE SHEET **For the Year Ended** 12/31/2020

LIABILITIES & CAPITAL

	SUB ACCT	DESCRIPTION	Balance Beginning of Year	Balance End of Year	Increase or (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 Income Taxes Payable			
18	236.2	Accrued Taxes - Non-Utility			
19	237-40	Accrued Debt, Interest & Dividends Payable			
20	241	Misc. Current & Accrued Liabilities			
21	251	Unamortized Debt Premium			
22	252	Advances for Construction			
23	253	Other Deferred Liabilities			
24	255.1	Accumulated Investment Tax Credits - Utility			
25	255.2	Accum. Investment Tax Credits - Non-Utility			
26	261-5	Operating Reserves			
27	271	Contributions in Aid of Construction			
28	272	Accum. Amort. of Contrib. in Aid of Const. **			
29	281-3	Accumulated Deferred Income Taxes			
30		**Total Liabilities** (Add lines 9 - 29)	$ -	$ -	$ -
31		**TOTAL LIABILITIES & CAPITAL** (Add lines 8 & 30)	$ -	$ -	$ -

**** Only if Commission Approved**

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Kootenai Heights Water

STATEMENT OF RETAINED EARNINGS **For the Year Ended** 12/31/2020

1	Retained Earnings Balance @ Beginning of Year	
2	Amount Added from Current Year Income (From Pg 4, Line 32)	$ 288.93
3	Other Credits to Account	
4	Dividends Paid or Appropriated	
5	Other Distributions of Retained Earnings	
6	Retained Earnings Balance @ End of Year	

CAPITAL STOCK DETAIL

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

DETAIL OF LONG-TERM DEBT

8 Description	Interest Rate	Year-end Balance	Interest Paid	Interest Accrued
Totals		$ -	$ -	$ -

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Kootenai Heights Water

SYSTEM ENGINEERING DATA **For the Year Ended** 12/31/2020

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)
TOTALS			**0**	

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)

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

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Kootenai Heights Water

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)

**** 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. _____

What was the total amount pumped during peak month? 000's gal. _____

What was the total amount pumped on the peak day? gal. _____

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

7 Was your system designed to supply fire flows? _____

If Yes: What is current system rating? _____

8 How many times were meters read this year? _____

During which months? _____

_____

9 How many additional customers could be served with no system improvements

except a service line and meter? _____

How many of those potential additions are vacant lots? _____

10 Are backbone plant additions anticipated during the coming year? _____

If Yes, attach an explanation of projects and anticipated costs!

11 In what year do you anticipate that the system capacity (supply, storage or distribution)

will have to be expanded? _____

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Kootenai Heights Water

SYSTEM ENGINEERING DATA Continued **For the Year Ended** 12/31/2020

FEET OF MAINS

1 Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year

CUSTOMER STATISTICS

		Number of Customers		Thousands of Gallons Sold	
		This Year	Last Year	This Year	Last Year
2	Metered:				
2A	Residential	11	11		
2B	Commercial				
2C	Industrial				
3	Flat Rate:				
3A	Residential				
3B	Commercial				
3C	Industrial				
4	Private Fire Protection				
5	Public Fire Protection				
6	Street Sprinkling				
7	Municipal, Other				
8	Other Water Utilities				
	TOTALS (Add lines 2 through 8)	11	11	0	0

CERTIFICATE

State of Idaho)
) ss
County of Bonner)

WE, the undersigned Debbie Haines
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 therin set forth, to the best of our knowledge, information and belief.

(Chief Officer)

Debbie Haines
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 8 day of May, 2023

NOTARY PUBLIC

My Commission Expires 04/15/2027

MARCIA L. MITCHELL
EXPIRES 04/15/2027
NOTARY PUBLIC
COMM. NO. 2021-1072
STATE OF IDAHO

gdk/excel/jnelson/anulrpts/wtrannualrpt