

# *ANNUAL REPORT*

OF

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NAME

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ADDRESS

TO THE

**IDAHO PUBLIC**

**UTILITIES COMMISSION**

FOR THE

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

**ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION  
FOR THE YEAR ENDING 12/31/23**

**COMPANY INFORMATION**

- 1 Give full name of utility Kootenai Heights Water System
- 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 Idaho
- 8 Zip Code 83864
- 9 Organization (proprietor, partnership, corp.) Corp.
- 10 Towns, Counties served Portion of Kootenai, Bonner  
\_\_\_\_\_  
\_\_\_\_\_
- 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)	Bobby McGhee	208-769-3031
Vice President		
Secretary		
General Manager	Robert Hansen	208-265-4270
Complaints or Billing	Robert Hansen	208-265-4270
Engineering		
Emergency Service	Robert Hansen	208-265-4270
Accounting	Williams and Parsons	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 Idaho
  - Zip 83864

**ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION**

NAME: Kootenai Heights Water System

**COMPANY INFORMATION (Cont.)**

**For the Year Ended** 12/31/2023

- 15 Is the system operated or maintained under a service contract? Yes
- 16 **If yes:** With whom is the contract? Water Systems Management Inc.
- When does the contract expire? Yearly renewal
- What services and rates are included? Operation, maintenance, AP,AR
- 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 | <u>          </u> | <u>          </u> |
- 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>0</u> |
| High Bills         | <u>0</u> |
| Disconnection      | <u>0</u> |
- 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? 2007
- 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 System

**REVENUE & EXPENSE DETAIL**

For the Year Ended

12/31/2023

SUB ACCT	DESCRIPTION		
<b>400 REVENUES</b>			
1 460	Unmetered Water Revenue	<u>\$ 5,041.40</u>	
2 461.1	Metered Sales - Residential	<u>                    </u>	
3 461.2	Metered Sales - Commercial, Industrial	<u>                    </u>	
4 462	Fire Protection Revenue	<u>                    </u>	
5 464	Other Water Sales Revenue	<u>                    </u>	
6 465	Irrigation Sales Revenue	<u>                    </u>	
7 466	Sales for Resale	<u>                    </u>	
<b>8 400</b>	<b>Total Revenue</b> (Add Lines 1 - 7) (also enter result on Page 4, line 1)	<u><b>\$ 5,041.40</b></u>	
		<u>                    </u>	<u>                    </u>
9 *	DEQ Fees Billed separately to customers	<u>                    </u>	<u>                    </u>
10 **	Hookup or Connection Fees Collected	<u>                    </u>	<u>                    </u>
11 ***	Commission Approved Surcharges Collected	<u>                    </u>	<u>                    </u>
<b>401 OPERATING EXPENSES</b>			
12 601.1-6	Labor - Operation & Maintenance	<u>\$ 4,329.00</u>	
13 601.7	Labor - Customer Accounts	<u>                    </u>	
14 601.8	Labor - Administrative & General	<u>\$ 240.00</u>	
15 603	Salaries, Officers & Directors	<u>                    </u>	
16 604	Employee Pensions & Benefits	<u>                    </u>	
17 610	Purchased Water	<u>                    </u>	
18 615-16	Purchased Power & Fuel for Power	<u>\$ 469.04</u>	
19 618	Chemicals	<u>                    </u>	
20 620.1-6	Materials & Supplies - Operation & Maint.	<u>\$ 1,435.00</u>	
21 620.7-8	Materials & Supplies - Administrative & General	<u>                    </u>	
22 631-34	Contract Services - Professional	<u>\$ 90.75</u>	
23 635	Contract Services - Water Testing	<u>\$ 577.00</u>	
24 636	Contract Services - Other	<u>                    </u>	
25 641-42	Rentals - Property & Equipment	<u>                    </u>	
26 650	Transportation Expense	<u>                    </u>	
27 656-59	Insurance	<u>                    </u>	
28 660	Advertising	<u>                    </u>	
29 666	Rate Case Expense (Amortization)	<u>                    </u>	
30 667	Regulatory Comm. Exp. (Other except taxes)	<u>                    </u>	
31 670	Bad Debt Expense	<u>                    </u>	
32 675	Miscellaneous	<u>                    </u>	
<b>33</b>	<b>Total Operating Expenses</b> (Add lines 12 - 32, also enter on Pg 4, line 2)	<u><b>\$ 7,140.79</b></u>	

**ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION**

NAME: Kootenai Heights Water System

**INCOME STATEMENT** For the Year Ended 12/31/2023

SUB ACCT	DESCRIPTION		
<b>1</b>	<b>Revenue</b> (From Page 3, line 8)	<b>\$ 5,041.40</b>	
<b>2</b>	<b>Operating Expenses</b> (From Page 3, line 33)	<b>\$ 7,140.79</b>	
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	\$ 281.30	
8	408.12 Payroll Taxes		
9A	408.13 Other Taxes (list)      DEQ Fees	\$ 100.00	
9B		\$ 500.00	
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		
<b>16</b>	<b>Total Expenses from operations before interest</b> (add lines 2-15)	<b>\$ 8,092.09</b>	
17	413 Income From Utility Plant Leased to Others		
18	414 Gains (Losses) From Disposition of Utility Plant		
<b>19</b>	<b>Net Operating Income</b> (Add lines 1, 17 & 18 less line 16)		<b>\$ (3,050.69)</b>
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)		\$ -
<b>29</b>	<b>Gross Income</b> (add lines 19 & 28)		<b>\$ (3,050.69)</b>
30	427.3 Interest Exp. on Long-Term Debt		
31	427.5 Other Interest Charges		
<b>32</b>	<b>NET INCOME</b> (Line 29 less lines 30 & 31), (Also Enter on Pg 9, Line 2)		<b>\$ (3,050.69)</b>

**ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION**

NAME: Kootenai Heights Water System

**ACCOUNT 101 PLANT IN SERVICE DETAIL**

			For the Year Ended			12/31/2023
			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				\$ -
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				\$ -
						\$ -
<b>29</b>		<b>TOTAL PLANT IN SERVICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(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 System

**ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL**

**For the Year Ended**

12/31/2023

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				\$ -
<b>26</b>		<b>TOTALS</b> (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 System

**BALANCE SHEET**

**For the Year Ended 12/31/2023**

			<b>ASSETS</b>		
			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)	\$ -	\$ -	\$ -
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.			\$ -
<b>13</b>		<b>Net Utility Plant</b> (Line 6 less lines 7 - 12)	\$ -	\$ -	\$ -
14	123	Investment in Subsidiaries			\$ -
15	125	Other Investments			\$ -
<b>16</b>		<b>Total Investments</b> (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			\$ -
<b>26</b>		<b>Total Current</b> (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			\$ -
<b>31</b>		<b>Total Assets</b> (Add lines 13, 16 & 26 - 30)	\$ -	\$ -	\$ -



**ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION**

NAME: Kootenai Heights Water System

**BALANCE SHEET**

**For the Year Ended 12/31/2023**

**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			
<b>8</b>		<b>Total Equity Capital</b> (Add Lines 1-5+7 less line 6)	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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			
<b>30</b>		<b>Total Liabilities</b> (Add lines 9 - 29)	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>31</b>		<b>TOTAL LIABILITIES &amp; CAPITAL</b> ( Add lines 8 & 30)	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*\* Only if Commission Approved

**ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION**

NAME: Kootenai Heights Water System

**STATEMENT OF RETAINED EARNINGS**

For the Year Ended 12/31/2023

1	Retained Earnings Balance @ Beginning of Year	
2	Amount Added from Current Year Income (From Pg 4, Line 32)	<u>\$(3,050.69)</u>
3	Other Credits to Account	
4	Dividends Paid or Appropriated	
5	Other Distributions of Retained Earnings	
6	Retained Earnings Balance @ End of Year	<u><u>                    </u></u>

**CAPITAL STOCK DETAIL**

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

**DETAIL OF LONG-TERM DEBT**

8	Description	Interest Rate	Year-end Balance	Interest Paid	Interest Accrued
	<b>Totals</b>		\$ -	\$ -	\$ -





**ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION**

NAME: Kootenai Heights Water System

**SYSTEM ENGINEERING DATA Continued**

**For the Year Ended**

12/31/2023

**FEET OF MAINS**

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

**CUSTOMER STATISTICS**

	Number of Customers		Thousands of Gallons Sold	
	This Year	Last Year	This Year	Last Year
2 Metered:				
2A Residential				
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)	0	0	0	0

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

CERTIFICATE

State of Idaho )  
 ) ss  
County of )

WE, the undersigned \_\_\_\_\_  
and \_\_\_\_\_  
of the \_\_\_\_\_

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

\_\_\_\_\_  
(Chief Officer)

\_\_\_\_\_  
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires \_\_\_\_\_