

ANNUAL REPORT

OF

NAME

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 2022**

COMPANY INFORMATION

1 Give full name of utility North Star Water, LLC
 2 Date of Organization 1/15/2021
 3 Organized under the laws of the state of Idaho
 4 Address of Principal Office (number & street) 2930 East Deer Flat Rd Kuna, Idaho 83634
 5 P.O. Box (if applicable) PO Box 3723
 6 City Nampa
 7 State Idaho
 8 Zip Code 83653
 9 Organization (proprietor, partnership, corp.) Sole Proprietor
 10 Towns, Counties served Canyon

11 Are there any affiliated companies? Black Water, LLC Same Address Operation & Maintenance Contract

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

12 Contact Information	Name	Phone No.
President (Owner)	Michael Williams-Black	(208) 283-0237
Vice President		
Secretary	Heidi Williams-Black	(208) 250-9275
General Manager	Michael Williams-Black	(208) 283-0237
Complaints or Billing	Heidi Williams-Black	(208) 250-9275
Engineering		
Emergency Service		
Accounting		

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 2930 East Deer Flat
 City Kuna
 State Idaho
 Zip 83634

NAME: North Star Water, LLC

COMPANY INFORMATION (Cont.)

For the Year Ended 2022

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

16 **If yes:** With whom is the contract? Black Water, LLC
When does the contract expire? Automatic renewal every year unless it's terminated by either party
What services and rates are included? Regular operation & maintenance.
Any additional labor will be billed at \$100 per hour

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 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

NAME: North Star Water, LLC

REVENUE & EXPENSE DETAIL

For the Year Ended 2022

ACCT #	DESCRIPTION		
<u>400 REVENUES</u>			
1	460	Unmetered Water Revenue	<u>2,235.83</u>
2	461.1	Metered Sales - Residential	<u>0</u>
3	461.2	Metered Sales - Commercial, Industrial	<u>0</u>
4	462	Fire Protection Revenue	<u>0</u>
5	464	Other Water Sales Revenue	<u>0</u>
6	465	Irrigation Sales Revenue	Irrigation in included above since PUC wouldn't let us
7	466	Sales for Resale	<u>0</u> break down irrigation vs domestic water on invoices
8	400	Total Revenue (Add Lines 1 - 7) (also enter result on Page 4, line 1)	<u>\$2,235.83</u>
9	*	DEQ Fees Billed separately to customers	<u>0</u> Booked to Acct # _____
10	**	Hookup or Connection Fees Collected	<u>0</u> Booked to Acct # _____
11	***	Commission Approved Surcharges Collected	<u>0</u> Booked to Acct # _____
<u>401 OPERATING EXPENSES</u>			
12	601.1-6	Labor - Operation & Maintenance	<u>2,700.00</u>
13	601.7	Labor - Customer Accounts	<u>0</u>
14	601.8	Labor - Administrative & General	<u>300.00</u>
15	603	Salaries, Officers & Directors	<u>0</u>
16	604	Employee Pensions & Benefits	<u>0</u>
17	610	Purchased Water	<u>0</u>
18	615-16	Purchased Power & Fuel for Power	<u>3,317.09</u>
19	618	Chemicals	<u>0</u>
20	620.1-6	Materials & Supplies - Operation & Maint.	<u>300.00</u>
21	620.7-8	Materials & Supplies - Administrative & General	<u>1.74</u>
22	631-34	Contract Services - Professional	<u>0</u>
23	635	Contract Services - Water Testing	<u>0</u>
24	636	Contract Services - Other	<u>0</u>
25	641-42	Rentals - Property & Equipment	<u>0</u>
26	650	Transportation Expense	<u>0</u>
27	656-59	Insurance	<u>0</u>
28	660	Advertising	<u>0</u>
29	666	Rate Case Expense (Amortization)	<u>0</u>
30	667	Regulatory Comm. Exp. (Other except taxes)	<u>0</u>
31	670	Bad Debt Expense	<u>0</u>
32	675	Miscellaneous	<u>250.00</u>
33		Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)	<u>\$6,868.83</u>

Name: North Star Water, LLC

INCOME STATEMENT

For Year Ended 2022

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		<u>\$2,235.83</u>
2	Operating Expenses (From Page 3, line 33)	<u>\$6,868.83</u>	
3	403 Depreciation Expense	<u>0</u>	
4	406 Amortization, Utility Plant Aquisition Adj.	<u>0</u>	
5	407 Amortization Exp. - Other	<u>0</u>	
6	408.10 Regulatory Fees (PUC)	<u>0</u>	
7	408.11 Property Taxes	<u>0</u>	
8	408.12 Payroll Taxes	<u>0</u>	
9A	408.13 Other Taxes (list) DEQ Fees	<u>0</u>	
9B	_____	_____	
9C	_____	_____	
9D	_____	_____	
10	409.10 Federal Income Taxes	<u>0</u>	
11	409.11 State Income Taxes	<u>0</u>	
12	410.10 Provision for Deferred Income Tax - Federal	<u>0</u>	
13	410.11 Provision for Deferred Income Tax - State	<u>0</u>	
14	411 Provision for Deferred Utility Income Tax Credits	<u>0</u>	
15	412 Investment Tax Credits - Utility	<u>0</u>	
16	Total Expenses from operations before interest (add lines 2-15)	<u>\$6,868.83</u>	
17	413 Income From Utility Plant Leased to Others	<u>0</u>	
18	414 Gains (Losses) From Disposition of Utility Plant	<u>0</u>	
19	Net Operating Income (Add lines 1, 17 & 18 less line 16)		<u>-\$4,633.00</u>
20	415 Revenues, Merchandizing Jobbing and Contract Work	<u>0</u>	
21	416 Expenses, Merchandizing, Jobbing & Contracts	<u>0</u>	
22	419 Interest & Dividend Income	<u>0</u>	
23	420 Allowance for Funds used During Construction	<u>0</u>	
24	421 Miscellaneous Non-Utility Income	<u>0</u>	
25	426 Miscellaneous Non-Utility Expense	<u>0</u>	
26	408.20 Other Taxes, Non-Utility Operations	<u>0</u>	
27	409-20 Income Taxes, Non-Utility Operations	<u>0</u>	
28	Net Non-Utility Income (Add lines 20,22,23 & 24 less lines 21,25,26, & 27)		<u>0</u>
29	Gross Income (add lines 19 & 28)		<u>-\$4,633.00</u>
30	427.3 Interest Exp. on Long-Term Debt	<u>0</u>	
31	427.5 Other Interest Charges	<u>0</u>	
32	NET INCOME (Line 29 less lines 30 & 31) (Also Enter on Pg 9, Line 2)		<u>-\$4,633.00</u>

Name: North Star Water, LLC

ACCOUNT 101 PLANT IN SERVICE DETAIL
For Year Ended 2022

SUB ACCT #	DESCRIPTION	Balance Beginning of Year	Added During Year	Removed During Year	Balance End of Year
1 301	Organization	101.00	0	0	101.00
2 302	Franchises and Consents	0	0	0	0
3 303	Land & Land Rights	0	0	0	0
4 304	Structures and Improvements	110,917.29	0	0	110,917.29
5 305	Collecting & Impounding Reservoirs	0	0	0	0
6 306	Lake, River & Other Intakes	0	0	0	0
7 307	Wells	0	0	0	0
8 308	Infiltration Galleries & Tunnels	0	0	0	0
9 309	Supply Mains	0	0	0	0
10 310	Power Generation Equipment	42,491.17	0	0	42,491.17
11 311	Power Pumping Equipment	0	0	0	0
12 320	Purification Systems	0	0	0	0
13 330	Distribution Reservoirs & Standpipes	0	0	0	0
14 331	Trans. & Distrib. Mains & Accessories	0	0	0	0
15 333	Services	0	0	0	0
16 334	Meters and Meter Installations	0	0	0	0
17 335	Hydrants	0	0	0	0
18 336	Backflow Prevention Devices	2,417.64	0	0	2,417.64
19 339	Other Plant & Misc. Equipment	0	0	0	0
20 340	Office Furniture and Equipment	0	0	0	0
21 341	Transportation Equipment	0	0	0	0
22 342	Stores Equipment	0	0	0	0
23 343	Tools, Shop and Garage Equipment	0	0	0	0
24 344	Laboratory Equipment	0	0	0	0
25 345	Power Operated Equipment	0	0	0	0
26 346	Communications Equipment	0	0	0	0
27 347	Miscellaneous Equipment	0	0	0	0
28 348	Other Tangible Property	0	0	0	0
29	TOTAL PLANT IN SERVICE	155,927.10	0	0	155,927.10

(Add lines 1 - 28)

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

Name: North Star Water, LLC

ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL

For Year Ended 2022

SUB ACCT #	DESCRIPTION	Depreciation Rate %	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1 304	Structures and Improvements	100	0	0	NA
2 305	Collecting & Impounding Reservoirs	NA			
3 306	Lake, River & Other Intakes	NA			
4 307	Wells	0	0	0	NA
5 308	Infiltration Galleries & Tunnels	NA			
6 309	Supply Mains	0	0	0	NA
7 310	Power Generation Equipment	100	0	0	NA
8 311	Power Pumping Equipment	0	0	0	NA
9 320	Purification Systems	NA	0	0	NA
10 330	Distribution Reservoirs & Standpipes	0	0	0	NA
11 331	Trans. & Distrib. Mains & Accessories	0	0	0	NA
12 333	Services	0	0	0	NA
13 334	Meters and Meter Installations	NA			
14 335	Hydrants	0	0	0	NA
15 336	Backflow Prevention Devices	100	0	0	NA
16 339	Other Plant & Misc. Equipment	0	0	0	NA
17 340	Office Furniture and Equipment	0	0	0	NA
18 341	Transportation Equipment	NA			
19 342	Stores Equipment	0	0	0	NA
20 343	Tools, Shop and Garage Equipment	0	0	0	NA
21 344	Laboratory Equipment	NA			
22 345	Power Operated Equipment	0	0	0	NA
23 346	Communications Equipment	0	0	0	NA
24 347	Miscellaneous Equipment	0	0	0	NA
25 348	Other Tangible Property	0	0	0	NA
26	TOTALS (Add Lines 1 - 25)		0	0	NA

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

BALANCE SHEETFor Year Ended 2022

		<u>ASSETS</u>	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
ACCT #	DESCRIPTION				
1	101	Utility Plant in Service (From Pg 5, Line 29)	155,927.10	155,927.10	Same
2	102	Utility Plant Leased to Others	0	0	NA
3	103	Plant Held for Future Use	0	0	NA
4	105	Construction Work in Progress	0	0	NA
5	114	Utility Plant Aquisition Adjustment	0	0	NA
6		Subtotal (Add Lines 1 - 5)	155,927.10	155,927.10	Same
7	108.1	Accumulated Depreciation (From Pg 6, Line 26)	0	0	NA
8	108.2	Accum. Depr. - Utility Plant Lease to Others	0	0	NA
9	108.3	Accum. Depr. - Property Held for Future Use	0	0	NA
10	110.1	Accum. Amort. - Utility Plant in Service	0	0	NA
11	110.2	Accum. Amort. - Utility Plant Lease to Others	0	0	NA
12	115	Accumulated Amortization - Aquisition Adj.	0	0	NA
13		Net Utility Plant (Line 6 less lines 7 - 12)	155,927.10	155,927.10	Same
14	123	Investment in Subsidiaries	0	0	NA
15	125	Other Investments	0	0	NA
16		Total Investments (Add lines 14 & 15)	0	0	NA
17	131	Cash	0	0	NA
18	135	Short Term Investments	0	0	NA
19	141	Accts/Notes Receivable - Customers	0	2,235.83	increase
20	142	Other Receivables	0	0	NA
21	145	Receivables from Associated Companies	0	0	NA
22	151	Materials & Supplies Inventory	0	0	NA
23	162	Prepaid Expenses	0	0	NA
24	173	Unbilled (Accrued) Utility Revenue	0	0	NA
25	143	Provision for Uncollectable Accounts	0	0	NA
26		Total Current (Add lines 17 -24 less line 25)	0	2,235.83	Increase
27	181	Unamortized Debt Discount & Expense	0	0	NA
28	183	Preliminary Survey & Investigation Charges	0	0	NA
29	184	Deferred Rate Case Expenses	0	0	NA
30	186	Other Deferred Charges	0	0	NA
31		Total Assets (Add lines 13, 16 & 26 - 30)	155,927.10	155,927.10	Same

BALANCE SHEETFor Year Ended 2022

<u>LIABILITIES & CAPITAL</u>		Balance	Balance	Increase
ACCT #	DESCRIPTION	Beginning of Year	End of Year	or (Decrease)
1	201-3 Common Stock	0	0	NA
2	204-6 Preferred Stock	0	0	NA
3	207-13 Miscellaneous Capital Accounts	0	0	NA
4	214 Appropriated Retained Earnings	0	0	NA
5	215 Unappropriated Retained Earnings	0	0	NA
6	216 Reacquired Capital Stock	0	0	NA
7	218 Proprietary Capital	0	0	NA
8	Total Equity Capital (Add Lines 1-5+7 less line 6)	0	0	NA
9	221-2 Bonds	0	0	NA
10	223 Advances from Associated Companies	0	0	NA
11	224 Other Long - Term Debt	0	0	NA
12	231 Accounts Payable	0	0	NA
13	232 Notes Payable	0	0	NA
14	233 Accounts Payable - Associated Companies	0	4,633.00	Increase
15	235 Customer Deposits (Refundable)	0	0	NA
16	236.11 Accrued Other Taxes Payable	0	0	NA
17	236.12 Accrued Income Taxes Payable	0	0	NA
18	236.2 Accrued Taxes - Non-Utility	0	0	NA
19	237-40 Accrued Debt, Interest & Dividends Payable	0	0	NA
20	241 Misc. Current & Accrued Liabilities	0	0	NA
21	251 Unamortized Debt Premium	0	0	NA
22	252 Advances for Construction	0	0	NA
23	253 Other Deferred Liabilities	0	0	NA
24	255.1 Accumulated Investment Tax Credits - Utility	0	0	NA
25	255.2 Accum. Investment Tax Credits - Non-Utility	0	0	NA
26	261-5 Operating Reserves	0	0	NA
27	271 Contributions in Aid of Construction	0	0	NA
28	272 Accum. Amort. of Contrib. in Aid of Const. **	0	0	NA
29	281-3 Accumulated Deferred Income Taxes	0	0	NA
30	Total Liabilities (Add lines 9 - 29)	0	4,633.00	Increase
31	TOTAL LIAB & CAPITAL (Add lines 8 & 30)			

**** Only if Commission Approved**

Name: North Star Water, LLC

STATEMENT OF RETAINED EARNINGS
 For Year Ended 2022

1	Retained Earnings Balance @ Beginning of Year	0	
2	Amount Added from Current Year Income (From Pg 4, Line 32)	-\$4,633.00	
3	Other Credits to Account	0	
4	Dividends Paid or Appropriated	0	
5	Other Distributions of Retained Earnings	0	
6	Retained Earnings Balance @ End of Year	0	

CAPITAL STOCK DETAIL

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

DETAIL OF LONG-TERM DEBT

	Description	Interest Rate	Year-end Balance	Interest Paid	Interest Accrued
8	Owes Black Water LLC \$4,633.00	0	\$4,633.00	0	0

Name: North Star Water, LLC

SYSTEM ENGINEERING DATA
(continued)

For Year Ended 2022

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
Goulds 7CHC pump with 60 hp motor of unknown make and model	60	480	60	

**** 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? NA
 What was the total amount pumped during peak month? NA
 What was the total amount pumped on the peak day? NA
- 6 If customers are metered, what was the total amount sold in peak month? NA
- 7 Was your system designed to supply fire flows? yes
 If Yes: What is current system rating? 450 gpm
- 8 How many times were meters read this year? NA
 During which months? NA
- 9 How many additional customers could be served with no system improvements
 except a service line and meter? 18
 How many of those potential additions are vacant lots? 18
- 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? NA

Name: North Star Water, LLC

SYSTEM ENGINEERING DATA
(continued)
For Year Ended 2022

FEET OF MAINS

1	Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
	6"	2745.6	0	0	2745.6

CUSTOMER STATISTICS

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

CERTIFICATE

State of Idaho)
County of ADA) ss

WE, the undersigned Heidi Williams-Black
and Heidi Williams-Black
of the North Star Water LLC
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.

Heidi Wms-Black
(Chief Officer)

Heidi Wms-Black
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 13th day of March, 2024

Brandy Nolan
NOTARY PUBLIC

BRANDY NOLAN
Notary Public
State of Idaho
Commission No. 20220415

My Commission Expires 01/27/2024

gdl/excel/jnelson/anulrpts/wtrannualrpt