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ANNUAL REPORT

OF

BITTERROOT WATER COMPANY

PO Box 2306

Hayden Lake, ID 83835

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED: DECEMBER 31, 2009

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UTILITIES COMMISSION

**ANNUAL REPORT FOR WATER UTILITIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING 2009**

COMPANY INFORMATION

1 Give full name of utility **Bitterroot Water Company**

2 Date of Organization **6/16/1995**

3 Organized under the laws of the state of **Idaho**

4 Address of Principal Office (number & street) **24461 Old Highway 95 N, Athol, ID 83801 (Not mailing address)**

5 P.O. Box (if applicable) **PO Box 2306**

6 City **Hayden Lake**

7 State **Idaho**

8 Zip Code **83835**

9 Organization (proprietor, partnership, corp.) **Corporation**

10 Towns, Counties served **Kootenai County**

11 Are there any affiliated companies? **No**

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

12 Contact Information	Name	Phone No.
President (Owner)	Ken Rickel	208-683-8105
Vice President	Ken Rickel	208-683-8105
Secretary	Cathy Rickel	208-683-8105
General Manager	Ken Rickel	208-683-8105
Complaints or Billing	Cathy Rickel	208-683-8105
Engineering	Inland Northwest Consultants	208-773-8370
Emergency Service	Ken Rickel	208-683-8105
Accounting	Susan Jacobson	866-791-5656

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	24461 Old Highway 95 N
City	Athol
State	Idaho
Zip	83801

NAME: Bitterroot Water Company

COMPANY INFORMATION (Cont.)

For the Year Ended 2009

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

No

16 If yes: With whom is the contract?

When does the contract expire?

What services and rates are included?

17 Is water purchased for resale through the system?

Yes

18 If yes: Name of Organization

Rickel Water Company

Name of owner or operator

Ken Rickel

Mailing Address

PO Box 1261

City

Hayden Lake

State

Idaho

Zip

83835

Water Purchased

Gallons/CCF

\$Amount

3,047,010

\$ 914.10

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

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?

July-09

(All new customers receive a copy in their packet)

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: Bitterroot Water Company

REVENUE & EXPENSE DETAIL

For the Year Ended 2009

ACCT #	DESCRIPTION		
<u>400 REVENUES</u>			
1	460	Unmetered Water Revenue	
2	461.1	Metered Sales - Residential	\$ 49,124
3	461.2	Metered Sales - Commercial, Industrial	
4	462	Fire Protection Revenue	
5	464	Other Water Sales Revenue	\$ 95
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)	\$ 49,219
9	* DEQ Fees Billed separately to customers		Booked to Acct #
10	** Hookup or Connection Fees Collected		Booked to Acct # 460
11	***Commission Approved Surcharges Collected		Booked to Acct # 460
<u>401 OPERATING EXPENSES</u>			
12	601.1-6	Labor - Operation & Maintenance	\$ 8,114
13	601.7	Labor - Customer Accounts	\$ 1,452
14	601.8	Labor - Administrative & General	\$ 5,874
15	603	Salaries, Officers & Directors	
16	604	Employee Pensions & Benefits	
17	610	Purchased Water	
18	615-16	Purchased Power & Fuel for Power	\$ 9,556
19	618	Chemicals	\$ 1,508
20	620.1-6	Materials & Supplies - Operation & Maint.	\$ 594
21	620.7-8	Materials & Supplies - Administrative & General	\$ 2,227
22	631-34	Contract Services - Professional	\$ 2,085
23	635	Contract Services - Water Testing	\$ 1,100
24	636	Contract Services - Other	\$ 100
25	641-42	Rentals - Property & Equipment	
26	650	Transportation Expense	\$ 1,160
27	656-59	Insurance	\$ 2,250
28	660	Advertising	
29	666	Rate Case Expense (Amortization)	
30	667	Regulatory Comm. Exp. (Other except taxes)	
31	670	Bad Debt Expense	\$ 36
32	675	Miscellaneous	\$ 2,478
33	Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)		\$ 38,534

Name: **Bitterroot Water Company**

INCOME STATEMENT

For Year Ended **2009**

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		\$ 49,219
2	Operating Expenses (From Page 3, line 33)	\$ 38,534	
3 403	Depreciation Expense	\$ 5,625	
4 406	Amortization, Utility Plant Aquisition Adj.		
5 407	Amortization Exp. - Other		
6 408.10	Regulatory Fees (PUC)	\$ 76	
7 408.11	Property Taxes	\$ 390	
8 408.12	Payroll Taxes	\$ 1,322	
9A 408.13	Other Taxes (list) DEQ Fees	\$ 560	
9B			
9C			
9D			
10 409.10	Federal Income Taxes		
11 409.11	State Income Taxes	\$ 30	
12 410.10	Provision for Deferred Income Tax - Federal		
13 410.11	Provision for Deferred Income Tax - State		
14 411	Provision for Deferred Utility Income Tax Credits		
15 412	Investment Tax Credits - Utility		
16	Total Expenses from operations before interest (add lines 2-15)	\$ 46,538	
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)		\$ 2,681
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	\$ 1,491	
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)		\$ (1,491)
29	Gross Income (add lines 19 & 28)		\$ 1,190
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)		\$ 1,190

Name: **Bitterroot Water Company**

ACCOUNT 101 PLANT IN SERVICE DETAIL
For Year Ended **2009**

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	\$ 7,400			\$ 7,400
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	\$ 20,909	\$ 474		\$ 21,384
11 311	Power Pumping Equipment	\$ 4,634			\$ 4,634
12 320	Purification Systems	\$ -			\$ -
13 330	Distribution Reservoirs & Standpipes	\$ -			\$ -
14 331	Trans. & Distrib. Mains & Accessories	\$ -			\$ -
15 333	Services	\$ -			\$ -
16 334	Meters and Meter Installations	\$ 116			\$ 116
17 335	Hydrants	\$ -			\$ -
18 336	Backflow Prevention Devices	\$ -			\$ -
19 339	Other Plant & Misc. Equipment	\$ -			\$ -
20 340	Office Furniture and Equipment	\$ 715			\$ 715
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	\$ 33,774	\$ 474	\$ -	\$ 34,248

(Add lines 1 - 28)

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

Name: Bitterroot Water Company

ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL

For Year Ended 2009

SUB ACCT #	DESCRIPTION	Depreciation Rate %	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1 304	Structures and Improvements		\$ 7,400	\$ 7,400	\$ -
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	4.35%	\$ 97	\$ 1,027	\$ 930
8 311	Power Pumping Equipment	25.96%	\$ 2,178	\$ 3,381	\$ 1,203
9 320	Purification Systems				\$ -
10 330	Distribution Reservoirs & Standpipes				\$ -
11 331	Trans. & Distrib. Mains & Accessories				\$ -
12 333	Services				\$ -
13 334	Meters and Meter Installations	0.00%	\$ 116	\$ 116	\$ -
14 335	Hydrants				\$ -
15 336	Backflow Prevention Devices				\$ -
16 339	Other Plant & Misc. Equipment				\$ -
17 340	Office Furniture and Equipment	0.00%	\$ 715	\$ 715	\$ -
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)		\$ 10,507	\$ 12,640	\$ 2,133

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

Name: Bitterroot Water Company

BALANCE SHEET

For Year Ended 2009

ASSETS			Balance	Balance	Increase
ACCT #	DESCRIPTION		Beginning of Year	End of Year	or (Decrease)
1 101	Utility Plant in Service (From Pg 5, Line 29)		\$ 33,774	\$ 34,248	\$ 474
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)		\$ 33,774	\$ 34,248	\$ 474
7 108.1	Accumulated Depreciation (From Pg 6, Line 26)		\$ 10,507	\$ 12,640	\$ 2,133
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)		\$ 23,268	\$ 21,609	\$ (1,659)
14 123	Investment in Subsidiaries				\$ -
15 125	Other Investments				\$ -
16	Total Investments (Add lines 14 & 15)				\$ -
17 131	Cash		\$ 12,357	\$ 15,900	\$ 3,543
18 135	Short Term Investments				\$ -
19 141	Accts/Notes Receivable - Customers		\$ 101	\$ 431	\$ 330
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)		\$ 12,458	\$ 16,331	\$ 3,873
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)		\$ 35,726	\$ 37,940	\$ 2,214

Name: Bitterroot Water Company

BALANCE SHEET

For Year Ended 2009

LIABILITIES & CAPITAL

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	\$ (4,648)	\$ 34	\$ 4,682
5	215 Unappropriated Retained Earnings	\$ 1,800	\$ 1,800	\$ -
6	216 Reacquired Capital Stock			\$ -
7	218 Proprietary Capital			\$ -
8	Total Equity Capital (Add Lines 1-5+7 less line 6)	\$ (2,848)	\$ 1,834	\$ 4,682
9	221-2 Bonds			\$ -
10	223 Advances from Associated Companies			\$ -
11	224 Other Long - Term Debt			\$ -
12	231 Accounts Payable	\$ 20,555	\$ 12,446	\$ (8,109)
13	232 Notes Payable	\$ 2,401	\$ 2,401	\$ (0)
14	233 Accounts Payable - Associated Companies			\$ -
15	235 Customer Deposits (Refundable)			\$ -
16	236.11 Accrued Other Taxes Payable	\$ 162	\$ 491	\$ 329
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	\$ 10,205	\$ 15,519	\$ 5,313
27	271 Contributions in Aid of Construction	\$ 5,250	\$ 5,250	\$ -
28	272 Accum. Amort. of Contrib. in Aid of Const. **			\$ -
29	281-3 Accumulated Deferred Income Taxes			\$ -
30	Total Liabilities (Add lines 9 - 29)	\$ 38,574	\$ 36,107	\$ (2,468)
31	TOTAL LIAB & CAPITAL (Add lines 8 & 30)	\$ 35,726	\$ 37,940	\$ 2,214

** Only if Commission Approved

Name: Bitterroot Water Company

STATEMENT OF RETAINED EARNINGS

For Year Ended 2009

1	Retained Earnings Balance @ Beginning of Year	\$	(4,648)
2	Amount Added from Current Year Income (From Pg 4, Line 32)	\$	1,190
3	Other Credits to Account		
4	Dividends Paid or Appropriated	\$	-
5	Other Distributions of Retained Earnings	\$	3,492
6	Retained Earnings Balance @ End of Year	\$	<u>34</u>

CAPITAL STOCK DETAIL

7	Description (Class, Par Value etc.)	No. Shares Authorized	No. Shares Outstanding	Dividends Paid
	Common, no par value			

DETAIL OF LONG-TERM DEBT

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

Name: Bitterroot Water Company

SYSTEM ENGINEERING DATA

For Year Ended 2009

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)
Corner of Brunner & Clagstone Road	120	Chlorine	16,469	Well

3 System Storage:

Storage Designation or Location	Total Capacity 000's Gal.	Usable Capacity 000's Gal.	Type of Reservoir (Elevated, Pressurized, Boosted)	Construction (Wood, Steel Concrete)
Corner of Brunner & Clagstone Road	100	90	Boosted	Concrete

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

Name: Bitterroot Water Company

SYSTEM ENGINEERING DATA
(continued)

For Year Ended 2009

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
1) Well-Submersible	20	120	20	119,330 KW
2) Booster Pump #1	15			
3) Booster Pump #2	30			
4) 6 Pressure Tanks			45	

**** 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? | <u>22,356,100</u> |
| What was the total amount pumped during peak month? | <u>3,971,120</u> |
| What was the total amount pumped on the peak day? | <u>N/A</u> |
- 6 If customers are metered, what was the total amount sold in peak month? 5,553,820
- 7 Was your system designed to supply fire flows? Yes
If Yes: What is current system rating? Residential
- 8 How many times were meters read this year? 5
 During which months? May, June,
July, August, September
- 9 How many additional customers could be served with no system improvements except a service line and meter? 90
 How many of those potential additions are vacant lots? 90
- 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? Unknown

Name: Bitterroot Water Company

SYSTEM ENGINEERING DATA

(continued)

For Year Ended 2009

FEET OF MAINS

1	Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
	8"	32,000	0	0	32,000
	6"	3,500	0	0	3,500

CUSTOMER STATISTICS

	Number of Customers		Thousands of Gallons Sold	
	This Year	Last Year	This Year	Last Year
2 Metered:				
2A Residential	116	116	23,819	21,253
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	1	1	1,584	1,966
TOTALS (Add lines 2 through 8)	117	117	25,403	23,219

