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RECEIVED
May 9, 2025
IDAHO PUBLIC
UTILITIES COMMISSION

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION FOR THE YEAR ENDING 12/31/24

CO	MPANY INFORMATION					
1	Give full name of utility	Kootenai Heights Wate	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, Bo	nner			
11	Are there any affiliated companies? (yes or no)	No				
If ye	es, attach a list with names, addresses & descriptions. Explain	any services provided to the utili	ty.			
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	2			
	to the service area during the year?	No				
If ye	es, attach a list with names, addresses & descriptions. Explain	any services provided to the utili	ty.			
14	Where are the Company's books and records kept?					
	Street Address	67 Wild Horse Trail				
	City	Sandpoint				
	State	Idaho				
	7in	83864				

NAN	1E:	Kootenai Heights Water System					
COI	MPANY :	INFORMATION (Cont.)		For the Year Ended	12/31/2024		
15	Is the	system operated or maintained under a service cor	contract? Yes				
16	If yes:	With whom is the contract?	Water Syste	ms Management Inc.			
		When does the contract expire?	Yearly renev	val			
		What services and rates are included?	Operation, n	naintenance, AP,AR			
17	Is wate	er purchased for resale through the system?	No	-			
18	If yes:	Name of Organization					
		Name of owner or operator	NO.				
		Mailing Address					
		City					
		State	***************************************				
		Zip			Company of the second of the s		
			Gallons/CCF	\$Amount			
		Water Purchased					
19	Has an	y system(s) been disapproved by the					
	Idaho	Department of Environmental Quality?	No				
If ye	s, attach	full explanation					
20	Has th	e Idaho Department of Environmental Quality					
	recom	mended any improvements?	No				
If ye	s, attach	full explanation					
21	Numbe	er of Complaints received during year concerning:					
	Quality	y of Service	0				
	High B	ills	0				
	Discon	nection	0				
22	Numbe	er of Customers involuntarily disconnected	0				
23	Date c	ustomers last received a copy of the Summary					
	of Rule	es required by IDAPA 31.21.01.701?	2007	_			
Atta	ch a copy	y of the Summary					
24	Did sig	nificant additions or retirements from the					
	Plant A	Accounts occur during the year?	No	•			
If ye	es, attach	full explanation and an updated system map					

NAME: Kootenai Heights Water System For the Year Ended 12/31/2024 **REVENUE & EXPENSE DETAIL** DESCRIPTION SUB ACCT **400 REVENUES** Unmetered Water Revenue \$ 6,182.75 1 460 Metered Sales - Residential 2 461.1 3 Metered Sales - Commercial, Industrial 461.2 Fire Protection Revenue 4 462 Other Water Sales Revenue 5 464 6 Irrigation Sales Revenue 465 7 Sales for Resale 466 \$ 6,182.75 8 Total Revenue (Add Lines 1 - 7) 400 Booked to Acct # (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 11 ***Commission Approved Surcharges Collected **401 OPERATING EXPENSES** 12 601.1-6 Labor - Operation & Maintenance \$ 5,355.13 13 601.7 Labor - Customer Accounts 14 601.8 Labor - Administrative & General Salaries, Officers & Directors 15 603 **Employee Pensions & Benefits** 16 604 Purchased Water 17 610 \$ 361.38 18 615-16 Purchased Power & Fuel for Power 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 Contract Services - Water Testing 23 635 \$ 620.00 Contract Services - Other 24 636 25 641-42 Rentals - Property & Equipment 26 650 Transportation Expense 27 656-59 Insurance 28 660 Advertising Rate Case Expense (Amortization) 29 666 Regulatory Comm. Exp. (Other except taxes) 30 667 31 670 Bad Debt Expense \$ 179.85 32 675 Miscellaneous Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2) \$6,516.36

2024 Kootenai Heights Annual Report

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NAME: Kootenai Heights Water System

INC	OME ST	ATEMENT	For	the Year	Ended	12/	31/2024
	SUB ACCT	DESCRIPTION	_				
1		Revenue (From Page 3, line 8)			\$ 6,182.75		
2		Operating Expenses (From Page 3, line 33)	\$ (6,516.36			
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	\$	121.98			
8	408.12	Payroll Taxes					
9A	408.13	Other Taxes (list) DEQ Fees	\$	100.00			
9В							
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)			\$ 6,808.34		
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)				\$	(625.59)
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)				_\$	(625.59)
30	427.3	Interest Exp. on Long-Term Debt				_	
31	427.5	Other Interest Charges					
32 202	4 Kootenai	NET INCOME (Line 29 less lines 30 & 31), (Also Enter on Pg 9, Line 2) Heights Annual Report				\$	(625.59) 4 of 1

NAME: Kootenai Heights Water System

ACCOUNT 101 PLANT IN SERVICE DETAIL			For the Year Ended			12/31/2024		
			Balance	Added	Removed	Bala	ance	
			Beginning	During	During	En	d of	
:	SUB ACC	T DESCRIPTION	of Year	Year	Year	Ye	ear	
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			1	\$	-	
28	348	Other Tangible Property				\$	-	
						\$		
29		TOTAL PLANT IN SERVICE	\$ -	\$ -	\$ -	\$		

(Add lines 1 - 28) Enter beginning & end of year totals on Pg 7, Line 1

NAME:

Kootenai Heights Water System

ACC	ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL			For the Year Ended 12/31			
			Depreciation	Balance	Balance	Increase	
			Rate	Beginning	End of	or	
	SUB ACCT	DESCRIPTION	%	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

NAME: Kootenai Heights Water System

BAL	ANCE S	HEET	For	the Year	r End	ded	12/	31/2024
		ASSETS	Ва	lance	Balance		Increase	
			Beginning		End of		or	
	SUB ACCT	DESCRIPTION	of	Year		Year	(D	ecrease)
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	\$	-	\$	458.50	\$	458.50
20	142	Other Receivables	(4 <u>-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1</u>				\$	-
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)			\$	458.50	\$	458.50
27	181	Unamortized Debt Discount & Expense			_		\$	-
28	183	Preliminary Survey & Investigation Charges	7		ļ		\$	-
29	184	Deferred Rate Case Expenses					\$	-
30	186	Other Deferred Charges	0				\$	-
31		Total Assets (Add lines 13, 16 & 26 - 30)	\$		\$	458.50	\$	458.50

NAME:

Kootenai Heights Water System

BALAN	NCE SI	HEET	For the Year Ended 12/				
		LIABILITIES & CAPITAL	Balance	Balance	Increase		
			Beginning	End of	or		
SUE	В АССТ	DESCRIPTION	of Year	Year	(Decrease)		
1 20	01-3	Common Stock					
2 20	04-6	Preferred Stock					
3 20	07-13	Miscellaneous Capital Accounts					
4 21	14	Appropriated Retained Earnings					
5 21	15	Unappropriated Retained Earnings					
6 21	16	Reacquired Capital Stock					
7 2:	18	Proprietary Capital	V-100-100-100-100-100-100-100-100-100-10				
8		Total Equity Capital (Add Lines 1-5+7 less line 6)	\$ -	\$ -	\$ -		
9 22	21-2	Bonds	(1)				
10 22	23	Advances from Associated Companies					
11 2	24	Other Long - Term Debt					
12 23	31	Accounts Payable					
13 23	.32	Notes Payable					
14 23	233	Accounts Payable - Associated Companies					
15 23	235	Customer Deposits (Refundable)					
16 2	236.11	Accrued Other Taxes Payable					
17 2	236.12	Accrued Income Taxes Payable					
18 2	236.2	Accrued Taxes - Non-Utility					
19 2	237-40	Accrued Debt, Interest & Dividends Payable					
20 2	241	Misc. Current & Accrued Liabilities			-		
21 2	251	Unamortized Debt Premium					
22 2	252	Advances for Construction			1		
23 2	253	Other Deferred Liabilities			4		
24 2	255.1	Accumulated Investment Tax Credits - Utility					
25 2	255.2	Accum. Investment Tax Credits - Non-Utility					
26 2	261-5	Operating Reserves					
27 2	271	Contributions in Aid of Construction		-	1		
28 2	272	Accum. Amort. of Contrib. in Aid of Const. **					
29 2	281-3	Accumulated Deferred Income Taxes					
30		Total Liabilities (Add lines 9 - 29)	<u> </u>	\$ -	\$ -		
31		TOTAL LIABILITIES & CAPITAL (Add lines 8 & 30)	\$ -	\$ -	\$ -		

^{**} Only if Commission Approved

NAM	ME: Kootenai Heights Water System				
STA	ATEMENT OF RETAINED EARNINGS		For the Year	Ended	12/31/2024
1	Retained Earnings Balance @ Beginning of Year				
2	Amount Added from Current Year Income (From Pg 4, Line 32)	1		\$ (625.59)	
3	Other Credits to Account				
4	Dividends Paid or Appropriated				
5	Other Distributions of Retained Earnings				
6	Retained Earnings Balance @ End of Year				
CAF	PITAL STOCK DETAIL				
			No. Shares	No. Shares	Dividends
7	Description (Class, Par Value etc.)	20	Authorized	Outstanding	Paid
		60			
		6			
		ii.			\$ -
DET	TAIL OF LONG-TERM DEBT				
		Interest	Year-end	Interest	Interest
8	Description	Rate	Balance	Paid	Accrued
	Totals		\$ -	\$ -	\$ -

NAN	ME: Kootenai Heights Water System				
SYS	STEM ENGINEERING DATA		For the Year	Ended	12/31/2024
1	Provide an updated system map if significant changes have	e been made	to the system	during the ye	ear.
2	Water Supply:		Type of		Water
		Treatment:			
		Rated	(None, Chlorine	Annual	Source
		Capacity	Fluoride	Production	(Well, Spring,
	Pump Designation or location	(gpm)	Filter etc.)	(000's Gal.)	Surface Wtr)
	A STATE OF THE STA				
TOT	TALS			0	
3	System Storage:				
				Type of	
		Total	Usable	Reservoir	Construction
		Capacity	Capacity	(Elevated	(Wood,
		000's	000's	Pressurized	Steel
	Storage Designation or Location	Gal.	Gal.	Boosted)	Concrete)
		1			
		-			
		-			
		-			
		-			

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

NAN	ME: Kootenai Heights Water System								
SYS	STEM ENGINEERING DATA Continued		For the Year	r Ended	12/31/2024				
4	Pump information for ALL system pumps, including wells	and boosters.							
		Rated	Rated	Discharge	Energy used				
		Horse power	Capacity	Pressure	this Year				
	Designation or Location & Type of Pump**	(hp)	(gpm)	(psi)	(Kwh)				
** 5	Submit pump curves unless previously provided or unavailable. Ast	erisk facilities ad	ded this year.						
Atta	ch additional sheets if inadequate space is available on this page.								
5	If Wells are metered:								
	What was the total amount pumped this year? 0	00'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 so	ld in peak mon	th? 000's ga	l.					
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 impro	vements						
	except a service line and meter?								
	How many of those potential additions are vacan	t lots?							
10	Are backbone plant additions anticipated during the com	ing year?		1	No.				
If Y	es, attach an explanation of projects and anticipated costs!								
11	In what year do you anticipate that the system capacity	(supply, storag	ge or distribut	ion)					
	will have to be expanded?								

NAME	:	Kootenai Heights Water System					
SYST	EM EN	GINEERING DATA Continued		For the Yea	r Ended	12	/31/2024
FEET	OF MA	INS					
			In Use	Installed	Abandoned		In Use
1	Pipe		Beginning	During	During		End of
	Size		Of Year	Year	Year		Year
_							
_							
2 -							
la c							
-							
-							
14 7							
CUST	OMER	STATISTICS					

CUS	IOMER	SIA	121	102

2	Metered:			
2A	Residential			
2B	Commercial			
2C	Industrial			
3	Flat Rate:			
ЗА	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)			

nber of Cus		Thousands of Gallo	
This	Last	This	Last
Year	Year	Year	Yea
0	0	0	

CERTIFICATE

State of Idaho)						
) ss						
County of Bonner)						
The undersigned Jeffrey D Cowley						
of Kootenai Heights Water System						
utility, on my oath do severally say that the foregoing report h	has been prepared under my direction,					
from the original books, papers and records of said utility; that I 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 my						
knowledge, information and belief.						
	J. Mark D. Cash					
	(Designated Representative of					
	Kootenai Heights Water System)					
	Rootellal Heights Water Systemy					
	WUNDER					
Subscribed and Sworn to Before Me	OVER SOUTH OF THE SECOND					
A A A A A A A A A A A A A A A A A A A	ar in					
this day of 17 the day of 18 this	SO - OBLICOS.					
Tevi Winderlich	PES 817 P. CO 1000					
NOTARY PUBLIC	20000000					

My Commission Expires _