

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

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 12/31/2024

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 _____

Water Purchased	Gallons/CCF	\$Amount

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

12/31/2024

SUB ACCT	DESCRIPTION		
400 REVENUES			
1 460	Unmetered Water Revenue	\$ 6,182.75	
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)	\$ 6,182.75	
	(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	\$ 5,355.13	
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	\$ 361.38	
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		
23 635	Contract Services - Water Testing		
24 636	Contract Services - Other	\$ 620.00	
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	\$ 179.85	
33	Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)	\$ 6,516.36	

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Kootenai Heights Water System

INCOME STATEMENT

For the Year Ended

12/31/2024

SUB ACCT	DESCRIPTION		
1	Revenue (From Page 3, line 8)	<u>\$ 6,182.75</u>	
2	Operating Expenses (From Page 3, line 33)	<u>\$ 6,516.36</u>	
3 403	Depreciation Expense		
4 406	Amortization, Utility Plant Aquisition Adj.		
5 407	Amortization Exp. - Other		
6 408.10	Regulatory Fees (PUC)	<u>\$ 50.00</u>	
7 408.11	Property Taxes	<u>\$ 121.98</u>	
8 408.12	Payroll Taxes		
9A 408.13	Other Taxes (list) DEQ Fees	<u>\$ 100.00</u>	
9B			
9C			
9D			
10 409.10	Federal Income Taxes		
11 409.11	State Income Taxes	<u>\$ 20.00</u>	
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)	<u>\$ 6,808.34</u>	
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)		<u>\$ (625.59)</u>
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)		<u>\$ -</u>
29	Gross Income (add lines 19 & 28)		<u>\$ (625.59)</u>
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)		<u>\$ (625.59)</u>

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ACCOUNT 101 PLANT IN SERVICE DETAIL

			For the Year Ended			12/31/2024
			Balance	Added	Removed	Balance
			Beginning	During	During	End of
			of Year	Year	Year	Year
SUB ACCT	DESCRIPTION					
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					\$ -
29	TOTAL PLANT IN SERVICE		\$ -	\$ -	\$ -	\$ -

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

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NAME: Kootenai Heights Water System

ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL

For the Year Ended 12/31/2024

			Depreciation	Balance	Balance	Increase
			Rate	Beginning	End of	or
			%	of Year	Year	(Decrease)
SUB ACCT	DESCRIPTION					
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 System

BALANCE SHEET

			For the Year Ended		12/31/2024
ASSETS			Balance	Balance	Increase
			Beginning	End of	or
			of Year	Year	(Decrease)
SUB ACCT	DESCRIPTION				
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				\$ -
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				\$ -
29 184	Deferred Rate Case Expenses				\$ -
30 186	Other Deferred Charges				\$ -
31	Total Assets (Add lines 13, 16 & 26 - 30)		\$ -	\$ 458.50	\$ 458.50

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NAME: Kootenai Heights Water System

BALANCE SHEET

For the Year Ended 12/31/2024

LIABILITIES & CAPITAL			Balance	Balance	Increase
			Beginning	End of	or
			of Year	Year	(Decrease)
SUB ACCT	DESCRIPTION				
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

12/31/2024

[illegible]

Attach additional sheets if inadequate space is available on this page.

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

If Yes: What is current system rating?

During which months?

How many of those potential additions are vacant lots?

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

will have to be expanded?

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

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 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 therein set forth, to the best of my
knowledge, information and belief.

Jeffrey D. Cowley
(Designated Representative of
Kootenai Heights Water System)

Subscribed and Sworn to Before Me

this 9 day of May, 25

Terrri Wunderlich
NOTARY PUBLIC

My Commission Expires 8/7/2029

