

AWS-W

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IDAHO PUBLIC
UTILITIES COMMISSION

ANNUAL REPORT

OF

Algoma Water Company

NAME

71 Sahuaro Ct., PO Box 1972
Tubac, AZ 85646

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2013

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IDAHO PUBLIC UTILITIES COMMISSION

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

COMPANY INFORMATION

- 1 Give full name of utility Algoma Water Company
- 2 Date of Organization 5/15/1984
- 3 Organized under the laws of the state of Idaho
- 4 Address of Principal Office (number & street) 71 Sahuaro Ct.
- 5 P.O. Box (if applicable) P.O. Box 1972
- 6 City Tubac
- 7 State AZ
- 8 Zip Code 85646
- 9 Organization (proprietor, partnership, corp.) Sole Proprietorship
- 10 Towns, Counties served Algoma, Bonner County

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)	Robert J. Carrier	702-689-1061
Vice President		
Secretary		
General Manager		
Complaints or Billing	Joan Brittain	520-455-3448
Engineering	Bob Hanson	208-265-4270
Emergency Service	Terry Deal	208-263-9166
Accounting	Joan Brittain	520-455-3448

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 71 Sahuaro Ct.
 - City Tubac
 - State AZ
 - Zip 85646

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Algoma Water Company

COMPANY INFORMATION (Cont.)

For the Year Ended 12/31/2013

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

16 If yes: With whom is the contract? Water Systems Mgt., Inc.

When does the contract expire? On going on a monthly basis

What services and rates are included? Monthly bacterial testing and maintenance \$220

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 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? 7/1/2013

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: Algoma Water Company

REVENUE & EXPENSE DETAIL For the Year Ended 12/31/2013

SUB ACCT	DESCRIPTION		
400 REVENUES			
1 460	Unmetered Water Revenue	<u>\$9,825.75</u>	\$9,825.75
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>	
8 400	Total Revenue (Add Lines 1 - 7)	#####	#####
	(also enter result on Page 4, line 1)	<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>
401 OPERATING EXPENSES			
12 601.1-6	Labor - Operation & Maintenance	<u>\$2,065.00</u>	
13 601.7	Labor - Customer Accounts	<u> </u>	
14 601.8	Labor - Administrative & General	<u>\$1,650.00</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>\$1,324.92</u>	
19 618	Chemicals	<u> </u>	
20 620.1-6	Materials & Supplies - Operation & Maint.	<u>\$7,553.55</u>	
21 620.7-8	Materials & Supplies - Administrative & General	<u>\$ 16.13</u>	
22 631-34	Contract Services - Professional	<u> </u>	
23 635	Contract Services - Water Testing	<u>\$1,990.00</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>\$ 38.56</u>	

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

33

Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)

#####

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Algoma Water Company

INCOME STATEMENT

For the Year Ended

12/31/2013

SUB ACCT	DESCRIPTION		
1	Revenue (From Page 3, line 8)		#####
2	Operating Expenses (From Page 3, line 33)		#####
3	403 Depreciation Expense		
4	406 Amortization, Utility Plant Aquisition Adj.		
5	407 Amortization Exp. - Other		
6	408.10 Regulatory Fees (PUC)	\$ 150.00	
7	408.11 Property Taxes	\$ 188.78	
8	408.12 Payroll Taxes		
9A	408.13 Other Taxes (list) DEQ Fees		
9B	_____		
9C	_____		
9D	_____		
10	409.10 Federal Income Taxes		
11	409.11 State Income Taxes		
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)		#####
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)		#####
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)		#####
30	427.3 Interest Exp. on Long-Term Debt		
31	427.5 Other Interest Charges		\$ 88.30
32	NET INCOME (Line 29 less lines 30 & 31), (Also Enter on Pg 9, Line 2)		#####

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Algoma Water Company

ACCOUNT 101 PLANT IN SERVICE DETAIL

			For the Year Ended			<u>12/31/2013</u>
			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		\$ 764.83			\$ 764.83
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		\$2,332.08			\$2,332.08
11 311	Power Pumping Equipment					\$ -
12 320	Purification Systems					\$ -
13 330	Distribution Reservoirs & Standpipes		\$2,068.77			\$2,068.77
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

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Algoma Water Company

ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL

For the Year Ended 12/31/2013

			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)			\$ -	\$ -	\$ -

Handwritten signature/initials over the table rows.

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

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Algoma Water Company

BALANCE SHEET

For the Year Ended 12/31//13

ASSETS			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.			\$ -
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	\$1,590.82	\$ 962.74	\$ (628.08)
18	135	Short Term Investments	\$ -		\$ -
19	141	Accts/Notes Receivable - Customers	\$1,456.94	#####	\$ (73.23)
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)	\$ 133.88	\$ (567.43)	\$ (701.31)
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)	#####	#####	\$ (701.31)

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Algoma Water Company

BALANCE SHEET

For the Year Ended 12/31/2013

LIABILITIES & CAPITAL

		Balance	Balance	Increase
		Beginning	End of	or
SUB ACCT	DESCRIPTION	of Year	Year	(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			
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		\$4,538.18	\$4,538.18
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)	#####	#####	\$ (701.31)

** Only if Commission Approved

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Algoma Water Company

STATEMENT OF RETAINED EARNINGS

For the Year Ended 12/31/2013

1	Retained Earnings Balance @ Beginning of Year		29759.88
2	Amount Added from Current Year Income (From Pg 4, Line 32)	#####	
3	Other Credits to Account		
4	Dividends Paid or Appropriated		
5	Other Distributions of Retained Earnings		
6	Retained Earnings Balance @ End of Year		24520.39

CAPITAL STOCK DETAIL

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

	_____			\$ -

DETAIL OF LONG-TERM DEBT

	Description	Interest Rate	Year-end Balance	Interest Paid	Interest Accrued
8	Note from owner	0.00%	#####		
	Water System Mgt., Inc.	0.00%	\$4,538.18		

	<u>Totals</u>		#####	\$ -	\$ -

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Algoma Water Company

SYSTEM ENGINEERING DATA Continued

For the Year Ended 12/31/2013

FEET OF MAINS

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

CUSTOMER STATISTICS

- 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)

Number of Customers		Thousands of Gallons Sold	
This Year	Last Year	This Year	Last Year
21	21		
6	6		
27	27	0	0

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

CERTIFICATE

State of Idaho)
) ss
County of)

WE, the undersigned _____

and _____ Joan Brittain, Bookkeeper
of the _____ Algoma Water Company



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 _____

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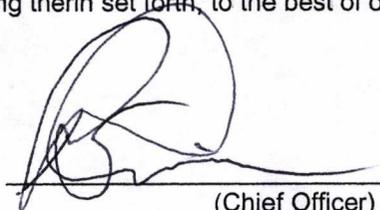
IDAHO PUBLIC UTILITIES COMMISSION

CERTIFICATE

State of Idaho)
) ss
County of _____)

WE, the undersigned Joan Brittain, Bookkeeper
and Robert Carrier, Owner
of the Algoma Water Co.

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) ✓

Joan Brittain

(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me
this _____ day of _____, _____

NOTARY PUBLIC

My Commission Expires _____

See attached CA Notary Certificate N-Somda
08/09/2014

gdk/excel/jnelson/anulrpts/wtrannualrpt

Jurat

State of California

County of Contra Costa

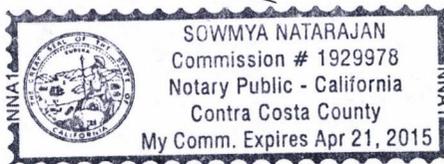
Subscribed and sworn to (or affirmed) before me on this 4th day of August

2014 by Robert Carries

proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

Signature N. Sanyal

(Notary seal)



OPTIONAL INFORMATION

DESCRIPTION OF THE ATTACHED DOCUMENT

Certificate

(Title or description of attached document)

(Title or description of attached document continued)

Number of Pages _____ Document Date _____

(Additional information)

INSTRUCTIONS FOR COMPLETING THIS FORM

The wording of all Jurats completed in California after January 1, 2008 must be in the form as set forth within this Jurat. There are no exceptions. If a Jurat to be completed does not follow this form, the notary must correct the verbiage by using a jurat stamp containing the correct wording or attaching a separate jurat form such as this one which does contain proper wording. In addition, the notary must require an oath or affirmation from the document signer regarding the truthfulness of the contents of the document. The document must be signed AFTER the oath or affirmation. If the document was previously signed, it must be re-signed in front of the notary public during the jurat process.

- State and County information must be the State and County where the document signer(s) personally appeared before the notary public.
- Date of notarization must be the date that the signer(s) personally appeared which must also be the same date the jurat process is completed.
- Print the name(s) of document signer(s) who personally appear at the time of notarization.
- Signature of the notary public must match the signature on file with the office of the county clerk.
- The notary seal impression must be clear and photographically reproducible. Impression must not cover text or lines. If seal impression smudges, re-seal if a sufficient area permits, otherwise complete a different jurat form.
 - ❖ Additional information is not required but could help to ensure this jurat is not misused or attached to a different document.
 - ❖ Indicate title or type of attached document, number of pages and date.
- Securely attach this document to the signed document