

RES-W

# ANNUAL REPORT

OF

Resort Water Co. Inc.  
NAME

165 Village Lane Ste A, Sandpoint, ID  
ADDRESS

IDAHO PUBLIC  
UTILITIES COMMISSION

2016 MAR 14 AM 8:57

RECEIVED

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2015

**ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION**  
**FOR THE YEAR ENDING** 2015

**COMPANY INFORMATION**

1 Give full name of utility Resort Water Company, INC.

2 Date of Organization 11/19/1998

3 Organized under the laws of the state of Minnesota

4 Address of Principal Office (number & street) 165 Village Lane, Suite A.

5 P.O. Box (if applicable) \_\_\_\_\_

6 City Sandpoint

7 State Idaho

8 Zip Code 83864

9 Organization (proprietor, partnership, corp.) corporation

10 Towns, Counties served Schweitzer mountain-a portion of township  
58N2W section 20 Bonner County

11 Are there any affiliated companies? (yes or no) Yes

12 Contact Information	Name	Phone No.
President (Owner)		
Vice President		
Secretary		
General Manager/Director	Thomas Trulock	208-255-3046
Complaints or Billing	Debra A. Harper	208-255-3042
Engineering	Third party	
Emergency Service	Thomas Trulock	208-255-3046
Accounting	Debra A. Harper	208-255-3042

13 Were any water systems acquired during the year or any additions/deletions made to the service area during the year? No

14 Where are the Company's books and records kept?

Street Address 165 Village Lane, Suite A.

City Sandpoint

State Id

Zip 83864

NAME: Resort Water Company, INC.

**COMPANY INFORMATION (Cont.)**

For the Year Ended 2015

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? \_\_\_\_\_

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? \_\_\_\_\_

**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? 2/1/2015

**Attach a copy of the Summary**

24 Did significant additions or retirements from the Plant Accounts occur during the year? None

**If yes, attach full explanation and an updated system map**

NAME: Resort Water Company, INC.

REVENUE & EXPENSE DETAIL			For the Year Ended	2015
SUB ACCT	DESCRIPTION			
<b>400 REVENUES</b>				
1	460	Unmetered Water Revenue	233316.67	
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	<b>Total Revenue (Add Lines 1 - 7)</b>		<b>233316.67</b>
		(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		
<b>401 OPERATING EXPENSES</b>				
12	601.1-6	Labor - Operation & Maintenance	36306.95	
13	601.7	Labor - Customer Accounts	6351.04	
14	601.8	Labor - Administrative & General	6351.04	
15	603	Salaries, Officers & Directors	27654.48	
16	604	Employee Pensions & Benefits	5981.65	
17	610	Purchased Water		
18	615-16	Purchased Power & Fuel for Power	1986.1	
19	618	Chemicals	2527.32	
20	620.1-6	Materials & Supplies - Operation & Maint.	15981.16	
21	620.7-8	Materials & Supplies - Administrative & General	621.29	
22	631-34	Contract Services - Professional	11479.54	
23	635	Contract Services - Water Testing	3000.48	
24	636	Contract Services - Other	850	
25	641-42	Rentals - Property & Equipment		
26	650	Transportation Expense	6931.51	
27	656-59	Insurance	5042.78	
28	660	Advertising		
29	666	Rate Case Expense (Amortization)		
30	667	Regulatory Comm. Exp. (Other except taxes)		
31	670	Bad Debt Expense	-3	
32	675	Miscellaneous	832.47	
33		<b>Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, lin</b>		<b>131894.81</b>



NAME: Resort Water Company, INC.

**ACCOUNT 101 PLANT IN SERVICE DETAIL**

**For the Year Ended**

**2015**

			Balance	Added	Removed	Balance
			Beginning	During	During	End of
			of Year	Year	Year	Year
SUB ACCT	DESCRIPTION					
1	301	Organization				0
2	302	Franchises and Consents				0
3	303	Land & Land Rights				0
4	304	Structures and Improvements	202291.82	0		202291.82
5	305	Collecting & Impounding Reservoirs	1035599.49			1035599.5
6	306	Lake, River & Other Intakes				0
7	307	Wells				0
8	308	Infiltration Galleries & Tunnels				0
9	309	Supply Mains	20954.51			20954.51
10	310	Power Generation Equipment				0
11	311	Power Pumping Equipment				0
12	320	Purification Systems	16613.01			16613.01
13	330	Distribution Reservoirs & Standpipes				0
14	331	Trans. & Distrib. Mains & Accessories				0
15	333	Services				0
16	334	Meters and Meter Installations				0
17	335	Hydrants	3941.91			3941.91
18	336	Backflow Prevention Devices				0
19	339	Other Plant & Misc. Equipment				0
20	340	Office Furniture and Equipment				0
21	341	Transportation Equipment	7741.65			7741.65
22	342	Stores Equipment				0
23	343	Tools, Shop and Garage Equipment				0
24	344	Laboratory Equipment				0
25	345	Power Operated Equipment				0
26	346	Communications Equipment				0
27	347	Miscellaneous Equipment				0
28	348	Other Tangible Property				0
29	<b>TOTAL PLANT IN SERVICE</b>		<b>1287142.39</b>	<b>0</b>	<b>0</b>	<b>1287142.4</b>

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

NAME: Resort Water Company, INC.

**ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL**

**For the Year Ended**

**2015**

		Depreciation	Balance	Balance	Increase	
		Rate	Beginning	End of	or	
SUB ACCT	DESCRIPTION	%	of Year	Year	(Decrease)	
1	304	Structures and Improvements	2%	57095.83	60645.79	3549.96
2	305	Collecting & Impounding Reservoirs	2% & 2.5%	227164.99	248736.23	21571.24
3	306	Lake, River & Other Intakes				0
4	307	Wells				0
5	308	Infiltration Galleries & Tunnels				0
6	309	Supply Mains	2%	6247.13	6666.17	419.04
7	310	Power Generation Equipment				0
8	311	Power Pumping Equipment				0
9	320	Purification Systems	4%	9414.03	10078.59	664.56
10	330	Distribution Reservoirs & Standpipes				0
11	331	Trans. & Distrib. Mains & Accessories				0
12	333	Services				0
13	334	Meters and Meter Installations				0
14	335	Hydrants	2%	1174.85	1253.69	78.84
15	336	Backflow Prevention Devices				0
16	339	Other Plant & Misc. Equipment				0
17	340	Office Furniture and Equipment				0
18	341	Transportation Equipment				0
19	342	Stores Equipment				0
20	343	Tools, Shop and Garage Equipment				0
21	344	Laboratory Equipment				0
22	345	Power Operated Equipment				0
23	346	Communications Equipment				0
24	347	Miscellaneous Equipment				0
25	348	Other Tangible Property				0
26	<b>TOTALS (Add Lines 1 - 25)</b>			<b>301096.83</b>	<b>327380.47</b>	<b>26283.64</b>

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

NAME: Resort Water Company, INC.

**BALANCE SHEET**

			For the Year Ended		2015
<b>ASSETS</b>			Balance	Balance	Increase
SUB ACCT	DESCRIPTION		Beginning	End of	or
			of Year	Year	(Decrease)
1	101	Utility Plant in Service (From Pg 5, Line 29)	1287142.4	1287142.39	0
2	102	Utility Plant Leased to Others			0
3	103	Plant Held for Future Use			0
4	105	Construction Work in Progress			0
5	114	Utility Plant Aquisition Adjustment			0
6		Subtotal (Add Lines 1 - 5)	1287142.4	1287142.39	0
7	108.1	Accumulated Depreciation (From Pg 6, Line 26)	301096.83	327380.47	26283.64
8	108.2	Accum. Depr. - Utility Plant Lease to Others			0
9	108.3	Accum. Depr. - Property Held for Future Use			0
10	110.1	Accum. Amort. - Utility Plant in Service			0
11	110.2	Accum. Amort. - Utility Plant Lease to Others			0
12	115	Accumulated Amortization - Aquisition Adj.			0
13		<b>Net Utility Plant</b> (Line 6 less lines 7 - 12)	<b>986045.56</b>	<b>959761.92</b>	-26283.64
14	123	Investment in Subsidiaries			0
15	125	Other Investments			0
16		<b>Total Investments</b> (Add lines 14 & 15)	<b>0</b>	<b>0</b>	0
17	131	Cash			0
18	135	Short Term Investments			0
19	141	Accts/Notes Receivable - Customers	16545.4	24976	8430.6
20	142	Other Receivables			0
21	145	Receivables from Associated Companies			0
22	151	Materials & Supplies Inventory			0
23	162	Prepaid Expenses			0
24	173	Unbilled (Accrued) Utility Revenue			0
25	143	Provision for Uncollectable Accounts			0
26		<b>Total Current</b> (Add lines 17 - 24, less line 25)	<b>16545.4</b>	<b>24976</b>	8430.6
27	181	Unamortized Debt Discount & Expense			0
28	183	Preliminary Survey & Investigation Charges			0
29	184	Deferred Rate Case Expenses			0
30	186	Other Deferred Charges			0
31		<b>Total Assets</b> (Add lines 13, 16 & 26 - 30)	<b>1002591</b>	<b>984737.92</b>	-17853.04

NAME: Resort Water Company, INC.

**BALANCE SHEET**

**LIABILITIES & CAPITAL**

For the Year Ended

2015

Balance                      Balance                      Increase  
Beginning                      End of                      or  
of Year                      Year                      (Decrease)

SUB ACCT	DESCRIPTION	of Year	Year	(Decrease)
1	201-3 Common Stock	433926.46	433926.46	
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	<b>Total Equity Capital (Add Lines 1-5+7 less line 6)</b>	<b>433926.46</b>	<b>433926.46</b>	<b>0</b>
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	1232.11	36486.35	35254.24
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	<b>Total Liabilities (Add lines 9 - 29)</b>	<b>1232.11</b>	<b>36486.35</b>	<b>35254.24</b>
31	<b>TOTAL LIABILITIES &amp; CAPITAL ( Add lines 8 &amp; 30)</b>	<b>435158.57</b>	<b>470412.81</b>	<b>35254.24</b>

\*\* Only if Commission Approved





NAME: Resort Water Company, INC.

**SYSTEM ENGINEERING DATA Continued**

For the Year Ended

2015

4 Pump information for ALL system pumps, including wells and boosters.

Designation or Location & Type of Pump**	Rated Horse power (hp)	Rated Capacity (gpm)	Discharge Pressure (psi)	Energy used this Year (Kwh)
Well #4	5HP	60		
Well #5	5HP	150		
Well #6	2HP	70		

5 If Wells are metered:

What was the total amount pumped this year? 000's gal. 19,011,942

What was the total amount pumped during peak month? 000's gal. January - 2,232,052

What was the total amount pumped on the peak day? gal. 11/30/2015 252,352

6 If customers are metered, what was the total amount sold in peak month? 000's gal. N/A

7 Was your system designed to supply fire flows? yes

If Yes: What is current system rating? Class 5

8 How many times were meters read this year? N/A

During which months? N/A

9 How many additional customers could be served with no system improvements 0

except a service line and meter? 37

How many of those potential additions are vacant lots?

10 Are backbone plant additions anticipated during the coming year? Yes

If Yes, attach an explanation of projects and anticipated costs! New Well \*\*\* 60,000.00

11 In what year do you anticipate that the system capacity (supply, storage or distribution) will have to be expanded? unknown

NAME: Resort Water Company, INC.

SYSTEM ENGINEERING DATA Continued

For the Year Ended

2015

FEET OF MAINS

1	Pipe Size	In Use	Installed	Abandoned	In Use
		Beginning Of Year	During Year	During Year	End of Year
	8 plus others	25,457 FT.			25,457 FT.

CUSTOMER STATISTICS

		Number of Customers		Thousands of Gallons Sold	
		This Year	Last Year	This Year	Last Year
2	Metered:				
2A	Residential	296	291		
2B	Commercial	126	126		
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)	422	417	0	0

CERTIFICATE

State of Idaho )  
 ) ss  
County of )

WE, the undersigned \_\_\_\_\_ Thomas Trulock \_\_\_\_\_  
and \_\_\_\_\_ Rod Engel  
of the \_\_\_\_\_ Resort Water Company, Inc.

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 \_\_\_10/7/2018\_\_\_\_\_

CERTIFICATE

State of Idaho )  
 ) ss  
County of )

WE, the undersigned \_\_\_\_\_ Thomas Trulock \_\_\_\_\_  
and \_\_\_\_\_ Rod Engel  
of the \_\_\_\_\_ Resort Water Company, Inc.

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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.



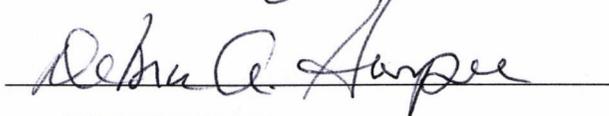
(Chief Officer)



(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 10<sup>th</sup> day of March, 2016



NOTARY PUBLIC



My Commission Expires 10/7/2018

Affiliate

Services Provided

Schweitzer Utility Company LLC  
165 Village Lane, Suite A  
Sandpoint, ID 83864

This company provides sewer, main road snowplowing as well as parking lots and cable TV services to Schweitzer Mountain. All employees who do work for the Company are employees of this company. The Company is operated from the offices of the Schweitzer Utility Company, and costs in common are allocated between the 4 operations (sewer, water, cable TV and roads).

Schweitzer Mountain Properties LLC  
10000 Schweitzer Mt. Road  
Sandpoint, Idaho 83864

This company owns the land that the Company operates it's wells and reservoirs on.

Schweitzer Mountain Ski Operations LLC  
10000 Schweitzer Mt. Road  
Sandpoint, Idaho 83864

This company provides the company's offices, office phones, tech services, human resources services and the CFO oversees the finances of the Company.

Schweitzer Mountain LLC  
10000 Schweitzer Mt. Road  
Sandpoint, Idaho 83864

This is the Parent Company

Schweitzer Mountain Facilities LLC  
10000 Schweitzer Mt. Road  
Sandpoint, Idaho 83864

This company owns land and does not provide a service to the Company.

# MOUNTAIN UTILITY COMPANY

## WATER - WASTEWATER - CABLE TV - ROADS

1-Feb-15

### To Our Customers:

This is a summary of the rules for deposit and termination of service for all Resort Water Company customers as determined by the Idaho Public Commission (IPUC). These rules cover the rights and responsibilities of the customer and the utility. An explanation of our rate schedule has already been included.

Questions concerning this information may be directed to:

#### Resort Water Company

165 Village Lane , Suite A  
Sandpoint, Idaho 83864  
(208) 255-3042

or

#### IPUC

Consumer Assistance  
Post Office Box 83720  
Boise, Idaho 83720-0074  
(208) 334-0369  
1-800-432-0369

### Rate Schedule Information

Most Resort Water Company customers are billed under the following flat rate schedule. However, some customers may be billed under other tariffs. Please call the Resort Water Company if there are any questions about the rate used for your billing.

#### General Flat Rate Service

Resort Water Company bills each current customer each month. The bill is a flat rate of \$44.80 per Equivalent Residential Unit (ERU).

### Miscellaneous Charges

Resort Water Company believes that the cost of providing special services should be borne by those customers responsible for incurring the cost. Handling of returned checks, accounts that are disconnected for non-payment and after hour service are some examples of special services.

These miscellaneous charges are as follows:

- Returned checks will be assessed a \$15.00 handling fee.
- Reconnection of service due to termination for non-payment if the service is interrupted for less than 30 days is \$20.00 during normal business hours and \$60.00 if after hours.
- Reconnection of service due to any reason if the service is interrupted for greater than 30 days can be calculated based on the tariff charged for four months during normal business hours and can be calculated based on the tariff charged for four months plus \$60.00 if after business hours.
- Field collection trip charge is \$15.00

In most cases, these fees must be paid prior to service being granted or restored.

### Deposits/Payment Guarantees

The IPUC service rules allow utilities to ask for deposits or payment guarantees under specific conditions. At this time, Resort Water Company does not require deposits or payment guarantees.

### Rules for Termination of Service

### **Termination with Prior Notice**

With proper customer notification, Resort Water Company may deny or terminate water service for one of the following reasons:

1. Nonpayment of a past due billing, payment of a past due billing with any check not honored by the bank, or insufficient funds on an electronic payment;
2. Failure to abide by the terms of a payment arrangement;
3. Obtaining service by misrepresentation of identity;
4. Willfully wasting service through improper equipment or otherwise;
5. Failure to apply for service.

### **Termination without Prior Notice**

Resort Water Company may deny or terminate water service without prior notice for one of the following reasons:

1. A situation exists that is immediately dangerous to life, physical safety or property;
2. To prevent a violation of federal, state or local safety or health codes;
3. Service is obtained, diverted or used without the authorization of Resort Water Company;
4. Resort Water Company has diligently attempted to notify the customer of termination and has been unable to make contact;
5. If ordered by any court, the Commission, or any other duly authorized public authority.

### **Notification**

1. A billing may be considered past due fifteen (15) days after the billing date. A written notice of termination must be mailed at least seven (7) days before the proposed termination date.
2. At least twenty-four (24) hours before the service is terminated, another attempt shall be made to contact the customer in person or by telephone
3. If service is terminated, a notice will be left at the property advising the customer of the necessary steps to have service restored. Only a twenty-four (24) hour notice is required if:
4. The initial payment of a payment arrangement is not made or the initial payment is made with a check not honored by the bank;
5. Payment is made by check to a company representative at the premises to prevent termination and the check is not honored by the

### **Additional Notice**

If service is not terminated within twenty-one (21) calendar days after the proposed termination date, Resort Water will begin the notice process with the seven (7) day written notice.

### **Payment Arrangements and Special Circumstances**

If the customer cannot pay the billing in full or receives a notice of termination, payment arrangements can be made to avoid termination of service. Please call the Resort Water Company at (208) 255-3042

If the customer cannot pay the billing and a member of the household is seriously ill or there is a medical emergency, Resort Water will postpone termination of service for thirty (30) days. A written certificate is required from a licensed physician or public health official stating the name of the person who is ill and the name, title, and signature of the person certifying the serious illness or medical emergency.

### **Restriction on Termination of Service**

Service cannot be terminated if:

1. The past due billing is less than \$50.00 or two (2) months of service, whichever is less;
2. The unpaid billing is for service to another customer;
3. The billing is for charges other than water service.

Service cannot be disconnected on Friday after 2:00pm, on Saturday, Sunday, legal holidays recognized by the state of Idaho, or after 2:00 pm on a day immediately preceding any legal holiday. Service may be terminated only between the hours of 8:00 am and 4:00 pm.

The employee sent to the premises to terminate service will identify himself/herself to the customer and state the purpose of the visit. This employee is authorized to accept payment in full on the account.

If service is terminated for any one of the conditions listed, Resort Water has employees available for reconnection as soon as the situation is corrected.

### **Complaint Procedure**

If at any time there is a complaint concerning termination of service, policies and practices, or any other matter regarding our service, please contact Resort Water in person, by telephone or in writing. The complaint will be investigated promptly and thoroughly. The customer will be notified of the results of the investigation, and we will make every effort to resolve the complaint.

If the customer is dissatisfied with the proposed resolution of the complaint, the IPUC may be asked to review the matter. The service will not be disconnected while the complaint is being investigated by the utility or the IPUC.