ANNUAL REPORT

OF

Algoma Water Co. 67 Wild Horse Trail Sandpoint, ID 83864

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2016

2017 AUG 25 AM 8: 01
IDAHO PUBLIC
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RECEIVED

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION FOR THE YEAR ENDING 2016

COMPANY INFORMATION

1 Give full name of utility	Alguma Water Cu.	
Telephone Area Code (168)	265-4270	
E-mail address	wsmibob@qol. com	
2 Date of Organization	M. IT IGOU	
3 Organized under the laws of the state		
4 Address of Principal Office (number	& street) 67 Wild Horse Trail	
5 P.O. Box (if applicable)		
6 City	Sandpoint	
7 State	Idahu	
8 Zip Code		
9 Organization (proprietor, partnership	, corp.) Sole Proprietor	
10 Towns, Counties served	Algoma, Bonner County	
11 Are there any affiliated companies?	No	
•	Idresses & descriptions. Explain any services	
provided to the utility.	Explain any convictor	
12 Contact Information	Name	Phone No.
President (Owner)	Robert Carrier	702-689-1061
Vice President		
Secretary		
General Manager		
Complaints or Billing	Debbie Haines, WSM	208-265-4270
Engineering	Bob Hansen, WSM	208-265-4270
Emergency Service	Boh Hansen, WSM	208-265-4270
Accounting	Debbie Haines WSM	208-265-4276
13 Were any water systems acquired du	uring the year or any additions/deletions made	
to the service area during the year?	<i>N</i> (2
If yes, attach a list with names, ad provided to the utility.	dresses & descriptions. Explain any services	
14 Where are the Company's books and		
Street Address	67 Wild Horse Trail	
City	Sandpoint	
State	Idahu	
Zip	83864	

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NAME: Algama Water

COMPANY INFORMATION (Cont.)

For the Year Ended 20/615 Is the system operated or maintained under a service contract? 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 Division of Environmental Quality? If yes, attach full explanation 20 Has the Idaho Division of Environmental Quality recommended any improvements? If yes, attach full explanation 21 Number of Complaints received during year concerning: Quality of Service High Bills Disconnection 22 Number of Customers involuntarily disconnected 23 Date customers last received a copy of the Summary of Rules required by IDAPA 31.21.01.701? Attach a copy of the Summary 24 Did significant additions or retirements from the

Plant Accounts occur during the year?

If yes, attach full explanation and an updated system map

NAME: Algoma Water

REVENUE & EXPENSE DETAIL

		REVENUE & EXP	ENSE DETAIL	
		For the Year Ended	016	
	ACCT :			
	400	400 REVENUES	2	
1	460	Unmetered Water Revenue	30551	
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) (also enter result on Page 4, line 1)		3055)
9	* DEQ	Fees Billed separately to customers	&	Booked to Acct #
10	** Hook	cup or Connection Fees Collected	-	Booked to Acct #
11	***Com	mission Approved Surcharges Collected	A	Booked to Acct #
		401 OPERATING EXPENSES		
12		Labor - Operation & Maintenance		_
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	625	
19	618	Chemicals		
20	620.1-6	Materials & Supplies - Operation & Maint.	1202	-
21	620.7-8	Materials & Supplies - Administrative & General	576	
22	631-34	Contract Services - Professional		
23	635	Contract Services - Water Testing	2700	
24	636	Contract Services - Other	2600	
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		
33	Total O	perating Expenses (Add lines 12 - 32, also ente	r on Pg 4, line 2)	7703

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Name: Algoma Water

INCOME STATEMENT

	ACCT#	For Year Ended 2016 DESCRIPTION		
1	ACCIT		30551	
2		Operating Expenses (From Page 3, line 33) 7703	0000	
3	403	Depreciation Expense		
	406	Amortization, Utility Plant Aquisition Adj.		
4	407	Amortization Exp Other		
5		-		
6	408.10			
7	408.11			
8		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)	3203	
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)		22348
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)		<i>\tag{\tau}</i>
29		Gross Income (add lines 19 & 28)		22348
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)	-	22348

Nama:	
Name:	

Alguma Water

ACCOUNT 101 PLANT IN SERVICE DETAIL

For Year Ended 2016

	SUB		Balance Beginning	Added During	Removed During	Balance End of
	ACCT #	# DESCRIPTION	of Year	Year	Year	Year
1	301	Organization				
2	302	Franchises and Consents				
3	303	Land & Land Rights	28394			28394
4	304	Structures and Improvements	765			765
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	2332			2332
12	320	Purification Systems				
13	330	Distribution Reservoirs & Standpipes	2069			2069
14	331	Trans. & Distrib. Mains & Accessories	15066			15066
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	48626		voor totolo on Da	48626

(Add lines 1 - 28)

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

Name:	Algom	a Water

ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL

For Year Ended 2016

	OLID		Depreciation	Balance	Balance	Increase
	SUB ACCT #	# DESCRIPTION	Rate %	Beginning of Year	End of Year	or (Decrease)
1	304	Structures and Improvements	N/A			N/A
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				and the same
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	Salar Sa			
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)	N/A			N/A
		•	Enter beg	inning & end of ye	ear totals on Pg	7, Line * 7

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NI	ar	n	_	•
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Algoma Water

BALANCE SHEET

For Year Ended 2016

		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)	48626	48626	A
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)	48626	48626	0
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)	48626	48626	0
14	123	Investment in Subsidiaries			
15	125	Other Investments			
16		Total Investments (Add lines 14 & 15)			
17	131	Cash	1047	807	< 240 >
18	135	Short Term Investments			·
19	141	Accts/Notes Receivable - Customers	< 16947		
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)	647	807	160
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)	49273	49433	160

Name:	Ala	10ma	Wa	ter

BALANCE SHEET

For Year Ended 20/6

		LIABILITIES & CAPITAL	Balance	Balance	Increase
	ACCT#	# DESCRIPTION	Beginning of Year	End of Year	or (Decrease)
1	201-3	Common Stock			T
2	204-6	Preferred Stock			
3	207-13	Miscellaneous Capital Accounts			
4	214	Appropriated Retained Earnings			
5	215	Unappropriated Retained Earnings	18616	22680	
6	216	Reacquired Capital Stock			
7	218	Proprietary Capital			
8		Total Equity Capital (Add Lines 1-5+7 less line 6)	18616	22680	4064
9	221-2	Bonds			
10	223	Advances from Associated Companies	19000	19000	
11	224	Other Long - Term Debt		•	
12	231	Accounts Payable	10364	7164	< 32007
13	232	Notes Payable			
14	233	Accounts Payable - Associated Companies			
15	235	Customer Deposits (Refundable)	8	589	589
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	29364	26753	(2611)
31	TOTAL	LIAB & CAPITAL (Add lines 8 & 30)	47980	49433	1453

** Only if Commission Approved

	Name: Alguma Water				
				-	
	STATEMENT For Year Ended	F OF RETAINED	EARNINGS		
	1 of 1 our Endou	<i>XU Q</i>		-	
1	Retained Earnings Balance @ Beginning of Yea	ır		18615	
2	Amount Added from Current Year Income (From	Pg 4, Line 32)		22348	
3	Other Credits to Account				
4	Dividends Paid or Appropriated				
5	Other Distributions of Retained Earnings				
6	Retained Earnings Balance @ End of Y	'ear		40963	
	CAPI	TAL STOCK DE	TAIL		
			No. Shares	No Shares	Dividends
7	Description (Class, Par Value etc.)	_	Authorized	Outstanding	Paid
		-			
	DETAI	IL OF LONG-TE	RM DEBT		
				×	
_	D	Interest	Year-end	Interest	Interest
3	Description	Rate	Balance	Paid	Accrued
	Hats Payably - Water Systems	Ð	7, 164	B	8
	Acits Payable - Water Systems Mgt - General systems		-		
	operation + maintenance				,
	Note Con sector a man	A	16 020	2	n/
	Note from system Owner	+	19,000	#	B
			1	1	

SYSTEM ENGINEERING DATA For Year Ended	
1 Provide an updated system map if significant changes have been made to the system during the year	
2 Water Supply: Type of Treatment:	Water Supply
Rated (None, Chlorine Annual Capacity Fluoride Production	Source (Well, Spring,
Pump Designation or location (gpm) Filter etc.) (000's Gal.)	Surface Wtr)
3 System Storage:	
Total Usable Type of Capacity Capacity Reservoir	Construction
000's 000's (Elevated,Pres-	(Wood, Steel
Storage Designation or Location Gal. Gal. urized, Boosted)	Concrete)

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

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	Name: Algoma Water			-	
	•	M ENGINEERING (continued)	DATA		
4	Pump information for ALL system pumps, include		netere	•	
+	Pump information for ALL system pumps, includ	ing wells and boo			
	Designation or Location & Type of Pump**	Horse Power	Rated Capacity (gpm)	Discharge Pressure (psi)	Energy Used This Year
	·				
	** Submit pump curves unless previously pro		1-1-1- 4-4-1-1-1-6		
Attach additional sheets if inadequate space is available on this page. If Wells are metered: What was the total amount pumped this year?					
	What was the total amount pumped dur	•			
	What was the total amount pumped on	the peak day?			
3	If customers are metered, what was the total are	nount sold in peak	month?		
7	Was your system designed to supply fire flows?				
	If Yes: What is current system rating?				
2	How many times were maters and this war?				
5	How many times were meters read this year? During which months?				
9	How many additional customers could be served except a service line and meter?	d with no system	improvements		
	How many of those potential additions a	are vacant lots?			
10	Are backbone plant additions anticipated during	the coming year?	>		
	If Yes, attach an explanation of proje	cts and anticipa	ted costs!		
11	In what year do you anticipate that the system c	apacity (supply, s	storage or distribut	ion)	

Name: <u>Algum</u>	na Water			_	
		MENGINEERING (continued) 2016	DATA	_	
	F	EET OF MAINS			
Pipe Size	In Use Beginning Of Year		Installed During Year	Abandoned During Year	In Use End of Year

CUSTOMER STATISTICS Number of Customers Thousands of Gallons Sold					
		This	Last	This	Last
Metered:		Year	Year	Year	Year
Residential					
Commercial					
Industrial					
Flat Rate:					
Residential		21	21		
Commercial		6	6		
Industrial					
Private Fire Protection		-			

1

2 2A 2B 2C

3 3A 3B 3C

4

5

6

7

8

Public Fire Protection

Street Sprinkling

Municipal, Other

Other Water Utilities

TOTALS (Add lines 2 through 8)

27

27

CERTIFICATE

State of Idaho)	
County of)	
,	
61 4 11.	
WE, the undersigned Robert Hans	sen
and	
of the Algoma Water Co.	
utility, on our oath do severally say that the foregoing report	
from the original books, papers and records of said utility; the	hat 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 a	and thing therin set forth, to the best of our
knowledge, information and belief.	
	(Chief Officer)
	ch(41)
	Tralut / Hamen
	(Officer in Charge of Accounts)
bscribed and Sworn to Before Me	
bscribed and Sworn to before Me	
s 21 day of August , 2017	WINTE L. POM
sal day of ragust, soll	RILOH OF SOURCE
P - Y R -	NOTARY
NOTABLY PUBLIC	PUBLIC
NOTARY PUBLIC	I of go ose of O
05/11/2021	MAYE OF IDAMIN
Commission Expires <u>0.5/14 /202/</u>	- William
	gdk/excel/jnelson/anulrpts/wtrannual