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2009 APR 16 AM 8: 16

ANNUAL REPORTATION COMMISSION

OF KHW-W

Kootenai Heights Water NAME

P.O. Box 1925 Sandpoint, ID 83864
ADDRESS

TO THE

IDAHO PUBLIC
UTILITIES COMMISSION

FOR THE

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION FOR THE YEAR ENDING 2008

COMPANY INFORMATION

1 Give full name of utility	Kootenai Heights Water					
Telephone Area Code (208)	255-4440					
E-mail address	wsmibob@aol.com					
2 Date of Organization	2006					
3 Organized under the laws of the state of	IDAHO					
4 Address of Principal Office (number & street	et) 34215 Hwy 200, Sandpoint	<i>t</i>				
5 P.O. Box (if applicable)	4.0. Box 1925					
6 City	Sandpoint					
7 State	Iddho					
8 Zip Code	83864					
9 Organization (proprietor, partnership, corp.) Proprietor					
10 Towns, Counties served	Portion of City of Kootenai					
40 km 1 km						
11 Are there any affiliated companies?	NO					
If yes, attach a list with names, address	es & descriptions. Explain any services	, 이상, 1 등이 되었습니다. 기계, 기계, 1 등이 되었습니다.				
provided to the utility.						
12 Contact Information	Name	Phone No.				
President (Owner)	Mr. Floyd McGhee	255-4440				
Vice President	<u>N/A</u>					
Secretary	Mrs. Mickie McGhee	255-4440				
General Manager	N/A					
Complaints or Billing	Mr. Robert Hansen, WSM, Inc.	265-4270				
Engineering	<i>N/A</i>					
Emergency Service	Mr. Robert Hansen, WSM, Inc.	265-4270				
Accounting	Williams + Parsons, PC CPA	265-5959				
13 Were any water systems acquired during the						
to the service area during the year?						
If yes, attach a list with names, address provided to the utility.	es & descriptions. Explain any services					
14 Where are the Company's books and recor	rds kept?					
Street Address	34215 Hwy 200 (P.O. Box 192.	5)				
City	5andpoint					
State	<u>I daho</u>					
Zip	83864					

Rev 3/02

NAME: <u>Kootengi Heights Water</u>

COMPANY INFORMATION (Cont.)

For the Year Ended 2008

15 Is the	system operated or maintained under a		다 : 140 : 100 : 1
	service contract?	, <u>yes</u>	
16 If yes	:: With whom is the contract?	Water Systems Mana	igement, Inc.
	When does the contract expire?	Annual Renewal	
	What services and rates are included?	Operation, Maintena	ance, meter reading,
17 Is wat	ter 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 a	ny system(s) been disapproved by the		
	Idaho Division of Environmental Quality?	No	
If yes	, attach full explanation		
	ne Idaho Division of Environmental Quality		
	recommended any improvements?	NO	
If yes	, attach full explanation		
	er of Complaints received during year concer	ning:	
	Quality of Service	A	
	High Bills		
	Disconnection	-6	명 경기 : 이 그리고 중요나는 이 이 나를 하였다. 나는 사람들은 아이를 보고 있는 것이 되었다.
22 Numb	er of Customers involuntarily disconnected	0	
	customers last received a copy of the Summa	rv -	
	of Rules required by IDAPA 31.21.01.701?		
Attacl	h a copy of the Summary		
	gnificant additions or retirements from the		
	Plant Accounts occur during the year?	NO	
If ves	, attach full explanation		
ALL STORY	n updated system map		

NAME: <u>Kootenai Heights Water</u>
REVENUE & EXPENSE DETAIL

		REVENUE & EX			
	ACCT		008		
		400 REVENUES			
1	460	Unmetered Water Revenue	5.082		
2	461.1	Metered Sales - Residential	1 192		
3	461.2	Metered Sales - Commercial, Industrial	<u> 0</u>		
4	462	Fire Protection Revenue	<u> </u>		
5	464	Other Water Sales Revenue	P		
6	465	Irrigation Sales Revenue	O	다. 그 왕조하다 때 등이 얼마? 보기되어 되고 있다. 하다 생각	
7	466	Sales for Resale	#		
8	400	Total Revenue (Add Lines 1 - 7) (also enter result on Page 4, line 1)		_6,274	
9	* DEQ	Fees Billed separately to customers	<u> </u>	_ Booked to Acct #	
10	** Hook	cup or Connection Fees Collected	0	Booked to Acct #	
11	***Com	mission Approved Surcharges Collected	<u> </u>	_Booked to Acct #	
		401 OPERATING EXPENSES			
12	601.1-6	Labor - Operation & Maintenance	1,638		
13	601.7	Labor - Customer Accounts	208		
14	601.8	Labor - Administrative & General	163		
15	603	Salaries, Officers & Directors	3,000		
16	604	Employee Pensions & Benefits	θ		
17	610	Purchased Water	<u> </u>		
18	615-16	Purchased Power & Fuel for Power	325		
19	618	Chemicals			
20	620.1-6	Materials & Supplies - Operation & Maint.	8		
21	620.7-8	Materials & Supplies - Administrative & General			
22	631-34	Contract Services - Professional	580		
23	635	Contract Services - Water Testing	184) - 명한 경기 등 사람이 다음 보기하는 경기를 하는 것이다.	
24	636	Contract Services - Other	95		
25	641-42	Rentals - Property & Equipment	<u> </u>		
26	650	Transportation Expense	<u> 8</u>		
27	656-59	Insurance	<u> </u>		
28	660	Advertising	<u> </u>		
29	666	Rate Case Expense (Amortization)	_ 0	181 11 11 11 11 11 11 11 11 11 11 11 - (1981 11 11 11 11 11 11 11 11 11 11 11 11 1	
30	667	Regulatory Comm. Exp. (Other except taxes)	<u> </u>		
31	670	Bad Debt Expense	<u> </u>		
32	675	Miscellaneous	23		
3	Total O	perating Expenses (Add lines 12 - 32, also ent	er on Pg 4, line 2)	6,216	

Name: Kootenai Heights Water

INCOME STATEMENT

	ACCT :	For Year Ended 2008 # DESCRIPTION	12 (1997)	
1		Revenue (From Page 3, line 8)	6,274	
2		Operating Expenses (From Page 3, line 33) 6 216		
3	403	Depreciation Expense		
4	406	Amortization, Utility Plant Aquisition Adj.		
5	407	Amortization Exp Other		
6	408.10	Regulatory Fees (PUC)		
7	408.11	Property Taxes 496		
8	408.12	Payroll Taxes		
9A	408.13	Other Taxes (list) DEQ Fees 100		
9B		The second state of the second secon		
9C		heta		
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)	6912	
17	413	Income From Utility Plant Leased to Others	P	
18	414	Gains (Losses) From Disposition of Utility Plant	$\overline{\theta}$	
19		Net Operating Income (Add lines 1, 17 &18 less line 16)		-638
20	415	Revenues, Merchandizing Jobbing and Contract Work	A	
21	416	Expenses, Merchandizing, Jobbing & Contracts	- O	
22	419	Interest & Dividend Income	0	
23	420	Allowance for Funds used During Construction	P	
24	421	Miscellaneous Non-Utility Income	O	
25	426	Miscellaneous Non-Utility Expense	A	
26	408.20	Other Taxes, Non-Utility Operations	0	
27	409-20	Income Taxes, Non-Utility Operations	0	
28		Net Non-Utility Income (Add lines 20,22,23 & 24 less lines 21,25,26, & 2	27)	D
29		Gross Income (add lines 19 & 28)		- 638
30	427.3	Interest Exp. on Long-Term Debt		A
31	427.5	Other Interest Charges		Ð
32		NET INCOME (Line 29 less lines 30 & 31) (Also Enter on Pg 9, Line 2)		- 638
- 1 3s		너 그렇게 된 어린다는 다른 그들에 보는 그 밤 하셔요? 그렇다 사건을 통해 집안했다.	그들이 하는 사람들이 하는 하다 하는 🗷	

Name:	 <u> </u>	<i>tena</i>	11161	4013	vvale
	L	4	i Hei	114	1.1.4

ACCOUNT 101 PLANT IN SERVICE DETAIL For Year Ended 2008

	SUB ACCT	# DESCRIPTION	Balance Beginning of Year	Added During Year	Removed During Year	Balance End of Year
1	301	Organization				
2	302	Franchises and Consents				
3	303	Land & Land Rights	40,000	Ð	O	40,000
4	304	Structures and Improvements				
5	305	Collecting & Impounding Reservoirs				
6	306	Lake, River & Other Intakes				
7	307	Wells	44.995	Ð	0	44,995
8	308	Infiltration Galleries & Tunnels				
9	309	Supply Mains				
10	310	Power Generation Equipment				
11	311	Power Pumping Equipment				
12	320	Purification Systems			* 1	
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)	84,995 Enter bed	tinning & end of y	year totals on Pg	84,995 7. Line 1

ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL

For Year Ended 2008

	SUB		Depreciation Rate	Balance Beginning	Balance End of	Increase or
100	ACCT #		%	of Year	Year	(Decrease)
	304	Structures and Improvements				
	305	Collecting & Impounding Reservoirs				
	306	Lake, River & Other Intakes				
4	307	Wells				
5	308	Infiltration Galleries & Tunnels				
6	309	Supply Mains		1		
7	310	Power Generation Equipment				
8	311	Power Pumping Equipment		//		
9	320	Purification Systems	k.			
10	330	Distribution Reservoirs & Standpipes	-1			
11	331	Trans. & Distrib. Mains & Accessories		7/		
12	333	Services	V			
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	No. of the second			
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)				

Name:

Kootenai Heights Water

BALANCE SHEET

For Year Ended 2008

		<u>ASSETS</u>	Balance Beginning	Balance End of	Increase or
	ACCT	# DESCRIPTION	of Year	Year	(Decrease)
1	101	Utility Plant in Service (From Pg 5, Line 29)	84,995	84,995	0_
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	3,500	3,500	0
16		Total Investments (Add lines 14 & 15)			
17	131	Cash	1,902.34	1,264,76	-637.58
18	135	Short Term Investments			
19	141	Accts/Notes Receivable - Customers			
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)			
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)	90,397.34	89,759,76	-637.58

Name:

Kootenai Heights Water

BALANCE SHEET

For Year Ended 2008

	ACCT#	LIABILITIES & CAPITAL	Balance Beginning	Balance End of Year	Increase or (Decrease)
1	201-3	DESCRIPTION Common Stock	of Year	5000	(Decrease)
		성 하는 그는 이번에는 함마를 받아 모든 사람들은 사람들은 그는 하는 것	<u> 5000</u>	3000	
2 3	204-6 207-13	Preferred Stock Miscellaneous Capital Accounts	20167 63	39,267.63	2
N A				45.492.13	-627 50
4	214	Appropriated Retained Earnings	46,129.71	73,776.13	-63/.30
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		Accumulated Deferred Income Taxes			
30		Total Liabilities (Add lines 9 - 29			
31	TOTAL	LIAB & CAPITAL (Add lines 8 & 30)	90,397,34	89.759.76	-637.58
		** Only if Commission Approved	70/21/13/	191,121019	<u> </u>

Name: Kootenai Heights	s Water			
STATEM For Year En	ENT OF RETAINED	EARNINGS		
Retained Earnings Balance @ Beginning of	Year		46.129.	71
Amount Added from Current Year Income (F			- 638	
Other Credits to Account			A	
Dividends Paid or Appropriated			A	
Other Distributions of Retained Earnings			A	
Retained Earnings Balance @ End	of Year		45,491.71	
사람들의 사람들이 하는 사람들은 사람들 C	APITAL STOCK DE			
		No. Shares	No. Shares	Dividend
Description (Class, Par Value etc.)		Authorized	Outstanding	Paid
Common Stock		5000	5000	8
: : : [] : : : : : : : : : : : : : : :				
	TAIL OF LONG-TE	RM DEBT		
	Interest	Year-end	Interest	Interest
Description	Rate	Balance	Paid	Accrued
	diameter Landson Land			
And the second of the second o				

Name: <u>Kootenai Heights</u>	Water			
SYSTEM	ENGINEERING	B DATA		
For Year Ended_				
Provide an updated system map if significant char	nges have beer	n made to the syst	em during the yea	ar.
Water Supply: Pump Designation or location	Rated Capacity (gpm)	Type of Treatment: (None, Chlorine Fluoride Filter etc.)	Annual Production (000's Gal.)	Water Supply Source (Well, Spring, Surface Wtr)
Well Lot, 507 Humbird	85	N/A	1,024	Well
System Storage: WA				
Storage Designation or Legation	Total Capacity 000's	Usable Capacity 000's Gal.	Type of Reservoir (Elevated, Pres-	Construction (Wood, Steel Concrete)
Storage Designation or Location	Gal.	Gal.	urized, Boosted)	Concrete)

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

2

3

SYSTE For Year Ended				
Pump information for ALL system pumps, inclu	ding wells and boo	osters.		
Designation or Location & Type of Pump**	Horse Power	Rated Capacity (gpm)	Discharge Pressure (psi)	Energy Used This Year
Wellhot, 507 Humbird	5	85	64	3,000 kW/
** Submit pump curves unless previously pr Attach additional sheets if inadequate space If Wells are metered:			acilities added 1	this year.
Attach additional sheets if inadequate space If Wells are metered: What was the total amount pumped this What was the total amount pumped du	is available on the syear?		 acilities added t	1.02440
Attach additional sheets if inadequate space If Wells are metered: What was the total amount pumped this	is available on the syear?		acilities added t	1.02440
Attach additional sheets if inadequate space If Wells are metered: What was the total amount pumped this What was the total amount pumped du What was the total amount pumped on If customers are metered, what was the total and	s year? ring peak month? the peak day? nount sold in peak	his page.	acilities added t	1,024,40 256,000 Unknown
Attach additional sheets if inadequate space If Wells are metered: What was the total amount pumped this What was the total amount pumped du What was the total amount pumped on If customers are metered, what was the total an Meters are read only 2 times of Was your system designed to supply fire flows?	s year? ring peak month? the peak day? nount sold in peak	his page.	acilities added t	1.02440
Attach additional sheets if inadequate space of Wells are metered: What was the total amount pumped this was the total amount pumped during the was the total amount pumped on the customers are metered, what was the total and Meters are read only 2 times of the was the total and the was the total and the was the was the total and the was th	s year? ring peak month? the peak day? nount sold in peak	his page.	acilities added t	1,024,40 256,000 Unknown N/A
Attach additional sheets if inadequate space If Wells are metered: What was the total amount pumped this What was the total amount pumped du What was the total amount pumped on If customers are metered, what was the total an Meters are read only 2 times of Was your system designed to supply fire flows?	s year? ring peak month? the peak day? nount sold in peak	his page. month?		1,024,40 256,000 Unknown N/A
Attach additional sheets if inadequate space If Wells are metered: What was the total amount pumped this What was the total amount pumped on What was the total amount pumped on If customers are metered, what was the total an Meters are read only 2 times of Was your system designed to supply fire flows? If Yes: What is current system rating?	s year? ring peak month? the peak day? nount sold in peak	his page.		1,024,40 256,000 Unknown N/A
Attach additional sheets if inadequate space If Wells are metered: What was the total amount pumped this What was the total amount pumped du What was the total amount pumped on If customers are metered, what was the total an Meters are read only 2 times; Was your system designed to supply fire flows? If Yes: What is current system rating? How many times were meters read this year? During which months?	s year? ring peak month? the peak day? nount sold in peak	month?		1,024,40 256,000 Unknown N/A
Attach additional sheets if inadequate space If Wells are metered: What was the total amount pumped this What was the total amount pumped du What was the total amount pumped on If customers are metered, what was the total an Meters are real only 2 times; Was your system designed to supply fire flows? If Yes: What is current system rating? How many times were meters read this year? During which months?	s year? ring peak month? the peak day? nount sold in peak ber year.	month?		1,024,40 256,000 Unknown N/A
Attach additional sheets if inadequate space If Wells are metered: What was the total amount pumped this What was the total amount pumped du What was the total amount pumped on If customers are metered, what was the total an Meters are read only 2 times; Was your system designed to supply fire flows? If Yes: What is current system rating? How many times were meters read this year? During which months? How many additional customers could be served except a service line and meter?	s year? ring peak month? the peak day? nount sold in peak ber year. d with no system in are vacant lots? the coming year?	month? and October mprovements		1,024,40 256,000 Unknown N/A

Name:	Tooten	ai H	eight	s War	ter	
	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1		V		1 1 1 1 1 1	

SYSTEM ENGINEERING DATA

(continued)
For Year Ended 2008

FEET OF MAINS

1 Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
H"	880'	0	0	880'

CUSTOMER STATISTICS

	경영향상 경기는 것이 있는 이 경영 기본 경영 등에 되었다. 경영합 기본 제공 기업 기본 등에 기본 등에 되었다.	Number of Customers		Thousands of Gallons Sold		
		This	Last	This	Last	
2	Metered:	Year	Year	Year	Year	
2A	Residential	11	11	1.024	Unknown	
2B	Commercial	Ð	0	0	0	
2C	Industrial	_ &	0	0	0	
3	Flat Rate					
3A	Residential	NA	N/A	N/A	N/A	
3B	Commercial		<i>–</i>		/	
3C	Industrial			(
4	Private Fire Protection					
5	Public Fire Protection					
6	Street Sprinkling			(
7	Municipal, Other	1		\$		
8	Other Water Utilities	N/A	N/A	N/A	N/A	
	TOTALS (Add lines 2 through 8)	11	11	1,024	Unknown	

CERTIFICATE

State of Idaho) ss	- 발생하고 하는 시간 이 전 가게 되었다. 그들은 하나 및 11일 보다
County of Bohner	가 하고 있다. 그런 그런 그런 그런 사람들이 되었다. 그런
이 사람 하는 사람이 사용하는 것이 되었다. 그는 것이 되었다. 그는 것이 되었다. 이 이번 기업으로 보고 있는데 이 기업을 하는 것이 되었다. 목이 기업으로 보고 있다.	그리고 있는데, 이글에 사용하는 이용하는데 하는 사람이 있다.
가 있는데 보고 있는 생활이 들어 하는 사람이 하는 사람들은 글을 가지고 했다. 일반 나를 하는데 하는 것이다. 얼마나 그들은 하는데 하는데 보다 되었다.	들어 되었다는 것이 하는 것으로 되었다는 것으로 되었다. 스타 성당 로시 당시 당시 장시 전 경상, 보기 있다면 보다는 것은 것은
we, the undersigned Floyd McGhee and Mickie McGhee of the Koutenai Heights Water Syst	
and Mickie McGhee	
of the Koutenai Heights Water Sys7	tem
utility, on our oath do severally say that the foregoing repor	
from the original books, papers and records of said utility; t	이 가는 물에게 된다. 이 사람들은 이 바다라는 사람들은 보고 있다. 그리고 있는 사람들은 다양이 다양되는 것이
declare the same to be a correct statement of the business	
covered by the report in respect to each and every matter a knowledge, information and belief.	and thing therin set forth, to the best of our
Knowledge, information and belief.	1800 00
생활하는 경우 등 사람들이 되었다. 그는 그는 그를 받는 것이 되었다. 생기를 받는 것이 되었다. 그는 것이 되었다. 그는 것이 되었다. 그는 것이 되었다.	Mill huelling
	All Illine.
생기에서는 소프로그램 가는 시간 경우 마스트 경기에 크림을 모르지 않는다. 1일 기업을 보고 있는데 기업을 되었다.	(Chief Officer)
	(1). A)
	With the I
	(Officer in Charge of Accounts)
그림 내가 얼마를 하는데 하는데 얼마를 가는데 되었다.	
ubscribed and Sworn to Before Me	AUS CONTRACTOR
nis 13 day of april, 2009	A Paris
115 - 5 - 4 uay 01 - 1/ (P) - 1 - 1 - 1	(i) £ \s\
Rebeasa Klali	
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