

YEAR 2021

ANNUAL REPORT

of the

NAME Circle H Water, Inc.

LOCATION _____

PRIVATE WATER UTILITY

TO THE

PUBLIC SERVICE COMMISSION

OF MONTANA

FOR THE YEAR ENDING 2021

General Instructions

- 1 Prepare this report in conformity with the 1984 National Association of Utility Regulatory Commissioners Uniform System of Accounts for Water Utilities.
- 2 Interpret all accounting words or phrases in accordance with the Uniform System of Accounts for Water Utilities.
- 3 Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- 4 For any question, section or page which is not applicable to the respondent enter the words "Not Applicable" or "N/A". Do not omit any pages.
- 5 Where dates are called for, the month and day should be stated as well as the year.
- 6 Complete this report by means which result in a permanent record.
- 7 If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
- 8 This report should be filed in duplicate and one copy returned by April 30 following the end of the calendar year for calendar year filers. If other than a calendar year filer, this report needs to be filed by the end of the 4th month following the end of the fiscal year for filers that have other than a calendar year yearend.
- 9 Please send the copy of your completed Annual Report to:

Montana Public Service Commission
Utility Division
P.O. Box 202601
Helena, MT 59620-2601

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Circle H Water, Inc.

(address)

(city, state, zip code)

Location of books and records 4800 Grant Creek Road

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INCOME STATEMENT

ACCOUNT NAME	Current Year	Previous Year
OPERATING REVENUE:		
Metered		
Residential	28,058.90	32,826.98
Commercial		
Industrial		
Other		
Unmetered		
Residential		
Commercial		
Industrial		
Fire Protection		
Bulk Sales		
Sale of Materials		
Other		
TOTAL OPERATING REVENUE:	\$ 28,058.90	\$ 32,826.98
OPERATING EXPENSES:		
Operation and Maintenance Expense	40,983.16	16,519.90
Depreciation Expense	48,531.11	
Taxes Other than Income		
Deferred Federal Income Taxes		
Deferred State Income Taxes		
TOTAL OPERATING EXPENSES	\$ 89,514.27	\$ 16,519.90
NET INCOME (LOSS) from OPERATIONS	\$ (61,455.37)	\$ 16,307.08
Other Income:		
Non Utility Income		
TOTAL OTHER INCOME	\$ -	\$ -
Other Deductions:		
Non-Utility Expenses		
Interest Expense		
TOTAL OTHER DEDUCTIONS	\$ -	\$ -
NET INCOME (LOSS)	\$ (61,455.37)	\$ 16,307.08

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Current Year	Previous Year
ASSETS:		
Utility Plant in Service	1,900,000.00	1,900,000.00
Less: Accumulated Deprec. & Amort.	Undetermined	Undetermined
NET UTILITY PLANT	\$ 1,900,000.00	\$ 1,900,000.00
Cash	24,717.90	37,077.70
Customer Accounts Receivable	(607.50)	(43.04)
Other Assets (Specify)		
TOTAL ASSETS OTHER THAN UTILITY PLANT	\$ 24,110.40	\$ 37,034.66
TOTAL ASSETS	\$ 1,924,110.40	\$ 1,937,034.66
LIABILITIES AND CAPITAL		
CAPITAL		
Common Stock Issued		
Preferred Stock Issued		
Other Paid in Capital		
Retained Earnings		
Proprietary Capital		
TOTAL CAPITAL	\$ -	\$ -
LIABILITIES		
Long Term Debt		
Accounts Payable		
Notes Payable		
Customer Deposits		
Accrued Taxes		
Other Liabilities (Specify)		
Advances for Construction		
Contributions in aid of Construction		
TOTAL LIABILITIES	\$ -	\$ -
TOTAL LIABILITIES AND CAPITAL	\$ -	\$ -

Accumulated Depreciation and Amortization of Utility Plant		
ACCOUNT 108	Current Year	Previous Year
Balance at First of Year	Undetermined	Undetermined
Credits During the Year:		
Accruals Charged to Depreciation Account		
Salvage		
Other Credits (Specify):		
.....		
.....		
Total Credits	Undetermined	Undetermined
Debits During the Year:		
Book Cost of Plant Retired		
Cost of Removal		
Other Debits (Specify):		
.....		
.....		
Total Debits	\$ -	\$ -
Balance at End of Year	Undetermined	Undetermined

Contributions in Aid of Construction		
Report below all contractor and developer agreements and line extension agreements from which cash or property was received during the year	Indicate	
	Cash	Property
.....		
.....		
.....		
.....		
.....		
TOTAL DURING THE YEAR		\$ -

Accumulated Deferred Income Taxes	
Description	Amount
Accumulated Deferred Income Taxes	
Federal	
State	
Total Accumulated Deferred Income Taxes	\$ -

Capital Stock		
	Common Stock	Preferred Stock
Par or stated value per share	0	0
Shares Authorized	50,000	0
Shares Issued and Outstanding	0	0
Total par value of stock issued	0	0
Dividends declared per share for year	0	0

Retained Earnings		
	Appropriated	Unappropriated
Balance at first of year	0	0
Changes during year:		
Net Income (loss)		
Dividends		
Other (Specify):		
Balance end of year	0	0

Proprietary Capital		
	Proprietor or Partner	Partner
Balance at first of year	0	0
Changes during year (Specify):		
Balance at end of year	0	0

Long Term Debt			
Description of Obligation	Interest Rate	Payment	Principal at Balance Sheet Date
Total		\$ -	\$ -

Water Utility Plant Accounts

Acct No.	Account Name	Previous Year	Additions	Retirements	Current Year
301	Organization				
302	Franchises				
303	Land & Land Rights				
304	Structures and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains				
333	Services				
334	Meters and Meter Installations				
335	Hydrants				
339	Other Plant and Misc. Equipment				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop & Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
Total Water Plant		N/A	N/A	N/A	N/A

Analysis of Accumulated Depreciation by Primary Account								
Acct No.	Account	Average Service Life in Years	Average Salvage Value in Percent	Depr. Rate Applied	Accumulated Depreciation Beginning of Year	Debits	Credits	Accumulated Depreciation End of Year
304	Structures and Improvements							
305	Collecting and Impounding Reservoirs							
306	Lake River and Other Intakes							
307	Wells and Springs	30		3%	-			1,333.33
308	Infiltration Galleries and Tunnels							
309	Supply Mains	50		2%	-			17,223.46
310	Power Generation Equipment							
311	Pumping Equipment							
320	Water Treatment Equipment							
330	Distribution Reservoirs and Standpipes	50		2%	-			25,000.00
331	Transmission and Distribution Mains	50		2%	-			524.32
333	Services							
334	Meters and Meter Installations							
335	Hydrants	50		2%	-			550.00
339	Other Plant and Misc. Equipment	30		3%	-			3,900.00
340	Office Furniture and Equipment							
341	Transportation Equipment							
342	Stores Equipment							
343	Tools, Shop & Garage Equipment							
344	Laboratory Equipment							
345	Power Operated Equipment							
346	Communication Equipment							
347	Miscellaneous Equipment							
348	Other Tangible Plant							
TOTAL					Undetermined	Undetermined	Undetermined \$	48,531.11

Water Operation and Maintenance Expense	
Account Name	Amount
Salaries and Wages - Employees	Varies
Salaries and Wages - Officers, Directors and Majority Stockholders	Varies
Employee Pension and Benefits	Varies
Purchased Water	
Purchased Power	
Fuel for Power Production	
Chemicals	
Materials and Supplies	
Contractual Services	
Rents	
Transportation Expense	
Insurance Expense	
Regulatory Commission Expense	
Bad Debt Expense	
TOTAL	\$ -

[illegible]

Report all information concerning rate, management, construction advertising, labor relations, public relations or other similar services rendered the respondent of which the aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever, amounting to \$500 or more. Utilities having revenue in excess of \$100,000 should report amounts of \$5,000 or more.

Sources of Water Supply

Surface Water: River: _____ Lake: _____ Stream: _____ Impounding Reservoir: _____

Ground Water: No. of Springs: _____ No. of Shallow Wells: 2 No. of Deep Wells: _____

Reservoirs, Standpipes, and Purification System

No. of Reservoirs: 1 Capacity in Gallons: 500,000 gals

No. of Standpipes: _____ Capacity in Gallons: _____

Method of Purification: _____

Services and Meters

Size->	1/2"	5/8"	1 in	1 1/2 in	2 in	3 in	4 in	6 in	
Services		24	33		16				
Meters			37						

Number and Classification of Consumers

Classification	Beginning of Year			End of Year			Increase (Decrease)
	Metered	Unmetered	Total	Metered	Unmetered	Total	
Residential	37	26	63	37	36	73	10
Commercial							
Industrial							
Fire Hydrants							
Governmental							
All Other							
Total	37.00	26.00	63.00	37.00	36.00	73.00	10.00

Total Pumping Station Statistics

Total Amount of Water Obtained by all methods during the year: _____ 13,040,280 gals.

Maximum Water obtained all methods during any one day: _____ 87,998 gals.

Minimum Amount of Water obtained all methods during one day: _____ 7,476 gals.

Range of ordinary pressure on mains _____ 42 LBS to 103 LBS

Range of fire pressure in mains _____ 42 LBS to 103 LBS

Affidavit

STATE OF MONTANA)

County of Missoula)

We, the undersigned, on our oath do severally say that the foregoing return of

Circle H Water, Inc.

water utility, has been prepared under our direction from the original books, papers and records of said utility and declare the same to be a full, true and correct statement embracing all the financial transactions of said utility during the period for which the return is made.

[Signature]
(Signature)

(Signature)

Subscribed and sworn before me this 20TH day of April, 20 22

[Signature]

