

ANNUAL REPORT FOR WATER UTILITIES
THE IDAHO PUBLIC UTILITIES COMMISSION
CALENDAR YEAR
2025

RECEIVED
July 21, 2026
IDAHO PUBLIC
UTILITIES COMMISSION

ROC-W

COMPANY INFORMATION

- 1 Give full name of utility ROCKY MOUNTAIN UTILITY INC.
- 2 Date of Organization 2005
- 3 Organized under the laws of the state of Idaho
- 4 Address of Principal Office (number & street) 2 N Landmark Lane, Ste 4.
- 5 P.O. Box (if applicable) _____
- 6 City Rigby
- 7 State Idaho
- 8 Zip Code 83442
- 9 Organization (proprietor, partnership, corp.) Corporation
- 10 Towns, Counties served Jefferson County, Rigby, Idaho
- _____
- _____
- 11 Are there any affiliated companies? 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) | Jim Barnard | 208-520-2580 |
| Vice President | Melissa Barnard | 208-520-5688 |
| Secretary | " " | |
| General Manager | Jim Barnard | 208-520-2580 |
| Complaints or Billing | Abbey Gatin | 715-891-5620 |
| Engineering | Aspen Engineering | 208-542-1911 |
| Emergency Service | Broc Graistrap | 208-520-9658 |
| Accounting | Abbey Gatin | 715-891-2580 |

- 13 Were any water systems acquired during the year or any additions/deletions made to the service area during the year? ND

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	<u>2N Landmark Lane, Ste. 4</u>
City	<u>Rigby</u>
State	<u>Idaho</u>
Zip	<u>83442</u>

ANNUAL REPORT FOR WATER UTILITIES

COMPANY INFORMATION

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?

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 Division of Environmental Quality?

No

If yes, attach full explanation

20 Has the Idaho Division of Environmental Quality
recommended any improvements?

No

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?

No

If yes, attach full explanation

and an updated system map

ANNUAL REPORT FOR WATER UTILITIES
REVENUE & EXPENSE DETAIL

ACCT #	DESCRIPTION		
<u>400 REVENUES</u>			
1 460	Unmetered Water Revenue	\$ 87,008.00	
2 461.1	Metered Water Revenue - Residential		
3 461.2	Metered Water Revenue - Commercial		
4 462	Fire Protection Revenue		
5 464	Other Sales to Public Authorities		
6 465	Sales to Irrigation Customers		
7 466	Sales for Resale		
8 400	Total Revenue		\$ 87,008.00
9 *	DEQ Fees Billed separately to customers		Booked to Acct #
10 **	Hookup or Connection Fees Collected	\$ 1,800.00	Booked to Acct # 49500
11 ***	Commission Approved Surcharges Collected		Booked to Acct #
<u>401 OPERATING EXPENSES</u>			
12 601.1-6	Salaries & Wages - Operation & Maintenance	\$ 18,792.00	
13 601.7	Salaries & Wages - Customer Accounts		
14 601.8	Salaries & Wages - Administrative & General		
15 603	Salaries - Officers & Directors		
16 604	Employee Pensions & Benefits		
17 610	Purchased Water	\$ 1,598.00	
18 615-16	Purchased Power & Fuel for Power Prod.	\$ 17,662.00	
19 618	Chemicals		
20 620.1-6	Materials & Supplies - Operation & Maint.	\$ 10,547.00	
21 620.7-8	Materials & Supplies - Customer Accts. & A&G	\$ 5,374.00	
22 630-634	Contractual Services - Professional	\$ 4,465.00	
23 635	Contractual Services - Testing	\$ 4,794.00	
24 636	Contract Services - Other		
25 641-42	Rental-Real Property & Equipment		
26 650	Transportation Expenses		
27 656-59	Insurance-Vehicle/Gen.Liab/WorkComp/Other	\$ 563.00	
28 660	Advertising		
29 666	Reg. Comm Exp-Amort. of Rate Case Exp.		
30 667	Reg. Comm. Exp. - Other		
31 668	Water Resource Conservation Expense		
32 670	Bad Debt Expense		
33 675	Miscellaneous Expenses		
34	Total Operating Expenses		\$ 63,795.00

ANNUAL REPORT FOR WATER UTILITIES
INCOME STATEMENT

ACCT #	DESCRIPTION		
1 400	Revenue	\$ 87,008.00	
2 401	Operating Expenses	\$ 63,795.00	
3 403	Depreciation Expense	\$ 18,611.00	
4 406	Amortization of Utility Plant Aquisition Adj.		
5 407.1-5	Amortization Expense		
6 408	Taxes Other Than Income		
7 408.10	Utility Regulatory Assessment Fees		
8 408.11	Property Taxes	\$ 936.00	
9 408.12	Payroll Taxes		
10 408.13	Other Taxes and Licenses		
11			
12			
13			
14 409.10	Federal Income Taxes		
15 409.11	State Income Taxes	\$ 10.00	
16 410.10	Provision for Deferred Income Tax - Federal		
17 410.11	Provision for Deferred Income Tax - State		
18 411	Provision for Deferred Utility Income Tax Credits		
19 412	Investment Tax Credits - Utility		
20	Total Expenses from operations before interest	\$ 83,352.00	
21 413	Income From Utility Plant Leased to Others		
22 414	Gains (Losses) From Disposition of Utility Plant		
23	Net Operating Income		\$ 3,656.00
24 415	Revenues, Merchandizing Jobbing and Contract Work		
25 416	Expenses, Merchandizing, Jobbing & Contracts		
26 419	Interest & Dividend Income		
27 420	Allowance for Funds used During Construction		
28	Net Non-Utility Income		\$ -
29	Gross Income		\$ 3,656.00
30 427.1-4	Interest Expense		
31	NET INCOME		\$ 3,656.00

ANNUAL REPORT FOR WATER UTILITIES
PLANT IN SERVICE DETAIL - ACCOUNT 101

	SUB ACCT #	DESCRIPTION	Balance Beginning of Year	Added During Year	Removed During Year	Balance End of Year
1	301	Organization				-
2	302	Franchises				-
3	303	Land & Land Rights				-
4	304	Structures and Improvements				-
5	305	Collecting & Impounding Reservoirs				-
6	306	Lake, River & Other Intakes				-
7	307	Wells and Springs	74,685			74,685
8	308	Infiltration Galleries & Tunnels				-
9	309	Supply Mains				-
10	310	Power Generation Equipment				-
11	311	Pumping Equipment	62,254	27,875		90,129
12	320	Water Treatment Equipment				-
13	330	Distribution Reservoirs & Standpipes				-
14	331	Transmission & Distribution Mains				-
15	333	Services				-
16	334	Meters and Meter Installations				-
17	335	Hydrants				-
18	336	Backflow Prevention Devices				-
19	337	Owned/Lease Property On Cust. Premises				-
20	339	Other Plant & Misc. Equipment	30,834			30,834
21	340	Office Furniture and Equipment				-
22	341	Transportation Equipment				-
23	342	Stores Equipment				-
24	343	Tools, Shop and Garage Equipment				-
25	344	Laboratory Equipment				-
26	345	Power Operated Equipment				-
27	346	Communication Equipment				-
28	347	Miscellaneous Equipment				-
29	348	Other Tangible Property				-
30		TOTAL PLANT IN SERVICE	167,773	27,875	-	195,648

ANNUAL REPORT FOR WATER UTILITIES
ACCUMULATED DEPRECIATION - ACCOUNT 108

	SUB ACCT #	DESCRIPTION	Depreciation Rate %	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	304	Structures and Improvements				-
2	305	Collecting & Impounding Reservoirs				-
3	306	Lake, River & Other Intakes				-
4	307	Wells and Springs	6.67	24,895	29,874	4,979
5	308	Infiltration Galleries & Tunnels				-
6	309	Supply Mains				-
7	310	Power Generation Equipment				-
8	311	Pumping Equipment	14.29	46,196	55,423	9,227
9	320	Water Treatment Equipment				-
10	330	Distribution Reservoirs & Standpipes				-
11	331	Transmission & Distribution Mains				-
12	333	Services				-
13	334	Meters and Meter Installations				-
14	335	Hydrants				-
15	336	Backflow Prevention Devices				-
16	337	Owned/Lease Property On Cust. Premises				-
17	339	Other Plant & Misc. Equipment	14.29	18,462	22,867	4,405
18	340	Office Furniture and Equipment				-
19	341	Transportation Equipment				-
20	342	Stores Equipment				-
21	343	Tools, Shop and Garage Equipment				-
22	344	Laboratory Equipment				-
23	345	Power Operated Equipment				-
24	346	Communication Equipment				-
25	347	Miscellaneous Equipment				-
26	348	Other Tangible Property				-
27		TOTALS		89,553	108,164	18,611

ANNUAL REPORT FOR WATER UTILITIES

BALANCE SHEET ASSETS

ACCT #	DESCRIPTION	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1 101	Utility Plant in Service	167,773.00	195,648.00	27,875.00
2 102	Utility Plant Leased to Others			
3 103	Plant Held for Future Use			
4 104	Utility Plant Purchased or Sold			
5 105	Construction Work in Progress			
6	Subtotal	167,773.00	195,648.00	27,875.00
7 108.1	Accumulated Depreciation	89,553.00	108,164.00	18,611.00
8 108.2	Accum. Depr. - Utility Plant Lease to Others			
9 108.3	Accum. Depr. - Property Held for Future Use			
10 110	Accumulated Amortization			
11	Net Utility Plant	78,220.00	87,484.00	9,264.00
12 123	Investment in Associated Companies			
13 125	Other Investments			
14	Total Investments	-	-	-
15 131	Cash	23,628.00	19,858.00	
16 141	Customer Accounts Receivable	4,714.00	4,675.00	
17 142	Other Accounts Receivables			
18 145	Receivables from Associated Companies			
19 151	Plant Materials & Supplies			
20 162	Prepayments			
21 173	Accrued Utility Revenues			
22 143	Acc. Provision for Uncollectable Accounts			
23	Total Current	28,342.00	24,533.00	-
24 186.1	Deferred Rate Case Expenses			
25 186	Other Deferred Charges			
26	Total Assets	106,562.00	112,017.00	9,264.00

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BALANCE SHEET LIABILITIES

ACCT #	DESCRIPTION	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1 201-3	Common Stock	100.00	100.00	
2 204-6	Preferred Stock			
3 214	Appropriated Retained Earnings			
4 215	Unappropriated Retained Earnings	21,437.00	26,892.00	
5	Total Equity Capital	21,537.00	26,992.00	-
6 221-2	Bonds			
7 223	Advances from Associated Companies			
8 224	Other Long-Term Debt			
9 231	Accounts Payable	-		
10 232	Notes Payable			
11 233	Accounts Payable - Associated Companies			
12 235	Customer Deposits			
13 236	Accrued Taxes			
14 237	Accrued Interest			
15 252	Advances for Construction			
16 253	Other Deferred Liabilities			
17 255.1	Accumulated Investment Tax Credits - Utility			
18 261-5	Operating Reserves			
19 271	Contributions in Aid of Construction**	85,025.00	85,025.00	
20 272	Accum. Amort. of Contrib. in Aid of Const.**			
21 281-3	Accumulated Deferred Income Taxes			
22	Total Liabilities	85,025.00	85,025.00	-
23	TOTAL LIABILITY & CAPITAL	106,562.00	112,017.00	-

** Commission Approval

ANNUAL REPORT FOR WATER UTILITIES
STATEMENT OF RETAINED EARNINGS

Acct #		
1	Retained Earnings Balance @ Beginning of Year	\$ 21,437.00
2	435 Amount Added from Current Year Income	\$ 3,656.00
3	436 Appropriations of Retained Earnings	
4	437-438 Dividends Declared - Preferred Stock and Common Stock	
5	439 Adjustments to Retained Earnings	\$ (1,800.00) Hook-Up Fees
6	Retained Earnings Balance @ End of Year	\$ 26,893.00

CAPITAL STOCK DETAIL

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

DETAIL OF LONG-TERM DEBT

Description	Interest Rate	Year-end Balance	Interest Paid	Interest Accrued

ANNUAL REPORT FOR WATER UTILITIES

SYSTEM ENGINEERING DATA

Provide an updated system map if significant changes have been made to the system during the year.

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 #1	250	None	14,994	Well
Well #2	500	None	48,963	Well
Well #3	500	None		Well

System Storage:

Storage Designation or Location	Total Capacity 000's Gal.	Usable Capacity 000's Gal.	Type of Reservoir (Elevated, Pressurized, Boosted)	Construction (Wood, Steel Concrete)
None				

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SYSTEM ENGINEERING DATA

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

[illegible]

**** Submit pump curves unless previously provided or unavailable. Asterisk facilities added this year. Attach additional sheets if inadequate space is available on this page.**

If Wells are metered:

What was the total amount pumped this year?

63,957,222

What was the total amount pumped during peak month?

6,728,075

What was the total amount pumped on the peak day?

If customers are metered, what was the total amount sold in peak month?

Not Metered

Was your system designed to supply fire flows?

No

If Yes: What is current system rating?

How many times were meters read this year?

Not Applicable

During which months?

How many additional customers could be served with no system improvements except a service line and meter?

30-35

How many of those potential additions are vacant lots?

12-15

Are backbone plant additions anticipated during the coming year?

No

If Yes, attach an explanation of projects and anticipated costs!

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

Not Applicable

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SYSTEM ENGINEERING DATA

FEET OF MAINS

Pipe Size		In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
6"	7867'	2007	2006	N/A	2025
8"	4220'	2023	2021	N/A	2025
8"	2300'	2024	2022	N/A	2025

CUSTOMER STATISTICS

	Number of Customers		Thousands of Gallons Sold	
	This Year	Last Year	This Year	Last Year
Metered:	202	162	Not Metered	Not Metered
Residential				
Commercial	15	15		
Other				
Flat Rate:				
Residential				
Commercial				
Other				
Private Fire Protection				
Public Fire Protection				
Sprinkling Customers				
Municipal, Other				
Other Water Utilities				
TOTALS	217 -	177 -	-	-

CERTIFICATE

State of Idaho)
) ss
County of _____)

WE, the undersigned Jim Bernard & Melissa Bernard
and _____
of the Rocky Mountain Utility 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.

[Signature]
(Chief Officer)

[Signature]
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 2 day of July, 2020

[Signature]

NOTARY PUBLIC

My Commission Expires 9-22-27

