

ROC-W

# ***ANNUAL REPORT***

OF

Rocky Mountain Utility Company  
3894 East 200 North  
Rigby, ID 83442

**ADDRESS**

TO THE

**IDAHO PUBLIC**

**UTILITIES COMMISSION**

FOR THE

YEAR ENDED 2009

RECEIVED  
2010 APR -5 AM 8:27  
IDAHO PUBLIC  
UTILITIES COMMISSION

**ANNUAL REPORT FOR WATER UTILITIES TO  
THE IDAHO PUBLIC UTILITIES COMMISSION  
FOR THE YEAR ENDING 2009**

**COMPANY INFORMATION**

1 Give full name of utility Rocky Mountain Utility Co., Inc.  
 Telephone Area Code (208)  
 Telephone 208-745-6443  
 E-mail address Chris @ silvercreekconstruction.com  
 2 Date of Organization October 11, 2005  
 3 Organized under the laws of the state of Idaho  
 4 Address of Principal Office (number & street) 3894 East 200 North, Rigby Id 83442  
 5 P.O. Box (if applicable) N/A  
 6 City Rigby  
 7 State Idaho  
 8 Zip Code 83442  
 9 Organization (proprietor, partnership, corp.) Inc.  
 10 Towns, Counties served Rigby, Jefferson Co.

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)	<u>Jim Bernard</u>	<u>520-2580</u>
Vice President	<u>Melissa Bernard</u>	<u>745-7027</u>
Secretary	<u>Chris Wright</u>	<u>745-7099</u>
General Manager	<u>Jim Bernard</u>	<u>520-2580</u>
Complaints or Billing	<u>Chris Wright</u>	<u>745-7099</u>
Engineering	<u>Dan Sharp</u>	<u>357-0846</u>
Emergency Service	<u>Jim Bernard</u>	<u>520-2580</u>
Accounting	<u>Chris Wright</u>	<u>745-7099</u>

13 Were any water systems acquired during the year or any additions/deletions made to the service area during the year? NO  
 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 3894 East 200 North  
 City Rigby,  
 State Idaho  
 Zip 83442

NAME: Rocky Mountain Utility Company, Inc.

COMPANY INFORMATION (Cont.)

For the Year Ended 2009

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 0  
High Bills 0  
Disconnection 2

Jones, Bolt  
"

22 Number of Customers involuntarily disconnected 2

23 Date customers last received a copy of the Summary of Rules required by IDAPA 31.21.01.701? on file

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

# Rocky Mountain Utility Company, Inc.

NAME: \_\_\_\_\_

## REVENUE & EXPENSE DETAIL

For the Year Ended 2009

ACCT #	DESCRIPTION		
<b><u>400 REVENUES</u></b>			
1	460	Unmetered Water Revenue	<u>28850</u>
2	461.1	Metered Sales - Residential	_____
3	461.2	Metered Sales - Commercial, Industrial	_____
4	462	Fire Protection Revenue	_____
5	464	Other Water Sales Revenue	<u>2411</u>
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)	<u>31261</u>
9	* DEQ Fees Billed separately to customers		Booked to Acct # _____
10	** Hookup or Connection Fees Collected	<u>2250</u>	Booked to Acct # <u>464</u>
11	***Commission Approved Surcharges Collected	<u>161</u>	Booked to Acct # <u>464</u>
<b><u>401 OPERATING EXPENSES</u></b>			
12	601.1-6	Labor - Operation & Maintenance	<u>28520</u>
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	<u>5041</u>
19	618	Chemicals	_____
20	620.1-6	Materials & Supplies - Operation & Maint.	<u>1483</u>
21	620.7-8	Materials & Supplies - Administrative & General	<u>320</u>
22	631-34	Contract Services - Professional	<u>453</u>
23	635	Contract Services - Water Testing	<u>775</u>
24	636	Contract Services - Other	_____
25	641-42	Rentals - Property & Equipment	_____
26	650	Transportation Expense	<u>355</u>
27	656-59	Insurance	_____
28	660	Advertising	_____
29	666	Rate Case Expense (Amortization)	<u>1007</u>
30	667	Regulatory Comm. Exp. (Other except taxes)	_____
31	670	Bad Debt Expense	_____
32	675	Miscellaneous	<u>1340</u> <i>telephones</i>
33	Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)		<u>39294</u>

*FINCH.  
RETN EXS.*

*repair  
bank charge & office exp.*

# Rocky Mountain Utility Company, Inc.

Name: \_\_\_\_\_

## INCOME STATEMENT

For Year Ended 2009

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		<u>31261</u>
2	Operating Expenses (From Page 3, line 33)	<u>39294</u>	
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		
8	408.12 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	<u>10</u>	
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)	<u>39304</u>	
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)		<u>&lt;8043&gt;</u>
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)		<u>&lt;8043&gt;</u>
29	Gross Income (add lines 19 & 28)		
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)		<u>&lt;8043&gt;</u>

# Rocky Mountain Utility Company, Inc.

Name: \_\_\_\_\_

## ACCOUNT 101 PLANT IN SERVICE DETAIL

For Year Ended 2009

	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				
4	304	Structures and Improvements				
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				
12	320	Purification Systems				
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		<b>TOTAL PLANT IN SERVICE</b>				

(Add lines 1 - 28)

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

Nothing

Name: \_\_\_\_\_

**ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL**

For Year Ended \_\_\_\_\_

	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				
5	308	Infiltration Galleries & Tunnels				
6	309	Supply Mains				
7	310	Power Generation Equipment				
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				
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)				

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

*nothing*

# Rocky Mountain Utility Company, Inc.

Name: \_\_\_\_\_

## BALANCE SHEET

For Year Ended 2009

	<u>ASSETS</u>		Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
ACCT #	DESCRIPTION				
1	101	Utility Plant in Service (From Pg 5, Line 29)			
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			
16		Total Investments (Add lines 14 & 15)			
17	131	Cash	<4192>	3870	8062
18	135	Short Term Investments			
19	141	Accts/Notes Receivable - Customers	Ø	415	415
20	142	Other Receivables			
21	145	Receivables from Associated Companies			
22	151	Materials & Supplies Inventory			
23	162	Prepaid Expenses	2015	1008	<1007>
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		<b>Total Assets (Add lines 13, 16 &amp; 26 - 30)</b>	<2177>	5293	7470



# Rocky Mountain Utility Company, Inc.

Name: \_\_\_\_\_

## BALANCE SHEET

For Year Ended 2009

### LIABILITIES & CAPITAL

ACCT #	DESCRIPTION	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	201-3 Common Stock	100	100	—
2	204-6 Preferred Stock			
3	207-13 Miscellaneous Capital Accounts			
4	214 Appropriated Retained Earnings	(2277)	(10320)	(8043)
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		15057	15057
11	224 Other Long - Term Debt			
12	231 Accounts Payable	Ø	456	456
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	281-3 Accumulated Deferred Income Taxes			
30	Total Liabilities (Add lines 9 - 29)			
31	<b>TOTAL LIAB &amp; CAPITAL ( Add lines 8 &amp; 30)</b>	(2177)	5293	7470

\*\* Only if Commission Approved

# Rocky Mountain Utility Company, Inc.

Name: \_\_\_\_\_

## STATEMENT OF RETAINED EARNINGS

For Year Ended 2009

1	Retained Earnings Balance @ Beginning of Year	{ 2277 }
2	Amount Added from Current Year Income (From Pg 4, Line 32)	{ 8043 }
3	Other Credits to Account	_____
4	Dividends Paid or Appropriated	_____
5	Other Distributions of Retained Earnings	_____
6	Retained Earnings Balance @ End of Year	{ 10320 }

### CAPITAL STOCK DETAIL

		No. Shares Authorized	No. Shares Outstanding	Dividends Paid
7	Description (Class, Par Value etc.)			
	<i>Common Stock</i>	100	100	
	_____			
	_____			
	_____			
	_____			

### DETAIL OF LONG-TERM DEBT

	Description	Interest Rate	Year-end Balance	Interest Paid	Interest Accrued
8	_____				
	_____				
	_____				
	_____				
	_____				
	_____				
	_____				
	_____				

# Rocky Mountain Utility Company, Inc.

Name: \_\_\_\_\_

## SYSTEM ENGINEERING DATA

For Year Ended 2009

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

2 Water Supply: Well

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)
<u>ID-7260080</u>	<u>212</u>	<u>NONE</u>	<u>108,679,680</u>	<u>well</u>

3 System Storage: NONE

Storage Designation or Location	Total Capacity 000's Gal.	Usable Capacity 000's Gal.	Type of Reservoir (Elevated, Pressurized, Boosted)	Construction (Wood, Steel Concrete)

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

Name: Rocky Mountain Utility Company, Inc.

**SYSTEM ENGINEERING DATA**  
(continued)  
For Year Ended 2009

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

Designation or Location & Type of Pump**	Horse Power	Rated Capacity (gpm)	Discharge Pressure (psi)	Energy Used This Year
<u>ID-7260080</u>	<u>25</u>	<u>424</u>	<u>60</u>	<u>64624</u>

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

- 5 If Wells are metered:
  - What was the total amount pumped this year? T  
23,823,042
  - What was the total amount pumped during peak month? 4,874,160
  - What was the total amount pumped on the peak day? N/A
- 6 If customers are metered, what was the total amount sold in peak month? N/A
- 7 Was your system designed to supply fire flows?  
If Yes: What is current system rating? N/A
- 8 How many times were meters read this year? 12  
During which months? January - December
- 9 How many additional customers could be served with no system improvements except a service line and meter? 33  
How many of those potential additions are vacant lots? ALL
- 10 Are backbone plant additions anticipated during the coming year?  
If Yes, attach an explanation of projects and anticipated costs! NO
- 11 In what year do you anticipate that the system capacity (supply, storage or distribution) will have to be expanded? 2011

# Rocky Mountain Utility Company, Inc.

Name: \_\_\_\_\_

## SYSTEM ENGINEERING DATA

(continued)

For Year Ended 2009

### FEET OF MAINS

1	Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
	8"	3800 LF	2005	NONE	2009

### CUSTOMER STATISTICS

	Number of Customers		Thousands of Gallons Sold	
	This Year	Last Year	This Year	Last Year
2 Metered:				
2A Residential	NONE	_____	_____	_____
2B Commercial	NONE	_____	_____	_____
2C Industrial	NONE	_____	_____	_____
3 Flat Rate:				
3A Residential	76	47	NONE	NONE
3B Commercial	4	3	NONE	NONE
3C Industrial	NONE	_____	_____	_____
4 Private Fire Protection	NONE	_____	_____	_____
5 Public Fire Protection				
6 Street Sprinkling	NONE	_____	_____	_____
7 Municipal, Other	NONE	_____	_____	_____
8 Other Water Utilities	NONE	_____	_____	_____
TOTALS (Add lines 2 through 8)				

# CERTIFICATE

State of Idaho )  
County of Jeff. ) ss

WE, the undersigned Jim Bernard  
and Chris Wright  
of the Rocky Mountain Utility Co.  
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.

Jim Bernard  
(Chief Officer)

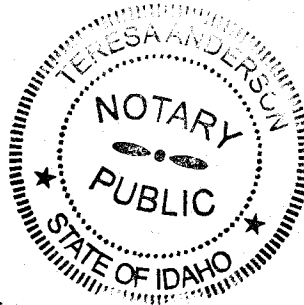
Chris Wright  
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 2 day of April, 2010

Teresa Anderson  
NOTARY PUBLIC

My Commission Expires 9-27-11



gdk/excel/jnelson/anuirpts/wtrannualrpt