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ANNUAL REPORT

IDAHO PUBLIC
UTILITIES COMMISSION

OF

NAME

JIM BERNARD
ROCKY MOUNTAIN UTILITY CO
3894 EAST 200 N
RIGBY ID 83442

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2011

ANNUAL REPORT FOR WATER UTILITIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING 2011

COMPANY INFORMATION

1 Give full name of utility Rocky Mountain Utility Co
 Telephone Area Code (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) 3865 East 12 North Suite #1
 5 P.O. Box (if applicable) _____
 6 City Rigby
 7 State Idaho
 8 Zip Code 83442
 9 Organization (proprietor, partnership, corp.) INCORP.
 10 Towns, Counties served Rigby, Jefferson Co.

New *

11 Are there any affiliated companies?
 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 Bernard	520-2580
Vice President	Melissa Bernard	745-7027
Secretary	Chris Wright	745-6443
General Manager	Jim Bernard	520-2580
Complaints or Billing	Chris Wright	745-6443
Engineering	Dan Sharp	357-0846
Emergency Service	Broc Gillstrap	520-9658
Accounting	Chris Wright	745-6443

13 Were any water systems acquired during the year or any additions/deletions made to the service area during the year?
 If yes, attach a list with names, addresses & descriptions. Explain any services provided to the utility. 91 See List *

New *

14 Where are the Company's books and records kept?
 Street Address 3865 East 12 North Suite 1 #
 City Rigby
 State Idaho
 Zip 83442

Rocky Mountain Utility Company

NAME: _____

COMPANY INFORMATION (Cont.)

For the Year Ended 2011

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

NONE

19 Has any system(s) been disapproved by the Idaho Division of Environmental Quality?

If yes, attach full explanation

NO

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

If yes, attach full explanation

NO

21 Number of Complaints received during year concerning:

Quality of Service

High Bills

Disconnection

0

0

0

22 Number of Customers involuntarily disconnected

1

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

on file

24 Did significant additions or retirements from the Plant Accounts occur during the year?

If yes, attach full explanation

and an updated system map

NO

Rocky Mountain Utility Company

NAME: _____

REVENUE & EXPENSE DETAIL

For the Year Ended 2011

ACCT #	DESCRIPTION		
<u>400 REVENUES</u>			
1	460	Unmetered Water Revenue	<u>40824</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>196</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>41020</u>
9	* DEQ Fees Billed separately to customers		Booked to Acct # _____
10	** Hookup or Connection Fees Collected	<u>98</u>	Booked to Acct # <u>464</u>
11	***Commission Approved Surcharges Collected <i>F.I.N chg.</i>	<u>98</u>	Booked to Acct # <u>464</u>
<u>401 OPERATING EXPENSES</u>			
12	601.1-6	Labor - Operation & Maintenance	<u>24278</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>6971</u>
19	618	Chemicals	_____
20	620.1-6	Materials & Supplies - Operation & Maint.	<u>618</u> <i>Repair</i>
21	620.7-8	Materials & Supplies - Administrative & General	<u>523</u> <i>office etc.</i>
22	631-34	Contract Services - Professional	<u>470</u>
23	635	Contract Services - Water Testing	<u>592</u>
24	636	Contract Services - Other	_____
25	641-42	Rentals - Property & Equipment	_____
26	650	Transportation Expense	_____
27	656-59	Insurance	<u>195</u>
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	<u>1363</u> <i>Telephone</i>
33	Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)		<u>35010</u>

Rocky Mountain Utility Company

Name: _____

INCOME STATEMENT

For Year Ended 2011

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		<u>41020</u>
2	Operating Expenses (From Page 3, line 33)	<u>35010</u>	
3	403 Depreciation Expense		
4	406 Amortization, Utility Plant Acquisition 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>35020</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>6000</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)		
29	Gross Income (add lines 19 & 28)		<u>6000</u>
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>6000</u>

Rocky Mountain Utility Company

Name: _____

ACCOUNT 101 PLANT IN SERVICE DETAIL
For Year Ended 2011

Nothing this year

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	TOTAL PLANT IN SERVICE (Add lines 1 - 28)				

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

Name: Rocky Mountain Utility Company

Nothing this part

ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL

For Year Ended 2011

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

Name: **Rocky Mountain Utility Company**

BALANCE SHEET

For Year Ended 2011

ASSETS

ACCT #	DESCRIPTION	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
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	6758	6938	180
18	135 Short Term Investments			
19	141 Accts/Notes Receivable - Customers	1289	1027	<262>
20	142 Other Receivables			
21	145 Receivables from Associated Companies			
22	151 Materials & Supplies Inventory			
23	162 Prepaid Expenses	0		
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)	8047	7965	<82>

Rocky Mountain Utility Company

Name: _____

BALANCE SHEET

For Year Ended 2011

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	(5852)	148	6000
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	13799	7717	(6082)
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	TOTAL LIAB & CAPITAL (Add lines 8 & 30)			(82)

** Only if Commission Approved

Rocky Mountain Utility Company

Name: _____

STATEMENT OF RETAINED EARNINGS

For Year Ended _____

1	Retained Earnings Balance @ Beginning of Year	5852
2	Amount Added from Current Year Income (From Pg 4, Line 32)	10000
3	Other Credits to Account	
4	Dividends Paid or Appropriated	
5	Other Distributions of Retained Earnings	
6	Retained Earnings Balance @ End of Year	148

CAPITAL STOCK DETAIL

	Description (Class, Par Value etc.)	No. Shares Authorized	No. Shares Outstanding	Dividends Paid
7	common stock	100	100	

DETAIL OF LONG-TERM DEBT

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

Rocky Mountain Utility Co.

Name: _____

SYSTEM ENGINEERING DATA

For Year Ended 2011

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

2 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)
<i>ID 7260080</i>	<i>212</i>	<i>NONE</i>	<i>108,697,680</i>	<i>Well</i>

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.)

Rocky Mountain Utility Co.

Name: _____

SYSTEM ENGINEERING DATA

(continued)

For Year Ended 2011

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>76,623 KW</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? 9829440
 - What was the total amount pumped during peak month? 1407280
 - 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? NONE

- 7 Was your system designed to supply fire flows? NO
 If Yes: What is current system rating? N/A

- 8 How many times were meters read this year? 12
 During which months? Jan - Dec
each month

- 9 How many additional customers could be served with no system improvements except a service line and meter? 18
 How many of those potential additions are vacant lots? All

- 10 Are backbone plant additions anticipated during the coming year? NO
 If Yes, attach an explanation of projects and anticipated costs!

- 11 In what year do you anticipate that the system capacity (supply, storage or distribution) will have to be expanded? 2014

Rocky Mountain Utility Co.

Name: _____

SYSTEM ENGINEERING DATA

(continued)

For Year Ended 2011

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	2011

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	89			
3B Commercial	2			
3C Industrial	/			
4 Private Fire Protection	NONE			
5 Public Fire Protection	NONE			
6 Street Sprinkling	NONE			
7 Municipal, Other	NONE			
8 Other Water Utilities				
TOTALS (Add lines 2 through 8)	91			

