

Roc-W

ANNUAL REPORT

OF

Rocky Mountain Utility Co, LLC
NAME

2 W Handmark Ln Ste 4
Rigby, Idaho 83442
ADDRESS

RECEIVED
2018 APR 23 AM 9:50
IDAHO PUBLIC
UTILITIES COMMISSION

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2017

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION					
FOR THE YEAR ENDING		December 31, 2017			
COMPANY INFORMATION					
1	Give full name of utility	Rocky Mountain utility Company, Inc			
2	Date of Organization	1996			
3	Organized under the laws of the	Idaho			
4	Address of Principal Office (number)	2 N Landmark Ln Ste 4			
5	P.O. Box (if applicable)				
6	City	Rigby			
7	State	Idaho			
8	Zip Code	83442			
9	Organization (proprietor, partnership, or	Corporation			
10	Towns, Counties served	Rigby, Jefferson County, 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 Bernard		745-6443	
	Vice President	Melissa Bernard		745-6443	
	Secretary				
	General Manager				
	Complaints or Billing	Charlotte Lees		745-6443	
	Engineering	Aspen Engineering		542-1911	
	Emergency Service	Silver Creek Const		745-7099	
	Accounting	Sheri Poulsen		522-1330	
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	2 N Landmark Ln Ste 4			
	City	Rigby			
	State	Idaho			
	Zip	83442			

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION				
NAME:		Rocky Mountain utility Company, Inc		
COMPANY INFORMATION (Cont.)			For the Year Ended	12/31/2017
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 th	No		
18	If yes:	Name of Organization		
		Name of owner or operator		
		Mailing Address		
		City		
		State		
		Zip		
			Gallons/CCF	\$Amount
		Water Purchas	N/A	
19	Has any system(s) been disapproved by the Idaho Department of Environm	NO		
	If yes, attach full explanation			
20	Has the Idaho Department of Environmental Quality recommended any improvemen	Yes		
	If yes, attach full explanation			
21	Number of Complaints received during year concerning:			
	Quality of Service		0	
	High Bills		0	
	Disconnection		0	
22	Number of Customers involunta		0	
23	Date customers last received a copy of the Summary of Rules required by IDAPA 31.1		1/22/2017	
	Attach a copy of the Summary			
24	Did significant additions or retirements from the Plant Accounts occur during the	No		
	If yes, attach full explanation and an updated system map			

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION					
NAME:		Rocky Mountain utility Company, Inc			
REVENUE & EXPENSE DETAIL				For the Year Ended	12/31/2017
	SUB ACCT	DESCRIPTION			
400 REVENUES					
1	460	Unmetered Water Revenue		47,993	
2	461.1	Metered Sales - Residential			
3	461.2	Metered Sales - Commercial, Industrial			
4	462	Fire Protection Revenue			
5	464	Other Water Sales Revenue		2,223	
6	465	Irrigation Sales Revenue			
7	466	Sales for Resale			
8	400	Total Revenue (Add Lines 1 - 7)			50,216
		(also enter result on Page 4, line 1)		Booked to Acct #	
9		* DEQ Fees Billed separately to customers		Booked to Acct #	
10		** Hookup or Connection Fees Collected		Booked to Acct #	
11		***Commission Approved Surcharges Collected			
401 OPERATING EXPENSES					
12	601.1-6	Labor - Operation & Maintenance		17,998	
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		8,654	
19	618	Chemicals			
20	620.1-6	Materials & Supplies - Operation & Maint		2,661	
21	620.7-8	Materials & Supplies - Administrative & O		5,309	
22	631-34	Contract Services - Professional		740	
23	635	Contract Services - Water Testing		2,265	
24	636	Contract Services - Other			
25	641-42	Rentals - Property & Equipment		148	
26	650	Transportation Expense			
27	656-59	Insurance		538	
28	660	Advertising		3,000	
29	666	Rate Case Expense (Amortization)			
30	667	Regulatory Comm. Exp. (Other except taxes)			
31	670	Bad Debt Expense			
32	675	Miscellaneous			
33		Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4			41,312

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION					
NAME:		Rocky Mountain utility Company, Inc			
INCOME STATEMENT				For the Year Ended	12/31/2017
	SUB ACCT	DESCRIPTION			
1		Revenue (From Page 3, line 8)		50,216	
2		Operating Expenses (From Page 3, line 33)	41,312		
3	403	Depreciation Expense	1,153		
4	406	Amortization, Utility Plant Aquisition Adj.			
5	407	Amortization Exp. - Other			
6	408.10	Regulatory Fees (PUC)			
7	408.11	Property Taxes	1,659		
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	20		
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	44,144		
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)			6,072
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)			0
29		Gross Income (add lines 19 & 28)			6,072
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)			6,072

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME:		Rocky Mountain utility Company, Inc				
ACCOUNT 101 PLANT IN SERVICE DETAIL			For the Year Ended			12/31/2017
			Balance	Added	Removed	Balance
			Beginning	During	During	End of
	SUB ACCT	DESCRIPTION	of Year	Year	Year	Year
1	301	Organization				0
2	302	Franchises and Consents				0
3	303	Land & Land Rights				0
4	304	Structures and Improvements				0
5	305	Collecting & Impounding Reservoirs				0
6	306	Lake, River & Other Intakes				0
7	307	Wells				0
8	308	Infiltration Galleries & Tunnels				0
9	309	Supply Mains				0
10	310	Power Generation Equipment				0
11	311	Power Pumping	\$ 12,919.00			12,919
12	320	Purification Systems				0
13	330	Distribution Reservoirs & Standpipes				0
14	331	Trans. & Distrib. Mains & Accessories				0
15	333	Services				0
16	334	Meters and Meter Installations				0
17	335	Hydrants				0
18	336	Backflow Prevention Devices				0
19	339	Other Plant & Misc. Equipment				0
20	340	Office Furniture and Equipment				0
21	341	Transportation Equipment				0
22	342	Stores Equipment				0
23	343	Tools, Shop and Garage Equipment				0
24	344	Laboratory Equipment				0
25	345	Power Operated Equipment				0
26	346	Communications Equipment				0
27	347	Miscellaneous Equipment				0
28	348	Other Tangible Property				0
						0
29		TOTAL PLANT	\$ 12,919.00	0	0	12,919
(Add lines 1 - 28) Enter beginning & end of year totals on Pg 7, Line 1						

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME:		Rocky Mountain utility Company, Inc				
ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL				For the Year Ended		12/31/2017
			Depreciation	Balance	Balance	Increase
			Rate	Beginning	End of	or
	SUB ACCT	DESCRIPTION	%	of Year	Year	(Decrease)
1	304	Structures and Improvements				0
2	305	Collecting & Impounding Reservoirs				0
3	306	Lake, River & Other Intakes				0
4	307	Wells				0
5	308	Infiltration Galleries & Tunnels				0
6	309	Supply Mains				0
7	310	Power Generation Equipment				0
8	311	Power Pumping	8.9%	10,037	11,190	1,153
9	320	Purification Systems				0
10	330	Distribution Reservoirs & Standpipes				0
11	331	Trans. & Distrib. Mains & Accessories				0
12	333	Services				0
13	334	Meters and Meter Installations				0
14	335	Hydrants				0
15	336	Backflow Prevention Devices				0
16	339	Other Plant & Misc. Equipment				0
17	340	Office Furniture and Equipment				0
18	341	Transportation Equipment				0
19	342	Stores Equipment				0
20	343	Tools, Shop and Garage Equipment				0
21	344	Laboratory Equipment				0
22	345	Power Operated Equipment				0
23	346	Communications Equipment				0
24	347	Miscellaneous Equipment				0
25	348	Other Tangible Property				0
26		TOTALS (Add Lines 1 - 25)		10,037	11,190	1,153
Enter beginning & end of year totals on Pg 7, Line 7						

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME:		Rocky Mountain utility Company, Inc			
BALANCE SHEET				For the Year Ended	12/31/2017
		ASSETS		Balance	Balance
				Beginning	End of
				of Year	Year
	SUB ACCT	DESCRIPTION			Increase or (Decrease)
1	101	Utility Plant in Service (From Pg 5, Line 29)		12,919	12,919
2	102	Utility Plant Leased to Others			0
3	103	Plant Held for Future Use			0
4	105	Construction Work in Progress			0
5	114	Utility Plant Aquisition Adjustment			0
6		Subtotal (Add Lines 1 - 5)		12,919	12,919
7	108.1	Accumulated Depreciation (From Pg 6, Line		10,037	11,190
8	108.2	Accum. Depr. - Utility Plant Lease to Others			0
9	108.3	Accum. Depr. - Property Held for Future Use			0
10	110.1	Accum. Amort. - Utility Plant in Service			0
11	110.2	Accum. Amort. - Utility Plant Lease to Others			0
12	115	Accumulated Amortization - Aquisition Adj.			0
13		Net Utility Plant (Line 6 less lines 7 - 12)		2,882	1,729
14	123	Investment in Subsidiaries			0
15	125	Other Investments			0
16		Total Investments (Add lines 14 & 15)			0
17	131	Cash		33,131	32,635
18	135	Short Term Investments			0
19	141	Accts/Notes Receivable - Customers		4,276	6,137
20	142	Other Receivables			0
21	145	Receivables from Associated Companies			0
22	151	Materials & Supplies Inventory			0
23	162	Prepaid Expenses			0
24	173	Unbilled (Accrued) Utility Revenue			0
25	143	Provision for Uncollectable Accounts			0
26		Total Current (Add lines 17 - 24, less line 25)		37,407	38,772
27	181	Unamortized Debt Discount & Expense			0
28	183	Preliminary Survey & Investigation Charges			0
29	184	Deferred Rate Case Expenses			0
30	186	Other Deferred Charges			0
31		Total Assets (Add lines 13, 16 & 26 - 30)		40,289	40,501
					212

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NAME:		Rocky Mountain utility Company, Inc			
BALANCE SHEET				For the Year Ended	12/31/2017
		LIABILITIES & CAPITAL		Balance	Balance
				Beginning	End of
				of Year	Year
	SUB ACCT	DESCRIPTION			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			
5	215	Unappropriated Retained Earnings		19,551	25,623
6	216	Reacquired Capital Stock			
7	218	Proprietary Capital			
8		Total Equity Capital (Add Lines 1-5+7 less 6)		19,651	25,723
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		20,638	14,778
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)		20,638	14,778
31		TOTAL LIABILITIES & CAPITAL (Add lines 1-8 + 9-29)		40,289	40,501
		** Only if Commission Approved			

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION						
NAME:	Rocky Mountain utility Company, Inc					
STATEMENT OF RETAINED EARNINGS			For the Year Ended		12/31/2017	
1	Retained Earnings Balance @ Beginning of Year					
2	Amount Added from Current Year Income (From Pg 4, Line 32)				19,551	
3	Other Credits to Account				6,072	
4	Dividends Paid or Appropriated					
5	Other Distributions of Retained Earnings					
6	Retained Earnings Balance @ End of Year				25,623	
CAPITAL STOCK DETAIL						
				No. Shares	No. Shares	Dividends
7	Description (Class, Par Value etc.)			Authorized	Outstanding	Paid
						0
DETAIL OF LONG-TERM DEBT						
			Interest	Year-end	Interest	Interest
8	Description		Rate	Balance	Paid	Accrued
	Totals			0	0	0

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION						
NAME:	Rocky Mountain utility Company, Inc					
SYSTEM ENGINEERING DATA Continued			For the Year Ended			12/31/2017
FEET OF MAINS			In Use	Installed	Abandoned	In Use
1	Pipe		Beginning	During	During	End of
	Size		Of Year	Year	Year	Year
	12 in		1996			2,017
CUSTOMER STATISTICS						
			Number of Customers		Thousands of Gallons Sold	
			This	Last	This	Last
			Year	Year	Year	Year
2	Metered:					
2A		Residential				
2B		Commercial				
2C		Industrial	N/A			
3	Flat Rate:					
3A		Residential	95			
3B		Commercial	6			
3C		Industrial				
4	Private Fire Protection					
5	Public Fire Protection					
6	Street Sprinkling					
7	Municipal, Other					
8	Other Water Utilities					
	TOTALS (Add lines 2 through 8)		101	0	0	0

