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January 9, 2010

MUR-W-10-01

IDAHO PUBLIC  
UTILITIES COMMISSION

Dear P.U.C.

I am sending my Annual report for 2008. My accountant just got it put together for me. I am also requesting a rate increase for Murray Water Works.

I have been loosing money on the system for the past five years since I purchased the system. I need to install water meters into the system to isolate water leakage as well as water usage in the summer. I have had people abusing the water usage with broken water lines they knew was leaking and never fixed. Last year I had to hire a leak detector from Spokane Washington to find a leak that a customer knew was leaking at a cost of \$1,000.00 to the company. I also have invested \$15,000 as well as 360 hrs. of labor installing the new water main through Murray. With out a rate increase I will never recoupe my investment.

I have looked into other water company's rates in the area and have found they are \$45.00 for a 3/4 inch line. They are also metered, so that rate increases in the summer. I have two homes in the East Shoshone water district, and the rate is \$42.50. I am sending copies of their bills. I am requesting that the rate increase to \$40.00 per month. I have never been able to pay my self for running the company and I am intitled to some kind of salary. I also need to invest in machinery to do upkeep on the system. My backhoe has lost the transmittion. The cost of replacement is \$2,000 plus labor to repair. When I purchased the system my power bill was \$45.00 to \$50.00 per month. My power for 2008 was \$1813.00. The company water testing has gone from \$10.00 to \$15.00 per sample. The taxes have also gone up.

I also would like to request some rule changes. 1. New customer hookup fees to be increased from \$800.00 to \$2,000 plus parts and labor to install. Other companies like Central Shoshone are \$6700.00. I think that new customers should help out with the investment that has been made into the system.

# 2. For customers on the system that are not using water there should be a \$5.00 a month charge to help maintain the system. If they do not pay the minimum for 3 months they will loose there hookup. # 3. The fees for commursial buildings to be \$60.00 per month for 1 inch line. For a 2 inch line the fee to be \$75.00.

#4. The shut off and on fee to be raised to \$50.00 from April 1 to Oct 1. From Nov 1 to March 31 to be & 75.00. 1/10/2010



EAST SHOSHONE COUNTY WATER DISTRICT  
 606 CEDAR ST. WALLACE, ID 83873  
 (208) 752-1174

EAST SHOSHONE COUNTY  
 WATER DISTRICT

PRESORTED  
 FIRST CLASS MAIL  
 US POSTAGE  
 PAID  
 Permit No. 20  
 WALLACE, ID

RETURN SERVICE REQUESTED

BILLING PERIOD 11/01/09 THRU 11/30/09

PLEASE RETURN THIS PORTION WITH PAYMENT

BILLING DATE 12/01/09

\*DATE DEL FOR CURR CHG ONLY

SERVICE ADDRESS FIRST ST. 212

BILLING DATE	DATE DELINQUENT	ACCOUNT NUMBER
12/01/09		021350.0
METER READINGS		CONSUMPTION
PRESENT	PREVIOUS	
2859	2840	19
WATER		42.50
Previous Balance		13.00-
Total Due		29.50

ACCOUNT NUMBER	BALANCE DUE
021350.0	29.50

LISH, ARLEN & NANCY  
 410 VALLEY VIEW  
 KINGSTON ID  
 83839

EAST SHOSHONE COUNTY WATER DISTRICT  
 606 CEDAR ST. WALLACE, ID 83873  
 (208) 752-1174

EAST SHOSHONE COUNTY  
 WATER DISTRICT

PRESORTED  
 FIRST CLASS MAIL  
 US POSTAGE  
 PAID  
 Permit No. 20  
 WALLACE, ID

RETURN SERVICE REQUESTED

BILLING PERIOD 11/01/09 THRU 11/31/09

PLEASE RETURN THIS PORTION WITH PAYMENT

BILLING DATE 11/02/09

\*DATE DEL FOR CURR CHG ONLY

SERVICE ADDRESS FIRST ST. 212

BILLING DATE	DATE DELINQUENT	ACCOUNT NUMBER
11/02/09		021350.0
METER READINGS		CONSUMPTION
PRESENT	PREVIOUS	
2840	2821	19
WATER		42.50
Previous Balance		55.50-
Total Due		13.00-

ACCOUNT NUMBER	BALANCE DUE
021350.0	13.00-

LISH, ARLEN & NANCY  
 410 VALLEY VIEW  
 KINGSTON ID  
 83839



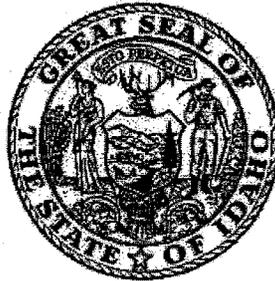




Company Number 04100921

## 04-Water Distribution OPERATOR STATEMENT

### MURRAY WATER WORKS SYSTEMS



Under the penalties of perjury, I hereby certify that this statement has been prepared under my direction and supervision from the original books and records of said company and that the facts, statements, and schedules in this statement are true, correct, and complete to the best of my knowledge.

Signature

Date

1-10-2010

Printed Name and Title

Arlen Lish  
OWNER

Telephone Number

208-682-3598

## COMPANY INFORMATION

### Appraisal Tax Representative

Representative (This person will receive the appraisal and all appraisal correspondence.) <i>Arlen Lish</i>		
Title <i>OWNER</i>		
Mailing Address		
Address Line 1 <i>P.O. Box 117 Kingston, Id 83839</i>		
Address Line 2		
City <i>Kingston</i>	State <i>Idaho</i>	Zip Code <i>83839</i>
Country (if not in the U.S.)		Federal Employer Identification Number <i>518-58-1319</i>
E-Mail Address <i>alish@localnet.com</i>		
Telephone Number <i>208-682-3548</i>	Fax Number <i>208-682-3548</i>	

### Mapping and Tax Code Area Representative

Representative (This person will receive the tax code area mapping information.) <i>Arlen Lish</i>	
Title <i>owner</i>	
E-Mail Address <i>alish@localnet.com</i>	
Telephone Number <i>208-682-3548</i>	Fax Number <i>208-682-3548</i>

### Tax Bill Representative

Representative (This person will receive the tax bill.) <i>Arlen Lish</i>	
Title <i>owner</i>	
E-Mail Address <i>alish@localnet.com</i>	
Telephone Number <i>208-682-3548</i>	Fax Number <i>208-682-3548</i>

Company Number:

## Water Distribution Industry Operator Statement

Company Name: Murray Water Works



Under the penalties of perjury, I hereby certify that this statement has been prepared under my direction and supervision from the original books and records of said company and that the facts, statements, and schedules in this statement are true, correct, and complete to the best of my knowledge.

Signature

A handwritten signature in cursive script, appearing to read "Arlen Lish".

Date

1-12-2010

Printed name and title

Arlen Lish owner

Telephone number

208-682-3596

## HISTORY OF COMPANY

Full title of company Murray Water Works

Period covered by this report Jan 1, 2008 to December 31, 2008

Location of principal office Box 117, Kingston Id 83839

Date when company was originally organized 1884

Date of any reorganization or consolidation \_\_\_\_\_

Date when company began rendering service 1884

Name of parent company, if any N/A

Name of companies owned, controlled, or operated N/A

Names of Idaho counties in which you operate Shoshone

Customers by Class

	2009	2008
Class	Number of Customers Current Year	Number of Customers Last Year
Residence		32
Commercial	3	3
Industrial		
Other - Fire Protection, etc.		

**IMPORTANT CHANGES DURING THE YEAR**

26 Full Time  
9 Part Time

# BALANCE SHEET

	Acct. No.	Beginning of Year	Close of Year	Increase or Decrease	
<b>Assets</b>					
1	Utility Plant in Service	101	79,505	85,884	6,379
2	Utility Plant Leased to Others	102			
3	Plant Held for Future Use	103			
4	Construction Work in Progress	105			
5	Utility Plant Acquisition Adjustment	114			
6	<b>Subtotal (Lines 1 thru 5)</b>		79,505	85,884	6,379
7	Accumulated Depreciation	108.1	19,287	21,927	2,640
8	Accumulated Depreciation - Utility Plant Leased to Others	108.2			
9	Accumulated Depreciation - Property Held for Future Use	108.3			
10	Accumulated Amortization - Utility Plant in Service	110.1			
11	Accumulated Amortization - Utility Plant Leased to Others	110.2			
12	Accumulated Amortization - Acquisition Adjustment	115			
13	<b>Net Utility Plant (Line 6 less lines 7 thru 12)</b>		60,218	63,957	3,739
14	Investment in Subsidiaries	123			
15	Other Investments	125			
16	<b>Total Investments (Add lines 14 &amp; 15)</b>				
17	Cash	131	1,133	781	(352)
18	Short Term Investments	135			
19	Accounts/Notes Receivable - Customers	141	1,294	1,067	(227)
20	Other Receivables	142			
21	Receivables from Associated Companies	145			
22	Materials & Supplies Inventory	151			
23	Prepaid Expenses	162			
24	Unbilled (Accrued) Utility Revenue	173			
25	Provision for Uncollectable Accounts	143			
26	<b>Total Current Assets (Add lines 17 thru 24 less line 25)</b>		2,427	1,848	(579)
27	Unamortized Debt Discount & Expense	181			
28	Preliminary Survey & Investigation Charges	183			
29	Deferred Rate Case Expenses	184			
30	Other Deferred Charges	186			
31	<b>Total Assets (Add lines 13, 16, and 26 thru 30)</b>		62,645	65,805	3,160

# BALANCE SHEET

	Acct No.	Beginning of Year	Close of Year	Increase or Decrease	
<b>Equity</b>					
1	Common Stock	201-3			
2	Preferred Stock	204-6			
3	Miscellaneous Capital Accounts	207-13			
4	Appropriated Retained Earnings	214			
5	Unappropriated Retained Earnings	215			
6	Reacquired Capital Stock	216			
7	Proprietary Capital	218	60,412	65,805	5393
8	<b>Total Equity Capital (Add lines 1 thru 7)</b>		60,412	65,805	5393
9	Bonds	221-2			
10	Advances from Associated Companies	223			
11	Other Long-Term Debt	224			
12	Accounts Payable	231			
13	Notes Payable	232	2233	-0-	(2233)
14	Accounts Payable - Associated Companies	233			
15	Customer Deposits (Refundable)	235			
16	Accrued Other Taxes Payable	236.1			
17	Accrued Income Taxes Payable	236.1			
18	Accrued Taxes - Non-Utility	236.2			
19	Accrued Debt, Interest, & Dividends Payable	237.4			
20	Miscellaneous Current & Accrued Liabilities	241			
21	Unamortized Debt Premium	251			
22	Advances for Construction	252			
23	Accumulated Amortization for Advances for Construction				
24	Other Deferred Liabilities	253			
25	Accumulated Investment Tax Credits - Utility	255.1			
26	Accumulated Investment Tax Credits - Non-Utility	255.2			
27	Operating Reserves	261-5			
28	Contributions in Aid of Construction	271			
29	Accumulated Amortization of Contribution in Aid of Construction	272			
30	Accumulated Deferred Income Taxes	281-3			
31	<b>Total Liabilities (Add lines 9 thru 30)</b>		2233	-0-	(2233)
32	<b>Total Liabilities and Capital (Add lines 8 &amp; 31)</b>		62,645	65,805	3160

## REVENUE & EXPENSE DETAIL

	Description	Acct. No.	Amount
<b>REVENUE</b>			
1	Total Operating Revenue	400	14,314
2	DEQ Fees Billed Separately to Customers		
3	Hookup or Connection Fees Collected		
4	Commission Approved Surcharges Collected		
<b>OPERATING EXPENSES</b>			
5	Labor - Operation & Maintenance	601.1-6	
6	Labor - Customer Accounts	601.7	
7	Labor - Administrative & General	601.8	
8	Salaries - Officers & Directors	603	
9	Employee Pensions & Benefits	604	
10	Purchased Water	610	
11	Purchased Power & Fuel for Power	615-16	1813
12	Chemicals (Includes Chemical Container Deposits)	618	
13	Materials & Supplies - Operation & Maintenance (Includes Postage)	620.1-6	1028
14	Materials & Supplies - A&G, Customer Care (Includes Postage)	620.7-8	256
15	Contract Services - Professional Accounting, Legal, & Management Fees	631-34	1055
16	Contract Services - Water Testing	635	50
17	Contract Services - Other	636	
18	Rentals - Property & Equipment	641-42	
19	Transportation Expense	650	1729
20	Insurance	656-59	491
21	Advertising	660	142
22	Rate Case Expense	666	
23	Regulatory Commission Expense	667	
24	Bad Debt Expense	670	
25	Miscellaneous <i>Repairs</i>	675	2386
26	<b>Total Operating Expenses (Add Lines 5 thru 25)</b>	401	8950
<b>OTHER TAXES OR FEES</b>			
	List of Taxes or Fees	Current Year	Amount of Increase or Decrease From Preceding Year
27	Real & Personal Property Tax	177	
28	Idaho State Income Tax		
29	Payroll Tax		
30	State Corporation License Fees		
31	Idaho Public Utilities Fees	1210	
32	Other Fees		

## REVENUE & EXPENSE DETAIL (continued)

Acct. No.	Description	Amount
1 403	Depreciation Expense	2640
2 406	Amortization - Utility Plant Acquisition Adjustment	
3 407	Amortization Expenses - Other Utility Plant	
4 408.10	Regulatory Fees (PUC)	
5 408.11	Property Taxes	
6 408.12	Payroll Taxes	
7 408.13	Other Taxes:	303
8	Idaho Sales & Use Tax	
9	Taxes Paid on CIAC	
10 409.10	Federal Income Taxes	
11 409.11	State Income Taxes	
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	<b>Total Expenses From Operations Before Interest (Add line 26 from page 6 and lines 1 thru 15.)</b>	11,893
17 413	Income From Utility Plant Leased to Others	
18 414	Gains (Losses) From Disposition of Utility Plant	
19	<b>Net Operating Income (Add line 1 from page 6 and lines 17 and 18 less line 16.)</b>	2421
20 415	Revenues, Merchandizing, Jobbing, and Contract Work	
21 416	Expenses, Merchandizing, Jobbing, and Contracts	
22 419	Interest and Dividend Income - Other	
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	
28 427.2	Interest Expense on Long-Term Debt	
29 427.5	Other Interest Charges	84

## UTILITY PLANT ACCOUNTS FOR RATE BASE

Acct. No.	Classification	(A) Balance at Beginning of Year	(B) Added During Year	(C) Withdrawn During Year	(D) Balance at End of Year
1	301 Organization				
2	302 Franchise & Consents				
3	303 Land & Land Rights				
4	304 Structures & Improvements				
5	305 Reservoirs & Standpipes				
6	306 Lake, River, & Other Intakes				
7	307 Wells				
8	311 Power Pumping Equipment				
9	320 Purification System				
10	331 Transmission & Distribution Mains				
11	333 Services				
12	334 Meters				
13	335 Hydrants				
14	340 Office Furniture & Equipment				
15	341 Transportation Equipment				
16	343 Shop Equipment & Tools				
17	348 Other Tangible Plant				
18	Intangible Personal Property				
19	<b>Total Beginning of Year</b> (Lines 1 through 18, column A)				
20	<b>Total Added During Year</b> (Lines 1 through 18, column B)				
21	<b>Total Withdrawn During Year</b> (Lines 1 through 18, column C)				
22	<b>Total End of Year</b> (Lines 1 through 18, column D)				

## UTILITY PLANT ACCOUNTS FOR CIAC

Acct. No.	Classification	(A) Balance at Beginning of Year	(B) Added During Year	(C) Withdrawn During Year	(D) Balance at End of Year
1	301 Organization				
2	302 Franchise & Consents				
3	303 Land & Land Rights				
4	304 Structures & Improvements				
5	305 Reservoirs & Standpipes				
6	306 Lake, River, & Other Intakes				
7	307 Wells				
8	311 Power Pumping Equipment				
9	320 Purification System				
10	331 Transmission & Distribution Mains				
11	333 Services				
12	334 Meters				
13	335 Hydrants				
14	340 Office Furniture & Equipment				
15	341 Transportation Equipment				
16	343 Shop Equipment & Tools				
17	348 Other Tangible Plant				
18	Intangible Personal Property				
19	<b>Total Beginning of Year</b> (Lines 1 through 18, column A)				
20	<b>Total Added During Year</b> (Lines 1 through 18, column B)				
21	<b>Total Withdrawn During Year</b> (Lines 1 through 18, column C)				
22	<b>Total End of Year</b> (Lines 1 through 18, column D)				

## EXEMPTIONS

The following items are exempt. Show the value for each applicable item and explain how you determined the value. In all instances you must show **depreciated** or **amortized** values. Attach a separate page for calculations, if needed.

	Value	Calculation (Include account number or detailed description.)
A. Licensed Vehicles (§63-602J) (Include only vehicles licensed in Idaho.)		
B. Pollution Control (§63-602P) (Include only pollution control equipment in Idaho.) <b>Property Tax Rule 619: You must file the completed declaration by March 15, 2007.</b>		
C. Intangible Personal Property (§63-602L and Property Tax Rule 615)		
Contracts and Contract Rights		
Copyrights		
Custom Computer Programs (See general instructions, page 1, item 7.)		
Customer Lists		
Franchises		
Goodwill		
Licenses		
Patents		
Rights-of-way that are possessory only and not accompanied by title		
Trademarks		
Trade Secrets		
D. Others (Include itemized list, values, and provide legal and factual basis for exemption.)		

Check the preferred option to remove intangible personal property from the appraised value.

- Option A. Value of exempt intangible personal property is subtracted out at the system level.
- Option B. Value of exempt intangible personal property is subtracted out at the state level.
- Option C. Value of exempt intangible personal property is excluded from the value using valuation models which value only the nonexempt assets.

## PROPERTY NOT APPORTIONED (SITUS)

Report information by the uniform tax code area system as prescribed by the Idaho State Tax Commission.

County	Tax Code Area Number	Description of Property	Undepreciated Investment <sup>1</sup> (Round to the nearest dollar.)

<sup>1</sup>Report undepreciated investment in situs property including microwaves and/or radio relay stations.

## MILEAGE BY TAX CODE AREA

Report information by the uniform tax code area system as prescribed by the Idaho State Tax Commission.

<b>County</b> (List in alpha order.)	<b>Tax Code Area Number</b> (List in numerical order within county.) (One total per code area per county) <sup>1</sup>	<b>3" Equivalent Pipeline Mileage</b> (Carry to two decimal places.) <sup>2</sup>

<sup>1</sup> Please put counties in alphabetical order and the tax code areas in numerical order. Please list only one total per tax code area.

<sup>2</sup> 3" Equivalent Basis: 1"=0.33, 2"=0.66, 3"=1.00, 6"=2.00, 12"=4.00, 24"=8.00, etc.

## IDAHO DECLARATION OF LEASED MACHINES AND EQUIPMENT

County	Tax Code Area Number	Name of Leasing Company	Number of Units	Description of Equipment Leased	Year Built	Original Cost (New)	Tax Commission Use Only Market Value
				N/A			

**SYSTEM DECLARATION OF LEASED PROPERTY  
NONCAPITALIZED LEASES**

(Furnish copies of all leases.)

Location of Property	Leased From	Description of Property	Year Built	Original Cost (New)	Rental Expense
				N/A	