

MNV-W

# ANNUAL REPORT

OF

MORNINGVIEW WATER COMPANY

NAME

PO BOX 598, RIGBY, ID 83442

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2020

IDAHO PUBLIC  
UTILITIES COMMISSION

2021 MAY 14 PM 12:01

RECEIVED

**ANNUAL REPORT FOR WATER UTILITIES TO  
THE IDAHO PUBLIC UTILITIES COMMISSION  
FOR THE YEAR ENDING December 31, 2020**

**COMPANY INFORMATION**

1 Give full name of utility Morningview Water Company  
 Telephone Area Code (208) 522-1300  
 E-mail address scott1@fallswater.com  
 2 Date of Organization 4/17/1990  
 3 Organized under the laws of the state of Idaho  
 4 Address of Principal Office (number & street) 3990 E 200 N  
 5 P.O. Box (if applicable) PO BOX 598  
 6 City Rigby  
 7 State Idaho  
 8 Zip Code 83442  
 9 Organization (proprietor, partnership, corp.) Corporation  
 10 Towns, Counties served Rigby, Jefferson County

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)	Nolan Gneiting	208-745-0029
Vice President		
Secretary		
General Manager		
Complaints or Billing	David Reading	208-745-0029
Engineering		
Emergency Service		
Accounting		

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 3990 E 200 N  
 City Rigby  
 State Idaho  
 Zip 83442

NAME: Falls Water Co., Inc.

COMPANY INFORMATION (Cont.)

For the Year Ended December 31, 2020

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? May 2020

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

NAME: Falls Water Co., Inc.

**REVENUE & EXPENSE DETAIL**

For the Year Ended December 31, 2020

ACCT #	DESCRIPTION		
<b><u>400 REVENUES</u></b>			
1	460	Unmetered Water Revenue	-
2	461.1	Metered Sales - Residential	100,740
3	461.2	Metered Sales - Commercial, Industrial	-
4	462	Fire Protection Revenue	-
5	464	Other Water Sales Revenue	105
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)	100,845
9	* DEQ Fees Billed separately to customers		Booked to Acct # _____
10	** Hookup or Connection Fees Collected		Booked to Acct # _____
11	***Commission Approved Surcharges Collected		Booked to Acct # _____
<b><u>401 OPERATING EXPENSES</u></b>			
12	601.1-6	Labor - Operation & Maintenance	9,180
13	601.7	Labor - Customer Accounts	-
14	601.8	Labor - Administrative & General	18,660
15	603	Salaries, Officers & Directors	-
16	604	Employee Pensions & Benefits	-
17	610	Purchased Water	-
18	615-16	Purchased Power & Fuel for Power	19,533
19	618	Chemicals	-
20	620.1-6	Materials & Supplies - Operation & Maint.	3,177
21	620.7-8	Materials & Supplies - Administrative & General	2,943
22	631.3-4	Contract Services - Professional	9,424
23	635	Contract Services - Water Testing	370
24	636	Contract Services - Other	755
25	641-42	Rentals - Property & Equipment	946
26	650	Transportation Expense	897
27	656-59	Insurance	2,024
28	660	Advertising	-
29	666	Rate Case Expense (Amortization)	-
30	667	Regulatory Comm. Exp. (Other except taxes)	-
31	670	Bad Debt Expense	99
32	675	Miscellaneous	632
33	<b>Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)</b>		68,640

Name: Falls Water Co., Inc.

**INCOME STATEMENT**

For Year Ended December 31, 2020

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		100,845
2	Operating Expenses (From Page 3, line 33)	68,640	
3	403 Depreciation Expense	42,129	
4	406 Amortization, Utility Plant Aquisition Adj.		
5	407 Amortization Exp. - Other		
6	408.10 Regulatory Fees (PUC)	-	
7	408.11 Property Taxes	2,727	
8	408.12 Payroll Taxes	2,450	
9A	408.13 Other Taxes (list)		
9B	<u>Bonneville-Jefferson Water Distr 120</u>	306	
9C			
9D			
10	409.10 Federal Income Taxes	-	
11	409.11 State Income Taxes	61	
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)	116,314	
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)		(15,469)
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)		(15,469)
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)		(15,469)

Name: Falls Water Co., Inc.

**ACCOUNT 101 PLANT IN SERVICE DETAIL**  
For Year Ended December 31, 2020

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	49,338	-	-	49,338
5 305	Collecting & Impounding Reservoirs	-	-	-	-
6 306	Lake, River & Other Intakes	-	-	-	-
7 307	Wells	77,447			77,447
8 308	Infiltration Galleries & Tunnels	-	-	-	-
9 309	Supply Mains	93,773	-	-	93,773
10 310	Power Generation Equipment	55,362	-	-	55,362
11 311	Power Pumping Equipment	131,691	-	-	131,691
12 320	Purification Systems	-	-	-	-
13 330	Distribution Reservoirs & Standpipes	-	-	-	-
14 331	Trans. & Distrib. Mains & Accessories	-	-	-	-
15 333	Services	-	-	-	-
16 334	Meters and Meter Installations	64,372	-	-	64,372
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	6,504	-	-	6,504
28 348	Other Tangible Property	-	-	-	-
29	<b>TOTAL PLANT IN SERVICE</b>	<b>478,487</b>	-	-	<b>478,487</b>

(Add lines 1 - 28)

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

Name: Falls Water Co., Inc.

**ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL**

For Year Ended December 31, 2020

SUB ACCT #	DESCRIPTION	Depreciation Rate %	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1 304	Structures and Improvements		4,935	7,763	2,828
2 305	Collecting & Impounding Reservoirs				
3 306	Lake, River & Other Intakes				
4 307	Wells		10,843	17,060	6,217
5 308	Infiltration Galleries & Tunnels				
6 309	Supply Mains		6,050	9,813	
7 310	Power Generation Equipment		19,376	30,487	11,111
8 311	Power Pumping Equipment		23,048	36,260	13,212
9 320	Purification Systems		-		-
10 330	Distribution Reservoirs & Standpipes				
11 331	Trans. & Distrib. Mains & Accessories		-		-
12 333	Services				
13 334	Meters and Meter Installations		6,437	10,128	3,691
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		2,275	3,582	1,307
25 348	Other Tangible Property		-	-	-
26	TOTALS (Add Lines 1 - 25)		72,964	115,093	38,366

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

Name: Falls Water Co., Inc.

**BALANCE SHEET**

For Year Ended December 31, 2020

		<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)	478,487	478,487	-
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)	478,487	478,487	-
7	108.1	Accumulated Depreciation (From Pg 6, Line 26)	72,964	115,093	42,129
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)	405,523	363,394	(42,129)
14	123	Investment in Subsidiaries			
15	125	Other Investments			
16		Total Investments (Add lines 14 & 15)			
17	131	Cash	5,498	16,204	10,705
18	135	Short Term Investments			
19	141	Accts/Notes Receivable - Customers	9,538	14,895	5,357
20	142	Other Receivables	179	-	(179)
21	145	Receivables from Associated Companies			
22	151	Materials & Supplies Inventory			
23	162	Prepaid Expenses			
24	173	Unbilled (Accrued) Utility Revenue			
25	143	Provision for Uncollectable Accounts			
26		Total Current (Add lines 17 -24 less line 25)	15,215	31,098	15,883
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>	<b>420,738</b>	<b>394,492</b>	<b>(26,246)</b>



Name: Falls Water Co., Inc.

**BALANCE SHEET**

For Year Ended December 31, 2020

**LIABILITIES & CAPITAL**

ACCT #	DESCRIPTION	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	201-3 Common Stock			
2	204-6 Preferred Stock			
3	207-13 Miscellaneous Capital Accounts	38,031	38,031	
4	214 Appropriated Retained Earnings			
5	215 Unappropriated Retained Earnings	(157,000)	(172,469)	(15,469)
6	216 Reacquired Capital Stock			
7	218 Proprietary Capital			
8	Total Equity Capital (Add Lines 1-5+7 less line 6)	(118,969)	(134,438)	(15,469)
9	221-2 Bonds			
10	223 Advances from Associated Companies			
11	224 Other Long - Term Debt	499,531	488,753	(10,778)
12	231 Accounts Payable	1,207	1,208	1
13	232 Notes Payable	38,969	38,969	-
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)	539,707	528,930	(10,777)
31	<b>TOTAL LIAB &amp; CAPITAL ( Add lines 8 &amp; 30)</b>	<b>420,738</b>	<b>394,492</b>	<b>(26,246)</b>

**\*\* Only if Commission Approved**



Name: Falls Water Co., Inc.

**SYSTEM ENGINEERING DATA**

For Year Ended December 31, 2020

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)
Well #1 - 30 hp 1.64 Acre well lot Div #3	400-500	NONE		WELL
Well #2 - 7 hp well lot Div #3	120-130	NONE		WELL
ONE FLOW METER FOR BOTH WELLS			681,602	
Well #3 - Div #4 on 178 North	600-900	NONE	48,669,711	WELL

3 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				

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

Name: Falls Water Co., Inc.

**SYSTEM ENGINEERING DATA  
(continued)**

For Year Ended December 31, 2020

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
Well #1 - 30 hp 1.64 Acre well lot Div #3	30	400-500	40-60	
Well #2 - 7 hp well lot Div #3	7	120-130	40-60	
SUBTOTAL OF ABOVE	The above are all on one Power Meter Totaling			20,978
Well #3 - Div #4 on 178 North	50	600-900	70-80	179556

**\*\* 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? 49,351,313
  - What was the total amount pumped during peak month? 9,390,491
  - What was the total amount pumped on the peak day? 1,265,053
- 6 If customers are metered, what was the total amount sold in peak month? 8,313,000
- 7 Was your system designed to supply fire flows? No  
**If Yes:** What is current system rating? \_\_\_\_\_
- 8 How many times were meters read this year? 12  
 During which months? January through December
- 9 How many additional customers could be served with no system improvements except a service line and meter? 26  
 How many of those potential additions are vacant lots? 26
- 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? Unknown

Name: Falls Water Co., Inc.

**SYSTEM ENGINEERING DATA  
(continued)**

For Year Ended December 31, 2020

**FEET OF MAINS**

1	Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
	4"	2,110	-	-	2,110
	6"	9,447	-	-	9,447

**CUSTOMER STATISTICS**

		<u>Number of Customers</u>		<u>Thousands of Gallons Sold</u>	
		<u>This Year</u>	<u>Last Year</u>	<u>This Year</u>	<u>Last Year</u>
2	Metered:				
2A	Residential	126	118	33,474	29,721
2B	Commercial	N/A	N/A	N/A	N/A
2C	Industrial	N/A	N/A	N/A	N/A
3	Flat Rate:				
3A	Residential	N/A	N/A	N/A	N/A
3B	Commercial	N/A	N/A	N/A	N/A
3C	Industrial	N/A	N/A	N/A	N/A
4	Private Fire Protection	N/A	N/A	N/A	N/A
5	Public Fire Protection	N/A	N/A	N/A	N/A
6	Street Sprinkling	N/A	N/A	N/A	N/A
7	Municipal, Other	N/A	N/A	N/A	N/A
8	Other Water Utilities	N/A	N/A	N/A	N/A
	<b>TOTALS (Add lines 2 through 8)</b>	<b>126</b>	<b>118</b>	<b>33,474</b>	<b>29,721</b>

# CERTIFICATE

State of Idaho )  
 ) ss  
County of Bonneville )

WE, the undersigned Nolan Gneiting, President, Morningview Company,  
and Nolan Gneiting, Officer in Charge of Accounts, Morningview Water Company, 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.

*Nolan Gneiting*  
\_\_\_\_\_  
(Chief Officer)

*Nolan Gneiting*  
\_\_\_\_\_  
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 11 day of May, 2021

*Kelli L Tracy*  
\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires 4-12-23



gdk/excel/jnelson/anulrpts/wtrannualrpt

Morning View Water Co. 3996 E 200 N PO Box 598 Rigby, ID 83442 208 745-0029

**Summary of Rules and Regulations of the Idaho Public Utilities Commission Governing Customer Relations of Natural Gas, Electric, and Water Public Utilities.**

A utility may terminate service to a customer without his/her permission after adequate notice for the following reasons:

1. Failure to pay an undisputed past due bill or abide by the terms of a payment arrangement.
2. Misrepresentation of identity for the purpose of obtaining service.
3. Denying or willfully preventing access to the meter or the utility easement or tampering with the meter.
4. Non sufficient funds check.
5. Willful waste of service.

**A utility may deny or terminate service without prior notice to the customer or applicant and without his/her permission for one or more of the following reasons:**

1. A situation exists that is immediately dangerous to life, physical safety or property.
2. The utility is ordered to terminate service by any court, the Commission or other authorized authority.
3. The service is obtained, diverted or used without the authorization or knowledge of the utility.
4. The utility has made a diligent attempt to notify customer of termination, but has been unable to make contact.

**Late fees, Returned check fees and Notification of Termination**

1. A billing will be considered past due at the next month's billing. A 1% late charge will be billed at that time based on the outstanding balance.
2. A \$ 20. fee will be charged for every returned check.
3. A written notice of termination must be mailed at least seven (7) days before the proposed termination date.
4. At least twenty four(24) hours before the service is terminated, another attempt shall be made to contact the customer in person or by telephone.
5. If service is not terminated within twenty one (21) calendar days after the proposed termination date, another seven(7) day and twenty four(24) hour notice is required.
6. No additional notice is required if upon receipt of a termination notice the customer make a payment arrangement and fails to keep it, or when a payment is made with a returned check.

**When Termination is not allowed.**

1. The unpaid bill totals less than fifty dollars(\$50) or two (2) months service, whichever is less.
2. The unpaid bill is for service to another customer.
3. The unpaid bill results from the purchase of non-utility goods or services.
4. Terminations are not allowed on Friday, Saturday, Sunday, legal holidays, the day preceding legal holidays, or at any time when the company is not open for business.

**Medical Emergency**

If the customer or a member of the household is seriously ill or has a medical emergency, the utility will postpone termination of service for thirty(30) days if a written certificate signed by a licensed physician or public health official is received.

An informal or formal complaint concerning the termination may be filed directly with the utility. If the customer is dissatisfied with the proposed resolution of the complaint, they may contact the Consumer Assistance staff by mail at the Idaho Public Utilities Commission, PO Box 83720, Boise, ID 83720-0074, or by telephone at 800-432-0369, or online at <http://www.puc.idaho.gov/>.

**Complete sets of customer rules and regulations are on file with Morning View Water Company and the Idaho Public Utilities Commission**

Jan 2017

Signature Hepler Frost Date \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

Sample letter 2000  
revised