

MSW-W

ANNUAL REPORT

OF

Mayfield Springs Water Company, Inc
NAME

mailing: P.O. Box 344 Meridian, ID 83680

physical: 2463 E Gala Ste 120 Meridian, ID 83642
ADDRESS

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IDAHO PUBLIC
UTILITIES COMMISSION

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2018

**ANNUAL REPORT FOR WATER UTILITIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING 12/31/2018**

COMPANY INFORMATION

- 1 Give full name of utility Mayfield Springs Water Company, Inc
- Telephone Area Code () (208) 888-9946
- E-mail address larry@westparkco.com
- 2 Date of Organization April 2, 2007
- 3 Organized under the laws of the state of Idaho
- 4 Address of Principal Office (number & street) 2463 E. Gala Ste 120
- 5 P.O. Box (if applicable) P.O. Box 344
- 6 City Meridian,
- 7 State ID
- 8 Zip Code 83680
- 9 Organization (proprietor, partnership, corp.) Corporation
- 10 Towns, Counties served Kuna, Ada, Arrowrock subdivision only

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>Gregory B. Johnson</u>	<u>(208) 888-9946</u>
Vice President		
Secretary	<u>Lawrence C. Squires</u>	<u>(208) 854-7355</u>
General Manager		
Complaints or Billing	<u>Lawrence C. Squires</u>	<u>(208) 854-7355</u>
Engineering		
Emergency Service	<u>Tom Mehiel</u>	<u>(208) 941-5989</u>
Accounting	<u>Lawrence C. Squires</u>	<u>(208) 854 7355</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 Principal office (see above)
 City _____
 State _____
 Zip _____

NAME: Mayfield Springs Water Company, Inc

COMPANY INFORMATION (Cont.)

For the Year Ended 12/31/2018

15 Is the system operated or maintained under a service contract? Yes

16 **If yes:** With whom is the contract? Valley Hydro
When does the contract expire? month to month
What services and rates are included? system maintenance and operations

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 0

22 Number of Customers involuntarily disconnected 0

23 Date customers last received a copy of the Summary of Rules required by IDAPA 31.21.01.701? 4/17/18

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

Mayfield Springs Water Company, Inc.
PO Box 344, Meridian, ID 83680
208-888-9946 fax 208-888-9947

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 when payment is made with a written check or electronic payment drawn on an account with insufficient funds.
2. Failure to make security deposit where it is required.
3. Failure to abide by terms of a payment arrangement.
4. Customer or applicant misrepresented their identity for the purpose of obtaining utility service.
5. Customer or applicant denied or prevented the utility's access to the meter.
6. Willful waste of service through improper equipment or otherwise.
7. Customer or applicant is a minor not competent to contract as defined by Idaho Code.
8. Customer or applicant owes money on an existing account or from a previous account for service provided within the past four years.

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 duly authorized public 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 the customer of termination, but has been unable to make contact.

NOTIFICATION

1. A billing may be considered past due fifteen (15) days after the billing date. A written notice of termination must be mailed at least seven (7) days before the proposed termination date.
2. 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.
3. 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.
4. No additional notice is required if upon receipt of a termination notice the customer makes a payment arrangement and fails to keep it, or when payment is made with a written check or electronic payment drawn on an account with insufficient funds

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 or Sunday, legal holidays recognized by the State of Idaho, 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 customer's family 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/>
A complete set of customer Rules and Regulations are on file with the Idaho Public Utilities Commission and on the website.

NAME: Mayfield Spring Water Company, Inc.

REVENUE & EXPENSE DETAIL

For the Year Ended 12/31/2018

ACCT #	DESCRIPTION		
400 REVENUES			
1 460	Unmetered Water Revenue		
2 461.1	Metered Sales - Residential	<u>42871</u>	
3 461.2	Metered Sales - Commercial, Industrial		
4 462	Fire Protection Revenue		
5 464	Other Water Sales Revenue		
6 465	Irrigation Sales Revenue	<u>17603</u>	
7 466	Sales for Resale		
8 400	Total Revenue (Add Lines 1 - 7) (also enter result on Page 4, line 1)		<u>60474</u>
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 # _____

401 OPERATING EXPENSES

12 601.1-6	Labor - Operation & Maintenance	<u>10710</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>15921</u>	
19 618	Chemicals		
20 620.1-6	Materials & Supplies - Operation & Maint.		
21 620.7-8	Materials & Supplies - Administrative & General	<u>7500</u>	
22 631-34	Contract Services - Professional	<u>9500</u>	
23 635	Contract Services - Water Testing	<u>812</u>	
24 636	Contract Services - Other		
25 641-42	Rentals - Property & Equipment		
26 650	Transportation Expense		
27 656-59	Insurance	<u>1308</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>1687</u>	
33	Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)		<u>39938</u>

Name: Mayfield Springs Water Company, Inc

INCOME STATEMENT

For Year Ended 12/31/2018

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		<u>60474</u>
2	Operating Expenses (From Page 3, line 33)	<u>39938</u>	
3	403 Depreciation Expense	<u>14533</u>	
4	406 Amortization, Utility Plant Acquisition Adj.	<u>2571</u>	
5	407 Amortization Exp. - Other		
6	408.10 Regulatory Fees (PUC)		
7	408.11 Property Taxes	<u>2234</u>	
8	408.12 Payroll Taxes	<u>-</u>	
9A	408.13 Other Taxes (list) DEQ Fees		
9B			
9C			
9D			
10	409.10 Federal Income Taxes		
11	409.11 State Income Taxes	<u>20</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>56725</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>3749</u>
20	415 Revenues, Merchandizing Jobbing and Contract Work		
21	416 Expenses, Merchandizing, Jobbing & Contracts		
22	419 Interest & Dividend Income	<u>52</u>	
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>52</u>
29	Gross Income (add lines 19 & 28)		<u>3801</u>
30	427.3 Interest Exp. on Long-Term Debt		<u>20329</u>
31	427.5 Other Interest Charges		
32	NET INCOME (Line 29 less lines 30 & 31) (Also Enter on Pg 9, Line 2)		<u><116928></u>

Name: Mayfield Springs Water Company, Inc

ACCOUNT 101 PLANT IN SERVICE DETAIL
 For Year Ended 12/31/2018

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	175,000	-	-	175,000
4 304	Structures and Improvements	50,000	-	-	50,000
5 305	Collecting & Impounding Reservoirs				
6 306	Lake, River & Other Intakes				
7 307	Wells	225,000			225,000
8 308	Infiltration Galleries & Tunnels				
9 309	Supply Mains				
10 310	Power Generation Equipment				
11 311	Power Pumping Equipment	88,321	-	-	88,321
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)	538,321	0	0	538,321

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

Name: Mayfield Springs Water Company, Inc

ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL

For Year Ended 12/31/2018

SUB ACCT #	DESCRIPTION	Depreciation Rate %	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1 304	Structures and Improvements	4	19,000	21,000	2,000
2 305	Collecting & Impounding Reservoirs				
3 306	Lake, River & Other Intakes				
4 307	Wells	4	85,500	94,500	9,000
5 308	Infiltration Galleries & Tunnels				
6 309	Supply Mains				
7 310	Power Generation Equipment				
8 311	Power Pumping Equipment	4	23,725	27,258	3,533
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)		128,225	142,758	14,533

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

Name: Mayfield Springs Water Company, Inc

BALANCE SHEET

For Year Ended 12/31/2018

		<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)	538,321	538,321	0
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)	538,321	538,321	0
7	108.1	Accumulated Depreciation (From Pg 6, Line 26)	128,225	142,758	14,533
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)	410,096	395,563	(14,533)
14	123	Investment in Subsidiaries			
15	125	Other Investments			
16		Total Investments (Add lines 14 & 15)	-	-	-
17	131	Cash	10,310	27,921	17,611
18	135	Short Term Investments	-	-	-
19	141	Accts/Notes Receivable - Customers	925	902	(23)
20	142	Other Receivables	23,009	23,009	0
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)	34,244	51,832	17,588
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)	444,340	447,395	(3,055)

Name: Mayfield Springs Water Company, Inc

BALANCE SHEET

For Year Ended _____

LIABILITIES & CAPITAL		Balance	Balance	Increase
ACCT #	DESCRIPTION	Beginning of Year	End of Year	or (Decrease)
1	201-3 Common Stock	100	100	0
2	204-6 Preferred Stock			
3	207-13 Miscellaneous Capital Accounts	105,000	105,000	0
4	214 Appropriated Retained Earnings			
5	215 Unappropriated Retained Earnings	<315,461>	<315,461>	0
6	216 Reacquired Capital Stock			
7	218 Proprietary Capital			
8	Total Equity Capital (Add Lines 1-5+7 less line 6)	<210,361>	<210,361>	0
9	221-2 Bonds			
10	223 Advances from Associated Companies			
11	224 Other Long - Term Debt			
12	231 Accounts Payable	✓ 3134	832	<2302>
13	232 Notes Payable	✓ 490,421	490,421	0
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	✓ 158,388	178,718	20,330
20	241 Misc. Current & Accrued Liabilities			
21	251 Unamortized Debt Premium			
22	252 Advances for Construction			
23	253 Other Deferred Liabilities	✓ 2,788	4,313	1,525
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)	694,731	674,284	19,553
31	TOTAL LIAB & CAPITAL (Add lines 8 & 30)	<u>444,370</u>	<u>463,923</u>	<u>19,553</u>

** Only if Commission Approved

Name: Mayfield Springs Water Company, Inc

STATEMENT OF RETAINED EARNINGS

For Year Ended 12/31/2018

1	Retained Earnings Balance @ Beginning of Year	<u><315,461></u>
2	Amount Added from Current Year Income (From Pg 4, Line 32)	<u><16,528></u>
3	Other Credits to Account	_____
4	Dividends Paid or Appropriated	_____
5	Other Distributions of Retained Earnings	_____
6	Retained Earnings Balance @ End of Year	<u><331,989></u>

CAPITAL STOCK DETAIL

7	Description (Class, Par Value etc.)	No. Shares	No. Shares	Dividends
		Authorized	Outstanding	Paid
	<u>Common, voting, no par</u>	<u>1000</u>	<u>100</u>	<u>0</u>

DETAIL OF LONG-TERM DEBT

8	Description	Interest Rate	Year-end Balance	Interest Paid	Interest Accrued
	<u>Notes Payable - Parkland Des</u>	<u>4.5%</u>	<u>368,429</u>	<u>0</u>	<u>16,268.4</u>
	<u>Notes Payable - Greg Johnson</u>	<u>1.4%</u>	<u>121,992</u>	<u>0</u>	<u>1,603.3</u>

Name: Mayfield Springs Water Company, Inc

SYSTEM ENGINEERING DATA

For Year Ended 12/31/2018

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)
Arrowrock Domestic Well	1750	none	43656	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)
Hydro pneumatic Tanks 1-5	.595	.300	Hydropneumatic tanks	Steel

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

Name: Mayfield Springs Water Company, Inc

SYSTEM ENGINEERING DATA

(continued)

For Year Ended 12/31/2018

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, Pump #1, Domestic	75	500	65	
Well #2, Pump #2, Domestic	30	250	65	
Well #2, Pump #3, Fire	125	1000	65	

** 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? 110,260 mg
 - What was the total amount pumped during peak month? 22770 mg
 - What was the total amount pumped on the peak day? .5073 mg

- 6 If customers are metered, what was the total amount sold in peak month? 15,250 mg

- 7 Was your system designed to supply fire flows? Yes
 If Yes: What is current system rating? unknown

- 8 How many times were meters read this year? 12
 During which months? January - December inclusive

- 9 How many additional customers could be served with no system improvements except a service line and meter? None
 How many of those potential additions are vacant lots? _____

- 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? No expansion planned

Name: Mayfield Springs Water Company, Inc

SYSTEM ENGINEERING DATA
(continued)

For Year Ended 12/31/2018

FEET OF MAINS

1	Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
	12"	253			253
	8"	10483			10483
	1"	3445			3445

CUSTOMER STATISTICS

	Number of Customers		Thousands of Gallons Sold	
	This Year	Last Year	This Year	Last Year
2 Metered:				
2A Residential	100	96	66589	53524
2B Commercial				
2C Industrial				
3 Flat Rate:				
3A Residential				
3B Commercial				
3C Industrial				
4 Private Fire Protection				
5 Public Fire Protection				
6 Street Sprinkling				
7 Municipal, Other	1	1	43671	26500
8 Other Water Utilities				
TOTALS (Add lines 2 through 8)	101	97	110260	80024

CERTIFICATE

State of Idaho)
) ss
County of _____)

WE, the undersigned Greg Johnson
and Larry Squires
of the Mayfield Springs Water Company, Inc
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.

Greg Johnson
(Chief Officer)

[Signature]
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 4th day of April, 2019

Debbie A Taylor
NOTARY PUBLIC

My Commission Expires 11/30/2023



gdk/excel/jnelson/anulrpts/wtrannualrpt