

MSW-W

ANNUAL REPORT

OF

Mayfield Springs Water Company, Inc
NAME

RECEIVED
2021 APR -5 AM 10:28
IDAHO PUBLIC
UTILITIES COMMISSION

P.O.Box 344 Meridian, ID 83680
ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2020

**ANNUAL REPORT FOR WATER UTILITIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING 12/31/2020**

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) 1861 S. Wells Ste 210 Meridian, ID 83642
 5 P.O. Box (if applicable) P.O. Box 344
 6 City Meridian, ID
 7 State ID
 8 Zip Code 83480
 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>Greg Johnson</u>	<u>(208) 888-9946</u>
Vice President		
Secretary	<u>Lawrence Squires</u>	<u>(208) 888-9946</u>
General Manager		
Complaints or Billing	<u>Lawrence Squires</u>	<u>(208) 888-9946</u>
Engineering		
Emergency Service	<u>Tom Mehjel</u>	<u>(208) 941-5989</u>
Accounting	<u>Lawrence Squires</u>	<u>(208) 888-9946</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 12/31/2020

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?

5/6/2020

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: Mayfield Springs Water Company, Inc

REVENUE & EXPENSE DETAIL

For the Year Ended 12/31/2020

ACCT #	DESCRIPTION		
<u>400 REVENUES</u>			
1	460	Unmetered Water Revenue	
2	461.1	Metered Sales - Residential	<u>41618</u>
3	461.2	Metered Sales - Commercial, Industrial	
4	462	Fire Protection Revenue	
5	464	Other Water Sales Revenue	<u>18785</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>60403</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 # _____
<u>401 OPERATING EXPENSES</u>			
12	601.1-6	Labor - Operation & Maintenance	<u>10795</u>
13	601.7	Labor - Customer Accounts	
14	601.8	Labor - Administrative & General	
15	603	Salaries, Officers & Directors	<u>1000</u>
16	604	Employee Pensions & Benefits	
17	610	Purchased Water	
18	615-16	Purchased Power & Fuel for Power	<u>18716</u>
19	618	Chemicals	
20	620.1-6	Materials & Supplies - Operation & Maint.	
21	620.7-8	Materials & Supplies - Administrative & General	
22	631-34	Contract Services - Professional	<u>10600</u>
23	635	Contract Services - Water Testing	
24	636	Contract Services - Other	<u>3774</u>
25	641-42	Rentals - Property & Equipment	
26	650	Transportation Expense	
27	656-59	Insurance	<u>1175</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>1570</u>
33		Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)	<u>47630</u>

Name: Mayfield Springs Water Company, Inc

INCOME STATEMENT

For Year Ended 12/31/2021

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		<u>60403</u>
2	Operating Expenses (From Page 3, line 33)	<u>47630</u>	
3	403 Depreciation Expense	<u>14533</u>	
4	406 Amortization, Utility Plant Acquisition Adj.		
5	407 Amortization Exp. - Other		
6	408.10 Regulatory Fees (PUC)		
7	408.11 Property Taxes	<u>2043</u>	
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>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>64226</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><3823></u>
20	415 Revenues, Merchandizing Jobbing and Contract Work		
21	416 Expenses, Merchandizing, Jobbing & Contracts		
22	419 Interest & Dividend Income	<u>156</u>	
23	420 Allowance for Funds used During Construction		
24	421 Miscellaneous Non-Utility Income	<u>0</u>	
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>156</u>
29	Gross Income (add lines 19 & 28)		<u><3667></u>
30	427.3 Interest Exp. on Long-Term Debt		<u>25081</u>
31	427.5 Other Interest Charges		
32	NET INCOME (Line 29 less lines 30 & 31) (Also Enter on Pg 9, Line 2)		<u><28748></u>

Name: Mayfield Springs Water Company, Inc

ACCOUNT 101 PLANT IN SERVICE DETAIL
For Year Ended 12/31/2020

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	175,000	—	—	175,000
4 304	Structures and Improvements	50,000	—	—	50,000
5 305	Collecting & Impounding Reservoirs				
6 306	Lake, River & Other Intakes				225,000
7 307	Wells	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			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 12/31/2020

SUB ACCT #	DESCRIPTION	Depreciation Rate %	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1 304	Structures and Improvements	4%	23,000	25,000	2000
2 305	Collecting & Impounding Reservoirs				
3 306	Lake, River & Other Intakes				
4 307	Wells	4%	103,500	112,500	9,000
5 308	Infiltration Galleries & Tunnels				
6 309	Supply Mains				
7 310	Power Generation Equipment				
8 311	Power Pumping Equipment	4%	30,791	34,324	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)		157,291	171,824	14,533

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

Name: Mayfield Springs Water Company, Inc

BALANCE SHEET

For Year Ended 12/31/2020

		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)	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)	157,291	171,824	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)	381,031	366,497	<14,533>
14	123 Investment in Subsidiaries			
15	125 Other Investments			
16	Total Investments (Add lines 14 & 15)			
17	131 Cash	37,027	35,228	<1799>
18	135 Short Term Investments			
19	141 Accts/Notes Receivable - Customers	437	393	<44>
20	142 Other Receivables	24,009	24,009	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)	61,473	59,630	<1,843>
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)	442,504	426,127	<16,377>

Name: Mayfield Springs Water Company, Inc

BALANCE SHEET

For Year Ended 12/31/2020

LIABILITIES & CAPITAL

ACCT #	DESCRIPTION	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	201-3 Common Stock	100	100	0
2	204-6 Preferred Stock			
3	207-13 Miscellaneous Capital Accounts	105,000	238,000	133,000
4	214 Appropriated Retained Earnings			
5	215 Unappropriated Retained Earnings	<357,396>	<357,396>	0
6	216 Reacquired Capital Stock			
7	218 Proprietary Capital			
8	Total Equity Capital (Add Lines 1-5+7 less line 6)	<252,296>	<119,296>	133,000
9	221-2 Bonds			
10	223 Advances from Associated Companies			
11	224 Other Long - Term Debt			
12	231 Accounts Payable	1369	1824	455
13	232 Notes Payable	490,421	368,429	<121,992>
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	199,047	199,088	41
20	241 Misc. Current & Accrued Liabilities			
21	251 Unamortized Debt Premium			
22	252 Advances for Construction			
23	253 Other Deferred Liabilities	3961	4830	869
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)	694,798	574,171	<120,627>
31	TOTAL LIAB & CAPITAL (Add lines 8 & 30)	442,502	454,875	12,373

** Only if Commission Approved

Name: Mayfield Springs Water Company, Inc

STATEMENT OF RETAINED EARNINGS

For Year Ended 12/31/2020

1	Retained Earnings Balance @ Beginning of Year	<u><357,396></u>
2	Amount Added from Current Year Income (From Pg 4, Line 32)	<u><28,748></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><386,144></u>

CAPITAL STOCK DETAIL

7	Description (Class, Par Value etc.)	No. Shares Authorized	No. Shares Outstanding	Dividends 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 Dev.</u>	<u>4.5%</u>	<u>368,429</u>	<u>0</u>	<u>199088</u>
	<u>Notes Payable - Greg Johnson</u>	<u>1-4%</u>	<u>0</u>	<u>23040</u>	<u>0</u>
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____

Name: Mayfield Springs Water Company, Inc

SYSTEM ENGINEERING DATA

For Year Ended 12/31/2020

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)
<u>Arrowrock Ranch Domestic Well</u>	<u>1750</u>	<u>none</u>	<u>30963</u>	<u>Well</u>

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)
<u>Hydro Pneumatic Tanks 1-5</u>	<u>.595</u>	<u>.300</u>	<u>Hydro-Pneumatic Tanks</u>	<u>Steel</u>

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

Name: Mayfield Springs Water Company, Inc

SYSTEM ENGINEERING DATA

(continued)

For Year Ended 12/31/2020

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, 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? 108,059 mg
 - What was the total amount pumped during peak month? 22,855 mg
 - What was the total amount pumped on the peak day? .3620 mg.
- 6 If customers are metered, what was the total amount sold in peak month? 13,941 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 12/31/2020

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	100	60487	60109
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	47572	30976
8 Other Water Utilities				
TOTALS (Add lines 2 through 8)	101	101	108059	91085

CERTIFICATE

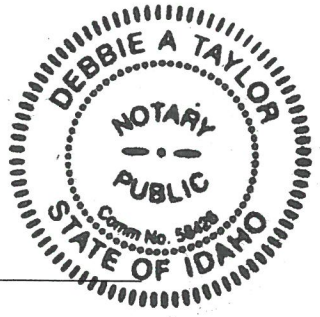
State of Idaho)
) ss
 County of Ada)

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 30th day of March, 2021
Debbie A Taylor
 NOTARY PUBLIC



My Commission Expires 11/30/2023

gdk/excel/jnelson/anulrpts/wtrannualrpt