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IDAHO PUBLIC
UTILITIES COMMISSION

NEW CASE

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF
MORNING VIEW WATER COMPANY FOR AUTHORITY TO
INCREASE ITS RATES AND CHARGES FOR
WATER SERVICE IN THE STATE OF IDAHO.

) CASE NO. Assigned by the
) Commission Secretary
) *MNV-W-16-01*

COMES NOW full name of the water Company, hereinafter referred to as
"Applicant" or "Morning View Water" and holder of Certificate of Public
Convenience and Necessity No. 000 from the Idaho Public Utilities Commission hereby
applies to the Commission for authorization to increase its rates and charges for water
service.

Applicant is a Corporation, duly qualified to do business in Idaho. The Applicant provides water
service to 107 residential customers in or about the city of Rigby in Jefferson County, Idaho.
Application is made to the Commission to authorize an increase in water
rates as follows:

Increase flat rate residential rates to be determined in conjunction and cooperation between the
Public Utilities Commission and Morning View Water Company. *\$100 per mo per customers*

Applicant requests that such changes in rates and charges be effective on
June 1, 2016

Applicant hereby certifies that it will notify its customers of the Application by mail on May 3,
2016. A similar notice will be published in the Jefferson Star on May 6, 2016.

Based upon the test year ended December 31, 2015, Applicant believes its proposed
increase in rates and charges is justified due to a major addition to the company infrastructure
including a new wellhouse, new mains, and a note due to pay for said addition. Also, rates have
not been adjusted for several years, and adjustments are needed to consider inflation.

Included with this Application are an original and seven copies of the Application and
Exhibit Nos. 1 through 9 as follows:
Exhibit No. 1, Schedule A, Plant in Service
Exhibit No. 1, Schedule B, Accumulated Depreciation
Exhibit No. 1, Schedule C, Rate Base Summary

Exhibit No. 2, Schedule A, Revenues
Exhibit No. 2, Schedule B, Expenses
Exhibit No. 2, Schedule C, Income Statement
Exhibit No. 3, Cost of Capital and Rate of Return
Exhibit No. 4, Revenue Requirement
Exhibit No. 5, To be submitted at a future date
Exhibit No. 6, To be submitted at a future date
Exhibit No. 7, To be submitted at a future date
Exhibit No. 8, To be submitted at a future date
Exhibit No. 9, To be submitted at a future date
Exhibit No. 10, To be submitted at a future date

Also included are two copies of the following workpapers and supplemental schedules:

A monthly schedule of water use for each customer on the system.

A monthly schedule of water pumped from each of the Company's wells to be submitted at a future date

A schedule showing each of the Company's wells, the size of the motor, pumping capacity in Gallons per Minute (GPM), depth of the well and depth to water aquifer, to be submitted at a future date.

A schedule showing each of the Company's reservoirs showing the type of construction, means of system pressurization and capacity, to be submitted at a future date.

Workpapers explaining and showing the development of known changes to the test year financial data shown on Exhibit Nos. 1 through 4.

Workpapers showing that the proposed rates will produce the revenue requirement shown on Exhibit No. 4, Column (D), line 3.

Applicant further states that it stands ready for immediate consideration of this Application.

Morning View Water Company respectfully requests favorable consideration of this Application. Please direct any questions or correspondence related to the Application to the Applicant as indicated on page 1.

Dated this 2nd day of May, 2016

Respectfully submitted,
Morning View Water Company


Nolan Gneiting, Owner

RATE BASE (SCHEDULE "A" ACCOUNT 101 PLANT IN SERVICE)

Company Name: MORNING VIEW WATER COMPANY

Idaho PUC Case Number:

Test Year ended: 2015

Plant in Service (Annual Report, pg. 5)		(A)	(B)	(C)
ACCT #	DESCRIPTION	Actual	Known Changes*	Pro Forma (A + B)
1	301 Organization			
2	302 Franchises and Consents			
3	303 Land & Land Rights			
4	304 Structures and Improvements	581,502		581,502
5	305 Collecting & Impounding Reservoirs			
6	306 Lake, River & Other Intakes			
7	307 Wells			
8	308 Infiltration Galleries & Tunnels			
9	309 Supply Mains			
10	310 Power Generation Equipment			
11	311 Power Pumping Equipment	45,000		45,000
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	1,800		1,800
18	336 Backflow Prevention Devices			
19	339 Other Plant & Misc. Equipment			
20	340 Office Furniture and Equipment	2,020		2,020
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)	630,322	0	630,322

*Attach detailed explanations and calculations showing the development of each "Known Change" to the test year data.

Exhibit No. 1
Schedule A

RATE BASE (SCHEDULE "C" SUMMARY)

Company Name: MORNING VIEW WATER COMPANY

Idaho PUC Case Number:

Test Year ended: 2015

		(A)	(B)	(C)
		Test Year	Known	Pro Forma
		Actual	Changes*	(A + B)
1	Total Plant in Service (Ex 1, Sch A, line 29)	630,322.00	0.00	630,322.00
2	Accumulated Depreciation (Ex 1, Sch B, line 26)	4,340.00	17,717.00	22,057.00
3	Net Plant in Service (Line 1 less line 2)	625,982.00	-17,717.00	608,265.00
4	Add Utility Plant Acquisition Adjustment**			
	(Annual Report page 7, line 5)			
5	Add Materials & Supplies Inventories			
	(Annual Report page 7, line 22)			
6	Less Accum Amortization Util Plant Acq Adj**			
	(Annual Report page 7, line 12)			
7	Less Customer Advances for Construction			
	(Annual Report page 8, line 22)			
8	Less Contributions in Aid of Construction			
	(Annual Report page 8, line 27)			
9	Add Working Capital (1/8 Operating Expenses)			
	(Exhibit No. 2, Sch B, line 22/8)	47,867.95	23,519.60	71,387.55
10	Add Deferred Charges (If any, attach detail)			
	(Annual Report page 7, lines 29 & 30)			
11	TOTAL RATE BASE	673,849.95	5,802.60	679,652.55
	* Attach detailed explanations and calculations showing the development of each "Known Change" to the test year data.			
	** Only if Commission approved.			
				Exhibit No. 1
				Schedule C

OPERATING RESULTS (SCHEDULE "B" EXPENSES)

Company Name: MORNING VIEW WATER COMPANY

Idaho PUC Case Number:

Test Year ended: 2015

		(A)	(B)	(C)
		Test Year	Known	Pro Forma
(See Annual Report page 3)		Actual	Changes*	(A + B)
1	Labor-Operation & Maintenance			
2	Labor-Customer Accounts			
3	Labor-Administrative & General	15,720.00	1,080.00	16,800.00
4	Salaries-Officers & Directors	6,656.04	5,583.96	12,240.00
5	Employee Pensions & Benefits			
6	Purchased Water			
7	Purchased Power & Fuel for Power	15,582.31	6,000.00	21,582.31
8	Chemicals			
9	Materials & Supplies-Operation & Maintenance	3,062.47	1,037.53	4,100.00
10	Materials & Supplies-Admin & General	1,772.05	-172.05	1,600.00
11	Contract Services-Professional	376.00	1,514.00	1,890.00
12	Contract Services-Water Testing	920.00	80.00	1,000.00
13	Rentals-Property & Equipment			
14	Transportation Expense			
15	Insurance	126.00	0.00	126.00
16	Advertising			
17	Rate Case Expense (Amortization)			
18	Regulatory Comm. Exp. (Other Except Taxes)			
19	Bad Debt Expense			
20	Miscellaneous Expenses	3,653.08	8,396.16	12,049.24
21	TOTAL OPERATING EXPENSES	47,867.95	23,519.60	71,387.55

* Attach detailed explanations and calculations showing the development of each "Known Change" to the test year data.

Exhibit No. 2
Schedule B

OPERATING RESULTS (SCHEDULE "C" INCOME STATEMENT)

Company Name: **MORNING VIEW WATER COMPANY**

Idaho PUC Case Number:

Test Year ended: 2015

		(A)	(B)	(C)
		Test Year	Known	Pro Forma
		Actual	Changes*	(A + B)
1	Revenue (From Ex. 2, Sch A)	52,355.51		52,355.51
2	Operating Expenses (From page 3, line 33)	47,867.95	23,519.60	71,387.55
3	Depreciation Expense	4,340.00	17,717.00	22,057.00
4	Amortization, Utility Plant Acquisition Adj.			
5	Amortization Exp.-Other			
6	Regulatory Fees (PUC)	630.40	127.11	757.51
7	Property Taxes		510.00	510.00
8	Payroll Taxes	2,634.43	2,962.00	5,596.43
9A	Other Taxes (list) DEQ Fees		530.00	530.00
9B				
9C				
9D				
10	Federal Income Taxes			
11	State Income Taxes			
12	Provision for Deferred Income Tax-Federal			
13	Provision for Deferred Income Tax-State			
14	Provision for Deferred Utility Income Tax Credits			
15	Investment Tax Credits-Utility			
16	Total Expenses from Operations before interest (Add lines 2 - 15)	55,472.78	45,365.71	100,838.49
17	Income from Utility Plant Leases to Others			
18	Gains (Losses) from Disposition of Utility Plant			
19	Net Operating Income (Add lines 1, 17 & 18 less line 16)	-3,117.27	-45,365.71	-48,482.98
20	Revenues, Merchandizing, Jobbing & Contract Work			
21	Expenses, Merchandizing, Jobbing & Contracts			
22	Interest & Dividend Income	0.09	0.00	0.09
23	Allowance for funds used during construction			
24	Miscellaneous Non-Utility Income			
25	Miscellaneous Non-Utility Expense			
26	Other Taxes, Non-Utility Operations			
27	Income Taxes, Non-Utility Operations			
28	Net Non-Utility Income (Add lines 20, 22, 23, & 24 less lines 21, 25, 26 & 27)	0.09	0.00	0.09
29	Gross Income (Add lines 19 & 28)	-3,117.18	-45,365.71	-48,482.89
30	Interest Exp. On Long-Term Debt			
31	Other Interest Charges			
32	NET INCOME (Line 29 less lines 30 & 31)	-3,117.18	-45,365.71	-48,482.89
* Attach detailed explanations and calculations showing the development of each "Known Change" to the test year data.				
				Exhibit No. 2 Schedule C

Exhibit #5 - NOT COMPLETE. NO SAMPLE EXHIBIT 5 INCLUDED IN EXHIBIT PACKAGE

Company Name: MORNING VIEW WATER COMPANY

Idaho PUC Case Number:

Test Year ended: 2015

Exhibit #6 - NOT COMPLETE. NO SAMPLE EXHIBIT 6 INCLUDED IN EXHIBIT PACKAGE

Company Name: MORNING VIEW WATER COMPANY

Idaho PUC Case Number:

Test Year ended: 2015

Exhibit #7 - NOT COMPLETE. NO SAMPLE EXHIBIT 7 INCLUDED IN EXHIBIT PACKAGE

Company Name: MORNING VIEW WATER COMPANY

Idaho PUC Case Number:

Test Year ended: 2015

Exhibit #8 - NOT COMPLETE. NO SAMPLE EXHIBIT 8 INCLUDED IN EXHIBIT PACKAGE

Company Name: MORNING VIEW WATER COMPANY

Idaho PUC Case Number:

Test Year ended: 2015

Exhibit #9 - NOT COMPLETE. NO SAMPLE EXHIBIT 9 INCLUDED IN EXHIBIT PACKAGE

Company Name: MORNING VIEW WATER COMPANY

Idaho PUC Case Number:

Test Year ended: 2015

Exhibit #10 - NOT COMPLETE. NO SAMPLE EXHIBIT 10 INCLUDED IN EXHIBIT PACKAGE

Company Name: MORNING VIEW WATER COMPANY

Idaho PUC Case Number:

Test Year ended: 2015

Exhibit #1 – Schedule A

Explanations and Calculations

Data in column "A" comes from the Current Assets table of the Morning View Water Company Final Facility Plan. It also comes from the Morning View Water Project list of expenses as of December 7, 2015 (Attached). Total cost of the entire project was placed into the "Structures and Improvements" column, as a detailed breakdown of assets and equipment has not been defined and made available.

Exhibit #1 – Schedule B

Explanations and Calculations

Data in column "B" comes from the addition of the new well project of 531,501.63 depreciated over a 30 year period.

Exhibit #1 – Schedule C

Explanations and Calculations

All data in this schedule comes from other schedules.

Exhibit #2 – Schedule A

Explanations and Calculations

No known changes.

Exhibit #2 – Schedule B

Explanations and Calculations

Line 3 represents \$16,800 salary for bookkeeper who also performs meter readings, and performs shutoffs

Line 4 represents owner salary of \$12,240

Line 7 is the total power cost for the system using a sample from April 2015 to March 2014

Line 9 represents increase in materials and supplies due to the addition of a new wellhouse.

Line 10 shows a slight decrease in admin and general supplies.

Line 11 includes professional services from a backup engineer, and alarms on the wells.

Line 12 show slight increase in water testing.

Line 20 indicate misc. expenses such a bank fees, computer and software expense, office rent, mileage, license requirements, legal fees, and continuing education.

Exhibit #2 – Schedule C

Explanations and Calculations

Only notable known changes are payroll expenses corresponding to changed salaries.

Exhibits 3 & 4

Explanations and Calculations

Data in this schedule comes from other schedules.

Exhibits 5 – 10

Not completed. No sample exhibits were included in the exhibit packages.