

**ANNUAL REPORT FOR WATER UTILITIES TO  
THE IDAHO PUBLIC UTILITIES COMMISSION**

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FOR THE YEAR ENDING 31-Dec-01

2004 AUG 16 PM 2: 52

**COMPANY INFORMATION** IDAHO PUBLIC  
UTILITIES COMMISSION

1 Give full name of utility	<u>Morning View Water Company</u>
2 Date of Organization	<u>1979</u>
3 Organized under the laws of the state of	<u>Idaho</u>
4 Address of Principal Office (number & street)	<u>3996 East 200 North Rigby, ID 83442</u>
5 P.O. Box (if applicable)	<u>PO Box 598</u>
6 City	<u>Rigby</u>
7 State	<u>ID</u>
8 Zip Code	<u>83442</u>
9 Organization (proprietor, partnership, corp.)	<u>Corporation</u>
10 Towns, Counties served	<u>Rigby, Jefferson County</u>

11 Are there any affiliated companies?  
\_\_\_\_\_

If yes, attach a list with names, addresses & descriptions. Explain any services provided to the utility.

12 Contact Information	<b>Name</b>	<b>Phone No.</b>
President (Owner)	<u>Nolan Gneiting</u>	<u>745-0029</u>
Vice President	<u>" "</u>	
Secretary	<u>" "</u>	
General Manager	<u>" "</u>	
Complaints or Billing	<u>" "</u>	
Engineering	<u>" "</u>	
Emergency Service	<u>" "</u>	
Accounting	<u>Diane Perry</u>	<u>356-7779</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	<u>3996 East 200 North</u>
City	<u>Rigby</u>
State	<u>ID</u>
Zip	<u>83442</u>

NAME: Morning View Water Company

**COMPANY INFORMATION (Cont.)**

For the Year Ended 31-Dec-01

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? \_\_\_\_\_  
If yes, attach full explanation No

21 Number of Complaints received during year concerning:  
Quality of Service 1  
High Bills 1  
Disconnection 1

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? Jun-01  
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: Morning View Water Company

**REVENUE & EXPENSE DETAIL**

For the Year Ended 31-Dec-01

ACCT #	DESCRIPTION		
<b><u>400 REVENUES</u></b>			
1	460	Unmetered Water Revenue	12373
2	461.1	Metered Sales - Residential	
3	461.2	Metered Sales - Commercial, Industrial	
4	462	Fire Protection Revenue	
5	464	Other Water Sales Revenue	
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)	12373
9	*	DEQ Fees Billed separately to customers	Booked to Acct #
10	**	Hookup or Connection Fees Collected	600 Booked to Acct # 460
11	***	Commission Approved Surcharges Collected	Booked to Acct #
<b><u>401 OPERATING EXPENSES</u></b>			
12	601.1-6	Labor - Operation & Maintenance	
13	601.7	Labor - Customer Accounts	
14	601.8	Labor - Administrative & General	4930
15	603	Salaries, Officers & Directors	
16	604	Employee Pensions & Benefits	
17	610	Purchased Water	
18	615-16	Purchased Power & Fuel for Power	3943
19	618	Chemicals	
20	620.1-6	Materials & Supplies - Operation & Maint.	862
21	620.7-8	Materials & Supplies - Administrative & General	1278
22	631-34	Contract Services - Professional	90
23	635	Contract Services - Water Testing	662
24	636	Contract Services - Other	
25	641-42	Rentals - Property & Equipment	
26	650	Transportation Expense	99
27	656-59	Insurance	
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	604
33		<b>Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)</b>	12468

Name: Morning View Water Company

**INCOME STATEMENT**

For Year Ended 31-Dec-01

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		<u>12373</u>
2	Operating Expenses (From Page 3, line 33)	12468	
3	403 Depreciation Expense	428	
4	406 Amortization, Utility Plant Aquisition Adj.		
5	407 Amortization Exp. - Other		
6	408.10 Regulatory Fees (PUC)	50	
7	408.11 Property Taxes		
8	408.12 Payroll Taxes	20	
9A	408.13 Other Taxes (list)      DEQ Fees	175	
9B		47	
9C			
9D			
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	Total Expenses from operations before interest (add lines 2-15)	13188	
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>-815</u>
20	415 Revenues, Merchandizing Jobbing and Contract Work		
21	416 Expenses, Merchandizing, Jobbing & Contracts	254	
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)		<u>254</u>
29	Gross Income (add lines 19 & 28)		<u>-561</u>
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)		<u><u>-561</u></u>

Name: Morning View Water Company

**ACCOUNT 101 PLANT IN SERVICE DETAIL**  
 For Year Ended 31-Dec-01

	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				
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				607
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				2020
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		<b>TOTAL PLANT IN SERVICE</b>				<b>2627</b>

(Add lines 1 - 28)

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

**ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL**

For Year Ended 31-Dec-01

SUB ACCT #	DESCRIPTION	Depreciation Rate %	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	304	Structures and Improvements			
2	305	Collecting & Impounding Reservoirs			
3	306	Lake, River & Other Intakes			
4	307	Wells			
5	308	Infiltration Galleries & Tunnels			
6	309	Supply Mains			
7	310	Power Generation Equipment			
8	311	Power Pumping Equipment	4%		61
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	20%		406
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		<b>TOTALS (Add Lines 1 - 25)</b>		<b>467</b>	

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

Name: Morning View Water Company

**BALANCE SHEET**

For Year Ended 31-Dec-01

<u>ASSETS</u>		Balance	Balance	Increase
ACCT #	DESCRIPTION	Beginning	End of	or
		of Year	Year	(Decrease)
1	101 Utility Plant in Service (From Pg 5, Line 29)		2627	
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)		2627	
7	108.1 Accumulated Depreciation (From Pg 6, Line 26)		467	
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)		2160	
14	123 Investment in Subsidiaries			
15	125 Other Investments			
16	Total Investments (Add lines 14 & 15)			
17	131 Cash		39	
18	135 Short Term Investments			
19	141 Accts/Notes Receivable - Customers			
20	142 Other Receivables			
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)			
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>2199</b>	



Name: Morning View Water Company

**STATEMENT OF RETAINED EARNINGS**

For Year Ended 31-Dec-01

1	Retained Earnings Balance @ Beginning of Year		
2	Amount Added from Current Year Income (From Pg 4, Line 32)	-561	
3	Other Credits to Account		
4	Dividends Paid or Appropriated		
5	Other Distributions of Retained Earnings		
6	Retained Earnings Balance @ End of Year	-561	

**CAPITAL STOCK DETAIL**

7	Description (Class, Par Value etc.)	No. Shares Authorized	No. Shares Outstanding	Dividends Paid

**DETAIL OF LONG-TERM DEBT**

8	Description	Interest Rate	Year-end Balance	Interest Paid	Interest Accrued

Name: Morning View Water Company

**SYSTEM ENGINEERING DATA**

For Year Ended 31-Dec-01

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)
30 HP 1.64 acre well lot-division #3	400-500	None	39312000	Well
7.5 HP-1.64 acre well lot-division #3	120-130	None	Backup well	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)
1.64 Acre Well Lot division #3	1800	900-1000	pressurized	steel

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

Name: Morning View Water Company

**SYSTEM ENGINEERING DATA  
(continued)**

For Year Ended 31-Dec-01

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
1.64 Acre Well Lot Division #3	30	400-500	40-60#	

**\*\* 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? 39312000  
     What was the total amount pumped during peak month?                       
     What was the total amount pumped on the peak day? Unknown
- 6 If customers are metered, what was the total amount sold in peak month? NA
- 7 Was your system designed to supply fire flows? No  
 If Yes: What is current system rating? NA
- 8 How many times were meters read this year? 12  
 During which months? meters read each month
- 9 How many additional customers could be served with no system improvements  
 except a service line and meter? 30-40  
 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? 2008

Name: Morning View Water Company

**SYSTEM ENGINEERING DATA  
(continued)**

For Year Ended 31-Dec-01

**FEET OF MAINS**

1	Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
	Division #1-4"		0	0	1568 ft
	Division #1 -6"		0	0	1288 ft
	Division #2 -4"		0	0	542 ft
	Division #2-6"		0	0	1949 ft
	Division #3-6"		0	0	3155 ft
	Division #4-6"		0	0	578 ft
	Country Grove		0	0	2255 ft
	Total of 4" = 2110 ft    Total of 6" = 9225 ft    Total = 11335 ft				2110 ft

**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	0			
2B Commercial	0			
2C Industrial	0			
3 Flat Rate:				
3A Residential	51	36054000	39312000	
3B Commercial	0			
3C Industrial	0			
4 Private Fire Protection				
5 Public Fire Protection				
6 Street Sprinkling				
7 Municipal, Other				
8 Other Water Utilities				
<b>TOTALS (Add lines 2 through 8)</b>	<b>51</b>	<b>36054000</b>	<b>39312000</b>	

