ANNUAL REPORT

OF

MNV-W

MORNING VIEW WATER CO

NAME

3996 East 200 North Rigby, ID

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

.

YEAR ENDED

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION FOR THE YEAR ENDING 31-Dec-03

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2004 AUG 16 PM 2:53

	COMPANY INFORMATION	IDANO PUBL UTILITIES COMM	
1 Give full name of utility	Morning View Water Compan	y .	
2 Date of Organization	1979	-	
3 Organized under the laws of the state of	Idaho		
4 Address of Principal Office (number & street)	3996 East 200 North Rigby, II	D 83442	
5 P.O. Box (if applicable)	PO Box 598		
6 City	Rigby		
7 State	ID	-	
8 Zip Code	83442		
9 Organization (proprietor, partnership, corp.)	Corporation		-
0 Towns, Counties served	Rigby, Jefferson County		
Are there any affiliated companies? If yes, attach a list_with names, addresses a provided to the utility.	& descriptions. Explain any s	ervices	
2 Contact Information	Name		Dhone No
President (Owner)	Nolan Gneiting		Phone No. 745-0029
Vice President	II II	W	743-0023
Secretary	II II		
General Manager	11 11	· .	VV
Complaints or Billing	11 11		
Engineering	11 11		
Emergency Service	n n		
Accounting	Diane Perry	•	356-7779
3 Were any water systems acquired during the y		nade	
to the service area during the year?		No	
If yes, attach a list with names, addresses a provided to the utility.	& descriptions. Explain any s	ervices	-
4 Where are the Company's books and records I	kept?		
Street Address	3996 East 200 North	_	_
City	Rigby		_
State	<u>ID</u>		_
Zip	83442		-
			

NAME:	Morning View Wat	ter Company	
	COMPANY INFORMATION	I (Cont.)	
	For the Year Ended 31-De	ec-03	
15 Is the s	system operated or maintained under a		
	service contract?	No	
16 If yes:	With whom is the contract?		
	When does the contract expire?		
	1876 - 4 1 1 1 1 1		
17 Is wate	r purchased for resale through the system?	No	
18 If yes :	Name of Organization		
	Name of owner or operator		· · · · · · · · · · · · · · · · · · ·
	Mailing Address		
	City		
	State		
	Zip		11.11
		Gallons/CCF	\$Amount
	Water Purchased		
19 Has an	y system(s) been disapproved by the		
	Idaho Division of Environmental Quality?	No	
If yes,	attach full explanation		
20 Has the	e Idaho Division of Environmental Quality		
	recommended any improvements?		
If yes,	attach full explanation	No	
21 Numbe	er of Complaints received during year concerning:		
	Quality of Service		
	High Bills		
	Disconnection		
22 Numbe	er of Customers involuntarily disconnected		
23 Date ci	ustomers last received a copy of the Summary	Jun-03	
	of Rules required by IDAPA 31.21.01.701?		
Attach	a copy of the Summary		
24 Did sig	nificant additions or retirements from the	No	
	Plant Accounts occur during the year?		
If yes,	attach full explanation		

and an updated system map

	NAME:	Morning View Water Com	pany		
		REVENUE & EXPENSE D			
		For the Year Ended 31-Dec-03			
	ACCT #	DESCRIPTION 400 REVENUES			
1	460	Unmetered Water Revenue	32216		
2	461.1	Metered Sales - Residential	02210		
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)		32216	
9	* DEQ F	ees Billed separately to customers		Booked to Acct #	
10	** Hook	up or Connection Fees Collected	-	Booked to Acct #	
11	***Comi	mission Approved Surcharges Collected	***	Booked to Acct #	
		401 OPERATING EXPENSES			
12	601.1-6	Labor - Operation & Maintenance	3328		
13	601.7	Labor - Customer Accounts	8253	•	
14	601.8	Labor - Administrative & General	5547		
15	603	Salaries, Officers & Directors			
16	604	Employee Pensions & Benefits			
17	610	Purchased Water			
18	615-16	Purchased Power & Fuel for Power	5802		
19	618	Chemicals			
20	620.1-6	Materials & Supplies - Operation & Maint.	3135		
21	620.7-8	Materials & Supplies - Administrative & General	1209		
22	631-34	Contract Services - Professional	1275		
23	635	Contract Services - Water Testing	278		
24	636	Contract Services - Other	805		
25	641-42	Rentals - Property & Equipment			
26	650	Transportation Expense	180		
27	656-59	Insurance	246		

28 660

29 666

30 667

32 675

670

31

Advertising

Bad Debt Expense

Miscellaneous

Rate Case Expense (Amortization)

Regulatory Comm. Exp. (Other except taxes)

33 Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)

1165

31223

INCOME STATEMENT

	ACCT#	For Year Ended 31-Dec-03 DESCRIPTION		
1		Revenue (From Page 3, line 8)	32216	
2		Operating Expenses (From Page 3, line 33) 31223		
3	403	Depreciation Expense 626		
4	406	Amortization, Utility Plant Aquisition Adj.		
5	407	Amortization Exp Other		
6	408.10	Regulatory Fees (PUC) 50		
7	408.11	Property Taxes 605		
8	408.12	Payroll Taxes 864		
9A	408.13	Other Taxes (list) DEQ Fees 340		
9B				
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)	33708	
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)		-1492
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)		0
29		Gross Income (add lines 19 & 28)		-1492
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)	=	-1492

ACCOUNT 101 PLANT IN SERVICE DETAIL

For Year Ended 31-Dec-03

	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	4820	2093		6913
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			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		TOTAL PLANT IN SERVICE	6840	2093	0	8933
		(Add lines 1 - 28)	Enter begi	nning & end of ye	ar totals on Pg 7,	

Name:	Morning View Water Compar	ıy

ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL

For Year Ended 31-Dec-03

	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				7-,,
5	308	Infiltration Galleries & Tunnels				
6	309	Supply Mains				
7	310	Power Generation Equipment				
8	311	Power Pumping Equipment	4%	155	375	220
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%	812	1218	406
18	341	Transportation Equipment				
19	342	Stores Equipment				
20	343	Tools, Shop and Garage Equipment				<u> </u>
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)		967	1593	626

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

Name:	Morning View Water Company	

BALANCE SHEET

For Year Ended 31-Dec-03

		<u>ASSETS</u>	Balance	Balance	Increase
	ACCT #	DESCRIPTION	Beginning of Year	End of Year	or (Decrease)
1	101	Utility Plant in Service (From Pg 5, Line 29)	6840	8933	2093
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)	6840	8933	2093
7	108.1	Accumulated Depreciation (From Pg 6, Line 26)	967	1593	626
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)	5873	7340	1467
14	123	Investment in Subsidiaries			
15	125	Other Investments			
16		Total Investments (Add lines 14 & 15)			
17	131	Cash	128	2294	2166
18	135	Short Term Investments			
19	141	Accts/Notes Receivable - Customers			
20	142	Other Receivables			
21	145	Receivables from Associated Companies	0	1294	1294
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		Total Assets (Add lines 13, 16 & 26 - 30)	6001	10928	4927

Name:	Morning View Water Company

BALANCE SHEET

For Year Ended 31-Dec-03

		LIABILITIES & CAPITAL	Balance	Balance	Increase
	ACCT#	DESCRIPTION	Beginning of Year	End of Year	or (Decrease)
1	201-3	Common Stock			
2	204-6	Preferred Stock	*****		
3	207-13	Miscellaneous Capital Accounts		·	
4	214	Appropriated Retained Earnings			
5	215	Unappropriated Retained Earnings	-464	4475	4939
6	216	Reacquired Capital Stock			
7	218	Proprietary Capital	2057	0	-2057
8		Total Equity Capital (Add Lines 1-5+7 less line 6)	1593	4475	2882
9	221-2	Bonds			
10	223	Advances from Associated Companies			
11	224	Other Long - Term Debt			
12	231	Accounts Payable	0	3930	3930
13	232	Notes Payable	4408	2523	-1885
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	4408	6453	2045
31	TOTAL	LIAB & CAPITAL (Add lines 8 & 30)	6001	10928	4927

Description (Class, Par Value etc.) Authorized Outstanding F DETAIL OF LONG-TERM DEBT Interest Year-end Interest Inte		Name: Mornin	ng View Water Com	ipany			
1 Retained Earnings Balance @ Beginning of Year 2 Amount Added from Current Year Income (From Pg 4, Line 32)1280 3 Other Credits to Account 4 Dividends Paid or Appropriated 5 Other Distributions of Retained Earnings 6 Retained Earnings Balance @ End of Year -1280 CAPITAL STOCK DETAIL Toescription (Class, Par Value etc.) Authorized Outstanding Feature County C		STATEME	NT OF RETAINED	EARNINGS			
Amount Added from Current Year Income (From Pg 4, Line 32) Other Credits to Account Dividends Paid or Appropriated Other Distributions of Retained Earnings Retained Earnings Balance @ End of Year CAPITAL STOCK DETAIL No. Shares No. Shares Dividends Paid or Appropriated CAPITAL STOCK DETAIL Description (Class, Par Value etc.) Description (Class, Par Value etc.) DETAIL OF LONG-TERM DEBT		For Year End	ed <u>31-Dec-03</u>	3			
Amount Added from Current Year Income (From Pg 4, Line 32) Other Credits to Account Dividends Paid or Appropriated Other Distributions of Retained Earnings Retained Earnings Balance @ End of Year CAPITAL STOCK DETAIL No. Shares No. Shares Dividends Paid or Appropriated CAPITAL STOCK DETAIL Description (Class, Par Value etc.) Description (Class, Par Value etc.) DETAIL OF LONG-TERM DEBT							
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DETAIL OF LONG-TERM DEBT Interest Year-end Interest Inte				No. Shares	No. Shares	Dividends	
Interest Year-end Interest Int	7 _	Description (Class, Par Value etc.)		Authorized	Outstanding	Paid	
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o Description Rate Balance Paid Ac	0	Description				Interest	
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	Name: _	Morning \	View Water Comp	pany		
		SYSTEM	I ENGINEERING	DATA		
		For Year Ended	31-Dec-03			
1	Provide a	n updated system map if significant ch	anges have been	made to the syste	em during the yea	r.
2	Water Su		Rated Capacity	Type of Treatment: (None, Chlorine Fluoride	Annual Production	Water Supply Source (Well, Spring,
	_	Pump Designation or location	(gpm)	Filter etc.)	(000's Gal.)	Surface Wtr)
	3	0 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
	··· , - · · · · · · · · · ·					
	<u></u>					
3	System S	torage:	Total Capacity 000's	Usable Capacity 000's	Type of Reservoir (Elevated,Pres-	Construction (Wood, Steel
	Storage D	Designation or Location	Gal.	Gal.	urized, Boosted)	
	1.64 Acre	Well Lot Division #3	1800	900-1000	Pressurized	Steel
						
	<u> </u>				·	·

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

	Name: Morni	ng View Water Comp	any	_		
		TEM ENGINEERING (continued) ded 31-Dec-03	DATA			
4	Pump information for ALL system pumps, inc	cluding wells and boo	sters.			
	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#		
			<u> </u>			
					<u> </u>	
	** Submit pump curves unless previously Attach additional sheets if inadequate spa			facilities added	inis year.	
5	If Wells are metered: What was the total amount pumped	this year?			390530)00
	What was the total amount pumped	• .		Aug	84	1 27
	What was the total amount pumped	on the peak day?			Unknown	
6	If customers are metered, what was the total	l amount sold in peak	month?		NA	
7	Was your system designed to supply fire flow	ws?			No	
	If Yes: What is current system rating?				NA	
8	How many times were meters read this year	?				12
	During which months?	meter read mont	hly	·		
9	How many additional customers could be se except a service line and meter?	rved with no system i	mprovements			20
	How many of those potential additio	ons are vacant lots?				20
10	Are backbone plant additions anticipated du				No	
11	In what year do you anticipate that the syste will have to be expanded?	m capacity (supply, s	torage or distrib	ution)	2	006

Name:	Morning View Water Company
	SYSTEM ENGINEERING DATA
	(continued)
	For Year Ended Dec 31,2003

FEET OF MAINS

1	Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned In U During End Year Yea	of
	Division #1-4"		1568 ft	0	
	Division #1 -6"		1288 ft	0	
	Division #2 -4"		542 ft	0	
	Division #2-6"		1949 ft	0	
	Division #3-6"		3155 ft	0	
	Division #4-6"		578 ft	0	
	Country Grove		2255 ft	0 11335 ft	
			400 ft	0 11735 ft	

CUSTOMER STATISTICS

		Number of Custo	mers Tho	usands of Gallons	<u>Sold</u>
		This	Last	This	Last
		Year	Year	Year	Year
2	Metered:				
2A	Residential	0	ļ		
2B	Commercial	0			
2C	Industrial	0			
3	Flat Rate:				
3A	Residential	71	57	39053000	32911000
3B	Commercial				
3C	Industrial	-			
4	Private Fire Protection				
5	Public Fire Protection				
6	Street Sprinkling				
7	Municipal, Other				· .
8	Other Water Utilities				
	TOTALS (Add lines 2 through 8)	71	57	39053000	32911000

CERTIFICATE

State of Idaho)	
County of Jeyysoy	
	•
we, the undersigned Molan Gne and Diare Perry of the Morning New Ivator (inno
of the MITH (by White) / 15/1/164	mach ha
utility, on our oath do severally say that the foregoing r	<i>V</i>
from the original books, papers and records of said uti	lity; that we have carefully examined same, and
declare the same to be a correct statement of the busi	·
covered by the report in respect to each and every ma knowledge, information and belief.	tter and thing therin set forth, to the best of our
	(Chief Officer)
	(Chief Officer)
	(Chief Officer)
	(Chief Officer) Mealing (Officer in Charge of Accounts)
	Wolan Meeting
Subscribed and Sworn to Before Me	Wolan Meeting
	Wolan Meeting
Subscribed and Sworn to Before Me this 13th day of QUIGUST, 2004	Wolan Meeting
this 13th day of august, 2004	Wolan Meeting
	Wolan Meeting
this 13th day of august, 2004	Wolan Meeting
His 13th day of allowst, 2004 MU' WOWEN NOTARY PUBLIC	Wolan Meeting
His 13th day of allowst, 2004 MU' WOWEN NOTARY PUBLIC	Officer in Charge of Accounts) ORI HOOVED ORI HOOVED

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