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# ***ANNUAL REPORT***

OF

Diamond Bar Estates Water Co

**NAME**

PO Box 1870 Hayden ID 83835

**ADDRESS**

TO THE

**IDAHO PUBLIC**

**UTILITIES COMMISSION**

FOR THE

YEAR ENDED 2003

**ANNUAL REPORT FOR WATER UTILITIES TO  
THE IDAHO PUBLIC UTILITIES COMMISSION  
FOR THE YEAR ENDING 2003**

**COMPANY INFORMATION**

1 Give full name of utility Diamond Bar Estates LLC dba Diamond Bar Estates Water

2 Date of Organization Mar-94

3 Organized under the laws of the state of Idaho

4 Address of Principal Office (number & street) 2953 N Government Way

5 P.O. Box (if applicable) PO Box 1870

6 City Hayden

7 State Idaho

8 Zip Code 83835

9 Organization (proprietor, partnership, corp.) partnership

10 Towns, Counties served Rathdrum, Idaho  
Kootenai County

11 Are there any affiliated companies? None

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

12 Contact Information	Name	Phone No.
President (Owner)	Robert N Turnipseed	208-665-9200
Vice President		
Secretary	Clara B Turnipseed	208-665-9200
General Manager		
Complaints or Billing	Clara or Cristy Turnipseed	208-665-9200
Engineering		
Emergency Service	Robert C Turnipseed	208-687-9000
Accounting	Ralph Nelson Jr CPA	

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 2953 N Government Way

City Coeur d'Alene

State Idaho

Zip 83815

**COMPANY INFORMATION (Cont.)**

For the Year Ended 2003

- 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? No  
 If yes, attach full explanation
- 21 Number of Complaints received during year concerning:  
 Quality of Service None  
 High Bills None  
 Disconnection None
- 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? \_\_\_\_\_  
 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: Diamond Bar Estates Water Co

**REVENUE & EXPENSE DETAIL**

For the Year Ended 2003

ACCT #	DESCRIPTION		
<b><u>400 REVENUES</u></b>			
1	460	Unmetered Water Revenue	
2	461.1	Metered Sales - Residential	17136
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)	17136
9	* DEQ Fees Billed separately to customers		Booked to Acct #
10	** Hookup or Connection Fees Collected	6675	Booked to Acct # 461.1
11	***Commission Approved Surcharges Collected		Booked to Acct #
<b><u>401 OPERATING EXPENSES</u></b>			
12	601.1-6	Labor - Operation & Maintenance	2548
13	601.7	Labor - Customer Accounts	
14	601.8	Labor - Administrative & General	2445
15	603	Salaries, Officers & Directors	
16	604	Employee Pensions & Benefits	
17	610	Purchased Water	
18	615-16	Purchased Power & Fuel for Power	3489
19	618	Chemicals	
20	620.1-6	Materials & Supplies - Operation & Maint.	5076
21	620.7-8	Materials & Supplies - Administrative & General	962
22	631-34	Contract Services - Professional	2397
23	635	Contract Services - Water Testing	459
24	636	Contract Services - Other	32
25	641-42	Rentals - Property & Equipment	900
26	650	Transportation Expense	
27	656-59	Insurance	2229
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	
33	Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)		20537

Name: Diamond Bar Estates Water

**INCOME STATEMENT**

For Year Ended 2003

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		17136
2	Operating Expenses (From Page 3, line 33)	20537	
3	403 Depreciation Expense		
4	406 Amortization, Utility Plant Aquisition Adj.		
5	407 Amortization Exp. - Other		
6	408.10 Regulatory Fees (PUC)	120	
7	408.11 Property Taxes	238	
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		
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)		20895
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)		-3759
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)		
29	Gross Income (add lines 19 & 28)		
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)		-3759

Name: Diamond Bar Estates Water

**ACCOUNT 101 PLANT IN SERVICE DETAIL**  
For Year Ended 2003

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	8000		8000
10	310	Power Generation Equipment			
11	311	Power Pumping Equipment			
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		<b>TOTAL PLANT IN SERVICE</b>	<b>8000</b>		<b>8000</b>

(Add lines 1 - 28)

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

Name: Diamond Bar Estates Water Co

**ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL**

For Year Ended 2003

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	196	196	
7	310	Power Generation Equipment			
8	311	Power Pumping Equipment			
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		<b>TOTALS (Add Lines 1 - 25)</b>	<b>196</b>	<b>196</b>	

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

Name: Diamond Bar Estates Water Co

**BALANCE SHEET**

For Year Ended 2003

<b>ASSETS</b>		Balance	Balance	Increase
ACCT #	DESCRIPTION	Beginning of Year	End of Year	or (Decrease)
1	101 Utility Plant in Service (From Pg 5, Line 29)	8000	8000	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)			
7	108.1 Accumulated Depreciation (From Pg 6, Line 26)	196	196	0
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)	7804	7804	
14	123 Investment in Subsidiaries			
15	125 Other Investments			
16	Total Investments (Add lines 14 & 15)			
17	131 Cash	3132	2559	-573
18	135 Short Term Investments			
19	141 Accts/Notes Receivable - Customers			
20	142 Other Receivables			
21	145 Receivables from Associated Companies	5500	5500	
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)	5500	5500	
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>13304</b>	<b>13304</b>	

Name: Diamond Bar Estates Water Co

**BALANCE SHEET**

For Year Ended 2003

**LIABILITIES & CAPITAL**

ACCT #	DESCRIPTION	Balance Beginning of Year	Balance End of Year	Increase 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	17523	16426	-1097
6	216 Reacquired Capital Stock			
7	218 Proprietary Capital			
8	Total Equity Capital (Add Lines 1-5+7 less line 6)	17523	16426	-1097
9	221-2 Bonds			
10	223 Advances from Associated Companies			
11	224 Other Long - Term Debt			
12	231 Accounts Payable			
13	232 Notes Payable			
14	233 Accounts Payable - Associated Companies		3185	3185
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)		3185	3185
31	<b>TOTAL LIAB &amp; CAPITAL ( Add lines 8 &amp; 30)</b>	17523	19611	2088

**\*\* Only if Commission Approved**

Name: Diamond Bar Estates Water Co

**STATEMENT OF RETAINED EARNINGS**

For Year Ended 2003

1	Retained Earnings Balance @ Beginning of Year	<u>16436</u>
2	Amount Added from Current Year Income (From Pg 4, Line 32)	<u>-3759</u>
3	Other Credits to Account	<u>          </u>
4	Dividends Paid or Appropriated	<u>          </u>
5	Other Distributions of Retained Earnings	<u>          </u>
6	Retained Earnings Balance @ End of Year	<u><u>12678</u></u>

**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: Diamond Bar Estates Water Co

**SYSTEM ENGINEERING DATA**

For Year Ended 2003

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)
Kootenai county-Rodeo Road		none		Well
Kootenai County-presurized tank	1000	none		well

3 System Storage:

Storage Designation or Location	Total Capacity 000's Gal.	Usable Capacity 000's Gal.	Type of Reservoir (Elevated, Presurized, Boosted)	Construction (Wood, Steel Concrete)
Kootenai County - Rodeo Rd	65000	55000	presurized	Concrete)
Kootenai County-Atlas Rd	1000		presurized tank	

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

Name: Diamond Bar Estates Water Co

**SYSTEM ENGINEERING DATA**  
(continued)

For Year Ended 2003

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
KC Rodeo Rd-Jacuzzi submersible wellpump	60	570		
KC Atlas Rd-submerisble pump	15	55		

**\*\* 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? 14536207
  - What was the total amount pumped during peak month? 3965400
  - What was the total amount pumped on the peak day? 127916
- 6 If customers are metered, what was the total amount sold in peak month? 3965400
- 7 Was your system designed to supply fire flows? Yes  
If Yes: What is current system rating? \_\_\_\_\_
- 8 How many times were meters read this year? 7  
During which months? April 1st through October 1st
- 9 How many additional customers could be served with no system improvements except a service line and meter? 200  
How many of those potential additions are vacant lots? 0
- 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? 2010?

Name: Diamond Bar Estates Water Co

**SYSTEM ENGINEERING DATA  
(continued)**

For Year Ended 2003

**FEET OF MAINS**

1	Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
	6"	9091 lin ft			9091
	4"	1033 lin ft loop system			1033

**CUSTOMER STATISTICS**

		Number of Customers		Thousands of Gallons Sold	
		This Year	Last Year	This Year	Last Year
2	Metered:				
2A	Residential	42	42		
2B	Commercial				
2C	Industrial				
3	Flat Rate:				
3A	Residential	21	21		
3B	Commercial				
3C	Industrial				
4	Private Fire Protection	9	9		
5	Public Fire Protection				
6	Street Sprinkling				
7	Municipal, Other				
8	Other Water Utilities				
TOTALS (Add lines 2 through 8)					

# CERTIFICATE

State of Idaho            )  
                                  ) ss  
County of \_\_\_\_\_ )

WE, the undersigned \_\_\_\_\_  
and \_\_\_\_\_  
of the \_\_\_\_\_  
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.

\_\_\_\_\_  
(Chief Officer)

\_\_\_\_\_  
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires \_\_\_\_\_

gdk/excel/jnelson/anulrpts/wtrannualrpt