

DIA-W

# 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 2009

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IDAHO PUBLIC  
UTILITIES COMMISSION

**ANNUAL REPORT FOR WATER UTILITIES TO  
THE IDAHO PUBLIC UTILITIES COMMISSION  
FOR THE YEAR ENDING 12/31/2009**

**COMPANY INFORMATION**

1 Give full name of utility Diamond Bar Estates Water Co.  
 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, Coeur d'Alene, Idaho 83815  
 5 P.O. Box (if applicable) P.O. Box 1870  
 6 City Hayden  
 7 State Idaho  
 8 Zip Code 83835  
 9 Organization (proprietor, partnership, corp.) Proprietor  
 10 Towns, Counties served Rathdrum  
Kootenai County  
 11 Are there any affiliated companies? Yes

**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. & Clara Turnipseed	(208) 665-9200
Vice President		
Secretary		
General Manager		
Complaints or Billing	Clara or Cristy Turnipseed	(208) 665-9200
Engineering		
Emergency Service	Robert C. Turnipseed	(208) 687-9000
Accounting	Cristy Turnipseed	(208) 665-9200

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

NAME: Diamond Bar Estates Water Co.

**COMPANY INFORMATION (Cont.)**

For the Year Ended 12/31/2009

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 0  
High Bills 0  
Disconnection 0

22 Number of Customers involuntarily disconnected \_\_\_\_\_

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 12/31/2009

ACCT #	DESCRIPTION		
<b>400 REVENUES</b>			
1	460	Unmetered Water Revenue	
2	461.1	Metered Sales - Residential	<u>25,594</u>
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)	<u>25594</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 # _____
<b>401 OPERATING EXPENSES</b>			
12	601.1-6	Labor - Operation & Maintenance	<u>5,027</u>
13	601.7	Labor - Customer Accounts	
14	601.8	Labor - Administrative & General	<u>2,720</u>
15	603	Salaries, Officers & Directors	
16	604	Employee Pensions & Benefits	
17	610	Purchased Water	
18	615-16	Purchased Power & Fuel for Power	<u>5,925</u>
19	618	Chemicals	
20	620.1-6	Materials & Supplies - Operation & Maint.	<u>356</u>
21	620.7-8	Materials & Supplies - Administrative & General	<u>966</u>
22	631-34	Contract Services - Professional	<u>20</u>
23	635	Contract Services - Water Testing	<u>340</u>
24	636	Contract Services - Other	
25	641-42	Rentals - Property & Equipment	<u>900</u>
26	650	Transportation Expense	
27	656-59	Insurance	<u>2,205</u>
28	660	Advertising	
29	666	Rate Case Expense (Amortization)	<u>473</u>
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)	<u>18,932</u>

Name: Diamond Bar Estates Water Co.

**INCOME STATEMENT**

For Year Ended 12/31/2009

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		<u>25,594</u>
2	Operating Expenses (From Page 3, line 33)	<u>18,932</u>	
3 403	Depreciation Expense	<u>1,059</u>	
4 406	Amortization, Utility Plant Aquisition Adj.		
5 407	Amortization Exp. - Other		
6 408.10	Regulatory Fees (PUC)	<u>255</u>	
7 408.11	Property Taxes	<u>146</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		
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>20,392</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>5,202</u>
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)		<u>5,202</u>
29	Gross Income (add lines 19 & 28)		<u>5,202</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>5,202</u>

Name: Diamond Bar Estates Water Co.

**ACCOUNT 101 PLANT IN SERVICE DETAIL**  
 For Year Ended 12/31/2009

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	1,023			1,023
4 304	Structures and Improvements	8,400			8,400
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	2,500			2,500
12 320	Purification Systems				-
13 330	Distribution Reservoirs & Standpipes				-
14 331	Trans. & Distrib. Mains & Accessories				-
15 333	Services				-
16 334	Meters and Meter Installations	2,853			2,853
17 335	Hydrants	1,135			1,135
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> (Add lines 1 - 28)	<b>15,911</b>	-	-	<b>15,911</b>

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 12/31/2009

SUB ACCT #	DESCRIPTION	Depreciation Rate %	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1 304	Structures and Improvements	5%	1,470	1,890	420
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	5%	750	875	125
9 320	Purification Systems				-
10 330	Distribution Reservoirs & Standpipes				-
11 331	Trans. & Distrib. Mains & Accessories				-
12 333	Services				-
13 334	Meters and Meter Installations	10%	715	1,001	286
14 335	Hydrants (Locks)	20%	570	798	228
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)		3,505	4,564	1,059

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

Name: Diamond Bar Estates Water Co.

**BALANCE SHEET**

For Year Ended 12/31/2009

<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)	15,911	15,911	-
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)	15,911	15,911	-
7	108.1	Accumulated Depreciation (From Pg 6, Line 26)	3,505	4,564	1,059
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)	12,406	11,347	(1,059)
14	123	Investment in Subsidiaries			
15	125	Other Investments			
16		Total Investments (Add lines 14 & 15)			
17	131	Cash	3,799	9,653	5,854
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 (Unamortized Balance)	1,890	1,418	(472)
30	186	Other Deferred Charges			-
31		<b>Total Assets (Add lines 13, 16 &amp; 26 - 30)</b>	<b>18,095</b>	<b>22,418</b>	<b>4,323</b>



Name: Diamond Bar Estates Water Co.

**BALANCE SHEET**

For Year Ended 12/31/2009

<b>LIABILITIES &amp; CAPITAL</b>			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		1,888	7,090	5,202
6	216 Reacquired Capital Stock				-
7	218 Proprietary Capital		1,600	1,600	-
8	Total Equity Capital (Add Lines 1-5+7 less line 6)				-
9	221-2 Bonds				-
10	223 Advances from Associated Companies		1,700	1,700	-
11	224 Other Long - Term Debt				-
12	231 Accounts Payable		1,285	406	(879)
13	232 Notes Payable		11,623	11,623	-
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)				-
31	<b>TOTAL LIAB &amp; CAPITAL ( Add lines 8 &amp; 30)</b>		<b>18,096</b>	<b>22,418</b>	<b>4,322</b>

\*\* Only if Commission Approved

Name: Diamond Bar Estates Water Co.

**STATEMENT OF RETAINED EARNINGS**  
 For Year Ended 12/31/2009

1	Retained Earnings Balance @ Beginning of Year	1,888
2	Amount Added from Current Year Income (From Pg 4, Line 32)	5,202
3	Other Credits to Account	
4	Dividends Paid or Appropriated	
5	Other Distributions of Retained Earnings	
6	Retained Earnings Balance @ End of Year	7,090

**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 12/31/2009

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 Rd	570	None	17,768,000	Well
Kootenai County-Atlas Rd	55	None		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)
Kootenai County - Rodeo Rd	65	55	Boosted	Concrete
Kootenai County - Atlas Rd	1	0.75	Pressurized	Steel

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

Name: Diamond Bar Estates Water Co.

**SYSTEM ENGINEERING DATA**  
(continued)

For Year Ended 12/31/2009

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 Submersible Well Pump	60	570	Unknown	Unknown
KC Rodeo Rd Booster	5		60	Unknown
KC Rodeo Rd Booster	5		60	Unknown
KC Rodeo Rd Fire Pump	10		60	Unknown
KC Atlas Rd Submersible Well Pump	15	55	Unknown	Unknown

Note: Energy used is unknown due to multiple uses of electricity for heat, lighting, pumping, boosting and other miscellaneous electric compsumptive applications connected behind the meter.

**\*\* 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? 17,768,000
  - What was the total amount pumped during peak month? 4,217,800
  - What was the total amount pumped on the peak day? 136,058
- 6 If customers are metered, what was the total amount sold in peak month? 3,911,990
- 7 Was your system designed to supply fire flows? Yes  
 If Yes: What is current system rating? 1,200 Gpm
- 8 How many times were meters read this year? 8  
 During which months? April 1 through November 1
- 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? 16
- 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? 2015 -2020

Name: Diamond Bar Estates Water Co.

**SYSTEM ENGINEERING DATA**  
(continued)

For Year Ended 12/31/2009

**FEET OF MAINS**

1	Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
	6"	12,547.41			12,547.41
	4"	1,033.00			1,033.00

**CUSTOMER STATISTICS**

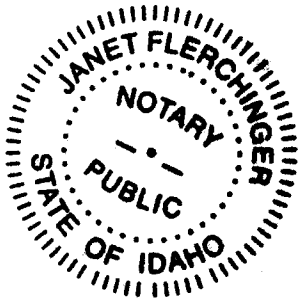
	Number of Customers		Thousands of Gallons Sold	
	This Year	Last Year	This Year	Last Year
2 Metered:				
2A Residential	43	43		
2B Commercial				
2C Industrial				
3 Flat Rate:				
3A Residential				
3B Commercial				
3C Industrial				
4 Private Fire Protection				
5 Public Fire Protection				
6 Street Sprinkling				
7 Municipal, Other				
8 Other Water Utilities				
<b>TOTALS (Add lines 2 through 8)</b>	<b>43</b>	<b>43</b>	-	

# CERTIFICATE

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

WE, the undersigned \_\_\_\_\_ Robert N. Turnipseed  
and \_\_\_\_\_ Cristy Turnipseed  
of the Diamond Bar Estates Water Co.

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.



Robert N. Turnipseed  
(Chief Officer)  
*Robert Turnipseed*

Cristy Turnipseed  
(Officer in Charge of Accounts)  
*Cristy Turnipseed*

Subscribed and Sworn to Before Me

this 16 day of April, 2010

*Janet Flerchinger*  
\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires Sept 30, 2011

gdk/excel/jnelson/annualrpts/wtrannualrpt

**Affiliated Companies**  
**Attachment to Page 1, Line 11**

**Bar Circle "S" Water Company**  
**Addresses Same as Diamond Bar Estates Water Co.**  
**Common Ownership provides no services**

**Avondale Construction Co.**  
**Addresses Same as Diamond Bar Estates Water Co.**  
**Common Ownership**  
**Services include all managerial, operational and administrative labor.**