

BCS-W

ANNUAL REPORT

OF

Bar Circle 'S' Water Co.

NAME

Po Box 1870

Hayden ID 83835

ADDRESS

IDAHO PUBLIC
UTILITIES COMMISSION

2010 AUG 23 AM 8:27

RECEIVED

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2008

**ANNUAL REPORT FOR WATER UTILITIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING 11/30/2008**

COMPANY INFORMATION

1 Give full name of utility Bar Circle "S" Ranch Inc.
 2 Date of Organization December 2007
 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) P.O. Box 1870
 6 City Hayden
 7 State Idaho
 8 Zip Code 83835
 9 Organization (proprietor, partnership, corp.) Corporation
 10 Towns, Counties served 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. Turnipseed | (208) 665-9200 |
| Vice President | Philip Dolan | (208) 664-8258 |
| Secretary | Philip Dolan | (208) 664-8258 |
| General Manager | Robert N. Turnipseed | (208) 665-9200 |
| Complaints or Billing | Cristy or Clara 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

Line 11 page 1

Affiliated companies listed below:

Avondale Construction Inc

Diamond Bar Estates Water Inc

Double T Estates LLC

Lake View Hills Sales Inc

Reads Meters and Maintains Water System

Uses The Utility for water service

NAME: Bar Circle "S" Ranch Inc.

COMPANY INFORMATION (Cont.)

For the Year Ended 11/30/2008

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 None

23 Date customers last received a copy of the Summary of Rules required by IDAPA 31.21.01.701? upon connection

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

**SUMMARY OF RULES AND REGULATIONS OF THE IDAHO PUBLIC UTILITIES COMMISSION
GOVERNING CUSTOMER RELATIONS OF NATURAL GAS, ELECTRIC AND WATER PUBLIC UTILITIES**

A utility may terminate service to a customer without his/her permission after adequate notice for the following reasons:

1. Failure to pay an undisputed past due bill, or written payment drawn on an account with insufficient funds.
2. Failure to make security deposit where it is required.
3. Failure to abide by terms of a payment arrangement.
4. Customer or applicant misrepresented their identity for the purpose of obtaining utility service.
5. Customer or applicant denied or prevented the utility's access to the meter.
6. Willful waste of service through improper equipment or otherwise.
7. Customer or applicant is a minor not competent to contract as defined by Idaho Code.
8. Customer or applicant owes money on an existing or previous account.

A utility may deny or terminate service without prior notice to the customer or applicant and without his/her permission for one or more of the following reasons:

1. A situation exists that is immediately dangerous to life, physical safety or property.
2. The utility is ordered to terminate service by any court, the Commission or other duly authorized public authority.
3. The service is obtained, diverted or used without the authorization or knowledge of the utility.
4. The utility has attempted to notify the customer of termination, but has been unable to make contact.

NOTIFICATION

1. A billing may be considered past due fifteen (15) days after the billing date. A written notice of termination must be mailed at least seven (7) days before the proposed termination date.
2. At least twenty-four (24) hours before the service is terminated, another attempt shall be made to contact the customer in person or by telephone.
3. If service is not terminated within twenty-one (21) calendar days after the proposed termination date, another seven (7) day and twenty-four (24) hour notice is required.
4. No additional notice is required if upon receipt of a termination notice the customer makes a payment arrangement and fails to keep it or tenders a written payment drawn on an account with insufficient funds.

WHEN TERMINATION NOT ALLOWED

1. The past due billing is less than \$50 or two (2) months of service, whichever is less.
2. The unpaid bill results for the purchase of non-utility goods or services.
3. Terminations are not allowed on weekends or legal holidays.

MEDICAL EMERGENCY

If the customer or a member of the customer's family is seriously ill or has a medical emergency, the utility will postpone termination of service for thirty (30) days if a written certificate signed by a licensed physician or public health official is received.

An informal or formal complaint concerning the termination may be filed directly with the utility. If the customer is dissatisfied with the proposed resolution of the complaint, they may contact the:

Idaho Public Utilities Commission,
P. O. Box 83720,
Boise, ID 83720-0074.

Toll free 1-800-432-0369

or on the web site:

<http://www.puc.idaho.gov/>

A complete set of customer Rules and Regulations are on file with the Idaho Public Utilities Commission and on the website.

NAME: Bar Circle "S" Ranch Inc.

REVENUE & EXPENSE DETAIL

For the Year Ended 11/30/2008

| ACCT # | DESCRIPTION | | |
|--------------------------------------|--|--|-------------------------------|
| <u>400 REVENUES</u> | | | |
| 1 | 460 | Unmetered Water Revenue | |
| 2 | 461.1 | Metered Sales - Residential | <u>65,871.63</u> |
| 3 | 461.2 | Metered Sales - Commercial, Industrial | <u>1,383.12</u> |
| 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>67,254.75</u> |
| 9 | * DEQ Fees Billed separately to customers | | Booked to Acct # _____ |
| 10 | ** Hookup or Connection Fees Collected | <u>750.00</u> | Booked to Acct # <u>461.1</u> |
| 11 | ***Commission Approved Surcharges Collected | | Booked to Acct # _____ |
| <u>401 OPERATING EXPENSES</u> | | | |
| 12 | 601.1-6 | Labor - Operation & Maintenance | <u>10,176.70</u> |
| 13 | 601.7 | Labor - Customer Accounts | |
| 14 | 601.8 | Labor - Administrative & General | <u>8,850.00</u> |
| 15 | 603 | Salaries, Officers & Directors | <u>7,200.00</u> |
| 16 | 604 | Employee Pensions & Benefits | |
| 17 | 610 | Purchased Water | |
| 18 | 615-16 | Purchased Power & Fuel for Power | <u>15,074.43</u> |
| 19 | 618 | Chemicals | |
| 20 | 620.1-6 | Materials & Supplies - Operation & Maint. | <u>1,955.65</u> |
| 21 | 620.7-8 | Materials & Supplies - Administrative & General | <u>1,407.34</u> |
| 22 | 631-34 | Contract Services - Professional | <u>13,127.50</u> |
| 23 | 635 | Contract Services - Water Testing | <u>344.00</u> |
| 24 | 636 | Contract Services - Other | <u>131.94</u> |
| 25 | 641-42 | Rentals - Property & Equipment | <u>2,400.00</u> |
| 26 | 650 | Transportation Expense | |
| 27 | 656-59 | Insurance | <u>2,902.50</u> |
| 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 | <u>902.50</u> |
| 33 | Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2) | | <u>64,472.56</u> |

Name: Bar Circle "S" Ranch Inc.

INCOME STATEMENT

For Year Ended 11/30/2008

| ACCT # | DESCRIPTION | | |
|--------|--|------------------|---------------------------|
| 1 | Revenue (From Page 3, line 8) | | <u>67,254.75</u> |
| 2 | Operating Expenses (From Page 3, line 33) | <u>64,472.56</u> | |
| 3 | 403 Depreciation Expense | <u>13,525.09</u> | |
| 4 | 406 Amortization, Utility Plant Aquisition Adj. | | |
| 5 | 407 Amortization Exp. - Other | | |
| 6 | 408.10 Regulatory Fees (PUC) | <u>195.84</u> | |
| 7 | 408.11 Property Taxes | <u>882.48</u> | |
| 8 | 408.12 Payroll Taxes | | |
| 9A | 408.13 Other Taxes (list) DEQ Fees | <u>690.00</u> | |
| 9B | | | |
| 9C | | | |
| 9D | | | |
| 10 | 409.10 Federal Income Taxes | <u>1,296.95</u> | |
| 11 | 409.11 State Income Taxes | <u>632.00</u> | |
| 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>81,694.92</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>(14,440.17)</u> |
| 20 | 415 Revenues, Merchandizing Jobbing and Contract Work | | |
| 21 | 416 Expenses, Merchandizing, Jobbing & Contracts | | |
| 22 | 419 Interest & Dividend Income | <u>781.77</u> | |
| 23 | 420 Allowance for Funds used During Construction | | |
| 24 | 421 Miscellaneous Non-Utility Income | | |
| 25 | 426 Miscellaneous Non-Utility Expense | <u>100.00</u> | |
| 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>681.77</u> |
| 29 | Gross Income (add lines 19 & 28) | | <u>(13,758.40)</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>(13,758.40)</u></u> |

Name: Bar Circle "S" Ranch Inc.

ACCOUNT 101 PLANT IN SERVICE DETAIL
 For Year Ended 11/30/2008

| SUB ACCT # | Note begin balance restated for fiscal yr and reclassified 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 | 2,250.00 | | | 2,250.00 |
| 4 304 | Structures and Improvements | 47,643.30 | | | 47,643.30 |
| 5 305 | Collecting & Impounding Reservoirs | | | | - |
| 6 306 | Lake, River & Other Intakes | | | | - |
| 7 307 | Wells | 37,753.67 | | | 37,753.67 |
| 8 308 | Infiltration Galleries & Tunnels | | | | - |
| 9 309 | Supply Mains | | | | - |
| 10 310 | Power Generation Equipment | 5,500.00 | | | 5,500.00 |
| 11 311 | Power Pumping Equipment | 52,075.23 | 5,264.00 | | 57,339.23 |
| 12 320 | Purification Systems | | | | - |
| 13 330 | Distribution Reservoirs & Standpipes | 39,266.67 | | | 39,266.67 |
| 14 331 | Trans. & Distrib. Mains & Accessories | 128,197.42 | | | 128,197.42 |
| 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 | 15,099.76 | | | 15,099.76 |
| 26 346 | Communications Equipment | | | | - |
| 27 347 | Miscellaneous Equipment | 4,805.00 | | | 4,805.00 |
| 28 348 | Other Tangible Property | | | | - |
| 29 | TOTAL PLANT IN SERVICE | 332,591.04 | 5,264.00 | - | 337,855.04 |

(Add lines 1 - 28)

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

Name: Bar Circle "S" Ranch Inc.

ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL

For Year Ended 11/30/2008

| SUB ACCT # | DESCRIPTION | Depreciation Rate % | Balance Beginning of Year | Balance End of Year | Increase or (Decrease) |
|---------------|---------------------------------------|---------------------------|---------------------------------|---------------------------|------------------------------|
| 1 304 | Structures and Improvements | 7% | 16,574.46 | 19,553.48 | 2,979.02 |
| 2 305 | Collecting & Impounding Reservoirs | | | | |
| 3 306 | Lake, River & Other Intakes | | | | |
| 4 307 | Wells | 3% | 17,732.82 | 18,676.66 | 943.84 |
| 5 308 | Infiltration Galleries & Tunnels | | | | |
| 6 309 | Supply Mains | | | | |
| 7 310 | Power Generation Equipment | 7% | 1,283.33 | 1,650.00 | 366.67 |
| 8 311 | Power Pumping Equipment | 7% | 34,934.04 | 38,289.92 | 3,355.88 |
| 9 320 | Purification Systems | | | | |
| 10 330 | Distribution Reservoirs & Standpipes | 3% | 19,375.83 | 20,357.50 | 981.67 |
| 11 331 | Trans. & Distrib. Mains & Accessories | 3% | 18,043.81 | 21,248.75 | 3,204.94 |
| 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 | 7% | 5,536.58 | 6,543.23 | 1,006.65 |
| 23 346 | Communications Equipment | | | | |
| 24 347 | Miscellaneous Equipment | 14% | 1,029.64 | 1,716.07 | 686.43 |
| 25 348 | Other Tangible Property | | | | |
| 26 | TOTALS (Add Lines 1 - 25) | | 114,510.51 | 128,035.61 | 13,525.10 |

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

Name: Bar Circle "S" Ranch Inc.

BALANCE SHEET

For Year Ended 11/30/2008

| ASSETS | | | Balance | Balance | Increase |
|---------------|-------------|---|------------|------------|-------------|
| ACCT # | DESCRIPTION | Balance | End of | or | |
| | | Beginning | Year | (Decrease) | |
| | | of Year | | | |
| 1 | 101 | Utility Plant in Service (From Pg 5, Line 29) | 332,591.04 | 337,855.04 | 5,264.00 |
| 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) | 332,591.04 | 337,855.04 | 5,264.00 |
| 7 | 108.1 | Accumulated Depreciation (From Pg 6, Line 26) | 114,510.51 | 128,035.61 | 13,525.10 |
| 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) | 218,080.53 | 209,819.43 | (8,261.10) |
| 14 | 123 | Investment in Subsidiaries | | | |
| 15 | 125 | Other Investments | | | |
| 16 | | Total Investments (Add lines 14 & 15) | - | | |
| 17 | 131 | Cash | 16,592.23 | 2,477.18 | (14,115.05) |
| 18 | 135 | Short Term Investments | 25,166.40 | 15,948.17 | (9,218.23) |
| 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) | 41,758.63 | 18,425.35 | (23,333.28) |
| 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) | 259,839.16 | 228,244.78 | (31,594.38) |

Name: Bar Circle "S" Ranch Inc.

BALANCE SHEET

For Year Ended 11/30/2008

LIABILITIES & CAPITAL

| ACCT # | DESCRIPTION | Balance Beginning of Year | Balance End of Year | Increase or (Decrease) |
|--------|---|---------------------------------|---------------------------|------------------------------|
| 1 | 201-3 Common Stock | 100.00 | 100.00 | - |
| 2 | 204-6 Preferred Stock | | | |
| 3 | 207-13 Miscellaneous Capital Accounts | | | |
| 4 | 214 Appropriated Retained Earnings | | | |
| 5 | 215 Unappropriated Retained Earnings | 19,979.59 | (13,778.81) | (33,758.40) |
| 6 | 216 Reacquired Capital Stock | | | |
| 7 | 218 Proprietary Capital | 240,948.65 | 240,948.65 | - |
| 8 | Total Equity Capital (Add Lines 1-5+7 less line 6) | 261,028.24 | 227,269.84 | (33,758.40) |
| 9 | 221-2 Bonds | | | |
| 10 | 223 Advances from Associated Companies | | | |
| 11 | 224 Other Long - Term Debt | | | |
| 12 | 231 Accounts Payable | (1,219.09) | 944.95 | 2,164.04 |
| 13 | 232 Notes Payable | | | |
| 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 | 30.00 | 30.00 | - |
| 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) | (1,189.09) | 974.95 | 2,164.04 |
| 31 | TOTAL LIAB & CAPITAL (Add lines 8 & 30) | 259,839.15 | 228,244.79 | (31,594.36) |

**** Only if Commission Approved**

Name: Bar Circle "S" Ranch Inc.

STATEMENT OF RETAINED EARNINGS
 For Year Ended 11/30/2008

| | | |
|---|--|-------------|
| 1 | Retained Earnings Balance @ Beginning of Year | 19,979.59 |
| 2 | Amount Added from Current Year Income (From Pg 4, Line 32) | (13,758.40) |
| 3 | Other Credits to Account | |
| 4 | Dividends Paid or Appropriated | (20,000.00) |
| 5 | Other Distributions of Retained Earnings | |
| 6 | Retained Earnings Balance @ End of Year | (13,778.81) |

CAPITAL STOCK DETAIL

| 7 | Description (Class, Par Value etc.) | No. Shares | No. Shares | Dividends |
|---|-------------------------------------|------------|-------------|-----------|
| | | Authorized | Outstanding | Paid |
| | Common | 100 | 100 | 20,000.00 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

DETAIL OF LONG-TERM DEBT

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

Name: Bar Circle "S" Ranch Inc.

SYSTEM ENGINEERING DATA
For Year Ended 11/30/2008

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) |
|------------------------------|----------------------|--|--------------------------------|---|
| KC Circle "S" Trail | 485 | None | Not Metered | Well |
| KC Garwood Rd | 36 | None | Not Metered | 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) |
|---------------------------------|---------------------------|----------------------------|--|-------------------------------------|
| Garwood Reservoir | 185 | 120 | elevated/boosted | Concrete) |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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

Name: Bar Circle "S" Ranch Inc.

SYSTEM ENGINEERING DATA
(continued)
For Year Ended 11/30/2008

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 Garwood Peerless Fire Pump | 150 | 2300 | 20 | Unknown |
| KC Garwood Jacussi Well Pump | 5 | 36 | 0 | Unknown |
| KC Garwood Booster Pump | 10 | 225 | 60 | Unknown |
| KC Garwood Booster Pump | 10 | 225 | 60 | Unknown |
| KC Garwood Booster Pump | 10 | 225 | 60 | Unknown |
| KC Garwood Booster Pump | 10 | 225 | 60 | Unknown |
| KC Circle "S" Trail Well Pump | 60 | 485 | 0 | Unknown |

Note: Well Pumps pump to reservoir. System Pressure from Booster pumps out of reservoir.

Energy use of pumps not separately metered. Use includes lights, heat, controls etc through 1 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? | 54,892,480 |
| What was the total amount pumped during peak month? | 12,701,600 |
| What was the total amount pumped on the peak day? | 409,729 |
- 6 If customers are metered, what was the total amount sold in peak month? 12411520
- 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? May 1 through Nov 1
- 9 How many additional customers could be served with no system improvements except a service line and meter? 28
 How many of those potential additions are vacant lots? 28
- 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? Unknown

Name: Bar Circle "S" Ranch Inc.

SYSTEM ENGINEERING DATA
 (continued)
 For Year Ended 11/30/2008

FEET OF MAINS

| 1 | Pipe Size | In Use Beginning Of Year | Installed During Year | Abandoned During Year | In Use End of Year |
|---|-----------|--------------------------|-----------------------|-----------------------|--------------------|
| | 10" | 3841 | 600 | | 4441 |
| | 8" | 1320 | 18992 | | 20312 |
| | 6" | 16444 | 3940 | | 20384 |
| | 4" | 360 | | | 360 |
| | | | | | |
| | | | | | |
| | | | | | |

CUSTOMER STATISTICS

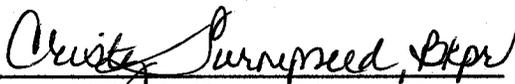
| | <u>Number of Customers</u> | | <u>Thousands of Gallons Sold</u> | |
|---------------------------------------|----------------------------|------------------|----------------------------------|------------------|
| | <u>This Year</u> | <u>Last Year</u> | <u>This Year</u> | <u>Last Year</u> |
| 2 Metered: | | | | |
| 2A Residential | | | | |
| 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 | | | | |
| TOTALS (Add lines 2 through 8) | | | | |

CERTIFICATE

State of Idaho)
) ss
County of _____)

WE, the undersigned Robert N. Turnipseed
and Cristy Turnipseed
of the Bar Circle "S" Ranch Inc. Water
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.

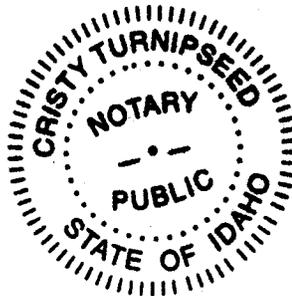

(Chief Officer)


(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 19 day of August, 2010


NOTARY PUBLIC



My Commission Expires Sept 30 2011

gdk/excel/jnelson/anulrpts/wtrannualrpt