

DIA-W

# ***ANNUAL REPORT***

OF

Diamond Bar Estates Water Company

**NAME**

PO Box 1870  
Hayden, ID 83835

**ADDRESS**

TO THE

**IDAHO PUBLIC**

**UTILITIES COMMISSION**

FOR THE

YEAR ENDED 2012

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**ANNUAL REPORT FOR WATER UTILITIES TO  
THE IDAHO PUBLIC UTILITIES COMMISSION  
FOR THE YEAR ENDING 12/31/2012**

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IDAHO PUBLIC  
UTILITIES COMMISSION

**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	208-661-1560
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 12/31/2012

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 12/31/2012

ACCT #	DESCRIPTION		
<b><u>400 REVENUES</u></b>			
1	460	Unmetered Water Revenue	
2	461.1	Metered Sales - Residential	23,651
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)	23,651
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><u>401 OPERATING EXPENSES</u></b>			
12	601.1-6	Labor - Operation & Maintenance	9,565
13	601.7	Labor - Customer Accounts	
14	601.8	Labor - Administrative & General	5,225
15	603	Salaries, Officers & Directors	
16	604	Employee Pensions & Benefits	
17	610	Purchased Water	
18	615-16	Purchased Power & Fuel for Power	7,640
19	618	Chemicals	
20	620.1-6	Materials & Supplies - Operation & Maint.	728
21	620.7-8	Materials & Supplies - Administrative & General	302
22	631-34	Contract Services - Professional	23
23	635	Contract Services - Water Testing	700
24	636	Contract Services - Other	
25	641-42	Rentals - Property & Equipment	
26	650	Transportation Expense	
27	656-59	Insurance	1888
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	<b>Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)</b>		26071

Name: Diamond Bar Estates Water Co.

**INCOME STATEMENT**

For Year Ended 12/31/2012

ACCT #	DESCRIPTION	
1	Revenue (From Page 3, line 8)	23651
2	Operating Expenses (From Page 3, line 33)	26071
3 403	Depreciation Expense	
4 406	Amortization, Utility Plant Aquisition Adj.	
5 407	Amortization Exp. - Other	
6 408.10	Regulatory Fees (PUC)	271
7 408.11	Property Taxes	237
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)	26,579
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)	-2,928
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)	-2,928
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)	-2,928

Name: Diamond Bar Estates Water Co.

**ACCOUNT 101 PLANT IN SERVICE DETAIL**  
 For Year Ended 12/31/2012

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	1023			1023
4 304	Structures and Improvements	8400			8400
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	16834			16834
12 320	Purification Systems				
13 330	Distribution Reservoirs & Standpipes				
14 331	Trans. & Distrib. Mains & Accessories				
15 333	Services				
16 334	Meters and Meter Installations	2853			2853
17 335	Hydrants	1135			1135
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>30,245</b>			<b>30,245</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 12/31/2012

SUB ACCT #	DESCRIPTION	Depreciation Rate %	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1 304	Structures and Improvements	5%	2730	3150	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%	1398	1417	19
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%	286	286	0
14 335	Hydrants	20%	109	0	109
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)		4523	4853	548

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

Name: Diamond Bar Estates Water Co.

**BALANCE SHEET**

For Year Ended 12/31/2012

<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)	30838	30838	
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)	30838	30838	
7	108.1	Accumulated Depreciation (From Pg 6, Line 26)	7497	9075	1578
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)	23341	21763	1578
14	123	Investment in Subsidiaries			
15	125	Other Investments			
16		Total Investments (Add lines 14 & 15)			
17	131	Cash	3538	6022	2484
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	1418	1418	
30	186	Other Deferrèd Charges			
31		<b>Total Assets (Add lines 13, 16 &amp; 26 - 30)</b>	<b>24759</b>	<b>23181</b>	<b>1578</b>

Name: Diamond Bar Estates Water Co.

**BALANCE SHEET**

For Year Ended 12/31/2012

<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	7090	12292	5202
6	216 Reacquired Capital Stock			
7	218 Proprietary Capital	3000	3000	
8	Total Equity Capital (Add Lines 1-5+7 less line 6)			
9	221-2 Bonds			
10	223 Advances from Associated Companies	1700	1700	
11	224 Other Long - Term Debt			
12	231 Accounts Payable	660	1806	1146
13	232 Notes Payable	16980	21980	5000
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>29430</b>	<b>40778</b>	<b>11348</b>

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

Name: Diamond Bar Estates Water Co.

**STATEMENT OF RETAINED EARNINGS**

For Year Ended 12/31/2012

1	Retained Earnings Balance @ Beginning of Year	<u>7090</u>
2	Amount Added from Current Year Income (From Pg 4, Line 32)	<u>-5,745</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>1,345</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 12/31/2012

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	Well
Kootenai County-Atlas Rd	50	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 12/31/2012

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? 13,847,800
  - What was the total amount pumped during peak month? 3,955,100
  - What was the total amount pumped on the peak day? 127,584
- 6 If customers are metered, what was the total amount sold in peak month? 4,006,780
- 7 Was your system designed to supply fire flows? Yes  
**If Yes: What is current system rating?** 1200 gpm
- 8 How many times were meters read this year? 9  
 During which months? March 1 2010 through Nov 1st 2010
- 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 12/31/2012

**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**

	<u>Number of Customers</u>		<u>Thousands of Gallons Sold</u>	
	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 )  
County of Kootenai ) ss

WE, the undersigned Robert N. Turnipseed  
and Clara B Turnipseed and Cristy L 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)

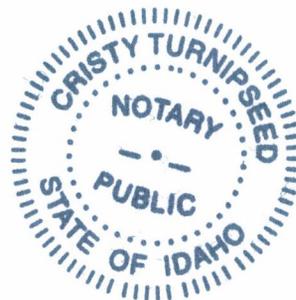
Cristy L Turnipseed  
Clara B. Turnipseed  
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 06 day of June, 2016

Cristy Turnipseed  
NOTARY PUBLIC

My Commission Expires 10/11/2017



gdk/excel/jnelson/anulrpts/wtrannualrpt