

DIA-W

ANNUAL REPORT

OF

Diamond Bar Estates Water Compay

NAME

2953 N. Government Way, PO Box 1870
Coeur d'Alene, ID 83815

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2017

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IDAHO PUBLIC
UTILITIES COMMISSION

**ANNUAL REPORT FOR WATER UTILITIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING 12/31/2017**

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 ID 83815

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

6 City Hayden

7 State Idaho

8 Zip Code 83835

9 Organization (proprietor, partnership, corp.) Proprietor

10 Towns, Counties served Rathdrum

11 Are there any affiliated companies?
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?
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 12/31/2017

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 0

23 Date customers last received a copy of the Summary of Rules required by IDAPA 31.21.01.701? Jul-17

Attach a copy of the Summary

24 Did significant additions or retirements from the Plant Accounts occur during the year? _____

If yes, attach full explanation and an updated system map

NAME: Diamond Bar Estates Water Co

REVENUE & EXPENSE DETAIL

For the Year Ended 12/31/2017

ACCT #	DESCRIPTION		
<u>400 REVENUES</u>			
1	460	Unmetered Water Revenue	
2	461.1	Metered Sales - Residential	<u>42541</u>
3	461.2	Metered Sales - Commercial, Industrial	
4	462	Fire Protection Revenue	
5	464	Other Water Sales Revenue	<u>2168</u>
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>44709</u>
9	* DEQ Fees Billed separately to customers		Booked to Acct # _____
10	** Hookup or Connection Fees Collected	<u>670</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>10051</u>
13	601.7	Labor - Customer Accounts	
14	601.8	Labor - Administrative & General	<u>4752</u>
15	603	Salaries, Officers & Directors	
16	604	Employee Pensions & Benefits	
17	610	Purchased Water	
18	615-16	Purchased Power & Fuel for Power	<u>10655</u>
19	618	Chemicals	
20	620.1-6	Materials & Supplies - Operation & Maint.	<u>3314</u>
21	620.7-8	Materials & Supplies - Administrative & General	<u>1004</u>
22	631-34	Contract Services - Professional	<u>4765</u>
23	635	Contract Services - Water Testing	<u>350</u>
24	636	Contract Services - Other	<u>0</u>
25	641-42	Rentals - Property & Equipment	
26	650	Transportation Expense	<u>155</u>
27	656-59	Insurance	<u>1894</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>168</u>
33	Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)		37108

Name: Diamond Bar Estates Water Co

INCOME STATEMENT

For Year Ended 12/31/2017

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		<u>44709</u>
2	Operating Expenses (From Page 3, line 33)	<u>37108</u>	
3	403 Depreciation Expense	<u>2623</u>	
4	406 Amortization, Utility Plant Acquisition Adj.		
5	407 Amortization Exp. - Other		
6	408.10 Regulatory Fees (PUC)	<u>289</u>	
7	408.11 Property Taxes	<u>499</u>	
8	408.12 Payroll Taxes		
9A	408.13 Other Taxes (list) DEQ Fees		
9B			
9C			
9D	<u>Rounding</u>	<u>1</u>	
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>40520</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>4189</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)		
29	Gross Income (add lines 19 & 28)		<u>0</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>4189</u></u>

Name: Diamond Bar Estates Water Co

ACCOUNT 101 PLANT IN SERVICE DETAIL
 For Year Ended 12/31/2017

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			0
6	306	Lake, River & Other Intakes			0
7	307	Wells			0
8	308	Infiltration Galleries & Tunnels			0
9	309	Supply Mains			0
10	310	Power Generation Equipment			0
11	311	Power Pumping Equipment	44769		44769
12	320	Purification Systems			0
13	330	Distribution Reservoirs & Standpipes			0
14	331	Trans. & Distrib. Mains & Accessories			0
15	333	Services			0
16	334	Meters and Meter Installations	2853		2853
17	335	Hydrants	1135		1135
18	336	Backflow Prevention Devices			0
19	339	Other Plant & Misc. Equipment	1161		1161
20	340	Office Furniture and Equipment			0
21	341	Transportation Equipment			0
22	342	Stores Equipment			0
23	343	Tools, Shop and Garage Equipment			0
24	344	Laboratory Equipment			0
25	345	Power Operated Equipment	2271		2271
26	346	Communications Equipment			0
27	347	Miscellaneous Equipment			0
28	348	Other Tangible Property	539.81		539.81
29		TOTAL PLANT IN SERVICE	62,152	0	62,152

(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 12/31/2017

	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				
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		TOTALS (Add Lines 1 - 25)		17606	20229	2623

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

Name: Diamond Bar Estates Water Co

BALANCE SHEET

For Year Ended 12/31/2017

<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)	62,152	62,152	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)	-17606	-20229	-2623
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)			
14	123	Investment in Subsidiaries			
15	125	Other Investments			
16		Total Investments (Add lines 14 & 15)			
17	131	Cash	7327	10212	2885
18	135	Short Term Investments			
19	141	Accts/Notes Receivable - Customers		335	
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			
30	186	Other Deferred Charges			
31		Total Assets (Add lines 13, 16 & 26 - 30)	51,873	52,470	262

Name: Diamond Bar Estates Water Co

BALANCE SHEET

For Year Ended 12/31/2017

LIABILITIES & CAPITAL

ACCT #	DESCRIPTION	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	201-3 Common Stock	4600	4600	
2	204-6 Preferred Stock			
3	207-13 Miscellaneous Capital Accounts			
4	214 Appropriated Retained Earnings			
5	215 Unappropriated Retained Earnings	-40271	-36082	4189
6	216 Reacquired Capital Stock			
7	218 Proprietary Capital			
8	Total Equity Capital (Add Lines 1-5+7 less line 6)	-35671	-31482	4189
9	221-2 Bonds			
10	223 Advances from Associated Companies			
11	224 Other Long - Term Debt			
12	231 Accounts Payable	41751	39659	-81410
13	232 Notes Payable			
14	233 Accounts Payable - Associated Companies	45793	44293	-1500
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)	87544	83952	-3592
31	TOTAL LIAB & CAPITAL (Add lines 8 & 30)	51,873	52,470	

**** Only if Commission Approved**

Name: Diamond Bar Estates Water Co

STATEMENT OF RETAINED EARNINGS

For Year Ended 12/31/2017

1	Retained Earnings Balance @ Beginning of Year	<u>-40271</u>
2	Amount Added from Current Year Income (From Pg 4, Line 32)	<u>4189</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>-36082</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 -12/31/2017

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-Rodeo Rd	570	None	16,920,800	Well
KC-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)
KC-Rodeo Rd	57000	57,000	Boosted	Concrete
KC-Atlas Rd	700		Pressurized	

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

Name: Diamond Bar Estates Water Co

**SYSTEM ENGINEERING DATA
(continued)**

For Year Ended 12/31/2017

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 consumptive applications connected behind 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? | <u>15,146,700</u> |
| What was the total amount pumped during peak month? | <u>4,173,200</u> |
| What was the total amount pumped on the peak day? | <u>1,099,000</u> |
- 6 If customers are metered, what was the total amount sold in peak month? 4,398,930
- 7 Was your system designed to supply fire flows? _____
If Yes: What is current system rating? _____
- 8 How many times were meters read this year? 8
 During which months? April 1st, May 1st, June 1st, July 1st, Aug 1st, Sept 1st, Oct 1st,
Nov 1st 2014
- 9 How many additional customers could be served with no system improvements
 except a service line and meter? 9
 How many of those potential additions are vacant lots? 9
- 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? 2020

Name: Diamond Bar Estates Water Co

**SYSTEM ENGINEERING DATA
(continued)**

For Year Ended 12/31/2017

FEET OF MAINS

1	Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
	6"	12547			12547
	4"	1033			1033

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	54	47		
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)	54	44	0	

2017
CERTIFICATE

State of Idaho)
County of Kootenai) ss

WE, the undersigned Robert N Turnipseed
and Clara B 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)

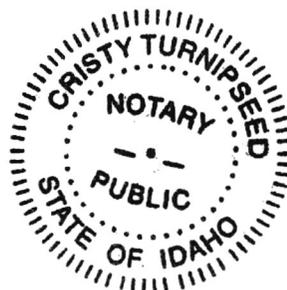
Clara B Turnipseed
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 20 day of November, 2018

Cristy Turnipseed
NOTARY PUBLIC

My Commission Expires 10/12/2023



gdk/excel/jnelson/anulrpts/wtrannualrpt