

FLS-W

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IDAHO PUBLIC

UTILITIES COMMISSION

ANNUAL REPORT

OF

FALLS WATER CO., INC.

2180 N. DEBORAH DR, IDAHO FALLS, ID
83401

TO THE

**IDAHO PUBLIC
UTILITIES COMMISSION**

FOR THE

YEAR ENDED 2023

**ANNUAL REPORT FOR WATER UTILITIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING December 31, 2023**

COMPANY INFORMATION

1 Give full name of utility Falls Water Co., Inc.
 Telephone Area Code (208) 522-1300
 E-mail address scott1@fallswater.com
 2 Date of Organization 1/7/1959
 3 Organized under the laws of the state of Idaho
 4 Address of Principal Office (number & street) 2180 N Deborah Dr
 5 P.O. Box (if applicable) _____
 6 City Idaho Falls
 7 State Idaho
 8 Zip Code 83401
 9 Organization (proprietor, partnership, corp.) Corporation
 10 Towns, Counties served Bonneville County Idaho, Jefferson County Idaho, and
portions of Ammon, Idaho

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)	Justin Palfreyman, President	503-226-4211
Vice President		
Secretary	Shawn Filippi	503-226-4211
General Manager	K. Scott Bruce	208-522-1300
Complaints or Billing	K. Scott Bruce	208-522-1300
Engineering	Tony Wise	208-522-1300
Emergency Service	Tony Wise	208-522-1300
Accounting	K. Scott Bruce	208-522-1300

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 2180 N Deborah Dr
 City Idaho Falls
 State Idaho
 Zip 83401

NAME: Falls Water Co., Inc.

COMPANY INFORMATION (Cont.)

For the Year Ended December 31, 2023

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? Yes, Leased well site within FWC's Service Area

18 If yes: Name of Organization Lincoln Land Company LLC
 Name of owner or operator Well operated by Falls Water Company, Inc.
 Mailing Address PO Box 1768
 City Idaho Falls
 State Idaho
 Zip 83403

	Gallons	\$Amount
Water Purchased	31,628,221	\$ 3,300.38

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 48
 High Bills 83
 Disconnection 0

22 Number of Customers involuntarily disconnected 88

23 Date customers last received a copy of the Summary of Rules required by IDAPA 31.21.01.701? September 2023
 Attach a copy of the Summary

24 Did significant additions or retirements from the Plant Accounts occur during the year? Yes
 If yes, attach full explanation and an updated system map

NAME: Falls Water Co., Inc.

REVENUE & EXPENSE DETAIL

For the Year Ended December 31, 2023

ACCT #	DESCRIPTION		
<u>400 REVENUES</u>			
1	460	Unmetered Water Revenue	-
2	461.1	Metered Sales - Residential	2,433,003
3	461.2	Metered Sales - Commercial, Industrial	124,554
4	462	Fire Protection Revenue	-
5	464	Other Water Sales Revenue	10,640
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)	2,568,197
9	*	DEQ Fees Billed separately to customers	Booked to Acct #
10	**	Hookup or Connection Fees Collected	259,098 Booked to Acct # 271.3
11	***	Commission Approved Surcharges Collected	Booked to Acct #
<u>401 OPERATING EXPENSES</u>			
12	601.1-6	Labor - Operation & Maintenance	378,951
13	601.7	Labor - Customer Accounts	-
14	601.8	Labor - Administrative & General	222,250
15	603	Salaries, Officers & Directors	-
16	604	Employee Pensions & Benefits	131,039
17	610	Purchased Water	(155,098)
18	615-16	Purchased Power & Fuel for Power	285,321
19	618	Chemicals	923
20	620.1-6	Materials & Supplies - Operation & Maint.	92,165
21	620.7-8	Materials & Supplies - Administrative & General	135,405
22	631.3-4	Contract Services - Professional	305,586
23	635	Contract Services - Water Testing	21,418
24	636	Contract Services - Other	128,880
25	641-42	Rentals - Property & Equipment	6,950
26	650	Transportation Expense	68,192
27	656-59	Insurance	95,828
28	660	Advertising	244
29	666	Rate Case Expense (Amortization)	-
30	667	Regulatory Comm. Exp. (Other except taxes)	-
31	670	Bad Debt Expense	9,887
32	675	Miscellaneous	31,195
33	Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)		1,759,136

Name: Falls Water Co., Inc.

INCOME STATEMENT

For Year Ended December 31, 2023

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		<u>2,568,197</u>
2	Operating Expenses (From Page 3, line 33)	<u>1,759,136</u>	
3	403 Depreciation Expense	<u>416,396</u>	
4	406 Amortization, Utility Plant Aquisition Adj.		
5	407 Amortization Exp. - Other		
6	408.10 Regulatory Fees (PUC)	<u>4,949</u>	
7	408.11 Property Taxes	<u>30,735</u>	
8	408.12 Payroll Taxes	<u>50,356</u>	
9A	408.13 Other Taxes (list)		
9B			
9C			
9D			
10	409.10 Federal Income Taxes	<u>97,206</u>	
11	409.11 State Income Taxes	<u>34,374</u>	
12	410.10 Provision for Deferred Income Tax - Federal	<u>(20,852)</u>	
13	410.11 Provision for Deferred Income Tax - State	<u>(7,392)</u>	
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>2,364,907</u>	
17	413 Income From Utility Plant Leased to Others		
18	414 Gains (Losses) From Disposition of Utility Plant	<u>92,100</u>	
19	Net Operating Income (Add lines 1, 17 & 18 less line 16)		<u>295,390</u>
20	415 Revenues, Merchandizing Jobbing and Contract Work		
21	416 Expenses, Merchandizing, Jobbing & Contracts		
22	419 Interest & Dividend Income	<u>534</u>	
23	420 Allowance for Funds used During Construction		
24	421 Miscellaneous Non-Utility Income	<u>3,892</u>	
25	426 Miscellaneous Non-Utility Expense	<u>2,558</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>1,868</u>
29	Gross Income (add lines 19 & 28)		<u>297,258</u>
30	427.3 Interest Exp. on Long-Term Debt		<u>25,758</u>
31	427.5 Other Interest Charges		<u>-</u>
32	NET INCOME (Line 29 less lines 30 & 31) (Also Enter on Pg 9, Line 2)		<u><u>271,500</u></u>

Name: Falls Water Co., Inc.

ACCOUNT 101 PLANT IN SERVICE DETAIL
For Year Ended December 31, 2023

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	1,916,225	430,450		2,346,675
4 304	Structures and Improvements	980,425	2,031,328		3,011,753
5 305	Collecting & Impounding Reservoirs	-			-
6 306	Lake, River & Other Intakes	-			-
7 307	Wells	683,008			683,008
8 308	Infiltration Galleries & Tunnels	-			-
9 309	Supply Mains	-			-
10 310	Power Generation Equipment	258,810	32,457		291,266
11 311	Power Pumping Equipment	777,241	531,428		1,308,669
12 320	Purification Systems	74,104	4,816		78,920
13 330	Distribution Reservoirs & Standpipes	-	1,840,224		1,840,224
14 331	Trans. & Distrib. Mains & Accessories	3,402,166	967,883		4,370,049
15 333	Services	-			-
16 334	Meters and Meter Installations	1,736,954	316,593	7,623	2,045,924
17 335	Hydrants	63,277	16,202		79,479
18 336	Backflow Prevention Devices	-			-
19 339	Other Plant & Misc. Equipment	100,400	55,425		155,825
20 340	Office Furniture and Equipment	264,974	69,875		334,849
21 341	Transportation Equipment	231,202	59,758		290,960
22 342	Stores Equipment	-			-
23 343	Tools, Shop and Garage Equipment	105,248	6,920	1,044	111,125
24 344	Laboratory Equipment	-			-
25 345	Power Operated Equipment	130,294			130,294
26 346	Communications Equipment	-			-
27 347	Miscellaneous Equipment	-			-
28 348	Other Tangible Property	657,211			657,211
29	TOTAL PLANT IN SERVICE	11,381,540	6,363,360	8,667	17,736,232

(Add lines 1 - 28)

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

Name: Falls Water Co., Inc.

ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL

For Year Ended December 31, 2023

SUB ACCT #	DESCRIPTION	Depreciation Rate %	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1 304	Structures and Improvements		105,311	160,893	55,582
2 305	Collecting & Impounding Reservoirs				
3 306	Lake, River & Other Intakes				
4 307	Wells		83,635	106,471	22,836
5 308	Infiltration Galleries & Tunnels				
6 309	Supply Mains				
7 310	Power Generation Equipment		14,864	29,585	14,721
8 311	Power Pumping Equipment		161,114	221,088	59,974
9 320	Purification Systems		18,112	23,534	5,422
10 330	Distribution Reservoirs & Standpipes		-	2,556	2,556
11 331	Trans. & Distrib. Mains & Accessories		333,448	437,823	104,376
12 333	Services				
13 334	Meters and Meter Installations		328,205	422,060	93,855
14 335	Hydrants		11,135	14,119	2,984
15 336	Backflow Prevention Devices				
16 339	Other Plant & Misc. Equipment		45,728	64,186	18,458
17 340	Office Furniture and Equipment		94,402	150,243	55,840
18 341	Transportation Equipment		120,100	161,671	41,571
19 342	Stores Equipment				
20 343	Tools, Shop and Garage Equipment		55,306	68,568	13,262
21 344	Laboratory Equipment				
22 345	Power Operated Equipment		78,460	94,002	15,542
23 346	Communications Equipment				
24 347	Miscellaneous Equipment				
25 348	Other Tangible Property		384,682	405,702	21,019
26	TOTALS (Add Lines 1 - 25)		1,834,502	2,362,500	527,998

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

Name: Falls Water Co., Inc.

BALANCE SHEET

For Year Ended December 31, 2023

		<u>ASSETS</u>			
ACCT #	DESCRIPTION		Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	101	Utility Plant in Service (From Pg 5, Line 29)	11,381,540	17,736,232	6,354,693
2	102	Utility Plant Leased to Others			
3	103	Plant Held for Future Use	80,000	-	(80,000)
4	105	Construction Work in Progress	869,137	251,263	(617,874)
5	114	Utility Plant Aquisition Adjustment			
6		Subtotal (Add Lines 1 - 5)	12,330,676	17,987,496	5,656,819
7	108.1	Accumulated Depreciation (From Pg 6, Line 26)	1,834,502	2,362,500	527,998
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)	10,496,174	15,624,996	5,128,821
14	123	Investment in Subsidiaries			
15	125	Other Investments	-	-	-
16		Total Investments (Add lines 14 & 15)	-	-	-
17	131	Cash	560,220	383,451	(176,770)
18	135	Short Term Investments			
19	141	Accts/Notes Receivable - Customers	260,860	286,496	25,636
20	142	Other Receivables	1,783	2,205	423
21	145	Receivables from Associated Companies	-	-	-
22	151	Materials & Supplies Inventory	266,300	330,802	64,502
23	162	Prepaid Expenses	359,666	267,782	(91,885)
24	173	Unbilled (Accrued) Utility Revenue			
25	143	Provision for Uncollectable Accounts	-	-	-
26		Total Current (Add lines 17 -24 less line 25)	1,448,830	1,270,736	(178,094)
27	181	Unamortized Debt Discount & Expense	5,422	5,280	(142)
28	183	Preliminary Survey & Investigation Charges			
29	184	Deferred Rate Case Expenses	155,098	228,837	73,739
30	186	Other Deferred Charges	35,122	32,549	(2,573)
31		Total Assets (Add lines 13, 16 & 26 - 30)	12,140,647	17,162,399	5,021,752

Name: Falls Water Co., Inc.

BALANCE SHEET

For Year Ended December 31, 2023

LIABILITIES & CAPITAL

ACCT #	DESCRIPTION	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	201-3 Common Stock	25,000	25,000	-
2	204-6 Preferred Stock			
3	207-13 Miscellaneous Capital Accounts	5,066,127	10,145,814	5,079,687
4	214 Appropriated Retained Earnings			
5	215 Unappropriated Retained Earnings	2,735,272	3,006,772	271,499
6	216 Reacquired Capital Stock			
7	218 Proprietary Capital			
8	Total Equity Capital (Add Lines 1-5+7 less line 6)	7,826,399	13,177,586	5,351,187
9	221-2 Bonds			
10	223 Advances from Associated Companies			
11	224 Other Long - Term Debt	1,439,117	1,291,392	(147,726)
12	231 Accounts Payable	67,055	178,348	111,293
13	232 Notes Payable	136,811	120,455	(16,356)
14	233 Accounts Payable - Associated Companies	812,114	579,560	(232,554)
15	235 Customer Deposits (Refundable)			
16	236.11 Accrued Other Taxes Payable	3670	2,974	(696)
17	236.12 Accrued Income Taxes Payable	(303,857)	(332,101)	(28,244)
18	236.2 Accrued Taxes - Non-Utility			
19	237-40 Accrued Debt, Interest & Dividends Payable			
20	241 Misc. Current & Accrued Liabilities	268,313	264,734	(3,579)
21	251 Unamortized Debt Premium			
22	252 Advances for Construction			
23	253 Other Deferred Liabilities	155,098	-	(155,098)
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	2,557,547	2,814,295	256,747
28	272 Accum. Amort. of Contrib. in Aid of Const. **	(821,621)	(934,844)	(113,223)
29	281-3 Accumulated Deferred Income Taxes	-	-	-
30	Total Liabilities (Add lines 9 - 29)	4,314,247	3,984,812	(329,435)
31	TOTAL LIAB & CAPITAL (Add lines 8 & 30)	12,140,647	17,162,399	5,021,752

** Only if Commission Approved

Name: Falls Water Co., Inc.

STATEMENT OF RETAINED EARNINGS
For Year Ended December 31, 2023

1	Retained Earnings Balance @ Beginning of Year	<u>2,735,272</u>
2	Amount Added from Current Year Income (From Pg 4, Line 32)	<u>271,500</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>3,006,772</u></u>

CAPITAL STOCK DETAIL

		No. Shares Authorized	No. Shares Outstanding	Dividends Paid
7	Description (Class, Par Value etc.)			
	COMMON	1000	25	

DETAIL OF LONG-TERM DEBT

	Description	Interest Rate	Year-end Balance	Interest Paid	Interest Accrued
8	DEQ State Revolving Loan Fund - DW-9931	3.25%	410,245	14,972	1,190
	DEQ State Revolving Loan Fund - DW-1302A	1.25%	376,783	4,839	2,231
	Zions Bank Loan #0001010000682011	3.49%	624,834	17,277	-
					-

Name: Falls Water Co., Inc.

SYSTEM ENGINEERING DATA

For Year Ended December 31, 2023

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)
Well #1	750	CHLORINATION	78,004	WELL
Well #2	400	CHLORINATION	123,600	WELL
Well #4	1500	SAND SEP/CHLRN	54,952	WELL
Well #5	750	SAND SEP/CHLRN	176,764	WELL
Well #6 (Pump 6)	600	NONE	87,043	WELL
Pump #7 (In Well #6)	600	NONE	92,689	WELL
Well #8	1500	CHLORINATION	83,219	WELL
Well #9	3000	CHLORINATION	487,599	WELL
Well #10	1200	SAND SEP/CHLRN	179,650	WELL
Well #11	2500	SAND SEP/CHLRN	194,127	WELL
Taylor Mountain				
Well #1, Submersible Pump	193	NONE	21,747	WELL
Well #2, Submersible Pump	220	NONE	22,357	WELL
Morningview				
Well #1 & Well #2 (on a single flow meter)	100 / 350	SAND SEPARATOR	22	WELL
Well #3	600	NONE	44,015	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)
Well 2/4	5	1.8	Pressurized	Steel
Taylor Mountain	150	120	Elevated	Concrete
Falls Water - Well 9	2,000	1,970	Boosted	Concrete

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

Name: Falls Water Co., Inc.

SYSTEM ENGINEERING DATA
(continued)

For Year Ended December 31, 2023

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
Falls Water System				
Well #2, Turbine Pump #2	40	400	65	
Well #4, Turbine Pump #4	150	1500	65	
Well #6, Submersible Pump #6	75	600	65	
Pump #7, Submersible Pump #7	75	600	65	
SUBTOTAL OF ABOVE	The above are all on one Power Meter Totaling			466,550 kwh
Well #1, VFD Turbine Pump #1	75	750	65	213,778kwh
Well #5, VFD Turbine Pump #5	75	750	14	218,301 kwh
Well #8, VFD Turbine Pump #8	150	1500	65	136,280 kwh
Well #9, VFD Turbine Pump #9	400	3000	14	
Booster Pump Station @ Well #9 - 3 - 200 hp VFD Turbine Pump		5600	65	
SUBTOTAL OF ABOVE WELL #9	The above are all on one Power Meter Totaling			982,735 kwh
Well #10, VFD Turbine Pump #10	150	1200	65	282,200 kwh
**Well #11, VFD Turbine Pump #11	450	2500	70	362,781 kwh
Taylor Mountain				
Well #1, Submersible Pump	30	193	90	43,644 kwh
Well #2, Submersible Pump	30	220	69	52,450 kwh
Morningview				
Well #1, Submersible Pump	10	100	60	
Well #2, Submersible Pump	30	350	60	
SUBTOTAL OF ABOVE	The above are all on one Power Meter Totaling			11,868 kwh
Well #3, Submersible Pump	60	600	60	162,424 kwh

**** 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? 1,645,788,044
 - What was the total amount pumped during peak month? 359,542,451
 - What was the total amount pumped on the peak day? 13,870,614
- 6 If customers are metered, what was the total amount sold in peak month? 350,295,041
- 7 Was your system designed to supply fire flows? Yes
- If Yes: What is current system rating? 4
- 8 How many times were meters read this year? 12

During which months?
Rev 3/02

January through December
Page 11

- 9 How many additional customers could be served with no system improvements except a service line and meter? 750
How many of those potential additions are vacant lots? 280
- 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? 2026

Name: Falls Water Co., Inc.

**SYSTEM ENGINEERING DATA
(continued)**

For Year Ended December 31, 2023

FEET OF MAINS

1	Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
	2"	2,809	-	-	2,809
	4"	5,356	-	-	5,356
	6"	234,165	8,175	-	242,340
	8"	181,264	9,143	-	190,407
	10"	32,956	-	-	32,956
	12"	62,563	750	-	63,313
	18"	-	695	-	695
	24"	-	60	-	60

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	6,784	6,316	1,437,032	1,486,019
2B Commercial	202	194	78,142	79,245
2C Industrial	N/A	N/A	N/A	N/A
3 Flat Rate:				
3A Residential	N/A	N/A	N/A	N/A
3B Commercial	N/A	N/A	N/A	N/A
3C Industrial	N/A	N/A	N/A	N/A
4 Private Fire Protection	N/A	N/A	N/A	N/A
5 Public Fire Protection	763	739	N/A	N/A
6 Street Sprinkling	N/A	N/A	N/A	N/A
7 Municipal, Other	N/A	N/A	N/A	N/A
8 Other Water Utilities	N/A	N/A	N/A	N/A
TOTALS (Add lines 2 through 8)	7,749	7,249	1,515,174	1,565,264


CERTIFICATE

State of ~~Idaho~~ Oregon)
) ss
 County of ~~Bonneville~~ Multnomah

WE, the undersigned Justin Palfreyman, President, Northwest Natural Water Company, LLC, and Brody Wilson, Treasurer, Northwest Natural Water Company, LLC, 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)



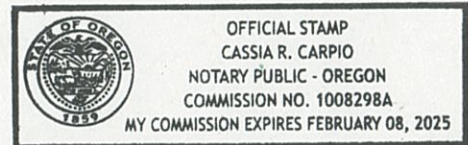
 (Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 15 day of April, 2024


 NOTARY PUBLIC

My Commission Expires 2/8/2025



gd/excel/nelson/anuirpts/wtrannualrpt

Supplemental information for question 11:

List any affiliated companies (name, address, description):

- o Northwest Natural Holding Company; 250 SW Taylor Street, Portland, OR 97204; holding company that through its subsidiaries, provides natural gas distribution, gas storage, and water distribution services
- o Northwest Natural Gas Company; 250 SW Taylor Street, Portland, OR 97204; regulated natural gas distribution company serving Oregon and southwest Washington; wholly-owned subsidiary of Northwest Natural Holding Company
- o Northwest Energy Corporation; 250 SW Taylor Street, Portland, OR 97204; non-operating holding company; wholly-owned subsidiary of Northwest Natural Gas Company
- o NWN Gas Reserves LLC; 250 SW Taylor Street, Portland, OR 97204; natural gas reserves development; wholly-owned subsidiary of Northwest Energy Corporation
- o NNG Financial Corporation; 250 SW Taylor Street, Portland, OR 97204, financial company which owns 100% of the stock of KB Pipeline Company; wholly-owned subsidiary of Northwest Natural Holding Company
- o KB Pipeline Company; 250 SW Taylor Street, Portland, OR 97204; gas pipeline owner; wholly-owned subsidiary of NNG Financial Corporation
- o NW Natural Energy, LLC; 250 SW Taylor Street, Portland, OR 97204; holding company; wholly-owned subsidiary of Northwest Natural Holding Company
- o NW Natural Gas Storage, LLC; 250 SW Taylor Street, Portland, OR 97204; natural gas storage development and holding company; wholly-owned subsidiary of NW Natural Energy, LLC
- o Gill Ranch Storage, LLC; 250 SW Taylor Street, Portland, OR 97204; natural gas storage; wholly-owned subsidiary of NW Natural Gas Storage, LLC
- o Trail West Holdings, LLC; 250 SW Taylor Street, Portland, OR 97204; gas pipeline owner; 50% interest owned by NW Natural Energy, LLC
- o Trail West Pipeline, LLC; 250 SW Taylor Street, Portland, OR 97204; gas pipeline owner and operator; wholly-owned subsidiary of Trail West Holdings, LLC
- o BL Credit Holdings, LLC; 250 SW Taylor Street, Portland, OR 97204; gas transportation; wholly-owned subsidiary of Trail West Pipeline, LLC
- o Northwest Biogas, LLC; 250 SW Taylor Street, Portland, OR 97204; biodigester owner; 50% interest owned by Northwest Natural Holding Company
- o NW Natural Water Company, LLC; 250 SW Taylor Street, Portland, OR 97204, wholly-owned subsidiary of NW Natural Holding Company created to own and operate water utilities, through subsidiaries, in Oregon, Washington and Idaho
- o NW Natural Water of Oregon, LLC; 250 SW Taylor Street, Portland, OR 97204; wholly-owned subsidiary of NW Natural Water
- o Salmon Valley Water Company; 24525 E Welches Rd, Welches, OR 97067; regulated water utility serving Welches, Oregon;
- o NW Natural Water of Washington, LLC; 250 SW Taylor Street, Portland, OR 97204; wholly-owned subsidiary of NW Natural Water
- o Cascadia Water, LLC; 18181 WA-525, Freeland, WA 98249; regulated water utility serving Whidbey Island, Washington
- o NW Natural Water of Idaho, LLC; 250 SW Taylor Street, Portland, OR 97204; wholly-owned subsidiary of NW Natural Water
- o Gem State Water Company, LLC; 250 SW Taylor Street, Portland, OR 97204; wholly-owned subsidiary of NW Natural Water of Idaho, LLC
- o NW Natural Water of Texas, LLC; 250 SW Taylor Street, Portland, OR 97204; wholly-owned subsidiary of NW Natural Water
- o Foothills Utilities; 250 SW Taylor Street, Portland, OR 97204; wholly-owned subsidiary of NW Natural Water
- o King Water; 250 SW Taylor Street, Portland, OR 97204; wholly-owned subsidiary of NW Natural Water

Explain any services provided to the utility:

Northwest Natural Gas Company provides accounting, tax, legal, regulatory, engineering, business development, and marketing services to NWN Water, LLC, the parent of Falls Water Company.

Supplemental information for question 13:

List of new subdivisions (see attached will serve letters) added to water system in 2023 include:

Wolf Creek Division 4	Beach's Corner Division 2
C&B Operations	Ridge View Division 5
Kit's Place Subdivision	
Sunrise Peak Industrial Park	
Elevate Academy	

Water Systems Acquired in 2022:
None

No services are provided to Falls Water Co., Inc. by the subdivisions and water system added to the Falls Water system.

See attached Spout copies for copies of summaries requested in question 23.

Spouts sent to customers in September 2023.

Supplemental information for question 24:

In 2023, the following significant additions were made to the Plant Accounts:

\$	350,449.75	Account 303 - Water Rights 25-14516 & 25-14517
\$	80,000.00	Account 303 - Land for Storage Tank at Well 9
\$	30,600.00	Account 304 - Well 10 Security Fence
\$	1,688,889.22	Account 304 - Storage Tank/Booster Pump Building Addition and site improvements at Well 9
\$	264,910.65	Account 304 - TM Well 2 Wellhouse
\$	46,928.48	Account 304 - MV Fencing for Wellsite 1&2
\$	32,456.56	Account 310 - TM Well 2 Generator
\$	507,407.31	Account 311 - Storage Tank/Booster Pump Station at Well 9 - Pumping Equipment & SCADA
\$	1,840,223.97	Account 330 - Storage Tank at Well 9
\$	23,645.18	Account 331 - Harding Ln Loop
\$	60,529.00	Account 331 - 45th E Loop North of 1st St
\$	422,485.63	Account 331 - Honeybee Acres (41st East) Loop
\$	22,925.61	Account 331 - 3685 Greenwillow Ln Service Line Replacement & Sewer Lateral Repair
\$	361,222.06	Account 331 - Storage Tank Project at Well 9 water lines
\$	46,545.92	Account 340 - Elements Asset Management Software
\$	26,247.94	Account 341 - 2015 Ford F-250 VIN # 1FD7X2B62FEA65057
\$	17,281.40	Account 341 - 2016 GMC Terrain VIN # 2GKALMEK5G6185195
\$	6,072.00	Account 341 - 2023 6'x12' Enclosed Trailer VIN#2SFAL2269R1085208

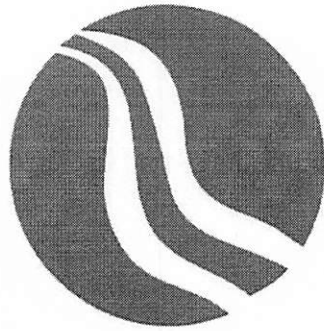
\$ 5,828,820.68 Total of Significant Additions to Plant in 2023

See attached system map for Falls Water's system.

SYSTEM ENGINEERING DATA

Supplemental information for question 10:

None



Falls WATER™

2180 N Deborah Dr, Idaho Falls, Idaho 83401

Tel.: (208) 522-1300

Website: www.fallswater.com

Eagle Rock Engineering
1331 Fremont Ave
Idaho Falls, ID, 83402

January 20, 2023

Water Service for Wolf Creek Division 4

This confirms that Falls Water Company, Inc. has the ability, capacity, and willingness to provide domestic water utility service to the proposed development, Wolf Creek Division 4 described as follows:

BEGINNING AT A POINT THAT IS N.89°16'37"E. ALONG THE SECTION LINE 1011.26 FEET FROM THE NORTHWEST CORNER OF SECTION 2, TOWNSHIP 2 NORTH, RANGE 38 EAST OF THE BOISE MERIDIAN, SAID POINT BEING THE NORTHEAST BOUNDARY CORNER OF WOLF CREEK SUBDIVISION, DIVISION NUMBER 2, BONNEVILLE COUNTY, IDAHO; RUNNING THENCE N.89°16'37"E. ALONG SAID SECTION LINE 541.91 FEET; THENCE S.00°43'23"E. 341.93 FEET; THENCE N.89°16'37"E. 136.64 FEET; THENCE S.63°05'45"W. 291.51 FEET; THENCE N.57°03'19"W. 115.64 FEET; THENCE S.48°16'40"W. 60.00 FEET; THENCE S.40°09'31"W. 284.61 FEET TO THE NORTH BOUNDARY LINE OF WOLF CREEK SUBDIVISION, DIVISION NUMBER 3, BONNEVILLE COUNTY, IDAHO; THENCE WESTERLY ALONG SAID NORTH BOUNDARY LINE THE FOLLOWING FOUR (4) COURSES: (1) THENCE N.77°07'32"W. 165.36 FEET; (2) THENCE N.65°36'53"W. 60.00 FEET TO A POINT OF NON-TANGENT CURVE WITH A RADIUS OF 235.00 FEET AND A CHORD BEARING S.19°31'52"W. 39.77 FEET; (3) THENCE TO THE LEFT ALONG SAID NON-TANGENT CURVE 39.82 FEET THROUGH A CENTRAL ANGLE OF 09°42'29"; (4) THENCE N.87°35'12"W. 201.83 FEET TO THE CENTERLINE OF CROW CREEK; THENCE NORTHEASTERLY ALONG SAID CENTERLINE OF CROW CREEK THE FOLLOWING NINE (9) COURSES: (1) THENCE N.46°59'18"E. 18.15 FEET; (2) THENCE N.33°35'35"E. 65.71 FEET; (3) THENCE N.40°29'41"E. 78.96 FEET; (4) THENCE N.40°32'58"E. 43.18 FEET; (5) THENCE N.40°02'34"E. 62.06 FEET; (6) THENCE N.38°06'41"E. 96.43 FEET; (7) THENCE N.48°09'45"E. 87.78 FEET; (8) THENCE N.47°00'02"E. 18.55 FEET; (9) THENCE N.42°04'17"E. 86.85 FEET; THENCE S.82°56'45"W. 51.61 FEET TO THE NORTHEAST CORNER OF LOT 3, BLOCK 4, WOLF CREEK SUBDIVISION, DIVISION NUMBER 2, BONNEVILLE COUNTY, IDAHO; THENCE S.89°16'37"W. ALONG THE NORTH LINE OF SAID LOT 3 A DISTANCE OF 50.78 FEET TO THE SOUTHEAST CORNER OF LOT 2 OF SAID BLOCK 4; THENCE N.00°43'23"W. ALONG THE EAST LINE OF SAID LOT 2 A DISTANCE OF 110.00 FEET TO THE NORTHEAST CORNER OF SAID LOT 2, SAID POINT ALSO BEING ON THE SOUTH RIGHT-OF-WAY LINE OF KIMBER WAY; THENCE N.89°16'37"E. ALONG SAID SOUTH RIGHT-OF-WAY LINE 74.03 FEET TO THE EAST RIGHT-OF-WAY LINE OF MARIAH DRIVE; THENCE N.00°43'23"W. ALONG SAID EAST RIGHT-OF-WAY LINE 230.00 FEET TO THE POINT OF BEGINNING. CONTAINING 9.315 ACRES

This is subject to the following conditions:

1. Installation and extension of the water system by the developer in accordance with Falls Water standards both within the development and connecting to the existing Falls Water system.
2. Approval by the Idaho Public Utilities Commission (IPUC).
3. In accordance with IPUC approved Rates and Tariff for Falls Water Company, Inc.
4. Payment by developer or by subsequent builders, homeowners, or lot purchasers of the connection fee in accordance with IPUC approved Rates and Tariffs.

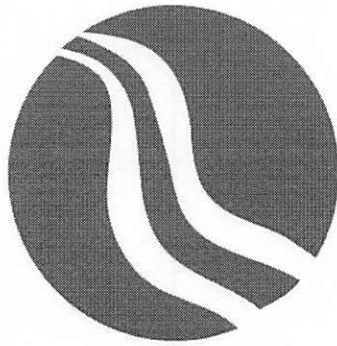
5. System design and installation approved, inspected and accepted by Idaho Department of Environmental Quality, Falls Water's designated professional engineer, and by Falls Water's own internal staff.
6. Developer or their representative shall provide as-built drawings on paper and in an electronic format readable by Falls Water as the development progresses.
7. This will serve letter is valid for one year from the date of this letter.
8. In accordance with any other lawfully necessary provisions as agreed between developer and Falls Water.

If construction on the division of this sub-development is not started within one year of the date of this letter the developer or his authorized agent will need to seek a new will serve letter.

FALLS WATER COMPANY, INC.

K. Scott Bruce

K. Scott Bruce
Manager



Falls WATER™

2180 N Deborah Dr, Idaho Falls, Idaho 83401

Tel.: (208) 522-1300

Website: www.fallswater.com

Steel Vision Construction
648 4116 E
Rigby, ID 83442

January 30, 2023

Water Service for C&B Operations – John Deere Dealership

This confirms that Falls Water Company, Inc. has the ability, capacity, and willingness to provide domestic water utility service to the proposed development, C&B Operations – John Deere Dealership described as follows:

TRACT 1:

LOT 1 BLOCK 1, LOT 1, BLOCK 3 AND A PORTION OF LOT 3, BLOCK 3, YELLOWSTONE INDUSTRIAL PARK, DIVISION NO. 1, COUNTY OF BONNEVILLE, STATE OF IDAHO, ACCORDING TO THE RECORDED PLAT THEREOF, AND A PORTION OF THE NORTHEAST QUARTER OF SECTION 9, TOWNSHIP 2 NORTH, RANGE 38 EAST OF THE BOISE MERIDIAN, BONNEVILLE COUNTY, IDAHO, MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT A POINT THAT IS SOUTH 940.46 FEET AND WEST 2370.71 FEET FROM THE NORTHEAST CORNER OF SECTION 9, TOWNSHIP 2 NORTH, RANGE 38 EAST OF THE BOISE MERIDIAN, BONNEVILLE COUNTY, IDAHO, SAID POINT BEING ALSO SOUTH 49°40'02" WEST 750.00 FEET ALONG THE SOUTHEASTERLY RIGHT OF WAY LINE OF U.S. HIGHWAY NO. 191 FROM THE INTERSECTION OF SAID RIGHT-OF-WAY LINE WITH THE SOUTHWESTERLY RIGHT-OF-WAY LINE OF THE UNION PACIFIC RAILROAD AND RUNNING THENCE SOUTH 40°19'58" EAST 400.00 FEET; THENCE NORTH 49°40'02" EAST 250.00 FEET; THENCE SOUTH 40°19'58" EAST 300.00 FEET; THENCE NORTH 49°40'02" EAST 38.55 FEET; THENCE SOUTH 40°19'58" EAST 410.00 FEET; THENCE SOUTH 49°40'02" WEST 401.54 FEET TO A POINT OF CURVE WITH A RADIUS OF 20.00 FEET; THENCE TO THE RIGHT ALONG SAID CURVE 31.42 FEET; THENCE NORTH 40°19'58" WEST 390.00 FEET; THENCE SOUTH 49°40'02" WEST 152.19; THENCE NORTH 40°19'58" WEST 197.41 FEET; THENCE NORTH 89°53'56" WEST 286.05 FEET; THENCE NORTH 40°19'58" WEST 131.14 FEET TO THE WEST LINE OF THE NORTHEAST QUARTER OF SAID SECTION 9; THENCE NORTH 0°08'33" EAST 244.42 FEET ALONG SAID WEST LINE TO THE ABOVE MENTIONED SOUTHEASTERLY IGHWAY RIGHT-OF-WAY LINE; THENCE NORTH 49°40'02" EAST 344.26 FEET ALONG SAID RIGHT-OF-WAY LINE TO THE POINT OF BEGINNING.

EXCEPTING THEREFROM THE FOLLOWING THREE PARCELS:

PARCEL A (60 FOOT ROAD RIGHT-OF-WAY)

BEGINNING AT A POINT THAT IS SOUTH 940.46 FEET AND WEST 2370.71 FEET FROM THE NORTHEAST CORNER OF SECTION 9, TOWNSHIP 2 NORTH, RANGE 38, EAST OF THE BOISE MERIDIAN, BONNEVILLE COUNTY, IDAHO, SAID POINT BEING ON THE SOUTHEASTERLY RIGHT-OF-WAY LINE OF U.S. HIGHWAY NO. 191, THENCE SOUTH 49°40'02" WEST 113.00 FEET ALONG SAID RIGHT-OF-WAY LINE TO THE TRUE POINT OF BEGINNING, SAID TRUE POINT OF BEGINNING BEING A POINT OF CURVE WITH A RADIUS OF 20.00 FEET; AND RUNNING THENCE TO THE LEFT ALONG SAID CURVE 31.42 FEET; THENCE SOUTH 40°19'58" EAST 680.00 FEET; THENCE SOUTH 49°40'02" WEST 60.00 FEET; THENCE NORTH 40°19'58" WEST 680.00 FEET TO A POINT OF CURVE WITH A RADIUS OF 20.00 FEET; THENCE TO THE LEFT ALONG SAID CURVE A DISTANCE OF 31.42 FEET; THENCE NORTH 49°40'02" EAST 100.00 FEET TO THE TRUE POINT OF BEGINNING.

PARCEL B (BIO-CHEM LOT)

LOT 2, BLOCK 3, YELLOWSTONE INDUSTRIAL PARK, DIVISION NO. 1, COUNTY OF BONNEVILLE, STATE OF IDAHO, ACCORDING TO THE RECORDED PLAT THEREOF ALSO DESCRIBED AND KNOWN AS:

BEGINNING AT A POINT THAT IS SOUTH 940.46 FEET AND WEST 2370.71 FEET FROM THE NORTHEAST CORNER OF SECTION 9, TOWNSHIP 2 NORTH, RANGE 38 EAST OF THE BOISE MERIDIAN, BONNEVILLE COUNTY, IDAHO, SAID POINT BEING ON THE SOUTHEASTERLY RIGHT-OF-WAY LINE OF U.S. HIGHWAY NO. 191; THENCE SOUTH 49°40'02" WEST 193.00 FEET ALONG SAID RIGHT-OF-WAY LINE; THENCE SOUTH 40°19'58" EAST 300.00 FEET TO THE TRUE POINT OF BEGINNING AND RUNNING THENCE SOUTH 40°19'58" EAST 202.59 FEET; THENCE SOUTH 49°40'02" WEST 92.19 FEET; THENCE NORTH 89°53'56" WEST 286.05 FEET; THENCE NORTH 40°19'58" WEST 17.04 FEET; THENCE NORTH 49°40'02" EAST 309.92 FEET TO THE TRUE POINT OF BEGINNING.

PARCEL C: (RESERVED EASEMENT)

BEGINNING AT A POINT THAT IS SOUTH 940.46 FEET AND WEST 2370.71 FEET FROM THE NORTHEAST CORNER OF SECTION 9, TOWNSHIP 2 NORTH, RANGE 38 EAST OF THE BOISE MERIDIAN, BONNEVILLE COUNTY, IDAHO, SAID POINT BEING ON THE SOUTHEASTERLY RIGHT-OF-WAY LINE OF U.S. HIGHWAY NO. 191; THENCE SOUTH 49°40'02" WEST 133.00 FEET ALONG SAID RIGHT-OF-WAY LINE; THENCE SOUTH 40°19'58" EAST 700.00 FEET TO THE TRUE POINT OF BEGINNING AND RUNNING THENCE SOUTH 40°19'58" EAST 20.00 FEET; THENCE NORTH 49°40'02" EAST 421.54 FEET; THENCE NORTH 40°19'58" WEST 20.00 FEET; THENCE SOUTH 49°40'02" WEST 421.54 FEET TO THE TRUE POINT OF BEGINNING.

This is subject to the following conditions:

1. Installation and extension of the water system by the developer in accordance with Falls Water standards both within the development and connecting to the existing Falls Water system.
2. Approval by the Idaho Public Utilities Commission (IPUC).
3. In accordance with IPUC approved Rates and Tariff for Falls Water Company, Inc.
4. Payment by developer or by subsequent builders, homeowners, or lot purchasers of the connection fee in accordance with IPUC approved Rates and Tariffs.
5. System design and installation approved, inspected and accepted by Idaho Department of Environmental Quality, Falls Water's designated professional engineer, and by Falls Water's own internal staff.
6. Developer or their representative shall provide as-built drawings on paper and in an electronic format readable by Falls Water as the development progresses.
7. This will serve letter is valid for one year from the date of this letter.
8. In accordance with any other lawfully necessary provisions as agreed between developer and Falls Water.

If construction on the division of this sub-development is not started within one year of the date of this letter the developer or his authorized agent will need to seek a new will serve letter.

FALLS WATER COMPANY, INC.



K. Scott Bruce
Manager



Falls WATER™

2180 N Deborah Dr, Idaho Falls, Idaho 83401
Website: www.fallswater.com

Tel.: (208) 522-1300

Connect Engineering
1150 Hollipark Dr
Idaho Falls, ID 83401

February 15, 2023

Water Service for Kit's Place Subdivision

This confirms that Falls Water Company, Inc. has the ability, capacity, and willingness to provide domestic water utility service to the proposed development, Kit's Place Subdivision described as follows:

COMMENCING from the Southeast Corner of Section 15, T 2 N - R 38 E, B.M., Bonneville County, Idaho; thence N 89° 29' 30" W for a distance of 1181.38 feet along the south line of said Section; thence N 00° 56' 32" E for a distance of 484.15 feet to the TRUE POINT OF BEGINNING:
Thence, N 89° 29' 43" W for a distance of 362.05 feet; Thence, N 00° 54' 42" E for a distance of 302.50 feet; Thence, S 89° 29' 43" E for a distance of 362.21 feet; Thence, S 00° 56' 32" W for a distance of 302.50 feet to the TRUE POINT OF BEGINNING.

Described boundary contains 2.515 acres, more or less.

This is subject to the following conditions:

1. Installation and extension of the water system by the developer in accordance with Falls Water standards both within the development and connecting to the existing Falls Water system.
2. Approval by the Idaho Public Utilities Commission (IPUC).
3. In accordance with IPUC approved Rates and Tariff for Falls Water Company, Inc.
4. Payment by developer or by subsequent builders, homeowners, or lot purchasers of the connection fee in accordance with IPUC approved Rates and Tariffs.
5. System design and installation approved, inspected and accepted by Idaho Department of Environmental Quality, Falls Water's designated professional engineer, and by Falls Water's own internal staff.
6. Developer or their representative shall provide as-built drawings on paper and in an electronic format readable by Falls Water as the development progresses.
7. This will serve letter is valid for one year from the date of this letter.
8. In accordance with any other lawfully necessary provisions as agreed between developer and Falls Water.

If construction on the division of this sub-development is not started within one year of the date of this letter the developer or his authorized agent will need to seek a new will serve letter.

FALLS WATER COMPANY, INC.

K. Scott Bruce
Manager



2180 N. Deborah Dr.
Idaho Falls, Idaho 83401
Tel.: (208) 522-1300
Fax : (208) 522-4099
Website: www.fallswater.com

March 9, 2023

Horrocks Engineering
2194 Snake River Pkwy Suite 205
Idaho Falls, ID 83402

Water Service for Sunrise Peak Commercial Park

This confirms that Falls Water Company, Inc. has the ability, capacity, and willingness to provide domestic water utility service to the proposed development, Sunrise Peak Commercial Park described as follows:

A parcel of land being part of the Southwest Quarter of Section 35, Township 3 North, Range 38 East, Boise Meridian, Bonneville County, Idaho, more particularly described as follows;

Commencing at the Southwest corner of Section 35, thence N89°16'36"E 1324.37 feet along the South line of said Section 35 to a point on the extended East line of Beach's Corner Commercial Park, said extended East line also being the West line of Mackay Acres Division No. 1, thence along said East and West lines N00°17'34"W 713.63 feet to the Northwest Corner of said Mackay Acres Division No. 1, said Northwest corner also being the TRUE POINT OF BEGINNING, thence continuing along said East line of said Beach's Corner Commercial Park N00°17'34"W 563.52 feet, thence leaving said East line N86°45'13"E 248.17 feet, thence N08°46'30"W 204.86 feet, thence N26°22'43"W 200.25 feet to the South right-of-way of Highway 26, thence along said South right-of-way N50°05'18"E 1448.63 feet, thence leaving said South right-of-way S70°59'39"E 83.94 feet, thence S00°06'13"E 1596.44 feet, to the centerline of Sand Creek, thence along said centerline the following four (4) courses; (1) S50°31'13"W 95.85 feet; (2) S34°53'03"W 79.57 feet; (3) S53°00'16"W 81.17 feet; (4) S58°04'49"W 85.76 feet to the Northeast corner of said Mackay Acres Division No. 1, thence along the North line of said Mackay Acres Division No. 1 S87°35'13"W 1061.90 feet to the TRUE POINT OF BEGINNING.
Parcel contains 39.373 Acres.

This is subject to the following conditions:

1. Installation and extension of the water system by the developer in accordance with Falls Water standards both within the development and connecting to the existing Falls Water system.
2. Approval by the Idaho Public Utilities Commission (IPUC).
3. In accordance with IPUC approved Rates and Tariff for Falls Water Company, Inc.
4. Payment by developer or by subsequent builders, homeowners, or lot purchasers of the connection fee in accordance with IPUC approved Rates and Tariffs.
5. System design and installation approved, inspected and accepted by Idaho Department of Environmental Quality, Falls Water's designated professional engineer, and by Falls Water's own internal staff.
6. Developer or their representative shall provide as-built drawings on paper and in an electronic format readable by Falls Water as the development progresses.
7. This will serve letter is valid for one year from the date of this letter.
8. In accordance with any other lawfully necessary provisions as agreed between developer and Falls Water.
9. In-house use only. All irrigation must be a secondary stand alone water system.

If construction on the division of this sub-development is not started within one year of the date of this letter the developer or his authorized agent will need to seek a new will serve letter.

FALLS WATER COMPANY, INC.

Tony Wise
Operations Manager



2180 N. Deborah Dr.
Idaho Falls, Idaho 83401
Tel.: (208) 522-1300
Fax : (208) 522-4099
Website: www.fallswater.com

April 11, 2023

Horrocks Engineering
2194 Snake River Pkwy Suite 205
Idaho Falls, ID 83402

Water Service for Elevate Academy

This confirms that Falls Water Company, Inc. has the ability, capacity, and willingness to provide domestic water utility service to the proposed development, **Elevate Academy** described as follows:

ELEVATE ACADEMY – LEGAL DESCRIPTION

LOT 2, BLOCK 1 OF ELEVATE ACADEMY WHICH IS A RE-PLAT OF A PORTION OF LOT 2, BLOCK 3 HENDERSON SUBDIVISION DIVISION 1 AND PART OF THE SOUTH ½ OF THE SOUTHEAST ¼ SECTION 10, TOWNSHIP 2 NORTH, RANGE 38 EAST, BOISE MERIDIAN, BONNEVILLE COUNTY, IDAHO.

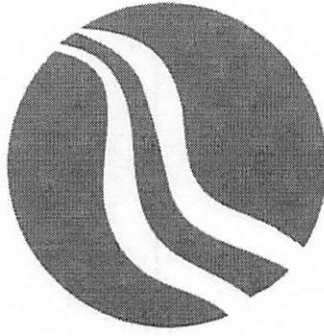
This is subject to the following conditions:

1. Installation and extension of the water system by the developer in accordance with Falls Water standards both within the development and connecting to the existing Falls Water system.
2. Approval by the Idaho Public Utilities Commission (IPUC).
3. In accordance with IPUC approved Rates and Tariff for Falls Water Company, Inc.
4. Payment by developer or by subsequent builders, homeowners, or lot purchasers of the connection fee in accordance with IPUC approved Rates and Tariffs.
5. System design and installation approved, inspected and accepted by Idaho Department of Environmental Quality, Falls Water's designated professional engineer, and by Falls Water's own internal staff.
6. Developer or their representative shall provide as-built drawings on paper and in an electronic format readable by Falls Water as the development progresses.
7. This will serve letter is valid for one year from the date of this letter.
8. In accordance with any other lawfully necessary provisions as agreed between developer and Falls Water.

If construction on the division of this sub-development is not started within one year of the date of this letter the developer or his authorized agent will need to seek a new will serve letter.

FALLS WATER COMPANY, INC.

Tony Wise
Operations Manager



Falls WATER™

2180 N. Deborah Dr., Idaho Falls, Idaho 83401

Tel.: (208) 522-1300

Website: www.fallswater.com

Connect Engineering
2295 N Yellowstone Hwy, Unit 6
Idaho Falls, ID, 83401

April 18, 2023

Water Service for Beach's Corner Division 2

This confirms that Falls Water Company, Inc. has the ability, capacity, and willingness to provide domestic water utility service to the proposed development, Beach's Corner Division 2 described as follows:

Part of the southwest quarter of Section 35, Township 3 North, Range 38 East, Boise Meridian, Bonneville County, State of Idaho, being more particularly described as follows: commencing at the southwest corner of said Section 35 (from which the south quarter corner of Section 35 bears N 89°16'39" E 2640.61'), thence N 89°16'39" E 388.06' along the southerly line of said Section 35, thence N 00°43'21" W 50.00' to the northerly right of way line of 49th North also being the point of beginning; thence along the west boundary of Beach's Corner Commercial Park instrument #1572544 N 00°09'45" W 432.15'; thence N 50°05'06" E 782.56' to the westerly right of way of Thorn Drive; thence along the westerly right of way of Thorn Drive S 39°54'16" E 124.62' to the westerly right of way line of Beach Drive; thence along the westerly right of way line of Beach Drive for the following five (5) courses: 1) S 05°05'52" W 56.57', 2) S 50°06'01" W 532.33' to a tangent curve to the left, 3) along said tangent curve to the left 245.98' (curve data: radius= 280.00', delta= 50°20'09", chord= S 24°56'00" W 238.15') 4) S 00°14'04" E 183.06', 5) S 44°31'33" W 56.48' to the north right of way line of 49th North; thence along the said north right of way line S 89°16'39" W 126.24' to the point of beginning. Property contains ± 4.323 acres more or less.

This is subject to the following conditions:

1. Installation and extension of the water system by the developer in accordance with Falls Water standards both within the development and connecting to the existing Falls Water system.
2. Approval by the Idaho Public Utilities Commission (IPUC).
3. In accordance with IPUC approved Rates and Tariff for Falls Water Company, Inc.
4. Payment by developer or by subsequent builders, homeowners, or lot purchasers of the connection fee in accordance with IPUC approved Rates and Tariffs.
5. System design and installation approved, inspected and accepted by Idaho Department of Environmental Quality, Falls Water's designated professional engineer, and by Falls Water's own internal staff.
6. Developer or their representative shall provide as-built drawings on paper and in an electronic format readable by Falls Water as the development progresses.
7. This will serve letter is valid for one year from the date of this letter.
8. In accordance with any other lawfully necessary provisions as agreed between developer and Falls Water.

If construction on the division of this sub-development is not started within one year of the date of this letter the developer or his authorized agent will need to seek a new will serve letter.

FALLS WATER COMPANY, INC.

K. Scott Bruce
Manager



Falls WATER™

2180 N. Deborah Dr., Idaho Falls, Idaho 83401

Tel.: (208) 522-1300

Website: www.fallswater.com

Jeff Freiberg Engineering
946 Oxbow Lane
Idaho Falls, ID 83404

July 19, 2023

Water Service for Ridgeview Div. 5

Special Warranty Deed Inst. No. 1678795

A parcel of land being part of Section 13, Township 2 North, Range 38 East, Boise Meridian, and also a part of Ridge View Division 2 recorded as Instrument No. 1532218, Bonneville County, Idaho described as follows;

Beginning at the Southwest Corner of said Section 13, and running thence along the west Section Line of said Section 13, N02°10'00"E, 1718.67 feet; thence departing said Section Line S87°10'10"E, 50.00 feet to a point on the east right-of-way of 45th East and the southwest corner of Lot 1, Block 1 of Ridge View Division 2, said point also being the True Point of Beginning, thence along said right-of-way N02°10'00"E, 348.46 feet; thence departing said right-of-way N15°05'47"E, 125.15 feet; thence N02°10'00"E 93.45 feet; thence N49°35'36"E, 72.19 feet; thence S75°52'15"E, 136.36 feet; thence S59°53'52"E, 64.50 feet; thence S52°03'13"E, 426.24 feet; thence S63°24'40"E, 209.67 feet; thence S79°24'30"E, 161.83 feet; thence S02°09'59"W, 199.68 feet to the northeast corner of Lot 4, Block 5 of Ridge View Division No. 1 recorded as Instrument No. 1276951 Bonneville County Idaho; thence along said Ridge View 1 the following five (5) courses; (1) N78°46'23"W, 126.28 feet to a point on the east Right-of-Way of Lost River Road and the northwest corner of Lot 4, Block 5 of Ridge View 1; (2) S82°57'20"W, 62.47 feet to a point on the west Right-of-Way of Lost River Road and the northeast corner of Lot 5, Block 6 of Ridge View 1; (3) N87°50'01"W, 133.63 feet to the northwest corner of Lot 5, Block 6 of Ridge View 1; (4) S02°09'59"W, 300.00 feet to the southwest corner of Lot 3, Block 6 of Ridge View 1; (5) N87°50'01"W, 336.21 feet along the northerly boundary of Ridge View 1; thence departing the northerly boundary N02°08'29"E, 149.74 feet; thence N03°12'52"E, 144.58 feet; thence N87°40'46"W, 314.71 feet to a point on the east right-of-way of 45th East and the True Point of Beginning.

Parcel contains 11.110 Acres.

This is subject to the following conditions:

1. Installation and extension of the water system by the developer in accordance with Falls Water standards both within the development and connecting to the existing Falls Water system.
2. Approval by the Idaho Public Utilities Commission (IPUC).
3. In accordance with IPUC approved Rates and Tariff for Falls Water Company, Inc.
4. Payment by developer or by subsequent builders, homeowners, or lot purchasers of the connection fee in accordance with IPUC approved Rates and Tariffs.
5. System design and installation approved, inspected and accepted by Idaho Department of Environmental Quality, Falls Water's designated professional engineer, and by Falls Water's own internal staff.
6. Developer or their representative shall provide as-built drawings on paper and in an electronic format readable by Falls Water as the development progresses.
7. This will serve letter is valid for one year from the date of this letter.
8. In accordance with any other lawfully necessary provisions as agreed between developer and Falls Water.
9. Attached Water Model memorandum file.

If construction on the division of this sub-development is not started within one year of the date of this letter the developer or his authorized agent will need to seek a new will serve letter.

FALLS WATER COMPANY, INC.

A handwritten signature in black ink, appearing to read "Tony Wise". The signature is written in a cursive style with a large, stylized initial "T".

Tony Wise
Operations Manager

THE SPOUT

Falls Water Co., Inc.
Information Pipeline
For 2023



2180 Deborah Dr., Idaho Falls, Idaho 83401
Phone: (208) 522-1300 or on our website
www.fallswater.com

Falls Water Co., Inc. has operated since 1959 and currently serves over 6,250 homes in Bonneville County.

As your water provider, we would like you to become familiar with some of our policies.

WATER SOURCE

Your water is supplied through a network of several inter-connected deep wells throughout the service area. The computer controlled pumps and distribution system automatically delivers water to meet the fluctuating demand.

The water is tested frequently according to testing schedules approved by The Idaho Department of Environmental Quality and by an independent laboratory to ensure that it meets all state and federal water quality standards. The water is chlorinated.

Falls Water Company operates in compliance with and is regulated by the Idaho Department of Environmental Quality and the Idaho Public Utilities Commission (IPUC).

WATER RATES

The IPUC approved rate for residential, multi-family residential, and commercial rates is as follows:

Service Meter Size	Gallons included each billing cycle is less than or equal to	Minimum Charge
¾" or less	12,000	\$18.75
1"	17,000	\$26.40
1 ½ "	22,000	\$34.05
2"	28,000	\$43.30
4"	49,000	\$77.35

If usage in a billing cycle or portion of a billing cycle exceeds the allowable gallons included in the minimum charge, the excess usage will be billed at \$0.917 per thousand gallons of water used.

The bills are calculated on water use between meter readings and are due by the 15th of the following month. Customers with outstanding balances, as of the billing date, will be charged a 1% per month late payment fee.

The one-time Hook-up Fee for newly constructed homes is \$500 for a ¾" meter, \$600 for a 1" meter, \$930 for a 1½" meter, and \$1,205 for a 2" meter.

Reconnect fees after involuntary disconnection are \$20 for reconnection during office hours, Monday through Friday 8:00 a.m. to 5:00 p.m., and \$40 if reconnected after office hours. This fee is due at the time of service restoration.

A \$15 field collection fee will be charged if our representative receives a partial or full payment on a customer's account while visiting the customer to terminate service for nonpayment. The fee will be waived

if payment is made to an employee restoring service after an involuntary disconnection for nonpayment.

A customer requesting that the company test the meter for their service will be charged a \$10 meter testing fee. If the meter tests outside the manufacturer's specifications of plus or minus 1.5%, the meter test charge will be waived, the meter replaced, and an adjustment made to the customer's bill.

A \$20 returned check fee will be charged when a customer's check is returned by the bank for insufficient funds.

THE METER COVER

Our meter readers and service personnel must have access to the water meter located on your property. Please do not cover the meter with landscaping or other obstacles. If you fence your yard, be sure to leave the meter on the outside of the fence. You can identify the cover as a round cast iron lid near where the water line enters your property.

TERMINATION RULES

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 when payment is made with a written check or electronic 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 account or from a previous account for service provided within the past four years.

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 made a diligent attempt 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 when payment is made with a written check or electronic payment drawn on an account with insufficient funds

WHEN TERMINATION IS NOT ALLOWED

1. The unpaid bill totals less than fifty dollars (\$50) or two (2) months service, whichever is less.
2. The unpaid bill is for service to another customer.
3. The unpaid bill results from the purchase of non-utility goods or services.
4. Terminations are not allowed on Friday, Saturday or Sunday, legal holidays recognized by the State of Idaho, the day preceding legal holidays, or at any time when the company is not open for business.

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 Consumer Assistance staff by mail at the Idaho Public Utilities Commission, PO Box 83720, Boise, ID 83720-0074, or by telephone at 800-432-0369, or online at <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.

FIRE HYDRANTS

Any customer with a fire hydrant located on their property is responsible to make sure that access to the hydrant is not blocked by landscaping, trees and shrubs, or by fences. Fire department personnel must be able to easily get to all sides of a hydrant in the case of a fire.

SPRINKLING

Falls Water may impose watering days and we urge you not to waste water. A nozzle or sprinkler **must always** be used when watering your lawn. Use of an "open" hose" can result in termination of service.

BEFORE YOU DIG

Idaho Law requires that you call Dig Line utility locating service prior to any excavating in an easement or digging deeper than 18 inches anywhere on or off your property. Call 811 or 1-800-342-1585 three days before digging.

IMPORTANT REMINDERS

1. It is the owner's responsibility to repair any water leaks in the service line from the meter to the home, and any leaks in the home or under the home. Prompt repairs of leaks results in lower billings and conserves water.
2. During severe cold weather spells, be sure to keep a pencil-sized stream of water running to prevent costly and inconvenient freeze-ups. You will be responsible for repairing any freeze-up beyond the meter.
3. Make sure you know where the main water shutoff valve in your house is located in case you have a "plumbing emergency".

Memberships

American Water Works Association
Idaho Rural Water Association

Regulated by:

Idaho Public Utilities Commission
Idaho Department of Environmental Quality
Idaho Department of Water Resources
U.S. Environmental Protection Agency

THE SPOUT

Falls Water Co., Inc-
Morningview Div.
Information Pipeline
FOR 2023



2180 Deborah Dr., Idaho Falls, Idaho 83401
Phone: (208) 522-1300 or on our website
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Reconnect fees after involuntary disconnection are \$25 for reconnection of service. This fee is due at the time of service restoration.

A \$20 returned check fee will be charged when a customer's check is returned by the bank for insufficient funds.

Lot Size	Min. Charge	First Tier Volume	First Tier Commodity Charge (per 1,000 gal)	Second Tier Commodity Charge (per 1,000 gal)
1/4 Acre	\$55.00	10,000	\$0.17	\$0.53
1/2 Acre	\$65.00	40,000	\$0.17	\$0.53
1 Acre	\$70.50	45,000	\$0.17	\$0.53

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THE SPOUT

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Taylor Mountain Division
Information Pipeline
For 2023



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Tiers	Max Gallons	Minimum Charge
Tier 1	15,000 Gallons	\$20.00
Tier 2	15,001 – 75,000 Gallons	\$0.71 per 1000 gal.
Tier 3	75,001 – 125,000 Gallons	\$1.00 per 1000 gal
Tier 4	125,001 Gallons & Up	\$2.00 per 1000 gal
Sewer		\$50 per month

The bills are calculated on water use between meter readings and are due by the 23RD of the following month. Customers with outstanding balances, as of the billing date, will be charged a 1% per month late payment fee.

The one-time Hook-up Fee for newly constructed homes is \$1,179.00. Sewer is \$6,639.00.

Reconnect fees after involuntary disconnection are \$20 for reconnection during office hours, Monday through Friday 8:00 a.m. to 5:00 p.m., and \$40 if reconnected after office hours. This fee is due at the time of service restoration.

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Falls Water Co., Inc. System Map - 2023

Legend

-  Certificated Service Area
-  Wells, Storage Tank, Office

