

Preston N. Carter, ISB No. 8462
Morgan D. Goodin, ISB No. 11184
GIVENS PURSLEY LLP
601 West Bannock Street
P.O. Box 2720
Boise, Idaho 83701-2720
Office: (208) 388-1200
Fax: (208) 388-1300
prestoncarter@givenspursley.com
morgangoodin@givenspursley.com

Attorneys for Falls Water Co., Inc.

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION
OF FALLS WATER CO., INC. FOR THE
AUTHORITY TO INCREASE ITS RATES
AND CHARGES FOR WATER SERVICE
IN THE STATE OF IDAHO

Case No. FLS-W-23-01

DIRECT TESTIMONY OF K. SCOTT BRUCE

FOR FALLS WATER CO., INC.

1 **Q. Please state, your name and business address.**

2 A. My name is Kevin Scott Bruce, 2180 North Deborah Drive, Idaho Falls, Idaho 83401.

3 **Q. How long have you been with Falls Water Company?**

4 A. I have been employed by Falls Water Co., Inc. (“Falls Water” or “Company”) since May
5 1999.

6 **Q. Briefly describe your responsibilities during your tenure at the Company.**

7 A. In May 1999, I was hired to perform accounting duties. In 2004, I became the General
8 Manager of the Company, a position I still hold today. I have been involved in rate cases
9 for the Company since 2000.

10 **Q. In connection with the Company’s current application for an increase in rates and
11 charges, what is the scope of your testimony?**

12 A. The scope of my testimony includes an explanation of the capital additions and the
13 proforma adjustments to the operation and maintenance expenditures. I will testify
14 regarding the major reasons for the requested rate relief in this application, provide an
15 overview of capital projects and operating expenses, and present other witnesses.

16 **Q. Please identify other witnesses who will testify on behalf of the Company and the
17 topics they will address.**

18 A. Mr. Adam Rue, Rates and Regulatory Water Program Manager for Northwest Natural
19 Gas Company dba NW Natural, will testify regarding the calculations to support revenue
20 requirement, proposed changes in rate design, and related matters.

21 Mr. Jeremy Aird, Accounting Director for NW Natural Water Company, LLC,
22 will testify regarding shared services and related matters.

1 Mr. Harold Walker III, Manager, Financial Studies, at Gannett Fleming Valuation and
2 Rate Consultants, LLC, will testify regarding return on equity, the weighted average cost
3 of capital, and related issues.

4 **Q. What exhibits are used to support your testimony?**

5 A. The following exhibits accompany my testimony:

- 6 • Exhibit 1 Rate Base
- 7 • Exhibit 2 Proforma of Operating Expenses (except for Adjustment Column (E)
8 Shared Services, which is addressed by Company witness Aird)

9 **Q. When was the last rate case for the Company?**

10 A. The last rate case for the Company was approved by the Commission in Order No. 34925
11 in February 2021 for rates effective on and after February 16, 2021.

12 **Q. Since the last rate case, has the Company continued to invest in utility plant in
13 service?**

14 A. Yes. The Company has made investments in utility plant in service since the last rate case
15 of roughly \$5 million. The following are investments since the last rate case:

- 16 • Water Rights purchases of \$388,000, purchased on May 28, 2021.
- 17 • Land and Office Building of \$924,000, purchased on April 29, 2022.
- 18 • Well, Well Structure, and Pumping Improvements of \$1,153,000, including at
19 Well No. 11 wellhouse, put in service on August 1, 2022; piping and site work of
20 \$630,000; other Well Structure and Improvements of \$99,000; and Taylor
21 Mountain Well Upgrades of \$7,000 on August 3, 2020.
- 22 • Additional Meters (net of contributions in aid of construction).

1 **Q. Did the Company seek Commission pre-approval of any of these projects?**

2 A. Yes. The Company filed Case No. FLS-W-21-01, which was approved in Order No.
3 35206, for authority to construct 1) Well No. 11; 2) a 2.0-million-gallon water storage
4 tank and related facilities; and 3) construction of a wellhouse and related improvements
5 at the Taylor Mountain Water System (Well No. 2). Also, the Company filed Case No.
6 FLS-W-21-02 which was approved in Order No. 35381 to incur debt to purchase the
7 office building and land it had previously leased.

8 **Q. Are these plant additions used and useful in providing service to the Company's**
9 **customers?**

10 A. Yes. Well No. 11 was put into service on August 1, 2022. The cost of the project was
11 \$1,078,649. The construction of the Taylor Mountain Wellhouse No. 2 will be
12 completed and in service by May 31, 2023. The well itself is still in service and the only
13 work to be completed on the project is to install security fencing, final site grade work,
14 and asphalt the approach to the wellhouse. The Company purchased the office building
15 at 2180 N Deborah Drive in Idaho Falls, Idaho on April 29, 2022 for \$924,439. The
16 Company is currently constructing the 2.0-million-gallon storage tank and booster pump
17 station, which will not be completed during the application's test year adjustment period,
18 so it is not included for cost recovery in this application.

19 **Q. Please discuss, in general terms, the capital additions planned to be placed in service**
20 **from March 1 through December 31, 2023.**

21 A. The following adjustments made to plant for items expected to be in service on December
22 31, 2023 are described below and can be found in Exhibit 1 (Rate Base). These

1 adjustments are separate from the components of utility plant in service discussed above,
2 which are in service as of the date this testimony is filed.

3 Water Rights are being purchased to assist the Company in complying with
4 Bonneville-Jefferson Groundwater District's mitigation plan. This reduces the
5 Company's over production of water so the Groundwater District can be in compliance
6 with the 2015 agreement between the Surface Water Coalition and Idaho Groundwater
7 Appropriators. The purchase of 50 acres of water rights was completed on February 16,
8 2023 for \$350,450. Another purchase of 60 acres for an estimated \$363,550 will close
9 November 30, 2023.

10 Backup Generator and Auto Transfer Switch of \$150,000. The Company has
11 purchased a backup generator and auto transfer switch to provide a source of backup
12 power for the main well field, which houses Well Nos. 2, 4 and 6, and Pump No. 7. The
13 generator will enable the wells and pump to continue functioning when power from the
14 grid is not available (such as during a backup). The auto transfer switch automatically
15 turns on the generator when power is lost. The Company does not currently have a
16 backup source of power, which creates a risk of pressure losses and other water-quality
17 issues in the event of a power failure. The generator and auto transfer switch have been
18 ordered, but there is significant lead-time. The Company expects these items to arrive,
19 and to be installed and operational, over the upcoming summer but no later than October
20 31, 2023.

21 Distribution Projects totaling \$630,871, which include: a looping project on 45th
22 East to loop water mains on East First Street and Ladino Dr for \$58,500, which was
23 completed on April 30, 2023; looping project on Harding Ln from East First Street to

1 East Kit Ln for \$95,900, which was, completed on April 30, 2023; a looping project on
2 41st East, connecting Vision Drive to Iona Road for 377,471; which is expected to be
3 completed June 1, 2023; replacement of five fire hydrants for \$20,000, to be completed
4 by July 31, 2023; replacement of six mainline valves to allow better isolation in older
5 areas of the water system for \$24,000, to be completed by July 31, 2023; and upgrade of
6 service lines and meter barrels in older areas of the water system for \$55,000, to be
7 completed by October 15, 2023.

8 Elements software is asset management software that works in conjunction with
9 existing GIS software to streamline business processes associated with repairs,
10 maintenance, and other issues. For example, the Elements software will be used to
11 generate work orders, track maintenance and repair activities, track inventory, and
12 otherwise facilitate paperless business processes. The Elements software costs
13 approximately \$40,000 and will be in use by October 31, 2023.

14 Vehicle of \$55,864. This amount includes: purchase of a used 2015 Ford F-250
15 utility-bed pickup for \$26,248 on April 10, 2023, to replace a 2006 service pickup; a
16 snowplow attachment for the pickup purchased on February 1, 2023, for \$10,157;
17 purchase of a 6' x 10' trailer for \$3,500 before July 1, 2023; and purchase of a fleet car
18 for \$15,595 before July 1, 2023. The pickup truck and snowplow attachment are
19 necessary to access and service Company assets. The Company will use the trailer to
20 store equipment, such as traffic signs, cones, equipment for repair and maintenance of
21 assets, and transport equipment to on-site locations safely and efficiently. The fleet car
22 will enable employees to use a Company-owned vehicle rather than a personal vehicle,
23 which will reduce liability and facilitate business-related transportation.

1 Fencing of Well No. 10 wellsite for security will cost \$30,600 and is expected to
2 be completed by July 1, 2023.

3 Taylor Mountain Wellhouse. \$300,000 for constructing a wellhouse and security
4 fencing at Well No. 2. The Company anticipates that the project will be completed July
5 1, 2023.

6 Morning View Fencing. The Company will install security fencing around the
7 wellsite for wells 1 and 2, in the Morning View water system for \$43,800. The fence will
8 be installed by May 31, 2023.

9 Taylor Mountain Facility Plan. The Company will prepare a capital-facilities plan
10 for the Taylor Mountain water system for \$31,600, and it is expected to be completed by
11 September 30, 2023.

12 Morning View Facility Plan. The Company will prepare a capital-facilities plan
13 for the Morning View water system for \$17,000, and it is expected to be completed by
14 September 30, 2023.

15 Well No. 6 Pump Replacement. The Company replaced the pump at Well No. 6
16 after a motor bearing went bad, at a cost of \$15,886. This project was completed on
17 March 27, 2023.

18 **Q. Will these plant additions be in service by the end of the proforma test year?**

19 A. Yes, the completion dates are described above.

20 **Q. Will the plant additions be used and useful in providing service to the Company's**
21 **customers?**

22 A. Yes. These additions are, or will be used and useful in providing service to the
23 Company's customers by the end of the test year, as previously described.

1 **Q. Please describe the various known and measurable adjustments made to operating**
2 **expenses.**

3 A. In Exhibit 2 (Proforma of Operating Expenses), the following adjustments were included:

4 Column (C) Increased Labor Cost

5 Column (D) Miscellaneous Operation Costs Adjustment

6 **Q. Please describe the adjustments found in Column (C) related to labor costs.**

7 A. The following accounts were adjusted:

8 Account 601.5 – Field Labor increased \$44,541 due to hiring a seasonal laborer
9 for \$17.00 per hour for six months annually totaling \$17,680 and annual wage increases
10 for existing field staff totaling \$26,861.

11 Account 601.8 – Office Labor increased \$1,311 due to annual wage increases for
12 the office staff.

13 Account 601.9 – Admin - Labor decreased \$40,875 due to losing a staff
14 accountant, who will not be replaced, consisting of (\$48,938) and the annual wage
15 increase of \$8,063.

16 Account– 602 - Payroll Expense Contra Account is less than the test year by
17 \$5,526 due to the capitalized labor was estimated at 15% of the adjusted field labor costs
18 and was less than the actual capitalized labor in the test year.

19 Account 604 – Employee Benefits decreased \$27,661, which is the net result of
20 health, vision, and dental insurance premium reductions; the savings to employee benefits
21 due to losing the staff accountant; and the increase in employer matching for the 401(k)
22 plan.

1 Account 408.12 – Payroll Taxes increased by \$379 as a result of the net payroll
2 expenses increasing.

3 **Q. Please describe the adjustments found in Column (D) related to miscellaneous**
4 **costs.**

5 A. The following accounts were adjusted:

6 Account No. 610 – Purchased Water, reduces purchased water expense by
7 (\$9,380). This expense relates to an over production assessment charged to the
8 Company by Bonneville-Jefferson Groundwater District. The District mitigates the water
9 rights owned by the Company. An agreement between the Surface Water Coalition and
10 Idaho Groundwater Appropriators in 2015 requires a reduction in production by
11 groundwater pumpers. Bonneville-Jefferson Groundwater District has set a mitigation
12 plan in place for the pumpers in their district. The Company produced 5,266-acre feet in
13 2022. The base line production maximum to conform to the Groundwater District’s
14 mitigation plan is 3,732 acre-feet. The over-production amounted to 1,533-acre feet. As
15 I understand it, Idaho law authorizes the District to impose an assessment of \$100 per
16 acre foot. The over production for 2022 is estimated to be \$153,300.

17 The water right purchase that closed on February 16, 2023 provides
18 approximately 93.8 acre-feet of production without incurring an assessment, resulting in
19 a decrease of (\$9,380) to Account No. 610, purchased water, assuming annual production
20 for 2023 is the same as 2022.

21 Account No. 615 – Electrical Power, increases power costs by \$4,494 for adding
22 Well No. 11 to the power costs. A three-year average of power usage was used to
23 levelize the power usage and the costs were calculated using the averaged power usages

1 by the 2022 Rocky Mountain Power rates. The costs were then averaged by the number
2 of customers in each fiscal year and the average cost of power per customer was
3 averaged. The average cost of power per customer was then multiplied by the number of
4 customers as of December 31, 2022.

5 Account No. 618 – Chemicals, increases by \$9,311 for two reasons 1) the addition
6 of Well No. 11 and the need to chlorinate more water being produced, and 2) the form of
7 chlorine being purchased is no longer granular chlorine, but rather liquid chlorine 12.5%
8 solution in 15-gallon containers to reduce the risk of employee injury when handling the
9 chlorine containers and to remove the step of mixing the granular chlorine with water to
10 create the 12.5% solution.

11 Account No. 620.7 – Postage, increases by \$1,325 for increases in the U.S. Postal
12 Service postal rates. The expense for mailing bills was updated to reflect that 85% of
13 customers still have their bills mailed to them. The number of customers for the
14 Company as of January 31, 2023 was 6,242. 85% of that customer count is 5,306.
15 Postage per statement on the January 2023 mailing averaged \$0.44 per statement. The
16 other postage usage is expected to be similar to the test year.

17 Account No. 620.81 – Telephone Expense, increases by \$607 due to the internet
18 connection being upgraded to improve the response time for the billing system that uses
19 the cloud.

20 Account No. 620.82 – Bank Service Charges, increases by \$1,261 for utilization
21 of Vanco services to process bank bill pay payments. The service automates the manual
22 processing of this type of payment and saves approximately five hours per week in
23 payment processing, which frees up existing staff to perform other required duties.

1 Account No. 620.83 – Office Utilities Expense, decreases by \$(1,581) for the
2 removal of the field office at the Company’s main well field. The office was not replaced
3 and all associated expenses were removed from the associated expense account.

4 Account No. 631.1 – Engineering, increases by \$40 for an increase in quarterly
5 well water level taken at two wells each quarter by Water Well Consultants.

6 Account No. 631.2 – Accounting, increases by \$5,585 for a contract accountant to
7 assist with month-end close because the staff accountant was not replaced after leaving
8 the Company.

9 Account No. 631.4 – Payroll, increases by \$5,056 for increase in rates from
10 Paychex payroll services.

11 Account No. 635 – Testing, increases by \$2,593 for increased testing required by
12 the Idaho Department of Environmental Quality (“IDEQ”) for adding a new water
13 source, Well No. 11, to the water system.

14 Account No. 636.2 – Trash, increases by \$167 for a rate increase by the trash
15 collections company, PSI Environmental.

16 Account No. 636.6 – Distribution Contract Repair, decreases by (\$2,300). MC
17 Environmental was the Company’s backup class 3 certified water distribution operator on
18 the IDEQ’s records. As of May 1, 2023, MC Environmental’s services are no longer
19 needed. One of the Company’s service persons received a class 3 water distribution
20 operator certification.

21 Account No. 636.7 – Data Processing, decreases by (\$9,313) for software support
22 costs.

1 Account No. 641 – Rental of Property, decreases by (\$21,045) for removal of
2 monthly rental costs after purchasing the office building at 2180 N Deborah Drive, Idaho
3 Falls, Idaho.

4 Account No. 645 – Lease Rent Expense - Interest, decreases by (\$120) for right of
5 use leased asset for the long-term lease of Well No. 8 property and water rights. This is
6 offset by the increase in Account No. 646 – Lease Rent Expense – Depreciation for the
7 right of use for Well No. 8 property and the associated water rights.

8 Account No. 646 – Lease Rent Expense - Depreciation, increases by \$120 for
9 right of use leased asset for the long-term lease of Well No. 8 property and water rights.
10 This is offset by the decrease in Account No. 645 – Lease Rent Expense – Interest.

11 Account No. 656 – Insurance Expense, increases by \$22,633 for adding assets to
12 coverage, i.e., Well No. 11, backup generators, Taylor Mountain Well No. 2 wellhouse,
13 office building.

14 Account No. 675.4 – IDHW Fee Expense, increases by \$767 to reflect new
15 customer count as of December 31, 2022.

16 **Q. Please elaborate on the impact of the deferral application on the rate case filing.**

17 A. In the Application for Deferral of Certain Costs Associated with Groundwater Mitigation
18 (FLS-W-22-01), the Company requested authorization to recover costs associated with
19 groundwater mitigation in a future rate case. The projected costs in Account 610 –
20 Purchased Water include the projected costs for groundwater mitigation. The
21 Groundwater District has not yet determined the final amount of mitigation-related
22 assessments for 2022. The Company will update the Commission, per Order No. 35706,

1 when the final assessment is determined. Company witness Rue discusses proposed
2 treatment of ongoing deferred costs.

3 **Q. Does this conclude your direct testimony?**

4 **A. Yes.**

Preston N. Carter, ISB No. 8462
Morgan D. Goodin, ISB No. 11184
GIVENS PURSLEY LLP
601 West Bannock Street
P.O. Box 2720
Boise, Idaho 83701-2720
Office: (208) 388-1200
Fax: (208) 388-1300
prestoncarter@givenspursley.com
morgangoodin@givenspursley.com

Attorneys for Falls Water Co., Inc.

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION
OF FALLS WATER CO., INC. FOR THE
AUTHORITY TO INCREASE ITS RATES
AND CHARGES FOR WATER SERVICE
IN THE STATE OF IDAHO

Case No. FLS-W-23-01

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

EXHIBIT 1 TO ACCOMPANY THE
DIRECT TESTIMONY OF SCOTT BRUCE

**Falls Water Company
Exhibit 1 - Calculation of Rate Base**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
Plant in Service	FY 2022	Water Rights (\$1,900/A.F. x 400)	Backup Generator & Transfer Switch	Distribution	"Elements" Software	Vehicle	Fencing	Taylor Mountain	Morning View	Taylor Mnt Facility Plan	Morning View Facility Plan	Well 6 Pump Replacement	Depreciation of 2023 Assets Added	Total
1 303 - Land & Land Rights	1,916,225	714,000												2,630,225
2 304 - Well Structures & Improvements	980,425							300,000						1,280,425
3 307 - Wells	683,008													683,008
4 310 - Generators	258,810		150,000											408,810
5 311 - Pumps & Accessories	777,241											15,886		793,127
6 320 - Purification Systems	74,104													74,104
7 331 - Water Mains	3,402,166			610,871										4,013,037
8 334 - Meters	1,736,954			20,000										1,736,954
9 335 - Hydrants	63,277													63,277
10 339 - Other Plant and Misc Equip	100,400						30,600		43,800					174,800
11 340 - Office Equipment	264,974				40,000									304,974
12 341 - Transportation Equipment	231,202					55,500								286,702
13 343 - Tools & Equipment	105,248													105,248
14 345 - Power Operated Equipment	130,294													130,294
15 348 - Other Intangible Plant	657,211									31,600	17,000			705,811
16														-
17 Total Plant in Service	11,381,539	714,000	150,000	630,871	40,000	55,500	30,600	300,000	43,800	31,600	17,000	15,886		13,410,796
18														
19 Less Accumulated Depreciation	(1,834,502)												(81,950)	(1,916,452)
20 Net Plant in Service	9,547,037													11,494,344
21														
22 Less Contributions in Ad of Construction														
23 Gross Contributions (FY 2022)	2,384,846													
24 Less Accumulated Amortization (FY 2022)	<u>820,455</u>													
25 Net Contributions in Aid of Construction	1,564,391													1,564,391
26 Plus Deferred Income Tax														
27 2022 Year End and 2023 Additions	46,370												10,459	56,829
28 Net Plant in Service	8,029,016													9,986,782
29 Working Capital (1/8 of Operation and Maintenance Expense)														<u>261,009</u>
30 Total Rate Base														10,247,791

Calculation of Annual Depreciation for Assets placed in Service During 2023:

Straight Line Depreciation in Years	0	15	50	3	12	30	10	30	6	6	20		
Annual Depreciation on New Assets placed in Service in 2023	-	10,000	12,617	13,333	4,625	1,020	30,000	1,460	5,267	2,833	794	81,950	
Tax for Deferred Income Tax		2%	2%	17%	14%	7%	2%	2%	3%	3%	2%		
Tax for Deferred Income Tax		3,000	12,617	6,667	7,929	2,040	6,000	876	1,053	567	318	41,066	

**FALLS WATER COMPANY
EXHIBIT 1 (A)
NET PLANT IN SERVICE**

	12/31/2022						
	Balance Plant In Service	Accumulated Depreciation	Net Plant In Service	Contributions in Aid of Construction	CIAC Amortization	Net CIAC	Company Funded Net Plant
301 Organization							
302 Franchises and Consents							
303 Land & Land Rights	1,916,225	373,448	1,542,777	435,942	373,448	62,494	1,480,283
304 Structures and Improvements	980,425	105,311	875,114	320,148	67,966	252,182	622,932
305 Collecting & Impounding Reservoirs			-			-	-
306 Lake, River & Other Intakes			-			-	-
307 Wells	683,008	83,635	599,373	85,585	19,209	66,376	532,997
308 Infiltration Galleries & Tunnels			-			-	-
309 Supply Mains			-			-	-
310 Power Generation Equipment	258,810	14,864	243,946			-	243,946
311 Power Pumping Equipment	777,241	161,114	616,127	159,163	67,832	91,331	524,796
320 Purification Systems	74,104	18,112	55,992	17,175	576	16,599	39,393
330 Distribution Reservoirs & Standpipes			-			-	-
331 Trans. & Distrib. Mains & Accessories	3,402,166	333,448	3,068,718	403,433	58,240	345,193	2,723,525
333 Services			-			-	-
334 Meters and Meter Installations	1,736,954	328,205	1,408,749	827,714	135,161	692,553	716,196
335 Hydrants	63,277	11,135	52,142	17,335	4,191	13,144	38,999
336 Backflow Prevention Devices			-			-	-
339 Other Plant & Misc. Equipment	100,400	45,728	54,672			-	54,672
340 Office Furniture and Equipment	264,974	94,402	170,572			-	170,572
341 Transportation Equipment	231,202	120,100	111,102	31,450	31,450	0	111,102
342 Stores Equipment			-			-	-
343 Tools, Shop and Garage Equipment	105,248	55,306	49,942			-	49,942
344 Laboratory Equipment			-			-	-
345 Power Operated Equipment	130,294	78,460	51,833	86,701	62,371	24,330	27,504
346 Communications Equipment			-			-	-
347 Miscellaneous Equipment			-			-	-
348 Other Tangible Property	657,211	11,234	645,977			-	645,977
	11,381,540	1,834,502	9,547,037	2,384,646	820,445	1,564,201	7,982,836

	2020 Year-End			2021 Year-End			2022 Year-End		
	Book	Income Tax	Difference	Book	Income Tax	Difference	Book	Income Tax	Difference
Plant:									
Cost	7,676,102	7,992,555		8,998,383	9,382,361		11,381,539	11,764,606	
Accumulated Depreciation	(836,446)	(1,982,555)		(1,304,515)	(2,357,510)		(1,834,502)	(2,842,796)	
Contribution in Aid of Construction	(2,030,680)	-		(2,246,098)	-		(2,384,846)	-	
Accumulated CIAC Amortization	440,709	-		630,596	-		820,455	-	
	<u>5,249,685</u>	<u>6,010,000</u>	<u>760,315</u>	<u>6,078,366</u>	<u>7,024,851</u>	<u>946,485</u>	<u>7,982,646</u>	<u>8,921,810</u>	<u>939,164</u>
Other:									
Allowance for Doubtful Accounts	(4,260)	-		-	-		-	-	
Prepaid Insurance	52,868	-		62,333	-		78,500	-	
Accrued Property Taxes	(4,315)	-		(5,106)	-		(3,670)	-	
Other	29,443	-		28,565	-		30,557	-	
Accrued Vacation	-	-		(47,876)	(11,159)		(45,600)	(10,628)	
Compensation	-	20,278		-	19,369		-	19,369	
	<u>73,736</u>	<u>20,278</u>	<u>(53,458)</u>	<u>37,916</u>	<u>8,210</u>	<u>(29,706)</u>	<u>59,787</u>	<u>8,741</u>	<u>(51,046)</u>
Gross Deferred Tax Asset			<u>706,857</u>			<u>916,779</u>			<u>888,118</u>
Income Tax Measurement Rate			<u>25.58%</u>			<u>25.58%</u>			<u>25.58%</u>
Net Deferred Tax Asset			<u>180,828</u>			<u>234,530</u>			<u>227,198</u>

2020 Year-End	180,828	
2022 Year-End	<u>227,198</u>	
Change	46,370	2022 Year-End Proforma for Rate Base

2023 Additions - Depreciation		
Book	(81,950)	
Income Tax	<u>(41,066)</u>	
Difference	40,884	
Income Tax Measurement Rate	<u>25.58%</u>	
Net Deferred Tax Asset	10,459	Deferred tax adjusted balance for 2023 Additions

Accumulated deferred income taxes (ADIT) generally represents the cumulative difference between total income tax expense and income taxes paid (total income tax expense = current income taxes + deferred income taxes). Prior to the last general rate case (Case FLS-W-20-03), income tax expense included in ratemaking only allowed for recovery of current income tax expense. As a result, ADIT balances prior to the last general rate case were not recovered in ratemaking and were not included in rate base. Beginning with the last general rate case, income tax expense include in ratemaking did provide for total income tax expense (both current and deferred). The ADIT activity since the last rate case (i.e., the change in deferred taxes) is provided above and included in the determination of rate base in this filing.

Preston N. Carter, ISB No. 8462
Morgan D. Goodin, ISB No. 11184
GIVENS PURSLEY LLP
601 West Bannock Street
P.O. Box 2720
Boise, Idaho 83701-2720
Office: (208) 388-1200
Fax: (208) 388-1300
prestoncarter@givenspursley.com
morgangoodin@givenspursley.com

Attorneys for Falls Water Co., Inc.

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION
OF FALLS WATER CO., INC. FOR THE
AUTHORITY TO INCREASE ITS RATES
AND CHARGES FOR WATER SERVICE
IN THE STATE OF IDAHO

Case No. FLS-W-23-01

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

EXHIBIT 2 TO ACCOMPANY THE
DIRECT TESTIMONY OF SCOTT BRUCE

Falls Water Co., Inc
Exhibit 2 - Proforma Results of Operations

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Calendar Year January 1, 2022 December 31, 2022	Adjustment for Non-Recurring Items	Labor Costs Adjustment	Miscellaneous Operating Costs Adjustment	Shared Services Costs Adjustment	Depreciation Property Tax Adjustment	Adjusted Totals	Witness
Ordinary Income/Expense								
Income								
400 - Operating Revenue								
1 461.1 - Metered Residential	2,356,048						2,356,048	
2 461.2 - Commercial Revenue	120,051						120,051	
3 462 - Fire Protection Revenue	-						-	
4 464 - Other Water Sales Revenue	9,004						9,004	
5 470 - Late Payment Fee Revenues	-						-	
6 471 - Misc Service Revenues	-						-	
7 Total 400 - Operating Revenue	2,485,103	-	-	-			2,485,103	
8 414 - Gain (Loss) on Property	11,939	(11,939)					-	
9 Total Income	2,497,042	(11,939)	-	-			2,485,103	
Expense								
10 601.5 - Labor Field	368,625		44,169				412,794	Scott Bruce
11 601.8 - Labor Office	91,140		1,311				92,451	Scott Bruce
12 601.9 - Admin - Labor	159,857		(40,875)				118,981	Scott Bruce
13 602 - Payroll Expense Contra Account	(57,299)		5,553				(51,745)	Scott Bruce
14 604 - Employee Benefits	212,762		(28,007)				184,755	Scott Bruce
15 610 - Purchased Water	155,098			(11,178)			143,920	Scott Bruce
16 615 - Electrical Power	273,174						277,668	Scott Bruce
17 618 - Chemicals	2,065			9,311			11,375	Scott Bruce
18 620.2 - Source M&S	24,231						24,231	Scott Bruce
19 620.6 - Distribution M&S	16,838						16,838	Scott Bruce
20 620.7 - Postage	30,620			1,325			31,945	Scott Bruce
21 620.8 - Office	39,039						39,039	Scott Bruce
22 620.81 - Telephone Expense	14,076			607			14,683	Scott Bruce
23 620.82 - Bank service charges	39,909			1,261			41,170	Scott Bruce
24 620.83 - Office Utilites Expense	6,044			(1,548)			4,496	Scott Bruce
25 631.1 - Engineering	7,625						7,625	Scott Bruce
26 631.2 - Accounting	3,385			5,585			8,970	Scott Bruce
27 631.3 - Attorney	1,485						1,485	Scott Bruce
28 631.4 - Payroll Services	10,224			5,056			15,280	Scott Bruce
29 634.1 - NWN Shared Services	223,718				(34,156)		189,562	Jeremy Aird
30 635 - Testing	24,135			2,593			26,728	Scott Bruce
31 636.2 - Source Contract Repairs	-						-	Scott Bruce
32 636.3 - Trash	1,059			167			1,226	Scott Bruce
33 636.4 - Outsourced Bad Debt Collection	-						-	Scott Bruce
34 636.6 - Distribution Contract Repairs	2,300			(2,300)			-	Scott Bruce
35 636.7 - Data Processing	97,569			(9,313)			88,257	Scott Bruce
36 636.8 - Contract Service - Consulting	400			(400)			-	Scott Bruce
37 641 - Rental of Property	21,045			(21,045)			-	Scott Bruce
38 642 - Rental of Equipment	-						-	Scott Bruce
39 645 - Lease Rent Exp - Interest	1,021			(120)			901	Scott Bruce
40 646 - Lease Rent Exp - Depreciation	4,705			120			4,825	Scott Bruce
41 650 - Transportation Expense	56,582						56,582	Scott Bruce
42 656 - Insurance Expense	75,885			22,633			98,517	Scott Bruce
43 656.10 - Insurance Contra Acct	(900)						(900)	Scott Bruce
44 656.1 - Workers Compensation Ins	-						-	Scott Bruce
45 660 - Advertising Expense	111						111	Scott Bruce
46 668.1 - Water District Fees	-						-	Scott Bruce
47 666 - Rate Case Amortization	-			184,500			184,500	Adam Rue
48 670 - Bad Debt Expense	13,008						13,008	Scott Bruce
49 675.1 - Training Expenses	4,093						4,093	Scott Bruce
50 675.2 - Dues & Publications	4,719						4,719	Scott Bruce
51 675.4 - IDHW Fee Expense	19,216			767			19,982	Scott Bruce
52 675.9 - 2012 MXU Proj Mtr Reader Lbr	-						-	
53 Total Expense	1,947,563	-	(17,849)	192,513			2,088,071	

Case No. FLS-W-23-01

S. Bruce, Falls Water

Exhibit No. 2 - Except Column E

Page 1 of 2

Falls Water Co., Inc
Exhibit 2 - Proforma Results of Operations

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Calendar Year January 1, 2022 December 31, 2022	Adjustment for Non-Recurring Items	Labor Costs Adjustment	Miscellaneous Operating Costs Adjustment	Shared Services Costs Adjustment	Depreciation Property Tax Adjustment	Adjusted Totals	Witness
54 Net Ordinary Income	549,479	(11,939)	17,849	(192,513)		-	397,032	
55 Other Income/Expense								
56 Other Income								
57 419 · Interest Earned	165	(165)					-	
58 421 · Non-Utility Income	5,648	(5,648)					-	
59 Total Other Income	5,813	(5,813)	-	-		-	-	
60 Other Expense								
61 403 · Depreciation Expense	340,232					130,718	470,950	
62 408 · Taxes								
63 408.11 · Property Taxes	66,681					(23,469)	43,211	
64 408.12 · Payroll Taxes	52,097		(1,177)				50,920	
65 408.5 · Payroll Taxes - Contra Account	(5,001)						(5,001)	
66 Total 408 · Taxes	113,777	-	(1,177)	-		(23,469)	89,130	
67 Income Taxes	6,048						(99,477)	
68 408.10 · Regulatory Fee	5,147						5,147	
69 426 · Misc. Non-Utility Expenses	1,527	(1,527)					-	
70 426.1 · Donations - Tax Deductible	800	(800)					-	
71 427.3 · Interest Expense	28,417	(28,417)					-	
72 Total Other Expense	495,948	(30,744)	(1,177)	-		107,249	465,750	
73 Net Other Income	(490,135)	24,931	1,177	-		(107,249)	(465,750)	
74 Net Income	59,344	12,992	19,026	(192,513)		(107,249)	(68,718)	

Net before int & Tax	(173,196)
Interest (cost of debt (cap struct) * rate base)	215,661
Net before Tax	(388,857)
Tax	(99,477)

CONFIDENTIAL
EXHIBIT NO. 2-A TO TESTIMONY OF
SCOTT BRUCE

FILED CONFIDENTIALLY UNDER
SEPARATE COVER

CASE No. FLS-W-23-01

Falls Water Company, Inc.
Purchased Water Cost
for support of 2023 rate case

Special Assessment Fees

Cost per acre-foot	\$	100
Acre-Feet Subject to Penalty		<u>1533</u>
Proforma for Special Assessment	\$	153,300

Acquisition		400
Allowable Pumping		<u>93.8</u>
Proforma Offset to Special Assessment for Water Rights Purchase	\$	9,380

Water Rights Acquisition		108.57
Purchase Price	\$	<u>7,000</u>
Total Cost		759,990

620.7 - Postage

January 2022 through December 2022	Historical Cost of Monthly Bills Postage	# of Statements	Average Cost per Customer	Monthly Cost using 1/31/23 Adj Customer Count	Coliform Samples	Returned Statements	Misc Mailings
January 2022	\$ 2,237.66	5237	\$ 0.43	\$ 2,355.15	\$ 16.00	\$ 26.13	\$ 582.00
February 2022	\$ 2,166.02	5206	\$ 0.42	\$ 2,355.15	\$ 16.00	\$ 25.46	\$ -
March 2022	\$ 2,139.95	5185	\$ 0.41	\$ 2,355.15	\$ 16.00	\$ 24.79	\$ -
April 2022	\$ 2,117.30	5199	\$ 0.41	\$ 2,355.15	\$ 16.00	\$ 88.65	\$ 696.00
May 2022	\$ 2,117.30	5259	\$ 0.40	\$ 2,355.15	\$ 16.00	\$ 38.86	\$ 582.00
June 2022	\$ 2,373.10	5510	\$ 0.43	\$ 2,355.15	\$ 16.00	\$ 58.72	\$ -
July 2022	\$ 2,135.21	5204	\$ 0.41	\$ 2,355.15	\$ 16.00	\$ 49.58	\$ 527.88
August 2022	\$ 2,656.84	5205	\$ 0.51	\$ 2,355.15	\$ 16.00	\$ 44.40	\$ 9.45
September 2022	\$ 2,296.18	5224	\$ 0.44	\$ 2,355.15	\$ 16.00	\$ 68.60	\$ 602.10
October 2022	\$ 2,299.43	5244	\$ 0.44	\$ 2,355.15	\$ 16.00	\$ 32.20	\$ -
November 2022	\$ 2,265.16	5173	\$ 0.44	\$ 2,355.15	\$ 16.00	\$ 34.30	\$ -
December 2022	\$ 2,272.08	5195	\$ 0.44	\$ 2,355.15	\$ 16.00	\$ -	\$ -
	<u>\$ 27,076.23</u>		\$ 0.43	<u>\$ 28,261.77</u>	<u>\$ 192.00</u>	<u>\$ 491.69</u>	<u>\$ 2,999.43</u>

\$ 31,944.89

FWC Customers as of 1/31/2023* 6242 0.85 **5306**
 Postage per statement as of January 2023 mailing** \$ 0.44 per statement
 * Approximately 85% of customers receive their statements via email.
 ** Mailing was done after USPS raised postage costs.

620.82 - Bank service charges:

January 2022 through December 2022	CUSI Merchant Account Fee	CUSI Miscellaneous Processing Fees	Vanco	ACH Fee from Bank of Commerce	Totals
January 2022	\$ 3,213.95	\$ -	\$ -	\$ 101.50	\$ 3,315.45
February 2022	\$ 2,171.11	\$ -	\$ -	\$ 112.30	\$ 2,283.41
March 2022	\$ 2,844.64	\$ -	\$ -	\$ 109.30	\$ 2,953.94
April 2022	\$ 3,531.01	\$ -	\$ -	\$ 121.60	\$ 3,652.61
May 2022	\$ 3,399.55	\$ -	\$ 1.80	\$ 121.20	\$ 3,522.55
June 2022	\$ 3,411.76	\$ -	\$ 79.00	\$ 117.20	\$ 3,607.96
July 2022	\$ 3,495.30	\$ -	\$ 109.45	\$ 107.50	\$ 3,712.25
August 2022	\$ 2,444.02	\$ 384.80	\$ 109.90	\$ 107.40	\$ 3,046.12
September 2022	\$ 3,987.50	\$ -	\$ 111.10	\$ 108.10	\$ 4,206.70
October 2022	\$ 2,800.87	\$ 172.40	\$ 110.65	\$ 117.50	\$ 3,201.42
November 2022	\$ 3,068.34	\$ -	\$ 111.85	\$ 117.30	\$ 3,297.49

December 2022	\$	3,560.89	\$	-	\$	109.00	\$	112.00	\$	3,781.89
	\$	37,928.94	\$	557.20	\$	742.75	\$	1,352.90	\$	40,581.79

VANCO Adjustment to show 12 Months of charges:

	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Total	5-Month Avg
Vanco Charges for September 2022 through January 2023	\$ 111.10	\$ 110.65	\$ 111.85	\$ 109.00	\$ 112.00	\$ 554.60	110.92

Estimated Vanco Charges for 12 Months	1331.04
Less Actual Charges Shown above	\$ (742.75)
Vanco Cost Adjustment	\$ 588.29

Total Bank Service Charges **\$ 41,170.08**

620.81 -Telephone Expense

Month	October 1, 2021 to September 30, 2022					
	Sparklight	Verizon Wireless	Employee Use of Personal Phone	Digline		
January 2022	436.51	151.04	180.00	178.36		
February 2022	436.51	153.33	180.00	136.50		
March 2022	436.51	153.33	180.00	183.82		
April 2022	436.51	153.24	180.00	502.32		
May 2022	436.51	153.24	180.00	635.89		
June 2022	436.51	153.24	180.00	562.87		
July 2022	436.51	161.09	180.00	645.15		
August 2022	436.51	160.35	180.00	658.24		
September 2022	436.51	160.14	180.00	430.10		
October 2022	436.51	159.90	180.00	544.17		
November 2022	436.51	159.90	180.00	340.34		
December 2022	436.51	159.90	180.00	273.02		
*Adjust for New Seasonal Employee Reimbursement of business use of personal phone for 2023			315.00			
	5,238.12	1,878.70	\$ 2,475.00	\$ 5,090.78	\$ -	\$ 14,682.60

As of April 1, 2023 a seasonal employee is being paid \$45/month for business use of personal phone. The employee will work through October 31, 2023.

636.3 - Trash

Trash Removal at 2180 N Deborah Drive:

Monthly Statement Charge	\$	102.18	\$	1,226.16	\$	1,226.16
--------------------------	----	--------	----	----------	----	----------

636.7 - Data Processing

	Fees	# of Billings			
Master Meter Annual Software Maintenance	\$ 1,500.00	1	\$	1,500.00	
AutoDesk Annual Software Maintenance	\$ 2,315.00	1	\$	2,315.00	
Sensus AutoRead Software Maintenance	\$ 2,952.77	1	\$	2,952.77	
Leica Smartnet - Annual GPS Fees	\$ 1,759.60	1	\$	1,759.60	
CUSI Annual Software Maintenance	\$ 1,500.00	1	\$	1,500.00	
Online Business Systems	\$ 775.01	12	\$	9,300.12	
Prepaid Software Support (Azure, Office 365)	\$ 2,826.49	12	\$	33,917.88	
NWN Push Down of Shared IT Costs	\$ 25,124.00	1	\$	25,124.00	\$ 30,468.63
RAVE Emergency Communication Software S	\$ 9,887.50	1	\$	9,887.50	
Annual Total			\$	<u>88,256.87</u>	

645 - Lease Rent Expense - Interest

January 2023	\$	79.30
February 2023	\$	79.30
March 2023	\$	79.30
April 2023	\$	79.30
May 2023	\$	79.30
June 2023	\$	79.30
July 2023	\$	79.24
August 2023	\$	69.13
September 2023	\$	69.13
October 2023	\$	69.13
November 2023	\$	69.13
December 2023	\$	69.13

Total	<u>\$ 900.69</u>
-------	------------------

646 - Lease Rent Exp - Depreciation

January 2023	\$ 397.82
February 2023	\$ 397.82
March 2023	\$ 397.82
April 2023	\$ 397.82
May 2023	\$ 397.82
June 2023	\$ 397.82
July 2023	\$ 397.88
August 2023	\$ 407.99
September 2023	\$ 407.99
October 2023	\$ 407.99
November 2023	\$ 407.99
December 2023	\$ 407.99
Total	<u>\$ 4,824.75</u>

675.4 - IDHW Fee Expense

FWC System Customer Connections as of 12/31/2022	6,194	
Fee per connection	<u>\$ 3.00</u>	\$ 18,582.00
Morningview Annual Fee		\$ 665.00
Taylor Mountain Annual Fee		\$ 735.00
Total annual IDHW Fee		<u>\$ 19,982.00</u>

656 - Insurance Expense

Insurance Expense Charge from NWN (Includes Workers Comp, General Liability Ins, Auto Ins)	98,517.46
Total annual Insurance Exp	<u>\$ 98,517</u>

408.11 - Property Taxes

Property Tax Bills for 2022:

Bonneville County:

Bill Number	Amount
4495 Greenwillow Ln	\$ 13.00
707 Eden Dr	\$ 10.00
685 Eden Dr	\$ 10.00
697 Eden Dr	\$ 10.00
210 Ammon Rd	\$ 10.00
Well 1 Lot	\$ 10.00
Victor Hanks Lot 39-W Block 1	\$ 11.00
Victor Hanks Lot 40 Block 1	\$ 11.00
Ammon Lincoln Ind Lot 5 Block 4	\$ 3,823.50
Ammon Lincoln Ind Lot 6 Block 4	\$ 723.42
2431 Deborah Dr	\$ 28.00
Well Lot on Vision Dr	\$ 45.48
PT Area 79	\$ 2,237.54
PT Area 2-0007	\$ 610.34
PT Area 81	\$ 3,698.64
PT Area 80	\$ 5,351.96
PT Area 23	\$ 1,925.40
PT Area 2-0001	\$ 890.64
PT Area 2-0006	\$ 1,576.04
PT Area 44	\$ 465.28
PT Area 74	\$ 11,952.88
Tax Area 176	\$ 254.60
Tax Area 175	\$ 384.70
Tax Area 177	\$ 608.22
UR0158040100000	\$ 1,359.20
Progressive Irrigation District	\$ 7,190.39
Total Property Tax Bills for 2022	<u>43,211.23</u>

631.4 - Payroll Services			
Charge per employee per payroll	\$	108.89	
Discount		-46%	
<hr/>			
Discounted Cost per employee per payroll	\$	58.80	
Number of Employees per payroll		9	
Subtotal	\$	529.21	
Report mailing		24.5	
<hr/>			
Cost per payroll for 9 employees	\$	553.71	
Number of Payrolls Annually		26	
			\$ 14,396.34
<hr/>			
Quarterly Mailing and Handling Fee	\$	15.00	
Charges per year		4	
Annual Mailing and Handling Fees			\$ 60.00
<hr/>			
Seasonal Employee Payroll Service Fees:			
Per Employee per payroll fee with discount	\$	58.80	
Seasonal Employee Payrolls		14	
Total payroll service fees for seasonal employee			\$ 823.21
<hr/>			
Total Annual Payroll Service Fees			\$ 15,279.55

631.2 - Accounting			
October 2022 Accounting Charge	\$	600.00	
November 2022 Accounting Charge	\$	750.00	
December 2022 Accounting Charge	\$	865.00	
January 2023 Accounting Charge	\$	775.00	
<hr/>			
4 Month Total	\$	2,990.00	
Billing at \$100 per Hour	\$	100.00	
Hours Billed		29.90	
Number of Months		4	
Average Hours per Month		7.475	
Months in a Year		12	
Total Annual Accounting Hours		89.7	
Billing rate \$100 per Hour	\$	100.00	
Total Annual Accounting Costs			\$ 8,970.00

620.83 - Office Utilities

Reduction for removal of 707 Eden Field Office:

Rocky Mountain Power	\$	(1,087.08)	
Intermountain Gas	\$	(116.08)	
Iona-Bonneville Sewer	\$	(237.00)	
Remove Mispsted Items	\$	(156.18)	
Total Decreases			\$ (1,596.34)
\$1.00 per account (4) per month Increase in Sewer Charges effective 1/1/23		48.00	
Total Increases			48.00
Net Decrease			(1,548.34)

Total	160,342	\$ 7,597.56	507	\$ 6,968.45	583,120	\$ 26,572.08	1,798	\$ 25,143.76	205,842	\$ 9,659.42	484	\$5,654.38	193,160	\$ 9,991.02	812	#####	#####	\$ 50,447.23	2,231	#####	430,360	#####	997	\$ 13,671.36	2,705,984	#####	6,829	#####	#####
-------	---------	-------------	-----	-------------	---------	--------------	-------	--------------	---------	-------------	-----	------------	---------	-------------	-----	-------	-------	--------------	-------	-------	---------	-------	-----	--------------	-----------	-------	-------	-------	-------

2022 Rocky Mountain Power Rates

Schedule 6				
Basic	Energy Cost	Energy Cost	Energy Cost	Tax Act
KWH	Demand	Adjustment	Adjustment	Adjustment
#####	\$ 38.00	\$13.6200000	\$0.0073300	\$0.0011800
#####	\$ 38.00	\$12.2700000	\$0.0073300	\$0.0011800

Schedule 23				
Basic	Energy Cost	Energy Cost	Energy Cost	Tax Act
KWH	Demand	Adjustment	Adjustment	Adjustment
#####	\$ 18.00	-	#####	#####
#####	\$ 18.00	-	#####	#####

May - October Rates
November - April Rates
Customer Efficiency Service

USING 2022 ROCKY MOUNTAIN POWER RATES

Month	Well #1 - Schedule 6				Well #2 - 4, 6 - Schedule 6				Well #5 - Schedule 6				Well #8 - Schedule 6				Well #10 - Schedule 6				Monthly Total										
	Useage	Useage/Other	Demand	Demand	Useage	Useage/Other	Demand	Demand	Useage	Useage/Other	Demand	Demand	Useage	Useage/Other	Demand	Demand	Useage	Useage/Other	Demand	Demand	Total	Useage/Other	Total	Total							
Jan-20	3,687	127.43	7	85.89	1,560	55.86	2	24.54	2,664	171.89	3	61.35	840	50.87	4	49.08	88,360	5,448.28	172	5,210.43	3,460	215.61	7	65.89	99,732	\$ 5,210.82	199	\$ 2,417.73	\$ 7,628.55		
Feb-20	3,674	122.23	7	85.89	1,560	55.86	2	24.54	2,664	171.89	3	61.35	840	50.87	4	49.08	88,360	5,448.28	172	5,210.43	3,460	215.61	7	65.89	99,658	\$ 5,206.82	197	\$ 2,417.19	\$ 7,624.01		
Mar-20	3,775	127.43	7	85.89	1,560	55.86	2	24.54	2,664	171.89	3	61.35	840	50.87	4	49.08	88,360	5,448.28	172	5,210.43	3,460	215.61	7	65.89	100,792	\$ 5,228.83	204	\$ 2,429.96	\$ 7,658.79		
Apr-20	19,300	1,024.55	86	897.68	84,960	3,012.65	274	3,311.98	27,978	1,414.59	61	7,643.47	5,000	298.46	129	1,559.83	65,960	5,330.58	206	5,464.00	800	514.76	125	1,531.75	178,799	\$ 7,644.61	865	#####	\$ 19,445.66		
May-20	34,673	1,769.20	84	897.68	112,240	5,429.94	290	3,949.80	36,023	1,788.66	61	8,008.82	13,960	736.58	61	8,008.82	13,960	736.58	206	5,464.00	41,200	32,094.91	121	1,648.02	341,816	\$ 17,290.97	810	#####	\$ 28,263.17		
Jun-20	19,213	997.72	64	897.68	61,344	3,178.23	273	3,718.26	30,134	1,466.40	61	8,008.82	6,040	470.10	136	1,770.60	108,300	5,444.32	206	5,464.00	96,440	54,355.47	126	1,741.12	351,100	\$ 17,744.61	865	#####	\$ 24,878.91		
Jul-20	34,969	1,783.87	84	897.68	116,960	5,675.48	274	3,731.88	38,710	1,870.85	62	8,444.44	83,520	5,206.76	130	1,770.60	124,440	5,624.74	206	5,464.00	85,520	54,306.56	123	1,675.26	489,110	\$ 24,292.36	859	#####	\$ 35,981.93		
Aug-20	28,189	1,424.13	64	897.68	113,840	5,578.90	273	3,718.26	30,215	1,546.40	61	8,008.82	6,040	470.10	130	1,770.60	108,240	5,440.33	207	5,416.34	79,960	53,979.40	123	1,675.26	417,456	\$ 21,086.05	859	#####	\$ 30,764.13		
Sep-20	4,898	263.37	65	885.30	75,360	3,789.56	276	3,745.50	24,740	1,173.62	61	8,008.82	60,800	897.20	61	8,008.82	60,800	897.20	206	5,464.00	44,280	54,244.88	124	1,688.88	300,280	\$ 15,218.24	861	#####	\$ 26,345.08		
Oct-20	7,493	389.56	56	885.30	6,880	248.72	25	1,346.38	5,612	219.29	61	8,008.82	60,800	78.47	73	119.26	84,480	4,646.66	206	5,416.34	2,040	148.78	26	789.18	101,408	\$ 5,316.46	856	\$ 4,756.02	\$ 12,012.00		
Nov-20	3,988	189.26	5	734.82	1,360	106.82	2	24.54	2,464	141.87	4	49.08	840	50.87	3	38.81	84,840	4,427.84	147	4,800.80	27,240	14,288.28	120	1,472.40	-	-	120,036	\$ 6,293.54	202	\$ 4,460.14	\$ 9,683.68
Dec-20	3,091	208.27	7	85.89	1,520	51.89	2	24.54	2,596	169.43	3	61.35	840	50.87	3	38.81	89,260	4,467.66	147	4,800.80	16,960	8,756.46	58	743.53	-	-	117,888	\$ 6,076.66	209	\$ 2,490.81	\$ 8,567.47
Total	160,342	\$ 7,468.77	507	\$ 6,731.10	583,120	\$ 29,566.20	1,798	\$ 24,064.86	205,842	\$ 10,739.31	484	\$5,434.13	193,160	#####	812	#####	#####	\$ 57,014.24	2,231	#####	430,360	#####	997	\$ 13,140.39	2,705,984	#####	6,829	#####	#####		

TM - Jan 20 through Dec 2021 DETAIL

Month	Well #1 - Schedule 6				Well #2				Monthly Total			
	Useage	Useage/Other	Demand	Demand	Useage	Useage/Other	Demand	Demand	Total	Useage/Other	Total	Total
Jan-20	-	-	-	-	-	-	-	-	-	-	-	-
Feb-20	-	-	-	-	-	-	-	-	-	-	-	-
Mar-20	-	-	-	-	-	-	-	-	-	-	-	-
Apr-20	-	-	-	-	-	-	-	-	-	-	-	-
May-20	-	-	-	-	-	-	-	-	-	-	-	-
Jun-20	-	-	-	-	-	-	-	-	-	-	-	-
Jul-20	-	-	-	-	-	-	-	-	-	-	-	-
Aug-20	7,720	394.65	-	-	10,559	456.56	28	333.15	18,279	\$ 1,291.81	29.00	\$ 1,624.96
Sep-20	7,733	389.22	-	-	9,468	467.87	28	416.42	17,191	\$ 1,256.89	29.00	\$ 1,673.31
Oct-20	3,984	195.54	-	-	3,892	218.22	25	116.44	7,876	748.61	29	\$ 1,018.20
Nov-20	1,177	112.52	-	-	1,075	83.48	28	349.21	2,252	214.70	29	\$ 348.21
Dec-20	1,078	112.52	-	-	928	428.29	29	342.65	2,006	540.24	29	\$ 342.49
Total	21,402	\$ 2,191.88	-	-	25,822	\$ 1,173.82	145	\$ 1,857.73	47,224	\$ 3,906.70	145	\$ 5,763.43

2022 Rocky Mountain Power Rates

Schedule 6				
Basic	Energy Cost	Energy Cost	Energy Cost	Tax Act
KWH	Demand	Adjustment	Adjustment	Adjustment
#####	\$ 38.00	\$13.6200000	\$0.0073300	\$0.0011800
#####	\$ 38.00	\$12.2700000	\$0.0073300	\$0.0011800

Schedule 23				
Basic	Energy Cost	Energy Cost	Energy Cost	Tax Act
KWH	Demand	Adjustment	Adjustment	Adjustment
#####	\$ 18.00	-	#####	#####
#####	\$ 18.00	-	#####	#####

May - October Rates
November - April Rates
Customer Efficiency Service

USING 2022 ROCKY MOUNTAIN POWER RATES

Month	Well #1 - Schedule 6				Well #2				Monthly Total			
	Useage	Useage/Other	Demand	Demand	Useage	Useage/Other	Demand	Demand	Total	Useage/Other	Total	Total
Jan-20	-	-	-	-	-	-	-	-	-	-	-	-
Feb-20	-	-	-	-	-	-	-	-	-	-	-	-
Mar-20	-	-	-	-	-	-	-	-	-	-	-	-
Apr-20	-	-	-	-	-	-	-	-	-	-	-	-
May-20	-	-	-	-	-	-	-	-	-	-	-	-
Jun-20	-	-	-	-	-	-	-	-	-	-	-	-
Jul-20	-	-	-	-	-	-	-	-	-	-	-	-
Aug-20	7,720	394.65	-	-	10,559	456.56	28	333.15	18,279	\$ 1,291.81	29.00	\$ 1,624.96
Sep-20	7,733	389.22	-	-	9,468	467.87	28	416.42	17,191	\$ 1,256.89	29.00	\$ 1,673.31
Oct-20	3,984	195.54	-	-	3,892	218.22	25	116.44	7,876	748.61	29	\$ 1,018.20
Nov-20	1,177	112.52	-	-	1,075	83.48	28	349.21	2,252	214.70	29	\$ 348.21
Dec-20	1,078	112.52	-	-	928	428.29	29	342.65	2,006	540.24	29	\$ 342.49
Total	21,402	\$ 2,191.88	-	-	25,822	\$ 1,173.82	145	\$ 1,857.73	47,224	\$ 3,906.70	145	\$ 5,763.43

IWC - Jan 2021 through Dec 2021 DETAIL

Month	Well #2 - 4, 6				Well #5				Well #8				Well #10				Monthly Total												
	Useage	Useage/Other	Demand	Demand	Useage	Useage/Other	Demand	Demand	Useage	Useage/Other	Demand	Demand	Useage	Useage/Other	Demand	Demand	Total	Useage/Other	Total	Total									
Jan-21	3,148	184.13	7	82.87	1,320	47.82	2	23.62	2,188	138.36	3	58.43	67,340	3,887.58	113	1,534.83	16,200	1,901.20	64	759.84	91,448	4,466.88	193	\$ 2,275.33	\$ 6,742.21				
Feb-21	3,098	186.77	7	82.87	1,280	46.28	2	23.62	2,122	137.77	3	58.43	74,240	3,877.86	136	1,594.35	20,960	2,109.10	71	838.51	103,128	4,492.63	222	\$ 2,621.82	\$ 7,564.78				
Mar-21	3,471	182.94	7	82.87	1,280	46.28	2	23.62	2,188	138.36	3	58.43	80,260	3,889.94	119	1,584.56	21,860	2,100.01	116	1,362.96	106,566	4,516.86	230	\$ 2,862.50	\$ 8,102.96				
Apr-21	24,412	1,254.96	83	866.65	17,800	7,653.83	273	2,625.92	61,010	3,150.16	55	7,039.86	8,460	499.65	85	1,088.07	67,040	5,364.16	197	5,029.92	124	1,652.96	165,880	\$ 7,786.34	891	#####	\$ 19,445.66		
May-21	2,707	221.17	85	833.40	110,000	4,925.48	274	3,934.64	41,830	1,888.54	61	8,795.96	115,720	5,182.90	130	1,888.80	115,720	5,182.90	205	5,243.80	60,440	52,716.28	126	1,809.36	354,140	\$ 18,003.20	881	#####	\$ 28,263.17
Jun-21	38,143	1,954.78	63	866.65	140,240	5,604.99	273	3,902.93	44,172	1,922.91	62	8,898.69	100,680	5,201.33	130	1,888.80</													

Month	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Total KWH	Usage/Other Amount	Total Demand	Total Demand Amt	Total Billed Amt
Jan-21	9,036	\$ 900.68	-	\$ -	13,322	\$ 412.74	-	\$ -	22,358	\$ 1,313.42	29	\$ 416.44	\$ 1,829.86
Feb-21	8,959	\$ 895.90	-	\$ -	13,621	\$ 418.43	-	\$ -	22,581	\$ 1,316.82	29	\$ 416.44	\$ 1,746.24
Mar-21	9,709	\$ 969.17	-	\$ -	14,653	\$ 428.20	-	\$ -	24,362	\$ 1,393.37	29	\$ 416.44	\$ 1,709.81
Apr-21	9,291	\$ 929.10	-	\$ -	13,722	\$ 419.98	-	\$ -	18,013	\$ 1,339.08	29	\$ 416.44	\$ 1,756.52
May-21	1,330	\$ 133.00	-	\$ -	3,665	\$ 201.94	-	\$ -	5,001	\$ 465.93	29	\$ 416.44	\$ 861.77
Nov-21	873	\$ 87.48	-	\$ -	2,240	\$ 136.17	10	\$ 121.10	3,113	\$ 227.65	10	\$ 121.10	\$ 348.75
Dec-21	461	\$ 46.10	-	\$ -	2,267	\$ 136.24	10	\$ 116.10	2,728	\$ 136.14	10	\$ 116.10	\$ 316.24
Total	53,424	\$ 5,361.38	-	\$ -	58,905	\$ 3,059.81	10	\$ 4,109.87	112,284	\$ 8,414.20	10	\$ 4,109.87	\$ 8,414.20

2022 Rocky Mountain Power Rates

Month	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Total KWH	Usage/Other Amount	Total Demand	Total Demand Amt	Total Billed Amt
Jan-21	1,086	\$ 108.60	-	\$ -	724	\$ 72.40	-	\$ -	1,810	\$ 181.00	29	\$ 355.83	\$ 560.08
Feb-21	1,214	\$ 121.40	-	\$ -	596	\$ 59.60	-	\$ -	1,810	\$ 181.00	29	\$ 355.83	\$ 548.41
Mar-21	1,087	\$ 108.70	-	\$ -	500	\$ 50.00	-	\$ -	1,587	\$ 158.70	29	\$ 355.83	\$ 550.49
Apr-21	1,678	\$ 167.80	-	\$ -	793	\$ 79.30	-	\$ -	2,471	\$ 247.10	29	\$ 355.83	\$ 600.81
May-21	6,512	\$ 651.20	-	\$ -	4,558	\$ 455.80	-	\$ -	11,070	\$ 1,107.00	29	\$ 355.83	\$ 1,362.83
Jun-21	10,038	\$ 1,003.80	-	\$ -	13,038	\$ 1,303.80	-	\$ -	23,076	\$ 2,307.60	29	\$ 355.83	\$ 2,663.43
Jul-21	9,909	\$ 990.90	-	\$ -	13,915	\$ 1,391.50	-	\$ -	23,824	\$ 2,382.40	29	\$ 355.83	\$ 2,738.23
Aug-21	9,709	\$ 970.90	-	\$ -	8,653	\$ 865.30	-	\$ -	18,362	\$ 1,836.20	29	\$ 355.83	\$ 1,788.43
Sep-21	9,291	\$ 929.10	-	\$ -	8,722	\$ 872.20	-	\$ -	18,013	\$ 1,801.30	29	\$ 355.83	\$ 1,849.41
Oct-21	2,303	\$ 230.30	-	\$ -	3,665	\$ 366.50	-	\$ -	5,968	\$ 596.80	29	\$ 355.83	\$ 927.63
Nov-21	873	\$ 87.48	-	\$ -	2,240	\$ 136.17	10	\$ 121.10	3,113	\$ 245.38	10	\$ 122.70	\$ 368.06
Dec-21	461	\$ 46.10	-	\$ -	2,267	\$ 136.24	10	\$ 122.70	2,728	\$ 210.76	10	\$ 122.70	\$ 333.46
Total	53,424	\$ 5,361.37	-	\$ -	58,905	\$ 3,054.38	10	\$ 4,038.60	112,284	\$ 8,447.75	10	\$ 4,038.60	\$ 8,447.75

Schedule #6

Month	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Total KWH	Usage/Other Amount	Total Demand	Total Demand Amt	Total Billed Amt
Nov-21	873	\$ 87.48	-	\$ -	2,240	\$ 136.17	10	\$ 121.10	3,113	\$ 245.38	10	\$ 122.70	\$ 368.06
Dec-21	461	\$ 46.10	-	\$ -	2,267	\$ 136.24	10	\$ 122.70	2,728	\$ 210.76	10	\$ 122.70	\$ 333.46
Total	1,334	\$ 133.58	-	\$ -	4,507	\$ 272.41	20	\$ 243.80	5,841	\$ 456.14	20	\$ 245.40	\$ 701.52

USING 2022 ROCKY MOUNTAIN POWER RATES

Month	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Total KWH	Usage/Other Amount	Total Demand	Total Demand Amt	Total Billed Amt
Jan-21	1,086	\$ 108.60	-	\$ -	724	\$ 72.40	-	\$ -	1,810	\$ 181.00	29	\$ 355.83	\$ 560.08
Feb-21	1,214	\$ 121.40	-	\$ -	596	\$ 59.60	-	\$ -	1,810	\$ 181.00	29	\$ 355.83	\$ 548.41
Mar-21	1,087	\$ 108.70	-	\$ -	500	\$ 50.00	-	\$ -	1,587	\$ 158.70	29	\$ 355.83	\$ 550.49
Apr-21	1,678	\$ 167.80	-	\$ -	793	\$ 79.30	-	\$ -	2,471	\$ 247.10	29	\$ 355.83	\$ 600.81
May-21	6,512	\$ 651.20	-	\$ -	4,558	\$ 455.80	-	\$ -	11,070	\$ 1,107.00	29	\$ 355.83	\$ 1,362.83
Jun-21	10,038	\$ 1,003.80	-	\$ -	13,038	\$ 1,303.80	-	\$ -	23,076	\$ 2,307.60	29	\$ 355.83	\$ 2,663.43
Jul-21	9,909	\$ 990.90	-	\$ -	13,915	\$ 1,391.50	-	\$ -	23,824	\$ 2,382.40	29	\$ 355.83	\$ 2,738.23
Aug-21	9,709	\$ 970.90	-	\$ -	8,653	\$ 865.30	-	\$ -	18,362	\$ 1,836.20	29	\$ 355.83	\$ 1,788.43
Sep-21	9,291	\$ 929.10	-	\$ -	8,722	\$ 872.20	-	\$ -	18,013	\$ 1,801.30	29	\$ 355.83	\$ 1,849.41
Oct-21	2,303	\$ 230.30	-	\$ -	3,665	\$ 366.50	-	\$ -	5,968	\$ 596.80	29	\$ 355.83	\$ 927.63
Nov-21	873	\$ 87.48	-	\$ -	2,240	\$ 136.17	10	\$ 121.10	3,113	\$ 245.38	10	\$ 122.70	\$ 368.06
Dec-21	461	\$ 46.10	-	\$ -	2,267	\$ 136.24	10	\$ 122.70	2,728	\$ 210.76	10	\$ 122.70	\$ 333.46
Total	53,424	\$ 5,361.37	-	\$ -	58,905	\$ 3,054.38	10	\$ 4,038.60	112,284	\$ 8,447.75	10	\$ 4,038.60	\$ 8,447.75

MV - Jan 2021 through Dec 2021 DETAIL

Month	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Total KWH	Usage/Other Amount	Total Demand	Total Demand Amt	Total Billed Amt
Jan-21	16,843	\$ 1,684.30	-	\$ -	8,844	\$ 884.40	-	\$ -	25,687	\$ 2,568.70	-	\$ -	\$ 2,568.70
Feb-21	13,134	\$ 1,313.40	-	\$ -	7,984	\$ 798.40	-	\$ -	21,118	\$ 2,111.80	-	\$ -	\$ 2,111.80
Mar-21	14,885	\$ 1,488.50	-	\$ -	7,746	\$ 774.60	-	\$ -	22,631	\$ 2,263.10	-	\$ -	\$ 2,263.10
Apr-21	15,748	\$ 1,574.80	-	\$ -	8,521	\$ 852.10	-	\$ -	24,269	\$ 2,426.90	-	\$ -	\$ 2,426.90
May-21	17,438	\$ 1,743.80	-	\$ -	9,507	\$ 950.70	-	\$ -	26,945	\$ 2,694.50	-	\$ -	\$ 2,694.50
Jun-21	17,438	\$ 1,743.80	-	\$ -	9,507	\$ 950.70	-	\$ -	26,945	\$ 2,694.50	-	\$ -	\$ 2,694.50
Jul-21	13,200	\$ 1,320.00	-	\$ -	6,919	\$ 691.90	-	\$ -	20,119	\$ 2,011.90	-	\$ -	\$ 2,011.90
Aug-21	12,386	\$ 1,238.60	-	\$ -	6,119	\$ 611.90	-	\$ -	18,505	\$ 1,850.50	-	\$ -	\$ 1,850.50
Sep-21	10,668	\$ 1,066.80	-	\$ -	5,611	\$ 561.10	-	\$ -	16,279	\$ 1,627.90	-	\$ -	\$ 1,627.90
Oct-21	10,296	\$ 1,029.60	-	\$ -	5,222	\$ 522.20	-	\$ -	15,518	\$ 1,551.80	-	\$ -	\$ 1,551.80
Nov-21	13,003	\$ 1,300.30	-	\$ -	6,829	\$ 682.90	-	\$ -	19,832	\$ 1,983.20	-	\$ -	\$ 1,983.20
Dec-21	12,076	\$ 1,207.60	-	\$ -	6,177	\$ 617.70	-	\$ -	18,253	\$ 1,825.30	-	\$ -	\$ 1,825.30
Total	149,642	\$ 14,964.20	-	\$ -	81,309	\$ 8,130.90	-	\$ -	191,551	\$ 19,155.10	-	\$ -	\$ 19,155.10

2022 Rocky Mountain Power Rates

Month	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Total KWH	Usage/Other Amount	Total Demand	Total Demand Amt	Total Billed Amt
Nov-21	873	\$ 87.48	-	\$ -	2,240	\$ 136.17	10	\$ 121.10	3,113	\$ 245.38	10	\$ 122.70	\$ 368.06
Dec-21	461	\$ 46.10	-	\$ -	2,267	\$ 136.24	10	\$ 122.70	2,728	\$ 210.76	10	\$ 122.70	\$ 333.46
Total	1,334	\$ 133.58	-	\$ -	4,507	\$ 272.41	20	\$ 243.80	5,841	\$ 456.14	20	\$ 245.40	\$ 701.52

Schedule #6

Month	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Total KWH	Usage/Other Amount	Total Demand	Total Demand Amt	Total Billed Amt
Nov-21	873	\$ 87.48	-	\$ -	2,240	\$ 136.17	10	\$ 121.10	3,113	\$ 245.38	10	\$ 122.70	\$ 368.06
Dec-21	461	\$ 46.10	-	\$ -	2,267	\$ 136.24	10	\$ 122.70	2,728	\$ 210.76	10	\$ 122.70	\$ 333.46
Total	1,334	\$ 133.58	-	\$ -	4,507	\$ 272.41	20	\$ 243.80	5,841	\$ 456.14	20	\$ 245.40	\$ 701.52

USING 2022 ROCKY MOUNTAIN POWER RATES

Month	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Total KWH	Usage/Other Amount	Total Demand	Total Demand Amt	Total Billed Amt
Jan-21	16,843	\$ 1,684.30	-	\$ -	8,844	\$ 884.40	-	\$ -	25,687	\$ 2,568.70	-	\$ -	\$ 2,568.70
Feb-21	13,134	\$ 1,313.40	-	\$ -	7,984	\$ 798.40	-	\$ -	21,118	\$ 2,111.80	-	\$ -	\$ 2,111.80
Mar-21	14,885	\$ 1,488.50	-	\$ -	7,746	\$ 774.60	-	\$ -	22,631	\$ 2,263.10	-	\$ -	\$ 2,263.10
Apr-21	15,748	\$ 1,574.80	-	\$ -	8,521	\$ 852.10	-	\$ -	24,269	\$ 2,426.90	-	\$ -	\$ 2,426.90
May-21	17,438	\$ 1,743.80	-	\$ -	9,507	\$ 950.70	-	\$ -	26,945	\$ 2,694.50	-	\$ -	\$ 2,694.50
Jun-21	17,438	\$ 1,743.80	-	\$ -	9,507	\$ 950.70	-	\$ -	26,945	\$ 2,694.50	-	\$ -	\$ 2,694.50
Jul-21	13,200	\$ 1,320.00	-	\$ -	6,919	\$ 691.90	-	\$ -	20,119	\$ 2,011.90	-	\$ -	\$ 2,011.90
Aug-21	12,386	\$ 1,238.60	-	\$ -	6,119	\$ 611.90	-	\$ -	18,505	\$ 1,850.50	-	\$ -	\$ 1,850.50
Sep-21	10,668	\$ 1,066.80	-	\$ -	5,611	\$ 561.10	-	\$ -	16,279	\$ 1,627.90	-	\$ -	\$ 1,627.90
Oct-21	10,296	\$ 1,029.60	-	\$ -	5,222	\$ 522.20	-	\$ -	15,51				

74										74										Monthly Total							
Month	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Total KWH	Usage/Other Amount	Total Demand KW	Total Demand Amt	Total Billed Amt	Month	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Total KWH	Usage/Other Amount	Total Demand KW	Total Demand Amt	Total Billed Amt				
Jan-22	1,516	\$ 145.36	-	\$ -	2,772	\$ 145.36	10	\$ -	1,276	\$ 238.66	10	\$ 122.70	\$ 456.56	Feb-22	883	\$ 82.98	-	\$ -	2,772	\$ 145.36	10	\$ -	1,276	\$ 238.66	10	\$ 122.70	\$ 456.56
Mar-22	887	\$ 73.88	-	\$ -	1,892	\$ 131.22	10	\$ -	1,220	\$ 261.10	10	\$ 122.70	\$ 377.80	Apr-22	1,444	\$ 159.15	-	\$ -	1,220	\$ 261.10	10	\$ -	1,220	\$ 261.10	10	\$ 122.70	\$ 377.80
May-22	4,787	\$ 414.90	-	\$ -	3,607	\$ 207.18	10	\$ -	1,927	\$ 374.08	10	\$ 122.70	\$ 744.78	Jun-22	11,395	\$ 1,188.03	-	\$ -	3,607	\$ 207.18	10	\$ -	1,927	\$ 374.08	10	\$ 122.70	\$ 744.78
Jul-22	9,888	\$ 1,028.56	-	\$ -	8,212	\$ 452.83	17	\$ 211.42	18,101	\$ 1,422.29	17	\$ 211.42	\$ 1,724.93	Aug-22	11,333	\$ 1,188.03	-	\$ -	8,212	\$ 452.83	17	\$ 211.42	17,205	\$ 1,422.29	17	\$ 211.42	\$ 1,724.93
Sep-22	7,347	\$ 777.26	-	\$ -	11,194	\$ 604.33	27	\$ 367.74	18,541	\$ 1,381.38	27	\$ 367.74	\$ 1,749.13	Oct-22	3,668	\$ 388.14	-	\$ -	11,194	\$ 604.33	27	\$ 367.74	12,211	\$ 878.59	27	\$ 367.74	\$ 1,246.32
Nov-22	1,326	\$ 126.70	-	\$ -	1,825	\$ 128.82	27	\$ 352.52	2,951	\$ 276.70	27	\$ 352.52	\$ 400.60	Dec-22	900	\$ 86.99	-	\$ -	1,409	\$ 117.55	27	\$ 331.29	2,300	\$ 220.88	27	\$ 331.29	\$ 545.83
Total	55,305	\$ 5,681.40	-	\$ -	59,766	\$ 3,459.53	214	\$ 2,776.56	115,071	\$ 9,140.93	214	\$ 2,776.56	#####														

2022 Rocky Mountain Power Rates

Month	KWH	Basic Charge	Schedule 6		Schedule 23	
			KW Demand	Energy Cost Adjustment	KW Demand	Energy Cost Adjustment
May - October Rates	#####	\$ 38.00	\$13.6200000	\$0.0073300	\$0.0011800	#####
November - April Rates	#####	\$ 38.00	\$12.0700000	\$0.0073300	\$0.0011800	#####
Customer Efficiency Service			0.0250000 times the energy billed			0.0250000 times the energy billed

USING 2022 ROCKY MOUNTAIN POWER RATES

WELL 1										WELL 2										Monthly Total							
Month	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Total KWH	Usage/Other Amount	Total Demand KW	Total Demand Amt	Total Billed Amt	Month	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Total KWH	Usage/Other Amount	Total Demand KW	Total Demand Amt	Total Billed Amt				
Jan-22	1,516	\$ 150.74	-	\$ -	2,772	\$ 177.28	10	\$ -	1,276	\$ 238.66	10	\$ 122.70	\$ 456.72	Feb-22	883	\$ 82.98	-	\$ -	2,772	\$ 145.36	10	\$ -	1,276	\$ 238.66	10	\$ 122.70	\$ 368.64
Mar-22	887	\$ 78.66	-	\$ -	1,892	\$ 136.36	10	\$ -	1,220	\$ 261.10	10	\$ 122.70	\$ 335.71	Apr-22	1,444	\$ 159.15	-	\$ -	1,220	\$ 261.10	10	\$ -	1,220	\$ 261.10	10	\$ 122.70	\$ 384.85
May-22	4,787	\$ 511.92	-	\$ -	3,607	\$ 218.95	10	\$ -	1,927	\$ 374.08	10	\$ 122.70	\$ 867.06	Jun-22	11,395	\$ 1,188.03	-	\$ -	3,607	\$ 207.18	10	\$ -	1,927	\$ 374.08	10	\$ 122.70	\$ 1,006.97
Jul-22	9,888	\$ 1,028.56	-	\$ -	8,212	\$ 464.74	17	\$ 211.42	18,101	\$ 1,422.29	17	\$ 211.42	\$ 1,724.92	Aug-22	11,333	\$ 1,188.03	-	\$ -	8,212	\$ 452.83	26	\$ 361.36	18,566	\$ 1,441.12	26	\$ 361.36	\$ 1,922.48
Sep-22	7,347	\$ 777.26	-	\$ -	11,194	\$ 592.75	27	\$ 367.74	18,541	\$ 1,370.56	27	\$ 367.74	\$ 1,749.29	Oct-22	3,668	\$ 388.15	-	\$ -	11,194	\$ 592.75	27	\$ 367.74	12,211	\$ 878.59	27	\$ 367.74	\$ 1,246.32
Nov-22	1,326	\$ 126.70	-	\$ -	1,825	\$ 128.82	27	\$ 352.52	2,951	\$ 276.70	27	\$ 352.52	\$ 400.60	Dec-22	900	\$ 111.62	-	\$ -	1,409	\$ 109.26	27	\$ 367.74	2,300	\$ 220.88	27	\$ 367.74	\$ 588.62
Total	55,305	\$ 5,870.38	-	\$ -	59,766	\$ 3,448.84	214	\$ 2,860.68	115,071	\$ 9,320.22	214	\$ 2,860.68	#####														

WV - Jan 2022 through Dec 2022 DETAIL

Wells 1 & 2										Monthly Total			
Month	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Total KWH	Usage/Other Amount	Total Demand KW	Total Demand Amt	Total Billed Amt
Jan-22	12,192	\$ 1,092.45	-	\$ -	1,680	\$ 166.06	-	\$ -	13,872	\$ 1,258.51	-	\$ -	\$ 1,190.59
Feb-22	11,169	\$ 981.77	-	\$ -	1,658	\$ 158.31	-	\$ -	12,827	\$ 1,139.8	-	\$ -	\$ 1,103.68
Mar-22	11,168	\$ 981.75	-	\$ -	3,334	\$ 303.71	-	\$ -	14,502	\$ 1,283	-	\$ -	\$ 1,243.00
Apr-22	13,059	\$ 1,153.67	-	\$ -	3,297	\$ 292.63	-	\$ -	16,356	\$ 1,397	-	\$ -	\$ 1,307.20
May-22	15,456	\$ 1,439.78	-	\$ -	972	\$ 107.79	-	\$ -	16,428	\$ 1,548	-	\$ -	\$ 1,647.07
Jun-22	18,156	\$ 1,801.17	-	\$ -	177	\$ 36.68	-	\$ -	18,333	\$ 1,677	-	\$ -	\$ 1,816.85
Jul-22	13,801	\$ 1,443.51	-	\$ -	56	\$ 27.28	-	\$ -	13,857	\$ 1,471	-	\$ -	\$ 1,470.79
Aug-22	14,620	\$ 1,530.14	-	\$ -	192	\$ 28.84	-	\$ -	14,742	\$ 1,559	-	\$ -	\$ 1,559.09
Sep-22	11,480	\$ 1,305.95	-	\$ -	298	\$ 40.00	-	\$ -	11,710	\$ 1,247	-	\$ -	\$ 1,247.29
Oct-22	11,196	\$ 1,114.68	-	\$ -	1,018	\$ 118.13	-	\$ -	12,214	\$ 1,148.68	-	\$ -	\$ 1,148.68
Nov-22	13,625	\$ 1,252.44	-	\$ -	1,790	\$ 174.66	-	\$ -	15,415	\$ 1,207.48	-	\$ -	\$ 1,207.44
Dec-22	14,184	\$ 1,287.08	-	\$ -	1,820	\$ 177.27	-	\$ -	16,014	\$ 1,297.08	-	\$ -	\$ 1,297.08
Total	156,138	\$ 14,709.79	-	\$ -	16,162	\$ 1,616.54	-	\$ -	172,300	\$16,656.27	-	\$ -	#####

2022 Rocky Mountain Power Rates

Month	KWH	Basic Charge	Schedule 6		Schedule 23	
			KW Demand	Energy Cost Adjustment	KW Demand	Energy Cost Adjustment
May - October Rates	#####	\$ 38.00	\$13.6200000	\$0.0073300	\$0.0011800	#####
November - April Rates	#####	\$ 38.00	\$12.0700000	\$0.0073300	\$0.0011800	#####
Customer Efficiency Service			0.0250000 times the energy billed			0.0250000 times the energy billed

USING 2022 ROCKY MOUNTAIN POWER RATES

Wells 1 & 2										Monthly Total			
Month	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Usage KWH	Usage/Other Change	Demand KW	Demand Change	Total KWH	Usage/Other Amount	Total Demand KW	Total Demand Amt	Total Billed Amt
Jan-22	12,192	\$ 1,092.39	-	\$ -	1,680	\$ 166.06	-	\$ -	13,872	\$ 1,247	-	\$ -	\$ 1,247.44
Feb-22	11,169	\$ 981.12	-	\$ -	1,658	\$ 161.14	-	\$ -	12,827	\$ 1,108	-	\$ -	\$ 1,106.25
Mar-22	11,168	\$ 983.03	-	\$ -	3,334	\$ 303.30	-	\$ -	14,502	\$ 1,300	-	\$ -	\$ 1,300.42
Apr-22	13,059	\$ 1,153.65	-	\$ -	3,297	\$ 306.16	-	\$ -	16,356	\$ 1,364	-	\$ -	\$ 1,464.71
May-22	15,456	\$ 1,433.82	-	\$ -	972	\$ 110.07	-	\$ -	16,428	\$ 1,574	-	\$ -	\$ 1,677.81
Jun-22	18,156	\$ 1,801.05	-	\$ -	177	\$ 36.77	-	\$ -	18,333	\$ 1,521	-	\$ -	\$ 1,520.62
Jul-22	13,801	\$ 1,443.10	-	\$ -	56	\$ 27.26	-	\$ -	13,857	\$ 1,474	-	\$ -	\$ 1,474.46
Aug-22	14,620	\$ 1,533.35	-	\$ -	192	\$ 29.01	-	\$ -	14,742	\$ 1,563	-	\$ -	\$ 1,562.06
Sep-22	11,480	\$ 1,305.92	-	\$ -	298	\$ 40.00	-	\$ -	11,710	\$ 1,248	-	\$ -	\$ 1,248.09
Oct-22	11,196	\$ 1,177.43	-	\$ -	1,018	\$ 123.83	-	\$ -	12,214	\$ 1,301	-	\$ -	\$ 1,301.26
Nov-22	13,625	\$ 1,428.89	-	\$ -	1,790	\$ 174.66	-	\$ -	15,415	\$ 1,283	-	\$ -	\$ 1,283.62
Dec-22	14,184	\$ 1,487.78	-	\$ -	1,820	\$ 206.85	-	\$ -	16,014	\$ 1,695	-	\$ -	\$ 1,694.63
Total	156,138	\$ 15,611.02	-	\$ -	16,162	\$ 1,732.43	-	\$ -	172,300	\$17,343.45	-	\$ -	#####

Falls Water Co., Inc.
Calculate Amount of Liquid Chlorine needed to Dose Water to 0.2 ppm

Wells/ Pumps	Annual Gallons Pumped			3 Year Total	Average Production/Yr	Average Production/Day	
	2020	2021	2022				
1	93,510,600	104,616,343	70,208,346	268,335,289	89,445,096	-	No Chlorinator Installed
2	112,340,400	123,732,600	135,512,700	371,585,700	123,861,900	339,348	
4	128,089,000	97,063,000	77,467,000	302,619,000	100,873,000	276,364	
5	158,123,500	186,907,300	178,559,800	523,590,600	174,530,200	478,165	
6	112,251,000	112,123,000	97,153,000	321,527,000	107,175,667	-	No Chlorinator Installed
7	84,176,000	101,259,000	98,312,000	283,747,000	94,582,333	-	No Chlorinator Installed
8	121,200,000	156,833,000	66,547,000	344,580,000	114,860,000	314,685	
9	560,072,000	527,337,000	597,242,000	1,684,651,000	561,550,333	1,538,494	
10	261,063,000	260,072,000	198,813,000	719,948,000	239,982,667	657,487	
11	-	-	107,360,000	107,360,000	107,360,000	294,137	
Total	1,630,825,500	1,669,943,243	1,627,174,846		1,714,221,196	3,898,680	

Pounds of Pure Chlorine per day:

$$\text{lbs/day} = (\text{Flow, MGD}) \times (\text{Dose, mg/L}) \times 8.34$$

Pure Chlorine			Weight of 1
lbs/day	MGD	Dose	Gallon of Water
6.50299778	3.90	0.2	8.34
1.25 Pounds of Pure Chlorine in a Gallon of 12.5% Chlorine Solution			
5.20239823 Gallons of 12.5% Liquid Chlorine			

365 Days in a year

1898.87535 Annual Gallons of 12.5% Liquid Chlorine Needed to Dose to 0.2 ppm
15 Gallons of 12.5% Liquid Chlorine per container

127 Number of 15 Gallon 12.5% Chlorine containers needed Annually

\$ 84.50 Cost per 15 Gallon container of 12.5% liquid chlorine

\$ 10,731.50 Subtotal
643.89 ID SalesTax

\$ 11,375.39 Total

Falls Water Co. Inc. - Cost of Water Testing - 9 Year Cycle as of 1/01/19

Source	Analyte	Frequency	No of Tests	Cost per Test	Total Cost in 9 years	Avg Cost/Yr.	
Well Field	Nitrate	Annually	9	\$ 20.00	\$ 180.00	\$ 20.00	
Well Field	Nitrite	1 in 9 years	1	\$ 20.00	\$ 20.00	\$ 2.22	
Well Field	IOC - Fluoride	1 in 9 years	1	\$ 15.00	\$ 15.00	\$ 1.67	
Well Field	IOCS - Phase 2 and 5	1 in 9 years	1	\$ 210.00	\$ 210.00	\$ 23.33	
Well Field	IOC - Sodium	1 in 3 years	3	\$ 25.00	\$ 75.00	\$ 8.33	
Well Field	Arsenic (1005)	1 in 9 years	1	\$ 27.00	\$ 27.00	\$ 3.00	
Well Field	VOCS - Group	1 in 6 years	1.5	\$ 190.00	\$ 285.00	\$ 31.67	
Well Field	RADS - Gross Alpha	1 in 9 years	1	\$ 145.00	\$ 145.00	\$ 16.11	
Well Field	RADS - Radium 226	1 in 6 years	1.5	\$ 165.00	\$ 247.50	\$ 27.50	
Well Field	RADS - Radium 228	1 in 6 years	1.5	\$ 165.00	\$ 247.50	\$ 27.50	
Well Field	RADS - Uranium	1 in 9 years	1	\$ 125.00	\$ 125.00	\$ 13.89	
Well Field	SOCS - Group	2 in 3 years	6	\$ 1,300.00	\$ 7,800.00	\$ 866.67	X
Well #1	Nitrate	Annually	9	\$ 20.00	\$ 180.00	\$ 20.00	
Well #1	Nitrite	1 in 9 years	1	\$ 20.00	\$ 20.00	\$ 2.22	
Well #1	IOC - Fluoride	1 in 9 years	1	\$ 15.00	\$ 15.00	\$ 1.67	
Well #1	IOCS - Phase 2 and 5	1 in 9 years	1	\$ 210.00	\$ 210.00	\$ 23.33	
Well #1	IOC - Sodium	1 in 3 years	3	\$ 25.00	\$ 75.00	\$ 8.33	
Well #1	Arsenic (1005)	1 in 9 years	1	\$ 27.00	\$ 27.00	\$ 3.00	
Well #1	VOCS - Group	1 in 6 years	1.5	\$ 190.00	\$ 285.00	\$ 31.67	
Well #1	RADS - Gross Alpha	1 in 6 years	1.5	\$ 145.00	\$ 217.50	\$ 24.17	
Well #1	RADS - Radium 226	1 in 6 years	1.5	\$ 165.00	\$ 247.50	\$ 27.50	
Well #1	RADS - Radium 228	1 in 6 years	1.5	\$ 165.00	\$ 247.50	\$ 27.50	
Well #1	RADS - Uranium	1 in 6 years	1.5	\$ 125.00	\$ 187.50	\$ 20.83	
Well #1	SOCS - Group	2 in 3 years	6	\$ 1,300.00	\$ 7,800.00	\$ 866.67	X
Well #5	Nitrate	Annually	9	\$ 20.00	\$ 180.00	\$ 20.00	
Well #5	Nitrite	1 in 9 years	1	\$ 20.00	\$ 20.00	\$ 2.22	
Well #5	IOC - Fluoride	1 in 9 years	1	\$ 15.00	\$ 15.00	\$ 1.67	
Well #5	IOCS - Phase 2 and 5	1 in 9 years	1	\$ 210.00	\$ 210.00	\$ 23.33	
Well #5	IOC - Sodium	1 in 3 years	3	\$ 25.00	\$ 75.00	\$ 8.33	
Well #5	Arsenic (1005)	1 in 9 years	1	\$ 27.00	\$ 27.00	\$ 3.00	
Well #5	VOCS - Group	1 in 6 years	1.5	\$ 190.00	\$ 285.00	\$ 31.67	
Well #5	RADS - Gross Alpha	1 in 6 years	1.5	\$ 145.00	\$ 217.50	\$ 24.17	
Well #5	RADS - Radium 226	1 in 6 years	1.5	\$ 165.00	\$ 247.50	\$ 27.50	
Well #5	RADS - Radium 228	1 in 6 years	1.5	\$ 165.00	\$ 247.50	\$ 27.50	
Well #5	RADS - Uranium	1 in 6 years	1.5	\$ 125.00	\$ 187.50	\$ 20.83	
Well #5	SOCS - Group	2 in 3 years	6	\$ 1,300.00	\$ 7,800.00	\$ 866.67	X
Well #8	Nitrate	Annually	9	\$ 20.00	\$ 180.00	\$ 20.00	
Well #8	Nitrite	1 in 9 years	1	\$ 20.00	\$ 20.00	\$ 2.22	
Well #8	IOC - Fluoride	1 in 9 years	1	\$ 15.00	\$ 15.00	\$ 1.67	
Well #8	IOCS - Phase 2 and 5	1 in 9 years	1	\$ 210.00	\$ 210.00	\$ 23.33	
Well #8	Sodium	1 in 3 years	3	\$ 25.00	\$ 75.00	\$ 8.33	
Well #8	Arsenic (1005)	1 in 9 years	1	\$ 27.00	\$ 27.00	\$ 3.00	
Well #8	VOCS - Group	1 in 6 years	1.5	\$ 190.00	\$ 285.00	\$ 31.67	
Well #8	RADS - Gross Alpha	1 in 6 years	1.5	\$ 145.00	\$ 217.50	\$ 24.17	
Well #8	RADS - Radium 226	1 in 9 years	1	\$ 165.00	\$ 165.00	\$ 18.33	
Well #8	RADS - Radium 228	1 in 9 years	1	\$ 165.00	\$ 165.00	\$ 18.33	
Well #8	RADS - Uranium	1 in 6 years	1.5	\$ 125.00	\$ 187.50	\$ 20.83	
Well #8	SOCS - Group	2 in 3 years	6	\$ 1,300.00	\$ 7,800.00	\$ 866.67	X
Well #9	Nitrate	Annually	9	\$ 20.00	\$ 180.00	\$ 20.00	
Well #9	Nitrite	1 in 9 years	1	\$ 20.00	\$ 20.00	\$ 2.22	
Well #9	IOC - Fluoride	1 in 9 years	1	\$ 15.00	\$ 15.00	\$ 1.67	
Well #9	IOCS - Phase 2 and 5	1 in 9 years	1	\$ 210.00	\$ 210.00	\$ 23.33	
Well #9	IOC - Sodium	1 in 3 years	3	\$ 25.00	\$ 75.00	\$ 8.33	
Well #9	Arsenic (1005)	1 in 9 years	1	\$ 27.00	\$ 27.00	\$ 3.00	
Well #9	VOCS - Group	1 in 6 years	1.5	\$ 190.00	\$ 285.00	\$ 31.67	
Well #9	RADS - Gross Alpha	1 in 6 years	1.5	\$ 145.00	\$ 217.50	\$ 24.17	
Well #9	RADS - Radium 226	1 in 9 years	1	\$ 165.00	\$ 165.00	\$ 18.33	
Well #9	RADS - Radium 228	1 in 9 years	1	\$ 165.00	\$ 165.00	\$ 18.33	
Well #9	RADS - Uranium	1 in 6 years	1.5	\$ 125.00	\$ 187.50	\$ 20.83	

Well #9	SOCS - Group	2 in 3 years	6	\$ 1,300.00	\$ 7,800.00	\$ 866.67	X
Well #10	Nitrate	Annually	9	\$ 20.00	\$ 180.00	\$ 20.00	
Well #10	Nitrite	1 in 3 years	3	\$ 20.00	\$ 60.00	\$ 6.67	
Well #10	IOC - Fluoride	1 in 3 years	3	\$ 15.00	\$ 45.00	\$ 5.00	
Well #10	IOCS - Phase 2 and 5	1 in 3 years	3	\$ 210.00	\$ 630.00	\$ 70.00	
Well #10	IOC - Sodium	1 in 3 years	3	\$ 25.00	\$ 75.00	\$ 8.33	
Well #10	Arsenic (1005)	1 in 3 years	3	\$ 27.00	\$ 81.00	\$ 9.00	
Well #10	VOCS - Group	1 in 6 years	1.5	\$ 190.00	\$ 285.00	\$ 31.67	
Well #10	RADS - Gross Alpha	1 in 3 years	3	\$ 145.00	\$ 435.00	\$ 48.33	
Well #10	RADS - Radium 226	1 in 6 years	1.5	\$ 165.00	\$ 247.50	\$ 27.50	
Well #10	RADS - Radium 228	1 in 6 years	1.5	\$ 165.00	\$ 247.50	\$ 27.50	
Well #10	RADS - Uranium	1 in 3 years	3	\$ 125.00	\$ 375.00	\$ 41.67	
Well #11	Nitrate	Annually	9	\$ 20.00	\$ 180.00	\$ 20.00	
Well #11	Nitrite	1 in 9 years	1	\$ 20.00	\$ 20.00	\$ 2.22	
Well #11	IOC - Fluoride	1 in 3 years	3	\$ 15.00	\$ 45.00	\$ 5.00	
Well #11	IOCS - Phase 2 and 5	1 in 3 years	3	\$ 210.00	\$ 630.00	\$ 70.00	
Well #11	IOC - Sodium	1 in 3 years	3	\$ 25.00	\$ 75.00	\$ 8.33	
Well #11	Arsenic (1005)	1 in 3 years	3	\$ 27.00	\$ 81.00	\$ 9.00	
Well #11	VOCS - Group	1 per Quarter	36	\$ 190.00	\$ 6,840.00	\$ 760.00	
Well #11	RADS - Gross Alpha	1 per Quarter	36	\$ 145.00	\$ 5,220.00	\$ 580.00	
Well #11	RADS - Radium 226	1 per Quarter	36	\$ 165.00	\$ 5,940.00	\$ 660.00	
Well #11	RADS - Radium 228	1 per Quarter	36	\$ 165.00	\$ 5,940.00	\$ 660.00	
Well #11	RADS - Uranium	1 per Quarter	36	\$ 125.00	\$ 4,500.00	\$ 500.00	
Well #11	SOCS - Group	1 per Quarter	36	\$ 1,300.00	\$ 46,800.00	\$ 5,200.00	X
TM Well #1	Nitrate	Annually	9	\$ 20.00	\$ 180.00	\$ 20.00	
TM Well #1	Nitrite	1 in 9 years	1	\$ 20.00	\$ 20.00	\$ 2.22	
TM Well #1	IOC - Fluoride	1 in 9 years	1	\$ 15.00	\$ 15.00	\$ 1.67	
TM Well #1	IOCS - Phase 2 and 5	1 in 9 years	1	\$ 210.00	\$ 210.00	\$ 23.33	
TM Well #1	IOC - Sodium	1 in 3 years	3	\$ 25.00	\$ 75.00	\$ 8.33	
TM Well #1	Arsenic (1005)	1 in 9 years	1	\$ 27.00	\$ 27.00	\$ 3.00	
TM Well #1	VOCS - Group	1 in 6 years	1.5	\$ 190.00	\$ 285.00	\$ 31.67	
TM Well #1	RADS - Gross Alpha	1 in 6 years	1.5	\$ 145.00	\$ 217.50	\$ 24.17	
TM Well #1	RADS - Radium 226	1 in 9 years	1	\$ 165.00	\$ 165.00	\$ 18.33	
TM Well #1	RADS - Radium 228	1 in 9 years	1	\$ 165.00	\$ 165.00	\$ 18.33	
TM Well #1	RADS - Uranium	1 in 6 years	1.5	\$ 125.00	\$ 187.50	\$ 20.83	
TM Well #2	Nitrate	Annually	9	\$ 20.00	\$ 180.00	\$ 20.00	
TM Well #2	Nitrite	1 in 9 years	1	\$ 20.00	\$ 20.00	\$ 2.22	
TM Well #2	IOC - Fluoride	1 in 9 years	1	\$ 15.00	\$ 15.00	\$ 1.67	
TM Well #2	IOCS - Phase 2 and 5	1 in 9 years	1	\$ 210.00	\$ 210.00	\$ 23.33	
TM Well #2	IOC - Sodium	1 in 3 years	3	\$ 25.00	\$ 75.00	\$ 8.33	
TM Well #2	Arsenic (1005)	1 in 9 years	1	\$ 27.00	\$ 27.00	\$ 3.00	
TM Well #2	VOCS - Group	1 in 6 years	1.5	\$ 190.00	\$ 285.00	\$ 31.67	
TM Well #2	RADS - Gross Alpha	1 in 6 years	1.5	\$ 145.00	\$ 217.50	\$ 24.17	
TM Well #2	RADS - Radium 226	1 in 9 years	1	\$ 165.00	\$ 165.00	\$ 18.33	
TM Well #2	RADS - Radium 228	1 in 9 years	1	\$ 165.00	\$ 165.00	\$ 18.33	
TM Well #2	RADS - Uranium	1 in 6 years	1.5	\$ 125.00	\$ 187.50	\$ 20.83	
MV Well #1 & #2	Nitrate	Annually	9	\$ 20.00	\$ 180.00	\$ 20.00	
MV Well #1 & #2	Nitrite	1 in 9 years	1	\$ 20.00	\$ 20.00	\$ 2.22	
MV Well #1 & #2	IOC - Fluoride	1 in 9 years	1	\$ 15.00	\$ 15.00	\$ 1.67	
MV Well #1 & #2	IOCS - Phase 2 and 5	1 in 9 years	1	\$ 210.00	\$ 210.00	\$ 23.33	
MV Well #1 & #2	IOC - Sodium	1 in 3 years	3	\$ 25.00	\$ 75.00	\$ 8.33	
MV Well #1 & #2	Arsenic (1005)	1 in 9 years	1	\$ 27.00	\$ 27.00	\$ 3.00	
MV Well #1 & #2	VOCS - Group	1 in 6 years	1.5	\$ 190.00	\$ 285.00	\$ 31.67	
MV Well #1 & #2	RADS - Gross Alpha	1 in 6 years	1.5	\$ 145.00	\$ 217.50	\$ 24.17	
MV Well #1 & #2	RADS - Radium 226	1 in 9 years	1	\$ 165.00	\$ 165.00	\$ 18.33	
MV Well #1 & #2	RADS - Radium 228	1 in 9 years	1	\$ 165.00	\$ 165.00	\$ 18.33	
MV Well #1 & #2	RADS - Uranium	1 in 6 years	1.5	\$ 125.00	\$ 187.50	\$ 20.83	
MV Well #1 & #2	SOCS - Group	1 in 3 years	3	\$ 1,300.00	\$ 3,900.00	\$ 433.33	X
MV Well #3	Nitrate	Annually	9	\$ 20.00	\$ 180.00	\$ 20.00	
MV Well #3	Nitrite	1 in 9 years	1	\$ 20.00	\$ 20.00	\$ 2.22	

MV Well #3	IOC - Fluoride	1 in 3 years	3	\$ 15.00	\$ 45.00	\$ 5.00
MV Well #3	IOCS - Phase 2 and 5	1 in 3 years	3	\$ 210.00	\$ 630.00	\$ 70.00
MV Well #3	IOC - Sodium	1 in 3 years	3	\$ 25.00	\$ 75.00	\$ 8.33
MV Well #3	Arsenic (1005)	1 in 3 years	3	\$ 27.00	\$ 81.00	\$ 9.00
MV Well #3	VOCS - Group	1 in 6 years	1.5	\$ 190.00	\$ 285.00	\$ 31.67
MV Well #3	RADS - Gross Alpha	1 in 9 years	1	\$ 145.00	\$ 145.00	\$ 16.11
MV Well #3	RADS - Radium 226	1 in 6 years	1.5	\$ 165.00	\$ 247.50	\$ 27.50
MV Well #3	RADS - Radium 228	1 in 6 years	1.5	\$ 165.00	\$ 247.50	\$ 27.50
MV Well #3	RADS - Uranium	1 in 9 years	1	\$ 125.00	\$ 125.00	\$ 13.89

Falls Water

Distribution	Coliform (TCR)	20 per month	2160	\$ 25.00	\$ 54,000.00	\$ 6,000.00
Distribution	LCR - Lead Copper	120 in 1 year	1080	\$ 35.00	\$ 37,800.00	\$ 4,200.00
Distribution	DBP - TTHM and HAA5	Annually at 2 locations	18	\$ 285.00	\$ 5,130.00	\$ 570.00

Taylor Mountain

Distribution	Coliform (TCR)	1 per month	108	\$ 25.00	\$ 2,700.00	\$ 300.00
Distribution	LCR - Lead Copper	10 in 3 years	30	\$ 35.00	\$ 1,050.00	\$ 116.67

Morningview

Distribution	Coliform (TCR)	1 per month	108	\$ 25.00	\$ 2,700.00	\$ 300.00
Distribution	LCR - Lead Copper	5 in 3 years	15	\$ 35.00	\$ 525.00	\$ 58.33

Total Avg Annual Cost **\$ 26,728.22**

Falls Water Company, Inc.
Rate Case and Deferral Account Amortization
for support of 2023 rate case

Line No	Description	Amount	
1	Balance		\$ -
2	Estimated Rate Case Expense		
3	Legal	32,000	
4	Cost of Capital	15,000	
5	Mailing and Notifications		
6	Total Estimated Rate Case Expense	<u>47,000</u>	
7	Total Rate Case Amortization		<u>\$ 47,000</u>
8	Deferral Balance (12/31/2022)		<u>\$ 153,000</u>
9	Estimated Deferral Expense		
10	2023 Assessment	122,000	
11	Total Mitigation Expense	<u>122,000</u>	<u>\$ 275,000</u>
12	Annual Amortization (2 Year)		<u>\$ 137,500</u>
13	Annual Amortization for Rate Case (1-Year) and Groundwater Mitigation Deferral (2-Yr)		<u>\$ 184,500</u>