

COMPANY INFORMATION

1

Give full name of utility

Gem State Water Company LLC

2

Date of Organization

8/1/2019

3

Organized under the laws of the state of

Idaho

4

Address of Principal Office (number & street)

250 SW Taylor St.

5

P.O. Box (if applicable)

6

City

Portland

7

State

Oregon

8

Zip Code

97204

9

Organization (proprietor, partnership, corp.)

LLC

10

Towns, Counties served

Kootenai

Bonner

11

Are there any affiliated companies? (yes or no)

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)	Thomas Puttman	503-610-7104
	Vice President		
	Secretary	Megan Berge	503-226-4211
	General Manager	Leslie Abrams-Rayner	1.877.755.9287
	Complaints or Billing	Leslie Abrams-Rayner	1.877.755.9287
	Engineering	Leslie Abrams-Rayner	1.877.755.9287
	Emergency Service	Cole Rayner	1.877.755.9287
	Accounting	Leslie Abrams-Rayner	1.877.755.9287

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

250 NW BLVD

City

Coeur D Alene

State

Idaho

Zip

83814

# ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Gem State Water Company LLC

## COMPANY INFORMATION (Cont.)

For the Year Ended

12/31/2024

15 Is the system operated or maintained under a service contract?

NO

16 If yes: With whom is the contract?

When does the contract expire?

What services and rates are included?

17 Is water purchased for resale through the system?

NO

18 If yes: Name of Organization

Name of owner or operator

Mailing Address

City

State

Zip

Gallons/CCF

\$Amount

Water Purchased

19 Has any system(s) been disapproved by the

Idaho Department of Environmental Quality?

NO

If yes, attach full explanation

20 Has the Idaho Department of Environmental Quality

recommended any improvements?

Yes per IDEQ sanitary survey reports

If yes, attach full explanation

21 Number of Complaints received during year concerning:

DEQ Complaints:

Quality of Service

1

High Bills

1

Disconnection

0

22 Number of Customers involuntarily disconnected

0

23 Date customers last received a copy of the Summary

of Rules required by IDAPA 31.21.01.701?

Feb-24

Attach a copy of the Summary

24 Did significant additions or retirements from the

Plant Accounts occur during the year?

YES, additions

If yes, attach full explanation and an updated system map

## ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Gem State Water Company LLC

## REVENUE &amp; EXPENSE DETAIL

For the Year Ended

12/31/2024

SUB ACCT	DESCRIPTION		
<b>400 REVENUES</b>			
1 460	Unmetered Water Revenue	\$ -	
2 461.1	Metered Sales - Residential	\$ 765,824.59	
3 461.2	Metered Sales - Commercial, Industrial	\$ -	
4 462	Fire Protection Revenue	\$ -	
5 464	Other Water Sales Revenue	\$ -	
6 465	Irrigation Sales Revenue	\$ -	
7 466	Sales for Resale	\$ -	
8 400	<b>Total Revenue</b> (Add Lines 1 - 7)		\$ 765,824.59
	(also enter result on Page 4, line 1)		
9 *	DEQ Fees Billed separately to customers		Booked to Acct #
10 **	Hookup or Connection Fees Collected	\$ 13,800.00	Booked to Acct #
11 ***	Commission Approved Surcharges Collected		
<b>401 OPERATING EXPENSES</b>			
12 601.1-6	Labor - Operation & Maintenance	\$ 146,403.63	
13 601.7	Labor - Customer Accounts	\$ -	
14 601.8	Labor - Administrative & General	\$ 127,881.21	
15 603	Salaries, Officers & Directors	\$ -	
16 604	Employee Pensions & Benefits	\$ 57,118.90	
17 610	Purchased Water	\$ -	
18 615-16	Purchased Power & Fuel for Power	\$ 108,477.68	
19 618	Chemicals	\$ 1,752.66	
20 620.1-6	Materials & Supplies - Operation & Maint.	\$ 19,064.77	
21 620.7-8	Materials & Supplies - Administrative & General	\$ 62,423.23	
22 631-34	Contract Services - Professional	\$ 135,744.83	
23 635	Contract Services - Water Testing	\$ 2,080.00	
24 636	Contract Services - Other	\$ 19,704.30	
25 641-42	Rentals - Property & Equipment	\$ 49,107.08	
26 650	Transportation Expense	\$ 22,650.92	
27 656-59	Insurance	\$ 39,346.21	
28 660	Advertising	\$ -	
29 666	Rate Case Expense (Amortization)	\$ -	
30 667	Regulatory Comm. Exp. (Other except taxes)	\$ -	
31 670	Bad Debt Expense	\$ 804.31	
32 675	Miscellaneous	\$ (64,442.55)	
33	<b>Total Operating Expenses</b> (Add lines 12 - 32, also enter on Pg 4, line 2)		\$ 728,117.18

## ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Gem State Water Company LLC

## INCOME STATEMENT

For the Year Ended

12/31/2024

SUB ACCT	DESCRIPTION		
<b>1</b>	<b>Revenue</b> (From Page 3, line 8)	\$	<b>765,824.59</b>
<b>2</b>	<b>Operating Expenses</b> (From Page 3, line 33)	\$	<b>728,117.18</b>
3 403	Depreciation Expense	\$	196,471.85
4 406	Amortization, Utility Plant Aquisition Adj.	\$	-
5 407	Amortization Exp. - Other	\$	-
6 408.10	Regulatory Fees (PUC)	\$	1,833.07
7 408.11	Property Taxes	\$	5,817.46
8 408.12	Payroll Taxes	\$	28,813.73
9A 408.13	Other Taxes (list) DEQ Fees	\$	3,717.00
9B			
9C			
9D			
10 409.10	Federal Income Taxes	\$	(10,731.00)
11 409.11	State Income Taxes	\$	(3,815.00)
12 410.10	Provision for Deferred Income Tax - Federal	\$	4,734.00
13 410.11	Provision for Deferred Income Tax - State	\$	1,678.00
14 411	Provision for Deferred Utility Income Tax Credits	\$	-
15 412	Investment Tax Credits - Utility		
<b>16</b>	<b>Total Expenses from operations before interest</b> (add lines 2-15)	\$	<b>956,636.29</b>
17 413	Income From Utility Plant Leased to Others		
18 414	Gains (Losses) From Disposition of Utility Plant		
<b>19</b>	<b>Net Operating Income</b> (Add lines 1, 17 & 18 less line 16)	\$	<b>(190,811.70)</b>
20 415	Revenues, Merchandizing Jobbing and Contract Work		
21 416	Expenses, Merchandizing, Jobbing & Contracts		
22 419	Interest & Dividend Income		
23 420	Allowance for Funds used During Construction	\$	57,563.70
24 421	Miscellaneous Non-Utility Income	\$	120,714.38
25 426	Miscellaneous Non-Utility Expense		
26 408.20	Other Taxes, Non-Utility Operations		
27 409-20	Income Taxes, Non-Utility Operations		
28	Net Non-Utility Income (Add lines 20,22,23 & 24 less lines 21,25,26, & 27)	\$	178,278.08
<b>29</b>	<b>Gross Income</b> (add lines 19 & 28)	\$	<b>(12,533.62)</b>
30 427.3	Interest Exp. on Long-Term Debt	\$	8,659.94
31 427.5	Other Interest Charges	\$	(2,547.61)
<b>32</b>	<b>NET INCOME</b> (Line 29 less lines 30 & 31), (Also Enter on Pg 9, Line 2)	\$	<b>(18,645.95)</b>

**ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION**

NAME:      Gem State Water Company LLC

**ACCOUNT 101 PLANT IN SERVICE DETAIL**

			For the Year Ended			12/31/2024
			Balance	Added	Removed	Balance
			Beginning	During	During	End of
			of Year	Year	Year	Year
SUB ACCT	DESCRIPTION					
1 301	Organization	\$	-	\$ -		\$ -
2 302	Franchises and Consents	\$	-	\$ -		\$ -
3 303	Land & Land Rights	\$	14,545.00	\$ -		\$ 14,545.00
4 304	Structures and Improvements	\$	73,902.35	\$ 182,443.58		\$ 256,345.93
5 305	Collecting & Impounding Reservoirs	\$	120,671.55	\$ 845,793.18		\$ 966,464.73
6 306	Lake, River & Other Intakes	\$	-	\$ -		\$ -
7 307	Wells	\$	1,374,311.01	\$ 25,906.04		\$ 1,400,217.05
8 308	Infiltration Galleries & Tunnels	\$	-	\$ -		\$ -
9 309	Supply Mains	\$	84,319.00	\$ 257.00		\$ 84,576.00
10 310	Power Generation Equipment	\$	194,792.29	\$ 100,049.27		\$ 294,841.56
11 311	Power Pumping Equipment	\$	415,636.56	\$ 35,959.78		\$ 451,596.34
12 320	Purification Systems	\$	1,504.00	\$ 9,007.34		\$ 10,511.34
13 330	Distribution Reservoirs & Standpipes	\$	7,195.00	\$ -		\$ 7,195.00
14 331	Trans. & Distrib. Mains & Accessories	\$	159,729.53	\$ 270,347.20		\$ 430,076.73
15 333	Services	\$	-	\$ -		\$ -
16 334	Meters and Meter Installations	\$	255,759.49	\$ 411,724.52		\$ 667,484.01
17 335	Hydrants	\$	4,404.99	\$ -		\$ 4,404.99
18 336	Backflow Prevention Devices	\$	-	\$ -		\$ -
19 339	Other Plant & Misc. Equipment	\$	172,385.21	\$ 3,144.50		\$ 175,529.71
20 340	Office Furniture and Equipment	\$	154,407.25	\$ 26,022.08		\$ 180,429.33
21 341	Transportation Equipment	\$	103,794.99	\$ 56,958.58		\$ 160,753.57
22 342	Stores Equipment	\$	-	\$ -		\$ -
23 343	Tools, Shop and Garage Equipment	\$	70,098.97	\$ 2,845.02		\$ 72,943.99
24 344	Laboratory Equipment	\$	-	\$ -		\$ -
25 345	Power Operated Equipment	\$	42,352.00	\$ -		\$ 42,352.00
26 346	Communications Equipment	\$	5,727.66	\$ -		\$ 5,727.66
27 347	Miscellaneous Equipment	\$	3,167.93	\$ 1,248.34		\$ 4,416.27
28 348	Other Tangible Property	\$	2,654.83	\$ 78,551.37		\$ 81,206.20
						\$ -
<b>29</b>	<b>TOTAL PLANT IN SERVICE</b>	<b>\$</b>	<b>3,261,359.61</b>	<b>\$ 2,050,257.80</b>	<b>\$ -</b>	<b>\$ 5,311,617.41</b>

(Add lines 1 - 28) Enter beginning & end of year totals on Pg 7, Line 1

**ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION**

NAME:      Gem State Water Company LLC

**ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL**

			<b>For the Year Ended</b>		<b>12/31/2024</b>
SUB ACCT	DESCRIPTION	Depreciation	Balance	Balance	Increase
		Rate	Beginning	End of	or
		%	of Year	Year	(Decrease)
1 304	Structures and Improvements		\$ 20,997.00	\$ 27,314.27	\$ 6,317.27
2 305	Collecting & Impounding Reservoirs		\$ 77,950.33	\$ 84,866.94	\$ 6,916.60
3 306	Lake, River & Other Intakes		\$ -	\$ -	\$ -
4 307	Wells		\$ 931,804.00	\$ 954,781.88	\$ 22,977.88
5 308	Infiltration Galleries & Tunnels		\$ -	\$ -	\$ -
6 309	Supply Mains		\$ 39,477.00	\$ 62,138.34	\$ 22,661.34
7 310	Power Generation Equipment		\$ 106,927.00	\$ 124,431.05	\$ 17,504.05
8 311	Power Pumping Equipment		\$ 177,485.00	\$ 198,900.79	\$ 21,415.79
9 320	Purification Systems		\$ 1,504.00	\$ 2,254.61	\$ 750.61
10 330	Distribution Reservoirs & Standpipes		\$ 2,827.00	\$ 2,776.47	\$ (50.53)
11 331	Trans. & Distrib. Mains & Accessories		\$ 66,591.00	\$ 75,256.70	\$ 8,665.70
12 333	Services		\$ -	\$ -	\$ -
13 334	Meters and Meter Installations		\$ 29,377.00	\$ 56,471.50	\$ 27,094.50
14 335	Hydrants		\$ 1,535.00	\$ 1,709.52	\$ 174.52
15 336	Backflow Prevention Devices		\$ -	\$ -	\$ -
16 339	Other Plant & Misc. Equipment		\$ 31,647.00	\$ 92,131.23	\$ 60,484.23
17 340	Office Furniture and Equipment		\$ 64,071.00	\$ 96,598.05	\$ 32,527.05
18 341	Transportation Equipment		\$ 10,043.00	\$ 18,481.83	\$ 8,438.83
19 342	Stores Equipment		\$ -	\$ -	\$ -
20 343	Tools, Shop and Garage Equipment		\$ 7,887.00	\$ 20,851.12	\$ 12,964.12
21 344	Laboratory Equipment		\$ -	\$ -	\$ -
22 345	Power Operated Equipment		\$ 41,369.00	\$ 41,545.26	\$ 176.26
23 346	Communications Equipment		\$ 4,361.00	\$ 4,549.47	\$ 188.47
24 347	Miscellaneous Equipment		\$ 2,750.00	\$ 3,677.67	\$ 927.67
25 348	Other Tangible Property		\$ 2,428.00	\$ 2,707.48	\$ 279.48
<b>26</b>	<b>TOTALS (Add Lines 1 - 25)</b>		<b>\$ 1,621,030.33</b>	<b>\$ 1,871,444.18</b>	<b>\$ 250,413.85</b>

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

# ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Gem State Water Company LLC

## BALANCE SHEET

			For the Year Ended		12/31/2024
ASSETS			Balance	Balance	Increase
			Beginning	End of	or
			of Year	Year	(Decrease)
SUB ACCT	DESCRIPTION				
1 101	Utility Plant in Service (From Pg 5, Line 29)		\$ 3,261,359.61	\$ 5,311,617.41	\$ 2,050,257.80
2 102	Utility Plant Leased to Others			\$ 60,522.70	\$ 60,522.70
3 103	Plant Held for Future Use				\$ -
4 105	Construction Work in Progress		\$ 1,120,404.00	\$ 386,149.66	\$ (734,254.34)
5 114	Utility Plant Aquisition Adjustment				\$ -
6	Subtotal (Add Lines 1 - 5)		\$ 4,381,763.61	\$ 5,758,289.77	\$ 1,376,526.16
7 108.1	Accumulated Depreciation (From Pg 6, Line 26)		\$ 1,621,030.33	\$ 1,871,444.18	\$ 250,413.85
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			\$ 46,737.32	\$ 46,737.32
12 115	Accumulated Amortization - Aquisition Adj.				\$ -
13	<b>Net Utility Plant</b> (Line 6 less lines 7 - 12)		<b>\$ 2,760,733.28</b>	<b>\$ 3,840,108.27</b>	<b>\$ 1,079,374.99</b>
14 123	Investment in Subsidiaries				\$ -
15 125	Other Investments				\$ -
16	<b>Total Investments</b> (Add lines 14 & 15)		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
17 131	Cash		\$ 206,169.68	\$ 181,943.65	\$ (24,226.03)
18 135	Short Term Investments		\$ 25,192.00	\$ 25,192.00	\$ -
19 141	Accts/Notes Receivable - Customers		\$ 44,818.00	\$ 47,846.09	\$ 3,028.09
20 142	Other Receivables			\$ -	\$ -
21 145	Receivables from Associated Companies			\$ -	\$ -
22 151	Materials & Supplies Inventory		\$ 147,856.06	\$ 148,342.87	\$ 486.81
23 162	Prepaid Expenses		\$ 32,345.37	\$ 35,847.69	\$ 3,502.32
24 173	Unbilled (Accrued) Utility Revenue		\$ 8,000.00	\$ -	\$ (8,000.00)
25 143	Provision for Uncollectable Accounts			\$ 6,343.00	\$ 6,343.00
26	<b>Total Current</b> (Add lines 17 - 24, less line 25)		<b>\$ 464,381.11</b>	<b>\$ 432,829.30</b>	<b>\$ (31,551.81)</b>
27 181	Unamortized Debt Discount & Expense				\$ -
28 183	Preliminary Survey & Investigation Charges				\$ -
29 184	Deferred Rate Case Expenses				\$ -
30 186	Other Deferred Charges		\$ 55,459.86	\$ 11,470.43	\$ (43,989.43)
31	<b>Total Assets</b> (Add lines 13, 16 & 26 - 30)		<b>\$ 3,280,574.25</b>	<b>\$ 4,284,408.00</b>	<b>\$ 1,003,833.75</b>

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Gem State Water Company LLC

BALANCE SHEET

LIABILITIES & CAPITAL

			For the Year Ended		12/31/2024
			Balance	Balance	Increase
			Beginning	End of	or
			of Year	Year	(Decrease)
SUB ACCT	DESCRIPTION				
1	201-3	Common Stock	\$ 1,471,590.00	\$ 2,046,589.66	\$ 574,999.66
2	204-6	Preferred Stock		\$ -	\$ -
3	207-13	Miscellaneous Capital Accounts		\$ -	\$ -
4	214	Appropriated Retained Earnings		\$ -	\$ -
5	215	Unappropriated Retained Earnings	\$ (303,927.00)	\$ (322,572.65)	\$ (18,645.65)
6	216	Reacquired Capital Stock			\$ -
7	218	Proprietary Capital			\$ -
8	<b>Total Equity Capital</b> (Add Lines 1-5+7 less line 6)		<b>\$ 1,167,663.00</b>	<b>\$ 1,724,017.01</b>	<b>\$ 556,354.01</b>
9	221-2	Bonds		\$ -	\$ -
10	223	Advances from Associated Companies		\$ -	\$ -
11	224	Other Long - Term Debt		\$ -	\$ -
12	231	Accounts Payable	\$ 359,378.96	\$ 467,120.23	\$ 107,741.27
13	232	Notes Payable	\$ 160,588.89	\$ 150,451.46	\$ (10,137.43)
14	233	Accounts Payable - Associated Companies	\$ 1,233,209.27	\$ 1,714,972.21	\$ 481,762.94
15	235	Customer Deposits (Refundable)		\$ -	\$ -
16	236.11	Accrued Other Taxes Payable		\$ -	\$ -
17	236.12	Accrued Income Taxes Payable		\$ -	\$ -
18	236.2	Accrued Taxes - Non-Utility		\$ -	\$ -
19	237-40	Accrued Debt, Interest & Dividends Payable		\$ -	\$ -
20	241	Misc. Current & Accrued Liabilities	\$ 251,190.13	\$ 113,994.79	\$ (137,195.34)
21	251	Unamortized Debt Premium		\$ -	\$ -
22	252	Advances for Construction		\$ -	\$ -
23	253	Other Deferred Liabilities	\$ 39,572.00	\$ 25,192.00	\$ (14,380.00)
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	\$ 30,157.00	\$ 49,457.47	\$ 19,300.47
28	272	Accum. Amort. of Contrib. in Aid of Const. **		\$ (6,024.17)	\$ (6,024.17)
29	281-3	Accumulated Deferred Income Taxes	\$ 38,815.00	\$ 45,227.00	\$ 6,412.00
30	<b>Total Liabilities</b> (Add lines 9 - 29)		<b>\$ 2,112,911.25</b>	<b>\$ 2,560,390.99</b>	<b>\$ 447,479.74</b>
31	<b>TOTAL LIABILITIES &amp; CAPITAL</b> ( Add lines 8 & 30)		<b>\$ 3,280,574.25</b>	<b>\$ 4,284,408.00</b>	<b>\$ 1,003,833.75</b>

\*\* Only if Commission Approved

NAME: Gem State Water Company LLC

For the Year Ended 12/31/2024

1	Retained Earnings Balance @ Beginning of Year	\$	(303,927.00)
2	Amount Added from Current Year Income (From Pg 4, Line 32)	\$	(18,645.95)
3	Other Credits to Account		
4	Dividends Paid or Appropriated		
5	Other Distributions of Retained Earnings		
6	Retained Earnings Balance @ End of Year	\$	(322,572.95)

No. Shares	No. Shares	Dividends
Authorized	Outstanding	Paid
		\$ -

8	Description	Interest	Year-end	Interest	Interest
		Rate	Balance	Paid	Accrued
	<b>Totals</b>		\$ -	\$ -	\$ -

- 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)
SLE	9112 W Liberty Dr. WR: 95-9949, 95-9865 100 hp	475	C	77565074	Well
LYN	Trinity Lane WR: 95-9451 20 hp Goulds Sub	74	N	4807649	Well
BCS	KC Circle "S" Trail 60 HP #2	400	N	17230589	Well
BCS	KC Garwood Rd 5 HP	34	N	73134	Well
BCS	KC Circle "S" Trail #3	420	N	80517745	Well
DB	KC - Rodeo Rd 60 HP	396	N	12053628	Well
DB	KC - Atlas Rd	55	N	9455519	Well
BR	25858 N Clagstone Rd- 6" Goulds Model 320L50, 5	275	N	25406977.33	Well
BR	3533 E Brunner Rd - 25HP	125	N	14706639.9	Well
HV	Happy Valley Rd. 20 HP	100	N	7844826	Well
*	TH Hoffman and Anne St	300	N	22,510,216	Well
*	TH Hoffman and Anne St	190	N		Well
TOTALS				272,171,997	

- 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)
SLE	9112 W Liberty Dr	200000	194200	Boosted	Concrete
BCS	Garwood Reservoir	185000	120000	Boosted/Elevated	Concrete
DB	KC - Rodeo Rd	57000	57000	Boosted	Concrete
DB	KC - Atlas Rd	700	700	Pressurized	Concrete
BR	25858 N Clagstone 100	100000	92600	Boosted	Concrete
*	TH Hoffman and Anne St	4000	4000	Pressurized	Steel
*	TH Hoffman and Anne St	3000	3000	Pressurized	Steel

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Gem State Water Company LLC

SYSTEM ENGINEERING DATA Continued

For the Year Ended

12/31/2024

4 Pump information for ALL system pumps, including wells and boosters.

Designation or Location & Type of Pump**		Rated Horse power (hp)	Rated Capacity (gpm)	Discharge Pressure (psi)	Energy used this Year (Kwh)
SLE	9112 Liberty Dr. Well pump 100 hp Franklin Sub	100	480	N/A	
SLE	Booster - 10 hp Berkeley	10	250	60	
SLE	Booster - 10 hp Berkeley	10	250	60	
SLE	Booster - 25 hp Peerless	25	500	60	
LYN	Trinity Ln. Well pump	20	74	78	
BCS	KC Garood Peerless Fire Pump	150	2300	20	
BCS	KC Garwood Jacuzzi Well Pump	5	36	5	
BCS	KC Garwood Booster Pump	10	225	60	
BCS	KC Garwood Booster Pump	10	225	60	
BCS	KC Garwood Booster Pump	10	225	60	
BCS	KC Garwood Booster Pump	10	225	60	
BCS	KC Circle "S" Trail Well Pump	60	485	55	
BCS	KC Circle "S" Trail Well Pump #3	60	520	60	
DB	KC - Rodeo Rd - Submersible	60	570		
DB	KC - Rodeo Rd	3	75	20	
DB	KC - Rodeo Rd	3	75	20	
DB	KC - Rodeo Rd	10	150		
DB	KC Atlas Rd Submerisble Well Pump	15			
BR	25858 N Clagstone Rd- 6" Goulds Model 320L50, 5	50	275		
BR	3533 E Brunner Rd - 25HP	25	125		
BR	25858 Clagstone Rd	30	500	45-85	
BR	25858 Clagstone Rd	15	250	45-85	
BR	25858 Clagstone Rd	15	250	45-85	
HV	Happy Valley Rd. 20 HP Submersible well pump	20	100		
* TH	Hoffman and Anne St 20 HP Submersible well pum	20	190	60-80	
* TH	Hoffman and Anne St 30 HP Submersible well pum	20	300	60-80	

\*\* Submit pump curves unless previously provided or unavailable. Asterisk facilities added this year.

# ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

Attach additional sheets if inadequate space is available on this page.

5	If Wells are metered:	
	What was the total amount pumped this year? 000's gal.	272164197.2
	What was the total amount pumped during peak month? 000's gal.	37,488,956
	What was the total amount pumped on the peak day? gal.	N/A
6	If customers are metered, what was the total amount sold in peak month? 000's gal.	34,330,441.52
7	Was your system designed to supply fire flows?	BCS, DB, BR
	<b>If Yes:</b> What is current system rating?	As required by Fire Departmr
8	How many times were meters read this year?	9
	During which months?	April thru December
9	How many additional customers could be served with no system improvements except a service line and meter?	34
	How many of those potential additions are vacant lots?	34
10	Are backbone plant additions anticipated during the coming year?	No
	<b>If Yes, attach an explanation of projects and anticipated costs!</b>	
11	In what year do you anticipate that the system capacity (supply, storage or distribution) will have to be expanded?	2026

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

NAME: Gem State Water Company LLC

SYSTEM ENGINEERING DATA Continued

For the Year Ended

12/31/2024

FEET OF MAINS

			In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
1	Pipe	Size				
SLE	1"	Galvanized	495	0	0	495
	2"	PVC	2862	0	0	2862
	2.5"	Galvanized	8	0	0	8
	3"	PVC	3897	0	0	3897
	4"	Galvanized/PVC	16/37202	0	0	16/37202
	6"	Galvanized/PVC	8/56736	0	0	8/56736
	8"	PVC	22638	0	0	22638
	10"	PVC	2698	0	0	2698
	12"	Steel	25	0	0	25
LYN						
	1"	HDPE Service Connections		0	0	
	4"	PVC	7650	0	0	7650
BCS						
	10"	PVC	12441	0	0	12441
	8"	PVC	20312	0	0	20312
	6"	PVC	20384	0	0	20384
	4"	PVC	360	0	0	360
DB						
	6"	PVC	12547	0	0	12547
	4"	PVC	1033	0	0	1033
BR						
	6"	PVC	32000	0	0	32000
	8"	PVC	3500	0	0	3500
HV						
	2"	PVC	10000	0	0	10000
	4"	PVC	6500	0	0	6500
*TH						
	4"	PVC	3500	0	0	3500
	6"	PVC	6890	0	0	6890
	8"	PVC	1600	0	0	1600

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

CUSTOMER STATISTICS

		Number of Customers		Thousands of Gallons Sold	
		This Year	Last Year	This Year	Last Year
2	Metered:	DB 60, LWW 25, SLE 338, HV 24, BCS 249, BR 178,	DB 58, LWW 25, SLE 338	181,714,405	243,457,069
2A	Residential	DB 30	DB 30		
2B	Commercial	BCS 14	BCS 14		
2C	Industrial				
3	Flat Rate:				
3A	Residential				
3B	Commercial				
3C	Industrial				
4	Private Fire Protection	BCS 1	BCS 1		
5	Public Fire Protection				
6	Street Sprinkling				
7	Municipal, Other				
8	Other Water Utilities				
TOTALS (Add lines 2 through 8)		1,067	1,043	181,714,405	243,457,069

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

CERTIFICATE

State of Oregon )  
 ) ss  
County of Multnomah

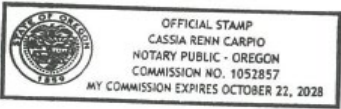
WE, the undersigned Thomas Puttman  
and N/A  
of the Gem State  
utility, on our oath do severally say that the foregoing report has been prepared under our direction,  
from the original books, papers and records of said utility; that we have carefully examined same, and  
declare the same to be a correct statement of the business and affairs of said utility for the period  
covered by the report in respect to each and every matter and thing therein set forth, to the best of our  
knowledge, information and belief.

Thomas Puttman  
(President)

Subscribed and Sworn to Before Me

this 14 day of April, 2025  
Cassia Renn Carpio  
NOTARY PUBLIC

My Commission Expires 10/22/2028



Subscribed and Sworn to Before Me

this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires \_\_\_\_\_

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION

CERTIFICATE

State of Oregon                    )  
  ) ss  
County of Multnomah

WE, the undersigned Thomas Puttman  
and N/A  
of the Germ State  
utility, on our oath do severally say that the foregoing report has been prepared under our direction,  
from the original books, papers and records of said utility; that we have carefully examined same, and  
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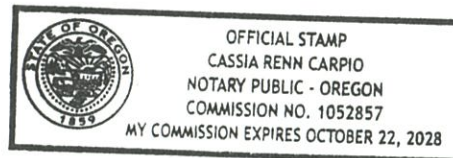
Thomas Puttman  
(President)

Subscribed and Sworn to Before Me

this 14 day of April, 2025

Cassia Renn Carpio  
NOTARY PUBLIC

My Commission Expires 10/22/2028



**Supplemental information for question 11:**

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

**Idaho Operating Entities:**

- 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 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 NW Natural Water of Washington, LLC; 250 SW Taylor Street, Portland, OR 97204; wholly-owned subsidiary of NW Natural Water
- o NW Natural Water of Idaho, LLC; 250 SW Taylor Street, Portland, OR 97204; wholly-owned subsidiary of NW Natural Water
- o NW Natural Water of Texas, LLC; 250 SW Taylor Street, Portland, OR 97204; wholly-owned subsidiary of NW Natural Water
- o NW Natural Water of Arizona, LLC; 250 SW Taylor Street, Portland, OR 97204; wholly-owned subsidiary of NW Natural Water
- o Falls Water Company, LLC; 250 SW Taylor Street, Portland, OR 97204; wholly-owned subsidiary of NW Natural Water of Idaho, LLC
- o Gem State Infrastructure, LLC; 250 SW Taylor Street, Portland, OR 97204; wholly-owned subsidiary of NW Natural Water of Idaho, LLC

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, which are allocated to Gem State Water Company.

**See attached copies of summaries requested in question 23.**

Sent to Customers in February 2024

**Supplemental information for question 24:**

In 2024, the following significant additions were made to the Plant Accounts for the Bitterroot Project:

\$	152,940.93	304 Utility Plant - Structures & Improvements
\$	211,888.49	305 Utility Plant - Controls
\$	31,732.16	307 Utility Plant - Wells
\$	586,622.20	308 Utility Plant - Reservoirs
\$	190.33	309 Utility Plant - Booster Pump System
\$	50,009.89	310 Utility Plant - Generators

<u>\$</u>	<u>1,033,384.00</u>	Total of Significant Additions to Plant in 2024
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See attached system map for Gem State Water's system.

**SYSTEM ENGINEERING DATA**

**Supplemental information for question 10:**

None

## WATER RATES

Recurring Charges for Gem State Water Company  
(Legacy Lynnwood Water) Customers:

### METERED CUSTOMERS

Minimum Customer Charge

Meter Size Monthly Min Charge Volume Included -  
Gallons 1-Inch \$35.00 15,000

### Commodity Charge: \$2.45

The Commodity Charge for each addition 1,000 gallons  
over the Min Volume Included (15,000 gallons)

### Contract Conditions:

Meter readings will be done at the end of each month, except when conditions make meters inaccessible. In the event the Company cannot read a customer's meter for a billing period, the customer will only be billed the minimum monthly charge as set forth above. The Company aggregates the monthly allowance (i.e., 15,000 gallons) for each month that no meter reading is taken and bills for all usage exceeding the total aggregate allowances on the next bill issued after the meter reading is taken.

Example: If the customer has used more than the monthly allowance (15,000 gallons) over a six (6) month winter period when no meter can be read, he or she will be billed for usage exceeding the aggregate monthly allowance (90,000 gallons) on the first bill issued after a meter reading is taken.

### DEPOSIT

The IPUC rules allow utilities to ask for deposits or payment guarantees under specific conditions. *At this time, the Company does not require deposits or payment guarantees.*

**Office hours** are 7:00 a.m. to 5:00 p.m., Monday thru Thursday.

## Non-Recurring Charges for Gem State Water Customers:

1. Hook up Fee (New Service) - \$5,500 per each new customer hook up.

2. New Customer Connection Charge – When the installation of a new service line requires the Company to bore a line under a road, all additional costs will be charged to the customer on a time and materials basis. The new customer may, at their option, hire a Gem State Water-approved independent contractor to perform the road bore and connection. The Company will require such contractor to show proof of bonding, licensing, and insurance and at least five (5) years of experience at hot tapping water lines. Gem State Water Master will inspect and approve all work being performed to ensure compliance with the Company's installation requirements.

3. Late Payment Charge – One (1%) percent monthly applicable to the unpaid balance owing at the time of the next billing statement.

4. Reconnection Fees for accounts closed thirty (30) days or less Requested during normal office hours - \$16.00 Requested during other than normal office hours - \$32.00

5. Reconnection Fees for accounts closed longer than thirty (30) days Requested during normal office hours - \$52.00 Requested during other than normal office hours - \$65.00

6. Return Check fee for each customer check returned to the Company for non-sufficient funds - \$20.00

Normal office hours are defined as 8:00 a.m. to 5:00 p.m.  
Monday through Friday except for Legal Holidays  
recognized by the Idaho State Government Offices

Normal due date for all bills shall be fifteen (15) days  
after the billing date.

See the Company's Tariff for details on charges, fees,  
and rates at

[Signed-Draft-Tariffs-for-GSW-04.06.2023.pdf](#)



**Gem State**  
**WATER™**

## Lynnwood Water

This is a summary of the rules as determined by Idaho Public Utilities Commission (IPUC). These rules cover the rights and responsibilities of the customer and the utility. An explanation of rate schedules has also been included.

Questions concerning this information may be directed to:

### **Gem State Water**

PO BOX 3388

Coeur D Alene ID 83816

1-877-755-9287

[www.gemstate-water.com](http://www.gemstate-water.com)

OR

Idaho Public Utilities Commission

Consumer Assistance

PO Box 83720

Boise, ID 83720-0074

208-334-0369

800-432-0369

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

**Emergency Contact - 1-877-755-9287**

## TERMINATION RULES

### Summary Of Rules And Regulations of the Idaho Public Utilities Commission (IPUC) 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 dishonored check or electronic payment.
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. (Initial Notice)

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. (Final Notice)
3. If service is not terminated within twenty-one (21) calendar days after the proposed termination date, another initial and final notice are 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 dishonored check or electronic payment.

## 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, 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.

## PAYMENT ARRANGEMENTS

The Company may assist you by making payment arrangements not requiring immediate payment in full. Please contact us prior to the Final Date to arrange such a payment plan.

## COMPLAINT PROCEDURE

An informal or formal complaint concerning the termination of service, policies and practices, or any other matter 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 at:

**Idaho Public Utilities Commission**

**PO Box 83720**

**Boise, ID 83720-0074**

**800-432-0369 (toll free) or 208-334-0369**

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

Termination of service is prohibited while a complaint is pending with the Commission or with a court in the State of Idaho.

The Commission's Utility Customer Relation Rules are available on the IPUC's website.

## IMPORTANT REMINDERS

- It is the customer's responsibility to repair any water leaks or damage to the service line from the meter to the home, in the home, or on the customer's premises. Preventing lines from freezing and making prompt repairs, if necessary, result in lower bills and conserves water.
- Make sure you know where the main water shutoff valve in your house is located in case you have a plumbing emergency.
- **Fire Hydrant**  
Any customer with a hydrant located on their property is responsible to make sure that access to the hydrant is not blocked by landscaping, trees, shrubs, or fences. Fire department personnel must be able to reach all sides of a hydrant.
- **Meter Access**  
Company personnel must be able to reach all sides of a meter easily. The customer must make sure that access to the meter is not blocked by landscaping, trees, shrubs, or fences. Typically, the meter cover is located near where the water line enters the property.
- **811 – Before You Dig**  
Idaho Code, Chapter 22, Sections 55-2201 to 55-2210 requires anyone digging, including homeowners, to contact Digline 2 to 10 business days before starting work.  
**Call 811**
- **NOTE:** No one, except an authorized agent of Gem State Water, shall tamper with, interfere with, repair, connect to, or replace any of the Company's property. Any damage to the meter or the Company's equipment by the Customer will be the financial responsibility of the Customer.