



Stoneridge Utilities  
P.O. Box 298  
Blanchard, ID 83804  
Ph (208) 437-3148 Extn. 4

**Sent by: Email**

February 26, 2024

Commission Secretary  
Idaho Public Utility Commission  
11331 W. Chinden Boulevard  
P.O. Box 83720  
Boise, ID. 83720-0079

RE: StoneRidge Utilities, LLC General Rate Case Application SWS-W-24-01

Dear Commission Members:

Please find enclosed our completed application for a General Rate Case to StoneRidge Utilities, LLC Water Company in Blanchard Idaho. We request this case be processed by Modified Procedures.

Customer Notices are being mailed today, February 26, 2024 and Publication Notice runs in the Bonner Daily Bee on Wednesday February 28, 2024.

Please let us know if you have any questions.

Sincerely



Teresa Zamora  
Utilities Administrator

**APPLICATION TO THE IDAHO PUBLIC UTILITIES COMMISSION**  
**FOR CHANGES TO GENERAL TARIFF RATES & CHARGES**

**SWS-W-24-01**

**APPLICANT INFORMATION & LIST OF ATTACHMENTS**

- |                                   |   |
|-----------------------------------|---|
| 1. Name of company                | CDS StoneRidge Utilities, LLC, dba StoneRidge Water Company |
| IPUC#                             | SWS-W   |
| CPCN                              | #395  |
| Owner                             | Esprit Enterprises, LLC                                     |
| 2. Name of Primary Contact        | Chan Karupiah, Managing Partner                             |
| 3. Telephone Number               | (208) 437-3148  |
| 4. Mailing Address                | P.O. Box 298, Blanchard, ID 83804                           |
| Street Address                    | 364 StoneRidge Road, Blanchard, ID 83804                    |
| Email                             | utilities@stoneridgeidaho.com                               |
| 5. Type of Business               | Limited Liability   |
| 6. State Company Is Organized     | Idaho   |
| 7. Is Company Registered in Idaho | Yes   |

8. Attach Copies of by-laws, Articles of incorporation and/or Other organizational documents On file with the Idaho Sec. of State. See Attachment # A
9. Are there any affiliated entities Which the water system shares Office space, employees, Expenses or provides services, to the water system. Yes, if yes, attach a detailed overview of the relationship. See Attachment # B
10. Attach a legal description of the Certificated area to be served and a map if available. See Attachment # C
11. Changes in Revenue comparison Table See Attachment # D  
Exhibit # Changes Gross Revenue Table
12. Copy of Customer Notice and Date mailed. See Attachment # E
13. Copy of Publication Notice and Date published and Publication. See Attachment # F
14. Proposed Effective Date See Attachment # G
15. Schedule A Plant in Service See Attachment #H  
Exhibit #1 Schedule A Plant in Service
16. Schedule B Accom, Deprec. See Attachment #I  
Exhibit #1 Schedule B Accoum. Depreciation
17. Schedule C Rate Base Summary See Attachment #J  
See Exhibit #1 Schedule C Rate Base Summary
18. Schedule A Revenues See Attachment #K  
See Exhibit #2 Schedule A Revenues

19.	Schedule B Expenses	See Attachment #L See Exhibit #2 Schedule B Expenses
20.	Schedule C Income Statement	See Attachment #M See Exhibit #2 Schedule C Income Statement
21.	Cost Capital/Rate of Return	See Attachment #N See Exhibit #3 Cost of Capital & Rate of Return
22.	Revenue Requirement	See Attachment #O See Exhibit #4 Revenue Requirement
23.	Proposed Res. Tariff Markup	See Attachment #P
24.	Proposed Com. Tariff Markup	Included in Attachment #P above
25..	Proposed Res. Tariff Clean	See Attachment #Q
26.	Commercial Tariff Clean	Included in Attachment #Q above
27.	Non-Recurring Fees	See Attachment R Included in Attachment P & Q above
28.	Monthly Customer Water Use	See Attachment S 2023 Monthly Water use by Customer.
29.	Monthly Well Pump Volumes	See Attachment T 2023 Monthly Well Pump Volumes
30.	Overview of Company Wells	See Attachment U Well depths, capacity water level etc.

- |     |  |  |
|-----|--|--|
| 31. | <b>Overview of System Storage</b>            | See Attachment V<br>Storage/reservoir details etc.                       |
| 32. | <b>Known changes workpapers</b>              | See Attachment W<br>Known Changes explanation/details.                   |
| 33. | <b>New Rate analysis workpapers</b>          | See Attachment X<br>Exhibit #5 Schedule A-C Proof of Revenue Requirement |
| 34. | <b>Operator License(s) Info</b>              | See Attachment Y<br>Water, Sewer Mgmt. License Info                      |
| 35. | <b>Changes in Rates Table</b>                | See Attachment Z<br>Exhibit #7 Changes in Rates Table                    |
| 36. | <b>Rate Case Cost Amortization Worksheet</b> | See Attachment AA<br>Exhibit #8 Case Cost Amortization Worksheet         |
| 37. | <b>Sample Bill Format</b>                    | See Attachment AB<br>Sample Bill Format                                  |

## **ATTACHMENT A**

Copies of Articles of Incorporation and/or other organizational documents of file with the Idaho Secretary of State.

Home

Search

Forms

Lists

Help

# Business Search

Searching starts with your entered keyword.

stoneridge utilities



Advanced Search Options 

Results: 1

**Form Info**

**Status**

**Filing Date**

**Agent**

Stoneridge Utilities  
(3351752)  
*Assumed Business Name*



Active-Current

11/21/2018

NO AGENT

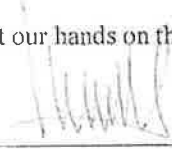
**OPERATING AGREEMENT  
OF  
ESPRIT ENTERPRISES, LLC  
A  
LIMITED LIABILITY COMPANY  
JANUARY 18, 2017**



16.4 Additional Matters Regarding Tax Matters - It is the intent of the Company and its Members to qualify at all times for tax treatment as a limited liability company under all applicable federal and state laws, rules, and regulations. If a provision of the Operating Agreement is inconsistent with tax treatment of the Company as a limited liability company, but a similar provision of applicable tax law is consistent, then said provision of tax law shall control on that particular issue(s). Otherwise, the provisions of the Operating Agreement shall control.

IN WITNESS WHEREOF, we have hereunto set our hands on the date set forth beside our names.

11/12/2017  
DATE

By:   
CHAN KARUPIAH

11/12/2017  
DATE

By:   
TERESA KARUPIAH

**EXHIBIT A**

**OPERATING AGREEMENT OF ESPRIT ENTERPRISES, LLC**

**INITIAL CAPITAL CONTRIBUTIONS AND MEMBERSHIP  
INTERESTS OF INITIAL MEMBERS**

<u>MEMBER</u>	<u>MEMBERSHIP UNITS</u>	<u>CAPITAL CONTRIBUTION</u>
CHAN KARUPIAH 19705 SE 15 <sup>th</sup> Place Sammamish, WA 98075	50*	\$50.00
TERESA KARUPIAH 19705 SE 15 <sup>th</sup> Place Sammamish, WA 98075	50*	\$50.00

\*All units owned by Chan Karupiah and/or Teresa Karupiah are owned by the marital community of Chan Karupiah and Teresa Karupiah, husband and wife.



0003351752



**STATE OF IDAHO**  
*Office of the secretary of state, Lawrence Denney*  
**CERTIFICATE OF ASSUMED BUSINESS NAME (ABN)**  
 Idaho Secretary of State  
 PO Box 83720  
 Boise, ID 83720-0080  
 (208) 334-2301  
 Filing Fee: \$25.00 - Make Checks Payable to Secretary of State

*For Office Use Only*  
**-FILED-**  
 File #: 0003351752  
 Date Filed: 11/21/2018 11:05:28 AM

The assumed business name under which the undersigned uses in the transaction of business is: Stoneridge Utilities	
Type of Business The general type of business conducted under the assumed business name is: Transportation and Public Utilities	
Mailing Address for future correspondence: Address KRISTEN MORGAN PO BOX 770 BAYVIEW, ID 83803-0770	
ABN Users	
Name of individual or organization	Address
ESPRIT ENTERPRISES, LLC Limited Liability Company (D)	KRISTEN MORGAN PO BOX 770 BAYVIEW, ID 83803
Signature: <i>Kristen Morgan</i> Sign Here	<i>11/21/2018</i> Date

B0027-5182 11/23/2018 10:11 AM Received by ID Secretary of State Lawrence Denney

Home

Search

Forms

Lists

Help

# Business Search

Searching starts with your entered keyword.

esprit enterprises



Advanced Search Options 

Results: 1

**Form Info**

**Status**

**Filing Date**

**Agent**

ESPRIT ENTERPRISES,  
LLC (535971)  
*Limited Liability Company  
(D)*



Active-  
Existing

01/18/2017

KRISTEN  
MORGAN



0005494558



**STATE OF IDAHO**  
 Office of the secretary of state, Phil McGrane  
**ANNUAL REPORT**  
 Idaho Secretary of State  
 PO Box 83720  
 Boise, ID 83720-0080  
 (208) 334-2301  
 Filing Fee: \$0.00

For Office Use Only  
**-FILED-**  
 File #: 0005494558  
 Date Filed: 12/3/2023 2:02:50 PM

Entity Name and Mailing Address:		
Entity Name:	ESPRIT ENTERPRISES, LLC	
The file number of this entity on the records of the Idaho Secretary of State is:	0000535971	
Address	KRISTEN MORGAN PO BOX 770 BAYVIEW, ID 83803-0770	
Entity Details:		
Entity Status	Active-Existing	
This entity is organized under the laws of:	IDAHO	
If applicable, the old file number of this entity on the records of the Idaho Secretary of State was:	W177098	
The registered agent on record is:		
Registered Agent	KRISTEN MORGAN Registered Agent Physical Address 17173 E PIER RD BAYVIEW, ID 83803 Mailing Address	
Agent or Address Change		
<input type="checkbox"/> Select if you are appointing a new agent.		
Limited Liability Company Managers and Members		
Name	Title	Business Address
Jd resort inc	Manager	PO BOX 770 BAYVIEW, ID 83803-0770
The annual report must be signed by an authorized signer of the entity.		
Job Title: manager		
<i>kristen morgan</i>		<u>12/03/2023</u>
Sign Here		Date

B0859-6942 12/03/2023 2:02 PM Received by Office of the Idaho Secretary of State

**ATTACHMENT B**

**Details on any affiliated entity relationships**

## CDS StoneRidge Utilities, LLC and Esprit Enterprises, LLC

### Related Entity Narrative

#### Asset Ownership and Existing Leases

Esprit Enterprises, LLC purchased the StoneRidge Golf Community and Water & Sewer Utilities, LLC from Bridge Partners in November of 2018.

Esprit is the "single member" owner of CDS StoneRidge Utilities, LLC an Idaho Corporation which owns the Water Company and the Sewer Company. The water company provides services to the StoneRidge Golf Community and Happy Valley Rancho Plat within its service area.

CDS StoneRidge Utilities, LLC, water's balance sheet includes all of the plant and equipment invested in the water company since the beginning. There is no land included nor, water rights, or miscellaneous equipment included in the balance sheet for CDS StoneRidge Utilities, LLC.

As of December 31, 2023 there Plant in Service Assets were \$1,245,996 with accumulated depreciation of \$1,027,825. Esprit has no plant and equipment on its books from the water Company.

However, Esprit owns all the buildings, and miscellaneous equipment not on the StoneRidge Water Company balance sheet as well as the remainder land parcels, and ROW rights. These assets are insured by Esprit and leased on an annual basis to CDS StoneRidge Utilities, LLC.

Esprit Enterprises, LLC, leases to the water company the following items:

1. Office and shop space
2. Vehicles and other light truck equipment
3. Office equipment
4. Water Rights and use of ROW held over other private property.

Esprit Enterprises, LLC also provides contract labor services to CDS StoneRidge Utilities, LLC. for the water company under annual contracts that have been in place since 2019. These agreements provide for Esprit to handle all payroll services for the Water Company on a monthly basis. In 2024 IPUC directed (under Case SWS-W-23-03) that any balances due to Esprit for any of these services be treated retroactively and going forward as "Additional Paid In Capital" rather than as "Intercompany Debt". As of 12/31/2023 the balance of the Intercompany Debt was converted to Additional Paid-In Capital on the water Company's books.

The allocation of shared expenses—rent, labor, equipment is split between the water company and the sewer company 70% to Water Company and 30% to Sewer Company. This allocation was determined based upon several factors:

1. 197 Sewer Customers (25%)
2. 569 Equivalent Water Customers (75%)
3. All Sewer Customers receive bills electronically and do not require monthly meter reading.
4. Each sewer bill is the same amount every month.
5. A significant number of water customers elect to receive a paper billing with its attendant higher costs of handling etc.

As of January 1, 2024, the Sewer Company is being leased by JD Resort from Esprit Enterprises, LLC doing business as Blanchard Utility Services (BUS). The current business plan for BUS is that it will be moving its administrative activities to an Athol office owned by a related entity. StoneRidge Utilities, LLC Water operations are expected to continue within the StoneRidge Community.



## ATTACHMENT C

Attach a legal description of the Certified Area to Be Served and/or a map.

**STONERIDGE UTILITIES**  
**WATER SERVICE TERRITORY**  
December 2003

Section 19, Township 54 North, Range S West Boise Meridian,

- 1) That portion of lying south of the Blanchard Road
- 2) Stoneridge Addition, Book 4 Page 140, Inst #409722, filed 7/30/92
  - a) Lots 1, 2, 3, 24 — 30 Block 1,
  - b) Lots 1-9, Block 3, Stoneridge Addition,

Section 20, Township 54 North, Range S West Boise Meridian

- 1) South  $\frac{1}{2}$  Of the SE  $\frac{1}{4}$ ,
- 2) SW  $\frac{1}{4}$  of Section 20,
- 3) South  $\frac{1}{2}$  Of the NE  $\frac{1}{4}$ , lying south of the Blanchard Road

Section 24, Township 54 North, Range 6 West Boise Meridian.

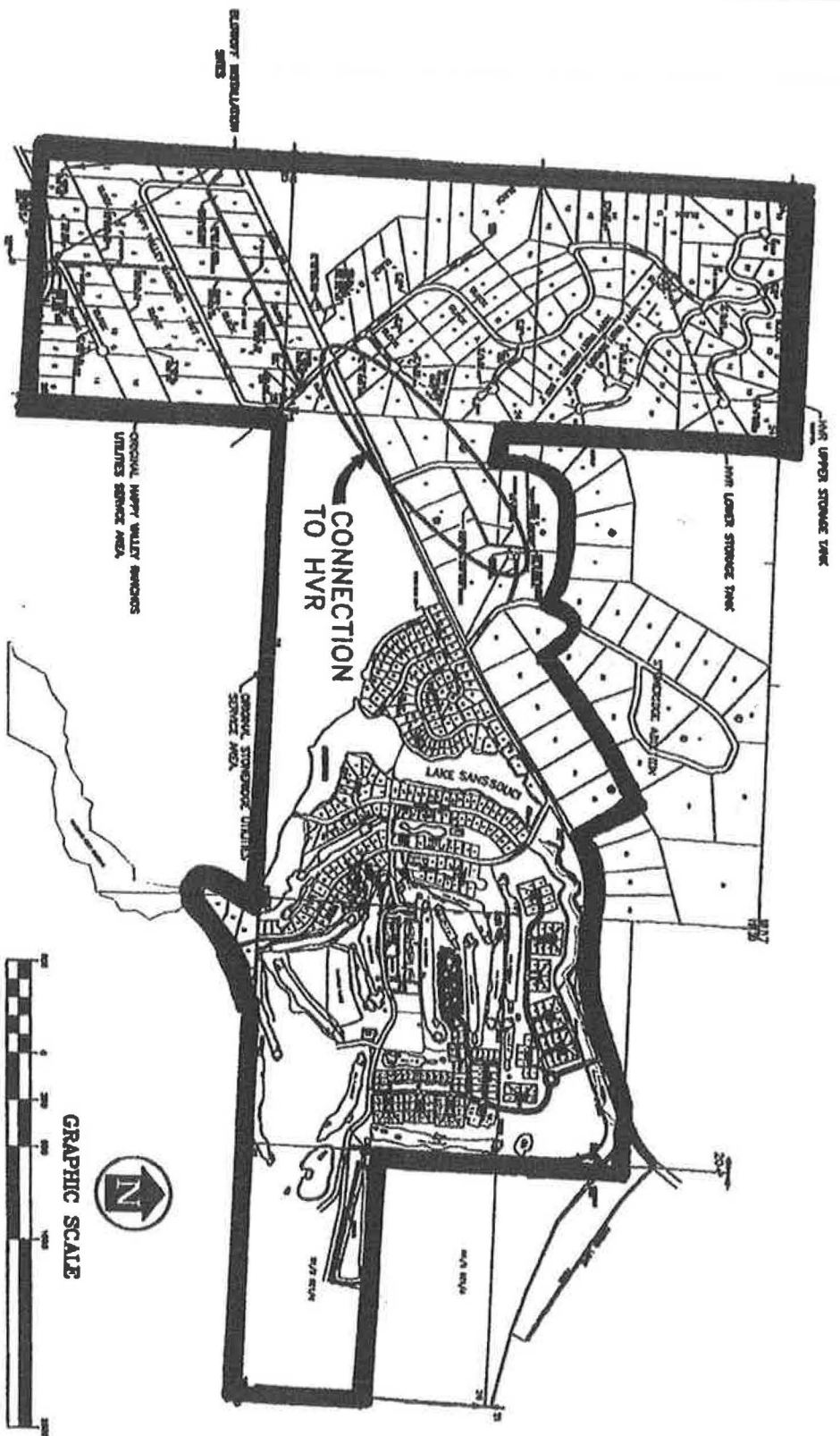
- 1) NE  $\frac{1}{4}$ ,
- 2) SE  $\frac{1}{4}$ ,

Section 25, Township 54 North, Range 6 West Boise Meridian

- 1) NE  $\frac{1}{4}$ ,

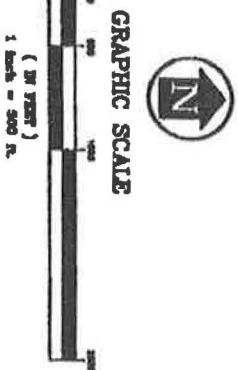
Sections 29 & 30, Township 54 North, Range S West Boise Meridian.

- 1) Blanchard Creek Acres, Book 4, Page 41, Instrument #315904, filed 3/11/86
  - a. Lots 1-4,



SECTIONS 19, 20, 29 and 30, TWP. 54N., RNG. 5W., AND SECTIONS 24, 25, RNG. 6W., B.M.

BONNER COUNTY, IDAHO



## **ATTACHMENT D**

See Exhibit #7 Changes in Revenue Comparison Table

<b>EXHIBIT 7 Changes in Gross Revenue Table</b>				
<b>IPUC SWS-W-24-01 General Rate Case Application</b>				
<b>FYE 12/31/2023</b>				
<b>Customer Class</b>	<b>Revenue Existing Rates</b>	<b>Revenue Proposed Rate</b>	<b>Revenue Increase</b>	<b>% Increase in Revenue</b>
1 Residential StoneRidge	\$ 83,159	\$ 299,514	\$ 216,355	260%
2 Residential Happy Valley	46,370	167,180	120,810	261%
3 Comercial SR Resort/Timeshare	19,272	69,557	50,285	261%
4 Comercial_MCV & Golf Course	32,909	118,778	85,869	261%
5 Irrigation	19,618	70,132	50,514	257%
6 Golf Course Irrigation (1)	2,652	9,523	6,871	259%
<b>Total Annual Revenue</b>	<b>\$ 203,980</b>	<b>\$ 734,684</b>	<b>\$ 530,704</b>	<b>260%</b>
Notes (1)				
Golf Course Irrigation represents the remaining separate meters that are not part of the Golf Irrigation Pond which converted over to its own well and supply system in 2023. The 2023 Golf Irrigation Pond revenue and expenses have been removed from the Profit and Loss.				

## Attachment E

**Copy of Customer Notice and Mailing Date**

CUSTOMER NOTICE February 28, 2024  
 NOTICE OF FILING APPLICATION TO INCREASE RATES  
 CDS StoneRidge Utilities, LLC., SWS-W-24-01

This is to notify you that on February 26, 2024 CDS StoneRidge Utilities, LLC, a Privately Owned Public Water Company in Blanchard, Idaho, filed an application with the Idaho Public Utilities Commission ("Commission"). Case No. SWS-W-24-01, requesting that the Commission grant it permission to increase the monthly user fees, and increase the disconnection/reconnection fees and other non-recurring fees and for clarifications and changes to the Rules and Regulations.

In the application, CDS StoneRidge Utilities, LLC. is proposing 1) a revenue increase of approximately \$555,190 which represents an overall increase of 261% to be applied to all classes of customers (Golf Irrigation Revenue is projected to decline to \$0). 2) A monthly user increase will be imposed on all current and future customers within the Service Territory. 3) A disconnect/reconnect fee increase will be imposed on all customers choosing to have their water shut off and turned "back on" later. 4) And Clarifications and changes to the General Rules and Regulations.

The following table shows the proposed increase in monthly user fees by category:

Meter Size (Inches)	Current		Volumetric Factor	Proposed	
	Min. Monthly Charge			Min. Monthly Charge	% Increase
0.75	\$ 24.00		1.00	\$ 87	261%
1.00	24.00		1.78	\$ 154	543%
1.50	96.00		4.00	\$ 347	261%
2.00	170.67		7.11	\$ 616	261%
2.50	266.67		11.11	\$ 963	261%
3.00	384.00		16.00	\$ 1,386	261%
4.00	682.67		28.44	\$ 2,464	261%
6.00	1,536.00		64.00	\$ 5,546	261%

The proposed increase in "monthly user fees" and "non-recurring fees" is necessary so that the Company can eliminate the "Net Loss" it has been incurring during the last five years. CDS StoneRidge Utilities, has invested more than \$900,000 since the ownership transfer in 2018. The proposed rate increases will allow the Company to earn a return on its investments in water facilities which are providing service to customers. Monthly users' fees were last raised in 2007. The proposed increase in the Commodity Charge is from \$.79/1,000 Gallons to \$2.94/1,000 Gallons.

The proposed increase in "monthly user fees" and "non-recurring fees" is subject to public review and a commission decision, which it may accept, modify, or reject in whole or in part. A copy of the Application is on file and available for inspection at the Idaho Public Utilities Commission, 11331 W. Chinden Blvd. Building 8, Suite 201-A, Boise, ID 83714. Phone: 208.334.0300 Idaho, and the Company's offices are located at: 12 Holiday Loop, Blanchard, Idaho 83804. The Application is also available on-line at the Commission <https://puc.idaho.gov/Case/Details/XXX> Case #SWS-W-24-01 CDS StoneRidge Utilities, LLC.

Customers may subscribe to the Idaho Public Utilities Commission RSS feed for periodic updates via email. You can also file a comment on the Application via the Commission's website at: <http://puc.idaho.gov/>. Additionally, you can mail comments to:

Idaho public Utilities Commission  
 P.O. Box 83720  
 Boise, Idaho 83720-0074.  
 or  
 StoneRidge Utilities, LLC  
 P.O. Box 298  
 Blanchard, ID 83804

In any comments filed with the Commission and sent to the Company Case No. of this matter, SWS-W-24-01 should be included.

Sincerely,  
 CDS StoneRidge Utilities, LLC

## ATTACHMENT F

Copy of Publication Notice



PUBLICATION NOTICE February 28, 2024  
 NOTICE OF FILING APPLICATION TO INCREASE RATES  
 CDS StoneRidge Utilities, LLC., SWS-W-24-01

This is to notify you that on February 26, 2024 CDS StoneRidge Utilities, LLC, a Privately Owned Public Water Company in Blanchard, Idaho, filed an application with the Idaho Public Utilities Commission ("Commission"). Case No. SWS-W-24-01, requesting that the Commission grant it permission to increase the monthly user fees, and increase the disconnection/reconnection fees and other non-recurring fees and for clarifications and changes to the Rules and Regulations.

In the application, CDS StoneRidge Utilities, LLC. is proposing 1) a revenue increase of approximately \$555,190 which represents an overall increase of 261% to be applied to all classes of customers (Golf Irrigation Revenue is projected to decline to \$0). 2) A monthly user increase will be imposed on all current and future customers within the Service Territory. 3) A disconnect/reconnect fee increase will be imposed on all customers choosing to have their water shut off and turned "back on" later. 4) And Clarifications and changes to the General Rules and Regulations.

The following table shows the proposed increase in monthly user fees by category:

Meter Size (Inches)	Current		Volumetric Factor	Proposed	
	Min. Monthly Charge			Min. Monthly Charge	% Increase Charge
0.75	\$ 24.00		1.00	\$ 87	261%
1.00	24.00		1.78	\$ 154	543%
1.50	96.00		4.00	\$ 347	261%
2.00	170.67		7.11	\$ 616	261%
2.50	266.67		11.11	\$ 963	261%
3.00	384.00		16.00	\$ 1,386	261%
4.00	682.67		28.44	\$ 2,464	261%
6.00	1,536.00		64.00	\$ 5,546	261%

The proposed increase in "monthly user fees" and "non-recurring fees" is necessary so that the Company can eliminate the "Net Loss" it has been incurring during the last five years. CDS StoneRidge Utilities, has invested more than \$900,000 since the ownership transfer in 2018. The proposed rate increases will allow the Company to earn a return on its investments in water facilities which are providing service to customers. Monthly users' fees were last raised in 2007. The proposed increase in the Commodity Charge is from \$.79/1,000 Gallons to \$2.94/1,000 Gallons.

The proposed increase in "monthly user fees" and "non-recurring fees" is subject to public review and a commission decision, which it may accept, modify, or reject in whole or in part. A copy of the Application is on file and available for inspection at the Idaho Public Utilities Commission, 11331 W. Chinden Blvd. Building 8, Suite 201-A, Boise, ID 83714. Phone: 208.334.0300 Idaho, and the Company's offices are located at: 12 Holiday Loop, Blanchard, Idaho 83804. The Application is also available on-line at the Commission <https://puc.idaho.gov/Case/Details/XXX> Case #SWS-W-24-01 CDS StoneRidge Utilities, LLC.

Customers may subscribe to the Idaho Public Utilities Commission RSS feed for periodic updates via email. You can also file a comment on the Application via the Commission's website at: <http://puc.idaho.gov/>. Additionally, you can mail comments to:

Idaho public Utilities Commission  
 P.O. Box 83720  
 Boise, Idaho 83720-0074.  
 or  
 StoneRidge Utilities, LLC  
 P.O. Box 298  
 Blanchard, ID 83804

In any comments filed with the Commission and sent to the Company Case No. of this matter, SWS-W-24-01 should be included.

Sincerely,  
 CDS StoneRidge Utilities, LLC

## Attachment G

Proposed Effective Date of General Rate Case

July 1, 2024

**ATTACHMENT #H**

**See Exhibit #1 Schedule A Plant in Service**

**RATE BASE (EXHIBIT #1--SCHEDULE "A" ACCOUNT 101 PLANT IN SERVICE**

**Company Name: CDS StoneRidge Utilities, LLC**

**Idaho PUC Case Number: SWS-W-24-01**

**Test Year ended: 12/31/2023**

Plant in Service (Annual Report, pg. 5)		(A)	(B)	(C)
ACCT #	DESCRIPTION	Actual	Known Changes*	Pro Forma (A + B)
1	301 Organization			-
2	302 Franchises and Consents			-
3	303 Land & Land Rights			-
4	304 Structures and Improvements	774,820		774,820
5	305 Collecting & Impounding Reservoirs			-
6	306 Lake, River & Other Intakes			-
7	307 Wells			-
8	308 Infiltration Galleries & Tunnels			-
9	309 Supply Mains	123,943		123,943
10	310 Power Generation Equipment	-	144,293	144,293
11	311 Power Pumping Equipment	91,967	74,000	165,967
12	320 Purification Systems	5,078		5,078
13	330 Distribution Reservoirs & Standpipes			-
14	331 Trans. & Distrib. Mains & Accessories	-	112,500	112,500
15	333 Services	206,063		206,063
16	334 Meters and Meter Installations	27,251	241,664	268,915
17	335 Hydrants	13,823		13,823
18	336 Backflow Prevention Devices			-
19	339 Other Plant & Misc. Equipment	3,051		3,051
20	340 Office Furniture and Equipment			-
21	341 Transportation Equipment	-	98,000	98,000
22	342 Stores Equipment			-
23	343 Tools, Shop and Garage Equipment			-
24	344 Laboratory Equipment			-
25	345 Power Operated Equipment			-
26	346 Communications Equipment			-
27	347 Miscellaneous Equipment			-
28	348 Other Tangible Property			-
29	<b>TOTAL PLANT IN SERVICE</b> (Add lines 1 - 28)	<b>1,245,996</b>	<b>670,457</b>	<b>1,916,453</b>

**EXHIBIT No. 1  
Schedule A  
Plant in Service**

**ATTACHMENT #I**

**See Exhibit #1 Schedule B Rate Accumulated Depreciation**

**RATE BASE (EXHIBIT 1 SCHEDULE "B" ACCUMULATED DEPRECIATION)**

**Company Name: CDS StoneRidge Utilities, LLC**

**Idaho PUC Case Number: SWS\_W-24-01**

**Test Year ended: 12/31/2023**

Accumulated Depreciation (Annual Report, pg. 6)		(A)	(B)	(C)
ACCT # DESCRIPTION		Actual	Known Changes*	Pro Forma (A + B)
1	304 Structures and Improvements	774,820		774,820
2	305 Collecting & Impounding Reservoirs			-
3	306 Lake, River & Other Intakes			-
4	307 Wells			-
5	308 Infiltration Galleries & Tunnels			-
6	309 Supply Mains	85,542		85,542
7	310 Power Generation Equipment	-	5,930	5,930
8	311 Power Pumping Equipment	91,967	5,181	97,148
9	320 Purification Systems	4,243		4,243
10	330 Distribution Reservoirs & Standpipes			-
11	331 Trans. & Distrib. Mains & Accessories	-	7,504	7,504
12	333 Services	30,101		30,101
13	334 Meters and Meter Installations	27,251	75,282	102,533
14	335 Hydrants	12,415		12,415
15	336 Backflow Prevention Devices			-
16	339 Other Plant & Misc. Equipment	1,486		1,486
17	340 Office Furniture and Equipment			-
18	341 Transportation Equipment	-	19,600	19,600
19	342 Stores Equipment			-
20	343 Tools, Shop and Garage Equipment			-
21	344 Laboratory Equipment			-
22	345 Power Operated Equipment			-
23	346 Communications Equipment			-
24	347 Miscellaneous Equipment			-
25	348 Other Tangible Property			-
26	<b>TOTALS (Add Lines 1 - 25)</b>	<b>\$ 1,027,825</b>	<b>\$ 113,497</b>	<b>\$ 1,141,322</b>

**Exhibit No. 1  
Schedule B  
Accumulated Depreciation**

**ATTACHMENT #J**

**See Exhibit #1 Schedule C Rate Base Summary**

**RATE BASE (EXHIBIT 1 SCHEDULE "C" SUMMARY)**

**Company Name: CDS StoneRidge Utilities, LLC**

**Idaho PUC Case Number: SWS-W-24-01**

**Test Year ended: December 31, 2023**

	(A)	(B)	(C)
	Test Year	Known	Pro Forma
	Actual	Changes*	(A + B)
1 Total Plant in Service (Ex 1, Sch A, line 29)	1,245,996	670,457	1,916,453
2 Accumulated Depreciation (Ex 1, Sch B, line 26)	1,027,825	113,497	1,141,322
<b>3 Net Plant in Service (Line 1 less line 2)</b>	<b>218,171</b>	<b>556,960</b>	<b>775,131</b>
4 Add Utility Plant Acquisition Adjustment** (Annual Report page 7, line 5)			-
5 Add Materials & Supplies Inventories (Annual Report page 7, line 22)			-
6 Less Accum Amortization Util Plant Acq Adj** (Annual Report page 7, line 12)			-
7 Less Customer Advances for Construction (Annual Report page 8, line 22)			-
8 Less Contributions in Aid of Construction (Annual Report page 8, line 27)			-
9 Add Working Capital (1/8 Operating Expenses) (Exhibit No. 2, Sch B, line 21/8)	53,777	(4,234)	49,543
10 Add Deferred Charges (If any, attach detail) (Annual Report page 7, lines 29 & 30)			-
<b>11 Total Rate Base</b>	<b>271,948</b>	<b>552,726</b>	<b>824,674</b>

**Exhibit No. 1  
Schedule C  
Rate Base**



**ATTACHMENT #K**  
**See Exhibit #2 Schedule A Revenues**

**OPERATING RESULTS (EXHIBIT 2 SCHEDULE "A" REVENUES)**

<b>Company Name: CDS StoneRidge Utilities, LLC</b>						
<b>Idaho PUC Case Number: SWS-W-24-1</b>						
<b>Test Year ended: 23/31/2023</b>						
				(A)	(B)	(C)
				Test Year	Known	Pro Forma
(See Annual Report page 3)				Actual	Changes*	(A + B)
<b>Water Revenues:</b>						
1	Unmetered		76			76
2	Metered-Residential		126,535			126,535
3	Metered-Commercial & Industrial		58,987			58,987
4	Fire Protection Revenue					-
5	Other Water Sales Revenue		4,602			4,602
6	Irrigation Sales Revenue		63,206	(48,409)		14,797
7	Sales for Resale					-
8	<b>Total Water Revenue (Add lines 1 - 7)</b>		<b>253,406</b>	<b>(48,409)</b>		<b>204,997</b>
9	DEQ Fees billed separately to customers					
10	Hook-up or Connection Fees collected					
11	Commission-approved Surcharges collected 1)		-			-
12						
13	<b>TOTAL REVENUE (Add lines 8 - 11)</b>		<b>253,406</b>	<b>(48,409)</b>		<b>204,997</b>
1) Surcharge not included=debt service						
					<b>Exhibit No. 2</b>	
					<b>Schedule A Revenues</b>	

**ATTACHMENT #L**  
**See Exhibit #2 Schedule B Expenses**

**OPERATING RESULTS (SCHEDULE "B" EXPENSES)**

**Company Name: CDS StoneRidge Utilities, LLC**

**Idaho PUC Case Number: SWS-W-24-01**

**Test Year ended: 12/31/2023**

		(A)	(B)	(C)
		Test Year	Known	Pro Forma
(See Annual Report page 3)		Actual	Changes*	(A + B)
1	Labor-Operation & Maintenance	\$ 80,335		\$ 80,335
2	Labor-Customer Accounts	35,766		35,766
3	Labor-Administrative & General	67,863		67,863
4	Salaries-Officers & Directors	39,303		39,303
5	Employee Pensions & Benefits	-		-
6	Purchased Water	-		-
7	Purchased Power & Fuel for Power	50,521	(29,612)	20,909
8	Chemicals	14,653	(6,149)	8,505
9	Materials & Supplies-Operation & Maintenance	22,262		22,262
10	Materials & Supplies-Admin & General	646		646
11	Contract Services-Professional	35,488		35,488
12	Contract Services-Water Testing	30		30
13	Rentals-Property & Equipment	79,456		79,456
14	Transportation Expense			-
15	Insurance	432		432
16	Advertising			-
17	Rate Case Expense (Amortization)	-	1,889	1,889
18	Regulatory Comm. Exp. (Other Except Taxes)	475		475
19	Bad Debt Expense			-
20	Miscellaneous Expenses	2,986		2,986
<b>21</b>	<b>TOTAL OPERATING EXPENSES</b>	<b>430,217</b>	<b>(33,871)</b>	<b>396,346</b>

**Exhibit No. 2  
Schedule B  
Expenses**

**ATTACHMENT #M**

**See Exhibit #2 Schedule C Income Statement**

**OPERATING RESULTS (SCHEDULE "C" INCOME STATEMENT)**

**Company Name: CDS StoneRidge Utilities, LLC**

**Idaho PUC Case Number: SWS-W-24-01**

**Test Year ended: 12/32/2023**

	(A) Test Year Actual	(B) Known Changes*	(C) Pro Forma (A + B)
1 Revenue (From Ex. 2, Sch A)	\$ 253,406	\$ (48,409)	\$ 204,997
2 Operating Expenses (From page 3, line 33)	430,217	(33,871)	396,346
3 Depreciation Expense	18,259	114,315	132,574
4 Amortization, Utility Plant Acquisition Adj.			-
5 Amortization Exp.-Other			-
6 Regulatory Fees (PUC)	837		837
7 Property Taxes			-
8 Payroll Taxes			-
9A Other Taxes (list) DEQ Fees	1,480		1,480
9B State Sales Tax	20		20
9C			-
9D			-
10 Federal Income Taxes	-		-
11 State Income Taxes	20		20
12 Provision for Deferred Income Tax-Federal			-
13 Provision for Deferred Income Tax-State			-
14 Provision for Deferred Utility Income Tax Credits			-
15 Investment Tax Credits-Utility			-
<b>16 Total Expenses from Operations before interest (Add lines 2 - 15)</b>	<b>450,834</b>	<b>80,444</b>	<b>531,278</b>
17 Income from Utility Plant Leases to Others			-
18 Gains (Losses) from Disposition of Utility Plant			-
<b>19 Net Operating Income (Add lines 1, 17 &amp; 18 less line 16)</b>	<b>(197,427)</b>	<b>(128,853)</b>	<b>(326,281)</b>
20 Revenues, Merchandizing, Jobbing & Contract Work			-
21 Expenses, Merchandizing, Jobbing & Contracts			-
22 Interest & Dividend Income			-
23 Allowance for funds used during construction			-
24 Miscellaneous Non-Utility Income			-
25 Miscellaneous Non-Utility Expense			-
26 Other Taxes, Non-Utility Operations			-
27 Income Taxes, Non-Utility Operations			-
28 Net Non-Utility Income (Add lines 20, 22, 23, & 24 less lines 21, 25, 26 & 27)			-
29 Gross Income (Add lines 19 & 28)	(197,427)	(128,853)	(326,281)
30 Interest Exp. On Long-Term Debt	66,867	(64,302)	2,565
31 Other Interest Charges			-
<b>32 NET INCOME (Line 29 less lines 30 &amp; 31)</b>	<b>\$ (264,294)</b>	<b>\$ (64,551)</b>	<b>\$ (328,846)</b>

Exhibit No. 2  
Schedule C  
Income Statement

**ATTACHMENT #N**  
**See Exhibit 3 Cost of Capital**





**ATTACHMENT #O**

**See Exhibit 4 Revenue Requirement**

**REVENUE REQUIREMENT (EXHIBIT 4)**

**Company Name: CDS StoneRidge Utilities, LLC**

**Idaho PUC Case Number: SWS-W-24-01**

**Test Year ended: 12/31/2023**

	(A) Test Year Actual	(B) Known Changes	(C) Pro Forma (A + B)
1 Rate Base (Ex. 1, Sch C, line 11)	271,948	552,726	824,674
2 Required Rate of Return (Ex. 3, line 7)	12%		9.77%
3 Income Required (Line 1 x Line 2)	32,634		80,552
4 Income Realized (Ex. 2, Sch C, line 29)	(197,427)	(128,853.16)	(326,281)
5 Income Deficiency (Line 3 less Line 4)	230,061		406,832
6 Net Operating Income Deficiency	\$ 230,061		\$ 406,832
7 Gross Up Factor	1.347		1.347
8 Total Incremental Revenue Requirement	\$ 309,799		\$ 547,838
9 Revenues at Existing Rates	\$ 253,406		\$ 204,997
10 Total Revenue Requirement	\$ 563,205		\$ 752,835
<b>11 Percent Increase Required</b>	<b>222%</b>		<b>267%</b>
	<b>Exhibit No. 4</b>		
	<b>Revenue Requirement</b>		

## ATTACHMENT#P

### Marked Up Tariff

Both Residential and commercial are included in one tariff. Including changes to recurring charges and other proposed changes to rules and regulations etc.

Our current Tariff #3 is attached with no markup. We are working with IPUC Staff on finalizing Tariff #4 related to IPUC Case SWS-W-23-02 and once this is finalized, we will then markup Tariff #4 for Case SWS-W-24-01 and submit it to Staff.

CDS StoneRidge Utilities, LLC  
 Tariff No. 3  
 Sheet 1 Original

**ALL WATER CUSTOMERS**

Meter Size (inches)	Minimum Monthly Customer Charge	Commodity Charge	Reconnection Charge For Disconnection Over 30-Days
0.75	\$24.00	\$0.79/1,000 g.	\$65.00
1.00	\$24.00	\$0.79/1,000 g.	\$65.00
1.50	\$96.00	\$0.79/1,000 g.	\$260.00
2.00	\$170.67	\$0.79/1,000 g.	\$462.00
2.50	\$266.67	\$0.79/1,000 g.	\$722.00
3.00	\$384.00	\$0.79/1,000 g.	\$1,040.00
4.00	\$682.67	\$0.79/1,000 g.	\$1,849.00
6.00	\$1,536.00	\$0.79/1,000 g.	\$4,160.00

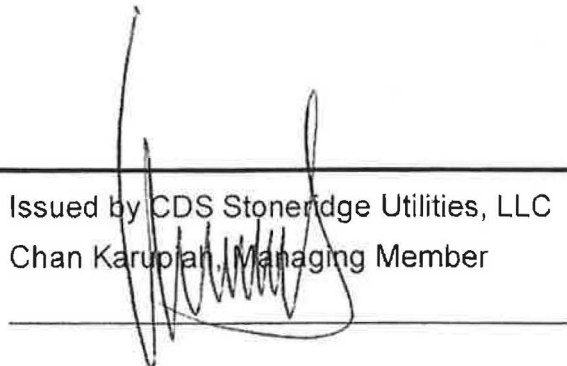
\* The Golf Course's commodity charge is \$0.71/1,000 gallons, reflecting a 10% discount because of its interruptible, off peak usage capabilities.

**HAPPY VALLEY RANCHOS WATER CUSTOMERS**

Customers served by that portion of the system receiving water from the StoneRidge Booster station shall pay an additional surcharge of \$14.03 per month.

Effective: 3/25/2021  
 Issued Per IPUC Order No. 35033

Issued by CDS Stoneridge Utilities, LLC  
 Chan Karupiah, Managing Member



CDS StoneRidge Utilities, LLC  
Tariff No. 3  
Sheet 2 Original

IDAHO PUBLIC UTILITIES COMMISSION  
Approved May 6, 2021 Effective March 25, 2021  
Per ON 35033  
Jan Noriyuki Secretary

---

**NON-RECURRING CHARGES**

**Re-Connect Fees:**

**Disconnected for 30 days or less:**

During Office Hours	\$18.50
After Office Hours	\$33.50

**Re-Connect Fee:**

**Disconnected for 31 days or more:**

**Meter Size:**

.75	\$65.00
1.00	\$65.00
1.00	\$260.00
2.00	\$462.00
2.50	\$722.00
3.00	\$1,040.00
4.00	\$1,849.00
6.00	\$4,160.00

---

Effective: 3/25/2021  
Issued Per IPUC Order No. 35033

Issued by CDS Stoneridge Utilities, LLC  
Chan Karupiah, Managing Member

---

CDS StoneRidge Utilities, LLC  
Tariff No. 3  
Sheet 3 Original

---

**Hookup Charge: For each new 3/4" or 1"**

Complete Installation	\$3,500.00
Tap Main and Install service line to curb stop only	\$1,512.00
Adder for excavation or horizontal boring across road	\$1,800.00
Pit Setter and meter only	\$2,296.00
Install meter and turn-on water only	\$533.00

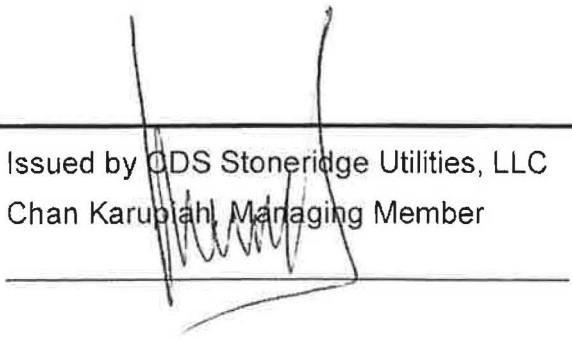
**For applicants requesting a connection larger than 1":** Customer pays actual construction costs.

---

Effective: 3/25/2021  
Issued Per IPUC Order No. 35033

Issued by CDS Stoneridge Utilities, LLC  
Chan Karupiah, Managing Member

---



CDS StoneRidge Utilities, LLC  
Tariff No. 3  
Sheet 4 Original

---

**GENERAL RULES & REGULATIONS  
FOR SMALL WATER UTILITIES**

**1. GENERAL**

- 1.1 The Customer, in receiving water service, and the Company in providing water service, both agree to abide by these Rules and Regulations.
- 1.2 In the event that there is a conflict between the Company's Rules and Regulations and the Rules and Regulations Governing Customer Relations of Gas, Electric, and Water Public Utilities under the Jurisdiction of the Idaho Public Utilities Commission, the Rules and Regulations of the Commission shall take precedence unless an exception has been granted.
- 1.3 Any additions, deletions or modifications to these General Rules and Regulations are to be made in the "Specific Provisions" section attached as Attachment 1. Any such changes are subject to approval by the Commission prior to becoming effective.
- 1.4 Ownership of system, all water mains, valves, fittings, hydrants, and other appurtenances, except "Customer Service Lines", as defined shall be the property of CDS StoneRidge Utility herein referred to as the "Company".
- 1.5 The Company shall not be liable for damage resulting from the interruption in service or from the lack of service. Temporary suspension of service by the Company for improvement and repairs may occasionally be necessary. Whenever possible, and time permits, all customers affected will be notified prior to shutdowns.

---

Effective: 3/25/2021  
Issued Per IPUC Order No. 35033

Issued by CDS Stoneridge Utilities, LLC  
Chan Karupiah, Managing Member

---

CDS StoneRidge Utilities, LLC  
Tariff No. 3  
Sheet 5 Original

---

2. DEFINITIONS

- 2.1 Applicant – A person or entity requesting new water service from the Company.
- 2.2 Billing Period – the period of time between bills from the Company for normal services rendered.
- 2.3 Commission – Idaho Public Utilities Commission.
- 2.4 Commodity Charge – recurring charge based only on the quantity of water used.
- 2.5 Company – Water Company.
- 2.6 Complete Installation – Includes the costs of tapping the main and installing a service line to the curb stop and installing a complete Pit Setter and meter.
- 2.7 Connection or Hook-up Fee – One time connection to the utility's distribution system. The Company assumes ownership and responsibility for maintenance of the meter and all pipes and equipment between the Company's main and the meter at the time of the customer's connection to the Company's water system.
- 2.8 Contribution in Aid of Construction – non-recurring charge paid by a Customer or Developer to help defray cost of system expansion.
- 2.9 Corp Stop – A valve, located on the service line and adjacent to the Company's Main.
- 2.10 Curb Stop – A valve, located on the service line near the edge of the Customer's property. The Curb Stop is used to turn-on/shut-off water to the Customer. It is often located within the Pit Setter enclosure.
- 2.11 Customer – a person or entity who is receiving water service from the Company.
- 2.12 Customer Charge – minimum recurring charge that does not include any water.
- 2.13 Extraordinary Circumstances – Conditions not typically encountered when performing a hook-up. This may include the installation of service lines longer than 50 feet, excavation through rock outcrops, or excavation in areas with high water tables requiring additional equipment for water removal.
- 2.14 Fixed Rate – a recurring charge of a fixed amount, usually in an unmetered system.
- 2.15 Franchise Tax – tax imposed on a Company by a governmental entity for the privilege of doing business within its boundaries.

---

Effective: 3/25/2021  
Issued Per IPUC Order No. 35033

Issued by CDS Stoneridge Utilities, LLC  
Chan Karupiah, Managing Member

---



CDS StoneRidge Utilities, LLC  
Tariff No. 3  
Sheet 6 Original

---

- 2.16 Non-recurring Charges – charges that are not assessed each billing period.
- 2.17 Quality – The Company will exercise reasonable diligence to supply safe and potable water at all times.
- 2.18 Pit Setter and Meter – Includes the materials and costs necessary to install the Pit Setter (with enclosure) and meter and connect it to the Corp Stop.
- 2.19 Premises – a Customer's property including out buildings which are normally located on one lot or parcel of ground.
- 2.20 Rate Structure – a schedule of all recurring and non-recurring charges of the company.
- 2.21 Reconnection Fee – charge paid by a Customer to the Company to restore service after its disconnection.
- 2.22 Recurring Charges – charges that are assessed each billing period.
- 2.23 Services Classification – The service classification shall be Residential, Condominium/Townhome, Commercial, Golf and Resort.
- (A) Residential – Residential services shall consist of all services for domestic purposes, single family residential uses. Each dwelling unit shall be on an individual lot, have a water meter, and be billed as one residential customer per the tariff amount for residential customer. This classification is associated with lots that are platted for single ownership and receive an individual monthly statement. Under new construction these services are run through a 3/4 inch water meter to allow for domestic water and average yard irrigation. There are some services installed prior to 2001 wherein meters larger than 3/4 inch were installed but have always been billed as residential service.
- (B) Condominium/Townhome/Motor Coach/Timeshare – Condominium/Townhome/Motor Coach/Timeshare services shall consist of all services for domestic purposes, single family residential uses. Each dwelling unit within a condominium, townhome, timeshare, or motor coach site shall have an individual water meter and be billed as one residential customer per the tariff amount established for residential customers. This classification is associated with lots or units under single ownership but managed by an association. One monthly statement reflecting the capacity of the connection to serve the customer based on meter size will be sent to the respective association. Services serving these are run

---

Effective: 3/25/2021  
Issued Per IPUC Order No. 35033

Issued by CDS Stoneridge Utilities, LLC  
Chan Karupiah, Managing Member

---

## CDS StoneRidge Utilities, LLC

## Tariff No. 3

## Sheet 7 Original

---

thru meters that vary from 3/4 inch in the Vineyard Townhomes to 6 inch meters in the Motor Coach Village. Meters are sized depending on the number of lots or units, amount of common area to be served, and/or type of fire flows that are being served.

Currently we have the Fairway Meadows Condominiums (3/4 inch meters for individual units and 1-1/2 inch meters per 4-unit buildings) receives and pays the monthly statement which reflects the base fees for all meters plus consumption which includes common areas (yard irrigation). The Vineyard Townhomes (3/4 inch meters per unit) receives and pays the monthly statement which reflects the base fees for 24 units plus consumption which includes common areas (yard irrigation). The Motor Coach Village (one common 6 inch meter) receives and pays the monthly statement which reflects the capacity of the connection to serve the customer based on the meter size plus consumption which includes common areas (yard irrigation.)

The Timeshare Resort currently receives and pays the monthly statement which reflects the base fees for 6 meters serving 5 buildings (1 1/2 inch meters feed each building) and an irrigation system. Three of these buildings have residential living units. The 4th building has residential living units plus all offices the offices, housekeeping, and maintenance. The 5th building has recreational facilities (including pool), laundry facilities and restaurant. They also have a 2 inch meter that provides for irrigation of a park and restroom facilities.

(C) Commercial – Commercial services shall consist of those services where water is used for commercial services such as businesses, restaurants, recreational facilities, either stand alone or associated with condominium, townhome, motor coach or timeshare developments. Golf Shops, day care, schools, recreational vehicle sites or other uses not associated with uses defined herein. Each use shall have a water meter sized for the anticipated use and be billed as a commercial customer per the tariff. The fixed tariff amount associated with commercial services shall be determined based on the capacity of the connection to serve the customer based on meter size. This classification is associated with specific commercial uses such as Golf Pro Shop/Grill Restaurant, Event Center, Recreation Center, or other uses not herein classified and receives an individual monthly statement.

(D) Irrigation – Irrigation services shall consist of those services where water is used for golf course maintenance. Golf course play, parks, common areas, or any other uses associated with outside facilities not directly related to a residential service. Water shall be supplied on a daily basis with no firm commitment for delivery at a given

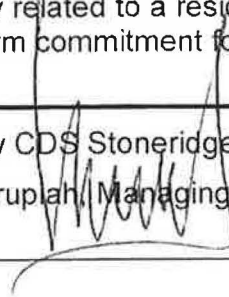
---

Effective: 3/25/2021

Issued Per IPUC Order No. 35033

Issued by CDS Stoneridge Utilities, LLC

Chan Karupiah, Managing Member



CDS StoneRidge Utilities, LLC  
Tariff No. 3  
Sheet 8 Original

---

time. Water shall be made available on as available basis. Each use shall have a water meter sized for anticipated use and be billed as an irrigation customer per the tariff. This classification is currently associated with the golf course (6 inch meter feeds the golf course storage pond) and receives an individual monthly statement.

The Irrigation service is the only service on the water system that acts as a reserve. If there is an emergency wherein additional water is needed the golf service can be discontinued and not impact golf operations. No other service on the water system can be discontinued without impacting their operations.

- (E) Standby Fire – Standby fire service shall consist of those services where water is available or used for fire protection only. Currently there are no standby fire services.
  - (F) Special Contracts – When the applicant's requirements for water are unusual or large, such as an independent water system, or necessitate considerable special or reserve equipment or capacity, the company reserves the right to make a special contract, the provisions of which are different from, and have exceptions to, the regularly published water rates and rules. This special contract shall be in writing, signed by the applicant and approved by the Company and the IPUC.
  - (G) Resale of Water – Resale of water shall be permitted only under special contract, in writing, between the Company and the persons, parties or corporations selling water.
  - (H) Service Preference – In case of shortage of supply, Company reserves the right to give preference in the matter of furnishing services to: first, residential customers and second, interests of the Company from the standing of public conveniences or necessity.
- 2.24 Supply – The Company will exercise reasonable diligence and care to deliver a continuous and sufficient supply of water to the customer at a reasonable pressure and to avoid, so far as reasonably possible, any shortage of interruption in delivery.
  - 2.25 Tariff – Rate Schedules and Rules and Regulations which govern the Company's service.
  - 2.26 Tap Main and Install service line to the Curb Stop – Includes connection to the main, installing up to 50 feet of line between the Corp Stop and the Curb Stop.

---

Effective: 3/25/2021  
Issued Per IPUC Order No. 35033

Issued by CDS Stoneridge Utilities, LLC  
Chan Karupiah, Managing Member

---

CDS StoneRidge Utilities, LLC

Tariff No. 3

Sheet 9 Original

---

2.27 Irrigation Charges – Irrigation services may be discontinued, disconnected, or regulated by the utility company if determined necessary for the utility company to insure availability for the residential, timeshare and commercial users.

### 3. SERVICE FOR NEW CUSTOMERS

- 3.1 The Company shall furnish service to applicants within its service area under the jurisdiction of the Idaho Public Utilities Commission in accordance with Rates and Rules and Regulations approved by the Commission.
- 3.2 Applicants for water service SHALL be required to sign a standard form of service application that has been reviewed and approved by the Commission.
- 3.3 Company shall not be obligated to provide service at a service location until any required deposit or guarantee of payment has been received by the Company in accordance with the "Rules and Regulations Governing Customer Relations of Water Public Utilities under the Jurisdiction of the Idaho Public Utilities Commission" attached and referred to herein as Utility Customer Relations Rules (UCRR).
- 3.4 Special Contracts may be required where large investments in special facilities are necessary to provide the requested service. The Company may require contribution toward such investment and establish minimum charges as are deemed necessary. All such contracts are subject to the approval of the Commission.
- 3.5 The Company reserves the right to place limitations on the amount and character of water service it will supply and to refuse service to new Customers if, in its opinion:
- (a) The Company is required to refuse or limit service by regulatory authorities having jurisdiction over the Company.
  - (b) The requested service installation is larger size than is necessary to properly serve the premises.
  - (c) The permanency of the building, structure, or institution requested to be served is such that the Company's investment in such services is jeopardized.
  - (d) The depth of the Customer's service line is less than the minimum depth required for frost protection.

---

Effective: 3/25/2021

Issued Per IPUC Order No. 35033

Issued by CDS Stoneridge Utilities, LLC  
Chan Karupiah, Managing Member



---

**CDS StoneRidge Utilities, LLC**  
**Tariff No. 3**  
**Sheet 10 Original**

---

(e) The Customer's proposed service, main or other appurtenance does not conform to good engineering design or meet the standard specifications of the Company.

(f) The Customer refuses to agree to and abide by the Rules and Regulations of the Company.

3.6 If the Company denies service to a potential Customer for any reason, it will immediately provide the applicant with a written explanation of its decision in accordance with UCRR.

**4. DEPOSITS**

4.1 Rules and Regulations regarding deposits to guarantee payment of bills can be found in Rules 101-109 UCRR.

**5. RATES**

5.1 Rates charged for water service and supply shall be those published in the Company's tariff and approved by the Idaho Public Utilities Commission.

**6. BILLING AND PAYMENT**

6.1 All Customers will be billed on a regular basis as identified on the applicable rate schedule.

6.2 If the system is metered, the Company shall try to read the meters prior to each billing unless specified differently on the applicable rate schedule, or weather related, emergency issues take precedence. If the Company's meter reader is unable to gain access to the premises to read the meter, or in the event the meter fails to register, the Company may estimate the Customer's water consumption for the current billing period based on known consumption for a prior similar period or average of several periods. Subsequent readings will automatically adjust for differences between estimated and actual. Estimated bills shall carry appropriate notice to that effect.

---

Effective: 3/25/2021  
Issued Per IPUC Order No. 35033

Issued by CDS Stoneridge Utilities, LLC  
Chan Karupiah, Managing Member

---

CDS StoneRidge Utilities, LLC

Tariff No. 3

Sheet 11 Original

---

- 6.3 All bills shall clearly indicate the balance due and shall be due and payable no less than 15 days after the date rendered. All bills not paid by the due date shall be considered delinquent and service maybe disconnected subject to the provisions of the UCRR.
- 6.4 The minimum bill or customer charge, pro-rated for the days of service actually provided, shall apply when service is provided for less than one month.
- 6.5 Owners of premises with one or more condominiums, buildings, stores, apartments, or any other divisions of like or similar character, all of which are served from one (1) service connection are responsible for the entire water charges. If the owner desires to cease being responsible for water bills for such places and desires that the occupant of each division shall be responsible for his or her respective bill, such transfer of responsibility will not be accepted or recognized by the Company until the plumbing arrangements of the building or premises are so changed by the owner or his or her agent as to permit the Company, to its satisfaction, to serve each division or occupant separately from the other occupants in the same building.
- 6.6 Accounts will be continued, and water bills rendered regularly until the Company has been duly notified to discontinue service.

**7. METERING**

- 7.1 Meters will be installed by the Company near the Customer's property line or at any other reasonable location on the Customer's premises that is mutually agreed upon.
- 7.2 The Company's representative shall be given access to the Customer's premises at all reasonable hours for the purpose of obtaining meter readings, making repairs or winterizing.
- 7.3 The Company is responsible for the maintenance of its metering equipment. Meters are considered to be sufficiently accurate if tests indicate that the meter accuracy is within +/- 2 percent. When for any reason a meter fails to register within these limits of accuracy, the Customer's use of water will be estimated on the basis of available data and charges will be adjusted accordingly. Corrected bills will then be sent out to the Customer and additional payment or refund arrangements made in accordance with UCRR.

---

Effective: 3/25/2021  
Issued Per IPUC Order No. 35033

Issued by CDS Stoneridge Utilities, LLC  
Chan Karupiah, Managing Member



---

CDS StoneRidge Utilities, LLC

Tariff No. 3

Sheet 12 Original

- 
- 7.4 The Company reserves the right to test and/or replace any meter. If a test indicates that the meter over-registers by more than 2 percent, it will be replaced with an accurate meter at no cost to the Customer.
- 7.5 At the Company's discretion, unmetered Customers may be converted to metered service if such transition occurs in a planned, systematic manner without unreasonable discriminations and if the Company has an approved metered rate.
- 7.6 The Company shall have the right to set meters or other devices without notice to the Customer for the detection and prevention of fraud or water leakage.
- 7.7 In any building where the meter is to be installed in the basement, the incoming water pipe must enter the basement at least sixteen (16) inches from the riser in order that the meter can be set in a horizontal position in the basement. All pipes to the different parts of the building or grounds must lead from the riser at least one (1) foot above the elbow.

## 8. CUSTOMER PLUMBING AND APPLIANCES

- 8.1 All plumbing, piping, fixtures, and appliances on the Customer's side of the service connection shall be installed and maintained under the responsibility and at the expense of the Customer or owner of the premises.
- 8.2 The plumbing, piping, fixtures, and appliances shall be maintained in conformity with all municipal, state, and federal requirements. The nature and condition of this plumbing, piping and equipment shall be such as not to endanger life or property, interfere with service to other Customers or permit those with metered services to divert system water without meter registration.
- 8.3 A stop-and-waste valve must be installed by Customer on the customer's side of the meter place always accessible and so located as to permit shutting off the water by the customer for the entire premises with the least possible delay. A stop-and-lock valve will be installed on the company's side of the water meter as part of the water meter installation. Shutting off said valve or water meter is prohibited by anyone other than an authorized agent of the Utility Company.

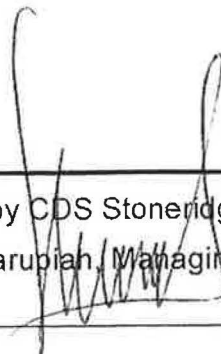
---

Effective: 3/25/2021

Issued Per IPUC Order No. 35033

Issued by CDS Stoneridge Utilities, LLC

Chan Karupian, Managing Member



CDS StoneRidge Utilities, LLC

Tariff No. 3

Sheet 13 Original

---

- 8.4 All persons having boilers, water tanks or other equipment supplied by direct pressure from the Company's mains should install a pressure relief valve, or other device to serve the same purpose, so as to prevent excess pressure from forcing hot water and/or steam back into the water meter and mains of the Company. All damage to the Company's property resulting from failure to properly equip Customer plumbing with a relief valve shall be billed to the Customer.
- 8.5 The Company is not obligated to perform any service whatever in locating leaks or other trouble with the customer's piping.
- 8.6 No other water supply of any source shall be connected to the customer's system. The company may require an approved backflow device be installed at the service connection or another location to prevent contamination of the company's water supply, if determined necessary by the Company. The cost of installation and maintenance of a backflow device shall be the responsibility of the customer.
- 8.7 Property owners will not be allowed to connect the water service of different properties together.
- 8.8 All of the Customer's service pipes and fixtures must be kept in repair and protected from freezing at his or her expense. When there are leaking or defective pipes or fixtures, the water may be turned off at the option of the Company until the proper repairs are made.

**9. INSTALLATION OF SERVICE CONNECTIONS**

- 9.1 The service connection is the property of the Company and as such, the Company is responsible for its installation and maintenance. It consists of piping, curbstop and valve or meter box and meter, if the system is metered. The service connection transmits water from the Company's water main to a valve or meter box generally located near the Customer's property line. All piping, valves or appliances beyond this point are the property and responsibility of the Customer.
- 9.2 The Company reserves the right to designate the size and location of the service line, curbstop, meter (if applicable) and meter or valve box and the amount of space which must be left unobstructed for the installation and future maintenance and operation thereof.

---

Effective: 3/25/2021  
Issued Per IPUC Order No. 35033

Issued by CDS Stoneridge Utilities, LLC  
Chan Karupiah, Managing Member



---



CDS StoneRidge Utilities, LLC  
Tariff No. 3  
Sheet 14 Original

---

- 9.3 All costs for installation of service connections will be paid prior to installation. Fees and completed applications shall be submitted to the Utility Company a minimum of 30-days prior to the requested installation. At the Company's option it may elect to accept other payment arrangements. Fees and applications must be accompanied by an approved building location or building permit issued by Bonner County.
- 9.4 The extra costs of any extraordinary circumstances requiring additional equipment or special construction techniques involved in the installation of a service connection will be agreed to in advance by the Customer and the Company. The cost for any additional services, work, or parts except those associated with the installation of a stop-and-waste valve and 3/4 inch water meter shall be the responsibility of the customer.

**10. REPLACEMENT OR ENLARGEMENT OF SERVICE CONNECTION**

- 10.1 Unless otherwise provided herein, the Company shall replace or enlarge service connections at its own expense as follows:
- (a) Whenever it is necessary to change the location of any service connection due to relocation or abandonment of the Company's mains; and
  - (b) For Commercial or industrial services where the type or volume of use has changed, and the enlargement will result in sufficient increase in annual revenue to justify the enlargement.
- 10.2 The relocation, enlargement, or reduction of service connections for the convenience of the Customer will be at the expense of the Customer. Prior to such relocation, enlargement or reduction, the Customer will deposit the estimated cost thereof with the Company. Within fifteen (15) days a refund will be made to the Customer in the amount by which the estimated costs exceeds the actual costs. The amount by which the actual cost exceeds the estimated cost shall be due and payable within fifteen (15) days after billing for such deficiency.
- 10.3 Enlargement of any service connection will be made only after such time as the Customer's plumbing inside his or her premises shall have been enlarged sufficiently to accommodate the additional capacity.

---

Effective: 3/25/2021  
Issued Per IPUC Order No. 35033

Issued by CDS Stoneridge Utilities, LLC  
Chan Karupiah, Managing Member

---

CDS StoneRidge Utilities, LLC  
Tariff No. 3  
Sheet 15 Original

---

**11. DISCONNECTION AND RECONNECTION OF SERVICE**

- 11.1 When a Customer desires to discontinue service, he shall give notice to the Company at least two (2) days in advance and shall be responsible for all water consumed for the two days after the date of such notice.
- 11.2 The Company may discontinue a Customer's service on an involuntary basis only in accordance with UCRR.
- 11.3 When it becomes necessary for the Company to involuntarily discontinue water service to a Customer, service will be reconnected only after all bills for service then due have been paid or satisfactory payment arrangements have been made.
- 11.4 A reconnection fee will be charged each time a Customer is disconnected, voluntarily or involuntarily, and reconnected at the same premises. The reconnection fee shall be paid before service is restored. Reconnection fees will not be charged for any situation or circumstances in which the Customer's water supply is disconnected by the Company for its convenience.
- 11.5 The Company reserves the right at any time, upon notice, to shut off the water for maintenance, expansion or change of customer location, ownership and, in emergencies, may do so without notice. The Company shall at all times use reasonable diligence and care to prevent interruption of said water service.
- 11.6 Except in the case of emergency, no one, except an authorized Company representative, is allowed to turn-on or turn-off the water on the Company's side of the service connection.

**12. EXTENSION OF WATER MAINS**

- 12.1 The extension of system water mains for the purpose of providing new service shall be done on a time and material basis.

**13. MISCELLANEOUS**

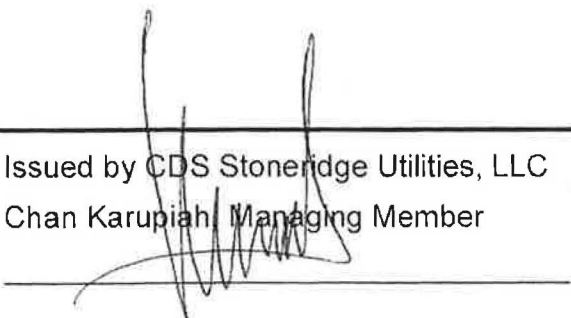
- 13.1 No Customer shall permit any person from another premises to take water from his or her water service at any time.

---

Effective: 3/25/2021  
Issued Per IPUC Order No. 35033

Issued by CDS Stoneridge Utilities, LLC  
Chan Karupiah, Managing Member

---



CDS StoneRidge Utilities, LLC

Tariff No. 3

Sheet 16 Original

---

- 13.2 No person acting either on his own or her own behalf or an agent of any person, firm, corporation, or municipality, not authorized by the Company, shall take any water from any fire hydrant on the Company's system except in the case of an emergency or unless authorized by the Company.
- 13.3 No person shall place upon or about any hydrant, gate, box, meter, meter box or other property of the Company, any building material or other substance so as to prevent free access at all times to the same.
- 13.4 Service will be maintained to domestic Customers on a preferential basis. Delivery of water under all schedules may be restricted, interrupted, or curtailed at the discretion of the Company in case of shortage or threatened shortage of water or as requested by outside Agencies.
- 13.5 No rate contract or application is assignable from one user to another, except upon agreement of all parties concerned and a reconnect fee paid in full.
- 13.6 The representative of the Company shall be given access to the premises of the Customer at all reasonable hours for obtaining meter readings, for turning on or shutting off the flow of water, for inspecting, removing, repairing, or protecting from abuse or fraud any of the property of the Company installed on the premises. Access shall be granted at all times for emergency purposes.
- 13.7 No one, except an authorized agent of the Company, shall tamper with, interfere with, make repairs, connections, or replacements of or to any of the Company's property including performing a disconnection and/or reconnection.
- 13.8 Whenever an applicant desires service of a character for which there is no available service classification, a contract may be executed in lieu of a tariff. Any such contract is subject to approval of the Idaho Public Utilities Commission.
- 13.9 The Customer is held responsible for any violation of these Rules and Regulations even though the breach is committed by someone employed either directly, or indirectly, by the customer.
- 13.10 Copies of the Company's rates and rules summary of regulations will be available at utility's office, will be provided to customers upon commencement of service, and will be provided to customers annually in accordance with Utility Customer Relations Rules (UCRR) and Utility Customer Information Rules (UCIR).

---

Effective: 3/25/2021  
Issued Per IPUC Order No. 35033

Issued by CDS Stoneridge Utilities, LLC  
Chan Karupiah, Managing Member

---

CDS StoneRidge Utilities, LLC  
Tariff No. 3  
Sheet 17 Original

---

13.11 Where a Homeowner's Association is put in place to govern the operations of a multiple number of units and the Homeowner's Associations choose to collect dues to pay for utilities, the Utility Company may submit one billing to the Association which shall include customer charges equivalent to the number of units within the Association and commodity charge equivalent to the number of units within the association plus and commodity charge that may be assessed to cover common area water usages.

---

Effective: 3/25/2021  
Issued Per IPUC Order No. 35033

Issued by CDS Stoneridge Utilities, LLC  
Chan Karupiah, Managing Member

---

**ATTACHMENT #Q**

**Clean Copy of Proposed Tariff**

Both Residential and commercial rates are included in single tariff, also includes changes to non-recurring charges and other proposed changes to rules and regulations etc.

## ATTACHMENT #R

### Non-Recurring Fees Included in P & Q

Both Residential and commercial rates are included in the single Tariff #3, also included are changes to non-recurring charges and other proposed changes to rules and regulations etc.

## ATTACHMENT #S

### Monthly Water Use By Customer

Monthly Report of Water Use by Customer for 2023. Detailed print outs for 400+ customer for 12 months each would be approximately 4,800 pages. This is available in PDF format by request.

## ATTACHMENT T

### Monthly Well Pump Volumes

Monthly Well Pump Volume Report for 2023 for our two system wells #1 & #2.  
Approximately 103,617,700 gallons pumped in 2023.



StoneRidge Water Summary					
FYE 12/31/2022					
		Actual Meter Readings			
		Well 1	Well 2	Total Both	Chlorine
	Month	Total Volume	Total Volume	Volume	Used
	January	11,080	12,001	23,081	6.5
	February	12,734	13,044	25,778	8.1
	March	12,461	12,630	25,091	7.4
	April	22,214	23,985	46,199	14.7
	May	26,812	19,739	46,551	11.6
	June	39,800	47,146	86,946	18.3
	July	93,298	120,542	213,840	79.4
	August	205,142	94,208	299,350	77.8
	September	69,128	87,267	156,395	60
	October	30,581	36,421	67,002	24
	November	10,448	10,427	20,875	10.5
	December	11,542	13,527	25,069	14.3
	Total	545,240	490,937	1,036,177	333
		Meter Readings Adjusted to Gallons (X100)			
		Well 1	Well 2	Total Both	
	Month	Total Gallons	Total Gallons	Gallons	
	January	1,108,000	1,200,100	2,308,100	
	February	1,273,400	1,304,400	2,577,800	
	March	1,246,100	1,263,000	2,509,100	
	April	2,221,400	2,398,500	4,619,900	
	May	2,681,200	1,973,900	4,655,100	
	June	3,980,000	4,714,600	8,694,600	
	July	9,329,800	12,054,200	21,384,000	
	August	20,514,200	9,420,800	29,935,000	
	September	6,912,800	8,726,700	15,639,500	
	October	3,058,100	3,642,100	6,700,200	
	November	1,044,800	1,042,700	2,087,500	
	December	1,154,200	1,352,700	2,506,900	
	Total	54,524,000	49,093,700	103,617,700	

## ATTACHMENT U

### Overview of Company Wells

<u>Name</u>	<u>Diameter</u>	<u>Static Depth</u>	<u>Total Depth</u>	<u>GPM</u>
Well #1	10"	94'	145'	920
Well #2	10#	91'	144'	620

## ATTACHMENT V

### Overview System Storage Details

<u>Name</u>	<u>Location</u>	<u>Storage Volume</u>
Storage Tank Concrete	¼ west of well	315,000 Gallons
2 Storage Tanks in ground	1 mile w of well	20,000 Gallons
4 Storage Tanks in ground	2 miles w of well	12,000 Gallons

Name: C.T.S. Columbia River Water Utility LLC

**SYSTEM ENGINEERING DATA**  
For Year Ended 12/31/2022

1 Provide an updated system map if significant changes have been made to the system during the year.

2 Water Supply:

Pump Designation or location	Rated Capacity (gpm)	Type of Treatment: (None, Chlorine Fluoride Filter etc.)	Annual Production (000's Gal.)	Water Supply Source (Well, Spring, Surface Wtr)
Well #1 E005117	800	Chlorine	47,049	Well
Well #2 E005118		Chlorine	Backup	Well
Well #3 D009413	600	Chlorine	50,125	Well
			97,175	

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)
Storage Tank 1/2 mile from well	200,000	150,000	Elevated	Concrete
Storage Tank 1 mile from well	200,000	150,000	boosted	Steel
A storage tank located near	100,000	75,000	boosted	Concrete

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

## ATTACHMENT W

### Details and supporting Documentation of Known Changes in 2024 From 2023

1. Reduction in revenue and expenses from irrigation water sales to StoneRidge Golf Course for sales of irrigation water to golf course. Document reduction in water sales from Golf Course and reduced expenses for power and chlorine.
2. Significant increase in Cap Ex Budget for replacing three well pump motors that are past life expectancy. See preliminary cost estimate W-1 attached.
3. Increase in Cap Ex Budget for installation of "Backup Electrical Generators at water pump sites. See preliminary cost W-2 attached.
4. Purchase of new System Operator Pickup and 4 Wheeler service vehicle. See Preliminary cost W-3 attached.
5. Finish approximately 20 vacant "platted" lots in StoneRidge Community to "Meter Ready" status to reduce future connection costs. See preliminary cost W-4 attached.
6. "Upgrade approximately 360 meters to remote read capability to reduce labor expense. See preliminary cost W-5 attached.

**STONERIDGE UTILITIES, LLC**  
**Customer Usage - 1/1/2022 thru 12/31/2022**

---

<u>Account</u>	<u>Customer Name</u>	<u>Service Address</u>	<u>Type</u>	<u>Amount</u>
08-02970-00	GOLF IRRIGATION -11TH TEE	11TH TEE BOX	Water	397,000
08-02980-00	SRG&R IRRIGATION POND 6"	PUMP HOUSE *	Water	38,863,000
08-06180-00	SSCOA- GARAGES	946 CHATWOLD ST.	Water	3,000
<b>Total Usage:</b>				<b>39,263,000</b>

Current Charges	2022				
Meter	52940	48727	35683	49947	50867
Location	Well Pumps	18 H2O Feature	HVR Pump House	Forest Way Water Tank	Sewer Plant
Month					
Jan	\$ 1,294.48	\$ 34.40	147.12	\$ 216.56	\$ 838.00
Feb	1,292.77	46.12	163.36	240.40	834.49
March	1,390.60	34.40	136.77	203.83	693.07
April	1,245.66	34.40	134.66	193.60	600.00
May	1,698.68	46.12	80.34	225.32	640.00
June	2,094.01	46.12	72.24	119.87	1,113.00
July	3,110.99	46.12	71.45	176.66	1,874.10
August	4,537.33	34.40	111.47	307.37	2,632.18
Sept	4,192.14	34.40	104.83	228.57	2,345.28
Oct.	1,988.70	34.40	87.69	137.39	1,904.60
Nov	(597.37)	34.40	144.53	124.44	1,358.21
Dec	1,229.17	34.40	1184.5	163.50	1,017.20
Total For Year	\$ 23,477.16	\$ 459.68	\$ 1,254.46	\$ 2,337.51	\$ 15,850.13
Total For Water	\$ 23,477.16	\$ 23,936.84	\$ 25,191.30	\$ 27,528.81	

Current Meter Charges For Inland Power Electrical Service						
	Current Charges	2023				
	Meter	52940	48727	35683	49947	50867
Location		Well Pumps	18 H2O Feature	HVR Pump House	Forest Way Water Tank	Sewer Plant
	Month					
	Jan	\$ 1,309.28	\$ 46.12	\$ 220.90	\$ 320.13	\$ 1,056.40
	Feb	1,297.88	46.12	242.04	253.38	1,088.92
	March	1,284.39	34.40	233.01	252.96	1,034.00
	April	1,258.47	37.20	174.81	198.47	686.80
	May	2,066.25	37.20	104.88	143.03	1,275.45
	June	2,485.47	37.20	71.56	172.08	1,982.40
	July	4,204.96	37.20	90.46	244.30	2,561.12
	August	4,603.71	37.20	94.59	285.62	2,801.36
	Sept	4,029.69	37.20	102.57	237.11	2,361.44
	Oct.	1,627.74	37.20	80.38	147.09	2,018.70
	Nov	1,263.38	37.20	96.20	187.20	1,173.20
	Dec					
	<b>Total For Year</b>	<b>\$25,431.22</b>	<b>\$ 424.24</b>	<b>\$ 1,511.40</b>	<b>\$ 2,441.37</b>	<b>\$ 18,039.79</b>
	<b>Water Total</b>	<b>\$25,431.22</b>	<b>\$ 25,855.46</b>	<b>\$ 27,366.86</b>	<b>\$ 29,808.23</b>	



STONERIDGE UTILITIES, LLC

Customer Usage - 1/1/2023 thru 12/31/2023

---

<u>Account</u>	<u>Customer Name</u>	<u>Service Address</u>	<u>Type</u>	<u>Amount</u>
08-02970-00	GOLF IRRIGATION -11TH TEE	11TH TEE BOX	Water	523,000
08-02980-00	SRG&R IRRIGATION POND 6"	PUMP HOUSE *	Water	46,548,200
08-06180-00	SSCOA- GARAGES	946 CHATWOLD ST.	Water	1,000

\* Now has its own new well

Total Usage: 47,072,200

**ATTACHMENT #X**

**EXHIBIT 5 SCHEDULE A-C**

**NEW RATE ANALYSIS WORKSHEETS**

**ROOF OF REVENUE REQUIREMENT**

Worksheets Showing that proposed rates will generate adequate Revenue to meet target amount.

Item #	Customer Group	Service Type	Route Number	Account Number	Meter Size Inches	Volumetric Factor	Monthly Base Rate	Number of Meters	Equivalent Number 3/4" Meters	Annual Revenue from No Storage	Annual Total Consumption	Annual Revenue from Commodity Charges \$100,000 or \$110,000	Annual Total Revenue	Annual Average Bill/Year	Average Monthly Bill/Meter	Percentage Revenue From Base
1	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.00	24.00	56	56	1,352	4,237,000	3,871	18,167	1,569	133	80%
2	Shoemaker Residential (Ernest A, West)	Residential	3/4"	005050	3/4"	1.00	24.00	57	57	1,352	4,237,000	3,871	18,167	1,569	133	80%
	TOTAL ROUTE 1							113	113	2,704	8,474,000	7,742	36,334	3,138	266	79%
3	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	71	71	2,124	9,580,000	7,007	38,012	3,366	33	79%
4	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	72	72	2,124	9,580,000	7,007	38,012	3,366	33	79%
5	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	73	73	2,124	9,580,000	7,007	38,012	3,366	33	79%
6	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	74	74	2,124	9,580,000	7,007	38,012	3,366	33	79%
7	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	75	75	2,124	9,580,000	7,007	38,012	3,366	33	79%
8	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	76	76	2,124	9,580,000	7,007	38,012	3,366	33	79%
9	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	77	77	2,124	9,580,000	7,007	38,012	3,366	33	79%
10	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	78	78	2,124	9,580,000	7,007	38,012	3,366	33	79%
	TOTAL ROUTE 2							78	78	28,308	11,829,000	8,824	34,022	428	50	74%
11	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.00	24.00	32	32	3,656	2,710,000	3,777	3,656	3,777	77	80%
12	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	12	12	6,664	1,112,000	6,664	6,664	6,664	21	80%
	TOTAL ROUTE 3							44	44	10,320	3,822,000	10,441	10,320	10,441	48	80%
13	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	1	1	16,488	8,371,000	8,371	8,371	8,371	136	79%
14	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	2	2	3,297	1,695,000	3,297	3,297	3,297	30	79%
15	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	3	3	4,945	2,543,000	4,945	4,945	4,945	104	79%
16	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	4	4	6,593	3,391,000	6,593	6,593	6,593	141	79%
	TOTAL ROUTE 4							10	10	32,323	16,000,000	32,323	32,323	32,323	886	79%
17	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.00	24.00	48	48	13,624	4,413,000	13,624	13,624	13,624	135	80%
18	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	6	6	7,188	1,112,000	7,188	7,188	7,188	151	80%
	TOTAL ROUTE 5							54	54	20,812	5,525,000	20,812	20,812	20,812	177	81%
19	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	17	17	4,898	1,555,000	4,898	4,898	4,898	56	79%
20	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	1	1	2,658	800,000	2,658	2,658	2,658	155	80%
	TOTAL ROUTE 6							18	18	7,556	2,355,000	7,556	7,556	7,556	41	79%
21	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	1	1	2,048	397,000	2,048	2,048	2,048	177	80%
22	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	0	0	0	0	0	0	0	0	0%
23	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	2	2	3,297	1,695,000	3,297	3,297	3,297	24	80%
	TOTAL ROUTE 7							2	2	3,297	1,695,000	3,297	3,297	3,297	21	80%
24	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	10	10	2,880	1,555,000	2,880	2,880	2,880	36	80%
25	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	0	0	0	0	0	0	0	0	0%
	TOTAL ROUTE 8							10	10	2,880	1,555,000	2,880	2,880	2,880	36	80%
26	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	19	19	3,000	13,127,000	3,000	46,372	4,437	35.78	67%
27	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	126	126	36,000	13,127,000	36,000	46,372	4,437	35.78	78%
	TOTAL ROUTE 9							145	145	39,000	26,254,000	39,000	46,372	4,437	35.78	78%
28	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	7	7	14,326	6,348,000	14,326	19,272	2,753	279	74%
29	Shoemaker Residential (Yuhanna, Ernest A, West)	Residential	3/4"	005050	3/4"	1.11	24.00	7	7	14,326	6,348,000	14,326	19,272	2,753	279	74%
	TOTAL ROUTE 10							14	14	28,652	12,696,000	28,652	38,544	5,506	279	74%
	SYSTEM TOTALS							378	378	104,022	37,415,000	104,022	385,882	55,835	1,426	76%










Exhibit 5 Schedule C Proof of Revenue																		
Company Name: CDS StoneRidge Utilities, LLC																		
Idaho PUC Case Number: SWS-W-24-01																		
Test Year ended: 12/31/2023																		
Known Changes Included in Revenue																		
Item #	Customer Group	Service Type	Route Number	Account Number	Meter Size Inches	Volumetric Factor	Monthly Base Rate	Number of Meters	Equivalent Number 3/4" Meters	Annual Revenue from Base Rate No Surcharge	Annual Total Consumption	Annual Revenue From Commodity Charges \$2.94/1,000	Annual Total Revenue	Meter Average Annual Bill/Meter	Average Monthly Bill/Meter	Percentage Revenue From Base		
1	StoneRidge Residential Customers (Forest & Lake)	Residential	1		3/4"	1.00	\$86.65	55	55	\$ 57,189	4,237,001	\$ 12,457	\$ 69,646	\$ 5,804	\$ 484	82%		
2	StoneRidge JMBCA Irrigation (Forest & Lake)	Irrigation/Residential	1		3/4"	1.00	\$86.65	2	2	2,080	79,000	232.26	2,312	1,156	96	90%		
<b>TOTAL ROUTE 1</b>									<b>57</b>	<b>\$ 59,269</b>	<b>4,316,001</b>	<b>\$ 12,689</b>	<b>\$ 71,958</b>	<b>\$ 1,262</b>	<b>\$ 105</b>	<b>82%</b>		
3	StoneRidge Residential Customers (Golf Course)	Residential	2		3/4"	1	\$86.65	73	73	75,906	9,989,000	\$ 29,368	\$ 105,273	\$ 1,442	\$ 120	72%		
4	StoneRidge SPOA Rec-Center	Commercial	2	00440-00	2"	7.11	\$616.08	1	7.11	7,393	390,000	1,147	8,540	8,540	712	87%		
5	StoneRidge Golf Sales Office	Commercial	2	00520-00	3/4"	1	\$86.65	1	1	1,040	416,000	1,223	2,263	2,263	189	46%		
6	StoneRidge Event Center	Commercial	2	00530-00	3/4"	1	\$86.65	1	1	1,040	192,000	564	1,604	1,604	134	65%		
7	StoneRidge Golf Pro Shop & Grill	Commercial	2	03290-00	1.5"	4	\$346.60	1	4.00	4,159	297,000	873	5,032	5,032	419	83%		
8	StoneRidge Golf Bathroom #3 Tee	Commercial	2	03620-00	3/4"	1	\$86.65	1	1	1,040	25,000	74	1,113	1,113	93	93%		
<b>TOTAL ROUTE 2</b>									<b>78</b>	<b>\$ 90,577</b>	<b>11,309,000</b>	<b>\$ 33,248</b>	<b>123,826</b>	<b>\$ 1,588</b>	<b>\$ 132</b>	<b>73%</b>		
9	Greenside Residential	Residential	3		3/4"	1.00	\$86.65	12	12	\$ 12,478	471,000	1,385	\$ 13,862	\$ 1,155	\$ 96	90%		
10	Greenside Irrigation	Irrigation Residential	3	03-03630	2"	7.11	\$616.08	1	7.11	7,393	641,000	1,855	\$ 9,278	\$ 9,278	\$ 773	80%		
<b>TOTAL ROUTE 3</b>									<b>13</b>	<b>\$ 19,871</b>	<b>1,112,000</b>	<b>\$ 3,269</b>	<b>\$ 23,140</b>	<b>\$ 1,780</b>	<b>\$ 148</b>	<b>86%</b>		
11	MCV Irrigation Backup	Irrigation	4	03360-00	2"	7.11	\$616.08	1	7.11	\$ 7,393	267,000	785	\$ 8,178	\$ 8,178	\$ 681	90%		
12	MCV 6" Meter	Commercial	4	02470-00	6"	64	\$5,545.61	1	64	66,547	8,377,000	24,628	91,176	91,176	7,590	73%		
13	Motor Coach Lodge	Commercial	4	03570-00	2"	7.11	\$616.08	1	7.11	7,393	891,000	2,620	10,013	10,013	834	74%		
<b>TOTAL ROUTE 4</b>									<b>3</b>	<b>\$ 81,333</b>	<b>9,535,000</b>	<b>\$ 28,033</b>	<b>\$ 109,366</b>	<b>\$ 36,455</b>	<b>\$ 3,038</b>	<b>74%</b>		
14	Fairway Meadows Detached Residential Units	Residential	5		3/4"	1.00	\$86.65	5	5	\$ 5,199	456,000	1,341	\$ 6,540	\$ 1,308	\$ 109	79%		
15	Fairway Meadows Condo Buildings	Residential	5		1.5	4.00	\$346.60	3	12	12,478	379,000	1,114	13,592	4,531	378	92%		
16	Fairway Meadows Condo Irrigation/Residential	Irrigation Residential	5	00540-00	1.0	2.43	\$154.24	1	2.43	1,851	331,000	973	2,824	2,824	235	66%		
<b>TOTAL ROUTE 5</b>									<b>9</b>	<b>\$ 19,527</b>	<b>1,166,000</b>	<b>\$ 3,428</b>	<b>\$ 22,956</b>	<b>\$ 2,551</b>	<b>\$ 213</b>	<b>85%</b>		
17	Vineyards Residential	Residential	6		3/4"	1.00	\$86.65	48	48	\$ 49,910	1,413,000	4,154	\$ 54,065	\$ 1,126	\$ 94	92%		
18	Vineyards Irrigation/Residential	Irrigation/Residential	6		2"	7.11	\$616.08	6	42.66	25,875	4,685,000	13,774	39,649	6,808	551	65%		
<b>TOTAL ROUTE 6</b>									<b>54</b>	<b>\$ 75,786</b>	<b>6,098,000</b>	<b>17,928</b>	<b>\$ 93,714</b>	<b>\$ 7,735</b>	<b>\$ 645</b>	<b>81%</b>		
19	Fairways @ StoneRidge Residential Units	Residential	7		3/4"	1	\$86.65	17	17	17,677	1,955,000	5,748	\$ 23,424	\$ 1,378	\$ 115	75%		
20	Fairways @StoneRidge JMBCA Irrigation	Irrigation Residential	7		2"	7.11	\$616.08	1	7.11	7,393	362,000	1,064	8,457	8,457	705	87%		
<b>TOTAL ROUTE 7</b>									<b>18</b>	<b>\$ 25,070</b>	<b>2,317,000</b>	<b>\$ 6,812</b>	<b>\$ 31,882</b>	<b>\$ 1,771</b>	<b>\$ 148</b>	<b>79%</b>		
21	Golf Irrigation 2" 11th Tee Box	Irrigation	8		2"	7.11	\$616.08	1	7.11	\$ 7,393	397,000	1,167	\$ 8,560	\$ 8,560	\$ 713	86%		
22	Golf Irrigation 6" Pump House	Irrigation	8		6"	64	\$5,545.61	0	0	-	-	-	-	-	-	0%		
23	SSCOA-Garages 1"	Commercial	8		3/4"	1	\$86.65	1	1	1,040	3,000	8	1,048	1,048	87	99%		
<b>TOTAL ROUTE 8</b>									<b>2</b>	<b>\$ 8,433</b>	<b>400,000</b>	<b>\$ 1,176</b>	<b>\$ 9,608</b>	<b>\$ 9,608</b>	<b>\$ 801</b>	<b>88%</b>		
Ironwood Residential	Residential	10			3/4"	1	\$86.65	10	10	\$ 10,398	1,787,000	5,254	\$ 15,652	\$ 1,565	130	66%		
Ironwood Irrigation (Removed 4/2023)	Irrigation/Residential	10			0	7.11	\$0.00	0	0.00	-	-	-	-	-	-	0%		
<b>TOTAL ROUTE 10</b>									<b>10</b>	<b>\$ 10,398</b>	<b>1,787,000</b>	<b>\$ 5,254</b>	<b>\$ 15,652</b>	<b>\$ 1,565</b>	<b>\$ 130.43</b>	<b>66%</b>		
Happy Valley Rancho Residential	Residential	20			3/4"	1	\$86.65	125	125	129,975	13,127,000	38,593	\$ 168,569	\$ 1,348.55	\$ 112.38	77%		
<b>TOTAL ROUTE 20</b>									<b>125</b>	<b>\$ 129,975</b>	<b>13,127,000</b>	<b>\$ 38,593</b>	<b>\$ 168,569</b>	<b>\$ 1,349</b>	<b>\$ 112.38</b>	<b>77%</b>		
Stoneridge Timeshare Resort Commercial	Commercial	30			2"	7.11	\$616.08	7	49.77	\$ 51,751	6,248,000	18,369	\$ 70,120	\$ 10,017	\$ 835	74%		
<b>TOTAL ROUTE 30</b>									<b>7</b>	<b>\$ 51,751</b>	<b>6,248,000</b>	<b>18,369</b>	<b>\$ 70,120</b>	<b>\$ 10,017</b>	<b>\$ 835</b>	<b>74%</b>		
<b>SYSTEM TOTALS</b>									<b>376</b>	<b>\$ 571,990</b>	<b>57,415,001</b>	<b>\$ 168,800</b>	<b>\$ 740,790</b>	<b>\$ 75,681</b>	<b>\$ 6,307</b>	<b>77%</b>		
												<b>ADD BACK SURCHARGE</b>	<b>\$ 19,403</b>					
												<b>TOTAL REVENUE PROVIDED</b>	<b>\$ 760,193</b>					

## ATTACHMENT Y

### WATER SYSTEM OPERATOR LICENSES







Water Sewer Management (WSM) is Licensed Operator for CDS StoneRidge Utilities, LLC. Robert Hansen and Jay Solomon are the individual operators. Their license information is listed below:

**\*\* Action Satisfactorily Accomplished \*\***

Name	Number	Expires	Action	Owner Name	City, State, Zip	Phone	Supervisor?
 HANSEN, ROBERT F	BAT-530	11/6/2024	No		SANDPOINT ID 83864	2082654270	No
 HANSEN, ROBERT F	DWD2-13440	11/6/2023	No		SANDPOINT ID 83864	2082654270	No
 HANSEN, ROBERT F	DWT2-10694	11/6/2024	No		SANDPOINT ID 83864	2082654270	No
 HANSEN, ROBERT F	WWC2-13710	11/6/2024	No		SANDPOINT ID 83864	2082654270	No
 HANSEN, ROBERT F	WWT2-15575	11/6/2024	No		SANDPOINT ID 83864	2082654270	No
 HANSEN, ROBERT F	WWTL-10693	11/6/2024	No		SANDPOINT ID 83864	2082654270	No
 HANSEN, ROBERT F	WWTLA-14275	11/6/2024	No		SANDPOINT ID 83864	2082654270	No

**Search produced 7 results. ALL results are shown.**  
**The Transfer to Excel option WILL copy ALL selected records to your computer**

**\*\* Action Satisfactorily Accomplished \*\***

Name	Number	Expires	Action	Owner Name	City, State, Zip	Phone	Supervisor
 SOLOMON, JAY S	BAT-23656	4/15/2024	No		BONNERS FERRY ID 83805	2082654270	No
 SOLOMON, JAY S	DWD1-21363	4/15/2024	No		BONNERS FERRY ID 83805	2082654270	No
 SOLOMON, JAY S	DWT2-22260	4/15/2024	No		BONNERS FERRY ID 83805	2082654270	No
 SOLOMON, JAY S	WWC1-21361	4/15/2024	No		BONNERS FERRY ID 83805	2082654270	No
 SOLOMON, JAY S	WWCOIT-21038	4/4/2019	No		BONNERS FERRY ID 83805	2082654270	No
 SOLOMON, JAY S	WWT2-22259	4/15/2024	No		BONNERS FERRY ID 83805	2082654270	No

[First](#)
[Previous](#)
[Page 1 of 1](#)
[Next](#)
[Last](#)

**Search produced 6 results. ALL results are shown.**  
**The Transfer to Excel option WILL copy ALL selected records to your computer**



**ATTACHMENT Z**  
**EXHIBIT 7 CHANGES IN RATES TABLE**



**ATTACHMENT AA**

**EXHIBIT #8 CASE COST AMORTIZATION WORKSHEET**

<b>EXHIBIT 8 Rate Case Cost Amortiation</b>								
<b>Company Name: CDS StoneRidge Utilities, LLC</b>								
<b>Idaho PUC Case Number: SWS-W-24-01</b>								
<b>Test Year ended: 12/31/2023</b>								
				<b>Cost Per</b>	<b>Months</b>	<b>Total</b>	<b>Months to</b>	<b>Monthly</b>
		<b>Salary</b>	<b>% to Case</b>	<b>Month</b>	<b>to Case</b>	<b>Cost</b>	<b>Amortize</b>	<b>Amortization</b>
								<b>Cost</b>
	Primary Lead	\$ 3,000	30%	\$ 900	36	\$ 32,400	30	\$ 1,080
	Secondary Lead	\$ 3,000	10%	\$ 300	36	10,800	30	\$ 360
	Supervisor			\$ 500	4	2,000	30	\$ 67
	Principal			\$ 139	36	10,000	30	\$ 333
	<b>Total Labor</b>	<b>\$6,000</b>		<b>\$ 1,839</b>		<b>\$ 55,200</b>		<b>\$ 1,840</b>
	Other Costs							
	Mailing Costs					\$ 1,250	30	\$ 42
	Publication Costs					\$ 225	30	\$ 8
	<b>Total Mail/Publish Costs</b>					<b>\$ 1,475</b>		<b>\$ 49</b>
	<b>Total Case Costs</b>					<b>\$ 56,675</b>		<b>\$ 1,889</b>

ATTACHMENT # AB  
SAMPLE BILL FORMAT