RECEIVED Thursday, June 13, 2024 5:28:54 PM IDAHO PUBLIC UTILITIES COMMISSION

ADAM TRIPLETT DEPUTY ATTORNEY GENERAL IDAHO PUBLIC UTILITIES COMMISSION PO BOX 83720 BOISE, IDAHO 83720-0074 (208) 334-0318 IDAHO BAR NO. 10221

Street Address for Express Mail: 11331 W CHINDEN BLVD, BLDG 8, SUITE 201-A BOISE, ID 83714

Attorney for the Commission Staff

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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IN THE MATTER VP INC.'S APPLICATION FOR A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY AND TO INCREASE ITS RATES AND CHARGES FOR WATER SERVICE IN THE STATE OF IDAHO

CASE NO. VPI-W-24-01

COMMENTS OF THE COMMISSION STAFF

COMMISSION STAFF ("STAFF") OF the Idaho Public Utilities Commission, by and through its Attorney of record, Adam Triplett, Deputy Attorney General, submits the following comments.

BACKGROUND

On January 11, 2024, VP Inc. ("VP" or "Company") applied for a Certificate of Public Convenience and Necessity ("CPCN") to provide water service near Sandpoint, Idaho ("Application"). The Commission directed VP to apply after finding it was a water corporation subject to the Commission's regulation as a public utility in Case No. GNR-W-17-01. *See* Order No. 35998 at 4.

On February 20, 2024, VP amended its Application to also include a request to increase its monthly flat rate to \$55.00 for water service, which will generate a revenue of \$46,860. The Company currently charges three different monthly flat rates: \$35.00, \$40.00, and \$45.00.

When a lot was purchased or connected to the water system determines which rate the lot owner is charged. Attachment C.

On March 12, 2024, the Commission issued a Notice of Application and Notice of Intervention Deadline. Order No. 36117. No parties petitioned to intervene.

On April 23, 2024, the Commission's issued a Notice of Modified Procedure, and a Suspension of Proposed Effective Date. Order No. 36156. Commission set a comment deadline of June 13, 2024, and Applicants reply comments by June 27, 2024. Additionally, the Commission suspended the Company's proposed July 1, 2024, effective date for 30 days and five months, or until the Commission enters an earlier order.

STAFF ANALYSIS

Staff reviewed the Company's Application, exhibits, responses to production requests, and additional information provided by the Company. Based on its review, Staff recommends the Commission issue the Company a CPCN. Staff also recommends the Commission approve the Company's request to increase its monthly rates for water to \$55.00, but only for customers who are connected to the system and using water. Staff recommends the Company maintain the current \$40.00 monthly rate for non-flowing customers. These rates will generate a revenue of \$42,540, which is an increase in the Company's annual revenues of \$8,235 or 24.0 percent. Additionally, Staff recommends an 11 percent Return on Equity ("ROE") applied to a net rate base of \$26,995.

System Description

VP provides water to the Hidden Lakes subdivision in Bonner County, Idaho. Currently there are 71 customers paying for water service, with only 47 of these customers currently consuming water. The remaining 24 paying customers have service connections to their property line ready to provide service from the system. The water system consists of two wells, two non-pressurized storage tanks, one treatment building, one booster pump, and two distribution systems (upper and lower system). Well No. 1 and No. 2 produce flowrates of approximately 45 gallons-per-minute ("GPM") and 200 GPM, respectively. Water is pumped from either of the two wells to the treatment building where the amount of water pumped is measured and chlorine is added. From the treatment building, water enters the lower storage tank (45,000-gallon

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capacity) and the lower distribution system. Water is pumped to the upper storage tank (20,000gallon capacity) and upper distribution system by a booster pump from the lower storage tank. The most recent Idaho Department of Environmental Quality ("IDEQ") sanitary survey completed in 2018 reported no significant deficiencies during the survey. Meters are not installed to measure customer usage and the Company charges a monthly flat rate for water.

Water Rights

Staff believes VP has sufficient water rights to support an adequate supply of potable water to meet the Company's current need and any near-term potential growth. The Company owns three water rights with a combined total diversion amount of 494 GPM.

Company Service Area

Staff recommends the Commission designate the Company's service area within the CPCN to include (1) the legal description provided in Attachment A, and (2) the map of the service area provided as Attachment B.

Attachment A includes a list of the individual plats within the Company's overall service area with a short description of each plat, which was based on the Company's corrected Exhibit 2. *See* response to Staff's Production Request No. 16. This list of plats serves as an index for the detailed maps and property descriptions, which Staff included as separate exhibits within Attachment A. These detailed plat maps and property descriptions were pulled from Bonner County's records and are current as of the time of processing this case.

Attachment B includes a copy of the service area map provided as Exhibit No. 17 in the Application and provides an illustrated view of the boundaries for the overall service territory.

Staff confirmed the service area (1) accurately describes the area that the Company is currently providing service, (2) does not encroach upon any other water systems, and (3) is within the limits of the Company's water rights.

Revenue Requirement

The Company's Application did not specify a recommended revenue requirement. The Company requested a \$55.00/month flat rate for all plats within its service territory, which would generate annual revenues of \$46,860. Staff recommends the Commission establish a monthly

rate of \$55.00 for customers connected to the system; however, Staff recommends that nonflowing customers remain at the current monthly rate of \$40.00. Staff's recommended rates will generate an annual revenue of \$42,540. Staff proposes additional adjustments to the Company's revenues, expenses, and rate base in greater detail below.

Accounts Receivable

As of December 31, 2023, the Company has an Accounts Receivable ("AR") balance of \$19,152, which is more than half of the Company's reported annual revenue for 2023. Staff is concerned that customers who do not pay their water bills could potentially put upward pressure on future rates. To mitigate this impact, the Company should issue a notice of termination of service to each customer with a past due balance greater than 120 days, which could incentivize past due customers to pay. If unable to collect payment, the Company can write off the AR and report it as a bad debt expense. Bad debt expense following policy and prudently determined may be recoverable through rates charged to all customers, so mitigating the bad debt expense is necessary to ensure customer rates remain reasonable. Staff recommends the Company adhere to Rule 304 and 305 of the Utility Customer Relation Rules. See IDAPA 31.21.01.304-305.

Operating and Maintenance ("O&M") Expense

In 2023, the Company reported O&M Expenses of \$44,901. Staff recommends a total O&M Expense of \$41,456, which is a reduction of \$3,445. Staff made several adjustments to the Company's O&M Expense which are discussed in greater detail below. Attachment D, Column B & C, Line 19.

Customer Payment and Expense

In 2023, at a customer's request, the Company repaired a customer service line. The customer paid the Company for the actual cost of the work, which the Company recorded as revenue. Additionally, the Company expensed the cost of the repair. Payments for service line repairs should not be included in base revenues, and expenses for service line repairs should not be included in base for determining the revenue requirement. Staff recommends that the customer payment and its O&M Expense of \$2,324 not be included in the

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revenue requirement calculation for both revenue and O&M Expense. See Attachment D, Column B, Lines 1 and 5.

Contract Services – Water Operator

The Company contracts with a certified water operator located near Sandpoint, Idaho. As of January 1, 2024, the water operator increased its monthly charge from \$1,200 to \$1,300, which is a \$1,200 annual increase to its O&M Expense. See Attachment D, Column B, Line 7. The water operator also charges additional fees for costs incurred, such as lab charges, chemicals, routine maintenance, and repairs. Staff believes the new monthly fee of \$1,300 is reasonable and should be included as an O&M Expense. However, any additional fees and expenses above the monthly base fee should be evaluated for proper accounting treatment, whether it be an expense or a capital investment into the water system. For example, if the water operator performs a repair to extend the life of the water system, the costs of the repair should be capitalized and booked to plant-in-service ("PIS") and depreciated accordingly.¹

Contract Services

In 2023, the Company incurred a one-time expense of \$5,000. The Company payment was to an entity to perform work for the Company. Since the expense is not recurring and not expected going forward, Staff recommends the contract services of \$5,000 not be included as an O&M expense recoverable through rates. See Attachment D, Column B, Line 9.

Utilities – Electricity

During Staff's audit of its electric bills, the Company did not include all of 2023 electricity costs. To ensure the Company is able to pay its electricity costs, Staff recommends an adjustment of \$183 for a total of \$2,532, which is the total cost of all electricity used in 2023.

CPCN and Rate Case Expense

To date, the Company has accrued \$5,650 in expenses to process the Application. The expenses include costs for providing sanitary surveys, water system layout, legal descriptions,

¹ If system repairs are not recorded correctly, it prevents the company from fully recovering a return on its investment for the repair over the life of the asset.

responding to Staff's production requests, and gathering additional financial information. The Company has paid its water operator and its accounting firm that does the billing and invoicing. Staff believes the expenses are reasonable and should be included as an O&M expense but be amortized over a three-year period. Staff recommends a rate case amortization O&M Expense of \$1,883.

Depreciation Expense

The Company did not include depreciation expense of two depreciable assets. In 2019 and 2020, the Company performed work on its second well and purchased a new pump. See Attachment E, Lines 2-3. Staff used depreciation lives from the National Association of Regulatory Utility Commissioners ("NARUC") Depreciation Practices for Small Water Utilities Manual to calculate a proper depreciation expense. Staff recommends an annual depreciation expense of \$1,138. Attachment E, Column E, Lines 2-3.

Rate Base

Rate base represents the amount invested by the Company into the system which is eligible to earn a return. Rate base is the PIS amount and working capital, offset by accumulated depreciation and any contributed capital, or contributions in aid of construction. Staff recommends a rate base of \$26,995, which includes net PIS of \$22,210, and working capital of \$4,785. See Attachment D, Column C, Lines 25-27.

Plant-in-Service

PIS is the original cost of all assets used to deliver water service to customers. The Company's financial statement reported land as its only asset. Because most of the system, such as its wells, pumps, distribution pipes, valves, storage tank, and other assets, is considered as contributed capital, the Company is not entitled to a return and the associated net rate base is zero. However, the Company had two investments in 2019 and 2020. In 2019, the Company performed a cleaning and rehab of its second well. The second well was put back into service in the event the main well goes down to ensure customers will continue to have service if downtime occurs. The rehab of the well cost \$21,474. In 2020, the Company purchased a pump for a cost

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of \$5,577. Staff recommends both investments be determined as prudently incurred and should be included as PIS for a total cost of \$27,051. See Attachment E, Column C, Line 4.

Accumulated Depreciation

Accumulated depreciation is the total amount of depreciation expense that should have been recorded against the Company's assets over time. The Company reported zero accumulated depreciation. Staff used each asset's annual depreciation expense and the amount of time since each asset went into service to calculate accumulated depreciation.² Staff recommends an accumulated depreciation of \$4,841. See Attachment E, Column F, Line 4.

Contributed Capital

Pursuant to Idaho Administrative ("IDAPA") Code Rule 31.36.01.102. Section 31.36.01 .102 - PRESUMPTION OF CONTRIBUTED CAPITAL "[i]n issuing certificates for a small water company or in setting rates for a small water company, it will be presumed that the capital investment in plant associated with the system is contributed capital, i.e., that this capital investment will be excluded from rate base. (7-1-93)." Because the original cost of the water system, such as its wells, pumps, distribution pipes, valves, storage tank, and other assets, was funded with contributed capital, the Company has minimal PIS that qualifies for rate base treatment.

In the Company's 2023 financial statement, the Company only reported land with a value of \$110,716, and its other assets as either carrying a zero balance or being fully depreciated. Because land was part of the original development of the water system, it should be treated as contributed capital and not part of PIS. Staff recommends excluding land of \$110,716 from rate base by treating it as contributed capital. See Attachment E, Column B, Line 1.

 $^{^{2}}$ Staff used 4.5 years for 2019 investment and 3.5 years for 2020 investment, as it was unclear when the assets went into service.

Working Capital

Working capital is the amount needed to fund the day-to-day operations of the Company and is a component of rate base. Staff recommends a working capital allowance of \$4,785,³ which is calculated using the one-eighth method. See Attachment D, Column B, Line 26.

Rate of Return

Staff recommends a ROE of 11 percent. In Order Nos. 35973, 35978, and 36012, similar water utilities were authorized an 11 percent ROE. This ROE is the same as the overall rate of return since there is no authorized debt.

Rate Design

In Exhibit No. 14 of the Amended Application, the Company proposes to charge a monthly flat rate of \$55.00 for all customers. Staff believes that maintaining a flat rate design is appropriate since the Company does not individually meter each service connection. Staff supports the Company's proposed \$55.00 rate for customers that are connected to the system but recommends an additional non-flowing customer class be created with a monthly flat rate of \$40.00.

As described earlier, the Company has 71 customers paying for water service, but only 47 customers that are connected to the system and consuming water. The Company has installed all the necessary infrastructure necessary for the remaining 24 customers to attach their own service line to begin consuming water. Staff does not believe it is reasonable for these 24 customers who are not consuming water from the system to pay the full rate as those customers who are consuming water. Although these 24 customers are not consuming water from the system, the Company is still required to maintain the system and be prepared to meet these customers' water demand. A non-flowing customer class rate will help the Company maintain the system. The majority of the Company's customers are charged \$40.00 per month at present rates, so customers who are moved to the new non-flowing customer class will have minimal impact on

³ Working Capital is calculated dividing Staff's recommended Total Operating Expense of \$38,280 by eight (8). See Attachment D, Column C, Line 15.

their monthly bill. For these reasons, Staff believes it is reasonable to charge the non-flowing customers a reduced rate of \$40.00 per month.

Under the Company's proposed rates of \$55.00 for all customers, the Company's proposed annual revenue would be \$46,860. Using Staff's proposed rates of \$55.00 for connected customers and \$40.00 for non-flowing customers, the Company's annual revenue would be \$42,540. Staff's recommended rates and a comparison to the Company's rates are provided in Attachment C.

Tariffs and Other Documents

The Company included in its Application a proposed Tariff, and Exhibit No. 7 with other charges. Staff recommends approving only the non-recuring charges listed below from Exhibit No. 7. The Application also includes a sample of its invoice, copy of its Annual Rules Summary and Explanation of Rates, and initial and final notice prior to disconnection.

Staff will work with the Company to ensure that the Tariff reflects the rates and charges approved by the Commission after a Final Order.

Non-Recurring Charges

Non-recurring charges are fees that the Company can enforce if the Commission deems them appropriate. The Company requested two non-recurring charges. See Exhibit No. 14 filed February 20, 2024. Staff has reviewed the non-recurring charges and recommends adding a return check charge of \$20.00, and approving the rest as filed.

Return Check Charge

The Company did not request a returned check fee. *Idaho Code* § 28-22-105 allows a company to collect additional charges when a check has not been honored, but the amount is not to exceed twenty dollars (\$20.00) or the face amount of the check, whichever is less. Consistent with the statute, Staff recommends setting a return check charge fee when a payment has been returned for insufficient funds at \$20.00.

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Reconnection Charge

The Company asked for a reconnection fee when the account has been involuntarily disconnected. The Company requests a \$50.00 fee when reconnecting a customer due to non-payment. A reconnection charge is appropriate following an involuntary disconnection of service. Staff believes the amount requested is reasonable due to the unique area where the water system is located and the water operator's travel time to perform the action(s).

Late Payment Charge

In the Company's Exhibit No. 14, it lists a late payment charge of one percent monthly on unpaid balances at the time of the next billing date. Staff supports a late payment charge to encourage prompt payment of bills. A one percent charge has previously been allowed to utilities that have requested one.

Reporting

Per *Idaho Code* § 61-1003, the Company is required to submit their gross intrastate operating revenues ("GIOR") on or before April first of each year. The GIOR is the total revenues from its utility business in Idaho for the previous fiscal year, which the fiscal year is defined as being January to December.

Per *Idaho Code* § 61-405, "every public utility shall file an annual report with the Commission, verified by the oath of an officer thereof. [S]hall be filed on or before the fifteenth day of April in each year." Annual reports contain company information, revenues, expenses, income statement, balance sheet, PIS, accumulated depreciation, a statement of retained earnings, capital stock detail, long-term debt detail, system engineering data, and customer statistics. The Commission's administrative staff will supply the Company with a template, and the Company may request the template in Excel format.

CUSTOMER NOTIFICATION

The Company submitted a Customer Notice which included the Company's request for a rate increase. The notice meets the requirements of Rule 125 of IDAPA 31.01.01, Rules of Procedure of the Commission. The notice, dated February 15, 2024, was sent to all customers.

The Company also published the notice in the Bonner County Daily Bee on March 21, 2024, and provided proof of the publication.

CUSTOMER COMMENTS

As of June 13, 2024, the Commission has received two customer comments. One customer expressed his concern in the Company's intent to charge a customer even if they are not receiving any service.

The second customer mentioned lead contamination in the water. Staff reviewed the IDEQ website and was unable to find a violation for high lead content.

STAFF RECOMMENDATION

Staff recommends the Commission:

- Designate the Company as a public utility under its regulatory jurisdiction pursuant to Idaho Code Title 61 and issue a CPCN;
- 2. Designate the Company's service area within the CPCN as the legal description provided in Attachment A and include the map of the service area provided as Attachment B;
- 3. Approve a rate base of \$26,995 and a ROE of 11 percent;
- 4. Approve the \$55.00 per month flat rate for connected customers using water, and a \$40.00 per month flat rate for non-flowing customers, as outlined in Attachment C;
- 5. Approve non-recurring charges as outlined above; and
- 6. Direct the Company to work with Staff to submit an updated tariff with appropriate rates and non-recurring charges within 30 days of order issuance.

Respectfully submitted this 13th day of June 2024.

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Adam Triplett Deputy Attorney General

Technical Staff: Travis Culbertson Michael Eldred Chris Hecht Leena Gilman

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Legal Description of VP Inc. Service Area

Hidden Lakes, Bonner County, Idaho, Instrument No. 344989

A tract of land located in a portion of the East half of Section 36, Township 58 North, Range 1 West, Boise Meridian, Bonner County, Idaho

(See Exhibit 1 for Hidden Lakes plat map and detailed property description)

and

First Addition to Hidden Lakes, Bonner County, Idaho, Instrument No. 420411

A tract of land located in a portion of the East half of Section 36, Township 58 North, Range 1 West, Boise Meridian, Bonner County, Idaho

(See Exhibit 2 for First Addition to Hidden Lakes plat map and detailed property description)

and

Second Addition to Hidden Lakes, Bonner County, Idaho, Instrument No. 460566

A tract of land located in a portion of the East half of Section 36, Township 58 North, Range 1 West, Boise Meridian, Bonner County, Idaho

(See Exhibit 3 for Second Addition to Hidden Lakes plat map and detailed property description)

and

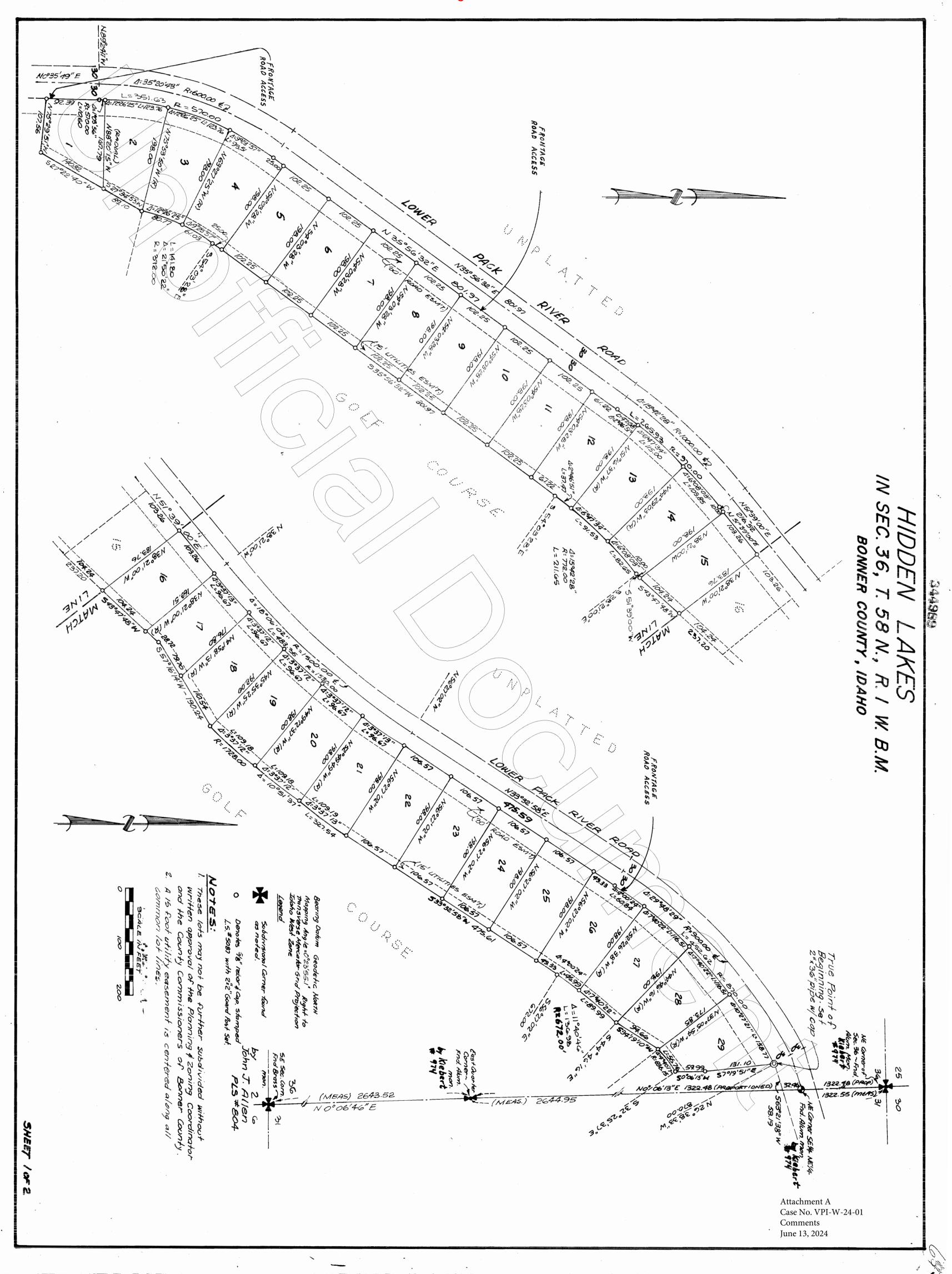
Lots 1,2, and 3 of Mary's Pack River Lots, Bonner County, Idaho, Instrument No. 699091

A tract of land located in a portion of the East half of Section 36, Township 58 North, Range 1 West, Boise Meridian, Bonner County, Idaho

(See Exhibit 4 for Mary's Pack River Lots plat map and detailed property description)

Attachment A Case No. VPI-W-24-01 Comments June 13, 2024 Exhibit 1 Page 1.of 2

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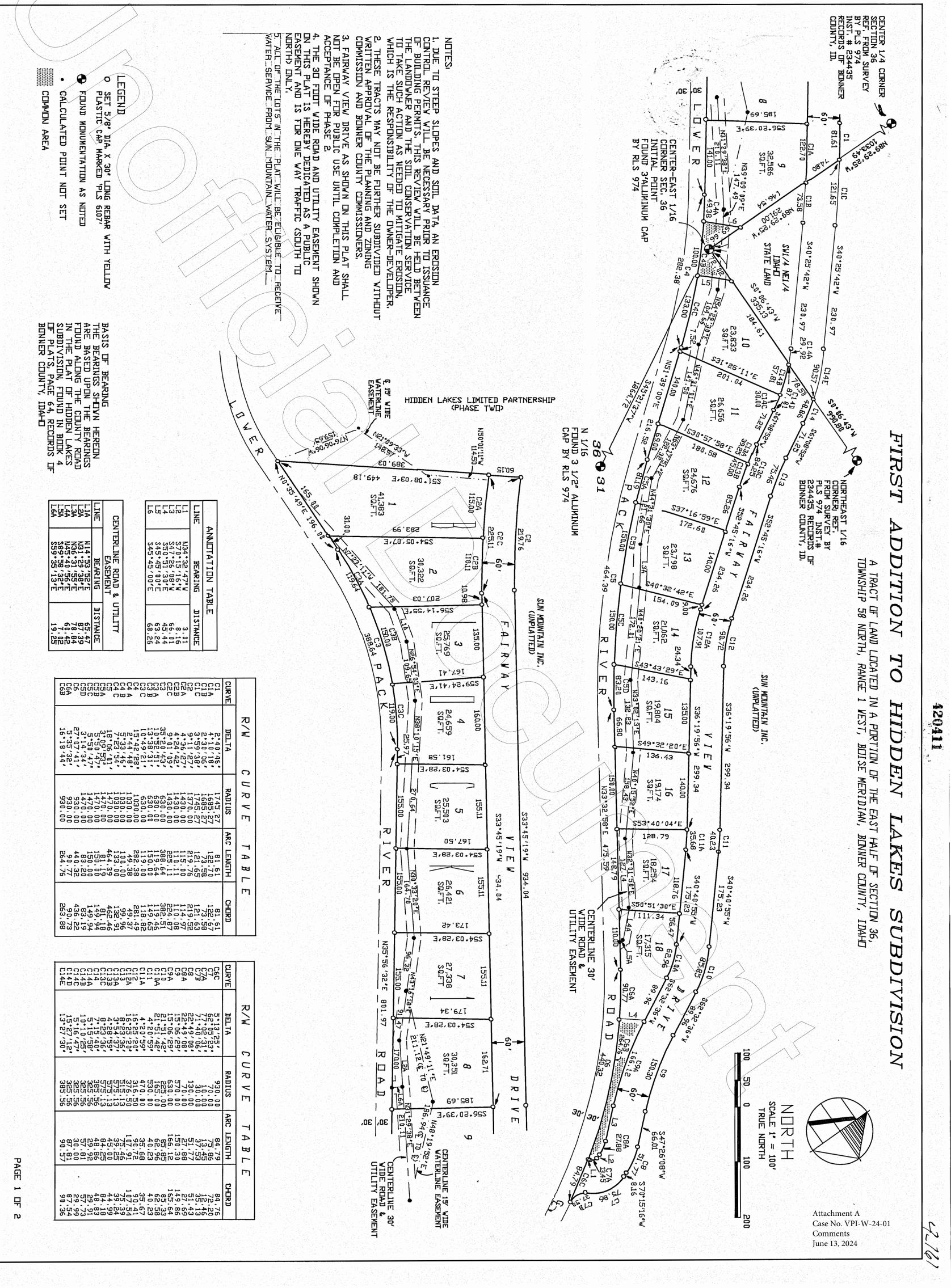
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Exhibit 1 Page 2 of 2

COUN Ø 2 Ð. DAHO $\langle \mathbf{v} \rangle$ X B.M. LAKES PLATS COUNTY A SANITARY RESTRICTION ACCORDING TO IDAHO CODE 50-1326 TO 50-1329 IS IMPOSED ON THIS PLAT. NO BUILDING, DWELLING, OR SHELTER SHALL BE ERECTED UNTIL SANITARY RESTRICTION REQUIREMENTS ARE SATISFIED AND LIFTED. SANITARY RESTRICTIONS SANITARY RESTRICTION SATISFIED NO LOTS MAY BE FURTHER SUBDIVIDED WITHOUT REPLATTING. I HEREBY CERTIFY THAT THIS PLAT WAS PREPARED UNDER MY DIRECTION AND IS BASED ON AN ACTUAL SURVEY AND A SUBDIVISION OF LAND LOCATED IN SECTION 36, T. 58 N., R. I W. B.M., BONNER COUNTY, IDAHO, THAT THE DISTANCES, COURSES AND ANGLES ARE SHOWN CORRECTLY THEREON AND THAT THE MONUMENTS HAVE BEEN PLACED AND ALL LOT AND BLOCK CORNERS PROPERLY SET. REQUIREMENTS O T H PROPERTY HAVE E RESTRICTIONS AT PAGE 65 AT NN OC SURVE PANHAN 740042 Č. October L N ATE OF UP 3-22 0 5087 2 AT HAS BEEN A Soland ~ MG HAS S, 20) HAS S 26 00 Q0 S S NOISSIMMOC 5. 10 OF THE STATE BOARD OF HEALTH RE BEEN EXAMINED 77 CHAIRMAN AT COMPLIES LWHL. CHAIRMAN COMM THAT THE REQUEST COUNTY DATED THAT THE 34 ACTING DATED ìn DATED DATED 2lice T DATED APPROVED IS OF BONN -4 PLIES WITH THE LA DAHO RTIFICATE IRER'S lear COUNTY E. DATE. NUOISSI ရှ BONNER Ç CHENOLO CHINAN BONNER Ì DVED AND ACCEPTED BY THE BONNER COUNTY, IDAHO. THIS 25" DAY OF Januar E. PAID UP TO ANNING N H N H THIS THE 28 TH DAY OF STATE T 1 ⊳NO N 3861 CERTIFICATE DEPTIFICATE RECORDER DISTRIC BOARD 0 BONNER (AND TOAY COUNTY \bigcirc 3.5 LICENSED Ô APPROVED, DATED H W W N M. 70. 02 M. JAND NCLUDING DAY OF LAWS ZONING PT. DAY 0 202 en o S T 00 SURVEYOR T 9/16 RE n N シンクム COMPUT SURVEYOR T M OFFICER VIII RELATIN FOR 98/ COORDINATOR and the second OCOUNTY BOOK PLANNING H H TODER CONFORMANCE NAME H F S ABOVE DESCRIBED 986 86 DNS C BOARD Ø 5 <u>9</u>861 9 COMMISSION TITLE 880 COMMISSION 198 12 0 Ş DAY FICIENTLY ÷./ UCIENTLY \overline{O} SHEET 5 N q Attachment A Case No. VPI-W-24-01 N Comments June 13, 2024



Exhibit 2 Page 1 of 2





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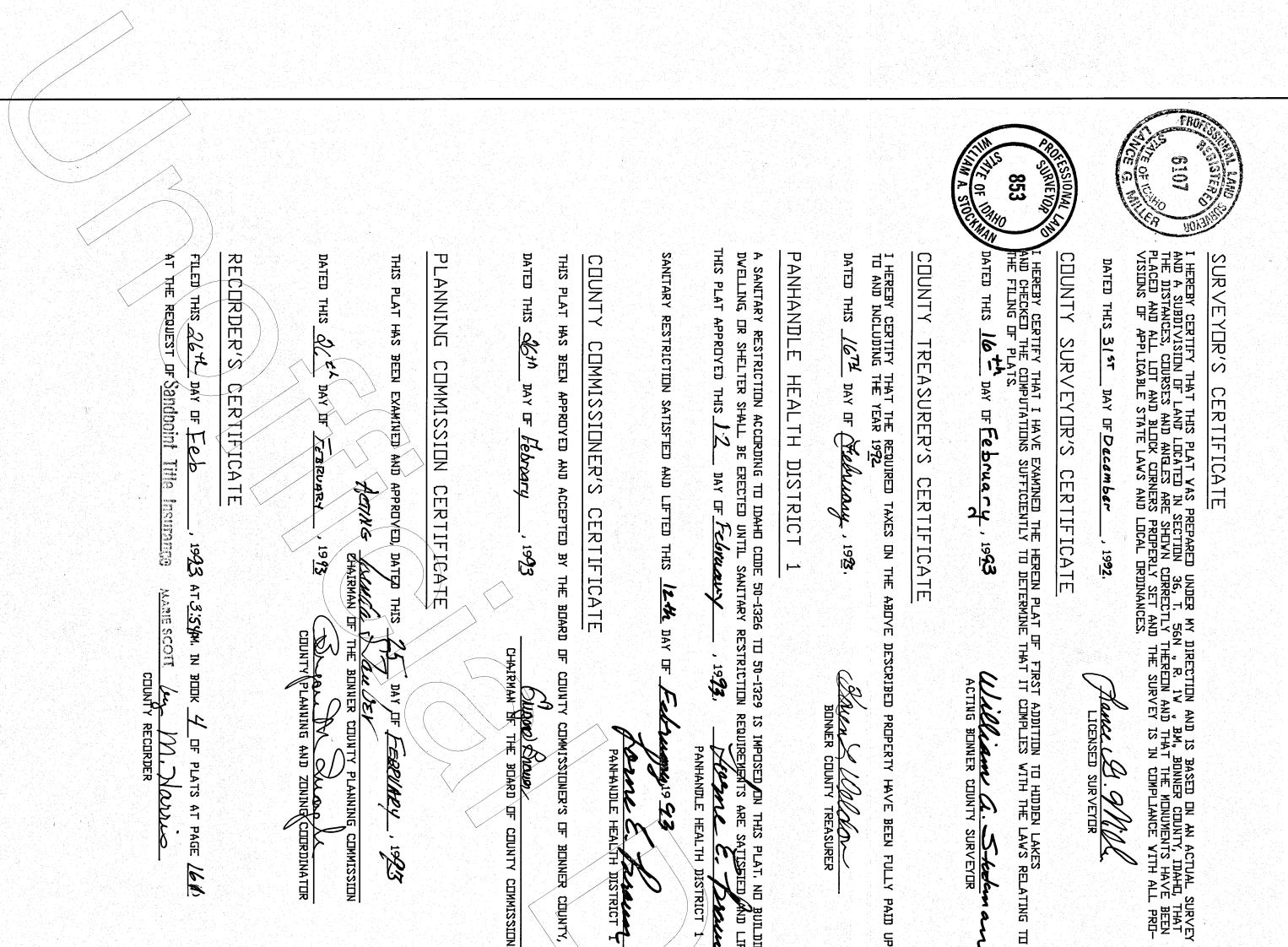


Exhibit 2 Page 2 of 2

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THIS IS TO CERTIFY THAT SUN MOUNTAIN CORPORATION, WILLIAM A. BERRY, TO DO BUSINESS IN THE STATE OF IDAHD, AND HIDDEN LAKES LIMITED PAR WILLIAM A. BERRY, GENERAL PARTNER, ARE THE RECORD DVNERS OF THE R AND HAS CAUSED THE SAME TO BE SURVEYED AND DIVIDED INTO LOTS AND ADDITION TO HIDDEN LAKES SUBDIVISION, A PARCEL OF LAND LOCATED IN RANGE 1 WEST, BOISE MERIDIAN, BONNER COUNTY, IDAHD, MORE PARTICULARI

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COUNTY COMMISSIONERS

FIRST V IN THIS 1411 DAY OF JONUARY 1993, BEFORE ME, A NOTARY PUBLIC IN AND FOR SAID STATE, PERSONALLY APPEARED William A. Berry 1993, Before ME, A Notary Public in and for said state, personally to me known to be the president of sun mountain corportation, vho executed the forgoing ovner's certificate, and acknowledged to me that he executed the same on behalf of said corporation. In vitness whereoff I have hereunto set my hand and affixed my official seal the day and year in this certificate, for above written. THE FURGUING UNVER'S CERTIFICATE, AND

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COUNTY OF BONNER > ហ ហ

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APPEARED **WINDER A. SOLVY** TO ME KNOWN TO BE THE GENERAL PARTNER IN THE PARTNERSHIP OF HIDDEN LAKES LIMITED PARTNERSHIP, VHO EXECUTED THE FUREGOING DWNER'S CERTIFICATE, AND ACKNOWLEDGED TO ME THAT HE EXECUTED THE SAME ON BEHALF OF SAID PARTNERSHIP, IN WITNESS WHEREOFF I HAVE HEREUNTO SET MY HAND AND AFFIXED MY OFFICIAL SEAL THE DAY AND YEAR IN THIS CERTIFICATE FIRST ABOVE WRITTEN.

THE STATE OF IDAHO じょう 3 Clatworth

RESIDING AT:

MY COMMISSION EXPIRES è 2

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daho

NUTARY PUBLIC IN AND FUR

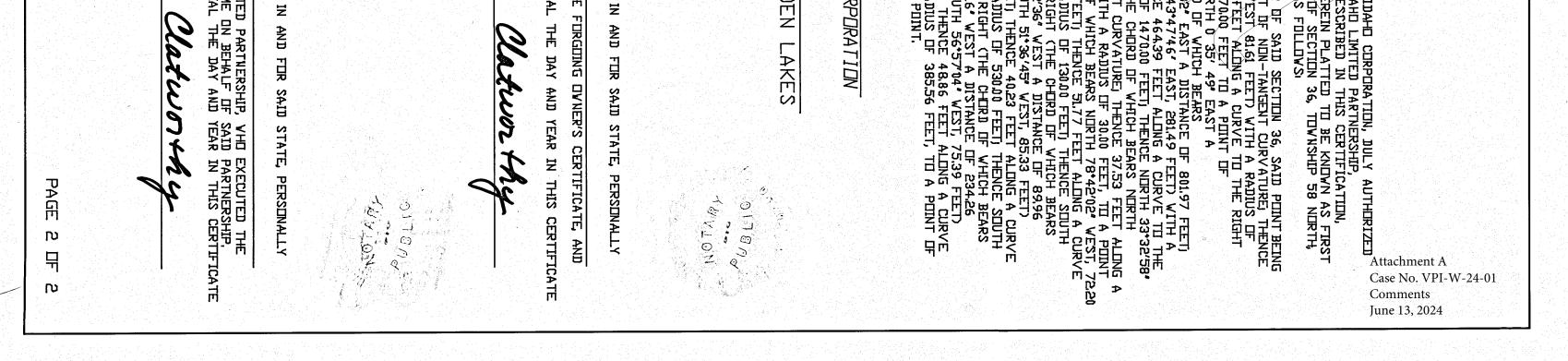
PAGE 160

BEGINNING AT THE SOUTHEAST CORNER OF THE SOUTHVEST QUARTER, NORTHEAST QUARTER OF SA THE INITIAL POINTI THENCE NORTH 89°29'25' WEST A DISTANCE OF 291.00 FEET TO A POINT OF N 81.61 FEET ALONG A CURVE TO THE LEFT (THE CHORD OF VHICH BEARS SOUTH 33°05'42" WEST A 1745.27 FEET THENCE SOUTH 33°45'19" WEST A DISTANCE OF 934.04 FEET THANCE 219,76 FEET A NON - TANGENCY THENCE SOUTH 33°45'19" WEST A DISTANCE OF 934.04 FEET THENCE 219,76 FEET A DISTANCE OF 196.00 FEET THENCE 300/TH 38°21' 02" WEST, 219,52 FEET) WITH A RADIUS OF 1370.00 F INSTANCE OF 196.00 FEET THENCE 388.64 FEET ALONG A CURVE TO THE REGHT (THE CHORD OF WICH BEARS NORTH 35°56'32" EAST THENCE 282.38 FEET ALONG A CURVE TO THE REGHT (THE CHORD OF WICH BEARS NORTH 35°56'32" EAST THENCE 282.38 FEET ALONG A CURVE TO THE REGHT (THE CHORD OF WICH BEARS NORTH 43°47'4 RADIUS OF 1030.00 FEET) THENCE NORTH 51°39'00" EAST A DISTANCE OF 246.52 FEET) WITH A RADIUS OF 147'4 RADIUS OF 1030.00 FEET) THENCE NORTH 51°39'00" EAST A DISTANCE OF 216.52 FEET) WITH A RADIUS OF 147'4 PARTY 18°46'48" EAST, 436.22 FEET) WITH A RADIUS OF 930.00 FEET ALONG A CURVE TO THE RIGHT (THE CHORD OF WICH BEARS NORTH 43°47'4 CURVE TO THE RIGHT (THE CHORD OF WHICH BEARS NORTH 43°47'4 A DISTANCE OF 475.59 FEET) THENCE 440.32 FEET ALONG A CURVE TO THE RIGHT (THE CHORD OF REVERSE CURVATURE THENCE 75.86 FEET ALONG A CURVE TO THE NON-TANGENT CURV CURVE TO THE RIGHT (THE CHORD OF WHICH BEARS NORTH 43°29'23" WEST, 35.13 FEET) VITH A FEET) WITH A RADIUS OF 70.00 FEETI THENCE SOUTH 70'15'16' WEST A DISTANCE OF 81.6 FEET) THE CHORD OF WHICH BEARS OF 70.00 FEETI THENCE SOUTH 70'15'16' WEST A DISTANCE OF 81.6 FEET) THE CHORD OF WHICH A RADIUS OF 70.00 FEETI THENCE SOUTH 70'15'16' WEST A DISTANCE OF 81.6 FEET) THE

RTH 35°56'32" EAST A DISTANCE OF 8 RS NORTH 43°47'46' EAST, 281.49 FEE RETJ THENCE 464.39 FEET ALONG A C A RADIUS OF 1470.00 FEETJ THENCE N C RIGHT (THE CHORD OF WHICH BEARS

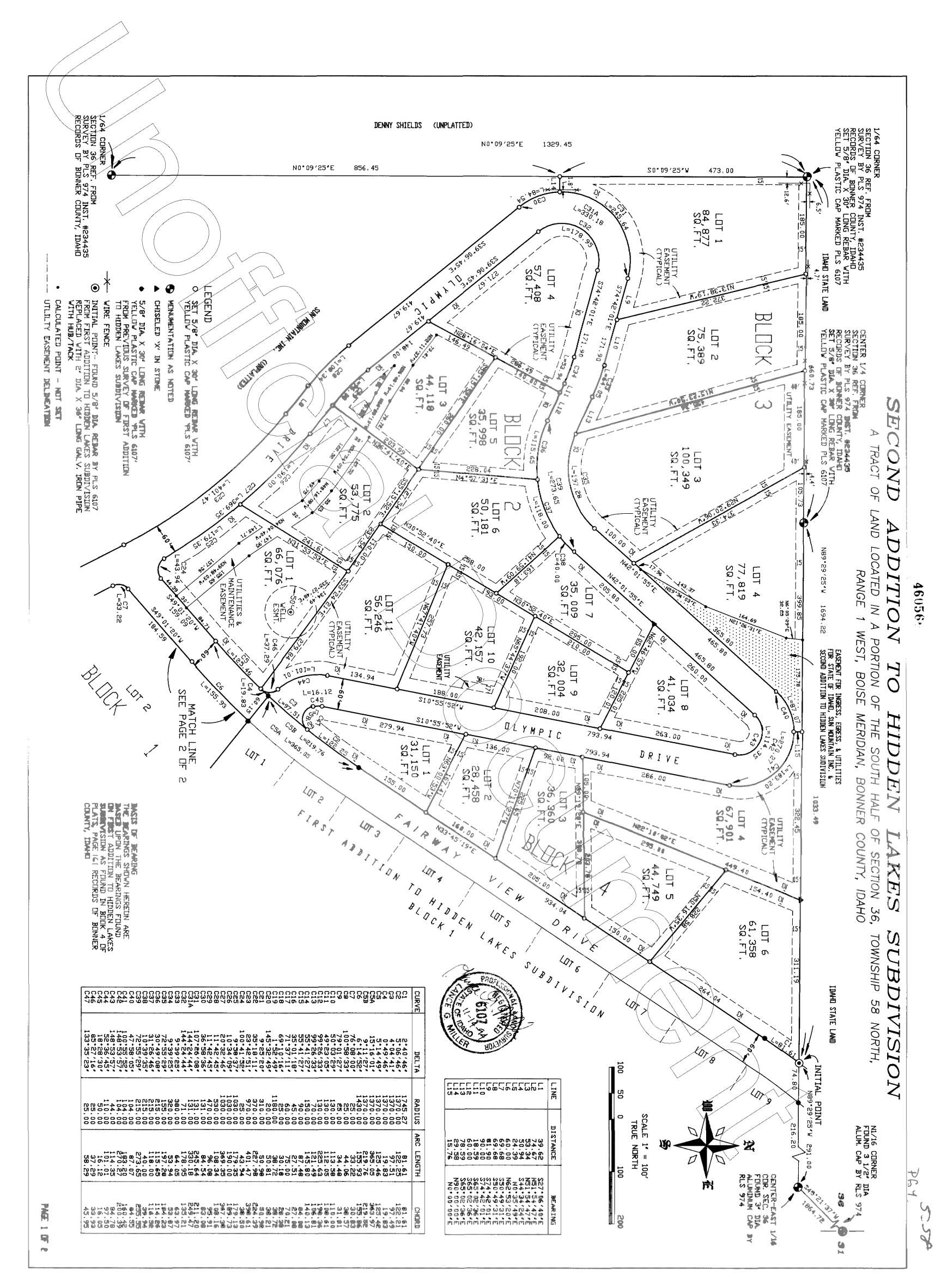
ANCE OF

HEALTH DISTRICT 1



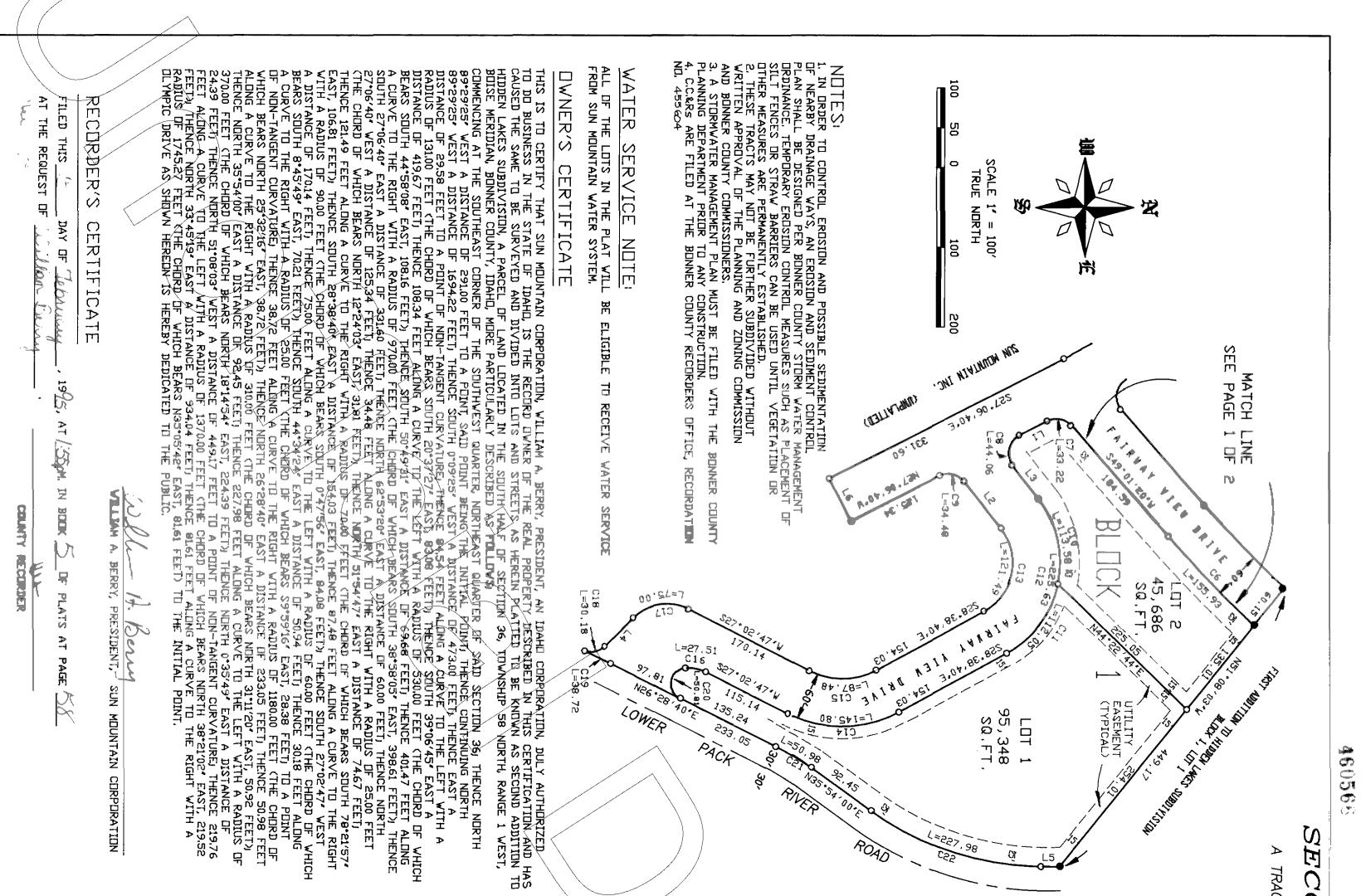
HIDDEN LAKES

Exhibit 3 Page 1 of 2



Attachment A Case No. VPI-W-24-01 Comments June 13, 2024

Exhibit 3 Page 2 of 2



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SECOND ADDITION HIDDEN LAKES

SUBDIVISIO

TOWNSHIP

TRACT OF LAND LOCATED IN A PORTION OF RANGE 1 WEST, BOISE MERIDIAN, BONNER COUNTY, IDAHO 58 NORTH,

SURVEYDR'S CERTIFICATE

I HEREBY CERTIFY THAT THIS PLAT WAS PREPARED UNDER MY DIRECTION AND IS BASED ON AN ACTUAL SURVEY AND A SUBDIVISION OF LAND LOCATED IN SECTION 36, T. 58N . R. 1W . B.M. BONNER COUNTY, IDAHD, THAT THE DISTANCES, COLRESS AND ANGLES ARE SHOWN CORRECTLY THEREON AND THAT THE MONUMENTS HAVE BEEN PLACED AND ALL LOT AND BLOCK CORNERS PROPERLY SET AND THE SURVEY IS IN COMPLIANCE WITH ALL PRO-VISIONS OF APPLICABLE STATE LAVS AND LOCAL DRDINANCES.

DATED THIS L. M T November 19 L

LICENSED

SURVE

YDR

COUNTY SURVEYOR'S CERTIFICATE

I HEREBY CERTIFY THAT I HAVE EXAMINED THE HEREIN PLAT OF AND CHECKED THE CONTUTATIONS SUFFICIENTLY TO DETERMINE THE THE FILING OF PLATS. DATED THIS 17 DAY OF NOVEMBER 1997

ACTING BONNER COUNTY SURVEYOR

THAT IT COMPLIES WITH THE LAWS RELATING TO

I HEREBY CERTIFY THAT THE REQUIRED COUNTY TREASURERSYGERTIFICATE TAXES NIN THE ABOVE DESCRIBED PROPERTY HAVE BEEN FULLY PAID Ę

DATED THIS WY OF * www. is N

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POAD

BONNER COUNTY TREASURER

MSTRICT <u>ه</u>ـــــ

DVELLING D PANHANTI Y RESTRICTION ACCERDING TO IDAHD CODE 50-1326 TO 50-1329 IS IMPOSED ON THIS PLAT. NO BUILDING, NEXL TH

THIS PLAT APPROVED THIS 15T SANJITARY RESTRICTION SATISFIED AND LIFTED THIS DAY OF Decos. Population and the second seco DAY DF 1994, Vecen PANHANDLE

,19 HEALTH DISTRICT 1

PANHANDLE Kortz HEALTH DISTRICT New Time

COUNTY COMMISSIONERS' CERTIFICATE

DATED THIS PLAT HAS DEEN APPROVED ΠJ G in Ni h AND ACCEPTED BY THE BOARD 19 3 뮈 CHAIRMAN OF THE BUARD OF COUNTY COMMISSIONERS OF BONNER COUNTY, COUNTY COMMISSIONERS IDA

SIHL **PLANNING** PLAT HAS BEEN EXAMINED AND COMMISSION CERTIFICATE APPROVE DATED

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<u>DA</u>Y Ģ 19 **AIRMAN**

DATED

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Mart. ANNING 5 COMMISSION

BUNNER COUNTY PLANNING DIRECTOR

ACKNOWLEDGEMENT

COUNTY DAY DENOVEMEN

DN THIS 14 TH

WILLIAM A.

<u>19</u> **2** 4

BEFORE ME,

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COMMISSION EXPIRES

NOTARY PUBLIC FOR THE RESIDING AT: 105 N. 15

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Thank

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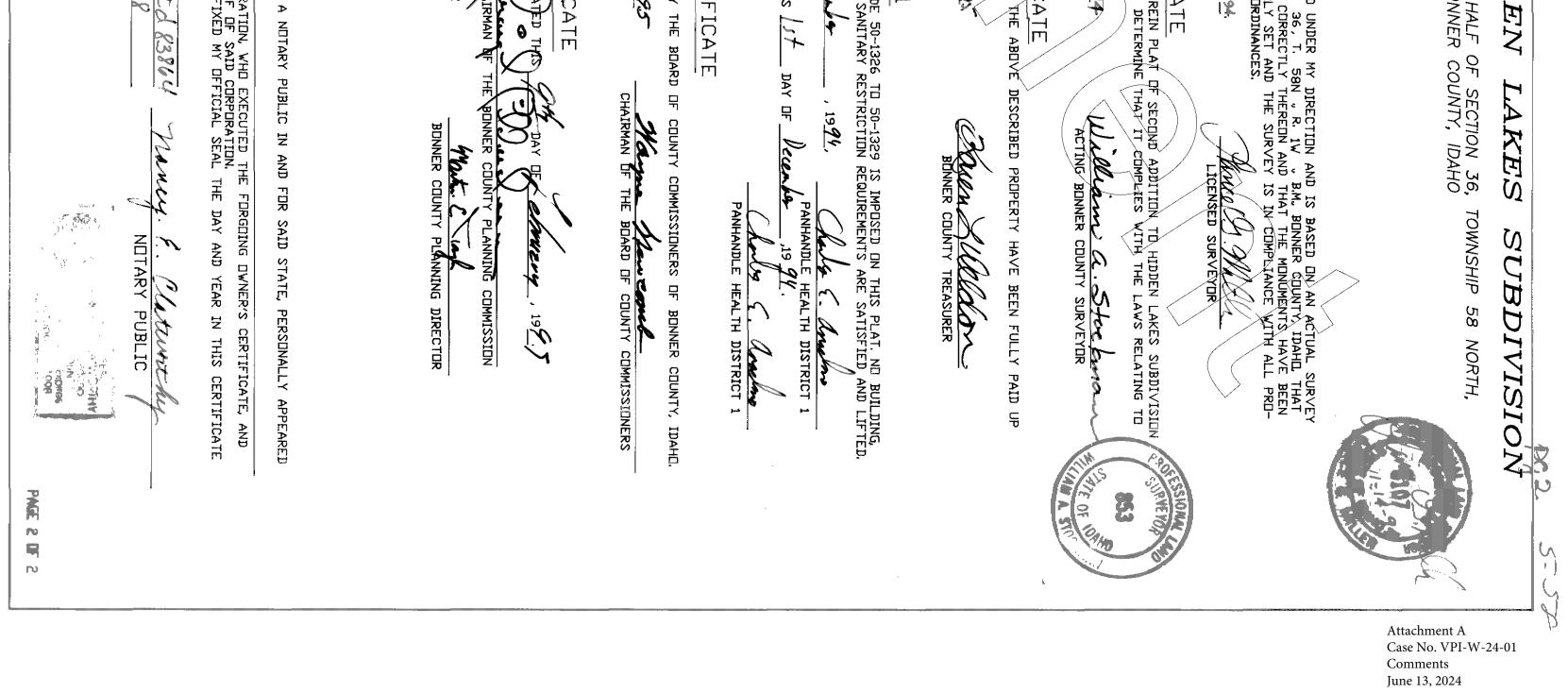
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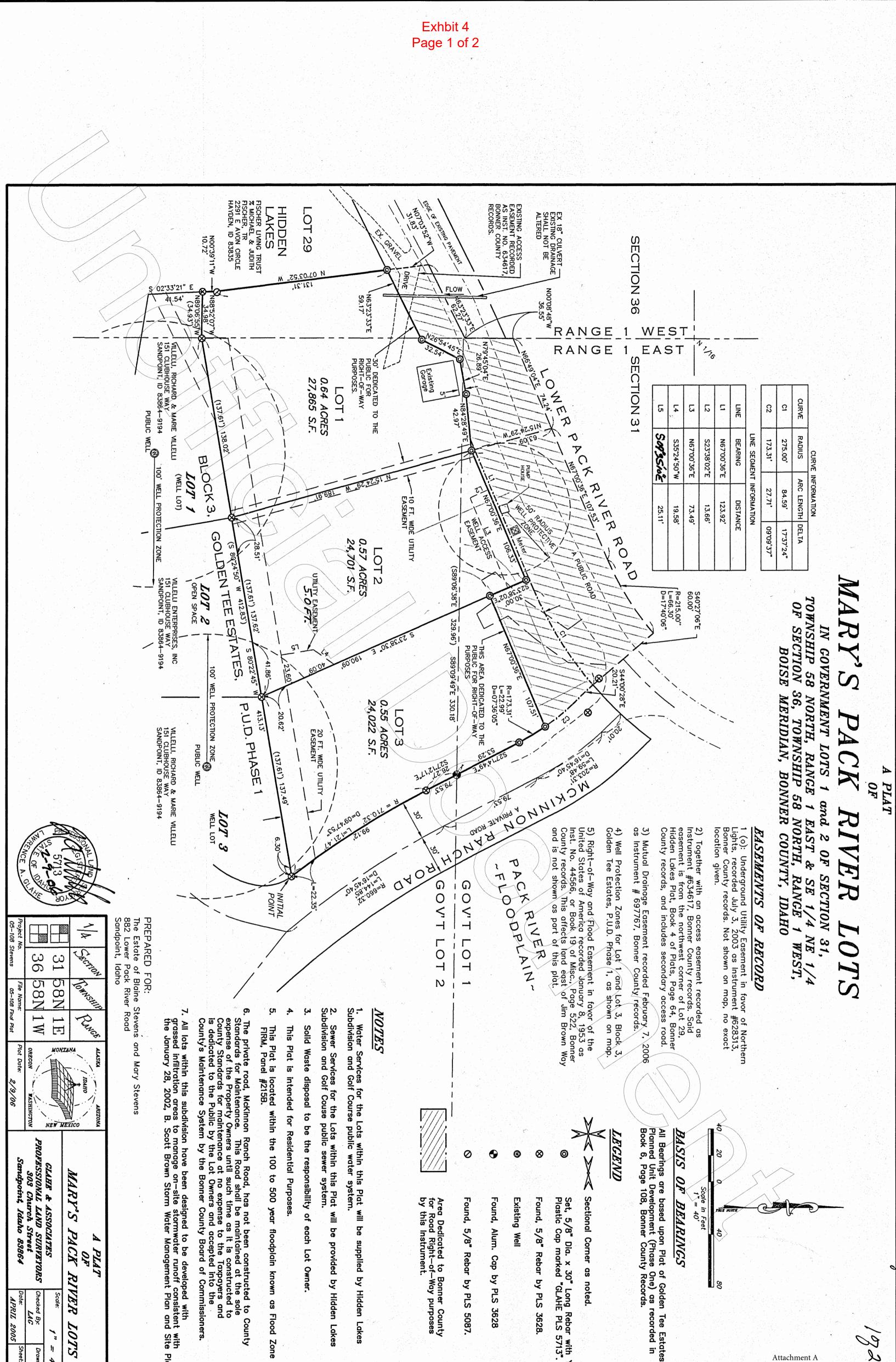
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RESIDING AT

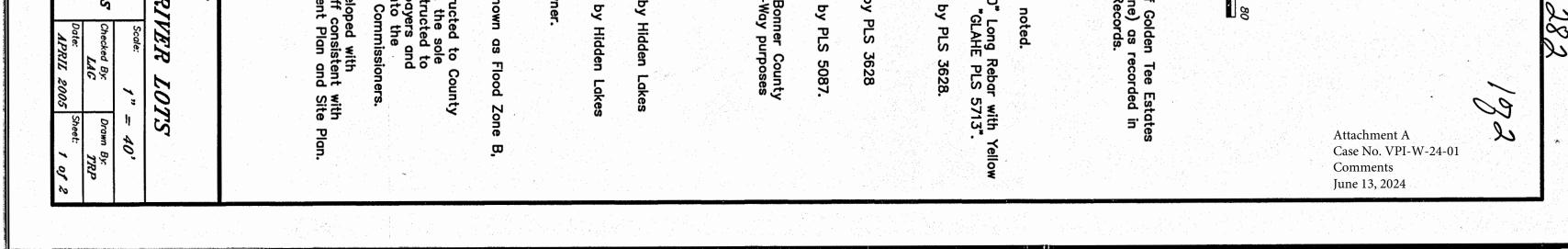
TO ME KNOWN TO BE THE PRESIDENT OF SUN MOUNTAIN CORPORATION, WHO EXECUTED THE FORGOING OWNER'S ACKNOWLEDGED TO ME THAT HE EXECUTED THE SAME ON BEHALF OF SAID CORPORATION. IN WITNESS WHEREOF I HAVE HEREUNTO SET MY HAND AND AFFIXED MY OFFICIAL SEAL THE DAY AND YEAR IN FIRST ABOVE WRITTEN.

CERTIFICATE, AND





Rebar by PLS



Exhbit 4 Page 2 of 2

O

I hereby certify that I have examined the herein Plat of "MARY'S PACK RIVER LOTS", and checked the Plat and Computations thereon and have determined that the requirements of the Idaho State Code pertaining to Plats and Surveys have been met. I hereby certify that the required taxes on the herein described property have been fully paid up to and including the year **2005**. Dated this **15** day of **FEB.LUAR** 2006. COUNTY TREASURER'S Dated this 28 day of FEB The Water Supply shall be by Hidden Lakes Subdivision and Golf Course Public Water System. Sewage Disposal shall be by Hidden Lakes Subdivision and Golf Course Public Sewer System. A Sanitary Restriction according to Idaho Code 50–1326 to 50–1329 is imposed on this Plat. No building, dwelling or shelter shall be erected until sanitary restriction requirements are satisfied and lifted. This short plat approved this 16 day of 16 , 2006. Bonner County Surveyor Church & Full Bonner County Treasurer This plat has been approved and accepted by the Board of County Commissioners, Bonner County, Idaho. Dated this 27th day of february, 2006. Dated this 23 day of Sebruary 2006. Chairman_y Clare Marie Marley, AICP Bonner County Planning Director This plat has been examined and approved. Panhandle (Health District 1 PANHANDLE HEALTH DISTRICT I COUNTY COMMISSIONERS' CERTIFICATE PLANNING DIRECTOR'S CERTIFICATE Sanitary Restrictions satisfied and lifted this $\frac{1}{2}$ day of $\frac{1}{12}$ Panhandle Health District I COUNTY SURVEYOR'S CERTIFICATE WATER AND SEWER STATEMENT Board of Bonner County Stehnon <u>∽</u>, 2906. Commissioners CERTIFICATE 2006 MARY E. STEVENS, Persu Estate of Blaine Stevens Inst. No. 697766 dated TOGETHER WITH and S C Mary

OWNER'S CER

160669

PLAT

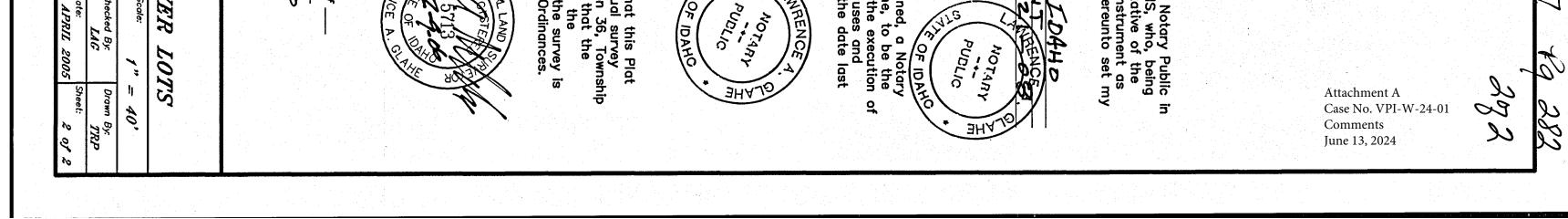
KNOW ALL MEN BY THE record Owner of the Re platted and known as Section 31, Township 58 Section 36, Township 58 particularly described as

Thence North 00'39'11" Thence North 07'03'52" Thence North 26'54'45" Thence North 26'54'45" Thence North 67'00'36" Thence North 67'00'36" Thence North 67'00'36" on the west right-of-w Thence along said west 1. Along a 173.31 foot through a central an 2. South 27'14'49" Eas 3. South 27'12'17" Eas Beginning at the northe Book 6 of Plats, Page Thence South 80°22'45" Thence North 88°52'07" Golden Tee Estates P.U.

through a central

ALSO that portion dep Right—of—Way purpose:

Image: Normal Street ALASKA ARIZONA A PLAT N 1E IDARIO IDARIO OF N 1E IDARIO IDARIO IDARIO N 1W IDARIO IDARIO IDARIO N 1W IDARIO IDARIO IDARIO OR IDARIO IDARIO IDARIO	PREPARED FOR: The Estate of Blaine Stevens and Mary Stevens 882 Lower Pack River Road Sandpoint, Idaho Frie Name: 05-108 Stevens
COUNTY RECORDER'S CERTIFICATE Filed this [St_ day of March, 2006, at 2:37, Pm., in Book 7 of Plats on page 282, at the request of welch UE SCOTT By Winda Abut 699091 # // 00 Bonner County Recorder Instrument No.	
SURVEYOR'S CERTIFICATE I, Lawrence A. Glahe, PLS 5713, State of Idaho. do hereby certify the was prepared by me or under my direction and is based on an actu- located in Section 31, Township 58 North, Range 1 East, and Section 58 North, Range 1 West, Boise Meridian, Bonner County, Idaho, and t distances, courses and angles are shown correctly thereon and that monuments have been placed and all Lot corners properly set and that in compliance with all provisions of applicable State Law and Local O	TEVENS, Personal Representative of Blaine Stevens Estate, deceased, 97766 dated Feb. 7, 2006.
STATE OF LOAKE SS COUNTY OF BEAKNER On this LSTA day of FSE , 2006, before me, the undersign Public, personally appeared MARY STEVENS, known or identified to me individual who executed the foregoing Instrument and acknowledged th said Instrument to be the free and voluntary act and deed for the u purposes herein mentioned, I have hereunto set my hand and seal th above written. Notary Public Notary Public for the State of LAAHO My Commission Expires: <u>10-21-08</u>	North 79'45'04" East, a distance of 32.24 feet; North 79'45'04" East, a distance of 42.97 feet; North 84'28'49" East, a distance of 106.33 feet; South 23'38'02" East, a distance of 107.51 feet to a point west right-of-way line of Jim Brown Way, a private road; along said west right-of-way line the following four courses; a 173.31 foot radius curve, (the chord of which bears South 31'02'51" East, 22.97 feet) g a 173.31 foot radius curve, (the chord of which bears South 31'02'51" East, 22.97 feet) g a 173.21 foot radius curve, (the chord of which bears South 31'02'51" East, 22.97 feet) g a 173.21 foot radius curve, (the chord of which bears South 31'02'51" East, 22.97 feet) g a 710.32 foot radius curve, (the chord of which bears South 32'08'45" East, 121.32 feet) g a 710.32 foot radius curve, (the chord of which bears South 32'08'45" East, 121.32 feet) g a 710.32 foot radius curve, (the chord of which bears South 32'08'45" East, 121.32 feet) g a 710.32 foot radius curve, (the chord of which bears South 32'08'45" East, 121.32 feet) g a 710.32 foot radius curve, (the chord of which bears South 32'08'45" East, 121.32 feet) g a 710.32 foot radius curve, (the chord of which bears South 32'08'45" East, 121.32 feet) g a 710.32 foot radius curve, (the chord of which bears South 32'08'45" East, 121.32 feet) g a 710.40 appleted as Lower Pack River Road hereby dedicated to Bonner County for f-Way purposes. R WITH and SUBJECT TO: All other Easements of Record.
NOTARIAL STATE OF LOAHE SS COUNTY OF BENALER On this LTPP day of LED . 2006, before me, the undersigned, a h and for said State, personally appeared before me, MARY E. STEVENS by me first duly sworn, declared that she is the Personal Representa Estate of Blaine Stevens, deceased, that she signed the foregoing Ins such, and that the statements therein contained are true, I have her hand and seal the date first above written. Notary Public Notary Public for the State of J Residing at: <u>SAND for SAND for SA</u>	 CERTIFICA: Of the Real Proper nown as "MARY'S P ownship 58 North, I scribed as follows: scribed as follows: the northeast come 108, reco 80°22'45" West, a 88°52'07" West, a states P.U.D. Phase 00°39'11" West, a 63°23'33" East, a
	IN GOVERNMENT LOTS 1 and 2 OF SECTION 36, TOWNSHIP 58 NORTH, RANGE 1 EAST & SE 1/4 NE 1/4 OF SECTION 36, TOWNSHIP 58 NORTH, RANGE 1 WEST, BOISE MERIDIAN, BONNER COUNTY, IDAHO



VP Service Area



- 1/5/2024 Road Centerlines
 - Primary
 - Secondary
 - Local; Ramp
- World Boundaries and Places World Imagery Low Resolution 15m Imagery

Parcels

 High Resolution 60cm Imagery

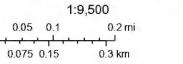
 High Resolution 30cm Imagery

 Citations

 2.4m Resolution Metadata

0 0.079 Attachment B Case No. VPI-W-24-01 Comments June 13, 2024

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Esri, HERE, Garmin, (c) OpenStreetMap W-24-01

CUSTOMER RATES AND REVENUE																
APPLICATION											STAFF RECOMMENDATIONS					
	(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)	
													Staff			
	No. of		Present	Re	evenue at	Re	equested	R	equested		No. of	Re	commended		Staff	
Line	Customers		Rates	Pre	sent Rates		Rates	F	Revenue		Customers		Rates	R	evenue	
1 Residential	7	\$	35.00	\$	2,940			\$	-		0	\$	-	\$	-	
2 Residential	63	\$	40.00	\$	30,240			\$	-		24	\$	40.00	\$	11,520	
3 Residential	1	\$	45.00	\$	540	\$	55.00	\$	46,860		47	\$	55.00	\$	31,020	
4	71	_		\$	33,720						71	_				
5				Com	pany Reque	estec	l Revenue	\$	46,860		Staff Recon	nmen	ded Revenue	\$	42,540	
6				Com	ipany Repo	rted	Revenue	\$	37,629		Staff Adj to	Repo	orted Revenue	\$	34,305	
7			li	ncrea	ise to Repo	rted	Revenue	\$	9,231	Increa	ase to Staff's	Repo	orted Revenue	\$	8,235	
8					Percen	tage	Increase		25%		Pe	ercen	tage Increase		24%	

Attachment C Case No. VPI-W-24-01 Comments June 13, 2024

RESULTS OF OPERATIONS WITH STAFF ADJUSTMENTS

	T	(A) est Year 2023	(B) AFF ADJ TOTAL	(C) STAFF TOTAL		
Water Revenues						
1 Unmetered	\$	36,629	\$ (2,324)	\$ 34,305		
2 Other Water Sales Revenue	\$	1,000	\$ (1,000)	\$ -		
3 Total Revenues	\$	37,629	\$ (3,324)	\$ 34,305		
Operating Expenses						
4 Chemicals	\$	894	\$ -	\$ 894		
5 Materials & Supplies-Operation & Maintenance	\$	5,576	\$ (2,324)	\$ 3,252		
6 Materials & Supplies-Admin & General	\$	100	\$ -	\$ 100		
7 Contract Services-Professional	\$	14,400	\$ 1,200	\$ 15,600		
8 Contract Services-Accounting	\$	10,435	\$ -	\$ 10,435		
9 Contract Services	\$	5,000	\$ (5,000)	\$ -		
10 Contract Services-Water Testing (Monthly)	\$	861	\$ -	\$ 861		
11 Insurance	\$	2,192	\$ -	\$ 2,192		
12 Utilities	\$	2,349	\$ 183	\$ 2,532		
13 Rate Case Expense (Amortization)	\$	525	\$ 1,358	\$ 1,883		
14 Miscellaneous Expenses	\$	531	\$ -	\$ 531		
15 TOTAL Operating Expenses	\$	42,863	\$ (4,583)	\$ 38,280		
16 Depreciation Expense	\$	-	\$ 1,138	\$ 1,138		
17 Property Taxes	\$	1,538	\$ -	\$ 1,538		
18 Other Taxes (list) DEQ Fees	\$	500	\$ -	\$ 500		
19 TOTAL Expenses from Operations	\$	44,901	\$ (3,445)	\$ 41,456		
20 Net Operating Income	\$	(7,272)	\$ 121	\$ (7,150)		
Rate Base						
21 Plant in Service	\$	137,767	\$ 27,051	\$ 164,818		
22 Accumulated Depreciation	\$	27,051	\$ 4,841	\$ 31,892		
23 Net Plant in Service	\$	110,716	\$ 22,210	\$ 132,926		
24 Less Contributed Capital	\$	-	\$ (110,716)	\$ (110,716)		
25 Total Net Plant in Service	\$	110,716	\$ (88,506)	\$ 22,210		
26 Add Working Capital (1/8 Operating Expenses)	\$	-	\$ 4,785	\$ 4,785		
27 Total Rate Base	\$	110,716	\$ (83,721)	\$ 26,995		
28 Incremental Revenue Requirement	\$	26,196	\$ (12,523)	\$ 13,672		

Attachment D Case No. VPI-W-24-01 Comments June 13, 2024

PLANT-IN-SERVICE

DEPRECIATION

Plant in Service ("PIS") ACCT # DESCRIPTION		(A) Application		(B) PIS ADJ		(C) Total PIS	(D) Depreciable Life	(E) Annual Dep. Exp.		(F) Accumulated Dep. Exp.	
1	303 Land	\$	110,716	\$	(110,716)	\$ -	0	\$	-	\$	-
2	307 Wells-Rehab of Well 2	\$	-	\$	21,474	\$ 21,474	25	\$	859	\$	3,865
3	311 Power Pumping Equipment-New Pump	\$	-	\$	5,577	\$ 5,577	20	\$	279	\$	976
4	TOTAL PLANT-IN-SERVICE	\$	110,716	\$	(83,665)	\$ 27,051		\$	1,138	\$	4,841

Attachment E Case No. VPI-W-24-01 Comments June 13, 2024

CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT I HAVE THIS DAY OF JUNE 2024, SERVED THE FOREGOING COMMENTS OF THE COMMISSION STAFF, IN CASE NO. VPI-W-24-01, BY E-MAILING A COPY THEREOF, TO THE FOLLOWING:

RICHARD A. VILLELLI VP, INC. PO BOX 1785 SANDPOINT, ID 83864-0903 E-MAIL: <u>dick@villellipnw.com</u> BOB HANSEN WATER SYSTEMS MGT., INC. WSM, INC. 67 WILDHORSE TRAIL SANDPOINT, ID 83864 E-MAIL: <u>wsmibob@aol.com</u>

PATRICIA JORDAM, SECRETARY

CERTIFICATE OF SERVICE