



Falls WATER

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IDAHO PUBLIC
UTILITIES COMMISSION

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

Website: www.fallswater.com

Tel.: (208) 522-1300

Fax: (208) 522-4099

May 11, 2021

Public Utilities Commission
P.O. Box 83720
Boise, ID 83720-0074

To Whom It May Concern:

Enclosed is a corrected Annual Report for Morningview Water Company. This corrected report is to replace the report mailed on May 10, 2021 and shows a notarized signature of May 7, 2021. Please contact me with any questions.

Thank you,

Scott Bruce
General Manager

Enclosure

FLS-W

ANNUAL REPORT

OF

RECEIVED
2021 MAY 14 PM 12:01
IDAHO PUBLIC
UTILITIES COMMISSION



2180 N Deborah Dr
Idaho Falls, ID 83401

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2020

**ANNUAL REPORT FOR WATER UTILITIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING December 31, 2020**

COMPANY INFORMATION

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

11 Are there any affiliated companies? Yes
 If yes, attach a list with names, addresses & descriptions. Explain any services provided to the utility.

12 Contact Information	Name	Phone No.
President (Owner)	Justin Palfeyman, President	503-226-4211
Vice President		
Secretary	Shawn Filippi	503-226-4211
General Manager	K. Scott Bruce	208-522-1300
Complaints or Billing	K. Scott Bruce	208-522-1300
Engineering	Tony Wise	208-522-1300
Emergency Service	Tony Wise	208-522-1300
Accounting	K. Scott Bruce	208-522-1300

13 Were any water systems acquired during the year or any additions/deletions made to the service area during the year? Yes
 If yes, attach a list with names, addresses & descriptions. Explain any services provided to the utility.

14 Where are the Company's books and records kept?
 Street Address 2180 N Deborah Dr
 City Idaho Falls
 State Idaho
 Zip 83401

NAME: Falls Water Co., Inc.

COMPANY INFORMATION (Cont.)

For the Year Ended December 31, 2020

15 Is the system operated or maintained under a service contract? No

16 If yes: With whom is the contract? _____
 When does the contract expire? _____
 What services and rates are included? _____

17 Is water purchased for resale through the system? Yes, Leased well site within FWC's Service Area

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

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

19 Has any system(s) been disapproved by the Idaho Division of Environmental Quality? No

If yes, attach full explanation

20 Has the Idaho Division of Environmental Quality recommended any improvements? No

If yes, attach full explanation

21 Number of Complaints received during year concerning:
 Quality of Service 20
 High Bills 39
 Disconnection 1

22 Number of Customers involuntarily disconnected 24

23 Date customers last received a copy of the Summary of Rules required by IDAPA 31.21.01.701? June 2020

Attach a copy of the Summary

24 Did significant additions or retirements from the Plant Accounts occur during the year? Yes

If yes, attach full explanation and an updated system map

NAME: Falls Water Co., Inc.

REVENUE & EXPENSE DETAIL

For the Year Ended December 31, 2020

ACCT #	DESCRIPTION		
<u>400 REVENUES</u>			
1	460	Unmetered Water Revenue	-
2	461.1	Metered Sales - Residential	1,920,875
3	461.2	Metered Sales - Commercial, Industrial	82,027
4	462	Fire Protection Revenue	-
5	464	Other Water Sales Revenue	2,123
6	465	Irrigation Sales Revenue	-
7	466	Sales for Resale	-
8	400	Total Revenue (Add Lines 1 - 7) (also enter result on Page 4, line 1)	2,005,025
9	* DEQ Fees Billed separately to customers		Booked to Acct # _____
10	** Hookup or Connection Fees Collected	113,003	Booked to Acct # 271.3
11	***Commission Approved Surcharges Collected		Booked to Acct # _____
<u>401 OPERATING EXPENSES</u>			
12	601.1-6	Labor - Operation & Maintenance	304,983
13	601.7	Labor - Customer Accounts	-
14	601.8	Labor - Administrative & General	170,904
15	603	Salaries, Officers & Directors	-
16	604	Employee Pensions & Benefits	160,303
17	610	Purchased Water	3,300
18	615-16	Purchased Power & Fuel for Power	222,222
19	618	Chemicals	10,758
20	620.1-6	Materials & Supplies - Operation & Maint.	37,307
21	620.7-8	Materials & Supplies - Administrative & General	135,293
22	631.3-4	Contract Services - Professional	148,411
23	635	Contract Services - Water Testing	10,152
24	636	Contract Services - Other	34,690
25	641-42	Rentals - Property & Equipment	43,671
26	650	Transportation Expense	42,945
27	656-59	Insurance	54,369
28	660	Advertising	-
29	666	Rate Case Expense (Amortization)	-
30	667	Regulatory Comm. Exp. (Other except taxes)	-
31	670	Bad Debt Expense	2,624
32	675	Miscellaneous	30,335
33	Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)		1,412,266

Name: Falls Water Co., Inc.

INCOME STATEMENT

For Year Ended December 31, 2020

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		<u>2,005,025</u>
2	Operating Expenses (From Page 3, line 33)	1,412,266	
3	403 Depreciation Expense	204,013	
4	406 Amortization, Utility Plant Aquisition Adj.		
5	407 Amortization Exp. - Other		
6	408.10 Regulatory Fees (PUC)	4,669	
7	408.11 Property Taxes	57,153	
8	408.12 Payroll Taxes	43,605	
9A	408.13 Other Taxes (list)		
9B			
9C			
9D			
10	409.10 Federal Income Taxes	62,093	
11	409.11 State Income Taxes	18,956	
12	410.10 Provision for Deferred Income Tax - Federal	(5,270)	
13	410.11 Provision for Deferred Income Tax - State	(30,191)	
14	411 Provision for Deferred Utility Income Tax Credits		
15	412 Investment Tax Credits - Utility		
16	Total Expenses from operations before interest (add lines 2-15)		<u>1,767,294</u>
17	413 Income From Utility Plant Leased to Others		
18	414 Gains (Losses) From Disposition of Utility Plant		<u>(1,517)</u>
19	Net Operating Income (Add lines 1, 17 & 18 less line 16)		<u>236,214</u>
20	415 Revenues, Merchandizing Jobbing and Contract Work		
21	416 Expenses, Merchandizing, Jobbing & Contracts		
22	419 Interest & Dividend Income		<u>91</u>
23	420 Allowance for Funds used During Construction		
24	421 Miscellaneous Non-Utility Income		<u>12,444</u>
25	426 Miscellaneous Non-Utility Expense		<u>4,541</u>
26	408.20 Other Taxes, Non-Utility Operations		
27	409-20 Income Taxes, Non-Utility Operations		
28	Net Non-Utility Income (Add lines 20,22,23 & 24 less lines 21,25,26, & 27)		<u>7,994</u>
29	Gross Income (add lines 19 & 28)		<u>244,208</u>
30	427.3 Interest Exp. on Long-Term Debt		<u>24,943</u>
31	427.5 Other Interest Charges		<u>0</u>
32	NET INCOME (Line 29 less lines 30 & 31) (Also Enter on Pg 9, Line 2)		<u><u>219,265</u></u>

Name: Falls Water Co., Inc.

ACCOUNT 101 PLANT IN SERVICE DETAIL
For Year Ended December 31, 2020

SUB ACCT #	DESCRIPTION	Balance Beginning of Year	Added During Year	Removed During Year	Balance End of Year
1 301	Organization				
2 302	Franchises and Consents				
3 303	Land & Land Rights	1,190,247	70,800	-	1,261,047
4 304	Structures and Improvements	440,881	10,941	-	451,822
5 305	Collecting & Impounding Reservoirs	-	-	-	-
6 306	Lake, River & Other Intakes	-	-	-	-
7 307	Wells	381,806	6,779	-	388,585
8 308	Infiltration Galleries & Tunnels	-	-	-	-
9 309	Supply Mains	-	-	-	-
10 310	Power Generation Equipment	47,123	-	-	47,123
11 311	Power Pumping Equipment	305,427	63,618	-	369,045
12 320	Purification Systems	26,198	6,255	-	32,453
13 330	Distribution Reservoirs & Standpipes	-	-	-	-
14 331	Trans. & Distrib. Mains & Accessories	1,809,826	1,372,754	24,140	3,158,440
15 333	Services	-	-	-	-
16 334	Meters and Meter Installations	1,249,481	156,603	2,876	1,403,207
17 335	Hydrants	48,811	3,883	-	52,695
18 336	Backflow Prevention Devices	-	-	-	-
19 339	Other Plant & Misc. Equipment	65,704	21,839	-	87,543
20 340	Office Furniture and Equipment	35,731	35,357	-	71,088
21 341	Transportation Equipment	139,909	-	-	139,909
22 342	Stores Equipment	-	-	-	-
23 343	Tools, Shop and Garage Equipment	63,062	20,859	1,071	82,850
24 344	Laboratory Equipment	-	-	-	-
25 345	Power Operated Equipment	128,571	1,723	-	130,294
26 346	Communications Equipment	-	-	-	-
27 347	Miscellaneous Equipment	-	-	-	-
28 348	Other Tangible Property	-	-	-	-
29	TOTAL PLANT IN SERVICE	5,932,776	1,771,413	28,087	7,676,102

(Add lines 1 - 28)

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

Name: Falls Water Co., Inc.

ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL

For Year Ended December 31, 2020

SUB ACCT #	DESCRIPTION	Depreciation Rate %	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1 304	Structures and Improvements		25,445	48,018	22,573
2 305	Collecting & Impounding Reservoirs				
3 306	Lake, River & Other Intakes				
4 307	Wells		23,476	41,055	17,579
5 308	Infiltration Galleries & Tunnels				
6 309	Supply Mains				
7 310	Power Generation Equipment		655	2,225	1,571
8 311	Power Pumping Equipment		39,767	72,934	33,167
9 320	Purification Systems		5,171	10,122	4,951
10 330	Distribution Reservoirs & Standpipes				
11 331	Trans. & Distrib. Mains & Accessories		63,966	139,590	75,624
12 333	Services				
13 334	Meters and Meter Installations		91,333	164,004	72,672
14 335	Hydrants		3,048	5,507	2,460
15 336	Backflow Prevention Devices				
16 339	Other Plant & Misc. Equipment		3,474	16,244	12,771
17 340	Office Furniture and Equipment		8,865	15,848	6,984
18 341	Transportation Equipment		32,170	56,417	24,247
19 342	Stores Equipment				
20 343	Tools, Shop and Garage Equipment		14,110	24,271	10,161
21 344	Laboratory Equipment				
22 345	Power Operated Equipment		21,938	40,692	18,755
23 346	Communications Equipment				
24 347	Miscellaneous Equipment				
25 348	Other Tangible Property		112,549	199,516	86,967
26	TOTALS (Add Lines 1 - 25)		445,967	836,446	390,479

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

Name: Falls Water Co., Inc.**BALANCE SHEET**For Year Ended December 31, 2020

		<u>ASSETS</u>		
ACCT #	DESCRIPTION	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	101 Utility Plant in Service (From Pg 5, Line 29)	5,932,776	7,676,102	1,743,326
2	102 Utility Plant Leased to Others			
3	103 Plant Held for Future Use	80,000	80,000	-
4	105 Construction Work in Progress	93,010	119,692	26,682
5	114 Utility Plant Aquisition Adjustment			
6	Subtotal (Add Lines 1 - 5)	6,105,786	7,875,794	1,770,008
7	108.1 Accumulated Depreciation (From Pg 6, Line 26)	445,967	836,446	390,479
8	108.2 Accum. Depr. - Utility Plant Lease to Others			
9	108.3 Accum. Depr. - Property Held for Future Use			
10	110.1 Accum. Amort. - Utility Plant in Service			
11	110.2 Accum. Amort. - Utility Plant Lease to Others			
12	115 Accumulated Amortization - Aquisition Adj.			
13	Net Utility Plant (Line 6 less lines 7 - 12)	5,659,819	7,039,348	1,379,529
14	123 Investment in Subsidiaries			
15	125 Other Investments	-	38,953	38,953
16	Total Investments (Add lines 14 & 15)	-	38,953	38,953
17	131 Cash	463,532	659,751	196,219
18	135 Short Term Investments			
19	141 Accts/Notes Receivable - Customers	165,773	228,565	62,792
20	142 Other Receivables	1,837	1,938	101
21	145 Receivables from Associated Companies	23,698	105,145	81,447
22	151 Materials & Supplies Inventory	16,481	194,970	178,489
23	162 Prepaid Expenses	211,297	277,396	66,099
24	173 Unbilled (Accrued) Utility Revenue			
25	143 Provision for Uncollectable Accounts	1,300	4,260	2,960
26	Total Current (Add lines 17 -24 less line 25)	881,318	1,463,504	582,187
27	181 Unamortized Debt Discount & Expense			
28	183 Preliminary Survey & Investigation Charges			
29	184 Deferred Rate Case Expenses			
30	186 Other Deferred Charges	-	29,443	29,443
31	Total Assets (Add lines 13, 16 & 26 - 30)	6,541,137	8,571,248	2,030,112

Name: Falls Water Co., Inc.

BALANCE SHEET

For Year Ended December 31, 2020

<u>LIABILITIES & CAPITAL</u>		Balance	Balance	Increase
ACCT #	DESCRIPTION	Beginning of Year	End of Year	or (Decrease)
1	201-3 Common Stock	25,000	25,000	-
2	204-6 Preferred Stock			
3	207-13 Miscellaneous Capital Accounts	1,543,157	2,836,733	1,293,576
4	214 Appropriated Retained Earnings			
5	215 Unappropriated Retained Earnings	2,065,709	2,389,775	324,066
6	216 Reacquired Capital Stock			
7	218 Proprietary Capital			
8	Total Equity Capital (Add Lines 1-5+7 less line 6)	3,633,867	5,251,508	1,617,642
9	221-2 Bonds			
10	223 Advances from Associated Companies			
11	224 Other Long - Term Debt	683,247	603,958	(79,289)
12	231 Accounts Payable	55,247	55,247	-
13	232 Notes Payable	36,712	14,489	(22,224)
14	233 Accounts Payable - Associated Companies	127,933	831,649	703,716
15	235 Customer Deposits (Refundable)			
16	236.11 Accrued Other Taxes Payable			
17	236.12 Accrued Income Taxes Payable	5,437	(151,682)	(157,119)
18	236.2 Accrued Taxes - Non-Utility			
19	237-40 Accrued Debt, Interest & Dividends Payable			
20	241 Misc. Current & Accrued Liabilities	86,903	101,931	15,028
21	251 Unamortized Debt Premium			
22	252 Advances for Construction			
23	253 Other Deferred Liabilities			
24	255.1 Accumulated Investment Tax Credits - Utility			
25	255.2 Accum. Investment Tax Credits - Non-Utility			
26	261-5 Operating Reserves			
27	271 Contributions in Aid of Construction	2,165,446	2,306,010	140,564
28	272 Accum. Amort. of Contrib. in Aid of Const. **	(253,656)	(441,862)	(188,206)
29	281-3 Accumulated Deferred Income Taxes			
30	Total Liabilities (Add lines 9 - 29)	2,907,270	3,319,740	412,470
31	TOTAL LIAB & CAPITAL (Add lines 8 & 30)	6,541,137	8,571,249	2,030,112

**** Only if Commission Approved**

Name: Falls Water Co., Inc.

STATEMENT OF RETAINED EARNINGS

For Year Ended December 31, 2020

1	Retained Earnings Balance @ Beginning of Year	<u>2,065,709</u>
2	Amount Added from Current Year Income (From Pg 4, Line 32)	<u>219,265</u>
3	Other Credits to Account	<u> </u>
4	Dividends Paid or Appropriated	<u> </u>
5	Other Distributions of Retained Earnings	<u> </u>
6	Retained Earnings Balance @ End of Year	<u><u>2,284,974</u></u>

CAPITAL STOCK DETAIL

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

DETAIL OF LONG-TERM DEBT

8	Description	Interest Rate	Year-end Balance	Interest Paid	Interest Accrued
	DEQ State Revolving Loan Fund - DW-9923	3.25%	61,606	2,921	216
	DEQ State Revolving Loan Fund - DW-9931	3.25%	542,352	21,217	1671

Name: Falls Water Co., Inc.

SYSTEM ENGINEERING DATA

For Year Ended December 31, 2020

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

2 Water Supply:

Pump Designation or location	Rated Capacity (gpm)	Type of Treatment: (None, Chlorine Fluoride Filter etc.)	Annual Production (000's Gal.)	Water Supply Source (Well, Spring, Surface Wtr)
Well #1	750	CHLORINATION	93,511	WELL
Well #2	400	CHLORINATION	112,340	WELL
Well #4	1500	SAND SEP/CHLRN	128,089	WELL
Well #5	750	SAND SEP/CHLRN	158,124	WELL
Well #6 (Pump 6)	600	NONE	112,251	WELL
Pump #7 (In Well #6)	600	NONE	84,176	WELL
Well #8	1500	CHLORINATION	121,200	WELL
Well #9	3000	CHLORINATION	560,072	WELL
Well #10	1200	SAND SEP/CHLRN	261,063	WELL
**Taylor Mountain				
Well #1, Submersible Pump	193	NONE	9,965	WELL
Well #2, Submersible Pump	220	NONE	10,917	WELL

3 System Storage:

Storage Designation or Location	Total Capacity 000's Gal.	Usable Capacity 000's Gal.	Type of Reservoir (Elevated, Pressurized, Boosted)	Construction (Wood, Steel Concrete)
Well 2/4	5	1.8	Pressurized	Steel
Taylor Mountain	150	120	Elevated	Concrete

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

Name: Falls Water Co., Inc.

**SYSTEM ENGINEERING DATA
(continued)**

For Year Ended December 31, 2020

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

Designation or Location & Type of Pump**	Horse Power	Rated Capacity (gpm)	Discharge Pressure (psi)	Energy Used This Year
Falls Water System				
Well #2, Turbine Pump #2	40	400	65	
Well #4, Turbine Pump #4	150	1500	65	
Well #6, Submersible Pump #6	75	600	65	
Pump #7, Submersible Pump #7	75	600	65	
SUBTOTAL OF ABOVE				The above are all on one Power Meter Totalling
				583.120 kwh
Well #1, VFD Turbine Pump #1	75	750	65	160,342 kwh
Well #5, Turbine Pump #5	75	750	65	205,842 kwh
Well #8, Turbine Pump #8	150	1500	65	193,160 kwh
Well #9, VFD Turbine Pump #9	400	3000	65	1,133,160 kwh
Well #10, Turbine Pump #10	150	1200	65	430,360 kwh
**Taylor Mountain				
Well #1, Submersible Pump	30	193	90	21,402 kwh
Well #2, Submersible Pump	30	220	69	25,822 kwh

**** Submit pump curves unless previously provided or unavailable. Asterisk facilities added this year.
Attach additional sheets if inadequate space is available on this page.**

- 5 If Wells are metered:
- What was the total amount pumped this year? 1,651,707,976
 - What was the total amount pumped during peak month? 340,532,083
 - What was the total amount pumped on the peak day? 12,245,599
- 6 If customers are metered, what was the total amount sold in peak month? 307,395,000
- 7 Was your system designed to supply fire flows? Yes
 If Yes: What is current system rating? 4
- 8 How many times were meters read this year? 12
 During which months? January through December
- 9 How many additional customers could be served with no system improvements except a service line and meter? 261
 How many of those potential additions are vacant lots? 261
- 10 Are backbone plant additions anticipated during the coming year? Yes
 If Yes, attach an explanation of projects and anticipated costs!
- 11 In what year do you anticipate that the system capacity (supply, storage or distribution) will have to be expanded? 2021

Name: Falls Water Co., Inc.

**SYSTEM ENGINEERING DATA
(continued)**

For Year Ended December 31, 2020

FEET OF MAINS

1	Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
	2"	2,809	-	-	2,809
	4"	2,366	816	-	3,182
	6"	207,886	15,234	-	223,121
	8"	138,821	19,010	-	157,831
	10"	32,956	-	-	32,956
	12"	54,435	5,209	-	59,645


CUSTOMER STATISTICS

	Number of Customers		Thousands of Gallons Sold	
	This Year	Last Year	This Year	Last Year
2 Metered:				
2A Residential	5,733	5,424	1,468,867	1,234,220
2B Commercial	152	121	76,014	65,773
2C Industrial	N/A	N/A	N/A	N/A
3 Flat Rate:				
3A Residential	N/A	N/A	N/A	N/A
3B Commercial	N/A	N/A	N/A	N/A
3C Industrial	N/A	N/A	N/A	N/A
4 Private Fire Protection	N/A	N/A	N/A	N/A
5 Public Fire Protection	683	648	N/A	N/A
6 Street Sprinkling	N/A	N/A	N/A	N/A
7 Municipal, Other	N/A	N/A	N/A	N/A
8 Other Water Utilities	N/A	N/A	N/A	N/A
TOTALS (Add lines 2 through 8)	6,568	6,193	1,544,881	1,299,993


CERTIFICATE

State of Idaho)
) ss
County of Bonneville)

WE, the undersigned Justin Palfreyman, President, Northwest Natural Water Company, LLC, and Brody Wilson, Treasurer, Northwest Natural Water Company, LLC, on our oath do severally say that the foregoing report has been prepared under our direction, from the original books, papers and records of said utility; that we have carefully examined same, and declare the same to be a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.



(Chief Officer)



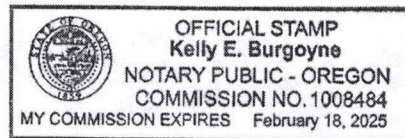
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 30th day of April, 2021

Kelly E. Burgoyne

NOTARY PUBLIC



My Commission Expires 02/18/2025

gdk/excel/jnelson/anulrpts/wtrannualrpt

Supplemental information for question 11:

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

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

Explain any services provided to the utility.

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

Supplemental information for question 13:

List of new subdivisions (see attached will serve letters) added to water system in 2020 include:

- Berkley Park Division 8
- Bridgewater Division 8
- Bridgewater Division 9
- Bridgewater Division 10
- Bridgewater Division 11
- Bridgewater Division 12
- Freedom Acres Division 1
- The Avenues Div 3

Water Systems Acquired in 2020:

Taylor Mountain Water and Sewer District

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

See attached Spout copy for copy of summary requested in question 23.

Spout sent to customers in June 2020.

Supplemental information for question 24:

In 2020, the following significant additions were made to the Plant Accounts:

\$	70,800.00	Account 303 - Taylor Mountain Wells 1 & 2
\$	50,449.01	Account 311 - Well 10 SCADA Equipment and Setup, Well 10 Backup Power Motor Controller, Well 4 Pump Replacement and Repair, Well 9 VFD Cooling Fan
\$	13,169.00	Account 311 - Taylor Mountain Pumps for Wells 1 & 2
\$	1,372,754.22	Account 331 - \$986,971.62 for Hitt Rd & Iona Rd Loop, \$133,138.30 for Lincoln Rd Phase 3 - 10" Main relocate, \$62,559.69 for Service Line and Valve repairs in system, \$188,732.68 for Crowley Rd Loop from 1st St to John Adam Pkwy, and \$1,351,93 for Taylor Mountain Main Lines.
\$	153,727.00	Account 334 - Meters for new connections and replacement of malfunctioning metering equipment
\$	21,839.41	Account 339 - GIS mapping of water system
\$	32,832.00	Account 340 - Computer and Network hardware
\$	19,692.23	Account 343 - Purchase Sensus Handheld Meter Reader, Safety Equipment, and small tools
\$	<u>1,735,262.87</u>	Total of Significant Additions to Plant in 2019

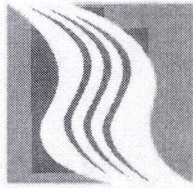
SYSTEM ENGINEERING DATA

Supplemental information for question 10:

Well #11 was started in late 2020. The wellsite was selected and planned based on the 2019 System Master Plan Study. The well will provide additional flow to the west side of the water system and in connection with the Looping project mentioned above will provide better flows and pressure to the system north of Iona Road. The project should complete in 2021. Total estimated cost of \$1,049,170.

Storage Tank (2 million gallons) with booster pump station and site mainlines estimated cost of \$4,100,000. Storage tanks is needed to reduce pressure swings in the system as well pumps turn on/off. Current pressure swings are approximately 20 psi as the system SCADA adjusts to demand requirements.

Well house for Well 2 at Taylor Mountain. The well site will need grade changes to channel storm run-off away from neighboring residential lots that have recently been built on. Fence needed for security. Well house is needed to move controls above ground out of existing well pit. Estimated cost of \$300,000.



FALLS WATER COMPANY

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

Tel.: (208) 522-1300
Fax: (208) 522-4099

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

March 3, 2020

Water Service for Berkley Park Division 8

This confirms that Falls Water Company, Inc. has the ability, capacity, and willingness to provide domestic water utility service to the proposed development, Berkley Park Division 8 described as follows:

BEGINNING AT A POINT THAT IS S00°07'28"W 659.37 FEET FROM THE CENTER QUARTER CORNER ALONG THE CENTER SECTION LINE OF SECTION 2, TOWNSHIP 2 NORTH, RANGE 38 EAST, B.M., BONNEVILLE COUNTY, IDAHO TO THE TRUE POINT OF BEGINNING; AND RUNNING THENCE S89°59'57"E 223.98 FEET; THENCE S76°53'02"E 70.00 FEET TO A POINT ON A CURVE WITH A RADIUS OF 565.00 FEET AND A CHORD THAT BEARS S09°37'58"W 68.52 FEET; THENCE TO THE LEFT ALONG SAID CURVE 68.56 FEET THRU A CENTRAL ANGLE OF 06°57'10"; THENCE N90°00'00"E 145.95 FEET; THENCE S13°12'37"W 16.23 FEET; THENCE S83°03'22"E 132.62 FEET; THENCE S80°04'17"E 70.11 FEET; THENCE N90°00'00"E 128.01 FEET; THENCE S00°23'13"W 177.96 FEET; THENCE N90°00'00"E 130.00 FEET; THENCE N00°23'13"E 34.67 FEET; THENCE S90°00'00"E 276.77 FEET TO A POINT ON THE WEST BOUNDARY OF BERKLEY PARK DIVISION No. 7, BONNEVILLE COUNTY, IDAHO; THENCE ALONG THE SOUTHWESTERLY BOUNDARY LINE THE FOLLOWING TWO (2) COURSES; (1) S00°23'13"W 200.40 FEET; (2) N90°00'00"E 414.72 FEET TO A POINT ON THE WEST BOUNDARY OF BERKLEY PARK DIVISION No. 5, BONNEVILLE COUNTY, IDAHO; THENCE ALONG THE WESTERLY BOUNDARY LINE THE FOLLOWING FOUR (4) COURSES; (1) S35°00'03"E 32.77 FEET; (2) S21°10'28"W 129.27 FEET TO A POINT ON A CURVE (3) WITH A RADIUS OF 785.00 FEET AND A CHORD THAT BEARS S10°38'21"W 289.95 FEET; THENCE TO THE LEFT ALONG SAID CURVE 291.62 FEET THRU A CENTRAL ANGLE OF 21°17'06"; (4) S00°00'08"W 50.59 FEET TO A POINT ON THE NORTH BOUNDARY LINE OF BERKLEY PARK DIVISION No. 4, BONNEVILLE COUNTY, IDAHO; THENCE ALONG THE NORTHERLY BOUNDARY LINE THE FOLLOWING ELEVEN (11) COURSES; (1) N90°00'00"W 543.31 FEET; (2) N00°23'13"E 30.20 FEET; (3) N90°00'00"W 200.00 FEET; (4) S00°23'13"W 4.81 FEET; (5) N90°00'00"W 200.00 FEET; (6) N00°23'13"E 9.27 FEET; (7) N90°00'00"W 134.16 FEET; (8) N00°23'13"E 36.46 FEET; (9) N90°00'00"W 204.99 FEET; (10) S00°00'09"W 89.90 FEET; (11) N88°05'36"W 248.09 FEET TO A POINT ON THE EAST BOUNDARY OF RED ROCK ESTATES DIVISION No. 8, BONNEVILLE COUNTY, IDAHO; THENCE ALONG THE EASTERLY BOUNDARY LINE THE FOLLOWING TWO (2) COURSES; (1) N05°59'31"E 31.63 FEET; (2) N02°19'01"W 181.27 FEET EXTENDED TO A POINT ON THE EAST BOUNDARY OF RED ROCK ESTATES DIVISION No. 10, BONNEVILLE COUNTY, IDAHO; THENCE ALONG EASTERLY BOUNDARY LINE THE FOLLOWING THREE (3) COURSES; (1) N00°59'45"E 352.19 FEET; (2) N13°28'15"E 227.70 FEET; (3) N05°55'38"W 179.32 FEET; THENCE S89°59'57"E 3.93 FEET TO THE TRUE POINT OF BEGINNING, CONTAINING 25.630 ACRES.

This is subject to the following conditions:

1. Installation and extension of the water system by the developer in accordance with Falls Water standards both within the development and connecting to the existing Falls Water system.
2. Approval by the Idaho Public Utilities Commission (IPUC).
3. In accordance with IPUC approved Rates and Tariff for Falls Water Company, Inc.
4. Payment by developer or by subsequent builders, homeowners, or lot purchasers of the connection fee in accordance with IPUC approved Rates and Tariffs.
5. System design and installation approved, inspected and accepted by Idaho Department of Environmental Quality, Falls Water's designated professional engineer, and by Falls Water's own internal staff.

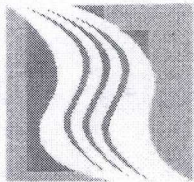
6. Developer or their representative shall provide as-built drawings on paper and in an electronic format readable by Falls Water as the development progresses.
7. This will serve letter is valid for one year from the date of this letter.
8. In accordance with any other lawfully necessary provisions as agreed between developer and Falls Water.

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

FALLS WATER COMPANY, INC.



K. Scott Bruce
Manager



FALLS WATER COMPANY

1770 Sabin Dr, Idaho Falls, Idaho 83406-6747
Website: www.fallswater.com

Tel.: (208) 522-1300
Fax: (208) 522-4099

April 15, 2020

Connect Engineering
1150 Hollipark Dr
Idaho Falls, ID 83405

Water Service for Bridgewater Division No. 8

This confirms that Falls Water Company, Inc. has the ability, capacity, and willingness to provide domestic water utility service to the proposed development, Bridgewater Division No. 8.

A parcel of land located in Section 15, Township 2 North, Range 38 East, B.M., Bonneville County, Idaho, more particularly described as follows:

COMMENCING at the West Quarter corner of Section 15, Township 2 North, Range 38 East of the Boise Meridian, Thence North $89^{\circ}51'10''$ East along the north line of the South half of said Section 15 a distance of 2,606.44 feet to the Northwest corner of the Southeast Quarter of Section 15; Thence along the north line of said Southeast Quarter North $89^{\circ}51'10''$ East for a distance of 35.20 feet; Thence North $00^{\circ}35'54''$ East, a distance of 5.85 feet to the POINT OF BEGINNING; Thence North $43^{\circ}26'12''$ East a distance of 18.72 feet to the Southwest corner of Bridgewater Division No. 7, Recorded as Instrument Number 1564236; Thence along the South boundary of said Bridgewater Division No. 7 South $89^{\circ}24'18''$ East a distance of 796.83 feet to a point; Thence South $00^{\circ}08'48''$ East a distance of 111.98 feet; Thence South $52^{\circ}32'59''$ West a distance of 216.89 feet; Thence North $89^{\circ}31'35''$ West a distance of 149.02 feet; Thence South $00^{\circ}28'25''$ West a distance of 46.23 feet; Thence North $90^{\circ}00'00''$ West a distance of 185.00 feet; Thence South $00^{\circ}28'25''$ West a distance of 328.13 feet; Thence North $89^{\circ}31'35''$ West a distance of 185.00 feet; Thence North $00^{\circ}28'25''$ East a distance of 3.10 feet; Thence North $89^{\circ}31'35''$ West a distance of 122.01 feet; Thence North $00^{\circ}35'54''$ East a distance of 606.05 feet to the POINT OF BEGINNING.

Parcel contains 7.154 acres, more or less.

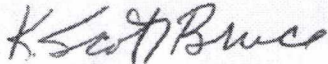
This is subject to the following conditions:

1. Installation and extension of the water system by the developer in accordance with Falls Water standards both within the development and connecting to the existing Falls Water system.
2. Approval by the Idaho Public Utilities Commission (IPUC).
3. In accordance with IPUC approved Rates and Tariff for Falls Water Company, Inc.
4. Payment by developer or by subsequent builders, homeowners, or lot purchasers of the connection fee in accordance with IPUC approved Rates and Tariffs.
5. System design and installation approved, inspected and accepted by Idaho Department of Health and Welfare, Division of Environmental Quality, Falls Water's designated professional engineer (Schies and Associates Consulting Engineers), and by Falls Water's own internal staff.
6. Developer or their representative shall provide as-built drawings of this division of the development on paper and in an electronic format readable by Falls Water before any connections to the system will be accepted.

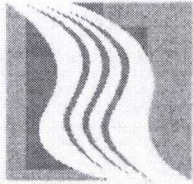
7. The GPS coordinates for water main valves, fire hydrants, fire hydrant valves, and meter barrels will be provided to Falls Water in a file format that is usable by Falls Water Co., inc. to update its system mapping.
8. This will serve letter is valid for one year from the date of this letter.
9. In accordance with any other lawfully necessary provisions as agreed between developer and Falls Water.

This will serve letter is valid for one year from the date this letter is written. If construction on the division of this sub-development is not started within one year of the date of this letter the developer or his authorized agent will need to seek a new will serve letter. Fees will be recalculated at the current rates at the time a new will serve letter is issued.

FALLS WATER COMPANY, INC.



K. Scott Bruce
Manager



FALLS WATER COMPANY

1770 Sabin Dr, Idaho Falls, Idaho 83406-6747
Website: www.fallswater.com

Tel.: (208) 522-1300
Fax: (208) 522-4099

April 15, 2020

Connect Engineering
1150 Hollipark Dr
Idaho Falls, ID 83405

Water Service for Bridgewater Division No. 9

This confirms that Falls Water Company, Inc. has the ability, capacity, and willingness to provide domestic water utility service to the proposed development, Bridgewater Division No. 9.

A parcel of land located in the SE 1/4 of Section 15, Township 2 North, Range 38 East, B.M., Bonneville County, Idaho, more particularly described as follows:

COMMENCING at the West Quarter corner of Section 15, Township 2 North, Range 38 East of the Boise Meridian, Thence North 89°51'10" East, a distance of 2,606.44 feet along the North line of the Southwest Quarter of said Section 15 to the Center Quarter corner of said Section 15; Thence South 00°27'20" West along the west line of the Southeast Quarter of said Section 15 a distance of 599.82 feet to a point; Thence South 89°31'35" East, a distance of 33.70 feet to a found 5/8 inch iron rod with cap stamped PLS 14222, also being the POINT OF BEGINNING; Thence continuing South 89°31'35" East, a distance of 122.01 feet to a found 5/8 inch iron rod with cap stamped PLS 14222; Thence South 00°28'25" West, a distance of 3.10 feet to a found 5/8 inch iron rod with cap stamped PLS 14222; Thence South 89°31'35" East, a distance of 185.00 feet to a found 5/8 inch iron rod with cap stamped PLS 14222; Thence South 00°28'25" West, a distance of 471.90 feet; Thence North 90°00'00" East, a distance of 397.47 feet; Thence South 00°09'30" East, a distance of 108.00 feet; Thence North 90°00'00" West, a distance of 46.23 feet; Thence South 00°44'04" West, a distance of 191.17 feet to the north boundary of Fox Hollow Division No. 2, First Amended, recorded as Instrument No. 1177487; Thence continuing along the north boundary of said Fox Hollow Division No. 2, First Amended and also along the north boundary of Fox Hollow Division No. 2, recorded as Instrument No. 926271 North 89°21'00" West, a distance of 660.23 feet; Thence North 00°35'54" East, a distance of 769.23 feet the POINT OF BEGINNING.

Parcel contains 7.942 acres, more or less.

This is subject to the following conditions:

1. **Installation and extension of the water system by the developer in accordance with Falls Water standards both within the development and connecting to the existing Falls Water system.**
2. **Approval by the Idaho Public Utilities Commission (IPUC).**
3. **In accordance with IPUC approved Rates and Tariff for Falls Water Company, Inc.**
4. **Payment by developer or by subsequent builders, homeowners, or lot purchasers of the connection fee in accordance with IPUC approved Rates and Tariffs.**
5. **System design and installation approved, inspected and accepted by Idaho Department of Health and Welfare, Division of Environmental Quality, Falls Water's designated professional engineer (Schuess and Associates Consulting Engineers), and by Falls Water's own internal staff.**
6. **Developer or their representative shall provide as-built drawings of this division of the development on paper and in an electronic format readable by Falls Water before any connections to the system will be accepted.**

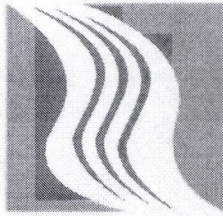
7. The GPS coordinates for water main valves, fire hydrants, fire hydrant valves, and meter barrels will be provided to Falls Water in a file format that is usable by Falls Water Co., inc. to update its system mapping.
8. This will serve letter is valid for one year from the date of this letter.
9. In accordance with any other lawfully necessary provisions as agreed between developer and Falls Water.

This will serve letter is valid for one year from the date this letter is written. If construction on the division of this sub-development is not started within one year of the date of this letter the developer or his authorized agent will need to seek a new will serve letter. Fees will be recalculated at the current rates at the time a new will serve letter is issued.

FALLS WATER COMPANY, INC.

A handwritten signature in black ink, appearing to read "K. Scott Bruce". The signature is written in a cursive, somewhat stylized font.

K. Scott Bruce
Manager



FALLS WATER COMPANY

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

Tel.: (208) 522-1300
Fax: (208) 522-4099

March 30, 2020

City of Ammon
2135 South Ammon Road
Ammon, ID 83406

To Whom It May Concern,

Falls Water Co., Inc. is willing and able to serve irrigation water with its water service to Divisions 8 through 12 of the Bridgewater development (See enclosed preliminary plat). It is our preference to complete the development by supplying both in-house and landscape irrigation for all divisions of the development.

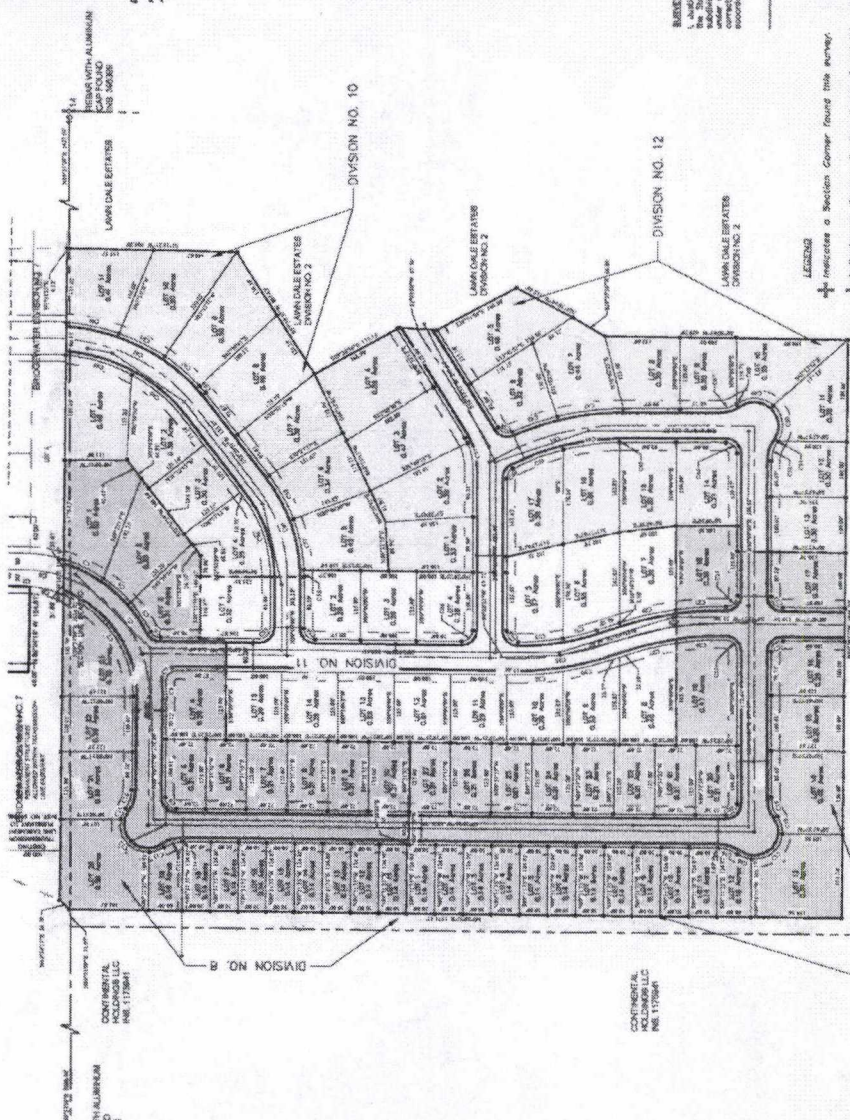
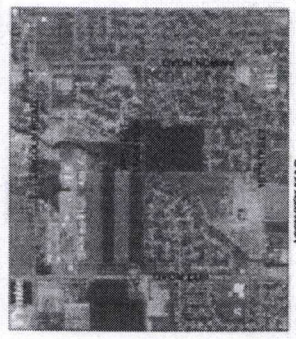
Please contact me if you have concerns or questions.

Sincerely,

K. Scott Bruce
General Manager

Enclosure

**PRELIMINARY PLAT FOR
BRIDGE WATER DIVISIONS 8-12**
BEING LOCATED IN THE NORTH EAST 1/4 OF SECTION 15, TOWNSHIP 2
NORTH RANGE 38 EAST, BLM, BONNEVILLE COUNTY, IDAHO



Curve No.	Length	Radius	Delta	Chord	Chord Length
C1	262.27	200.00	71.2337	154.70	207.33
C2	237.70	200.00	68.9348	140.36	224.88
C3	79.27	200.00	23.1201	45.21	78.89
C4	65.15	200.00	19.0384	36.46	64.89
C5	29.79	200.00	8.7912	16.34	30.10
C6	26.17	200.00	7.5937	14.29	26.75
C7	12.19	200.00	3.6139	6.81	12.17
C8	31.35	200.00	10.0739	19.47	35.35
C9	36.75	200.00	11.6729	22.17	39.85
C10	21.58	200.00	6.9477	13.39	22.89
C11	42.85	200.00	13.9811	26.78	47.89
C12	28.15	200.00	9.1412	17.78	31.79
C13	41.41	200.00	10.4237	20.47	45.74
C14	36.82	200.00	9.1721	18.26	40.67
C15	71.60	200.00	18.3447	36.52	81.34
C16	71.60	200.00	18.3447	36.52	81.34
C17	34.82	200.00	8.7121	16.26	37.87
C18	35.75	200.00	8.9029	16.72	38.57
C19	35.99	200.00	8.9329	16.76	38.62
C20	31.47	200.00	7.8237	14.76	34.20
C21	31.16	200.00	7.7527	14.57	33.93
C22	30.99	200.00	7.7132	14.47	33.83
C23	21.40	200.00	5.3537	10.31	23.89
C24	21.40	200.00	5.3537	10.31	23.89
C25	10.50	200.00	2.6331	5.07	11.83
C26	10.50	200.00	2.6331	5.07	11.83
C27	10.50	200.00	2.6331	5.07	11.83
C28	178.83	200.00	57.0227	109.49	178.83
C29	102.50	200.00	31.5727	61.07	102.50
C30	80.76	200.00	24.8311	47.38	80.76
C31	81.51	200.00	25.0727	47.81	81.51
C32	62.50	200.00	19.2347	36.27	62.50
C33	62.50	200.00	19.2347	36.27	62.50
C34	25.24	200.00	7.8427	15.08	25.24
C35	105.85	200.00	32.0427	60.56	105.85
C36	31.56	200.00	9.8727	18.64	31.56
C37	44.82	200.00	13.8327	26.14	44.82
C38	26.15	200.00	8.1727	15.46	26.15
C39	26.15	200.00	8.1727	15.46	26.15
C40	21.74	200.00	6.7427	12.79	21.74
C41	24.51	200.00	7.5427	14.29	24.51
C42	45.97	200.00	13.9127	26.54	45.97
C43	118.26	200.00	35.4227	67.32	118.26
C44	121.59	200.00	36.4227	69.14	121.59
C45	6.94	200.00	2.1427	4.16	6.94
C46	31.92	200.00	9.8427	18.62	31.92
C47	42.85	200.00	13.2227	25.24	42.85
C48	3.40	200.00	1.0427	1.98	3.40
C49	67.40	200.00	20.5227	39.04	67.40
C50	79.52	200.00	23.7127	45.07	79.52
C51	1.62	200.00	0.4927	0.93	1.62
C52	31.75	200.00	9.5427	18.13	31.75
C53	31.35	200.00	9.4727	17.94	31.35
C54	12.00	200.00	3.6127	6.81	12.00
C55	12.00	200.00	3.6127	6.81	12.00
C56	138.50	200.00	41.7127	79.74	138.50
C57	103.00	200.00	30.7127	58.18	103.00
C58	50.51	200.00	15.1627	28.51	50.51
C59	17.20	200.00	5.1627	9.72	17.20
C60	202.24	200.00	61.0227	114.26	202.24
C61	81.80	200.00	24.5227	46.37	81.80
C62	81.80	200.00	24.5227	46.37	81.80
C63	174.35	200.00	52.0227	97.29	174.35
C64	20.89	200.00	6.2727	11.89	20.89
C65	177.46	200.00	53.0227	99.74	177.46

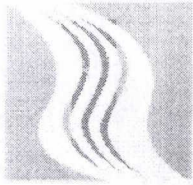


CONNECT ENGINEERING
1100 Holladay Dr. Idaho Falls, ID 83401
Phone: 208-333-3333
Fax: 208-333-3333
www.connecteng.com



BOUNDARY SURVEY
This is a preliminary survey of the property shown on this plat. It is not to be used for any other purpose. The survey was made by the Civil Engineer on the date shown on the seal. The survey was made in accordance with the provisions of the Idaho Statutes. The survey was made in accordance with the provisions of the Idaho Statutes. The survey was made in accordance with the provisions of the Idaho Statutes.

- LEGEND**
- Indicates a Section Corner found this survey.
 - Indicates a Quarter Section Corner found this survey.
 - Indicates a 5/8 inch diameter monitoring bar with a plastic cap inscribed "SLS 14222" and this survey.
 - Centerline of Road
 - Road Boundary
 - Section Line
 - Utility Easement



FALLS WATER COMPANY

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

Tel.: (208) 522-1300
Fax: (208) 522-4099

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

September 16, 2019

Water Service for Freedom Acres Division 1

This confirms that Falls Water Company, Inc. has the ability, capacity, and willingness to provide domestic water utility service to the proposed development, Freedom Acres Division 1 described as follows:

BEGINNING AT A POINT THAT IS N89°13'16"E 1322.70 FEET ALONG THE NORTH SECTION LINE FROM THE NORTHWEST CORNER OF SECTION 35, TOWNSHIP 3 NORTH, RANGE 38 EAST OF THE BOISE MERIDIAN, BONNEVILLE COUNTY, IDAHO AND S00°03'16"E ALONG THE EAST LINE OF THE WEST 1/2 OF THE NORTHWEST 1/4 A DISTANCE OF 1729.33 FEET TO THE POINT OF BEGINNING; THENCE S00°03'16"E 906.32 FEET RUNNING ALONG THE WEST BOUNDARY LINE OF INSTRUMENT No. 1435068 TO THE EAST-WEST CENTER SECTION LINE OF SAID SECTION 35; THENCE ALONG SAID EAST-WEST CENTER SECTION LINE WHICH IS ALSO ALONG THE NORTH BOUNDARY LINE OF LIBERTY MANOR INSTRUMENT No. 1610232 AND INSTRUMENT No. 1154539 S89°12'38"W 791.95 FEET; THENCE ALONG THE EAST BOUNDARY LINE OF INSTRUMENT No. 735222 N00°00'24"W 777.56 FEET; THENCE S90°00'00"E 391.91 FEET; THENCE N00°00'00"E 139.41 FEET; THENCE N89°57'51"E 399.19 FEET TO THE POINT OF BEGINNING, CONTAINING 15.309 ACRES.

This is subject to the following conditions:

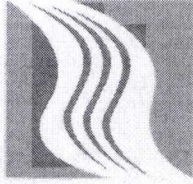
1. Installation and extension of the water system by the developer in accordance with Falls Water standards both within the development and connecting to the existing Falls Water system.
2. Approval by the Idaho Public Utilities Commission (IPUC).
3. In accordance with IPUC approved Rates and Tariff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

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

FALLS WATER COMPANY, INC.

K. Scott Bruce

K. Scott Bruce
Manager



FALLS WATER COMPANY

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

Tel.: (208) 522-1300
Fax: (208) 522-4099

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

January 15, 2020

Water Service for The Avenues Division No. 3

This confirms that Falls Water Company, Inc. has the ability, capacity, and willingness to provide domestic water utility service to the proposed development, The Avenues Division No. 3 described as follows:

BEGINNING AT A POINT THAT IS N00°01'21"E ALONG THE EAST SECTION LINE 1196.40 FEET FROM THE SOUTHEAST CORNER OF SECTION 11, TOWNSHIP 2 NORTH, RANGE 38 EAST OF THE BOISE MERIDIAN, BONNEVILLE COUNTY, IDAHO, TO THE NORTHEAST CORNER OF THE AVENUES DIVISION NO. 1 INSTRUMENT NO. 1581403 AND RUNNING THENCE THE FOLLOWING (5) FIVE COURSES; (1) N89°59'52"W 161.63 FEET; (2) N00°00'08"E 8.88 FEET; (3) S89°59'59"W 872.15 FEET; (4) S00°00'08"W 8.32 FEET; (5) S90°00'00"W 119.96 FEET; THENCE N00°00'45"E 353.42 FEET ALONG THE EAST BOUNDARY LINE OF OLD MILL SUBDIVISION DIVISION NO. 3 INSTRUMENT NO. 1232243; THENCE S87°42'08"E 1154.72 FEET TO THE EAST LINE OF SAID SECTION; THENCE S00°01'21"W 307.69 FEET TO THE POINT OF BEGINNING, CONTAINING 8.584 ACRES.

This is subject to the following conditions:

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

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

FALLS WATER COMPANY, INC.

K. Scott Bruce
Manager

Falls Water Co., Inc. has operated since 1959 and currently serves over 6,000 homes in Bonneville County.

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

WATER SOURCE

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

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

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

WATER RATES

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

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

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

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

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

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

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

terminate service for nonpayment. The fee will be waived if payment is made to an employee restoring service after an involuntary disconnection for nonpayment.

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

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

THE METER COVER

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

TERMINATION RULES

SUMMARY OF RULES AND REGULATIONS OF THE IDAHO PUBLIC UTILITIES COMMISSION GOVERNING CUSTOMER RELATIONS OF NATURAL GAS, ELECTRIC AND WATER PUBLIC UTILITIES

A utility may terminate service to a customer without his/her permission after adequate notice for the following reasons:

1. Failure to pay an undisputed past due bill, or when payment is made with a written check or electronic payment drawn on an account with insufficient funds.
2. Failure to make security deposit where it is required.
3. Failure to abide by terms of a payment arrangement.
4. Customer or applicant misrepresented their identity for the purpose of obtaining utility service.
5. Customer or applicant denied or prevented the utility's access to the meter.
6. Willful waste of service through improper equipment or otherwise.
7. Customer or applicant is a minor not competent to contract as defined by Idaho Code.

8. Customer or applicant owes money on an existing account or from a previous account for service provided within the past four years.

A utility may deny or terminate service without prior notice to the customer or applicant and without his/her permission for one or more of the following reasons:

1. A situation exists that is immediately dangerous to life, physical safety or property.
2. The utility is ordered to terminate service by any court, the Commission or other duly authorized public authority.
3. The service is obtained, diverted or used without the authorization or knowledge of the utility.
4. The utility has made a diligent attempt to notify the customer of termination, but has been unable to make contact.

NOTIFICATION

1. A billing may be considered past due fifteen (15) days after the billing date. A written notice of termination must be mailed at least seven (7) days before the proposed termination date.
2. At least twenty-four (24) hours before the service is terminated, another attempt shall be made to contact the customer in person or by telephone.
3. If service is not terminated within twenty-one (21) calendar days after the proposed termination date, another seven (7) day and twenty-four (24) hour notice is required.
4. No additional notice is required if upon receipt of a termination notice the customer makes a payment arrangement and fails to keep it, or when payment is made with a written check or electronic payment drawn on an account with insufficient funds

WHEN TERMINATION IS NOT ALLOWED

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

MEDICAL EMERGENCY

If the customer or a member of the customer's family is seriously ill or has a medical emergency, the utility will

postpone termination of service for thirty (30) days if a written certificate signed by a licensed physician or public health official is received.

An informal or formal complaint concerning the termination may be filed directly with the utility. If the customer is dissatisfied with the proposed resolution of the complaint, they may contact the Consumer Assistance staff by mail at the Idaho Public Utilities Commission, PO Box 83720, Boise, ID 83720-0074, or by telephone at 800-432-0369, or online at <http://www.puc.idaho.gov/>

A complete set of customer Rules and Regulations are on file with the Idaho Public Utilities Commission and on the website.

FIRE HYDRANTS

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

SPRINKLING

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

BEFORE YOU DIG

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

IMPORTANT REMINDERS

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

Memberships

American Water Works Association
Idaho Rural Water Association

Regulated by:

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

THE

SPOUT

Falls Water Co., Inc.'s
Information Pipeline
FOR 2021

Quality
On Tap!
Our Commitment  Our Profession



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