

HVW-W

# ***ANNUAL REPORT***

OF

**HAPPY VALLEY WATER SYSTEM INC**

**PO Box 2306**

**Hayden Lake, ID 83835**

RECEIVED  
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IDAHO PUBLIC  
UTILITIES COMMISSION

TO THE

**IDAHO PUBLIC**

**UTILITIES COMMISSION**

FOR THE

**YEAR ENDED: DECEMBER 31, 2020**

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

**COMPANY INFORMATION**

1 Give full name of utility Happy Valley Water System Inc  
 2 Date of Organization 6/1/2001  
 3 Organized under the laws of the state of Idaho  
 4 Address of Principal Office (number & street) 24461 Old Highway 95 N, Athol, ID 83801 (Not mailing address)  
 5 P.O. Box (if applicable) PO Box 2306  
 6 City Hayden  
 7 State Idaho  
 8 Zip Code 83835  
 9 Organization (proprietor, partnership, corp.) Corporation  
 10 Towns, Counties served Kootenai County

11 Are there any affiliated companies? No  
**If yes, attach a list with names, addresses & descriptions. Explain any services provided to the utility.**

12 Contact Information	Name	Phone No.
President (Owner)	<b>Ken Rickel</b>	<b>208-683-8105</b>
Vice President	<b>Ken Rickel</b>	<b>208-683-8105</b>
Secretary	<b>Cathy Rickel</b>	<b>208-683-8105</b>
General Manager	<b>Ken Rickel</b>	<b>208-683-8105</b>
Complaints or Billing	<b>Cathy Rickel</b>	<b>208-683-8105</b>
Engineering	<b>Inland Northwest Consultants</b>	<b>208-773-8370</b>
Emergency Service	<b>Ken Rickel</b>	<b>208-683-8105</b>
Accounting	<b>Susan Jacobson</b>	<b>303-941-4005</b>

13 Were any water systems acquired during the year or any additions/deletions made to the service area during the year? No  
**If yes, attach a list with names, addresses & descriptions. Explain any services provided to the utility.**

14 Where are the Company's books and records kept?  
 Street Address 24461 Old Highway 95 N  
 City Athol  
 State Idaho  
 Zip 83801

NAME: Happy Valley Water System Inc

**COMPANY INFORMATION (Cont.)**

For the Year Ended 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? No

18 **If yes:** Name of Organization \_\_\_\_\_  
Name of owner or operator \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
City \_\_\_\_\_  
State \_\_\_\_\_  
Zip \_\_\_\_\_

	Gallons/CCF	\$Amount
Water Purchased	-	\$ -

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

**If yes, attach full explanation**

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

**If yes, attach full explanation**

21 Number of Complaints received during year concerning:  
Quality of Service 0  
High Bills 0  
Disconnection 0

22 Number of Customers involuntarily disconnected 0

23 Date customers last received a copy of the Summary of Rules required by IDAPA 31.21.01.701? February-2020 (All new customers receive a copy in their packet)  
**Attach a copy of the Summary**

24 Did significant additions or retirements from the Plant Accounts occur during the year? Yes **Assets sold to GEM State Water, LLC**  
**If yes, attach full explanation and an updated system map**

NAME: Happy Valley Water System Inc

**REVENUE & EXPENSE DETAIL**

For the Year Ended 2020

ACCT #	DESCRIPTION		
<b><u>400 REVENUES</u></b>			
1	460	Unmetered Water Revenue	
2	461.1	Metered Sales - Residential	\$ 2,562
3	461.2	Metered Sales - Commercial, Industrial	
4	462	Fire Protection Revenue	
5	464	Other Water Sales Revenue	
6	465	Irrigation Sales Revenue	
7	466	Sales for Resale	
8	400	Total Revenue (Add Lines 1 - 7) (also enter result on Page 4, line 1)	\$ 2,562
9	*	DEQ Fees Billed separately to customers	Booked to Acct #
10	**	Hookup or Connection Fees Collected	Booked to Acct # 460
11	***	Commission Approved Surcharges Collected	Booked to Acct # 460
<b><u>401 OPERATING EXPENSES</u></b>			
12	601.1-6	Labor - Operation & Maintenance	\$ 70
13	601.7	Labor - Customer Accounts	
14	601.8	Labor - Administrative & General	
15	603	Salaries, Officers & Directors	
16	604	Employee Pensions & Benefits	
17	610	Purchased Water	
18	615-16	Purchased Power & Fuel for Power	\$ 504
19	618	Chemicals	
20	620.1-6	Materials & Supplies - Operation & Maint.	\$ 48
21	620.7-8	Materials & Supplies - Administrative & General	\$ 256
22	631-34	Contract Services - Professional	\$ 2,085
23	635	Contract Services - Water Testing	
24	636	Contract Services - Other	
25	641-42	Rentals - Property & Equipment	
26	650	Transportation Expense	
27	656-59	Insurance	
28	660	Advertising	
29	666	Rate Case Expense (Amortization)	
30	667	Regulatory Comm. Exp. (Other except taxes)	
31	670	Bad Debt Expense	
32	675	Miscellaneous	\$ 381
33	<b>Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)</b>		\$ 3,344

Name: **Happy Valley Water System Inc**

**INCOME STATEMENT**

For Year Ended **2020**

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		\$ 2,562
2	Operating Expenses (From Page 3, line 33)	\$ 3,344	
3	403 Depreciation Expense		
4	406 Amortization, Utility Plant Aquisition Adj.		
5	407 Amortization Exp. - Other		
6	408.10 Regulatory Fees (PUC)	\$ 50	
7	408.11 Property Taxes		
8	408.12 Payroll Taxes		
9A	408.13 Other Taxes (list) DEQ Fees		
9B			
9C			
9D			
10	409.10 Federal Income Taxes		
11	409.11 State Income Taxes	\$ 20	
12	410.10 Provision for Deferred Income Tax - Federal		
13	410.11 Provision for Deferred Income Tax - State		
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)	\$ 3,414	
17	413 Income From Utility Plant Leased to Others		
18	414 Gains (Losses) From Disposition of Utility Plant	\$ 1,708	
19	Net Operating Income (Add lines 1, 17 & 18 less line 16)		\$ 856
20	415 Revenues, Merchandizing Jobbing and Contract Work		
21	416 Expenses, Merchandizing, Jobbing & Contracts		
22	419 Interest & Dividend Income	\$ 0	
23	420 Allowance for Funds used During Construction		
24	421 Miscellaneous Non-Utility Income		
25	426 Miscellaneous Non-Utility Expense	\$ 669	
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)		\$ (669)
29	Gross Income (add lines 19 & 28)		\$ 187
30	427.3 Interest Exp. on Long-Term Debt		
31	427.5 Other Interest Charges		
32	NET INCOME (Line 29 less lines 30 & 31) (Also Enter on Pg 9, Line 2)		\$ 187

Name: **Happy Valley Water System Inc**

**ACCOUNT 101 PLANT IN SERVICE DETAIL**  
For Year Ended **2020**

SUB ACCT #	DESCRIPTION	Balance Beginning of Year	Added During Year	Removed During Year	Balance End of Year
1 301	Organization	\$ 3,070		\$ 3,070	\$ -
2 302	Franchises and Consents				\$ -
3 303	Land & Land Rights				\$ -
4 304	Structures and Improvements	\$ 1,444		\$ 1,444	\$ -
5 305	Collecting & Impounding Reservoirs				\$ -
6 306	Lake, River & Other Intakes				\$ -
7 307	Wells				\$ -
8 308	Infiltration Galleries & Tunnels				\$ -
9 309	Supply Mains				\$ -
10 310	Power Generation Equipment				\$ -
11 311	Power Pumping Equipment	\$ 7,447		\$ 7,447	\$ -
12 320	Purification Systems				\$ -
13 330	Distribution Reservoirs & Standpipes				\$ -
14 331	Trans. & Distrib. Mains & Accessories				\$ -
15 333	Services				\$ -
16 334	Meters and Meter Installations	\$ 2,674		\$ 2,674	\$ -
17 335	Hydrants				\$ -
18 336	Backflow Prevention Devices				\$ -
19 339	Other Plant & Misc. Equipment				\$ -
20 340	Office Furniture and Equipment				\$ -
21 341	Transportation Equipment				\$ -
22 342	Stores Equipment				\$ -
23 343	Tools, Shop and Garage Equipment				\$ -
24 344	Laboratory Equipment				\$ -
25 345	Power Operated Equipment				\$ -
26 346	Communications Equipment				\$ -
27 347	Miscellaneous Equipment				\$ -
28 348	Other Tangible Property				\$ -
29	<b>TOTAL PLANT IN SERVICE</b>	<b>\$ 14,634</b>	<b>\$ -</b>	<b>\$ 14,634</b>	<b>\$ -</b>

(Add lines 1 - 28)

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

**ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL**

For Year Ended 2020

SUB ACCT #	DESCRIPTION	Depreciation Rate %	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1 304	Structures and Improvements				\$ -
2 305	Collecting & Impounding Reservoirs				\$ -
3 306	Lake, River & Other Intakes				\$ -
4 307	Wells				\$ -
5 308	Infiltration Galleries & Tunnels				\$ -
6 309	Supply Mains				\$ -
7 310	Power Generation Equipment				\$ -
8 311	Power Pumping Equipment	0.00%	\$ 11,565	\$ -	\$ (11,565)
9 320	Purification Systems				\$ -
10 330	Distribution Reservoirs & Standpipes				\$ -
11 331	Trans. & Distrib. Mains & Accessories				\$ -
12 333	Services				\$ -
13 334	Meters and Meter Installations				\$ -
14 335	Hydrants				\$ -
15 336	Backflow Prevention Devices				\$ -
16 339	Other Plant & Misc. Equipment				\$ -
17 340	Office Furniture and Equipment				\$ -
18 341	Transportation Equipment				\$ -
19 342	Stores Equipment				\$ -
20 343	Tools, Shop and Garage Equipment				\$ -
21 344	Laboratory Equipment				\$ -
22 345	Power Operated Equipment				\$ -
23 346	Communications Equipment				\$ -
24 347	Miscellaneous Equipment				\$ -
25 348	Other Tangible Property				\$ -
26	TOTALS (Add Lines 1 - 25)		\$ 11,565	\$ -	\$ (11,565)

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

Name: Happy Valley Water System Inc

**BALANCE SHEET**

For Year Ended 2020

		<b>ASSETS</b>		
ACCT #	DESCRIPTION	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	101 Utility Plant in Service (From Pg 5, Line 29)	\$ 14,634	\$ -	\$ (14,634)
2	102 Utility Plant Leased to Others			\$ -
3	103 Plant Held for Future Use			\$ -
4	105 Construction Work in Progress			\$ -
5	114 Utility Plant Aquisition Adjustment			\$ -
6	Subtotal (Add Lines 1 - 5)	\$ 14,634	\$ -	\$ (14,634)
7	108.1 Accumulated Depreciation (From Pg 6, Line 26)	\$ 11,565	\$ -	\$ (11,565)
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	\$ 205	\$ -	\$ (205)
11	110.2 Accum. Amort. - Utility Plant Lease to Others			\$ -
12	115 Accumulated Amortization - Aquisition Adj.	\$ 2,864	\$ -	\$ (2,864)
13	<b>Net Utility Plant (Line 6 less lines 7 - 12)</b>	\$ 1	\$ -	\$ (1)
14	123 Investment in Subsidiaries			\$ -
15	125 Other Investments			\$ -
16	<b>Total Investments (Add lines 14 &amp; 15)</b>			\$ -
17	131 Cash	\$ 3,203	\$ 3,391	\$ 188
18	135 Short Term Investments			\$ -
19	141 Accts/Notes Receivable - Customers	\$ 1	\$ -	\$ (1)
20	142 Other Receivables	\$ -	\$ 22,292	\$ 22,292
21	145 Receivables from Associated Companies			\$ -
22	151 Materials & Supplies Inventory			\$ -
23	162 Prepaid Expenses			\$ -
24	173 Unbilled (Accrued) Utility Revenue			\$ -
25	143 Provision for Uncollectable Accounts			\$ -
26	<b>Total Current (Add lines 17 -24 less line 25)</b>	\$ 3,204	\$ 25,683	\$ 22,479
27	181 Unamortized Debt Discount & Expense			\$ -
28	183 Preliminary Survey & Investigation Charges			\$ -
29	184 Deferred Rate Case Expenses	\$ -		\$ -
30	186 Other Deferred Charges			\$ -
31	<b>Total Assets (Add lines 13, 16 &amp; 26 - 30)</b>	\$ 3,204	\$ 25,683	\$ 22,479



Name: Happy Valley Water System Inc

**BALANCE SHEET**

For Year Ended 2020

<b>LIABILITIES &amp; CAPITAL</b>		Balance	Balance	Increase
ACCT #	DESCRIPTION	Beginning of Year	End of Year	or (Decrease)
1	201-3 Common Stock	\$ 10,000	\$ 10,000	\$ -
2	204-6 Preferred Stock			\$ -
3	207-13 Miscellaneous Capital Accounts	\$ 500	\$ 500	\$ -
4	214 Appropriated Retained Earnings	\$ (204,834)	\$ (182,355)	\$ 22,479
5	215 Unappropriated Retained Earnings			\$ -
6	216 Reacquired Capital Stock			\$ -
7	218 Proprietary Capital			\$ -
8	Total Equity Capital (Add Lines 1-5+7 less line 6)	\$ (194,334)	\$ (171,855)	\$ 22,479
9	221-2 Bonds			\$ -
10	223 Advances from Associated Companies			\$ -
11	224 Other Long - Term Debt			\$ -
12	231 Accounts Payable	\$ -	\$ -	\$ -
13	232 Notes Payable	\$ -	\$ -	\$ -
14	233 Accounts Payable - Associated Companies	\$ -		\$ -
15	235 Customer Deposits (Refundable)			\$ -
16	236.11 Accrued Other Taxes Payable			\$ -
17	236.12 Accrued Income Taxes Payable			\$ -
18	236.2 Accrued Taxes - Non-Utility			\$ -
19	237-40 Accrued Debt, Interest & Dividends Payable			\$ -
20	241 Misc. Current & Accrued Liabilities	\$ 197,539	\$ 197,539	\$ -
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			\$ -
28	272 Accum. Amort. of Contrib. in Aid of Const. **			\$ -
29	281-3 Accumulated Deferred Income Taxes			\$ -
30	Total Liabilities (Add lines 9 - 29)	\$ 197,539	\$ 197,539	\$ -
31	<b>TOTAL LIAB &amp; CAPITAL ( Add lines 8 &amp; 30)</b>	<b>\$ 3,204</b>	<b>\$ 25,683</b>	<b>\$ 22,479</b>

\*\* Only if Commission Approved

Name: Happy Valley Water System Inc

**STATEMENT OF RETAINED EARNINGS**

For Year Ended 2020

1	Retained Earnings Balance @ Beginning of Year	\$ (204,834)
2	Amount Added from Current Year Income (From Pg 4, Line 32)	\$ 187
3	Other Credits to Account	\$ 22,292
4	Dividends Paid or Appropriated	\$ -
5	Other Distributions of Retained Earnings	
6	Retained Earnings Balance @ End of Year	<u>\$ (182,355)</u>

**CAPITAL STOCK DETAIL**

7	Description (Class, Par Value etc.)	No. Shares	No. Shares	Dividends
		Authorized	Outstanding	Paid
	Common, no par value	10,000	10,000	0

**DETAIL OF LONG-TERM DEBT**

8	Description	Interest Rate	Year-end Balance	Interest Paid	Interest Accrued

Name: Happy Valley Water System Inc

**SYSTEM ENGINEERING DATA**

For Year Ended 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)
10025 N Happy Trail	100	None	496	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)
10025 N Happy Trail				

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

Name: Happy Valley Water System Inc

**SYSTEM ENGINEERING DATA**

(continued)

For Year Ended 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
1) Well-Submersible	20	100	20	3,795 KW

**\*\* 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? 495,729
  - What was the total amount pumped during peak month? 165,243
  - What was the total amount pumped on the peak day? N/A
- 6 If customers are metered, what was the total amount sold in peak month? 165,243
- 7 Was your system designed to supply fire flows? No  
**If Yes:** What is current system rating? \_\_\_\_\_
- 8 How many times were meters read this year? 1  
 During which months? April
- 9 How many additional customers could be served with no system improvements except a service line and meter? 0  
 How many of those potential additions are vacant lots? \_\_\_\_\_
- 10 Are backbone plant additions anticipated during the coming year? NO  
**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? Unknown

Name: Happy Valley Water System Inc

**SYSTEM ENGINEERING DATA**

(continued)

For Year Ended 2020

**FEET OF MAINS**

1	Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
	4"	6,500	0	0	6,500
	2"	10,000	0	0	10,000

**CUSTOMER STATISTICS**

	Number of Customers		Thousands of Gallons Sold	
	This Year	Last Year	This Year	Last Year
2 Metered:				
2A Residential	27	27	496	8,693
2B Commercial				
2C Industrial				
3 Flat Rate:				
3A Residential				
3B Commercial				
3C Industrial				
4 Private Fire Protection				
5 Public Fire Protection				
6 Street Sprinkling				
7 Municipal, Other				
8 Other Water Utilities				
TOTALS (Add lines 2 through 8)	27	27	496	8,693

# CERTIFICATE

State of Idaho )  
County of Kootenai ) ss

WE, the undersigned, Kenneth W. Rickel and Catherine L. Rickel, of the Happy Valley Water System Inc, utility, on our oath do severally say that the foregoing report has been prepared under our direction, from the original books, papers and records of said utility; that we have carefully examined same, and declare the same to be a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

Kenneth Rickel  
(Chief Officer)

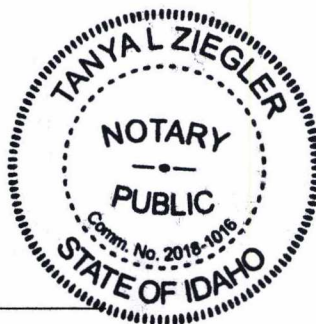
Catherine Rickel  
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 26<sup>th</sup> day of July, 2021

Tanya L. Ziegler  
NOTARY PUBLIC

My Commission Expires 06/04/2024



gdk/excel/jnelson/anulrpts/wtrannualrpt



**Happy Valley Water System Inc.**  
**PO Box 2306**  
**Hayden Lake, ID 83835**  
**Phone: (208) 683-8105 or (208) 660-2560**

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

**These rules cover the rights and responsibilities of the customer and the utility.**

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

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

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

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

**NOTIFICATION**

1. A billing may be considered past due twenty (25) days after the billing date. A written notice of termination must be mailed at least seven (7) days before the proposed termination date. (Initial Notice)
2. At least twenty-four (24) hours before the service is terminated, another attempt shall be made to contact the customer in person or by telephone. (Final Notice)
3. If service is not terminated within twenty-one (21) calendar days after the proposed termination date, another initial and final notice are required.
4. No additional notice is required if, upon receipt of a termination notice, the customer makes a payment arrangement and fails to keep it, or when payment is made with a dishonored check or electronic payment.

**WHEN TERMINATION IS NOT ALLOWED**

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

**MEDICAL EMERGENCY**

If the customer or a member of the customer's family is seriously ill or has a medical emergency, the utility will postpone termination of service for thirty (30) days if a written certificate signed by a licensed physician or public health official is received.



## Happy Valley Water System Inc.

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

(Continued)

#### PAYMENT ARRANGEMENTS

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

#### DEPOSIT

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

#### COMPLAINT PROCEDURE

An informal or formal complaint concerning the termination of service, policies and practices, or any other matter may be filed directly with the utility. If the customer is dissatisfied with the proposed resolution of the complaint, they may contact the Consumer Assistance staff at:

**Idaho Public Utilities Commission**

**PO Box 83720**

**Boise, ID 83720-0074**

**800-432-0369 (toll free) or 208-334-0369 <http://www.puc.idaho.gov>**

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

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