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MAHO PUBLIC TILITIES COMMISSION

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Attorneys for SUEZ Water Idaho Inc.

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE PETITION OF SUEZ WATER IDAHO INC. FOR AUTHORIZATION TO ELIMINATE COLLECTION OF GROSS-UP PAYMENTS ASSOCIATED WITH CONTRIBUTIONS IN AID OF CONSTRUCTION

Case No. SUZ-W-20-01

DIRECT TESTIMONY OF CATHY COOPER ON BEHALF OF SUEZ WATER IDAHO INC.

JUNE 22, 2020

	Q.	Trease state your name and business address.
2	A.	My name is Cathy Cooper, P.E. My business address is 8248 West Victory Road,
3		Boise, Idaho 83709.
4	Q.	By whom are you employed, and in what capacity?
5	A.	I am the Director of Engineering for SUEZ Water Idaho Inc. ("SUEZ" or
6		"Company").
7	Q.	Please summarize your professional experience and educational background.
8	A.	I am a graduate of the University of Colorado at Boulder with a Bachelor of
9		Science in Civil Engineering. I completed my Master of Science in Civil
10		Engineering at the University of Washington in Seattle. I have been a licensed
11		Professional Engineering in the State of Idaho since 1999.
12		I have been employed as a civil engineer for 26 years. My work experience
13		includes 22 years at Boise area consulting firms where I focused my work on
14		water system engineering. My experience includes preparing detailed hydraulic
15		calculations; designs for storage tanks, pump stations, pressure reducing stations,
16		pipelines, and well houses; water system Master Facility plans; hydraulic models;
17		and project cost estimates. I was an Owner and the Managing Partner at my last
18		consulting firm.
19		I have been employed by SUEZ since July 2016 as the Director of Engineering in
20		Idaho.
21	Q.	Please describe your duties as Director of Engineering.
22		A. I have oversight over the Company's capital expenditure budget and short
23		and long-term facility and water supply planning. SUEZ' engineering group

1		includes several staff members whose time is dedicated to working with
2		developers and potential future SUEZ customers to implement new projects and
3		new water service connections. As the supervisor of these staff members, I have
4		frequent interactions with developers and potential new customers.
5	Q.	What is the purpose of your testimony?
6	A.	The purpose of my testimony is to support SUEZ's proposal to no longer collect
7		the federal and state income tax gross-up amount related to Contributions in Aid
8		of Construction (CIAC).
9	Q.	Would you please summarize your testimony?
10	A.	My testimony describes the SUEZ developer process and how CIAC tax gross-up
11		costs fit in; impacts that SUEZ has seen locally since collection of the CIAC tax
12		gross-up started in mid-2018; data and calculations that SUEZ prepared to
13		determine that developer projects generate sufficient annual revenue to cover the
14		revenue requirement of the CIAC tax gross-up; specific examples of two outlying
15		large developments related to CIAC tax gross-up costs; and a summary of impacts
16		to small developers and individual homeowners due to collection of the CIAC tax
17		gross-up.
18	Q.	Would you please explain the current SUEZ process for developers and how
19		CIAC tax gross-up costs fit in?
20	A.	The process that a SUEZ developer project follows is lengthy and complex. This
21		process is illustrated in the flowcharts included as Exhibit 1 that show the three
22		process phases: 1) Planning and Approval; 2) Construction Cost and Agreement;
23		and 3) Construction and Completion.

		The CIAC tax gross-up is calculated and presented to the developer as part of the
2		cost analysis SUEZ performs during Phase 2, Steps 3 or 7, and then is collected
3		from the developer during Phase 2, step 10. Full payment of the costs due to
4		SUEZ (including CIAC tax gross-up) must be received before project
5		construction commences.
6		Once construction is complete, SUEZ reconciles the actual costs for project
7		completion, provides the developer with a memo summarizing actual costs and
8		the supplemental agreement. Once the developer returns the signed agreement,
9		the completed cost reconciliation is finalized and the developer is given a refund
10		of any initial costs collected that were in excess of the actual project costs.
11	Q.	What impacts from collection of the CIAC tax gross-up has SUEZ seen with
12		local developers?
13	A.	Unlike most of our neighboring municipally-owned water systems, SUEZ does
14		not charge a connection fee to homeowners. Instead, costs that may typically be
15		covered through a connection fee are covered as a part of the overhead and
16		inspection charges the developer agrees to pay in Phase 2, Steps 3 or 7. These
17		overhead and inspection costs are typically twenty to twenty-five percent of
18		project construction costs. These overhead and inspection fees are quite unpopular
19		with developers because they must be paid up-front prior to the start of project
20		construction, unlike a connection fee that is paid by a homeowner or home builder
21		at the time water service is requested. At twenty to twenty-five percent of
22		construction costs, though, these fees have been tolerated by most developers
23		although not without complaints. In June 2018 SUEZ started including the 21.56

percent CIAC tax gross-up on the project cost (a portion of which is attributable
to Overhead and Inspection fees). These additional fees collected by SUEZ
including Overhead, Inspection and now the CIAC tax gross-up represent
between forty-five to fifty percent of the project construction cost. The impact to
developers of having to pay up to an additional 50-percent of construction costs
prior to project construction commencing has been substantial and SUEZ has
experienced heavy pushback from developers.
Specifically, I have seen that the larger developments on the borders of SUEZ's
service area have the most flexibility in choosing whether to request water service
from SUEZ or from a neighboring City, or are choosing to set up their own water
system. With the addition of the CIAC tax gross-up, SUEZ has become a less
desirable water service provider than neighboring municipal or nonprofit, user-
owned providers that do not collect the CIAC tax gross-up.
I know of one large development that will be seeking future water service for
much of their development area from another entity. Another large new
development was planning to obtain water service from a neighboring
municipality despite being located largely within the SUEZ service area
boundary. My understanding is that only the Municipality's shortage of future
supply, with other large developments in the area contemplated, ultimately pushed
the development to seek water service from SUEZ. Another large development
has proceeded with setting up its own water system (prior to SUEZ'
implementation of the collection of CIAC tax gross-up), due to its objection to
SUEZ's collection of overhead and inspection fees in advance of project

1		construction. Clearly the addition of the CIAC tax gross-up charges would have
2		been an additional disincentive for this development to seek water service from
3		SUEZ rather than develop its own water system.
4		In addition to the above negative impacts to large developments, we also have
5		seen small project owners unable to proceed with projects because they simply
6		cannot afford the additional 21.56 percent CIAC tax gross-up. Examples include
7		homeowners whose well has run dry, or who wish to have a service on their lot
8		relocated. We have one example of a small developer (i.e three homes)
9		choosing to put in individual wells rather than complete a main extension because
10		of the additional CIAC tax gross-up costs, and other small developers that have
11		been unable to proceed with their project due to overall costs being too high,
12		which includes an additional 21.56 percent due to CIAC gross-up.
13		Municipalities, schools, and other tax-exempt entities that typically complete
14		multiple projects per year with SUEZ have seen negative impacts to their project
15		budgets. A tax-exempt entity having to pay tax that SUEZ owes is difficult for
16		them to accept, regardless of the IRS regulations.
17		Exhibit 3 (CONFIDENTIAL) includes specific information on the above
18		mentioned customers.
19	Q.	What data did SUEZ investigate to determine that new developments generate
20		enough annual revenue to cover the annual revenue requirement for the CIAC
21		tax?
22	A.	I supervised the assembly of data for each developer project completed (as of
23		May 2020) from January 2016 through the end of March 2020 (Exhibit 2). The

1	data assembled included the Actual Project Cost and number of
2	domestic/commercial/irrigation services included with the project of different
3	sizes – 3/4", 1", 2", 4", 6", and 8"; and the number of fire services of different sizes
4	-2", 4", 6", and 8". The State and Federal Tax amount was calculated as 26.47
5	percent of the Actual Project Cost, in accordance with our approved tariff. The
6	Annual Revenue Requirement for State and Federal Tax was calculated utilizing a
7	9.31 percent calculated rate of return in accordance with Section 85 of the
8	Company's approved tariff.
9	An estimated Annual Revenue for each project was calculated using average bill
10	data from 2019 and monthly tariff rates for fire services. This analysis produced
11	the following results for domestic/commercial/irrigation (non-fire) services.
12	For 2" or smaller non-fire services a \$370 average annual water bill; for non-fire
13	services larger than 2", average bills from 2019 for services of the same size were
14	used to calculate an average:
15	4" service - \$15,154 average annual water bill
16	6" service - \$33,627 average annual water bill
17	8" service - \$98,369 average annual water bill
18	For fire services, the monthly tariff amounts were used.
19	The difference between Annual Revenue and the Revenue Requirement was
20	calculated.
21	The 4.25 year period included 201 projects. Of these projects, 174, or 86 percent,
22	generated more revenue than the revenue requirement of the CIAC tax obligation.
23	The average over the 4.25 year period of "difference between annual revenue and

1	revenue requirement" for each project was \$12,888. The average annual amount
2	of revenue generated in excess of the revenue requirement was \$609,500.

- 3 0. Did you also prepare calculations for any specific outlying developments as an 4 example?
- 5 A. Yes. We specifically looked at two large outlying developments. The calculations 6 are included in Exhibit 2.
 - Both developments made substantial investments in backbone infrastructure. The development that is closer to build-out shows a "difference between annual revenue and revenue requirement" of approximately \$428,000. The other development shows a positive difference of approximately \$42,800, but with substantial capacity left in their backbone infrastructure investment to support approximately 1700 additional revenue-generating connections. The calculations show that both large developments generate more than enough revenue annually to cover the revenue requirement of the CIAC tax obligation.

0. Could you please summarize your testimony?

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A.

The collection of federal and state income tax gross-up related to Contributions in Aid of Construction (CIAC) has had negative impacts for SUEZ customers because it is a barrier to growth. Collection of the CIAC tax gross-up is driving large developers on the edges of SUEZ's service area to seek service from neighboring municipalities that don't collect the CIAC tax gross-up. The large developments would bring substantial numbers of new customers into the SUEZ system, which benefits existing customers by spreading costs over a larger customer base. We expect there will be more examples than those mentioned here of developers that

1		choose to set up their own small water system to avoid paying the CIAC tax gross-
2		up, which could cause long-term issues as they face water quality regulation
3		changes and may not have the funding necessary to keep investing in facility
4		infrastructure, maintenance, and replacement.
5		Homeowners who have a well dry up and wish to connect to the SUEZ system, or
6		who want to relocate a service have been unable to afford these projects with the
7		additional CIAC tax gross-up costs. Small developers of several lots have been
8		unable to complete projects, or are choosing to install individual wells rather than
9		connect to the SUEZ system.
10		Tax-exempt entities such as cities and schools have seen negative impacts to their
11		project budgets from the collection of CIAC tax gross-up charges.
12		Our analysis of all SUEZ developer projects completed from January 2016 through
13		March 2020 indicate that developer projects generate more than enough annual
14		revenue to cover the revenue requirement of the CIAC tax obligation.
15		The proposed change to the Company paying the tax obligation on CIAC rather
16		than collecting it from developers will remove a barrier for growth and help keep
17		customer charges low. Because growth is self-sustaining and benefits existing
18		customers by spreading costs over a larger customer base, the Company asserts that
19		the requested change will ultimately benefit existing utility customers.
20	Q.	Does this conclude your testimony?
21	A.	Yes.

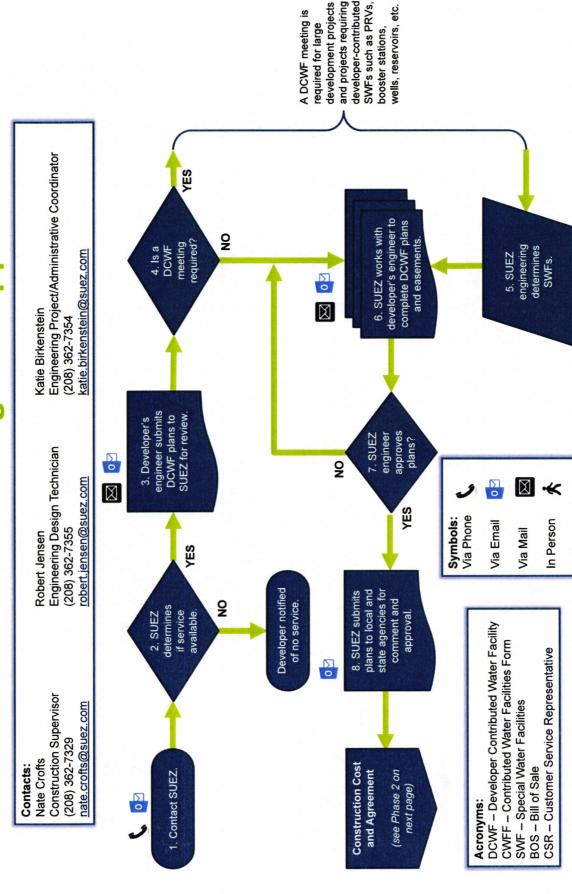
22

Case No. SUZ-W-20-01

DIRECT TESTIMONY OF CATHY COOPER

EXHIBIT 1 Developer Flow Chart

Phase 1 - Planning and Approva

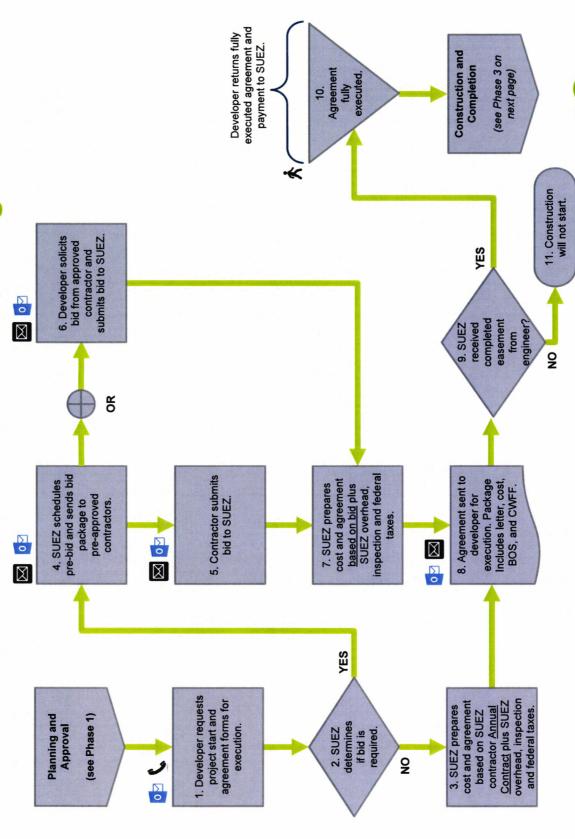


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11 SUEZ Idaho Developer Main Extension Process (rev11-18)

Case No. SUZ-W-20-1 C. Cooper, SUEZ Developer Flow Charts

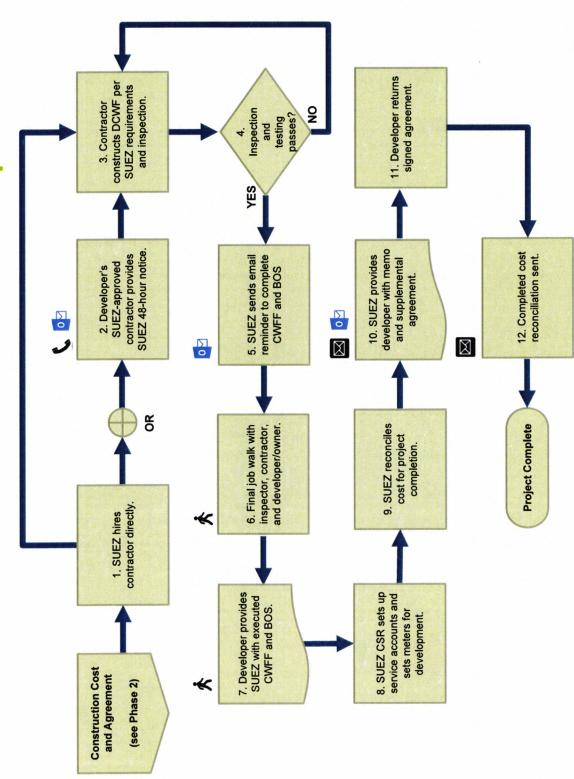
Phase 2 - Construction Cost and Agreement



2 | SUEZ Idaho Developer Main Extension Process (rev11-18)

Exhibit 1
Case No. SUZ-W-20-1
C. Cooper, SUEZ
Developer Flow Charts

Phase 3 - Construction and Completion



3 | SUEZ Idaho Developer Main Extension Process (rev11-18)



Case No. SUZ-W-20-01

DIRECT TESTIMONY OF CATHY COOPER

EXHIBIT 2

Developer Data

SUEZ Water Idaho
Deweloper - Confruided Project Costs
March 2020, as of May 2020
Rid Compeled Deweloper Projects auruny 2016 - March 2020, as of May 2020
Projects Sorted by. Difference Between Annual Revenue and Revenue Requirement

Between Annual	Revenue and	Requirement	\$ 301,062.38	s	s	\$	s,	\$ 97,724.07	S	S	S	S	\$ 67,126.03	S	5 66,313.54	n v	s	\$ 28,122.45	s	S	5 19,863.78	۸,		5	S	s	\$	s,	N v	\$ 15,831.50	S	\$	\$	\$ 15,646.51	, 5	\$	\$	\$ 14,784.73	^ ~	S	\$	S	\$ 13,868.65	S	\$ 13,737.48	· v	\$ 12,982.99	s	s	s,	\$ 12,263.15	, 5	s	S	S
	Calculated	Revenue	l _s	\$ 129,047.00	\$ 113,523.00	\$ 113,108.00	\$ 99,849.00	\$ 98,739.00	\$ 103,101.00	\$ 79,834.00	\$ 68,364.00	\$ 67,994.00	ωl.	\$ 68,364.00	5 67,624.00	\$ 44 AM DO	\$ 33,400.72	\$ 33,670.00	\$ 29,230.00	\$ 26,270.00	\$ 22,570.00	24,420.00	\$ 21,830.00	\$ 21.460.00	\$ 21,460.00	\$ 19,980.00	\$ 19,610.00	\$ 20,720.00	\$ 27,750.00	\$ 18.500.00	\$ 20,350.00	\$ 19,240.00	\$ 29,970.00	\$ 19,240.00	\$ 18,130.00	\$ 18,500.00	S	S	5 15,835.44	N	\$ 15,154.00	\$ 18,500.00	\$ 15,540.00	\$ 19,240.00	\$ 28,120.00	\$ 16.280.00	\$ 15,540.00	\$ 14,430.00	\$ 17,020.00	\$ 14,800.00	5 12,950.00	\$ 14.060.00	\$ 14,800.00	\$ 17,205.44	\$2,720.73 \$ 14,060.00
Revenue	for S&F Tax	(9.31%)	\$4,910.62	\$2,354.44	\$1,424.75	\$3,297.67	\$1,487.40	\$1,014.93	\$5,761.58				\$867.97	\$1,241.54	\$1,310.46			\$5,547.55	\$6,561.39		\$2,706.22	17.78,55	\$3,328.07	\$4.518.54			\$3,186.84		\$11,467.79	\$2,6890.46	\$4,542.18		\$14,189.26	\$3,593.49	\$2,811.29	\$3,420.58	\$3,128.93	\$1,479.27	\$2,495.44	\$8,686.61		\$4,332.63	\$1,671.35		\$14,382.52		\$2,557.01	\$1,548.33			\$686.85	\$2,264.14			\$2,720.73
State and Federal Tax			\$52,745.66	\$25,289.32	\$15,303.47	\$35,420.77	\$15,976.39	\$10,901.49	\$61,885.90	\$90,220.49	\$11,180.99	\$8,839.42	\$9,323.02	\$13,335.54	\$14,075.88	\$107.823.65	\$30,092.31	\$59,587.00	\$70,476.81	\$41,417.41	\$29,067.91	562,591.56	\$50,747.44	\$48.534.23	\$52,817.18	\$37,014.85	\$34,230.25	\$46,490.49	\$123,177.08	\$28,662.78	\$48,788.15	\$36,913.32	\$152,408.77	\$38,598.20	\$30.196,49	\$36,740.97	\$33,608.26	\$15,889.09	\$26,803.85	\$93,304.09	\$9,963.56	\$46,537.33	\$17,952.25	\$59,047.21	\$154,484.67	\$32.983.76	\$27,465.24	\$16,630.85	\$48,516.20	\$24,852.52	\$7,377.55	\$24.319.43	\$33,093.78	\$59,468.62	\$29,223.69
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Actual Project	Cost (no tax	(pagnigue)	\$199,265.80	\$95,539.55	\$57,814.41	\$133,814.79	\$60,356.61	541,184.33	\$233,796.39	\$340,840.54	\$42,240.22	\$33,394.09	\$35,221.09	550,379.82	\$33,176.72	\$407.342.85	\$113,684.60	\$225,111.46	\$266,251.65	\$156,469.24	\$109,814.55	\$235,452.27	\$133,046.12	\$183,355,61	\$199,536.00	\$139,837.00	\$129,317.16	\$175,634.63	\$465,345.96	\$108.284.02	\$184,314.87	\$139,453.41	\$575,779.26	\$145,818.68	\$114,078.15	\$138,802.30	\$126,967.36	\$60,026.79	\$101,261.24	\$352,489.95	\$37,640.94	\$175,811.59	\$67,821.11	\$223,072.20	\$583,621.74	\$124.608.08	\$103,759.87	\$62,829.04	\$183,287.51	\$93,889.39	\$27,871.36	\$91.875.43	\$125,023.73	\$224,664.23	\$110,403.06
	Project #		C16D324	C18D319	C16D318	C18D348	C17D360	C17D353	C17D370	C19D307	C17D307	C17D333	C18D352	C18D317	C170309	C18D351	C18D345	C17D312	C19D337	C19D340	C190303	C110327	C16D343	C18D322	C18D325	C18D354	C19D304	C17D344	C16D311	C17D326	C16D321	C16D325	C17D357	C170372	C17D374	C16D313	C17D311	C18D343	C160315	C17D358	C18D310	C17D317	C16D336	C17D343	C16D339	C17D313	C16D319	C16D320	C17D329	C17D318	C18D312	C17D341	C17D325	C17D337	C17D371

Information used to calculate Annual Reserve.

2' or smaller downestic services, stand average annual water bul (2019 average residential revenue)
Larger from fire) services, used average bills from 2019 for existing services of the same size

4' 5,555,357

8' 5,568,369

IDAHO PUBLIC UTILITIES COMMISSION
Approved
Nay 31, 2018
June 1, 2018
Per C.N. 34074
Diane M. Manian Secretary

SUEZ WATER IDAHO INC.

Sheet No. 7 Replacing all Previous Sheets

O INC.
SCHEDULE NO. 3
PRIVATE FIRE SPRINKLER AND SERVICE

To all customers who have sprinkler systems and/or inside hose connections supplied by a dedicated service line for fire fighting purposes.

Rate

For service through a separate line for fire fighting purposes.

For 3' service or smaller, per month For 4' service per month For 6' service per month For 10' service per month For 10' service per month For 12' service per month

Provided that if the installation of a private fire service shall require an extension of the castering mains of the company, the cost of such extension shall be borne by the customer.

All private fire services shall be equipped with sealed gate valves or thermal automatic openings.

Metere may be placed on fire services by the utility at any timer however, metered rates will not apply unless improper use of water is disclosed, and if such be the case, urages will be bitled to the consumer under Rate Scheduse No. I.

Case No. SUZ-W-20-1 C. Cooper, SUEZ Developer Data - Page 1 of 6 Exhibit 2

10,721.50	10,701.24	10,602.14	10,323.44	10,042.61	9.638.73	9,287.88	9,263.83	9,239.09	8,846.11	8,760.77	8.648.08	8 546 48	8 497 58	0,151.30	6,217.13	8,129.30	8,083.77	8,044.86	8,038.39	7,668.01	7 461 21	7 405 63	7 257 18	7 157 54	6 830 16	0,639.10	6,796.37	6,699.40	0,333.00	6,326.20	07.5440	6.354.78	6.052.14	5 975 10	5,917,79	5 740 27	5,740.27	5,616.82	5 552 18	5 384 85	5 231 71	5.079.58	4,896,49	4,863.59	4,850.97	4,770.01	4,538.42	4,476.77	4,453.77	4,327.20	4,264.88	4,415.11	4.087.56	4.079.88	4,052.36	3,998.92	3,961.00	3,954.38	3,547.52	3,518.14	3,397.34	3,285.90	3,131,66	3.120.37	3,087.97	3.079.12	3.055.26	3,053.69
\$ 13,320.00 \$	\$ 15,540.00 \$	19,441.44 \$	11,470,000 5	4110000	مىل	\$ 12,210.00 \$	١.,	١.,	\$ 9,990.00 \$		\$ 00.090.00	1.	\$ 12 950 00 \$	00.000.00	1	\$ 9,250.00	5 10,896.48 5	12,236.40 \$	5 10,460.72 5	4 600.00		Ι.	20,000.00		١.	٠l.	١.	١.,		١.	١.,	١.,	١.,		8 140 00 \$	\$ 00.001,0	8 880 00 5	6 750 77	7.030.00	6 660 00 5	7 030 00 \$	7.400.00 \$	8.880.00	6,526.52 \$	7,400.00 \$	\$ 00.099,9	\$ 000000				- 1	5 180 00 5	5.180.00 \$	5.180.00 \$	8,004.32 \$	\$ 5,180.00 \$	6,290.00 \$	4,440.00 \$	5,856.56 \$	4,810.00 \$	4,440.00 5	2,920.00 \$	4,070,00	4 440 00 \$	4,440.00 \$	7.400.00 \$	4.810.00 \$	3,700.00 \$
\$2,598.50	\$4,838.76	\$8,839.30	53,736.56	C1 120 AA	\$1.091.27	\$2,922.12	\$2,206.17	\$2,970.91	\$1,143.89	\$31,199.23	\$1.341.92	\$181352	CA GSA AS	24,254,45	\$2,512.65	\$1,120.70 \$	52,812./1	24,191.54	52,422.33	\$4,133.39					\$5,052.30 3	\$3,000.04	\$2,083.83	\$4,330.00	C1 001 72	51,961.72	C3 234 AA C	\$2,005,22	\$477.86	\$1.053.90	\$ 17 202 55	\$919.73	\$3 190 25	\$1 143 90	\$1 477 87	\$1.275.15	\$1 798 29	\$2.320.42	\$3.983.51	\$1,662.93 \$	\$2,549.03	\$1,889.99	\$2,491.58 \$	\$1,073.23 \$	\$726.23 \$	\$2,332.80	\$1,285.12 \$	\$1,704.89	\$1.092.44	\$1,100,12 \$	\$3,951.96	\$1,181.08	\$2,329.00 \$	\$485.62 \$	\$2,309.04	\$1,291.86 \$	\$1,042.00	\$2,034.10 3	\$1,396.20	\$1.319.63	\$1,352.03 \$	\$4.320.88	\$1.754.74	\$646.31
\$27,910.90	\$51,973.75	\$94,944.11	\$40,134.85	\$13,331.73	\$11,721.48	\$31,386.90	\$23,696.72	\$31,911.00	\$12,286.69	\$335,115.22	\$14.413.79	\$19 479 26	\$47.874.05	00 000 305	\$20,990.69	\$12,037.63	530,211./3	\$45,021.89	\$26,018.62	\$12,173.00	611 364 14	Ç31 733 33	\$57,173,11	630 315 30	\$50,515.39	\$339,714.74	\$22,300.33	\$27,390,33	621 705 00	521,265.06	C24 741 59	\$39,741.30	\$10.503.33	\$11 320 06	\$23,654.22	\$9.879.00	\$34.366.07	\$12.286.80	\$15,873.44	\$13 696 54	\$19 315 69	\$24.923.93	\$42,787.43	\$17,861.75	\$27,379.53	\$20,300.69	\$26,762.44	\$11,527.69	\$7,800.49	\$25,056.92	\$13,803.68	\$11,160.16	\$11,734.10	\$11,816,55	\$42,448.50	\$12,686.18	\$25,016.14	\$5,216.08	\$24,801.73	\$13,876.10	\$11,199.40	\$12,735.19	\$10,143.02	\$14.174.34	\$14,522.33	\$46.411.20	\$18.847.88	\$6,942.11
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C18D361	C17D320	C18D331	C160301	C16D314	C17D338	C18D357	C16D304	C18D355	C17D316	C18D314	C16D346	C16D308	C17D322	0160300	C120309	C100316	CIRDSIB	C1/0331	C180339	C18D304	C17D366	C18D368	C19D316	Clonate	C18D318	CIEDAGO	C160303	C17D305	C18D308	C16D3A7	C100331	C17D323	C17D373	C17D361	C16D332	C16D338	C16D330	C18D311	C16D310	C17D336	C17D304	C18D334	C16D334	C16D345	C16D306	C19D312	C18D366	C18D320	C18D330	C19D313	C16D305	C17D348	C17D365	C16D335	C17D334	C19D311	C19D319	C17D335	C17D303	C160303	C16D344	CTeDSTS	CIEDRO	C160327	C16D317	C16D333	C17D364	C17D368

Exhibit 2
Case No. SUZ-W-20-1
C. Cooper, SUEZ
Developer Data - Page 2 of 6

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C18D315	\$87,279.58		1										\$23,102.90	\$2,150.88 \$	\$ 370.00 \$		(1,780.88)
C18D323	\$112,322.93			1									\$29,731.88	\$2,768.04	\$ 370.00	s	(2,398.04)
C18D358	\$251,292.09			2							1		\$66,517.02	\$6,192.73	\$ 2,121.56	,)	4,071.17)
C16D337	\$465,648.62		12	9									\$123,257.19	\$11,475.24	\$ 6,660.00	\$	4,815.24)
C18D326	\$374,644.29		6									PRV	\$99,168.34	\$9,232.57	\$ 3,330.00	s	(5,902.57)
C18E101	\$629,858.36	1										Backbone storage facility	\$166,723.51	\$15,521.96		\$ (15,	(15,521.96)
							SUI	MMARY II	UMMARY INFORMATION	NO							
Overall Minimum	\$4,700											Minimum	\$1,244	\$116	os	ľ	-\$15,522
Overall Average	\$128,510											Average	\$34,017	\$3,167	\$16,055		\$12,888
Overall Maximum	\$1,569,395											Maximum	\$415,419	\$38,675	\$305,973		\$301,062
Average Annual (4.25 years)	\$6,077,784					-						Average Annual (4.25 years)	\$1,608,789	\$149,778	\$759,292		\$609,513
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Total Project Count 201

Total Count of Projects with
Postine "Efference Retween
Annual Recurrented" Requirement"

SUEZ Water Idaho Developer - Contributed Project Costs for Large Development 1, Phases 1-10 June 2020

Project #	Project Name	Actual Project Cost	Refunds (life to date through Apr 2020)	3/4" Services	1" 2" 2" Fire Services Service	2" ;	2" Fire	4" 4" Services Ser	4" Fire 6" Service Services	6" 6" F	6" Fire 8" Service Servic	6" Fire 8" 8" Fire Service Services Service	State and lie Federal Tax ice Amount (26.47%)	Annual Revenue Requirement for S&F Tax (9.31%)	Calculated Annual Revenue	Difference Between Annual Revenue and Revenue	and and and and
C07D358	Phase 1 and 2	\$ 1,070,341.00		188	32		+	+	-	+	H	\vdash	\$283,319.26	L	\$26,377.02 \$ 81,400.00	س	55,022.98
C13D306	Phase 3	\$ 104,637.00		16	25		-	-					\$27,697.41	L	\$2,578.63 \$ 15,170.00	\$	12,591.37
C14D382	Phase 4	\$ 323,430.06		89	15								\$85,611.94		\$7,970.47 \$ 30,710.00	\$	22,739.53
C16D339	Phase 5	\$ 583,621.74		70	9								\$154,484.67	L	\$14,382.52 \$ 28,120.00	\$	13,737.48
C17D357	Phase 6	\$ 575,779.26		25	27	2	_					_	\$152,408.77		\$14,189.26 \$ 29,970.00	\$	15,780.74
C18D347	Phase 7	\$ 106,839.29			10			_					\$28,280.36		\$2,632.90 \$ 3,700.00	\$	1,067.10
C18D351	Phase 8	\$ 407,342.85		119		1							\$107,823.65	\$ \$10,038.38 \$	\$ 44,400.00	\$ 34,3	34,361.62
C195339	Phase 9	\$ 569,715.39		52	23	2							\$150,803.66		\$14,039.82 \$ 29,970.00	\$	15,930.18
C20D315	Phase 10	\$ 151,625.99		26	10				H			H	\$40,135.40		\$3,736.61 \$ 13,320.00	\$	9,583.39
				Ba	Backbone Infrastructure Costs	astructure	Costs										
C07D339	Transmission Main	\$ 3,717,521.00						_					\$984,027.81	L	- \$	\$ (91,6	(91,612.99)
C07C003	Booster Pump Station	\$ 1,166,741.47 \$	\$ (161,502.00)										\$266,086.89	\$ \$24,772.69	•	\$ (24,7	(24,772.69)
C07E002	Storage Reservoir	\$ 1,019,611.72 \$	\$ (141,138.00)										\$232,531.99	9 \$21,648.73	\$ -	\$ (21,6	(21,648.73)

Note: The Backbone Infrastructure after completion of Phases 1 - 10 will still have about 75% of its capacity left to serve future connections (could accommodate approximately 1,700 additional connections).

SUEZ Water Idaho Developer - Contributed Project Costs for Large Development 2 June 2020

													State and	Annual		Difference Between Annual
Project #	Project Name	Actual Project Cost	Refunds (life to date	3/4" Services	1" Services	2" 2" Fire Services Service	2" Fire 4" Service Servi	4" 4" Fire 6" 6" Fire 8" 8" Fire Services Service Service Services Service	ce Service	6" Fire	8" Services	8" Fire Service	Federal Tax Amount (26.47%)	Requirement for S&F Tax	Calculated	Revenue and Revenue
1000 00	Dhara	000137.00	through Apr 2020)		150		+	1	1	1			¢225 610 36	(9.31%)	Revenue	Requirement
1990-99	TaseT	4 100 200 05			130	+	+	+					\$23,013.20 \$40.066.53	\$ 5730.13	-	20,203.63
C01D302	Pilase 2	\$ 100,300.00			100	-	+	-					\$49,000.33	\$4,042.37		30 726 14
C04D366	School	\$ 27,653.00			3	4				4			\$7,319.75	\$681.47 \$		\$ 4,161.41
C04D377	Phase 4	\$ 959,815.98			207			1					\$254,063.29	\$ 53,653.29 \$	1	\$ 68,090.71
C05D367	Phase 5	\$ 103,083.48			29								\$27,286.20	\$2,540.34 \$	\$ 24,790.00	\$ 22,249.66
C06D345	Phase 6-A	\$ 231,052.15			52								\$61,159.50	\$ 26.669.3\$	\$ 19,240.00	\$ 13,546.05
C06D346	Phase 6-B	\$ 100,692.02			80								\$26,653.18	\$2,481.41 \$	\$ 29,600.00	\$ 27,118.59
C07D322	Phase 6-C	\$ 40,400.78			56								\$10,694.09	\$ 2932.65	\$ 9,620.00	\$ 8,624.38
C07D341	Phase 7-8	\$ 495,242.69			84	S							\$131,090.74	\$12,204.55 \$	\$ 32,930.00	\$ 20,725.45
C15D364	Phase B-1	\$ 177,532.15		44	2	2			-				\$46,992.76	\$4,375.03 \$	\$ 17,760.00	\$ 13,384.97
C18D314	Phase B-2	\$ 1,266,018.97		10	86					**			\$335,115.22	\$31,199.23 \$	\$ 39,960.00	\$ 8,760.77
C18D327	Phase B-3	\$ 135,048.12		30	28	2		1			100		\$35,747.24	\$3,328.07 \$	\$ 22,200.00	\$ 18,871.93
C18D331	Phase B-4	\$ 358,685.72		40	2	3				2			\$94,944.11	\$8,839.30	\$ 85,014.00	\$ 76,174.70
C18D342	Phase B-5	\$ 465,345.96		89	7		- 1			1			\$123,177.08	\$11,467.79 \$	\$ 61,377.00	\$ 49,909.21
C19D337	Phase B-6	\$ 266,251.65		72	7								\$70,476.81	\$6,561.39 \$	\$ 29,230.00 \$	\$ 22,668.61
				Ba	Backbone Infrastructure Costs	astructure (Costs									
	Original Transmission Main, Storage Tank 1,															
1998-99	Booster Pump Station Upgrades	\$ 1,059,463.00	(1,059,463.00)										\$0.00	\$0.00\$		10
C15D339	Second Transmission Main	\$ 651,749.00	. \$										\$172,517.96	\$16,061.42 \$. \$	\$ (16,061.42)
C15C526	Booster Pump upgrade	\$ 68,537.15 \$	- \$										\$18,141.78	\$1,689.00	\$	\$ (1,689.00)
C18E101	Storage Tank 2	\$ 629,858.36											\$166,723.51	\$15,521.96 \$	\$	\$ (15,521.96)

Note: Approximately 200 more connections remain to reach build-out