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*Attorneys for SUEZ Water Idaho Inc.*

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IDAHO PUBLIC  
UTILITIES COMMISSION

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION  
OF SUEZ WATER IDAHO INC. FOR  
AUTHORITY TO INCREASE ITS RATES  
AND CHARGES FOR WATER SERVICE IN  
THE STATE OF IDAHO

Case No. SUZ-W-20-02  
STIPULATION AND SETTLEMENT

This Stipulation and Settlement (“Stipulation”) is entered into by and among SUEZ Water Idaho Inc., (“SUEZ Water,” or “Company”), Staff for the Idaho Public Utilities Commission Staff (“Staff”), Ada County, Idaho (“Ada County”), City of Boise (“City”), Community Action Partnership Association of Idaho (“CAPAI”), Suez Water Customer Group (“Customer Group”), and Micron Technology, Inc. (“Micron”), collectively the “Parties” and individually “Party.”

**INTRODUCTION**

1. The terms and conditions of this Stipulation are set forth herein. The Parties agree that this Stipulation represents a reasonable compromise of the issues raised in this proceeding. The Parties, therefore, recommend that the Idaho Public Utilities Commission (“Commission”) approve the Stipulation and all of its terms and conditions. See Rules 271, 272 and 274 (IDAPA 31.01.01.271, 272, and 274).

## BACKGROUND

2. On September 30, 2020, SUEZ Water filed a general rate case application requesting authority to increase rates by approximately \$10.16 million, or 22.3%, with a proposed effective date of October 31, 2020 (“Application”). In Order No. 34819, issued on October 21, 2020, the Commission provided notice of the Application, suspended the effective date of the proposed changes by five months and thirty days, and notice of the ability to intervene.

3. On November 24, 2020, the Commission issued Order No. 34845 granting intervenor status to Ada County, the City, CAPAI and Customer Group. On December 4, 2020 the Commission issued Order No. 34859 granting intervenor status to Micron.

4. On March 5, 2021, the Commission issued Order No. 34942, which provided a Notice of Schedule, Notice of Public Workshop, Notice of Customer Hearing, and Notice of Technical Hearing, with a technical hearing to be held on April 20-22, 2021.

5. After the filing Staff propounded numerous production requests, which SUEZ Water timely responded to and supplemented. Other intervenor parties also engaged in discovery concerning SUEZ Water and its Application.

6. Commission Staff initially scheduled three settlement conferences in this case. After all Parties attended these settlement conferences, the Parties scheduled and attended one additional settlement conference on March 8, 2021. After these conferences, as a compromise of positions in this case, and for other considerations as set forth below, the Parties stipulate and agree to the following terms:

## TERMS OF THE SETTLEMENT

7. **Overview.** The Parties agree that SUEZ Water shall be allowed to implement revised tariff schedules (on a pro-rata basis) designed to recover \$3.996 million, which

represents an overall increase of 8.75% implemented in two steps over two years. From May 1, 2021 through April 30, 2022, SUEZ Water shall be allowed to implement revised tariff schedules (on a pro-rata basis) reflecting an increase in revenues of \$1.620 million (an increase of approximately 3.55% over current rates). This first step of the two-year rate increase shall be adjusted by the Commission to reflect any intervenor funding awarded in this case, as described in more detail in paragraph 9.d below. The impact of such funding shall be removed prior to the second step of the two-year rate increase. Beginning May 1, 2022, SUEZ Water shall be allowed to implement revised tariff schedules (on a pro-rata basis) reflecting an additional increase in revenues of \$2.376 million (an additional increase of approximately 5.20%), for a total revenue requirement increase of \$3.996 million. This second step of the two-year rate increase reflects the conclusion of the one-year amortization of the amounts set forth and described in paragraphs 9.a.(6) and 9.a.(7) associated with the Tax Cuts and Jobs Act. Attached as Exhibit A and Exhibit B are tariff sheets demonstrating the changes to SUEZ Water's tariffs that would occur if the Settlement is approved.<sup>1</sup>

In addition to revenue requirements, the Parties have agreed to terms regarding cost of service studies, public outreach, and other items as discussed below.

8. **Billing Determinants.** The Parties agree that the billing determinants shall be as proposed by the Company in its Application and Testimony.

9. **Components of revenue requirement.** The Parties agree on the following components of revenue requirement:

a. Amortization amounts.

- (1) Amortization of deferred pension costs of \$477,382 shall be over a 48-month (four year) period. This amortization will begin when rates go into effect from

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<sup>1</sup> Pursuant to paragraph 9.d the rates set forth on the tariffs in Exhibits A and B may be modified to reflect the recovery of any intervenor funding awarded in this case.

this case and continue until the Company's next general rate case filing. The remaining balances, as calculated from the Company's book deferral amounts when rates from this case go into effect, will be included in the Company's next general rate case.

- (2) Amortization of Deferred Power costs of \$197,485 shall be over a 48-month (four year) period. The amortization will begin when rates go into effect from this case and continue until the Company's next general rate case filing. The remaining balances, as calculated from the company's book deferral amounts when rates from this case go into effect, will be included in the Company's next general rate case.
- (3) Rate Case Expenses shall be amortized over a 48-month (four year) period beginning as of the date of the change in rates in this case.<sup>2</sup>
- (4) Deferred convenience fees shall be amortized over a 48-month (four year) period beginning as of the date of the change in rates in this case.
- (5) The protected portion of the regulatory liability resulting from the change in income tax rates from the Tax Cuts and Jobs Act will be amortized at a rate of \$227,000 per year.
- (6) The unprotected portion of the regulatory liability of \$1,603,716 resulting from the change in income tax rates from the Tax Cuts and Jobs Act will be amortized over a 12-month (one year) period beginning as of the date of the change in rates in this case.
- (7) The regulatory liability of \$772,504 resulting from the change in income tax rates from the Tax Cuts and Jobs Act for the period beginning January 1, 2018 through May 31, 2018 as a result of the Commission's Order No. 34074 in case GNR-U-18-01 will be amortized over a 12-month (one year) period beginning as of the date of the change in rates in this case.
- (8) The amortization of the regulatory assets associated with tank paintings in this case, beginning as of the date of the change in rates in this case, shall be amortized over a 20-year period and are set forth as follows:

Barber Tank (Internal)	\$16,902
Hulls Gulch (Internal)	\$56,758
Hulls Gulch (External)	\$10,667
Hidden Hollow	\$5,116

- (9) Amortization of AFUDC equity will continue with a 35-year amortization period. Amortizations of other similar items approved in previous rate cases

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<sup>2</sup> Provided that any amounts awarded by the Commission as intervenor funding will be added to Rate Case Expenses and amortized as described in Paragraph 9.d.

are governed by those respective rate orders as provided in the Company's rate case filings.

- b. Pension cost deferral. The Pension base cost shall be \$1,312,595 beginning as of the date of the change in rates in this case. In subsequent years, should the actual cash contributions exceed, or be less than, the pension base cost, the Company is authorized to record a deferred asset or liability for the difference between the actual cash contribution in each of the subsequent years and the pension base cost. Such amounts so deferred will be presented by the Company for amortization in its next general rate case proceeding. SUEZ Water can expect to amortize the deferred asset or liability over a period to be determined in that proceeding. The Company is also authorized to apply the Commission-authorized interest rate on customer deposits, pursuant to Rule 106 of the Commission's Customer Relations Rules, IDAPA 31.01.21, as a carrying charge/accrued interest to the deferred asset or liability until such time as the deferral is incorporated into the revenue requirement of the general rate case.
- c. Depreciation rates. The depreciation rates shall be as proposed in the attached Exhibit C. This is an update to the rates proposed by the Company in its Application and Supporting Testimony.
- d. Intervenor funding. As allowed by statute and by the Rule of the Commission, Parties may request intervenor funding from the Commission. Any intervenor funding awarded by the Commission will be added to revenue requirement and recovered in rates for the year of May 1, 2021 through April 30, 2022, and beginning May 1, 2022, will not be further included in the revenue requirement upon which rates are based in this case.

10. **Depreciation study.** The Company will file an updated depreciation study with its next general rate case filing, if the next general rate case filing occurs more than two years from the date this Stipulation is approved by the Commission.

11. **Rate design & further study.** Rate design in this case shall be as proposed by the Company in its Application and Testimony. The Company agrees to undertake a load study to provide calculated max-day and max-hour factors for the total system as well as by appropriate customer class. The Company will convene a discussion process with interested parties to take input on load study components including but not limited to customer class definitions, sampling methodologies for those classes, and data sources (i.e. AMI, SCADA, meters). Such discussions will be commenced by the Company soon after a decision in this rate case and will be completed within twelve months of that start date. After taking input from interested parties, the Company will make the final determination on how the load study shall be performed.

The Company shall present the results of such load study to the Commission in the first general rate case filing after the study's conclusion. The above does not represent a commitment to any change in rate structure nor a commitment to delay any future rate case filing as a result of the above-described discussion process.

12. **Public outreach.** Beginning in 2021, SUEZ Water agrees to broaden outreach efforts to members of the public within its service area. Such efforts shall include:

- a. Community project updates similar to the Bench Bulletin series.
- b. In-person and virtual town hall listening sessions.
- c. Expanded use of the Notify Reverse-911 system for customer notification on operational initiatives.

d. A planned water quality mailer to all customers regarding key projects and initiatives.

13. **Public workshops.** SUEZ Water agrees to host annual workshops for all interested parties, with participation of the Commission Staff, the Idaho Department of Environmental Quality (“IDEQ”), and the Idaho Department of Water Resources (“IDWR”) on a range of topics related to water conservation and resource planning.

14. **Low-income assistance program.** SUEZ Water agrees to meet with CAPAI to examine the current status of SUEZ Water’s low-income assistance program, the level of participation and effectiveness of the program, and to consider opportunities to improve SUEZ Water’s assistance program for low-income customers.

#### GENERAL PROVISIONS

15. The Parties agree that this Stipulation represents a compromise of the positions of the Parties on all issues in this proceeding. Other than the above-referenced positions and any testimony filed in support of the approval of this Stipulation, and except to the extent necessary for a Party to explain before the Commission its own statements and positions with respect to the Stipulation, none of the negotiations relating to this Stipulation shall be admissible as evidence in this or any other proceeding regarding this subject matter.

16. The Parties submit this Stipulation to the Commission and recommend approval in its entirety pursuant to Rule 274. The Parties shall support this Stipulation before the Commission, and no Party shall appeal any portion of this Stipulation or Order approving the same. To process this Stipulation, the Parties suggest the Commission issue a Notice of Proposed Settlement and schedule other proceedings as expeditiously as possible, while allowing for sufficient public input and comment. The Parties to this Stipulation agree that they support, and will continue to support, the Commission’s adoption of the terms of this Stipulation.

17. The Parties agree that the Stipulation should be accepted, without modification, because it is just, fair, and reasonable, in the public interest, and otherwise in accordance with law or regulatory policy. The Parties further agree that the rates and tariffs that SUEZ Water will charge if the Stipulation is accepted are just and reasonable.

18. In the event the Commission rejects any part or all of this Stipulation, or imposes any additional conditions on approval of this Stipulation, each Party reserves the right, upon written notice to the Commission and the other Parties to this proceeding, within fourteen days of the date of such action by the Commission, to withdraw from this Stipulation. In such case, no Party shall be bound or prejudiced by the terms of this Stipulation, and each Party shall be entitled to seek reconsideration of the Commission's final order, file testimony as it chooses, cross-examine witnesses, and do all other things necessary to put on such case as it deems appropriate.

19. No Party shall be bound, benefited or prejudiced by any position asserted in the negotiation of this Stipulation, except to the extent expressly stated herein, nor shall this Stipulation be construed as a waiver of the rights of any Party unless such rights are expressly waived herein. Execution of this Stipulation shall not be deemed to constitute an acknowledgment by any Party of the validity or invalidity of any particular method, methodology, theory or principle of regulation or cost recovery. No Party shall be deemed to have agreed that any method, methodology, theory or principle of regulation or cost recovery employed in arriving at this Stipulation is appropriate for resolving any issues in any other proceeding in the future. No findings of fact or conclusions of law other than those stated herein shall be deemed to be implicit in this Stipulation.



20. The obligations of the Parties under this Stipulation are subject to the Commission's approval of this Stipulation in accordance with its terms and conditions and, if judicial review is sought, upon such approval being upheld on appeal by a court of competent jurisdiction.

Respectfully submitted:

March 17, 2021

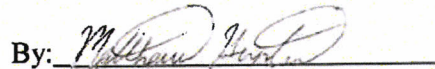
SUEZ WATER IDAHO INC.



By: \_\_\_\_\_  
Michael C. Creamer  
Preston N. Carter  
*Attorneys for Applicant*

DATED: March 17, 2021

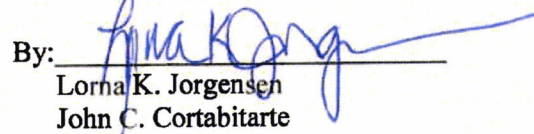
IDAHO PUBLIC UTILITIES COMMISSION STAFF



By: \_\_\_\_\_  
Matt Hunter  
Deputy Attorney General

DATED: March 17, 2021

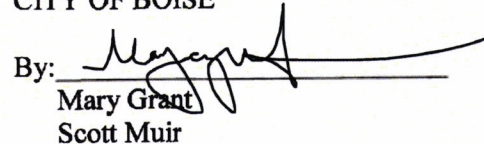
ADA COUNTY, IDAHO



By: \_\_\_\_\_  
Lorha K. Jorgensen  
John C. Cortabitarte

DATED: March 17, 2021

CITY OF BOISE



By: \_\_\_\_\_  
Mary Grant  
Scott Muir

DATED: March \_\_, 2021

COMMUNITY ACTION PARTNERSHIP  
ASSOCIATION OF IDAHO

By: \_\_\_\_\_  
Brad M. Purdy

Respectfully submitted:

March \_\_, 2021

SUEZ WATER IDAHO INC.

By: \_\_\_\_\_  
Michael C. Creamer  
Preston N. Carter  
*Attorneys for Applicant*

DATED: March \_\_, 2021

IDAHO PUBLIC UTILITIES COMMISSION STAFF

By: \_\_\_\_\_  
Matt Hunter  
Deputy Attorney General

DATED: March \_\_, 2021

ADA COUNTY, IDAHO

By: \_\_\_\_\_  
Lorna K. Jorgensen  
John C. Cortabitarte

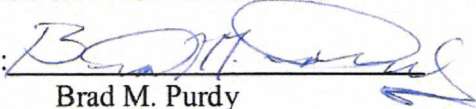
DATED: March \_\_, 2021

CITY OF BOISE

By: \_\_\_\_\_  
Mary Grant  
Scott Muir

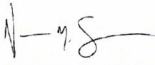
DATED: March 16, 2021

COMMUNITY ACTION PARTNERSHIP  
ASSOCIATION OF IDAHO

By:   
Brad M. Purdy

DATED: March 17, 2021

Suez Water Customer Group

By:   
Norman M. Semanko

DATED: March    , 2021

MICRON TECHNOLOGY

By: \_\_\_\_\_  
Austin Rueschhoff  
Thorvald A. Nelson

DATED: March \_\_\_, 2021

Suez Water Customer Group

By: \_\_\_\_\_  
Norman M. Semanko

DATED: March 17, 2021

MICRON TECHNOLOGY

By: *D. Austin Rueschhoff*  
Austin Rueschhoff  
Thorvald A. Nelson

## CERTIFICATE OF SERVICE

I certify that on March 17, 2021, a true and correct copy of the foregoing was served upon all parties of record in this proceeding via electronic mail as indicated below:

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*Micron Technology, Inc.*

Austin Rueschhoff

Thorvald A. Nelson

Holland & Hart

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---

Preston N. Carter

**CASE NO. SUZ-W-20-02**

**STIPULATION AND SETTLEMENT**

**EXHIBIT A**

**TARIFF SHEETS**



Sheet No. 1  
Replacing all Previous Sheets

**SUEZ WATER IDAHO INC.**

SUEZ WATER IDAHO INC.

RATE SCHEDULES

RULES AND REGULATIONS

GOVERNING THE RENDERING OF WATER SERVICE

AND WATER MAIN EXTENSIONS

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Issued Per IPUC Order No. \_\_\_\_\_  
Effective – ~~January 10, 2020~~ May 1, 2021

Issued by SUEZ WATER IDAHO INC.  
Marshall Thompson, Vice President  
8248 West Victory Road, Boise, Idaho

SUZ-W-20-02  
EXHIBIT A LEGISLATIVE  
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Sheet No. 2  
Replacing all Previous Sheets

**SUEZ WATER IDAHO INC.**

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Issued Per IPUC Order No. \_\_\_\_\_  
Effective – ~~January 10, 2020~~ May 1, 2021

Issued by SUEZ WATER IDAHO INC.  
Marshall Thompson, Vice President  
8248 West Victory Road, Boise, Idaho

Sheet No. 3  
 Replacing all Previous Sheets

**SUEZ WATER IDAHO INC.**

**SCHEDULE NO. 1  
 GENERAL METERED SERVICE**

Availability: To all metered customers not served under a separate schedule.

Customer Charges:

<u>Meter Size</u>	Bi-Monthly Per Meter Charge	
	<u>Effective</u> <u>05/01/2021</u>	<u>Effective</u> <u>05/01/2022</u>
5/8"-3/4	<u>\$21.86</u>	
1"	<u>\$21.11</u>	<u>\$22.96</u>
1-1/4" and 1-1/2"	<u>\$27.95</u>	
2" or multiple meters of equivalent capacity	<u>\$26.99</u>	<u>\$29.35</u>
3" or multiple meters of equivalent capacity	<u>\$47.81</u>	
4" or multiple meters of equivalent capacity	<u>\$46.17</u>	<u>\$50.21</u>
6" or multiple meters of equivalent capacity	<u>\$74.18</u>	
8" or multiple meters of equivalent capacity	<u>\$71.64</u>	<u>\$77.92</u>
10" or multiple meters of equivalent capacity	<u>\$144.69</u>	
	<u>\$139.73</u>	<u>\$ 151.97</u>
	<u>\$269.94</u>	
	<u>\$260.68</u>	<u>\$ 283.52</u>
	<u>\$450.67</u>	
	<u>\$435.22</u>	<u>\$ 473.35</u>
	<u>\$589.58</u>	
	<u>\$569.37</u>	<u>\$ 619.25</u>
	<u>\$840.19</u>	
	<u>\$811.39</u>	<u>\$ 882.48</u>

Volume Charge:

	Winter Rates	
	<u>Effective</u> <u>05/01/2021</u>	<u>Effective</u> <u>05/01/2022</u>
For all water used less than 3CCF (100 cubic Feet) (CCF)(1 CCF=748 gallons):	<u>\$1.5195</u> <u>\$1.4674</u>	<u>\$1.5959</u>
For all water used greater than 3CCF	<u>\$1.5195</u> <u>\$1.4674</u>	<u>\$1.5959</u>

Volume Charge:

	Summer Rates	
	<u>Effective</u> <u>05/01/2021</u>	<u>Effective</u> <u>05/01/2022</u>
For all water used less than 3CCF (100 cubic Feet) (CCF)(1 CCF=748 gallons):	<u>\$1.5195</u> <u>\$1.4674</u>	<u>\$1.5959</u>
For all water used greater than 3CCF	<u>\$1.9237</u> <u>\$1.8577</u>	<u>\$2.0204</u>

Conditions of Contract:

The customer shall pay the total of the customer charge plus the volume charge. The volume charge is based on all metered water for the billing period. Consumption is expressed in hundred cubic foot units or thousand gallon units as determined by the meter installed by the Company. The customer charge will be prorated whenever the customer has not been a customer for the entire billing period.

Issued Per IPUC Order No.  
 Effective – ~~June 1, 2018~~ May 1, 2021

Issued by SUEZ WATER IDAHO INC.  
Gregory P. Wyatt Marshall Thompson, Vice President  
 8248 West Victory Road, Boise, ID

Sheet No. 4  
Replacing all Previous Sheets

**SUEZ WATER IDAHO INC.**

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Summer Period:

The summer rate will apply to water consumed between May 1 and September 30. Meter readings straddling these dates will be prorated.

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Issued Per IPUC Order No.  
Effective – ~~June 1, 2018~~ May 1, 2021

Issued by SUEZ WATER IDAHO INC.  
~~Gregory P. Wyatt~~ Marshall Thompson, Vice President  
8248 West Victory Road, Boise, ID

Sheet No. 5  
Replacing all Previous Sheets

**SUEZ WATER IDAHO INC.**

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**SCHEDULE NO. 1A**  
**DEQ FEE**

Purpose:

The Idaho Department of Environmental Quality (IDEQ) assesses a fee to fund its drinking water program.

Applicability:                      All Customers

Rate:

State Drinking Water Program                      \$.50 bi-monthly per customer

Since this fee is not recovered in tariffed water rates, the cost will be passed along to customers as a fixed charge appearing as a separate item on each bill.

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Issued Per IPUC Order No. \_\_\_\_\_  
Effective – ~~June 1, 2018~~ May 1, 2021

Issued by SUEZ WATER IDAHO INC.  
~~Gregory P. Wyatt~~ Marshall Thompson, Vice President  
8248 West Victory Road, Boise, ID

**SUEZ WATER IDAHO INC.**

---

**SCHEDULE NO. 1B  
FLAT RATE SERVICE**

Availability:

To non-metered residential customers pursuant to Residential or Multi-Family Housing Non-Contiguous Water Systems Agreement Paragraph 11(a) addressing flat rate systems.

Customer Charges:

**Based on SUEZ Water Idaho residential consumption for the year ending June 1998 of 208.75 ccf, the average residential bill, assuming a 3/4" meter and 65% / 35% summer/winter split, is \$503.20 effective 05/01/2021 and \$528.50 effective 05/01/2022.**

**Based on SUEZ Water Idaho residential consumption for the year ending June 1998 of 208.75 ccf, the average residential bill, assuming a 3/4" meter and 65% / 35% summer/winter split, is \$486.42. Billed bi-monthly, equals \$81.07 [VD1].**

<u>Bi-Monthly Charge</u>	<u>Effective 05/01/2021</u>	<u>Effective 05/01/2022</u>
	<u>\$83.87</u> <u>\$81.07</u>	<u>\$88.08</u>

Conditions of Contract:

The monthly charge will be prorated whenever the customer has not been a customer for the entire billing period. The Company or the customer may convert to metered service pursuant to Subparagraphs (b) or (c) of Paragraph 11 as follows:

- (b) If Company should determine that a flat rate customer is using water in excess of the average residential customer, the Company will provide a meter setting and meter. Customer will then pay Company's metered tariff rates as approved by the IPUC, which rates may be amended from time to time.
- (c) If a customer prefers to pay Company's approved metered tariff rates, the customer shall pay the installation and material costs associated with the installation of a meter setting.

Sheet No. 5A  
Replacing all Previous Sheets

**SUEZ WATER IDAHO INC.**

---

**SCHEDULE NO. 1C**  
**BRIAN SUBDIVISION SURCHARGE**

To all metered customers, who were previously customers of Brian Subdivision Water Users Association Inc., located in the Brian Subdivision, Ada County, Idaho.

Surcharge Amount

A bi-monthly surcharge in the amount of \$141.35 will be billed every other month unless the customer is enrolled in Budget Billing. Budget Billing customers will be billed \$70.67 monthly. The surcharge is in addition to charges for water service as specified in Schedule No. 1, General Metered Service and other applicable charges.

Conditions of Contract:

The surcharge set forth above shall take effect in the first billing period following the customer's connection to the Company's distribution system, computation of final project costs, and approval by the Idaho Public Utilities Commission. The surcharge shall continue for a period of ten (10) years until November 12, 2028.

The surcharge shall attach to the customer service address and payment thereof shall be the responsibility of subsequent customers taking service at that address.

The Company shall not propose to change the surcharge amount, terms or conditions in subsequent general rate proceedings.

In lieu of the surcharge a customer may elect to pay a single lump sum payment equal to the NPV of the surcharge amount owed at the time of election. The lump sum amount must be paid within thirty (30) days of the customer's election and shall be irrevocable.

---

Issued Per IPUC Order No.  
Effective – ~~June 1, 2018~~ May 1, 2021

Issued by SUEZ WATER IDAHO INC.  
~~Gregory P. Wyatt~~ Marshall Thompson, Vice President  
8248 West Victory Road, Boise, ID

Sheet No. 6  
Replacing all Previous Sheets

**SUEZ WATER IDAHO INC.**

---

**SCHEDULE NO. 2**  
**PUBLIC HYDRANTS AND STREET SPRINKLING**

Availability:

To the Ada County Highway District.

Rates:

Street Sprinkling Service

	Monthly	
	<u>Effective</u> <u>05/01/2021</u>	<u>Effective</u> <u>05/01/2022</u>
Flat Charge	<u>\$292.01</u> <del>\$282.00</del>	<u>\$306.70</u>

Miscellaneous:

Bills will be rendered monthly, bi-monthly, or at other intervals upon mutual agreement of the Company and the customer.

Hydrants and service pipes from the fitting on the Company main to the hydrants are to be installed and maintained by and at the expense of the Ada County Highway District.

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Issued Per IPUC Order No.  
Effective – ~~June 1, 2018~~ May 1, 2021

Issued by SUEZ WATER IDAHO INC.  
~~Gregory P. Wyatt~~ Marshall Thompson, Vice President  
8248 West Victory Road, Boise, ID



Sheet No. 7  
 Replacing all Previous Sheets

**SUEZ WATER IDAHO INC.**

**SCHEDULE NO. 3  
 PRIVATE FIRE SPRINKLER AND SERVICE**

Availability:

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.

	<u>Bi-Monthly Charge</u>	
	<u>Per Effective</u> <u>05/01/2021</u>	<u>Effective</u> <u>05/01/2022</u>
For 3" service or smaller, <del>per month</del>	<del>\$18.61</del> <u>\$38.54</u>	<u>\$40.48</u>
For 4" service <del>per month</del>	<del>\$28.21</del> <u>\$58.42</u>	<u>\$61.36</u>
For 6" service <del>per month</del>	<del>\$70.06</del> <u>\$145.10</u>	<u>\$152.39</u>
For 8" service <del>per month</del>	<del>\$115.13</del> <u>\$238.4</u>	<u>\$250.43</u>
For 10" service <del>per month</del>	<del>\$179.54</del> <u>\$371.8</u>	<u>\$390.54</u>
For 12" service <del>per month</del>	<del>\$268.93</del> <u>\$556.9</u>	<u>\$584.98</u>

Miscellaneous:

Provided that if the installation of a private fire service shall require an extension of the existing 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.

Meters may be placed on fire services by the utility at any time; however, metered rates will not apply unless improper use of water is disclosed, and if such be the case, usage will be billed to the consumer under Rate Schedule No. 1.

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Issued Per IPUC Order No. Gregory P. Wyatt Marshall Thompson, Vice President  
 Effective – ~~June 1, 2018~~ May 1, 2021 8248 West Victory Road, Boise, ID

Sheet No. 8  
Replacing all Previous Sheets

**SUEZ WATER IDAHO INC.**

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**SCHEDULE NO. 4**  
**PRIVATE FIRE HYDRANT SERVICE**

Availability:

To all customers having private fire hydrant installations.

Rate:

For fire hydrants installed and maintained by the customer at customer's expense:

	<u>Bi-Monthly Charge</u>	
	<u>Effective</u> <u>05/01/2021</u>	<u>Effective</u> <u>05/01/2022</u>
Each fire hydrant, <del>per month</del>	<del>\$11.29</del> <u>\$23.38</u>	<u>\$24.56</u>

Miscellaneous:

Service pipe from the fitting on the company water main to the fire hydrant is to be installed and maintained by the customer.

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Issued Per IPUC Order No. Issued by SUEZ WATER IDAHO INC.  
Effective – ~~June 1, 2018~~ May 1, 2021 ~~Gregory P. Wyatt~~ Marshall Thompson, Vice President  
8248 West Victory Road, Boise, ID

**CASE NO. SUZ-W-20-02**

**STIPULATION AND SETTLEMENT**

**EXHIBIT B**

**TARIFF SHEETS**

Sheet No. 1  
Replacing all Previous Sheets

**SUEZ WATER IDAHO INC.**

SUEZ WATER IDAHO INC.

RATE SCHEDULES

RULES AND REGULATIONS

GOVERNING THE RENDERING OF WATER SERVICE

AND WATER MAIN EXTENSIONS

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Issued Per IPUC Order No. \_\_\_\_\_  
Effective – May 1, 2021

Issued by SUEZ WATER IDAHO INC.  
Marshall Thompson, Vice President  
8248 West Victory Road, Boise, Idaho

Sheet No. 2  
Replacing all Previous Sheets

**SUEZ WATER IDAHO INC.**

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Effective – May 1, 2021

Issued by SUEZ WATER IDAHO INC.  
Marshall Thompson, Vice President  
8248 West Victory Road, Boise, Idaho

Sheet No. 3  
 Replacing all Previous Sheets

**SUEZ WATER IDAHO INC.**

**SCHEDULE NO. 1  
 GENERAL METERED SERVICE**

Availability: To all metered customers not served under a separate schedule.

Customer Charges:

<u>Meter Size</u>	Bi-Monthly Per Meter Charge	
	Effective	Effective
	<u>05/01/2021</u>	<u>05/01/2022</u>
5/8"-3/4	\$21.86	\$22.96
1"	\$27.95	\$29.35
1-1/4" and 1-1/2"	\$47.81	\$50.21
2" or multiple meters of equivalent capacity	\$74.18	\$77.92
3" or multiple meters of equivalent capacity	\$144.69	\$151.97
4" or multiple meters of equivalent capacity	\$269.94	\$ 283.52
6" or multiple meters of equivalent capacity	\$450.67	\$ 473.35
8" or multiple meters of equivalent capacity	\$589.58	\$ 619.25
10" or multiple meters of equivalent capacity	\$840.19	\$ 882.48

Volume Charge:

	Winter Rates	
	Effective	Effective
	<u>05/01/2021</u>	<u>05/01/2022</u>
For all water used less than 3CCF (100 cubic Feet) (CCF)(1 CCF=748 gallons):	\$1.5195	\$1.5959
For all water used greater than 3CCF	\$1.5195	\$1.5959

Volume Charge:

	Summer Rates	
	Effective	Effective
	<u>05/01/2021</u>	<u>05/01/2022</u>
For all water used less than 3CCF (100 cubic Feet) (CCF)(1 CCF=748 gallons):	\$1.5195	\$1.5959
For all water used greater than 3CCF	\$1.9237	\$2.0204

Conditions of Contract:

The customer shall pay the total of the customer charge plus the volume charge. The volume charge is based on all metered water for the billing period. Consumption is expressed in hundred cubic foot units or thousand gallon units as determined by the meter installed by the Company. The customer charge will be prorated whenever the customer has not been a customer for the entire billing period.

Summer Period:

The summer rate will apply to water consumed between May 1 and September 30. Meter readings straddling these dates will be prorated.

Issued Per IPUC Order No.  
 Effective – May 1, 2021

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 Marshall Thompson, Vice President  
 8248 West Victory Road, Boise, ID

Sheet No. 4  
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**SUEZ WATER IDAHO INC.**

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**SCHEDULE NO. 1A**  
**DEQ FEE**

**Purpose:**

The Idaho Department of Environmental Quality (IDEQ) assesses a fee to fund its drinking water program.

**Applicability:**                      All Customers

**Rate:**

State Drinking Water Program                      \$.50 bi-monthly per customer

Since this fee is not recovered in tariffed water rates, the cost will be passed along to customers as a fixed charge appearing as a separate item on each bill.

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Issued Per IPUC Order No.  
Effective – May 1, 2021

Issued by SUEZ WATER IDAHO INC.  
Marshall Thompson, Vice President  
8248 West Victory Road, Boise, ID

Sheet No. 5  
Replacing all Previous Sheets

**SUEZ WATER IDAHO INC.**

---

**SCHEDULE NO. 1B**  
**FLAT RATE SERVICE**

Availability:

To non-metered residential customers pursuant to Residential or Multi-Family Housing Non-Contiguous Water Systems Agreement Paragraph 11(a) addressing flat rate systems.

Customer Charges:

Based on SUEZ Water Idaho residential consumption for the year ending June 1998 of 208.75 ccf, the average residential bill, assuming a ¾" meter and 65% / 35% summer/winter split, is \$503.20 effective 05/01/2021 and \$528.50 effective 05/01/2022.

Bi-Monthly Charge	Effective 05/01/2021	Effective 05/01/2022
	\$83.87	\$88.08

Conditions of Contract:

The monthly charge will be prorated whenever the customer has not been a customer for the entire billing period. The Company or the customer may convert to metered service pursuant to Subparagraphs (b) or (c) of Paragraph 11 as follows:

- (b) If Company should determine that a flat rate customer is using water in excess of the average residential customer, the Company will provide a meter setting and meter. Customer will then pay Company's metered tariff rates as approved by the IPUC, which rates may be amended from time to time.
- (c) If a customer prefers to pay Company's approved metered tariff rates, the customer shall pay the installation and material costs associated with the installation of a meter setting.

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Issued Per IPUC Order No.  
Effective – May 1, 2021

Issued by SUEZ WATER IDAHO INC.  
Marshall Thompson, Vice President  
8248 West Victory Road, Boise, ID



Sheet No. 5A  
Replacing all Previous Sheets

**SUEZ WATER IDAHO INC.**

---

**SCHEDULE NO. 1C**  
**BRIAN SUBDIVISION SURCHARGE**

To all metered customers, who were previously customers of Brian Subdivision Water Users Association Inc., located in the Brian Subdivision, Ada County, Idaho.

**Surcharge Amount**

A bi-monthly surcharge in the amount of \$141.35 will be billed every other month unless the customer is enrolled in Budget Billing. Budget Billing customers will be billed \$70.67 monthly. The surcharge is in addition to charges for water service as specified in Schedule No. 1, General Metered Service and other applicable charges.

**Conditions of Contract:**

The surcharge set forth above shall take effect in the first billing period following the customer's connection to the Company's distribution system, computation of final project costs, and approval by the Idaho Public Utilities Commission. The surcharge shall continue for a period of ten (10) years until November 12, 2028.

The surcharge shall attach to the customer service address and payment thereof shall be the responsibility of subsequent customers taking service at that address.

The Company shall not propose to change the surcharge amount, terms or conditions in subsequent general rate proceedings.

In lieu of the surcharge a customer may elect to pay a single lump sum payment equal to the NPV of the surcharge amount owed at the time of election. The lump sum amount must be paid within thirty (30) days of the customer's election and shall be irrevocable.

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Issued Per IPUC Order No.  
Effective – May 1, 2021

Issued by SUEZ WATER IDAHO INC.  
Marshall Thompson, Vice President  
8248 West Victory Road, Boise, ID

Sheet No. 6  
Replacing all Previous Sheets

**SUEZ WATER IDAHO INC.**

---

**SCHEDULE NO. 2**  
**PUBLIC HYDRANTS AND STREET SPRINKLING**

Availability:

To the Ada County Highway District.

Rates:

Street Sprinkling Service

	Effective <u>05/01/2021</u>	Effective <u>05/01/2022</u>
Monthly Flat Charge	\$292.01	\$306.70

Miscellaneous:

Bills will be rendered monthly, bi-monthly, or at other intervals upon mutual agreement of the Company and the customer.

Hydrants and service pipes from the fitting on the Company main to the hydrants are to be installed and maintained by and at the expense of the Ada County Highway District.

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Issued Per IPUC Order No.  
Effective – May 1, 2021

Issued by SUEZ WATER IDAHO INC.  
Marshall Thompson, Vice President  
8248 West Victory Road, Boise, ID

Sheet No. 7  
Replacing all Previous Sheets

**SUEZ WATER IDAHO INC.**

**SCHEDULE NO. 3**  
**PRIVATE FIRE SPRINKLER AND SERVICE**

Availability:

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.

	Bi-Monthly Charge	
	Per Effective <u>05/01/2021</u>	Effective <u>05/01/2022</u>
For 3" service or smaller	\$38.54	\$40.48
For 4" service	\$58.42	\$61.36
For 6" service	\$145.10	\$152.39
For 8" service	\$238.44	\$250.43
For 10" service	\$371.83	\$390.54
For 12" service	\$556.96	\$584.98

Miscellaneous:

Provided that if the installation of a private fire service shall require an extension of the existing 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.

Meters may be placed on fire services by the utility at any time; however, metered rates will not apply unless improper use of water is disclosed, and if such be the case, usage will be billed to the consumer under Rate Schedule No. 1.

Issued Per IPUC Order No.  
Effective – May 1, 2021

Issued by SUEZ WATER IDAHO INC.  
Marshall Thompson, Vice President  
8248 West Victory Road, Boise, ID

Sheet No. 8  
Replacing all Previous Sheets

**SUEZ WATER IDAHO INC.**

---

**SCHEDULE NO. 4**  
**PRIVATE FIRE HYDRANT SERVICE**

Availability:

To all customers having private fire hydrant installations.

Rate:

For fire hydrants installed and maintained by the customer at customer's expense:

	Bi-Monthly Charge	
	<u>Effective</u> <u>05/01/2021</u>	<u>Effective</u> <u>05/01/2022</u>
Each fire hydrant	\$23.38	\$24.56

Miscellaneous:

Service pipe from the fitting on the company water main to the fire hydrant is to be installed and maintained by the customer.

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Issued Per IPUC Order No.  
Effective – May 1, 2021

Issued by SUEZ WATER IDAHO INC.  
Marshall Thompson, Vice President  
8248 West Victory Road, Boise, ID

**CASE NO. SUZ-W-20-02**

**STIPULATION AND SETTLEMENT**

**EXHIBIT C**

**DEPRECIATION RATES**

**Exhibit C  
Suez Water Idaho  
Depreciation Rates**

<b>Account</b>	<b>Description</b>	<b>Average Remaining Life (a)</b>	<b>Net Salvage % (b)</b>	<b>Life Rate (c)</b>	<b>Cost of Removal Rate (d)</b>	<b>Annual Accrual Rate (e)=(c)+(d)</b>
<b><u>Structures and Improvements</u></b>						
	304.2 Pumping	31.99	-10%	2.31%	0.31%	2.62%
	304.3 Treatment	32.08	-10%	2.06%	0.31%	2.38%
	304.4 Transmission and Distribution	29.21	-10%	2.55%	0.34%	2.89%
	304.5 Offices	26.92	-10%	2.36%	0.37%	2.73%
<b><u>Source of Supply Plant</u></b>						
	305.2 Collecting and Impounding Reservoirs	35.61	0%	1.67%	0.00%	1.67%
	306.2 Lake River and Other Intakes	36.11	0%	1.68%	0.00%	1.68%
	307.2 Wells and Springs	32.96	-10%	1.43%	0.30%	1.74%
	309.2 Supply Mains	57.55	0%	1.30%	0.00%	1.30%
<b><u>Pumping Equipment</u></b>						
	310.2 Power Production Equipment	11.33	0%	4.25%	0.00%	4.25%
	311.2 Pumping Equipment	11.92	-15%	3.39%	1.26%	4.65%
	311.3 Treatment Equipment	11.92	-15%	3.39%	1.26%	4.65%
	311.4 Transmission and Distribution Equipment	11.92	-15%	3.39%	1.26%	4.65%
<b><u>Treatment Plant</u></b>						
	320.3 Water Treatment Equipment	13.03	-10%	1.86%	0.77%	2.62%
	320.3 Treatment Membranes	1.53	0%	0.26%	0.00%	0.26%
<b><u>Transmission and Distribution Plant</u></b>						
	330.4 Distribution Reservoirs and Standpipes	37.82	-5%	2.00%	0.13%	2.13%
	331.4 Transmission and Distribution Mains	50.63	-20%	1.43%	0.39%	1.82%
	333.4 Services	45.97	-40%	1.32%	0.87%	2.19%
	334.4 Meters and Meter Installations	13.26	0%	5.36%	0.00%	5.36%
	335.4 Hydrants	33.36	0%	2.47%	0.00%	2.47%
<b><u>General Plant Depreciated</u></b>						
	341.5 Transportation Equipment	4.55	5%	10.59%	-1.10%	9.49%
	345.5 Power Operated Equipment	4.44	5%	9.91%	-1.13%	8.78%

<b>General Plant Amortized</b>	<b>Amortization Life Amount</b>	<b>Amortization Net Salvage</b>	<b>Annual Amortization %</b>
340.5 Computer Hardware	5	0%	20.00%
340.5 Computer Software	5	0%	20.00%
340.5 Office Furniture and Fixtures	15	0%	6.67%
342.5 Stores Equipment	21	0%	4.76%
343.5 Tools, Shop and Garage Equipment	17	0%	5.88%
344.5 Laboratory Equipment	10	0%	10.00%
346.5 Communication Equipment	19	-5%	5.53%
347.5 Miscellaneous Equipment	15	0%	6.67%
348.5 Master Plan	10	0%	10.00%
348.5 Other Tangible Plant	50	0%	2.00%
Reserve Balance Difference	10	0%	10.00%