Office of the Secretary
Service Date
November 12, 2026

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF VEOLIA WATER IDAHO, INC.'S APPLICATION FOR AN ACCOUNTING ORDER FOR COSTS ASSOCIATED WITH LOAD STUDY	)))))	**CASE NO. VEO-W-26-02** **ORDER NO. 37229**

On July 31, 2026, Veolia Water Idaho, Inc. ("Company") applied to the Idaho Public Utilities Commission ("Commission") requesting an accounting order ("Application") for deferred accounting treatment of incremental costs related to a load study that the Company needed to complete pursuant to a stipulation and settlement approved by the Commission in Order No. 36624 ("Stipulation and Settlement"). Application at 1–2.

On August 26, 2026, the Commission issued a Notice of Application and Notice of Modified Procedure, setting comment and reply deadlines. Order No. 37149. Commission Staff ("Staff") filed the only comments.

Based on our review of the record, we issue this Final Order approving the Application.

BACKGROUND

On May 30, 2025, the Commission issued Order No. 36624 in Case No. VEO-W-24-01 (the Company's General Rate Case), which approved the Stipulation and Settlement between the Company, Staff, Micron Technology, and the City of Boise (collectively "Parties"). Order No. 36624 at 5. The terms of the Stipulation and Settlement included the following:

> Regarding a load study, the Parties agree to hold a workshop regarding the load study within six months of an order approving the [Stipulation and Settlement] to set forth the framework for the study… The Company agrees to collect data as necessary and to conduct a load study in accordance with any agreed-upon framework by June 2028 . . . .

Stipulation and Settlement at 5–6.

THE APPLICATION

The Company represented that as of the date of the Application, it had incurred $22,355 in costs associated with building the framework for the load study and that more costs were expected. Application at 2–3. The Company represented it held two semi-annual workshops and continued to collaborate with the Parties in developing the load study framework. *Id.* at 2.

The Company requested authority to track and preserve for future ratemaking all costs associated with developing and conducting the load study in a deferred account, instead of being required to expense the costs as they were incurred. *Id.* at 3. The Company explained that if the Application was approved, it would track the incremental costs for the load study separately from its operating expenses. *Id.* at 5. The Company stated that it was not asking the Commission to determine if the deferred costs could be recovered in rates. *Id.* at 4. The Company also stated that if approved, the Application would not impact current customer rates. *Id.*

STAFF COMMENTS

Based on Staff's review of the Application, the material submitted through discovery, and relevant prior Commission Orders and cases, Staff recommended the Commission approve the Company's request for deferred accounting treatment for the costs related to the load study. Staff Comments at 2. Staff learned that as of July 2026, the total costs the Company had incurred for the load study was $28,728. *Id.* at 3. Staff believed that the costs the Company incurred were related to the load study requirements in the Stipulation and Settlement. *Id.* Staff believed that the prudence and reasonableness of said costs should be decided in a future general rate case. *Id.* at 4.

COMMISSION FINDINGS AND DECISION

The Commission has jurisdiction over the Application and the issues in this case under Title 61 of the Idaho Code including, *Idaho Code* §§ 61-501, -502, and -503. The Commission is empowered to investigate rates, charges, rules, regulations, practices, and contracts of all public utilities and to determine whether they are just, reasonable, preferential, discriminatory, or in violation of any provisions of law, and to fix the same by order. *Idaho Code* §§ 61-501, -502, and -503.

The Commission has reviewed the record in this case. Based on our review, we find it fair, just, and reasonable to approve the Company's request for deferred accounting treatment for the costs related to the load study. The Commission does not make any findings nor determination as to the prudence of any costs associated with this Application or the load study and such determination shall be made in the appropriate recovery proceeding.

ORDER

IT IS HEREBY ORDERED that the Company's request for deferred accounting treatment for the costs related to the load study is approved, pending a prudency review in any future proceeding where cost recovery is sought.

THIS IS A FINAL ORDER. Any person interested in this Order may petition for reconsideration within 21 days of the service date of this Order regarding any matter decided in this Order. Within seven days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. *Idaho Code* § 61-626.

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 12th day of November 2026.

EDWARD LODGE, PRESIDENT

JOHN R. HAMMOND JR., COMMISSIONER

DAYN HARDIE, COMMISSIONER

ATTEST:

Monica Barrios-Sanchez
Commission Secretary
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