

Tarriff No. _____ Page _____
I.P.U.C. No. _____
Canceling _____
Name of Utility
Bar Circle "S" Water Company

JAN 25 '10 JAN 1 - '10

Jan H. Jewell SECRETARY

(Approval Stamp)

METERED WATER RATES

Monthly

0 - 7,500 gallons	\$27.43	
Over 7,500 gallons	\$1.74	per additional thousand gallons

NOTE:
Bills for water service will be rendered monthly and are payable within fifteen (15) days of the billing date.

Per Commission Order No. 30970

Issued January 11, 2010 Effective January 1 2010

By *Robert L. Lerman*

Title
President

Tarriff No. _____ Page _____
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Bar Circle "S" Water Company

IDAHO PUBLIC UTILITIES COMMISSION
 APPROVED EFFECTIVE

JAN 25 '10

JAN 1 - '10

Juan A. Powell SECRETARY

(Approval Stamp)

NON RECURRING CHARGES

Applicable: To all customers bills.

Reconnection Charges: A reconnection charge will be assessed to any customer who has been involuntarily disconnected in compliance with the Idaho Public Utilities Commission's Uniform Customer Relations Rules (UCRR). Charges do not apply to customers who have been involuntarily disconnected for the convenience of the Company.

Reconnection Charge during normal business hours	\$20.00
Reconnection Charge for times outside of normal business hours	\$40.00

Customer Requested Service Calls:

During Normal Business Hours	\$0.00
Other Than Normal Business Hours	\$20.00

Service call charges will be waived if the service call results in repair to Company's equipment through no fault of the customer.

Normal Business Hours are 8:00 AM to 5:00 PM Monday through Friday excluding Legal Holidays recognized by Idaho State Government Offices.

Returned Check Charge: In the event a customers check is returned by the Company's bank for any reason, the Company will charge the customers account a reprocessing fee of \$20.00

Per Commission Order No. 30970

Issued January 11, 2010

Effective

January 1, 2010

By *Robert Cummings*

Title
 President

Tariff No. Page

I.P.U.C. No.

IDAHO PUBLIC UTILITIES COMMISSION
APPROVED EFFECTIVE

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JAN 1 - '10

Canceling

Name of Utility

Bar Circle "S" Water Company

Jean D. Jewell SECRETARY
(Approval Stamp)

COMMERCIAL FIRE PROTECTION SERVICE

Applicable to all commercial customers for private fire protection upon the customers premises.

For each fire hydrant	\$17.37	Per Month
For each separate building sprinkler connection	\$88.02	Per Month

Billing for each service will be charged in advance at the beginning of each month.

Per Commission Order No. 30970

Issued January 11, 2010

Effective

January 1, 2010

By

Robert M. [Signature]

Title

President

Tarriff No.

Page

IDAHO PUBLIC UTILITIES COMMISSION
APPROVED EFFECTIVE

I.P.U.C. No.

MAR 3 '10

FEB 10 '10

Per on. 31002

Canceling

Jan H. Gould SECRETARY

Name of Utility

Bar Circle "S" Water Company

(Approval Stamp)

NEW CUSTOMER CONNECTION CHARGES

For a first time connection to the Bar Circle "S" Water Company system when an existing service line and meter base are already in place on the property the charge is \$400.00.

If there is no service line tap to the Company's water mains or meter box in place on the property the charge is \$2,500.00.

When the installation of a new service line requires the Company to bore a line under a road, all additional costs will be charged to the customer on a time and materials basis. The new customer may, at their option, hire a Bar Circle "S" Company approved independent contractor to perform the road bore and connection. The Company will require such contractor to show proof of bonding, licensing and insurance and have at least five (5) years of experience at hot tapping water lines. Bar Circle "S" Water Company's Water Master will inspect and approve all the work being performed to insure compliance with the Company's installation requirements.

Per Commission Order No. 31002

Issued February 23, 2010

Effective February 10, 2010

By

Robert H. Burdick

Title

President

UNIFORM MAIN EXTENSION RULE FOR WATER UTILITIES

A. GENERAL PROVISIONS AND DEFINITIONS

1. Applicability

- a. All extensions of distribution mains from the utility's existing distribution system, to serve new customers, except for those specifically excluded below, shall be made under the provisions of this Rule unless specific authority is first obtained from the Commission to deviate therefrom. A main extension contract shall be executed by the utility and the applicant or applicants for the main extension before the utility commences construction work on said extensions or, if constructed by applicant or applicants, before the facilities comprising the main extension are transferred to the utility.
- b. Extensions solely for fire hydrant, private fire protection, resale, temporary, standby, or supplemental service shall not be made under this Rule.
- c. The utility may, but will not be required to, make extensions under this Rule in easements or rights-of-way where final grades have not been established, or where street grades have not been brought to those established by public authority. If extensions are made when grades have not been established and there is a reasonable probability that the existing grade will be changed, the utility shall require that the applicant or applicants for the main extension deposit, at the time of execution of the main extension agreement, the estimated net cost of relocating, raising, or lowering facilities upon establishment of final grades. Adjustment of any difference between the amount so deposited and the actual cost of relocating, raising, or lowering facilities shall be made within ten (10) days after the utility has ascertained such actual cost. The net deposit representing actual cost is not subject to refund. The entire deposit related to the proposed relocation, raising, or lowering shall be refunded when such displacements are determined by proper authority to be not required.

2. Definitions

- a. Bona Fide Customer - for the purposes of this Rule, shall be a customer (excluding any customer formerly served at the same location) who has given satisfactory evidence that service will be reasonably permanent to the property which has been improved with a building of a permanent nature, and to which service has commenced. The provision of service to a real estate developer or builder, during the construction or development period, shall not establish him as a bona fide customer.

IDAHO PUBLIC UTILITIES COMMISSION
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JAN 23 '90

FEB 1 - '90

Per. O. No. 22943

Theresa J. Stallone SECRETARY

- b. Real Estate Developer or Builder - for purposes of this Rule, shall include any individual, association of individuals, partnership, or corporation that divides a parcel of land into two (2) or more portions.
- c. Adjusted Construction Cost - for the purposes of this Rule, shall be reasonable and shall not exceed the costs recorded in conformity with generally accepted water utility accounting and sound engineering practices, and as specifically defined in the Uniform System of Accounts for Water Utilities prescribed by the Commission, of installing facilities of adequate capacity for the service requested. If the utility, at its option, should install facilities with a larger capacity or resulting in a greater footage of extension than required for the service, the "adjusted construction cost" for the purposes of this Rule, shall be determined by the application of an adjustment factor to actual construction cost of facilities installed. This factor shall be the ratio of estimated cost of required facilities to estimated cost of actual facilities installed.
- d. Commission - shall mean the Idaho Public Utilities Commission.

3. Ownership, Design and Construction of Facilities

- a. Any facilities installed hereunder shall be the sole property of the utility. In those instances in which title to certain portions of the installation, such as fire hydrants, will be held by a political subdivision, such facilities shall not be included as a part of the main extension under this Rule.
- b. The size, type, quality of materials, and their location shall be specified by the utility; and the actual construction shall be done by the utility or by a constructing agency acceptable to it.
- c. Where the property of an applicant is located adjacent to a right-of-way, exceeding 70 feet in width, for a street, highway or other public purpose, regardless of the width of the traveled way or pavement; or a freeway, waterway or railroad right-of-way, the utility may elect to install a main extension on the same side thereof as the property of the applicant, and the estimated and adjusted construction costs in such case shall be based upon such an extension.
- d. When an extension must comply with an ordinance, regulation, or specification of public authority, the estimated and adjusted construction costs of said extension shall be based upon the facilities required to comply therewith.

4. Estimates, Plans and Specifications

- a. Upon request by a potential applicant for a main extension, the utility shall prepare, without charge, a preliminary sketch and rough estimates of the cost of installation to be advanced by said applicant.

- b. Any applicant for a main extension requesting the utility to prepare detailed plans, specifications and cost estimates shall be required to deposit with the utility an amount equal to the estimated cost of preparation of such material. The utility shall, upon request, make available within 45 days after receipt of the deposit referred to above, such plans, specifications and cost estimates of the proposed main extension. If the extension is to include oversizing of facilities to be done at the utility's expense, appropriate details shall be set forth in the plans, specifications and cost estimates.
- c. In the event a main extension contract with the utility is executed within 180 days after the utility furnishes the detailed plans and specifications, the deposit shall become a part of the advance, and shall be refunded in accordance with the terms of the main extension contract. If such contract is not so executed, the deposit to cover the cost of preparing plans, specifications and cost estimates shall be forfeited by the applicant for the main extension and the amount of the forfeited deposit shall be credited to the account or accounts to which the expense of preparing said material was charged.
- d. When detailed plans, specifications and cost estimates are requested, the applicant for a main extension shall furnish a map to a suitable scale showing the street and lot layouts and, when requested by the utility, contours or other indication of the relative elevation of the various parts of the area to be developed. If changes are made subsequent to the presentation of this map by the applicant, and these changes require additional expense in revising plans, specifications and cost estimates, this additional expense shall be borne by the applicant, not subject to refund, and the additional expense thus recovered shall be credited to the account or accounts to which the additional expense was charged.

5. Timing and Adjustment of Advances

- a. Unless the applicant for the main extension elects to arrange for the installation of the extension himself, as permitted by Section C.1.c., the full amount of the required advance or an acceptable surety bond must be provided to the utility at the time of execution of the main extension agreement.
- b. If the applicant for a main extension posts a surety bond in lieu of cash, such surety bond must be replaced with cash not less than ten (10) calendar days before construction is to commence; provided, however, that if special facilities are required primarily for the service requested, the applicant for the extension may be required to deposit sufficient cash to cover the cost of such special facilities before they are ordered by the utility.
- c. An applicant for a main extension who advances funds shall be provided with a statement of actual construction cost and adjusted construction cost showing in reasonable detail the cost incurred for material, labor, any other direct and indirect costs, overheads, and total costs; or unit costs; or contract costs, whichever are appropriate.

- d. Said statement shall be submitted within sixty (60) days after the actual construction costs of the installation have been ascertained by the utility. In the event that the actual construction costs for the entire installation shall not have been determined within 120 days after completion of construction work, a preliminary determination of actual and adjusted construction costs shall be submitted, based upon the best available information at that time.
- e. Any differences between the adjusted construction costs and the amount advanced shall be shown as a revision of the amount of advance and shall be payable within thirty (30) days of submission of the statement.

6. Assignment of Main Extension Contracts

Any contract entered into under Sections B and C of this Rule, or under similar provisions of former rules, may be assigned, after settlement of adjusted construction costs, after written notice to the utility by the holder of said contract as shown by the utility's records. Such assignment shall apply only to those refunds which become due more than thirty (30) days after the date of receipt by the utility of the notice of assignment. The utility shall not be required to make any one refund payment under such contract to more than a single assignee.

7. Interpretations and Deviations

In case of disagreement or dispute regarding the application of any provision of this Rule, or in circumstances where the application of this Rule appears unreasonable to either party, the utility, applicant or applicants may refer the matter to the Commission for determination.

B. EXTENSIONS TO SERVE INDIVIDUALS

1. Free-Footage Allowance

The utility shall extend its water distribution mains to serve new bona fide customers at its own expense, other than to serve subdivisions, tracts, housing projects, industrial developments or organized commercial districts, when the required total length of main extension from the nearest existing utility facility is not in excess of fifty (50) feet per service connection.

2. Advances

If the total length of main extension is in excess of fifty (50) feet per service connection applied for, the applicant or applicants for such service shall be required to advance to the utility, before construction is commenced, that portion of the estimated reasonable cost of such extension which exceeds the estimated reasonable cost of 50 feet of the main extension per service connection, exclusive of the cost of service pipes,

meter boxes and meters. Such estimated reasonable cost shall be based upon the cost of a main not in excess of six (6) inches in diameter except where a larger main is required by the special needs of the applicant or applicants. The amount of the advance is subject to adjustment in accordance with the provisions of Section A.5.e. of this Rule.

3. Refunds

The money so advanced shall be refunded by the utility, in cash, without interest, in payments equal to the adjusted construction cost of fifty (50) feet of the main extension for which advance was made, for each additional service connection made to said main extension exclusive of that of any customer formerly served in a reasonable manner at the same location. At the request of the applicant, refunds shall be made within 180 days after the date of first service to a bona fide customer. If no request is received from applicant, the utility shall initiate refunds on an annual basis. No refunds shall be made after a period of ten (10) years from the date of completion of the main extension and the total refund shall not exceed the amount advanced.

4. Exceptions

Where a group of five (5) or more individual applicants requests service from the same extension, or in unusual cases after obtaining Commission authorization, the utility, at its option, may require that the individual or individuals advance the entire cost of the main extension as herein provided and the utility shall refund this advance as provided in Section C.2. of this Rule.

C. EXTENSIONS TO SERVE SUBDIVISIONS, TRACTS, HOUSING PROJECTS, INDUSTRIAL DEVELOPMENTS OR ORGANIZED COMMERCIAL DISTRICTS

1. Advances

- a. Unless the procedure outlined in Section C.1.c. is followed, an applicant for a main extension to serve a new subdivision, tract, housing project or industrial development or organized commercial district shall be required to advance to the utility, before construction is commenced, the estimated reasonable cost of the extension to be actually installed, from the nearest utility facility at least equal in size or capacity to the main required to serve both the new customers and a reasonable estimate of the potential customers who might be served directly from the main extension without additional extension. The costs of the extension shall include necessary service stubs, or service pipes, fittings, gates and housing therefor, and meter boxes, but shall not include meters. To this shall be added the cost of fire hydrants when requested by the applicant for the main extension or required by public authority, whenever such hydrants are to become the property of the utility.

- b. If, for any purpose, special facilities are required primarily for the service requested, the cost of such special facilities may be included in the advance, subject to refund, as hereinafter provided, along with refunds of the advance of the cost of the extension facilities described in Section C.1.a. above.
- c. In lieu of providing the advances in accordance with Sections C.1.a. and C.1.b., the applicant for a main extension shall be permitted, if qualified in the judgment of the utility, to construct and install the facilities himself, or arrange for their installation pursuant to competitive bidding procedures initiated by him and limited to qualified bidders. The cost, including the cost of inspection and supervision by the utility, shall be paid directly by applicant. The applicant shall provide the utility with a statement of actual construction cost in reasonable detail. The amount to be treated as an advance subject to refund shall be the lesser of (1) the actual cost, or (2) the price quoted in the utility's detailed cost estimate. The installation shall be in accordance with the plans and specifications submitted by the utility pursuant to Section A.4.b.

2. Refunds

- a. The amount advanced under Sections C.1.a., C.1.b., and C.1.c. shall be subject to refund by the utility in cash, without interest, to the party or parties entitled thereto as set forth in the following two paragraphs. The total amount so refunded shall not exceed the total of the amount advanced. Except as hereinafter provided, the refunds shall be made in annual, semiannual or quarterly payments, at the election of the utility, and for a period not to exceed twenty (20) years after the date of the contract.
- b. Whenever costs of main extensions have been advanced pursuant to Sections C.1.a. or C.1.c., the utility shall determine the revenue received from customers other than residential, including fire protection agencies, supplied by service pipes connected directly to the extension for which the cost was advanced. The refund shall be 22 percent of the revenue so received. For residential customers connected directly to the extension for which the cost was advanced, the utility shall refund 22 percent of the average revenue per residential customer of the entire system for the immediately preceding 12-month period. (See Section C.2.d. and B.3.)
- c. Whenever costs of special facilities have been advanced pursuant to Sections C.1.b. or C.1.c., the amount so advanced shall be divided by the number of lots to be served by the special facilities. This advance per lot shall be refunded for each lot on which one or more bona fide customers are served by those facilities.
- d. With respect to a contract entered into on and after the effective date of this Rule, if, at any time during the 20-year refund period specified above, 80 percent of the bona fide customers for which the

extension or special facilities were designed are being served therefrom, the utility shall immediately notify the contract holder of that fact, and at that time shall become obligated to pay, in cash, any balance which may remain unrefunded at the end of said 20-year period. Such balance shall be refunded in five (5) equal annual installments, payable beginning 21 years after the date of the contract.

- e. Where a contract has been entered into under a former main extension rule, and where 80 percent of the bona fide customers for which the extension or special facilities were designed are being served therefrom, the utility may negotiate and enter into a new and substitute contract, identical in all respects with the original contract, including the original termination date, except that said substitute contract shall include the following provisions: "Notwithstanding any other provisions hereof, any unrefunded balance remaining at the termination date of this contract shall be paid in five (5) equal annual installments beginning one (1) year after said termination date."

3. Termination of Main Extension Contracts

- a. Any contract entered into under Section C of this Rule, or under similar provisions of former rules, may be purchased by the utility and terminated, after first obtaining the authorization of the Commission, at any time after the number of bona fide customers then receiving service from the extension for which the advance was made equals at least 60 percent of the total number of bona fide customers for which such extension was designed by the utility and the terms are otherwise mutually agreed to by the parties or their assignees and that Section C.3.b. and Section C.3.c. hereof are complied with.
- b. The utility, in requesting authorization for such termination, shall furnish to the Commission the following information in writing by an advice letter in the event the termination is to be accomplished by payment in cash, or by a formal application:
 - (1) A copy of the main extension contract, together with data adequately describing the development for which the advance was made and the total adjusted construction cost of the extension.
 - (2) The balance unpaid on the contract, as above defined, as of the date of termination and terms under which the obligation is requested to be terminated.
 - (3) The name of the holder of the contract when terminated.
 - (4) The total number of bona fide customers for which the extension was designed and the number of bona fide customers actually receiving service on said extension as of the proposed termination date of contract.

- c. Discounts obtained by the utility from contracts terminated under the provisions of this Section shall be accounted for by credits to Account 265 - Contributions in Aid of Construction.