STATE OF CALIFORNIA EDMUND G. BROWN JR., Governor

PUBLIC UTILITIES COMMISSION
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298

September 26, 2011

Draft Resolution W-4890
Agenda ID #10724

TO: All Interested Persons

Enclosed is draft Resolution W-4890 of the Division of Water and Audits Resolution authorizing Golden State Water Company's seeking authorization to establish a memorandum account to track costs to participate in the First 5 LA Oral Health Community Development Program to bring fluoridation to optimal levels in Los Angeles County. Draft Resolution W-4890 will be on the Commission's November 10, 2011 agenda. The Commission may act then on this resolution or it may postpone action until later.

When the Commission acts on a draft resolution, the Commission may adopt all or part of the draft resolution, as written, or amend or modify the draft resolution; or the Commission may set the draft resolution aside and prepare a different resolution. Only when the Commission acts does the resolution become binding.

Interested persons may submit comments on draft Resolution W-4890. An original of the comments, with a certificate of service, should be submitted to:

Division of Water and Audits, Third Floor
Attention: Adam Thaler
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Division of Water and Audits, Third Floor
Attention: Rami S. Kahlon
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Interested persons must serve a written or electronic copy of their comments on the utility on the same date that the comments are submitted to the Division of Water and Audits. Interested persons may submit comments on or before October 17, 2011.

Comments should focus on factual, legal, or technical errors or policy issues in the draft resolution.

Persons interested in receiving comments submitted to the Division of Water and Audits may write to Adam Thaler, email him at ajt@cpuc.ca.gov, or telephone him at (415) 703-3034.

/s/ RAMI S. KAHLON
Rami S. Kahlon, Director
Division of Water and Audits

Enclosures: Draft Resolution W-4890
Certificate of Service
Service List

467190

WATER/RSK/BMD/JB5/AJT/jlj

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

DIVISION OF WATER AND AUDITS **RESOLUTION W-4890**
Water and Sewer Advisory Branch **November 10, 2011**

R E S O L U T I O N

(RES. W-4890), GOLDEN STATE WATER COMPANY'S (GOLDEN STATE) SEEKING AUTHORIZATION TO ESTABLISH A MEMORANDUM ACCOUNT TO TRACK COSTS TO PARTICIPATE IN THE FIRST 5 LA ORAL HEALTH COMMUNITY DEVELOPMENT PROGRAM TO BRING FLUORIDATION TO OPTIMAL LEVELS IN LOS ANGELES COUNTY.

SUMMARY

By Advice Letter (AL) 1455-W, filed on August 8, 2011, Golden State, a Class A water utility, seeks authorization to establish a memorandum account to track costs to participate in the First 5 LA Oral Health Community Development Program to bring fluoridation to optimal levels in Los Angeles County. This Resolution authorizes Golden State to establish a memorandum account for the limited purpose of tracking incremental capital costs and operation and maintenance costs associated with the First 5 LA Oral Health Community Development Program incurred prior to January 1, 2013, the effective date of Golden State's current general rate case, Application (A.) 11-07-017). Golden State should seek authorization for operation and maintenance costs for the period 2013 through 2015 in A.11-07-017.

BACKGROUND

First 5 LA Oral Health Community Development (OHCD) Program is based upon the First 5 LA Commission's priority to improve children's oral health across Los Angeles County. The First 5 LA Commission approved the OHCD project which aims to prevent dental decay in children though community water fluoridation and related public education and advocacy activities. First 5 LA is seeking proposals from eligible water agencies throughout the county that are ready to implement fluoridation infrastructure projects for their service delivery area.

In 1998, California voters passed a statewide ballot initiative Proposition 10: The California and Families Act of 1998. Effective January 1, 1999, Proposition 10 added a 50-cent tax on all tobacco products for the purpose of promoting, supporting, and improving the early development of children from the prenatal stage through age five. The resulting tax revenues are earmarked

for the creation of a comprehensive system of information and services to advance early childhood development and school readiness within each county in California. In Los Angeles County, First 5 LA was formed as a public entity to develop and oversee various early childhood initiatives and to manage the funding from Proposition 10.

California law, Assembly Bill (AB) 733, signed into law in 1995, requires all public water systems with 10,000 or more service connections to fluoridate their systems, provided that funding for the project costs come from a source other than the water system's own funding sources. AB 733 was proposed as part of the U.S. Public Health Service's national campaign to "increase the proportion of the U.S. population served by community water systems with optimally fluoridated water" to a target of 75% by the year 2000. AB 733 also mandates fluoridation of California's public water systems with an ultimate goal to decrease dental cavities which will create a potential cost-savings to taxpayers of approximately $80 million annually.

The primary focus of the OHCD Project is to fund water fluoridation infrastructure equipment construction and related public education activities to improve the oral health of children in LA County in order to increase the percentage of children five years and younger who have access to community water sources that are optimally fluoridated.

Recently, First 5 LA sought proposals from eligible water agencies that have a level of readiness and are technically prepared to construct water fluoridation infrastructure equipment. Eligible water agencies provided a detailed description regarding qualifications, objectives, service connections, fluoridation chemicals permits, safety and security, public education, and leveraging efforts. The OHCD funds must build on existing efforts and interest in community water fluoridation. The current available leveraging opportunities are a driving force behind the OHCD Project. In line with the First 5 LA strategic leveraging opportunities, the OHCD Project sought to optimize concurrent fluoridation efforts by the Metropolitan Water District (MWD) to further increase the supply of optimally fluoridated water in Los Angeles County.

The OHCD Project activities fund initial capital costs and are available annually on a competitive, first-come-first-serve basis. The incremental funding cycles enable water agencies time to strengthen their level or readiness to apply for funding. The First 5 LA Commission which is responsible for administering funds requires water agencies to sustain the Project through continued fluoridation of water and public education.

As such, Golden State has responded to First 5 LA's Request for Proposal to implement the Oral Health Community Development Project. Golden State submitted applications to receive $5.6 million under the OHCD Project funding program. To date, Golden State has executed contracts totaling $4.9 million.

NOTICE AND PROTESTS

AL 1455-W was served on August 8, 2011, in accordance with General Order 96-B, including adjacent utilities and persons on the general service list. No customer notice is required.

The actions requested in this advice letter are not the subject of any formal filings with the Commission.

No protests were received.

DISCUSSION

Golden State's request in this advice letter is pursuant and in compliance with California Health and Safety Code, Section 116410, which states the following:

> *116410.*
>
> *(a) Each public water system with at least 10,000 service connections and with a natural level of fluorides that is less than the minimum established in the regulations adopted pursuant to this section shall be fluoridated in order to promote the public health of Californians of all ages through the protection and maintenance of dental health, a paramount issue of statewide concern. The department shall adopt regulations pursuant to Chapter 3.5 (commencing with Section 11340) of Division 3 of Title 2 of the Government Code, requiring the fluoridation of public water systems. By July 1, 1996, and at 10-year intervals thereafter, each public water system with at least 10,000 service connections shall provide to the department an estimate of the total capital costs to install fluoridation treatment. The regulations adopted by the department shall take effect on January 1, 1997. Capital costs estimates are no longer required after installation of the fluoridation treatment equipment.*
>
> *(b) The regulations shall include, but not be limited to, the following:*
>
> > *(1) Minimum and maximum permissible concentrations of fluoride to be maintained by fluoridation of public water systems.*
> >
> > *(2) The requirements and procedures for maintaining proper concentrations of fluoride, including equipment, testing, recordkeeping, and reporting.*
> >
> > *(3) Requirements for the addition of fluorides to public water systems in which the natural level of fluorides is less than the minimum level established in the regulations.*
> >
> > *(4) A schedule for the fluoridation of public water systems with at least 10,000 service connections, based on the lowest capital cost per connection for each system.*
>
> *(c) The purpose of the schedule established pursuant to paragraph (4) of subdivision (b) is not to mandate the order in which public water systems receiving funding from private sources must fluoridate their water. Available funds may be offered to any system on the schedule.*

(d) The estimates provided to the department pursuant to subdivision (a) of this section and subdivision (g) of Section 116415 of the total capital and associated costs and noncapital operation and maintenance costs related to fluoridation treatments and the similar estimates provided to those sources offering to provide the funds set forth in paragraph (1) of subdivision (a) of Section 116415 shall be reasonable, as determined by the department. A registered civil engineer recognized or employed by the department who is familiar with the design, construction, operation, and maintenance of fluoridations systems shall determine for the department whether the costs are reasonable.

(e) As used in this section and Section 116415, "costs" means only those costs that require an actual expenditure of funds or resources, and do not include costs that are intangible or speculative, including, but not limited to, opportunity or indemnification costs.

(f) Any public water system with multiple water sources, when funding is not received to fluoridate all sources, is exempt from maintaining otherwise required fluoridations levels in areas receiving any nonfluoridated water. The exemption shall be in effect only until the public water system receives funding to fluoridate the entire water system and the treatment facilities are installed and operational.

Golden State's participation in the OHCD Project is necessary in order to continue development and progress of the goals of First 5 LA. Additionally, this project is consistent with statewide mandates. Therefore, this request is compatible with the public interest, sound financial practices, and proper performance by Golden State as a public utility.

Golden State entered into contracts with First 5 LA in April 2011 for a total of $4.9 million in funding to participate in the OHCD Project. This $4.9 million provides partial funding for capital costs associated with fluoridation in Golden State's Region II. Golden State provided the Division of Water and Audits (DWA) with copies of all executed documents related to OHCD and supporting workpapers.

The OHCD funding only covers the required fluoridation equipment such as chemical storage facilities, chemical feed pumps and plumbing, and process control. The funding does not pay for engineering design and consulting services costs. Golden State expects to incur approximately $550,000 in design and consulting costs not covered in the First 5 LA OHCD funding contracts. Golden State also estimates that it will have increased annual operations and maintenance (O&M) cost of $900,000, which includes fluoridation chemicals, operation labor, and equipment operation and maintenance costs.

On April 15, 2011, Golden State executed contracts with First 5 LA for its Southwest, Bell Gardens, Willowbrook, Norwalk, and Florence-Graham water systems. A contract was executed on June 9, 2011 for the Hollydale water system. Golden State has two years from the date of execution to complete the installation of the fluoridation facilities. Hence, Golden State will incur the majority of the design and consulting costs to participate in this program prior to 2013. Golden State elected to file an advice letter to address the participation in the First 5 LA OHCD

Project and establish a memorandum account to track both design and consulting costs and projected annual O&M costs through 2015. Golden State did not provide a rationale for including O&M costs incurred on and after January 1, 2013 in its current general rate case, A.11-07-017, filed on July 21, 2011.

Memorandum Account Request:

Golden State requests establishment of a memorandum account to track costs to participate in the First 5 OHCD Project. This memorandum account would track the initial costs (estimated to be $550,000) and the ongoing annual O&M costs (estimated to be $900,000) until the effective date of next general rate case on January 1, 2016, after which the O&M costs would be built into base rates.

In accordance with the Commission Standard Practice U-27-W, Standard Practice for Processing Rate Offsets and Establishing and Amortizing Memorandum Accounts (Standard Practice U-27-W), Golden State requests to establish a memorandum account to track the aforementioned costs. According to Standard Practice U-27-W, memorandum accounts track costs that the Commission has directed to be tracked and costs that have been approved to be tracked due to events of an exceptional nature that are not under the utility's control, could not have been reasonably foreseen in the utility's last general rate case, that will occur before the utility's next scheduled rate case, are of a substantial nature in that the amount of money involved is worth the effort of processing a memorandum account, and have ratepayer benefits.

California law, Assembly Bill (AB) 733, signed into law in 1995, mandates fluoridation of California's public water systems, and therefore, is beyond the control of Golden State.

Golden State could not have reasonably foreseen the expenses associated with the April, 2011 contracts with First 5 LA during its last general rate case. Similarly, the initial design and consulting costs, as well as any O&M costs that are incurred before January 1, 2013 will occur prior to Golden State's current general rate case that will have rates effective January 1, 2013. Therefore, we will allow Golden State to track the initial design and consulting costs, as well as any O&M costs that are incurred prior to January 1, 2013 at which time rates will be established and made effective pursuant to the current general rate case, A.11-07-017.

These costs are of a substantial nature because they represent a significant amount of money to the districts. However, as stated in AB 733, fluoridation is a benefit to Golden State's ratepayers as California's public water systems have an important role to play in reducing the incidence of dental cavities which can create a potential cost-savings to taxpayers of approximately $80 million annually.

Operation and Maintenance Costs:

DWA recommends that the O&M costs beginning January 1, 2013 should be reviewed and approved as part of Golden State's current general rate case filed on July 21, 2011 (A.11-07-017) and not be subject to memorandum account treatment as requested in AL 1455-W.

In a letter from the Commission's Executive Director, dated November 25, 2008, in response to Evelyn V. Martinez, Executive Director of First 5 LA, it states,

> *"By law this Commission sets rates that cover reasonably incurred costs, including costs that are the result of implementation of State-mandated programs such as fluoridation of water." (emphasis added)*

This letter further states,

> *"Please be assured that the Commission will follow [Health and Safety Code Section 116415(h)], and all other applicable codes, when evaluating requests from our regulated water utilities for cost recovery of operation and maintenance expenses related to fluoridation facilities."*

In addition, Public Utilities Code Section 454(a) states,

> *"no public utility shall not change any rate . . . except upon a showing before the commission and a finding by the commission that the new rate is justified."*

The Commission reviews the reasonableness of future operation and maintenance expenses for Class A water utilities in each utility's triennial general rate case. An advice letter request to establish a memorandum account is not the appropriate procedure for review of operation and maintenance costs associated with the fluoridation systems during the period 2013-2015. The costs are clearly foreseeable and should be addressed as part of Golden State's current general rate case that will authorize rates for this period. The six contracts to install fluoridation infrastructure were executed in mid-April, 2011 over three months before Golden State filed its most recent general rate case application, A.11-07-017, on July 21, 2011. The operation and maintenance expenses for the fluoridation systems will need to be examined in conjunction with Golden State's overall operation and maintenance requests in A.11-07-017 to insure that the expenses by which rates are authorized are just and reasonable and duplication is avoided.

Based on the above, Golden State is authorized to establish the First 5 LA Memorandum Account. Golden State is authorized to track the incremental engineering design and consulting costs associated with the installation of fluoridation equipments in conjunction with the contracts it has entered into with First 5 LA. In addition, Golden State is authorized to track incremental O&M costs associated with installed fluoridation equipment if incurred prior to January 1, 2013.

Associated O&M costs on or after January 1, 2013 should be reviewed and considered in Golden State's current ongoing general rate case, A.11-07-017.

Golden State should file a supplement to AL 1455-W (AL 1455-WA) to modify its tariff sheets to comply with terminating the tracking of O&M costs on December 31, 2012.

COMMENTS

Public Utilities Code Section 311(g) (1) provides that this resolution must be served on all parties and subject to at least 30 days public review and comment prior to a vote of the Commission. Section 311(g) (2) provides that this 30-day period may be reduced or waived upon the stipulation of all parties in the proceeding.

The 30-day comment period for the draft resolution was neither waived nor reduced. Accordingly, this draft resolution was mailed to parties in A.11-07-017 for comments, and will be placed on the Commission's agenda no earlier than 30 days from today.

FINDINGS AND CONCLUSIONS

1. By Advice Letter (AL) 1455-W filed on August 8, 2011, Golden State Water Company (Golden State), a Class A water utility, seeks authorization to establish a memorandum account to track costs to participate in the First 5 LA Oral Health Community Development Program (OHCD) to bring fluoridation to optimal levels in Los Angeles County.

2. First 5 LA OHCD Program is based upon the First 5 LA Commission's priority to improve children's oral health across Los Angeles County.

3. First 5 LA is seeking proposals from eligible water agencies throughout the county that are ready to implement fluoridation infrastructure projects for their service delivery area.

4. California law, Assembly Bill (AB) 733, signed into law in 1995, requires all public water systems with 10,000 or more service connections to fluoridate their systems.

5. AB 733 also mandates fluoridation of California's public water systems with an ultimate goal to decrease dental cavities which will create a potential cost-savings to taxpayers of approximately $80 million annually.

6. Golden State has responded to First 5 LA's Request for Proposal to implement the OHCD Project. Golden State submitted applications to receive $5.6 million under the OHCD Project funding program. To date, Golden State has executed contracts totaling $4.9 million.

7. Golden State's participation in the OHCD Project is necessary in order to continue development and progress of the goals of First 5 LA.

8. The First 5 LA project is consistent with statewide mandates.

9. The First 5 LA project request is compatible with the public interest, sound financial practices, and proper performance by Golden State as a public utility.

10. The OHCD funding only covers the required fluoridation equipment such as chemical storage facilities, chemical feed pumps and plumbing, and process control.

11. The OHCD funding does not pay for engineering design and consulting services costs.

12. Golden State expects to incur approximately $550,000 in engineering design and consulting costs not covered in the First 5 LA OHCD funding contracts.

13. Golden State also estimates that it will have increased annual operations and maintenance (O&M) cost of $900,000, which includes fluoridation chemicals, operation labor, and equipment operation and maintenance costs.

14. Golden State could not have reasonably foreseen the expenses associated with the April 2011 executed contracts with First 5 LA during its last general rate case.

15. The engineering design and consulting costs, as well as O&M costs before January 1, 2013 will be incurred prior to the establishment of rates pursuant to Golden State's current general rate case.

16. These costs are of a substantial nature because they represent a significant amount of money to the districts.

17. Fluoridation is a benefit to Golden State's ratepayers as California's public water systems have an important role to play in reducing the incidence of dental cavities which can create a potential cost-savings to taxpayers of approximately $80 million annually.

18. Golden State should be allowed to track the operation & maintenance costs through December 31, 2012 at which time rates will be established and made effective pursuant to the current general rate case, A.11-07-017, filed July 21, 2011.

19. The operation and maintenance costs beginning January 2013 should be reviewed and approved as part of Golden State's current general rate case filed on July 21, 2011 (A.11-07-017) and should not be subject to memorandum account treatment as requested in Advice Letter 1455-W.

20. Golden State should file a supplement to AL 1455-W (AL 1455-WA) to modify its tariff sheets to comply with terminating the tracking of operation and maintenance costs on December 31, 2012.

THEREFORE IT IS ORDERED THAT:

1. Golden State Water Company's Advice Letter 1455-W filed on August 8, 2011 seeking authorization to establish a First 5 LA Memorandum Account to track costs to participate in the First 5 LA Oral Health Community Development Program is approved effective September 7, 2011 conditioned on the filing of a supplement consistent with Ordering Paragraph No. 4 in this Resolution.

2. Golden State Water Company is authorized to record incremental engineering design and consulting costs in the First 5 LA Memorandum Account. In addition, operation and maintenance costs through December 31, 2012 may be recorded in the First 5 LA Memorandum Account.

3. The operation and maintenance costs beginning January 2013 shall be reviewed and approved as part of Golden State Water Company's current general rate case filed on July 21, 2011 (A.11-07-017) and are not to be recorded in the First 5 LA Memorandum Account authorized in this Resolution.

4. Golden State shall file a supplement to Advice Letter 1455-W to modify its tariff sheets to comply with terminating the tracking of operation and maintenance costs in the First 5 LA Memorandum Account on December 31, 2012.

5. This Resolution is effective today.

I certify that the foregoing resolution was duly introduced, passed, and adopted at the Public Utilities Commission of the State of California on November 10, 2011; the following Commissioners voting favorably thereon:

PAUL CLANON
Executive Director

CERTIFICATE OF SERVICE

I certify that I have by mail this day served a true copy of Draft Resolution W-4890 on all parties in this filing or their attorneys as shown on the attached list.

Dated September 26, 2011, at San Francisco, California.

/s/JOSIE L. JONES
Josie L. Jones

NOTICE

Parties should notify the Division of Water and Audits, Third Floor, California Public Utilities Commission, 505 Van Ness Avenue, San Francisco, CA 94102, of any change of address to ensure that they continue to receive documents. You must indicate the Resolution number on which your name appears.

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