



October 7, 2016

Proposed Resolution W-5118

Agenda ID: 15219

To: All Interested Persons

Enclosed is Proposed Resolution W-5118 of the Water Division, which authorizes Yerba Buena Water Company for a general rate increase to produce an additional annual revenue of \$85,376 or 28.72%, for Test Year 2016 to be paid by the Ratepayers. Proposed Resolution W-5118 is scheduled to appear on the November 10, 2016 Commission Meeting Agenda (ID# 15219).

The Commission may act on this resolution or it may postpone action until later. When the Commission acts on a proposed resolution, the Commission may adopt all or part of the proposed resolution, as written, or amend or modify the proposed resolution; or the Commission may set the proposed resolution aside and prepare a different resolution. Only when the Commission acts does the resolution become binding.

Interested persons may submit comments on Proposed Resolution W-5118 via email to [Water.Division@cpuc.ca.gov](mailto:Water.Division@cpuc.ca.gov) on or before **October 31, 2016**. Please reference **"Proposed Resolution W-5118"** in the subject line.

Interested persons must also serve a copy of their comments on the utility on the same date that the comments are submitted to the Water Division. If email is unavailable, please submit comments to:

California Public Utilities Commission  
Water Division  
505 Van Ness Avenue  
San Francisco, CA 94102

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

Persons interested in receiving comments submitted may contact the Water Division at [Water.Division@cpuc.ca.gov](mailto:Water.Division@cpuc.ca.gov) or (415) 703-1133. Please reference "Proposed Resolution W-5118."

/s/ RAMI S. KAHLON

Rami S. Kahlon, Director  
Water Division

Enclosures: Proposed Resolution W-5118  
Certificate of Service  
Service List

# PROPOSED RESOLUTION

Resolution W-5118  
WD

Agenda ID #15219

## PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

WATER DIVISION  
Water and Sewer Advisory Branch

RESOLUTION W-5118  
October 27, 2016

### RESOLUTION

(RES. W-5118) YERBA BUENA WATER COMPANY. ORDER  
AUTHORIZING A GENERAL RATE INCREASE  
PRODUCING AN ADDITIONAL ANNUAL REVENUE OF  
\$85,376 OR 28.72%, FOR TEST YEAR 2016 TO BE PAID BY  
THE RATEPAYERS.

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### SUMMARY

By Advice Letter 45, filed on June 27, 2016, Yerba Buena Water Company (YBWC) seeks a general rate increase in annual revenues of \$92,549, or 31.14%, to recover increased operating expenses and utility plant investments.

This Resolution grants YBWC an increase in gross annual revenues of \$85,376 or 28.72% for Test Year (TY) 2016, which is estimated to provide a Rate of Margin of 22.75%.

### BACKGROUND

YBWC is a Class D investor-owned water utility with 245 service connections. YBWC's service area is located approximately 15 miles north of Malibu in Ventura County. YBWC's water system has five active water wells (numbered 5, 6, 7, 8, and 9) with an estimated combined capacity of 1,095 gallons per minute and two storage tanks with a total capacity of 255,000 gallons. YBWC has adequate source and storage capacity to meet its maximum day demand.<sup>1</sup> YBWC's water distribution system consists of approximately 15,475 feet of mains ranging from 4- to 8-inches in diameter.

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<sup>1</sup> State Water Resources Control Board's Division of Drinking Water March 8, 2016 Sanitary Survey Report.

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YBWC has requested authority under General Order (GO.) 96-B, Water Industry Rule 7.3.3(5), and Section 454 of the Public Utilities Code to increase its water rates by \$92,549 or 31.14% for TY 2016 estimated to produce a Rate of Margin (ROM) of 22.75%. YBWC's last general rate case (GRC) was granted on February 24, 2011 by Commission Resolution (Res.) W-4868 which authorized a rate increase in revenues of \$73,489 or 33.42% for TY 2010. YBWC's present rates were adopted by Res. W-4868 which went into effect on May 12, 2011.

## **NOTICE AND PROTESTS**

In accordance with GO. 96-B, YBWC served a copy of the Advice Letter (AL) 45 to its service list on July 24, 2016, and a notice of the proposed rate increase was mailed to each customer and to the general service list on July 31, 2016.

Two customer letters questioning the magnitude of the rate increase were timely received, and the utility replied. An informal public participation meeting was held on August 25, 2016, at the Ventura County Fire Station 56, located in YBWC's service area. The meeting started at 6:30 PM and four customers attended the meeting. Staff from the Water Division (WD) provided an overview of the Commission's GRC process for Class B, C, and D water utilities,<sup>2</sup> and YBWC provided an overview of its rate increase request and also explained the reasons for the proposed rate increase. Customers primarily asked clarifying questions regarding the company's expenses and the utility operations. The WD staff and the YBWC representatives answered the customers' questions until approximately 8:00 PM.

## **DISCUSSION**

The WD made an independent analysis of YBWC's rate increase request. Appendix A provides YBWC's and the WD's estimated Summary of Earnings (SOE) at present, requested and recommended rates. YBWC was informed of the WD's differing views of revenues, expenses, and rate base and the company agrees with the WD's findings.

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<sup>2</sup> As defined in General order 96-B Water Industry Rules Section 1.2., Class B, C, and D investor-owned water utilities serve 2,001 through 10,000, 501 through 2,000, and less than 500 service connections, respectively.

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### Operating Expenses

The WD reviewed operating revenue and expenses including employee labor, materials, contract work, transportation expenses, other volume related expenses, office and management salaries, office supplies and expenses, insurance, general expense, depreciation, and taxes other than income. The WD verified the operating expenses by reviewing supporting documents for substantiation and accuracy, and included the amounts that were deemed reasonable and prudent.

For employee labor, the WD is recommending \$15,000, based on WD's review of YBWC's utility operations and associated expenses. The WD found that YBWC incorrectly booked expenses associated with its employee field operations as professional services. While most of YBWC's water system operations are contracted out, some field water system operations (i.e., supervision of the water system operations and maintenance services) are performed by YBWC's personnel. The WD therefore has allocated \$15,000 towards YBWC's employee labor expenses and adjusted its professional services expense account accordingly. The WD also subtracted an additional \$500 from professional services for expenses the company was unable to substantiate.

The WD's recommended amount for materials (expense account 640) is higher than YBWC's requested amount of \$533 because the WD's recommended amount includes \$2,987 for propane fuel the company uses for its back-up generator which YBWC booked to office supplies and expenses (expense account 681). Accordingly, the WD debited the \$2,987 from YBWC's office supplies expense account.

The WD's recommended amount of \$21,271 for YBWC's other plant maintenance is based on the company's 2015 other plant maintenance expense which the WD found reasonable for a utility the size of YBWC.

The WD's recommended amount of \$43,200 for management salaries is based on the level of responsibilities for the current utility operations and the manager's current salary which WD found reasonable for a utility the size of YBWC.

The WD's recommended amount for office service and rentals (expense account 678) is higher than YBWC's requested amount of \$7,238 because the WD's recommended amount includes \$1,968 for YBWC's phone answering service which the company booked to office supplies and expenses (expense account 681). Accordingly, the WD debited \$1,968 from YBWC's office supplies expense account.

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The WD's recommended amount of \$13,642 for office supplies and expenses reflects the WD's account adjustments: 1) \$2,987 for propane fuel now expensed to the materials expense account, 2) \$1,968 for YBWC's answering service now expensed to office service and rental expense account, and 3) \$4,927 in office supplies and expenses the company was unable to substantiate.

The WD's recommended amount of \$5,000 for regulatory expense includes \$3,000 for YBWC's GRC preparation expenses and \$2,000 for annual advice letter filings expenses.

### Utility Plant and Rate Base

For TY 2016, the WD's analysis of YBWC's rate base estimate included examining utility plant-in-service from the company's last GRC, utility plant additions, materials and supplies, working cash, and depreciation reserve. Based on this examination, the WD concurs with YBWC's rate base calculations for TY 2016; the only difference is a lower working cash amount resulting from a lower recommended amount for operating expenses. YBWC's and the WD's rate base estimates for TY 2016 are provided in Appendix A of this resolution.

### Rate of Return

In accordance with Commission ratemaking policies adopted for Class C and D water utilities by Decision (D.) 92-03-09, two rate of return methods can be used for ratemaking, the Rate of Return (ROR) and ROM.<sup>3</sup> D. 92-03-09 directs the WD to calculate the company's rates and revenue requirement using both of these methods and to recommend the ratemaking method resulting in the greater return.<sup>4</sup> YBWC's rate increase request was based on a ROM of 22.75%. In this instance, the WD determined that the ROM method produced the higher revenue requirement. The WD's current recommended ROM for Class D water utilities is 22.75%.<sup>5</sup> Using a ROM

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<sup>3</sup>The revenue requirement and rates under the ROR method are based on company's rate base and under the ROM method the revenue requirement is based on the company's overall expenses which include operating and maintenance and depreciation expenses and other taxes, and an operating margin percentage.

<sup>4</sup>D. 92-03-093, Ordering Paragraph 8.

<sup>5</sup>Division of Water and Audits' March 28, 2016 memorandum on the recommended Rates of Return and Rates of Margin for Class C and D Water Utilities:  
<http://www.cpuc.ca.gov/General.aspx?id=1404>.

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of 22.75%, the WD calculates a revenue requirement of \$382,600 for TY 2016. By comparison, the revenue requirement would be \$376,600 using the recommended ROR of 11.20% for Class D water utilities. Therefore, the WD recommends that the ROM method be used for YBWC's TY 2016 GRC.

### **Rates and Rate Design**

YBWC's rate structure consists of one rate schedule: Schedule No. 1, General Metered Service. At the recommended ROM, the increase in revenues will be \$85,376 or 28.72% for TY 2016. The rates proposed by the WD are shown in Appendix B. At the recommended rates for TY 2016, a monthly customer's bill for a customer with a 3/4-inch meter size service connection with an average water consumption of 15 Ccf will increase from \$58.14 to \$77.66 or 33.57%. A comparison of customer bills at present and recommended rates is provided in Appendix C of this resolution.

### **COMPLIANCE**

YBWC has no outstanding compliance orders and has been filing annual reports as required. YBWC is in compliance with the State Water Resources Control Board's (SWRCB) Division of Drinking Water applicable water quality standards and regulations for safe drinking water.

### **UTILITY SAFETY**

Safety for water utilities considers a number of factors such as water quality, system design, operation and maintenance, and service. One of the highest safety priorities for the Commission is ensuring that water utilities serving water for human consumption provide water that is not harmful or dangerous to health. As previously noted, YBWC is in compliance with the SWRCB's applicable water quality standards for safe drinking water. The SWRCB in its March 8, 2016 updated domestic water supply permit for YBWC's water system also determined that the design and construction of YBWC's water system complies with the California Water Works Standards and all other applicable regulations, and that the company has demonstrated adequate technical, managerial, and financial capacity to reliably operate the water system.<sup>6</sup> For these

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<sup>6</sup> SWRCB Domestic Water Supply Permit #: 04-06-16P-001.

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reasons, the WD finds that YBWC is operating and maintaining its water system in a manner that provides safe and reliable water service for its customers.

### **COMMENTS**

Public Utilities Code section 311(g)(1) requires that a proposed resolution be served on all parties, and be subject to a public review and comment period of 30 days or more, prior to a vote of the Commission on the resolution.

Accordingly, this proposed resolution was mailed to the utility and its service list, and made available for public comment on October 7, 2016.

### **FINDINGS**

1. The Summary of Earnings (Appendix A) recommended by the Water Division (WD) is reasonable and should be adopted.
2. The rates recommended by the WD (Appendix B) are reasonable and should be adopted.
3. The quantities (Appendix D) used to develop the WD's recommendations are reasonable and should be adopted.
4. The water rate increase authorized herein is justified and the resulting rates are just and reasonable.
5. The water served by Yerba Buena Water Company meets all applicable primary water quality standards set forth by the State Water Resources Control Board, Division of Drinking Water.
6. Yerba Buena Water Company should be allowed to file a supplement to Advice Letter No. 45 to incorporate the revised rate schedule (Appendix B) and to concurrently cancel its presently effective Rate Schedule.

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### **THEREFORE, IT IS ORDERED THAT:**

1. Authority is granted under Public Utilities Code Section 454 for Yerba Buena Water Company to file a supplemental Advice Letter with the revised rate schedule attached to this Resolution as Appendix B, and concurrently cancel its presently effective rate Schedule: Schedule No. 1, General Metered Service. The effective date of the revised schedules shall be five days after the date of filing.

This Resolution is effective today.

I certify that the foregoing resolution was duly introduced, passed, and adopted at a conference of the Public Utilities Commission of the State of California held November 10, 2016; the following Commissioners voting favorably thereon:

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TIMOTHY J. SULLIVAN  
Executive Director

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## APPENDIX A Yerba Buena Water Company Summary of Earnings Test Year 2016

|                    |                                      | YBWC          |                 | Water Division |                   |
|--------------------|--------------------------------------|---------------|-----------------|----------------|-------------------|
|                    |                                      | Present Rates | Requested Rates | Present Rates  | Recommended Rates |
| Operating Revenues |                                      |               |                 |                |                   |
|                    | Metered                              | \$ 297,224    | \$ 389,773      | \$ 297,224     | \$ 382,600        |
|                    | Total Revenue                        | \$ 297,224    | \$ 389,773      | \$ 297,224     | \$ 382,600        |
| Operating Expenses |                                      |               |                 |                |                   |
| 610                | Purchased Water                      | \$ -          | \$ -            | \$ -           | \$ -              |
| 615                | Purchased Power                      | \$ 20,829     | \$ 20,829       | \$ 20,829      | \$ 20,829         |
| 618                | Other Volume Related Expenses        | \$ 13,974     | \$ 13,974       | \$ 13,974      | \$ 13,974         |
| 630                | Employee Labor                       | \$ -          | \$ -            | \$ 15,000      | \$ 15,000         |
| 640                | Materials                            | \$ 533        | \$ 533          | \$ 3,520       | \$ 3,520          |
| 650                | Contract Work                        | \$ 65,310     | \$ 65,310       | \$ 65,310      | \$ 65,310         |
| 660                | Transportation Expenses              | \$ 5,030      | \$ 5,030        | \$ 5,030       | \$ 5,030          |
| 664                | Other Plant Maintenance              | \$ 21,590     | \$ 21,590       | \$ 21,271      | \$ 21,271         |
| 670                | Office Salaries                      | \$ 11,639     | \$ 11,639       | \$ 11,639      | \$ 11,639         |
| 671                | Management Salaries                  | \$ 46,968     | \$ 46,968       | \$ 43,200      | \$ 43,200         |
| 674                | Employee Pensions and Benefits       | \$ -          | \$ -            | \$ -           | \$ -              |
| 676                | Uncollectable Accounts               | \$ -          | \$ -            | \$ -           | \$ -              |
| 678                | Office Services and Rentals          | \$ 7,238      | \$ 7,238        | \$ 9,206       | \$ 9,206          |
| 681                | Office Supplies and Expenses         | \$ 21,556     | \$ 21,556       | \$ 13,642      | \$ 13,642         |
| 682                | Professional Services                | \$ 34,500     | \$ 34,500       | \$ 19,000      | \$ 19,000         |
| 684                | Insurance                            | \$ 4,689      | \$ 4,689        | \$ 4,689       | \$ 4,689          |
| 688                | Regulatory Commission Expense        | \$ 6,000      | \$ 6,000        | \$ 5,000       | \$ 5,000          |
| 689                | General Expenses                     | \$ 999        | \$ 999          | \$ 999         | \$ 999            |
|                    | Subtotal                             | \$ 260,855    | \$ 260,855      | \$ 252,309     | \$ 252,309        |
| 403                | Depreciation                         | \$ 26,575     | \$ 26,575       | \$ 26,575      | \$ 26,575         |
| 408                | Taxes Other Than Income              | \$ 12,906     | \$ 12,906       | \$ 12,906      | \$ 12,906         |
| 409                | State Income Taxes                   | \$ 800        | \$ 7,906        | \$ 800         | \$ 8,028          |
| 410                | Federal Income Taxes                 | \$ -          | \$ 15,971       | \$ 695         | \$ 16,396         |
|                    | Total Expenses                       | \$ 301,136    | \$ 324,213      | \$ 293,285     | \$ 316,214        |
|                    | Net Revenue                          | \$ (3,912)    | \$ 65,560       | \$ 3,939       | \$ 66,386         |
| Rate Base          |                                      |               |                 |                |                   |
|                    | Average Plant                        | \$ 1,339,850  | \$ 1,339,850    | \$ 1,339,850   | \$ 1,339,850      |
|                    | Average Accumulated Depreciation     | \$ 604,106    | \$ 604,106      | \$ 604,106     | \$ 604,106        |
|                    | Net Plant                            | \$ 735,744    | \$ 735,744      | \$ 735,744     | \$ 735,744        |
| Less:              |                                      |               |                 |                |                   |
|                    | Advances                             | \$ -          | \$ -            | \$ -           | \$ -              |
|                    | Contributions in Aid of Construction | \$ 196,505    | \$ 196,505      | \$ 196,505     | \$ 196,505        |
| Plus:              |                                      |               |                 |                |                   |
|                    | Construction Work in Progress        | \$ -          | \$ -            |                |                   |
|                    | Working Cash                         | \$ 21,738     | \$ 21,738       | \$ 21,026      | \$ 21,026         |
|                    | Materials and Supplies               | \$ -          | \$ -            | \$ -           | \$ -              |
|                    | Rate Base                            | \$ 560,977    | \$ 560,977      | \$ 560,265     | \$ 560,265        |
|                    | Rate of Margin                       |               | 22.75%          |                | 22.75%            |

END OF APPENDIX A

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## APPENDIX B Yerba Buena Water Company

### Schedule No. 1 GENERAL METERED SERVICE

#### APPLICABILITY

Applicable to all metered water service.

#### TERRITORY

In parts of Sections 26 and 27, T. 1S, R. 20W, S.B.B. & M., adjacent to the Pacific Ocean, Ventura County and designated Parcels 1 and 2 on the service area map.

#### RATES

##### Quantity Rates:

All water used, per 100 cu. ft. \_\_\_\_\_ \$ 2.107 (l)

##### Monthly Service Charges:

Per Meter  
Per Month

|     |                  |       |              |
|-----|------------------|-------|--------------|
| For | 3/4-inch meter   | _____ | \$ 46.05 (l) |
| For | 1-inch meter     | _____ | 115.13 (l)   |
| For | 1-1/2-inch meter | _____ | 230.25 (l)   |
| For | 2-inch meter     | _____ | 368.40 (l)   |
| For | 3-inch meter     | _____ | 690.75 (l)   |
| For | 4-inch meter     | _____ | 1,151.25 (l) |

The service charge is applicable to all service. It is a readiness to serve charge to which is added the monthly charge, computed at the Quantity Rate, for water used during the month.

#### SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth in Schedule No. UF.

END OF APPENDIX B

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## APPENDIX C

### Yerba Buena Water Company Comparison of Rates Test Year 2016

| Metered Service                                                       |                                           |                          |                              |                             |                             |                            |
|-----------------------------------------------------------------------|-------------------------------------------|--------------------------|------------------------------|-----------------------------|-----------------------------|----------------------------|
|                                                                       |                                           | Present<br><u>Rates</u>  |                              | Recommended<br><u>Rates</u> |                             | Percent<br><u>Increase</u> |
| <u>Service Charge Per Meter Size:</u>                                 |                                           |                          |                              |                             |                             |                            |
|                                                                       | 3/4-inch                                  | \$                       | 38.04                        | \$                          | 46.05                       | 21.06%                     |
|                                                                       | 1-inch                                    | \$                       | 95.11                        | \$                          | 115.13                      | 21.05%                     |
|                                                                       | 1 1/2-inch                                | \$                       | 190.21                       | \$                          | 230.25                      | 21.05%                     |
|                                                                       | 2-inch                                    | \$                       | 304.34                       | \$                          | 368.40                      | 21.05%                     |
|                                                                       | 3-inch                                    | \$                       | 570.63                       | \$                          | 690.75                      | 21.05%                     |
| <u>Quantity Charge:</u>                                               |                                           |                          |                              |                             |                             |                            |
|                                                                       | All water usage, per CCF                  | \$                       | 1.340                        | \$                          | 2.107                       | 57.24%                     |
| <u>A monthly bill comparison for a customer with a 3/4-inch meter</u> |                                           |                          |                              |                             |                             |                            |
|                                                                       | <u>Usage<br/>per 100 cubic feet (CCF)</u> | <u>Present<br/>Rates</u> | <u>Recommended<br/>Rates</u> | <u>Amount<br/>Increase</u>  | <u>Percent<br/>Increase</u> |                            |
|                                                                       | 0                                         | \$ 38.04                 | \$ 46.05                     | \$ 8.01                     | 21.06%                      |                            |
|                                                                       | 7                                         | \$ 47.42                 | \$ 60.80                     | \$ 13.38                    | 28.21%                      |                            |
| Average                                                               | 15                                        | \$ 58.14                 | \$ 77.66                     | \$ 19.52                    | 33.57%                      |                            |
|                                                                       | 20                                        | \$ 64.84                 | \$ 88.19                     | \$ 23.35                    | 36.01%                      |                            |
|                                                                       | 25                                        | \$ 71.54                 | \$ 98.73                     | \$ 27.19                    | 38.00%                      |                            |

END OF APPENDIX C

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### APPENDIX D

#### Yerba Buena Water Company Adopted Quantities Test Year 2016

|    |                                |                            |
|----|--------------------------------|----------------------------|
| 1. | Purchased Power                | \$20,829                   |
|    | Total kWh                      | 95,472                     |
|    | Estimated Average Cost Per kWh | \$0.2182                   |
|    | Energy Provider                | Southern California Edison |
|    | Energy Tariff Schedules        | TOU-PA-2-B                 |
| 2. | Water Sales in Ccf             | 46,533                     |
| 3. | Metered Service Connections    |                            |
|    | 3/4 -inch                      | 167                        |
|    | 1-inch                         | 39                         |
|    | 1 1/2-inch                     | 23                         |
|    | 2-inch                         | 15                         |
|    | 3-inch                         | <u>1</u>                   |
|    | Total                          | 245                        |

| <u>Tax Calculations</u>    | <u>TY 2016</u> |
|----------------------------|----------------|
| Operating Revenues         | \$ 382,600     |
| Operating Expenses         | \$ 252,309     |
| Taxes Other than Income    | \$ 12,906      |
| Depreciation               | \$ 26,575      |
| Taxable Income for State   | \$ 90,810      |
| State Taxes                | \$ 8,028       |
| Taxable Income for Federal | \$ 82,782      |
| Federal Income Taxes       | \$ 16,396      |

END OF APPENDIX D

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### CERTIFICATE OF SERVICE

I certify that I have by either electronic mail or postal mail, this day, served a true copy of Proposed Resolution No. W-5118 on all parties in these filings or their attorneys as shown on the attached lists.

Dated October 7, 2016, at San Francisco, California.

/s/ JENNIFER PEREZ

Jennifer Perez

Parties should notify the Water Division, 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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## YERBA BUENA WATER COMPANY ADVICE LETTER NO. 45 SERVICE LIST

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