

PROPOSED RESOLUTION

Resolution W-5307
WD

Agenda ID #23846 (Rev. 1)
Item #23; 11/13 1500

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

WATER DIVISION

RESOLUTION W-5307

November 20, 2025

R E S O L U T I O N

Resolution W-5307 California American Water Company. Acquisition of Yerba Buena Water Company

PROPOSED OUTCOME:

- Grants the sale and acquisition of Yerba Buena Water Company (Yerba Buena) by California American Water Company (Cal-Am).
- Revokes Yerba Buena's Certificate of Public Convenience and Necessity.

SAFETY CONSIDERATIONS:

- Yerba Buena has no outstanding compliance issues, and the utility has been filing annual reports as required.
- Cal-Am has no outstanding compliance issues, and the utility has been filing annual reports as required.

ESTIMATED COST:

- Cal-Am to purchase Yerba Buena for \$1,200,000 per a July 2024 Asset Purchase Agreement.
- Yerba Buena customers will maintain the current rates until implementation of the decision from Cal-Am's current GRC, filed on July 1, 2025.

By Advice Letter 1457-W, filed on December 13, 2024.

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SUMMARY

By Advice Letter (AL) 1457-W, filed on December 13, 2024, California American Water Company (Cal-Am), a Class A water utility, requests Commission approval for the sale and acquisition of Yerba Buena Water Company (Yerba Buena); and to revoke Yerba Buena's Certificate of Public Convenience and Necessity (CPCN) as a result of the acquisition.

Pursuant to Public Utilities (PU) Code sections 851-854 and Resolution (Res.) ALJ-272, this resolution approves the sale and acquisition of Yerba Buena to Cal-Am under the terms and conditions set forth in the July 2024 Asset Purchase Agreement (APA) between Yerba Buena and Cal-Am. Accordingly, Yerba Buena will no longer be a Commission regulated utility, and Yerba Buena's CPCN will be revoked.

BACKGROUND

Yerba Buena is a Commission-regulated Class D water utility with approximately 249 service connections. The system primarily serves residential connections with 227 residential connections as well as 5 commercial connections, 11 institutional connections, and 6 irrigation connections. Yerba Buena's water system is less than 40 miles away from Cal-Am's Ventura County service area.

Cal-Am is a Commission-regulated Class A water and wastewater utility. Cal-Am provides regulated water and wastewater to services in San Diego, Los Angeles, Ventura, Monterey, Sonoma, Yolo, Sacramento, Merced, and Placer Counties. Cal-Am serves approximately 680,000 people throughout 50 communities across California. Cal-Am is an experienced water and wastewater system operator that has operations near Yerba Buena. Cal-Am previously received Commission approval to acquire several Commission regulated water systems, as well as mutual water companies and municipal water systems.

Cal-Am's Request in Advice Letter 1457-W

Cal-Am requests authority to:

- 1) Approve the APA's terms and conditions, for a purchase price of \$1,200,000;
- 2) Expand Cal-Am's Certificate of Public Convenience and Necessity (CPCN) so it can assume all public utility responsibilities for the operation and ownership of Yerba Buena's water utility operations in their current service area;
- 3) Establish the rate base of the acquired system, at the time of approval of a resolution, as the full purchase price to be paid by Cal-Am for the Yerba Buena system's assets covered by the APA;

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- 4) Authorize Cal-Am to record the acquisition on a net basis consistent with generally accepted accounting principles;
- 5) Allow Cal-Am immediate consolidation of the Yerba Buena Water system into California American Water's Southern Division for operational purposes;
- 6) Permit Cal-Am to maintain existing Commission-approved rates and charges for Yerba Buena customers, until implementation of the decision in Cal-Am's next GRC, in effect at the time this acquisition closes;
- 7) Approve Cal-Am's request to file standard CPI-U rate increases for Yerba Buena as allowed for Class D utilities until Yerba Buena is consolidated for rate making purposes into one of Cal-Am's Southern Divisions following a decision in Cal-A's next GRC;
- 8) Allow Cal-Am to integrate the Yerba Buena system into its Southern Division and Corporate Office for ratemaking purposes as of January 1, 2027. The rates for Yerba Buena Customers from January 1, 2027, forward would be determined in Cal-Am's next GRC, set for filing the summer of 2025;
- 9) Approve Cal-Am's request to create a Yerba Buena Water Acquisition Contingency Memorandum Account (YBWACMA) to capture the differences between revenues billed at current Yerba Buena and Cal-Am rates and revenues that would have been billed under the final rates if Yerba Buena were fully consolidated for rate making purposes upon close of the acquisition;
- 10) Establish a Yerba Buran Water Transaction Cost Memorandum Account to track all transaction related costs with rate treatment determined in Cal-Am's subsequent GRC;
- 11) Approve Cal-Am's request to allow tracking of costs addressing any required environmental improvements and compliance issues in the already established memorandum account related to the same issues for Dunnigan, Geyserville, Meadowbrook, Rio Plaza, Fruitridge Vista, Hillview, East Pasadena, and Bass Lake acquisitions;
- 12) Relieve Yerba Buena of its public utility responsibilities and obligations to serve customers and cancelling its CPCN.

NOTICE

Notice of AL 1457-W was made by publication in the Commission's Daily Calendar. Cal-Am states that a copy of the Advice Letter was mailed and distributed in accordance with Section 4 of General Order 96-B.

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PROTESTS

Advice Letter 1457-W was not protested.

DISCUSSION

The Commission has reviewed AL 1457-W and finds the acquisition of Yerba Buena by Cal-Am meets the ratepayer indifference test, is reasonable, is in the public interest, and provides a tangible benefit for the Yerba Buena customers.

As a Class A water utility service with over 680,000 customers state-wide, Cal-Am has the financial resources, managerial experience, and technical experience in operating water systems to ensure the continuation of safe and reliable water service for Yerba Buena customers. In addition, the acquisition will grant Yerba Buena customers access to Cal-Am's extensive customer service and online resources. Under the terms and conditions of the APA, Cal-Am has agreed to acquire Yerba Buena for the purchase price of \$1,200,000. This acquisition is not expected to impact current Cal-Am customers' rates until Cal-Am's next GRC, filed on July 1, 2025. Yerba Buena customers will remain on their current rates until implementation of the decision from Cal-Am's next GRC, expected before January 1, 2027.

The Commission requires a test of ratepayer indifference when evaluating the sale of a public utility,¹ and for the buyer to demonstrate that the acquisition of the public utility yields a tangible benefit to the ratepayer.² Using the ratepayer indifference test to assess the sale of Yerba Buena, the Commission evaluated the following key metrics: (1) service quality; (2) continuity of service; and (3) the impact of the purchase price on rate base and rates.

Service Quality and Continuity of Service

On July 1, 2024, the APA was signed by both Cal-Am and Yerba Buena. The sale relieves Yerba Buena of its duty to provide public utility water service to its own customers and grants public water utility service to Cal-Am. The sale also ensures an orderly transition into Cal-Am's Southern Division Service Area.

Yerba Buena is less than 40 miles away from Cal-Am's Ventura County service area, allowing for Yerba Buena's operations and customers to be incorporated into Cal-Am's Southern Division service area. Yerba Buena is not subject to any outstanding compliance orders from the State Water Resources Control Board's (SWRCB) Division of Drinking Water (DDW).

¹ Under the ratepayer indifference test, any sale of a public utility should not have any net consequences that cause the ratepayer to prefer the seller to the buyer.

² See D.15-09-015 at 6; D.15-08-036 at 4, D.05-04-047 at 9-11; D.04-01-066 at 8-11; and D.01-09-057 at 26-28.

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Given Cal-Am's financial, managerial, and operational capacity and its prior experiences with acquisitions and operations of water systems, Yerba Buena customers will benefit from improved system reliability and will continue to receive uninterrupted service after Yerba Buena's acquisition by Cal-Am. Yerba Buena currently lacks a low-income program for their customers. With this acquisition, Cal-Am will be able to implement their current low-income program with Yerba Buena customers.

Impact on Rate Base and Rates

Cal-Am has not determined the specific post-transition rate structure for Yerba Buena customers due to their plan to file a General Rate Case (GRC) in July 2025. Cal-Am filed its 2025 GRC, A. 25-07-003, July 1st, 2025. In this GRC application, Cal-Am requests to fully consolidate the purchase price of \$1,200,000 into its Southern Division with no statewide rate base normalization. After a Commission decision in the 2025 GRC, Cal Am proposes that Yerba Buena will be included in the Escalation and Attrition Year filings consistent with other Cal-Am service areas. Actual rate impacts to Yerba Buena customers transitioning to Cal-Am's rates will vary, depending on customer usage. This acquisition will not impact current Cal-Am or Yerba Buena customer rates until 2027.

Memorandum Accounts

Cal-Am seeks authorization to track specific costs associated with the acquisition of Yerba Buena in memorandum accounts, intending for these costs to be considered for recovery in future GRCs. Cal-Am proposed the establishment of the Yerba Buena Acquisition Contingency Memorandum Account (YBACMA) to track lost revenue until the acquisition can be integrated for ratemaking purposes as part of a subsequent GRC as well as a Transaction Cost Memorandum Account for expenses including legal and engineering services.

Pursuant to Standard Practice U-27-W, the following requirements are considered to establish a memorandum account: (1) the expense is caused by an event of an exceptional nature that is not under the utility's control (2) the expense could not have been reasonably foreseen in the utility's last general rate case and will occur before the utility's next scheduled rate case; (3) the expense is of a substantial nature in monetary terms; and (4) the ratepayers will benefit from the memorandum account treatment.

The requested memorandum accounts do not meet the requirements pursuant to Standard Practice U-27-W. The expenses caused due to this acquisition are not caused by an event of an exceptional nature that is not under the utility's control. On the contrary, this acquisition is under the utility's control. The transaction costs that may be included within this acquisition are outsourced services such as legal, engineering, surveying, appraisal, and other professional services necessary to complete this transaction. The expenses of this acquisition are transaction-related expenses that are not associated with a voluntary transaction entered into by Cal-Am

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and are completely within Cal-Am's control. Cal-Am purchasing Yerba Buena promotes public interest. However, Cal-Am is acquiring Yerba Buena and filing its most recent GRC in the same year and there is no evidence that these transaction costs are of a substantial nature.

In AL 1457-W, Cal-Am requests authorization to track certain costs incurred from this acquisition. In Decision D.22-10-003³, the Commission denied Cal-Am's requests for the establishment of new memorandum accounts to track acquisition costs and create a "contingency" memorandum account for capturing differences in revenue between current and final rates associated with an acquisition. In this case, Cal-Am made the decision to purchase the assets of Yerba Buena and should have known of the expenses it would incur to complete the purchase. Therefore, the costs Cal-Am seeks to track in the memorandum account are not exceptional and are under the utility's control. As such, and consistent with D. 22-10-003, WD finds Cal-Am's request to establish a new memorandum account to track costs related to the acquisition of Yerba Buena should be denied.

Similarly, WD finds that Cal-Am's request to establish a "contingency" memorandum account to capture the difference in revenue between current and final rates associated with the Yerba Buena acquisitions does not comply with Standard Practice U-27-W. Therefore, Cal-Am's request to create a "contingency memorandum account should be denied.

Cal-Am requests authority to include this Yerba Buena acquisition in its existing "Memorandum Account for Environmental Improvements and Compliance Issues for Acquisitions" (Environmental Improvements Memorandum Account). The Environmental Improvements Memorandum Account is intended to enable Cal-Am, as the acquirer of a small water company that may require environmental improvements working towards environmental compliance with the law, the ability to readily perform such work and recover its costs through a memorandum account with the Commission. Cal-Am reports that similar acquisitions are already identified as applicable within this memorandum account. Improvements have yet to be determined and/or incurred and such costs are not under the utility's control and cannot be reasonably foreseen. Compliance with such requirements ensures safety, thus benefitting ratepayers. Therefore, consistent with D. 22-10-003 regarding potential environmental costs, Cal-Am is authorized to include Yerba Buena in its Environmental Improvements Memorandum Account.⁴

CEQA Review

³ D.22-10-003: Decision Approving California-American Water Company's Acquisition of Bellflower Municipal Water System

⁴ D.22-10-003, Pg. 22-23

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Under Rule 2.4 of the Commission’s Rules of Practice and Procedure, applications for authority to undertake any projects that are subject to CEQA shall comply with the review requirements set forth in CEQA, the regulation implementing CEQA, and Rule 2.4. A project triggering CEQA is an activity that may cause either a direct or a reasonably foreseeable indirect physical change in the environment.⁵ In AL 1457-W, Cal-Am requests Commission approval of the APA with Yerba Buena. The Commission has held that the CEQA review is not required when a water utility submits an advice letter for approval of the purchase of the assets of another water utility.⁶ Therefore, the approval of AL 1457-W is exempt from CEQA.

Permit Requirement

Pursuant to the provisions of California Health and Safety Code 116526(a), SWRCB requires any person or entity operating a public water system to obtain a domestic water supply permit to operate that water system. Cal-Am must therefore apply for and receive a permit from the SWRCB to operate Yerba Buena. Accordingly, the transfer of operations of Yerba Buena’s water system to Cal-Am should be conditioned on Cal-Am obtaining the required permit to permanently operate the water system under the new ownership.

ENVIRONMENTAL AND SOCIAL JUSTICE

In February 2019, the Commission adopted an Environmental and Social Justice Action Plan (ESJ Action Plan) to serve as a roadmap to expand public inclusion in Commission decision-making processes to targeted communities across California. The ESJ Action Plan establishes a series of goals related to health and safety, consumer protection, program benefits, and enforcement in all the sectors the Commission regulates. On April 7, 2022, the Commission adopted Version 2.0 of the ESJ Action Plan to guide its decisions and make sure its broad regulatory continues to advance equity throughout the state. With this Resolution, the Commission addresses three goals of the ESJ Action Plan: Goal #1 “Consistently integrate equity and access considerations throughout Commission regulatory activities”; Goal #3: “Strive to improve access to high-quality water, communications, and transportation services for ESJ communities”; and Goal #5: “Enhance outreach and public participation opportunities for ESJ communities to meaningfully participate in the CPUC’s decision-making process and benefit from CPUC programs”.

Although the Ventura County, CA area proposed for acquisition is not classified as a disadvantaged community, the WD considered equity and access through its review of the proposed transaction in this resolution. The California Communities Environmental Health Screening Tool, Version 4 (CalEnviroScreen 4.0) provided by the California Office of

⁵ CEQA Guidelines, California Code of Regulations, Title 14, Section 15378(a)(2003).

⁶ CEQA Guidelines, California Code of Regulations, Title 14, Section 15061(b)(3) “A project is exempt from CEQA if ... it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA.”

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Environmental Health Hazard Assessment (OEHHA), identifies disadvantaged communities by collecting multiple metrics and outputting a single value at the census tract scale.

CalEnviroScreen 4.0 ranks Yerba Buena in the 0-10th percentile of the highest scoring census tracts statewide. Given WD's review, the proposed acquisition of Yerba Buena will improve the existing environmental and social justice conditions within the utility's service area.

COMPLIANCE

WD reviewed the utility's compliance with water quality standards, financial regulations, and required User Fee payments to the Commission and makes the following findings as noted below.

DDW Compliance

Cal-Am has no outstanding DDW compliance orders. Cal-Am is also in compliance with the SWRCB's water quality standards for safe drinking water. Yerba Buena has no outstanding compliance orders and is also in compliance with the SWRCB's water quality standards for safe drinking water.

User Fees

PU Code section 433(a) requires utilities to pay an annual public utilities reimbursement fee (annual fee) to the Commission. WD confirmed with the Commission's Fiscal Office that Cal-Am and Yerba Buena are current with their annual fee payments.

UAB Financial Review

WD conducted a review of Yerba Buena's last financial review⁷ prepared by the Commission's Utility Audits Branch and found Yerba Buena's financial statements to be in accordance with the Commission's Uniform System of Accounts (USOA).

⁷ UAB Financial Audit Report for Yerba Buena (Year 2019) dated January 25, 2021.

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Annual Reports

Both Cal-Am and Yerba Buena filed their annual reports on time as required by the Commission.

COMMENTS

This is an uncontested matter in which the resolution grants the relief requested. Accordingly, pursuant to PU Code 311(g)(3), the otherwise applicable 30-day period for public review and comment is being waived.

FINDINGS AND CONCLUSIONS

1. By Advice Letter (AL) 1457-W, filed on December 13, 2024, California American Water Company (Cal-Am), a Class A water utility, requests Commission approval for the sale and acquisition of Yerba Buena Water Company (Yerba Buena); and to revoke Yerba Buena's Certificate of Public Convenience and Necessity (CPCN) as a result of the acquisition.
2. Cal-Am's request for the acquisition of Yerba Buena via an advice letter is consistent with the process set forth by Decision 99-10-064 and General Order 96-B.
3. Cal-Am requests full consolidation of Yerba Buena into their Southern Division Customer Service Area.
4. The California Environmental Quality Act (CEQA) does not apply as this Advice Letter request since it only involves a transfer of ownership of existing water facilities. No new construction or changes in the source of water supply are being proposed or approved by the resolution.
5. This resolution finds that Cal-Am's acquisition of Yerba Buena is in the public interest by providing clean, safe, affordable, and adequate drinking water for Yerba Buena customers.
6. Yerba Buena customers will benefit from Cal-Am's technical, managerial, and financial resources as well as low-income programs.
7. The Asset Purchase Agreement ensures an orderly water system ownership transition, and thereby offers continued provision of quality water service by Cal-Am.

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8. California American Water's acquisition of Yerba Buena is consistent with the State Water Resource Control Board's recognition of benefits for this type of transaction.
9. Cal-Am complies with all State and Federal drinking water standards.
10. Cal-Am's request to establish the Yerba Buena Transaction Cost Memorandum Account does not comply with Standard Practice U-27-W and therefore should be denied.
11. Cal-Am's request to establish the Yerba Buena Contingency Memorandum Account does not comply with Standard Practice U-27-W and therefore should be denied.
12. Cal-Am should be granted authority to add this Yerba Buena Water Company acquisition to its existing Memorandum Account for Environmental Improvements and Compliance Issues for Acquisitions.

THEREFORE, IT IS ORDERED THAT:

1. Pursuant to Public Utilities Code Sections 851-854 and Resolution ALJ-272, this Resolution authorizes California American Water Company to acquire the Yerba Buena Water Company for \$1,200,000, under the terms and conditions set forth in the Asset Purchase Agreement signed in July 2024, conditioned on California American Water Company obtaining the required permit to operate the Yerba Buena Water Company water system from the State Water Resources Control Board.
2. California American Water Company's request to add Yerba Buena Water Company to its Southern Division Service Area is granted.
3. California American Water Company's request to establish a Yerba Buena Transaction Cost Memorandum Account is denied.
4. California American Water Company's request to establish a Yerba Buena Acquisition Contingency Memorandum Account is denied.
5. California American Water Company is authorized to file a Tier 1 Advice Letter to add Yerba Buena Water Company's acquisition to its existing Memorandum Account for Environmental Improvements and Compliance Issues for Acquisitions.

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This Resolution is effective today.

The foregoing resolution was duly introduced, passed, and adopted at a conference of the Public Utilities Commission of the State of California held on November 20, 2025; the following Commissioners voting favorably thereon:

ALICE REYNOLDS
President

DARCIE L. HOUCK
JOHN REYNOLDS
KAREN DOUGLAS
MATTHEW BAKER
Commissioners

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CALIFORNIA AMERICAN WATER COMPANY ADVICE LETTER NO. 1457 SERVICE LIST

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Sand City, CA 93955
Attn: City Clerk

Yazdan Enreni, P.E.
Public Works Director
Monterey County DPW
168 West Alisal Steet, 2nd Floor
Salinas, CA 93901-4303

Monterey Regional Water Pollution
Control Agency (MRWPCA)
5 Harris Court Road, Bldg. D.
Monterey, CA 93940

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Anthony La Bouff, County Counsel
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Temple City
City Clerk
9701 Las Tunas Dr.
Temple City, CA 91780

City of Los Angeles
Department of Water and Power
111 North Hope Street
Los Angeles, CA 90012
Attn: City Attorney

PROPOSED RESOLUTION

Resolution W-5307
WD

November 20, 2025 (Rev. 1)

Darryl D. Kenyon
Monterey Commercial Property Owners
Association
P.O. Box 398
Pebble Beach, CA 93953

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Penngrove/Kenwood Water Co
4984 Sonoma Hwy
Santa Rosa, CA 95409

City of Monrovia
City Clerk
415 South Ivy Ave
Monrovia, CA 91016

City of Rosemead
City Clerk
8838 E. Valley Blvd
Rosemead, CA 91770

Alco Water Service
249 Williams Road
Salinas, CA 93901

Will and Carol Surman
36292 Highway One
Monterey, CA 93940

Don Jacobson
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Woodside, CA 94062-1210

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3701 Marconi Avenue, Suite 100
Sacramento, CA 95821-5303

City of Thousand Oaks Water Dept.
2100 E. Thousand Oaks Blvd.
Thousand Oaks, CA 9136

Rio Linda Water District
730 L Street
Rio Linda, CA 95673

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Sacramento, CA 95814