

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



January 17, 2012

Draft Resolution W-4905
Agenda ID #10996

TO: All Interested Persons

Enclosed is draft Resolution W-4905 of the Division of Water and Audits authorizing a general rate increase for West San Martin Water Works, Inc. Draft Resolution W- 4905 will be on the Commission's February 16, 2012 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-4905. An original of the comments, with a certificate of service, should be submitted to:

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

Division of Water and Audits, Third Floor
Attention: Terence Shia
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 February 5, 2012.

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 Terence Shia, email him at TS2@cpuc.ca.gov, or telephone him at (415) 703-2213.

/s/ RAMI S. KAHLON

Rami S. Kahlon, Director
Division of Water and Audits

Enclosures: Draft Resolution W-4905
Certificate of Service
Service List

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA**DIVISION OF WATER AND AUDITS
Water and Sewer Advisory Branch****RESOLUTION NO. W-4905
February 16, 2012****R E S O L U T I O N**

**(RES. W-4905), WEST SAN MARTIN WATER WORKS, INC.
(WSMWW). ORDER AUTHORIZING A GENERAL RATE
INCREASE (GRC), PRODUCING AN INCREASE IN
AVERAGE RATES BY 32% FOR TEST YEAR (TY) 2011.**

SUMMARY

By Advice Letter (AL) 51, filed on October 21, 2011, WSMWW seeks to increase its rates for water service to recover authorized operating expenses and earn an adequate return on its plant investment. For TY 2011, this Resolution grants an increase in average rates of 32% over current rates, which is estimated to provide an authorized rate of margin of 24.89%. The rate increase is driven not by changes in costs, but rather by a precipitous drop in sales caused by the loss of WSMWW's largest customer, the CordeValle golf course, which has ceased taking potable water for irrigation purposes. The gross annual revenues authorized in this Resolution are actually \$4,750 less than was authorized by the Commission in the 2009 test year GRC in Res. W-4742.

BACKGROUND

WSMWW, a Class D water utility, has requested authority under Rule 7.6.2 of 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 34% over present rates. The purpose of the rate increase is to provide an adequate rate of return since its water sales have substantially decreased in years 2009, 2010, and 2011 due to the loss of WSMWW's largest customer. In 2009, shortly after WSMWW's last rate case was approved, the CordeValle golf course ceased purchasing potable water from WSMWW to irrigate the golf course. This resulted in a 21.3% reduction in sales from what was used to design rates in Res. W-4742. This has resulted in a shortfall of authorized revenues of \$103, 969 or 31.6% at present rates.

The current rates became effective on November 14, 2011, by approval of AL 50, which authorized an interim rate increase of \$4,928 or 1.5%, based on the current Consumer Price Index, subject to refund or increase to the rates established in this GRC. The last GRC for WSMWW was granted on February 20, 2009, pursuant to Res. W-4742, which granted an increase in revenues of \$103,668 or 31.53%.

WSMWW serves San Martin, an unincorporated area south of Morgan Hill, Santa Clara County. The utility is owned by Robert and Royanne Ukestad. Robert Ukestad provides overall management, maintenance, and engineering services. Royanne Ukestad is responsible for accounts receivable, billings, banking, bookkeeping, and customer relations.

WSMWW provides metered rate service to 297 customers as of December 31, 2010. The number of customers is not expected to change substantially in the upcoming years, but WSMWW estimates an additional two customers using 5/8 x 3/4" meters for TY 2011. The water system is supplied by three wells that are around 400 feet deep with the shallowest one being about 387 feet. The major well is capable of running at 400 gallons per minute (GPM) while the other two can output around 340 GPM and 260 GPM, respectively. There are also three 50,000-gallon and one 400,000-gallon storage tanks made of concrete. One of the 50,000-gallon and 400,000-gallon storage tanks is at the same elevation (about 456 feet). The other two 50,000-gallon tanks are at about 636 feet and 786 feet of elevation. One booster pump station pumps water from the 456 feet high tank (Zone 1) to Pressure Zone 2 (636 feet high) tank. The other booster station pumps water from Pressure Zone 2 to Pressure Zone 3 (786 feet high tank). The distribution system consists of two, six, eight, ten, and twelve inch-mains and appurtenances. The older six and eight-inch pipe is made of concrete, while the other larger mains were put in around 1981. In 1987, new pipes made of plastic C900 were installed in various sizes, and later installations continued with the same type of plastic pipe for all diameters. Water quality is good and water treatment consists of chlorination. WSMWW meets all provisions of the Commission's GO No. 103.

NOTICE AND PROTEST

AL 51 was served on October 21, 2011, in accordance with GO 96-B, including on adjacent utilities and persons on the general service list. On October 31, 2011, a notice of the proposed rate increase was mailed to each customer's permanent address and to the general service list. One email questioning the rate increase

was timely received and the utility replied. The Division of Water and Audits (Division) has reviewed and considered this email.

An informal public meeting was held on Thursday, December 1, 2011, at 6:30 PM at the Community and Cultural Center of Morgan Hill. Seven customers attended the meeting. Division staff explained the Commission procedures, while WSMWW representatives cited justification for the proposed rate increase. Division staff and the WSMWW representatives answered questions until approximately 8:05 PM.

Much of the concern expressed by customers, in both the email and public meeting, appeared to be inspired by the 34.57% increase request. Some of the customers questioned the rate of return as the rate of margin method was applied to provide WSMWW an adequate rate of return. One customer questioned the expense categories to ensure these were properly audited.

In setting rates in this resolution, we have balanced the financial requirements of WSMWW with the rate concerns of its customers.

DISCUSSION

The Division made an independent analysis of WSMWW's operations. Appendix A shows WSMWW's and the Division's estimated summary of earnings at present and proposed rates for TY 2011 and the Division's recommended rates for TY 2011. The Division informed WSMWW of how the methodologies and escalation rates it used differed from those used in WSMWW's request. WSMWW is now in agreement with the Division's recommended revenue requirement, shown in Appendix A, and the Division's recommended rates, shown in Appendix B. The Division recommends that the Commission approve the rate increases and resulting rates shown in Appendix B.

The Division's estimate of WSMWW's operating expenses, excluding purchased power, insurance, office and management salaries, is based on data from years 2008-2010. For estimating purchased power costs, the Division used the twelve months of usage ending in December 2010, and applied the Pacific Gas & Electric Company rates effective January 1, 2011. The quantities used to calculate purchased power are found in Appendix D. The Division used current actual costs for insurance and accepted WSMWW's estimate as reasonable for office and management salaries since these figures are in line with the past three years of recorded values and consistent with past Commission approved levels. For

estimating all other expense categories Division escalated¹ and averaged 2008-2010 expenses using factors from the October 31, 2011 escalation memorandum from the Division of Ratepayer Advocates. The Division's estimate differed from WSMWW's in employee labor, materials, professional services and general expenses due to WSMWW's use of only one data year. Differences in employee labor and employee benefits are due to the Division's decision to adjust employee labor downward due to the higher estimate in 2011 for employee labor compared to the past three years of recorded values.

The Division agreed with WSMWW's rate base request, which amounted to \$42,200. The Division's recommendation also includes used and useful plant additions and applies the 2.5% depreciation rate ordered in the last GRC to arrive at the rate base shown in Appendix A.

WSMWW requested a 24.89% rate of margin. The current recommended rate of margin for a Class D utility is 24.89%.² In Decision (D.) 92-03-093 effective April 30, 1992, the Commission adopted the Return on Margin (ROM) ratemaking as an alternate to the Return on Net Investment (Rate Base) method for calculating net revenue for Class C and Class D Utilities and required the Division to recommend the method that produces the higher net revenue result. The Division found that using the 24.89% rate of margin currently allowed would produce more revenue than calculated using rate of return on rate base method.³ Therefore, Division recommends revenues using the 24.89% rate of margin.

WSMWW's rate structure consists of two schedules: No. 1, General Metered Service, and No. 4, Private Fire Protection Service. The rates proposed by the Division are shown in Appendix B. At the recommended rates, the increase in revenue from that currently collected at present rates will be \$97,219 or 29.59% for TY 2011. The proposed rate increase reflects what is needed to offset the shortfall due to CordeValle golf course ceasing to purchase potable water from WSMWW to irrigate the golf course. The authorized revenues on which the proposed rates

¹ Escalation was to 2011 dollars.

² This recommendation is set forth in a March 1, 2011 memorandum to the Commission entitled Rates of Return and Rates of Margin for Class C and Class D Water Utilities (March Memorandum).

³ See the March Memorandum.

are based are actually \$4,750 less than authorized by the Commission in the 2009 test year GRC in Res. W-4742

At the Division's recommended rates shown in Appendix B, the bill for a 5/8" metered customer using 15 Ccf would increase from \$48.40 to \$63.88, which is \$15.48, or 32% in test year 2011. A comparison of customer bills at present and recommended rates is shown in Appendix C. The adopted quantities and tax calculations are shown in Appendix D.

Santa Clara County Department of Public Health reports that WSMWW is in compliance with water quality requirements. The perchlorate levels in Well 01 (Chester/Sewell Well) and Well 02A (New Colony Well) are consistently below the perchlorate Minimum Contaminant Level (MCL) so treatment has been removed. Perchlorate treatment is still provided at County Building Well because the levels fluctuate around the MCL.

COMPLIANCE

The utility has been filing annual reports as required. However, staff noticed the lack of data on uncollectibles expense from 2008 and 2009 and recommends that WSMWW accurately record this expense.

WSMWW needs to file a Tier 1 advice letter within 30 days from the effective date of this resolution revising the following forms and rules in its tariff book to meet the current commission standards: Rules Nos. 3, Application for Service; 8, Notices; 15, Main Extensions; and 16, Service Connections, Meters, and Customer's Facilities.

COMMENTS

Public Utilities Code Section 311(g)(1) provides that resolutions generally must be served on all parties and subject to at least 30 days public review and comment prior to a vote of the Commission.

Accordingly, the draft resolution was mailed to the utility, all protestants (whether or not they filed timely protests), and those requesting service at the public meeting, and made available for public comment on December 31, 2011. ____ customer comments were received. ____ comment was received from the utility.

FINDINGS AND CONCLUSIONS

1. WSMWW has requested authority to increase its water rates to recover an additional \$113,571 or 34.57% in authorized revenues for TY 2011.
2. AL 51 was served in accordance with General Order 96-B on October 21, 2011. On October 31, 2011, a notice of the proposed rate increase was mailed to each customer and to the general service list.
3. In reviewing WSMWW's request, the Division made an independent analysis of WSMWW's operations.
4. The Division used 12 months of actual power usage to estimate purchased power costs.
5. The Division used current actual costs to estimate test year insurance.
6. The Division accepted WSMWW's estimate of office and management salaries.
7. For estimating all other expense categories, the Division escalated and averaged using factors from the October 31, 2011 escalation memorandum from the Division of Ratepayer Advocates.
8. The Division's recommendation for rate base includes used and useful plant additions and applies the 2.5% depreciation rate ordered in the last GRC.
9. The Division informed WSMWW of how the methodologies and escalation rates it used differed from those used in WSMWW's request. WSMWW now agrees with the Division's recommended revenue requirement.
10. The Division's recommended summary of earnings (Appendix A) are reasonable and should be adopted.
11. The rates recommended by the Division (Appendix B) are reasonable and should be adopted.
12. The quantities (Appendix D) used to develop the Division's recommendations are reasonable and should be adopted.
13. For TY 2011, it is appropriate to grant WSMWW an increase in rates to produce additional annual revenues of \$97,219 or 29.59%, which is estimated to provide a rate of margin of 24.89%.
14. The interim increase, subject to refund or increase to the rates set herein, was requested by AL 50 and became effective on November 14, 2011.

15. WSMWW can file a Tier 1 advice letter within 30 days from the effective date of this resolution to recover the difference between AL 50 and the rates authorized in this resolution.
16. WSMWW should be ordered to file a Tier 1 advice letter within 30 days from the effective date of this resolution revising the following forms and rules in its tariff book to meet the current commission standards: Rule Nos. 3, Application for Service; 8, Notices; 15, Main Extensions; and 16, Service Connections, Meters, and Customer's Facilities.

THEREFORE IT IS ORDERED THAT:

1. Authority is granted under Public Utilities Code Section 454 to West San Martin Water Works, Inc., to file a supplemental advice letter with the revised rate schedules attached to this Resolution as Appendix B and concurrently cancel its presently effective rate schedules: Schedules Nos. 1, General Metered Service, and 4, Private Fire Protection Service. The effective date of the revised schedules shall be five days after the date of filing.
2. The quantities (Appendix D) used to develop the Division of Water and Audits' recommendations are adopted.
3. West San Martin Water Works, Inc. is ordered to file a Tier 1 advice letter within 30 days from the effective date of this resolution revising the following forms and rules in its tariff book to meet the current Commission standards: Rules Nos. 3, Application for Service; 8, Notices; 15, Main Extensions; and 16, Service Connections, Meters, and Customer's Facilities.
4. West San Martin Water Works, Inc. may file a Tier 1 advice letter within 30 days from the effective date of this resolution to recover the difference between Advice Letter 50 and the rates authorized in this resolution.

5. 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 on February 16, 2012; the following Commissioners voting favorably thereon:

PAUL CLANON
Executive Director

Appendix A
West San Martin Water Works

Summary of Earnings

Test Year 2011

Item	Utility Estimated		Branch Estimated		Recommended
	Present Rates	Requested Rates	Present Rates	Requested Rates	
Operating Revenue					
General Metered Sales	\$ 325,458	\$ 437,946	\$ 325,458	\$ 437,946	\$ 421,748
Private Fire	<u>\$ 3,073</u>	<u>\$ 4,156</u>	<u>\$ 3,073</u>	<u>\$ 4,156</u>	<u>\$ 4,002</u>
	\$ 328,531	\$ 442,102	\$ 328,531	\$ 442,102	\$ 425,750
Operating Expenses					
Purchased Power	\$49,296	\$49,296	\$ 49,296	\$ 49,296	\$ 49,296
Other Volume Related Expenses	\$88,905	\$88,905	\$ 88,905	\$ 88,905	\$ 88,905
Employee Labor	\$19,200	\$19,200	\$ 18,085	\$ 18,085	\$ 18,085
Materials	\$4,277	\$4,277	\$ 2,653	\$ 2,653	\$ 2,653
Contract Work	\$18,093	\$18,093	\$ 18,093	\$ 18,093	\$ 18,093
Transportation Expenses	\$3,058	\$3,058	\$ 3,058	\$ 3,058	\$ 3,058
Other Plant Maintenance	\$6,027	\$6,027	\$ 6,027	\$ 6,027	\$ 6,027
Office Salaries	\$18,500	\$18,500	\$ 18,500	\$ 18,500	\$ 18,500
Management Salaries	\$29,500	\$29,500	\$ 29,500	\$ 29,500	\$ 29,500
Employee Benefits	\$18,288	\$18,288	\$ 18,176	\$ 18,176	\$ 18,176
Uncollectibles Expense	\$4,421	\$4,421	\$ 2,129	\$ 2,129	\$ 2,129
Office Services & Rentals	\$6,000	\$6,000	\$ 6,000	\$ 6,000	\$ 6,000
Office Supplies & Expenses	\$9,843	\$9,843	\$ 9,843	\$ 9,843	\$ 9,843
Professional Services	\$6,446	\$6,446	\$ 5,603	\$ 5,603	\$ 5,603
Insurance	\$8,303	\$8,303	\$ 8,303	\$ 8,303	\$ 8,303
Regulatory Commission Expense	\$5,598	\$5,598	\$ 5,598	\$ 5,598	\$ 5,598
General Expenses	\$3,409	\$3,409	\$ 2,595	\$ 2,595	\$ 2,595
Subtotal	\$ 299,164	\$ 299,164	\$ 292,363	\$ 292,363	\$ 292,363
Depreciation	\$ 12,399	\$ 12,399	\$ 12,399	\$ 12,399	\$ 12,399
Taxes other than Income	\$ 14,428	\$ 14,646	\$ 14,428	\$ 14,428	\$ 14,428
Income Taxes	\$ 800	\$ 34,700	\$ 800	\$ 37,211	\$ 30,698
Interest					
Total Deductions	\$326,791	\$360,909	\$319,990	\$356,401	\$349,888
Net Revenue	\$1,740	\$81,193	\$8,541	\$85,701	\$75,862
Rate Base					
Average Plant	\$ 1,877,559	\$ 1,877,559	\$ 1,877,559	\$ 1,877,559	\$ 1,877,559
Ave. Accumulated Depreciation	\$ 1,029,028	\$ 1,052,207	\$ 1,052,207	\$ 1,052,207	\$ 1,052,207
Net Plant	\$ 848,531	\$ 825,352	\$ 825,352	\$ 825,352	\$ 825,352
Less Advances	\$ 154,173	\$ 154,223	\$ 154,223	\$ 154,223	\$ 154,223
Contributions	\$ 677,514	\$ 660,129	\$ 660,129	\$ 660,129	\$ 660,129
Plus Working Cash	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Materials & Supplies	\$ 27,200	\$ 27,200	\$ 27,200	\$ 27,200	\$ 27,200
Rate Base:	\$ 48,044	\$ 42,200	\$ 42,200	\$ 42,200	\$ 42,200
Rate of Margin	0.53%	24.89%	2.68%	26.85%	24.89%

(END OF APPENDIX A)

APPENDIX B
Sheet 1

West San Martin Water Works, Inc.

SCHEDULE NO. 1

GENERAL METERED SERVICE
Test Year 2011

APPLICABILITY

Applicable to all metered water service.

TERRITORY

The community of San Martin, and vicinity, Santa Clara County

RATES

Quantity Rates:

First 800 cu. ft., per 100 cu. ft.	\$ 2.317	(I)
Over 800 cu. ft., per 100 cu. ft.	\$ 2.738	(I)

Service Charge:

	Per Meter	
	<u>Per Month</u>	
For 5/8 x 3/4-inch meter	\$ 22.81	(I)
For 3/4-inch meter	\$ 22.81	
For 1-inch meter	\$ 31.93	
For 1-1/2-inch meter	\$ 41.06	
For 2-inch meter	\$ 54.75	
For 3-inch meter	\$ 68.43	
For 4-inch meter	\$ 79.84	(I)

The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the water used computed at the Quantity Rate.

SPECIAL CONDITIONS

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

(continued)

APPENDIX B
Sheet 2

West San Martin Water Works, Inc.

SCHEDULE NO. 4

PRIVATE FIRE PROTECTION SERVICE

APPLICABILITY

Applicable to all water service furnished to privately owned fire protection systems.

TERRITORY

The community of San Martin, and vicinity, Santa Clara County, between city limits of Morgan Hill and Gilroy.

RATES

<u>Service Charge:</u>	<u>Per Meter</u>	
	<u>Per Month</u>	
For 2-inch meter	\$ 5.03	(I)
For 3-inch meter	\$ 7.20	
For 4-inch meter	\$ 9.39	
For 6-inch meter	\$ 15.91	
For 8-inch meter	\$ 25.15	
For 10-inch meter	\$ 41.90	
For 12-inch meter	\$ 60.32	(I)

SPECIAL CONDITIONS

1. The fire protection service connection shall be installed by the utility and the cost paid by the applicant. Such payment shall not be subject to refund. The facilities paid for by the applicant shall be the sole property of the applicant.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity shall be installed by the utility and the cost paid by the applicant. Such payment shall not be subject to refund.

APPENDIX B
Sheet 3

West San Martin Water Works, Inc.

SCHEDULE NO. 4

PRIVATE FIRE PROTECTION SERVICE

3. Service hereunder is for private fire protection systems to which no connection for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the utility. The utility may install the standard detector type meter approved by the Board of Fire Underwriters for protection against theft, leakage or waste of water, and the cost paid by the applicant. Such payment shall not be subject to refund. (L)
4. For water delivered for other than fire protection purposes, charges shall be made thereof under Schedule No. 1, General Metered Service.
5. The utility undertakes to supply only such water at such pressure as may be available at any time through the normal operation of its system.
6. The minimum diameter for fire protection service shall be four inches, and the maximum diameter shall be not more than the diameter of the main to which the service is connected. (L)

(END OF APPENDIX B)

APPENDIX C

COMPARISON OF RATES

A monthly bill comparison for a customer with a 5/8 x 3/4-inch meter is shown below:

<u>Usage</u> <u>100 cu. ft.</u>	<u>Present</u> <u>Rates</u>	<u>Recommended</u> <u>Rates</u>	<u>Amount</u> <u>Increase</u>	<u>Percent</u> <u>Increase</u>
0	17.20	22.81	5.61	32.6%
5	26.00	34.40	8.40	32.3%
8	31.28	41.35	10.07	32.2%
15	48.40	63.88	15.48	32.0%
20	58.80	77.57	18.77	31.9%
30	86.49	114.08	27.59	31.9%
40	114.17	150.59	36.42	31.9%

(END OF APPENDIX C)

APPENDIX D
West San Martin Water Works
ADOPTED QUANTITIES
Test Year 2011

1. Purchased Power	
Total Cost	\$ 49,296
2. Water Sales in Ccf	112,890
3. Payroll	
Employee Labor	\$ 18,085
Office Salaries	\$ 18,500
Management Salaries	\$ 29,500
4. Payroll Taxes	\$ 5,739
5. Property Taxes	\$ 5,368
Service Connections - Meter Size	
5/8 x 3/4"	119
3/4"	3
1"	71
1-1/2"	39
2"	63
3"	2
4"	2
Total Metered	299

Adopted Tax Calculation Test Year 2011

1. Operating Revenues	\$425,750
2. Expenses	\$292,363
3. Depreciation	\$ 12,399
4. Payroll Taxes	\$ 5,739
5. Property Taxes	\$ 5,368
6. Franchise Fees	\$ 3,321
6. Taxable Income for State Tax	\$106,550
7. State Tax (min 800)	\$ 9,420
8. Taxable Income for FIT	\$ 97,140
9. Federal Tax	\$ 21,278

(END OF APPENDIX D)

CERTIFICATE OF SERVICE

I certify that I have by mail this day served a true copy of Draft Resolution W-4905 on all parties in this filing o their attorneys as shown on the attached list.

Dated January 17, 2012, 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.

**SERVICE LIST
DRAFT RESOLUTION W-4905**

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