

**CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS**

Advice Letter Cover Sheet

Utility Name: California Water Service Company **Date Mailed to Service List:** 03/19/2020
District: All Districts including Grand Oaks
CPUC Utility #: U-60-W **Protest Deadline (20th Day):** 04/08/2020
Advice Letter #: 2377 **Review Deadline (30th Day):** 04/18/2020
Tier: ☒ 1 ☐ 2 ☐ 3 ☒ Compliance **Requested Effective Date:** 01/01/2020
Authorization: N/A
Rate Impact: N/A
Description: Update Rule 15 for compliance with IRS tax changes

The protest or response deadline for this advice letter is 20 days from the date that this advice letter was mailed to the service list. Please see the "Response or Protest" section in the advice letter for more information.

Utility Contact: Beverly Johnson
Phone: 323-490-0365
Email: bjohnson@calwater.com

Utility Contact: Natalie Wales
Phone: (408) 367-8566
Email: nwales@calwater.com

DWA Contact: Tariff Unit
Phone: (415) 703-1133
Email: Water.Division@cpuc.ca.gov

DWA USE ONLY

DATE

STAFF

COMMENTS

[] APPROVED

[] WITHDRAWN

[] REJECTED

Signature: _____

Comments: _____

Date: _____

**CALIFORNIA WATER SERVICE COMPANY**

1720 NORTH FIRST STREET

SAN JOSE, CA 95112 ☎ (408) 367-8200 F (408) 367-8428

March 19, 2020

Advice Letter No. 2377**CALIFORNIA WATER SERVICE COMPANY (U 60 W)**

To The Public Utilities Commission of the State of California:

California Water Service Company (“Cal Water”) respectfully submits this Tier 1 advice letter requesting authority to make the changes to the tariff sheets in Rule 15 applicable to all regulated ratemaking areas in California. ***Please note that, due to limitations on non-essential travel as a result of the COVID-19 virus, this advice letter will only be distributed electronically to the Water Division and the attached service lists. If applicable, paper copies will be distributed when administrative staff are able to return to company offices.***

C.P.U.C.

Sheet No. Title of Sheet

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Sheet No.

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Summary

Cal Water requests approval to modify the developer taxes in its Tariff Rule 15 to reflect the recent approval by the Internal Revenue Service (“IRS”) that Advances for Construction (“Advances”) are not considered taxable income and not subject to an income tax component (“ITC”).

Contributions in Aid of Construction (“CIAC”) received from developers are not impacted by this IRS ruling, and are therefore still taxable and subject to an ITC. The large majority of developer funds received by Cal Water are Advances, with only a very small amount funded by CIAC.

Therefore, this favorable tax ruling which eliminates the taxability of Advances is a benefit to



customers since only CIAC, which represents a very small portion of developer funds received, will be taxable.

This advice letter is submitted as a Tier 1 compliance filing with a requested effective date of January 1, 2020¹.

Background

Cal Water filed a Form 3115, Application for Change in Accounting Method, with the IRS, requesting permission to change its method of accounting for Advances. Under the present method of accounting, Cal Water recognizes taxable income equal to the amount of each Advance in the year in which ownership of the water facilities transfers to Cal Water or when cash is received from developers. Tax deductions are then claimed for the annual mainline refund payments made to the developer in the year in which the payments are made. Over time, the deductions offset the amount that was included in gross income for tax purposes. Cal Water received IRS approval of its Application for Change in Accounting Method on December 5, 2019. Under the new method of accounting, Cal Water will no longer recognize taxable income in the amount of the Advances received, and will no longer deduct the annual payments when paid. California has conformed to this tax treatment for Advances, resulting in neither federal nor state income taxes on Advances.

Discussion

Since Advances are no longer taxable under the new accounting method, Cal Water has updated its Tariff Rule 15 to reflect this change. The attached worksheet shows the Method 5 calculation of the ITC for CIAC including both Federal and state taxes on taxable services, and Federal tax only on all other CIAC (not services). The inputs into the Commission-approved Method 5 calculation and the resulting ITC factors remain unchanged from those currently shown in Rule 15.

Section F of Cal Water's Tariff Rule 15 addresses the ITC of CIAC and Advances.

1. In Section F.1, Cal Water removes reference to Advances for Construction since the ITC is no longer applicable to Advances.
2. In Section F.2, the ITC factor for CIAC on taxable services including both federal and state taxes is 20%, and for all other CIAC (excluding services) including federal tax only is 15%.

Requested Effective Date

In accordance with the IRS letter dated December 5, 2019, this filing is a Tier 1 advice letter, with a requested effective date of January 1, 2020.

¹ Cal Water is requesting an effective date as of January 1, 2020 to minimize the administrative burden of collecting ITC from developers, then subsequently returning the ITC to the developers, which would be necessary because Cal Water will not pay income taxes on Advances in 2020 or beyond.



CALIFORNIA WATER SERVICE COMPANY

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Notice

Customer Notice: This is a compliance advice letter that does not require customer notice, as provided in under Water Industry Rule 3.2 of General Order 96-B.

Service List: In accordance with General Order 96-B, General Rules 4.3 and 7.2, and Water Industry Rule 4.1, a copy of this advice letter will be **electronically** transmitted on **March 19, 2020** to competing and adjacent utilities and other utilities or interested parties having requested such notification. ***Please note that, due to limitations on non-essential travel as a result of the COVID-19 virus, this advice letter will only be distributed electronically. If applicable, paper copies will be distributed when administrative staff are able to return to company offices.***

Response or Protest

Anyone may respond to or protest this advice letter. When submitting a response or protest, please include the utility name and advice letter number in the subject line. A response supports the filing and may contain information that proves useful to the Commission in evaluating the advice letter. A protest objects to the advice letter in whole or in part and must set forth the specific grounds on which it is based. These grounds are:

- (1) The utility did not properly serve or give notice of the advice letter;
- (2) The relief requested in the advice letter would violate statute or Commission order, or is not authorized by statute or Commission order on which the utility relies;
- (3) The analysis, calculations, or data in the advice letter contain material error or omissions;
- (4) The relief requested in the advice letter is pending before the Commission in a formal proceeding; or
- (5) The relief requested in the advice letter requires consideration in a formal hearing, or is otherwise inappropriate for the advice letter process; or
- (6) The relief requested in the advice letter is unjust, unreasonable, or discriminatory (provided such a protest may not be made where it would require relitigating a prior order of the Commission.)

A protest shall provide citations or proofs where available to allow staff to properly consider the protest. A response or protest must be made in writing or by electronic mail and must be received by the Water Division within 20 days of the date this advice letter is filed. The address for mailing or delivering a protest is:

Tariff Unit, Water Division, 3rd floor
California Public Utilities Commission,
505 Van Ness Avenue, San Francisco, CA 94102
water_division@cpuc.ca.gov

On the same date the response or protest is submitted to the Water Division, the respondent or protestant shall send a copy by mail (or e-mail) to Cal Water at the following address:



CALIFORNIA WATER SERVICE COMPANY

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Natalie Wales
California Water Service Company
1720 North First Street,
San Jose, California 95112
Fax 408/367-8430 or
E-mail nwales@calwater.com

Cities and counties requiring Board of Supervisors or Board of Commissioners approval to protest should inform the Water Division within the 20-day protest period so a late-filed protest can be entertained. The informing document should include an estimate of the date the proposed protest might be voted on. The advice letter process does not provide for any responses, protests or comments, except for the utility's reply, after the 20-day comment period.

Replies: The utility shall reply to each protest and may reply to any response. Each reply must be received by the Water Division within 5 business days after the end of the protest period and shall be served on the same day to the person who filed the protest or response. If you have not received a reply to your protest within 10 business days, contact California Water Service Company at (408) 367-8200.

CALIFORNIA WATER SERVICE COMPANY

/s/

Beverly Johnson, Regulatory Program Manager

Enclosures

cc: Ting-Pong Yuen, Public Advocates Office

Hani Moussa, Public Advocates Office

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The following listed tariff sheets contain all effective rates and rules affecting the rates and service of the Utility together with information relating thereto:

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(To be inserted by utility)
Advice Letter No. 2377
Decision No.

Issued by
GREG A. MILLEMAN
Name
Vice President
TITLE

(To be inserted by CPUC)
Date Filed
Effective
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(To be inserted by utility)
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Issued by
GREG MILLEMAN
 Name
 Vice President
 TITLE

(To be inserted by CPUC)
 Date Filed _____
 Effective _____
 Resolution No. _____

Rule No. 15
Main Extensions

Page 1

A. General Provisions and Definitions

1. Applicability

- a. All extensions of distribution mains, from the utility's basic production and transmission system or existing distribution system, to serve new customers, shall be made under the provisions of this rule unless specific authority is first obtained from the Commission to deviate therefrom. A main extension contract shall be executed by the utility and the applicant or applicants for the main extension before the utility commences construction work on said extensions or, if constructed by applicant or applicants, before the facilities comprising the main extension are transferred to the utility.
- b. The cost of extensions primarily for fire hydrant, private fire protection, resale, temporary, standby, or supplemental service and any related installations, shall be borne by the applicant, with no refund, as further affirmed in Section D.
- c. The utility may, but will not be required to, make extensions under this rule in easements or rights-of-way where final grades have not been established, or where street grades have not been brought to those established by public authority. If extensions are made when grades have not been established and there is a reasonable probability that the existing grade will be changed, the utility shall require that the applicant or applicants for the main extension deposit, at the time of execution of the main extension agreement, to include the estimated net cost of relocating, raising or lowering facilities upon establishment of final grades. Adjustment of any difference between the amount so deposited and the actual cost of relocating, raising or lowering facilities shall be made within ten days after the utility has ascertained such actual cost. The net deposit representing actual cost is not subject to refund. The entire deposit related to the proposed relocation, raising or lowering shall be refunded when such displacements are determined by proper authority to not be required.

2. Limitation of Expansion

- a. Whenever the outstanding advance contract balances reach 40 percent of total capital (defined for the purpose of this rule, as proprietary capital, or capital stock and surplus, plus debt and advances for construction) the utility shall so notify the Commission within thirty days.

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- b. Whenever the outstanding advance contract balances plus the advance on a proposed new extension would exceed 50 percent of total capital, as defined in Section A.2.a. plus the advance on the proposed new extension, the utility shall not make the proposed new extension of distribution mains without authorization of the Commission. Such authorization may be granted by a letter from the Executive Director of the Commission. (L)
- c. Whenever the outstanding advance contract balances reach the above level, the utility shall so notify the Commission within thirty days. (L)

3. Definitions

- a. A "bona-fide customer," for the purposes of this rule, shall be a customer (excluding any customer formerly served at the same location) who has given satisfactory evidence that service will be reasonably permanent to the property which has been improved with a building of a permanent nature, and to which service has commenced. The provision of service to a real estate developer or builder, during the construction or development period, shall not establish him as a bona-fide customer.
- b. A "real estate developer" or "builder," for the purposes of this rule, shall include any individual, association of individuals, partnership, or corporation that divides a parcel of land into two or more portions, or that engages in the construction and resale of individual structures on a continuing basis.
- c. The "adjusted construction cost," for the purposes of this rule, shall be reasonable and shall not exceed the costs recorded in conformity with generally accepted water utility accounting practices, and as specifically defined in the Uniform System of Accounts for Water Utilities prescribed by the Commission for the installing facilities of adequate capacity for the service requested. If the utility, at its option, should install facilities with a larger capacity or resulting in a greater footage of extension than required for the service requested, the "adjusted construction cost," for the purpose of this rule, shall be determined by the application of an adjustment factor to actual construction cost of facilities installed. This factor shall be the ratio of estimated cost of required facilities to estimated cost of actual facilities installed.

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4. Ownership, Design, and Construction of Facilities

- a. Any facilities installed hereunder shall be the sole property of the utility. In those instances which title to certain portions of the installation, such as fire hydrants, will be held by a political subdivision, such facilities shall not be included as a part of the main extension under this rule, and will neither be owned by the utility nor subject to refund under the provisions of Section C.2. of this rule.
- b. The size, type, quality of materials, and their location shall be specified by the utility; and the actual construction shall be done by the utility or by a constructing agency acceptable to it.
- c. Where the property of an applicant is located adjacent to a right-of-way, exceeding 70 feet in width, for a street, highway, or other public purpose, regardless of the width of the traveled way or pavement; or on a freeway, waterway, or railroad rightof-way, the utility may elect to install a main extension on the same side thereof as the property of the applicant, and the estimated and adjusted construction costs in such case shall be based upon such an extension.
- d. When an extension must comply with an ordinance, regulation, or specification of a public authority, the estimated and adjusted construction costs of said extension shall be based upon the facilities required to comply therewith.
- e. Prevailing provisions for water conservation included in local building codes and/or ordinances shall apply.

(L)

(L)

5. Estimates, Plans, and Specifications

- a. Any applicant for a main extension requesting the utility to prepare detailed plans, specifications, and cost estimates shall be required to deposit with the utility an amount equal to the estimated cost of preparation of such material. The utility shall, upon request, make available within 45 days after receipt of the deposit referred to above and all required information to design the main extension, such plans, specifications, and cost estimates of the proposed main extension. If the extension is to include oversizing of facilities to be done at the utility's expense, appropriate details shall be set forth in the plans and cost estimates.

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- b. In the event a main extension contract with the utility is executed within 180 days after the utility furnishes the detailed plans and specifications, the deposit shall become a part of the advance, and shall be refunded in accordance with the terms of the main extension contract. If such contract is not so executed, the deposit to cover the cost of preparing plans, specifications, and cost estimates shall be forfeited by the applicant for the main extension and the amount of the forfeited deposit shall be credited to the account or accounts to which the expense of preparing said material was charged.
- c. When detailed plans, specifications and cost estimates are requested, the applicant for a main extension shall furnish a map to a suitable scale showing the street and lot layouts and, when requested by the utility, contours or other indication of the relative elevation of the various parts of the area to be developed. If changes are made subsequent to the presentation of this map by the applicant, and these changes require additional expense in revising plans, specifications and cost estimates, this additional expense shall be borne by the applicant.

(L)

(L)

6. Timing and Adjustment of Advances

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

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

(L)

7. Assignment of Main Extension Contracts

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

(L)

8. Interpretations and Deviations

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

B. Extensions to Serve Four or Fewer Individual Customers

1. Payment

Extensions of water mains to serve new individual customers shall be paid for and contributed to the utility by the individual customer requesting the main extension. Calculation of payment shall be on the basis of a main from the nearest utility facility at least equal in size or capacity to the main required to serve both the new customers and a reasonable estimate of the potential customers who might be served directly from the main extension. The utility shall be responsible for paying for service pipes, meter boxes and meter to serve the new individual customer; provided, however, a

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Class C or Class D utility, or a Class A or Class B utility district or subsidiary serving 2,000 or fewer connections, may accept from individual customers amounts in contribution as a connection fee.

(L)

2. Reimbursements to Original Individual Customer from Subsequent Applicants

If subsequent applicants for water service are connected directly in the main extension contributed by the original individual customer, such subsequent applicants shall pay to the utility an amount equal to the cost of 100 feet of the original extension or 50% of the cost of the original extension if the length of the original extension is less than 200 feet. Such amounts shall be immediately reimbursed by the utility to the initial customer who originally paid for and contributed the main extension to the utility. Total payments to the initial customer by subsequent applicants for water service who are connected directly to the extension shall not exceed the original cost of the extension. No reimbursements shall be made after a period of ten years from completion of the main extension.

C. Extensions to Serve Subdivisions, Tracts, Housing Projects; Industrial Developments, Commercial Buildings, or Shopping Centers

1. Advances

- a. Unless the procedure outlined in Section C.1.c., is followed, an applicant for a main extension to serve a new subdivision, tract, housing project, industrial development, or organized commercial district shall be required to advance to the utility, before construction is commenced, the estimated reasonable cost of the extension to be actually installed, from the nearest utility facility at least equal in size or capacity to the main required to serve both the new customers and a reasonable estimate of the potential customers who might be served directly from the main extension. The costs of the extension shall include necessary service stubs or service pipes, fittings, valves and housing therefore, and meter boxes, but shall not include meters. To this shall be added the cost of fire hydrants when requested by the applicant for the main extension or required by public authority, whenever such hydrants are to become the property of the utility.
- b. If special facilities consisting of items not covered by section C.1.a. are required for the service requested and, when such facilities to be installed will supply both the main extension and other parts of the utility's system, at least 50 percent of the design capacity (in gallons, gpm, or other appropriate units) is required to supply the

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main extension, the cost of such special facilities may be included in the advance, subject to refund, as hereinafter provided, along with refunds of the advance of the cost of the extension facilities described in Section C.1.a. above except as specified in Section C.1.e. below.

(L)

- c. In lieu of providing the advances in accordance with Sections C.1.a. and C.1.b., the applicant for a main extension shall be permitted, if qualified in the judgment of the utility, to construct and install the facilities himself, or arrange for their installation pursuant to competitive bidding procedures initiated by him and limited to qualified bidders. The cost, including the cost of engineering, inspection and supervision by the utility, shall be paid directly by applicant. The applicant shall provide the utility with a statement of actual construction cost in reasonable detail. The amount to be treated as an advance subject to refund shall be the lesser of (1) the actual cost or (2) the price quoted in the utility's detailed cost estimate. The installation shall be in accordance with the plans and specifications submitted by the utility pursuant to Section A.5.a.
- d. If, in the opinion of the utility, it appears that a proposed main extension will not, within a reasonable period, develop sufficient revenue to make the extension self supporting, or if for some other reason it appears to the utility that a main extension contract would place an excessive burden on existing customers, the utility may require a nonrefundable contribution of plant facilities from developers in lieu of a main extension contract.

If an applicant for a main extension contract who is asked to, contribute the facilities believes such a request to be unreasonable, such applicant may refer the matter to the Commission for determination, as provided for in Section A.8. of this rule.

(L)

- e. In some areas, in lieu of any domestic water supply requirement covered under Section C.1.b., a special facilities fee for water supply will be included in the advance to the utility. The special facilities fee for water supply is sometimes referred to as a lot fee or water supply fee. The districts and fees applicable are shown below.

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CALIFORNIA WATER SERVICE COMPANY

1720 North First Street

San Jose, CA 95112

(408) 367-8200

Revised

Cancelling

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| District | Facilities Fee | District | Facilities Fee | (L) |
|-------------|-------------------|------------|-------------------|-----|
| Bakersfield | \$5,500 | Marysville | \$2,350 | |
| Chico | \$2,000 | Salinas | \$2,200 | |
| Dixon | \$2,800 | Selma | \$2,100 | |
| King City | \$1,500 | Visalia | \$1,500 | |
| | | Willows | \$4,250 | |

This fee is per equivalent 1-inch service and is applicable to all subdivisions requiring a main extension except those extensions serving four or fewer residential lots or equivalent single-family dwelling units.

The following factors are used to determine equivalents for larger service connections:

| Service Size | Factor | Service Size | Factor |
|--------------|--------|--------------|--------|
| 1-inch | 1 | 6-inch | 20 |
| 2-inch | 3.2 | 8-inch | 32 |
| 4-inch | 10 | 10-inch | 46 |

f. **Advances – Transmission Backbone Installation Fee**

| District | Unitized Transmission Fee |
|----------|--|
| Visalia* | \$1,400 Per residential lot not to exceed 12,000 square feet |
| Visalia* | \$5,350 Other development, per acre |

*Applicable to all subdivisions within a half-mile of the existing system, except those extensions serving four or fewer residential lots or equivalent single-family dwelling units. This fee is in addition to the source of supply fee in Section C.1.e. above. It is for the installation of 12" transmission main in 1/4 section roads in the Visalia District. If the subdivisions are more than a half mile from the existing system, the applicant shall pay the cost of transmission extension in lieu of the above fee.

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g. Contribution – Facility Fee

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This fee is applicable to all new services in the following districts:

| District | Facilities Fee |
|-------------------|-----------------------------|
| Antelope Valley | \$1,000 Per residential lot |
| Kern River Valley | \$1,000 Per residential lot |

2. Refunds

- a. The amount advanced under Section C.1.a., C.1.b., C.1.c., C.1.e., and C.1.f. shall be subject to refund by the utility, in cash, without interest, to the party or parties entitled thereto as set forth in the following two paragraphs with the exception of extensions funded wholly or in part by State or Federal grants, the portion of which that is covered by grant funds is non-refundable. The total amount so refunded shall not exceed the total of the amount advanced and for a period not to exceed 40 years after the date of the contract.
- b. Payment of refunds shall be made not later than June 30 of each year, beginning the year following execution of contract, or not later than 6 months after the contract anniversary date if on an anniversary basis.
- c. Whenever costs of main extensions and/or special facilities have been advanced pursuant to Section C.1.a., C.1.b., C.1.c., C.1.e. or C.1.f., the utility shall annually refund to the contract holders an amount equal to 21/2 percent of the advances until the principal amounts of the contracts have been fully repaid.

Whenever costs of special facilities have been advanced pursuant to Section C.1.b. or C.1.c., the amount so advanced shall be divided by the number of lots (or living units, whichever is greater) which the special facilities are designed to serve, to obtain an average advance per lot (or living unit) for special facilities. When another builder applies for a main extension to serve any lots for which the special facilities extension to serve any lots for which the special facilities are to be used, the new applicant shall, in addition to the costs of his proposed main extension, also advance an amount for special facilities. This amount shall be the average advance per lot for special facilities for each lot to be used less 21/2 percent of the average advance for each year in which

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refunds have been due and payable on the original contract, prorated to June 30 on a monthly basis.

The amount advanced to the utility by the new applicant shall be immediately refunded to the holder of the original contract, which included the cost of the special facilities and the original contract advance will be reduced accordingly. The utility will thenceforth refund 2 1/2 percent annually on each of the contract amounts, as determined above, to the holders of the contracts.

Advances and refunds based on additional builder participation will be determined in a similar manner.

In no case shall the refund on any contract exceed the amount advanced.

- d. With respect to a contract entered into before the effective date of this tariff sheet if, at any time during the 20-year refund period, 80 percent of the bona fide customers for which the extension or special facilities were designed are being served therefrom, the utility may, with the approval of the contract holder, modify the contract so that the utility shall become obligated to pay, in cash, any balance which may remain unrefunded at the end of said 20-year period. Such balance shall be refunded in five equal annual installments, payable beginning 21 years after the date of the contract.

3. Termination of Main Extension Contracts

- a. Any contract whose refunds are based on a percentage of the amount advanced may be purchased by the utility and terminated provided that the terms are mutually agreed to by the parties or their assignees and Section C.3.c. and Section C.3.d. are complied with.

The maximum price that may be paid by the utility to terminate a contract shall be calculated by multiplying the remaining unrefunded contract balance times the appropriate termination factor set out below. No contract that has been in effect for less than 10 years shall be terminated without prior Commission approval.

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| TERMINATION FACTORS | | | | | | | |
|---------------------|--------|--------------------|--------|--------------------|--------|--------------------|--------|
| Years Remaining | Factor | Years Remaining | Factor | Years Remaining | Factor | Years Remaining | Factor |
| 1 | 0.8929 | 11 | 0.5398 | 21 | 0.3601 | 31 | 0.2608 |
| 2 | 0.845 | 12 | 0.5162 | 22 | 0.3475 | 32 | 0.2535 |
| 3 | 0.8006 | 13 | 0.4941 | 23 | 0.3356 | 33 | 0.2465 |
| 4 | 0.7593 | 14 | 0.4734 | 24 | 0.3243 | 34 | 0.2399 |
| 5 | 0.721 | 15 | 0.4541 | 25 | 0.3137 | 35 | 0.2336 |
| 6 | 0.6852 | 16 | 0.4359 | 26 | 0.3037 | 36 | 0.2276 |
| 7 | 0.652 | 17 | 0.4188 | 27 | 0.2942 | 37 | 0.2218 |
| 8 | 0.621 | 18 | 0.4028 | 28 | 0.2851 | 38 | 0.2136 |
| 9 | 0.592 | 19 | 0.3877 | 29 | 0.2766 | 39 | 0.2111 |
| 10 | 0.565 | 20 | 0.3729 | 30 | 0.2685 | 40 | 0.2061 |

- b. Any contract with refunds based upon percentage of revenues and entered into under Section C. of the former rule, may be purchased by the utility and terminated, provided the payment is not in excess of the estimated revenue refund multiplied by the termination factor in the following table, the terms are otherwise mutually agreed to by the parties or their assignees and Section C.3.c. and Section C.3.d. hereof are complied with. The estimated revenue refund is the amount that would otherwise be refunded, at the current level of refunds, over the remainder of the twenty-year contract period, or shorter period that would be required to extinguish the total refund obligation. It shall be determined by multiplying 22 percent of the average annual revenue per service for the immediately preceding calendar year by the number of bona fide customers at the proposed termination date, times the number of years or fractions thereof to the end of the twenty-year contract period or shorter that would be required to refund the remaining contract balance.

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| TERMINATION FACTORS | | | | | |
|---------------------|--------|--------------------|--------|--------------------|--------|
| Years Remaining | Factor | Years Remaining | Factor | Years Remaining | Factor |
| 1 | .8929 | 7 | .6520 | 13 | .4941 |
| 2 | .8450 | 8 | .6210 | 14 | .4734 |
| 3 | .8006 | 9 | .5920 | 15 | .4541 |
| 4 | .7593 | 10 | .5650 | 16 | .4359 |
| 5 | .7210 | 11 | .5398 | 17 | .4188 |
| 6 | .6852 | 12 | .5162 | 18 | .4028 |
| | | | | 19 | .3877 |

(L)

- c. The utility shall furnish promptly to the Commission the following information in writing and shall obtain prior authorization by a formal application under Sections 816-830 of the Public Utilities Code if payment is to be made other than in cash:

(1) A copy of the main extension contract, together with data adequately describing the development for which the advance was made and the total adjusted construction cost of the extension.

(2) The balance unpaid on the contract and the calculation of the maximum termination price, as above defined, as of the date of termination and the terms under which the obligation was terminated.

(3) The name of the holder of the contract when terminated. Discounts obtained by the utility from contracts terminated under the provisions of this section shall be accounted for by credits to Acc. 265, Contributions in Aid of Construction.

D. Extensions Designed to Include Fire Protection

1. The cost of distribution mains designed to meet fire flow requirements shall be paid to the utility as a Contribution in Aid of Construction.
2. The cost of private fire protection services, hydrants and other facilities in addition to distribution mains required to provide supply, pressure, or storage primarily for fire protection purposes, or portions of such facilities allocated in proportion to the capacity

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designed for fire protection purposes, shall be paid to the utility as a Contribution in Aid of Construction.

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E. Facility Relocation or Rearrangement

Any relocation or rearrangement of utility's existing facilities, at the request of, or to meet the convenience of an applicant or customer, and agreed up on by the utility, normally shall be performed by the utility. Where new facilities can be constructed in a separate location, before abandonment or removal of an existing facilities, and applicant requests to perform the new construction work, the applicant shall be permitted, if qualified in the judgment of the utility, to construct and install the facilities himself, or arrange for their installation pursuant to competitive bidding procedures initiated by him and limited to qualified bidders. In all instances, utility shall abandon or remove its existing facilities at its discretion. The costs of all related relocation of mains, services, and hydrants, rearrangement, removal, and tie-in work shall be paid to the utility as a Contribution in Aid of Construction.

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F. Income Tax Component of Contributions Provision

1. Contributions in Aid of Construction shall include, but are not limited to, cash, services, facilities, facilities fees, labor, property and income taxes thereon provided by applicant to the utility. The value of all contributions shall be based on the utility's estimates. Contributions shall consist of two components for the purpose of recording transactions as follows:

(C)

- a. Income Tax Component gross-up (ITC), and
- b. The balance of the contribution.

2. The ITC shall be calculated by multiplying the balance of the contribution by the ITC factor of:

| Type of Contribution | ITC Factors |
|--|-------------|
| For service connections (state and federal taxes are applicable) | 20.0% |
| For other, non-service contributions (only federal tax is applicable) | 15.0% |

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3. The ITC factors are established by using Method 5 as set forth in Decision No. 87-09-026 in I.86-11-019.

4. The formula to compute Method 5 includes the following tax-related rates:

| | Before 12-22-17 | After 12-22-17 |
|-----------------------------------|--------------------|-------------------|
| a. Federal corporate tax rate of: | 34.00% | 21.00% |
| b. State franchise tax rate of: | 8.84% | 8.84% |
| c. A discount rate of: | 11.25% | 7.94% |
| d. A pretax rate of return of: | 15.42% | 9.96% |

5. The ITC Factors have been derived from the tax-related rates in Section F.4 and will remain in effect until the utility's tax-related rates change to the extent the ITC Factors in Section F.2 would increase or decrease by five percentage points or more. When and if that occurs, the utility will modify this tariff to reflect the new tax-related rates and ITC Factors.
6. If a utility collects a gross-up calculated by using an incremental tax rate that is more than its actual incremental rate, the difference between what was collected and what should have been collected will be refunded to the contributor.

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(To be inserted by utility)

Advice Letter 2377
 Decision

Issued By

Greg A. Milleman
Vice President

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PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Marysville District
ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Los Altos District
ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Palos Verdes District

ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Oroville District

ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Selma District

ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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