STATE OF CALIFORNIA GAVIN NEWSOM, Governor

#### PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE SAN FRANCISCO, CA 94102-3298

August 4, 2023



Natalie Wales Director, Regulatory Policy & Compliance California Water Service Co. 1720 North First Street San Jose, CA 95112

Dear Ms. Wales,

The Water Division of the California Public Utilities Commission has approved California Water Service Company's Advice Letter No. 2485, filed on June 30, 2023, regarding Update to Preliminary Statement S, and Triggering of the Water Cost of Capital Mechanism (WCCM) for All Class A Ratemaking Areas (excludes Grand Oaks).

Enclosed are copies of the following revised tariff sheets, effective July 30, 2023, for the utility's files:

er Cost of Capital	Adjustment
er Cost of Capital	Adjustment
·	-

Please contact Mahdi Jahami at MJ4@cpuc.ca.gov or 916-743-5080, if you have any questions.

Thank you.

**Enclosures** 

## CALIFORNIA PUBLIC UTILITIES COMMISSION WATER DIVISION

#### **Advice Letter Cover Sheet**

Utility Name: District:	All Class A Ratemaking Areas (excludes		Date Mailed to Service List:	06/30/2023
CPUC Utility #:	U-60-W		Protest Deadline (20 <sup>th</sup> Day):	07/20/2023
, Advice Letter #:	2485		Review Deadline (30 <sup>th</sup> Day):	07/30/2023
Tier:	□1 X2 □3	☐ Compliance	Requested Effective Date:	07/30/2023
Authorization:	D. 23-06-025			
Description:	Update to Prelimina	ary Statement S, and	Rate Impact:	Revenue decrease of approximately \$7 M (less than 1%)
	Triggering of the W Mechanism (WCCN	ater Cost of Capital 1)		
			n the date that this advice letter was e letter for more information.	is mailed to the
Utility Cont	act: Natalie Wales		<b>Utility Contact:</b>	
<b>Phone:</b> 408-367-8566		5	Phone:	
En	nail: <u>Nwales@calv</u>	vater.com	Email:	
DWA Contac	t: Tariff Unit			
Phone	e: (415) 703-1133			
Emai	il: <u>Water.Division@</u>	cpuc.ca.gov		
		DWA USE ON	LY	
<u>DATE</u>	<u>STAFF</u>	_ _	COMMENTS	
		_		
[ ] APPROVED		[ ] WITHDRA		[ ] REJECTED
Signature:		Comme	1115.	

Date:



June 30, 2023

#### Advice Letter No. 2485

#### CALIFORNIA WATER SERVICE COMPANY (U 60 W)

To The Public Utilities Commission of the State of California:

California Water Service Company ("Cal Water") hereby respectfully requests authority to update the following tariff applicable to all regulated Class A ratemaking areas (excludes the Grand Oaks District), and to inform the Commission that the Water Cost of Capital Mechanism ("WCCM") has triggered. *Please note that this advice letter will only be distributed electronically.* 

C.P.U.C. Sheet No.	Title of Sheet	Canceling C.P.U.C. Sheet No.
SHEEL NO.		SHEEL NO.
13189-W	Preliminary Statement S (Page 1)	8013-W
13190-W	Preliminary Statement S (Page 2)	New
13191-W	Table of Contents (Page 3)	13092-W
13192-W	Table of Contents (Page 1)	13188-W

#### Summary

In Decision 23-06-025 (D.23-06-025), the Commission approved a new cost of capital for Cal Water to become effective within 30 days of issuance, and continued the Water Cost of Capital Mechanism ("WCCM") with a base year of 2022.

Cal Water requests approval to modify Preliminary Statement S to update the terms of the WCCM adopted in D.23-06-025. Cal Water also notifies the Commission that the WCCM has been triggered for the customer rates Cal Water plans to implement on July 31, 2023. The new rates will reflect a rate of return ("ROR") of 7.08%, which is a 40-basis-point decrease from Cal Water's current ROR of 7.48%.

#### **Background**

In D.23-06-025, the Commission established a 9.05% return on equity ("RoE") and 4.23% cost of debt for Cal Water, with a capital structure of 46.60% long-term debt and 53.40% common equity (no change from previously adopted), resulting in an authorized ROR of 6.80%. Ordering Paragraph 7 of D.23-06-025 also retained the WCCM, which automatically adjusts the cost of capital when fluctuations in capital markets occur between cost of capital applications:

7. California-American Water Company, California Water Service Company, Golden State Water Company, and San Jose Water Company shall continue with their Water Cost of Capital Mechanism for the years 2023, and 2024, using the base year 2022 adopted in this decision.

#### **Discussion**

Revisions to Preliminary Statement S. In the attached revision to Preliminary Statement S, Cal Water updates the language governing the WCCM to reflect the requirements of D.23-06-025. Modifications have been made to align the mechanism with Ordering Paragraph 6, which requires that new rates be implemented within 30 days of the decision. Other changes are non-substantive and are intended to improve clarity.

In addition, Cal Water proposes to eliminate the requirement that rate workpapers be submitted with a Tier 2 advice letter providing notice that the WCCM has been triggered – specifically, the workpapers showing the "resulting changes in rates." The requirement to submit other workpapers is retained. This modification is appropriate as a practical matter. For Cal Water, new rates that reflect an adjusted ROR triggered by the WCCM are likely to reflect other changes as well. For example, in the instant case, Cal Water proposes to implement new rates on July 31, 2023 that reflect not only the new cost of capital, but also expense offsets relating to water production (purchased water, purchased power, and pump taxes) for many districts that will be requested in a subsequent advice letter.

With this advice letter, Cal Water is providing workpaper calculations showing how the decreased ROR impacts the revenue requirement of each ratemaking area based on the last adopted revenues. Cal Water is not providing the rate design workpapers that generate rates, however, because they would not contain the rates that Cal Water proposes to implement. Producing such workpapers for Commission staff review would not be an efficient use of time for either Cal Water or Commission staff. Instead, new rates reflecting both the water production offsets described above, and the ROR adjusted by the WCCM, will be submitted in a subsequent advice letter and will be accompanied by all workpapers (for revenue requirement and rate design) and the resulting tariffs.

<u>WCCM is triggered for new rates.</u> With 2022 as the base year, the WCCM described in the proposed Preliminary Statement S will be triggered for rates that Cal Water plans to implement on July 31, 2023. As detailed below, this results in a higher return on equity of 9.57%, but leaves the cost of debt unchanged at 4.23%, resulting in a rate of return of 7.08%.

With a credit rating of AA or A, Cal Water's <u>initial benchmark</u> is defined as "the average interest rate shown on Moody's Aa Utility Bond Index ... for the period October 1, 2020 to September 30, 2021." As shown in the workpapers, Cal Water's initial benchmark is 2.89%.

Proposed Preliminary Statement S addresses the target benchmark for 2023 rates in Section 3(d), stating that "the initial benchmark shall be compared to the average interest rate shown on

<sup>&</sup>lt;sup>1</sup> Section 3(g) of Cal Water's previous preliminary statement for the WCCM stated that, "Workpapers outlining the calculations relating to the change in return on equity, long-term debt costs, preferred stock costs and <u>resulting changes in rates</u> to become effective on the following January 1 are required to accompany the advice letter" (emphasis added).

<sup>&</sup>lt;sup>2</sup> See Proposed Preliminary Statement S, Section 3(h).

<sup>&</sup>lt;sup>3</sup> Id. at Section 3(a).

Moody's Aa Utility Bonds Index if it has an AA or A credit-rating or higher ... for the period October 1, 2021 to September 30, 2022." As shown in the workpapers, the target benchmark for 2023 rates is 3.92%. If the result is within 100 basis points above or below the initial benchmark (the range referred to as the "deadband") the WCCM is not triggered. Because the target benchmark of 3.92% in this case is higher than the initial benchmark of 2.89% by more 100 basis points, the WCCM is triggered. This causes Cal Water's RoE to increase by one-half of that difference, or 52 basis points, resulting in a new RoE of 9.57% (see Figure 1, below).

Section 3(e) also requires the updating of "long-term debt and preferred stock costs to reflect actual embedded costs in that year and forecasted interest rates for variable long-term debt and new long-term debt and preferred stock scheduled to be issued." As shown in the workpapers, Cal Water's analysis indicates that no adjustment of the cost of debt is warranted at this time. With the adjustment to the adopted RoE and no change to the cost of debt, Cal Water's ROR will be 7.08%, as shown in Figure 1 below.

Currently, with an adopted RoE of 9.20%, an adopted cost of debt of 5.51%, and the same capital structure as in D.23-06-025, Cal Water has an authorized ROR of 7.48% (see D.18-03-035). With the WCCM triggered, the net impact of D.23-06-025 is therefore a 40 basis point reduction in the ROR from 7.48% to 7.08%. This results in a company-wide decrease of approximately \$7 million (less than 1%) from the last adopted revenues (see the workpapers).

Figure 1.

<b>DECISION 6/29/23</b>	Category	Capital Ratio	Rate		Weighted Rate
	Long-Term Debt	46.60%	Cost of Debt	4.23%	1.97%
	Common Stock	53.40%	Return on Common Equity	9.05%	4.83%
				Rate of Return	6.80%
2022 WCCM Calculation			3.92		
Intial Benchmark - 2021 WCCM Calculation for 2022 Rates			2.89		
		Difference	1.03		
		50% of Difference	0.52	basis point adju	ıstment
With WCCM Triggered	Category	Capital Ratio	Rate		Weighted Rate
For Rates in effect in	Long-Term Debt	46.60%	Cost of Debt	4.23%	1.97%
July 2023 - Dec 2023	Common Stock	53.40%	Return on Common Equity	9.57%	5.11%
				Rate of Return	7.08%

#### **Requested Effective Date**

This is a Tier 2 advice letter consistent with past practice for the WCCM and as reflected in proposed Preliminary Statement S. Cal Water requests approval of this advice letter effective **July 30, 2023**.

<sup>&</sup>lt;sup>4</sup> Id. at Section 3(b).



#### **Notice**

Customer Notice – There is no customer notice requirement associated with this advice letter.

Service List – In accordance with General Order 96-B, General Rule 4.3 and 7.2 and Water Industry Rule 4.1, a copy of this advice letter will be transmitted electronically on **June 30, 2023**, to competing and adjacent utilities and other utilities or interested parties having requested such notification. **Please note that this advice letter will only be distributed electronically.** 

#### **Response or Protest**

Anyone may respond to or protest this advice letter. 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 that such a protest may not be made where it would require re-litigating 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 and must be received by the Water Division within 20 days of the date this advice letter is filed. Please submit the response or protest by email or mail to:

water.division@cpuc.ca.gov, or Tariff Unit, Water Division, 3<sup>rd</sup> floor California Public Utilities Commission, 505 Van Ness Avenue, San Francisco, CA 94102

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

cwsrates@calwater.com, or Natalie Wales California Water Service Company 1720 North First Street, San Jose, California 95112



Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform the Water Division, within the 20-day protest period, so that 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 and ask for the Rates Department.

CALIFORNIA WATER SERVICE COMPANY

/s/ Natalie D. Wales

Director, Rates

**Enclosures** 

cc: Syreeta Gibbs (Public Advocates Office), <a href="mailto:PublicAdvocatesWater@cpuc.ca.gov">PublicAdvocatesWater@cpuc.ca.gov</a>

1720 North First Street San Jose, CA 95112 (408) 367-8200

Revised Cancelling Cal. P.U.C. Sheet No. 13189-W Cal. P.U.C. Sheet No. 8013-W

(N)

#### **Preliminary Statement S**

Page 1

- S. Water Cost of Capital Adjustment Mechanism (WCCM)
  - 1. Purpose: The purpose of the Water Cost of Capital Adjustment Mechanism (WCCM) is to provide an automatic adjustment, up or down, to Cal Water's adopted return on equity for rates implemented in 2023 after the issuance of D.23-06-025, and for rates implemented in 2024, only if there is a positive or negative difference of more than 100 basis points between a benchmark and the average of the Moody's Utility Bond Index rates for a given 12-month period.
  - 2. Applicability: Applicable to all Class A ratemaking areas (excludes Grand Oaks).
  - 3. Cal Water shall maintain the WCCM as follows:
    - a. Cal Water's initial benchmark is equal to the average interest rate shown on Moody's Aa Utility Bond Index if it has an AA or A credit-rating or higher, or Moody's Baa Utility Bond Index if Cal Water has a BBB+ credit-rating or lower, for the period from October 1, 2020 to September 30, 2021.
    - b. If the "deadband" (the range of change in interest rates that may occur without automatically triggering a change in the return on equity) of 100 basis points is exceeded, Cal Water's return on equity will be adjusted by one-half of the difference between the benchmark and the October 1 to September 30 average.
    - c. In any year where the 12-month October 1 through September 30 average of the Moody's Utility Bond Index rates triggers an automatic return on equity adjustment, that average becomes the new benchmark.
    - d. For rates implemented in 2023 after the issuance of D.23-06-025, the initial benchmark shall be compared to the average interest rate shown on Moody's Aa Utility Bonds Index if it has an AA or A credit-rating or higher, or Moody's Baa Utility Bonds Index if Cal Water has a BBB+ credit-rating or lower, for the period from October 1, 2021 to September 30, 2022.

(N)

(Continued)

(To be inserted by CPUC) (To be inserted by utility) Issued By Date Filed Advice Letter 2485 Greg Milleman 06/30/2023 Decision Vice President Effective 07/30/2023 Rates and Regulatory Affairs Resolution

#### CALIFORNIA WATER SERVICE COMPANY

1720 North First Street San Jose, CA 95112 (408) 367-8200

Original

Cal. P.U.C. Sheet No. 13190-W

#### **Preliminary Statement S**

Page 2

(N)

S. Water Cost of Capital Adjustment Mechanism (WCCM) (continued)

(N)

- 3. Cal Water shall maintain the WCCM as follows: (continued)
  - e. For rates implemented in 2023 after the issuance of D.23-06-025, if the 100 basis point deadband is exceeded, Cal Water will submit a Tier 2 advice letter to update return on equity and related rate adjustments to become effective for the rest of 2023. The advice letter would also update long-term debt and preferred stock costs to reflect actual embedded costs in that year and forecasted interest rates for variable long-term debt and new long-term debt and preferred stock scheduled to be issued.
  - f. For rates implemented in 2024, if the 100 basis point deadband is exceeded, Cal Water will submit a Tier 2 advice letter by October 15, 2023 to update return on equity and related rate adjustments to become effective on January 1, 2024. The advice letter would also update long-term debt and preferred stock costs to reflect actual August month-end embedded costs in that year and forecasted interest rates for variable long-term debt and new long-term debt and preferred stock scheduled to be issued.
  - g. Cal Water's capital structure, as adopted in D.23-06-025, shall not be adjusted.
  - h. If the WCCM is triggered, workpapers outlining the calculations relating to the change in return on equity, long-term debt costs, and preferred stock costs are required to accompany the advice letter.
- 4. Effective Date: The WCCM shall be effective for rates implemented in 2023 after the issuance of D.23-06-025, and for rates implemented in 2024, unless modified by order of the Commission.

(N)

(To be inserted by utility) Advice Letter 2485 Decision

Issued By Greg Milleman Vice President Rates and Regulatory Affairs

(To be inserted by CPUC) Date Filed Effective

06/30/2023 07/30/2023

Resolution

Revised Canceling CPUC Sheet No.
CPUC Sheet No.

13191-W 13092-W

#### **Table of Contents - Page 3 Preliminary Statements Sheet Subject Matter** CPUC Sheet No. Service Area **Preliminary Statements (continued)** S Water Cost of Capital Adjustment Mechanism (WCCM) Page 1 13189-W (C) Page 2 13190-W (N) (L) Τ Lucerne Balancing Account (LBA) 8017-W W TCP Litigation Memorandum Account (TCPL MA) 11322-W Z3 Conservation Expense One-Way Balancing Account 3 (CEBA3) 11320-W **Z4** Conservation Expense One-Way Balancing Account 4 (CEBA4) Page 1 12496-W Page 2 12497-W AA3 Pension Cost Balancing Account 3 (PCBA3) 11319-W AA4 Pension Cost Balancing Account 4 (PCBA4) 12498-W Page 1 Page 2 12499-W AB3 Health Care Cost Balancing Account (HCBA3) 11318-W AB4 Health Care Cost Balancing Account (HCBA4) 12500-W AG Catastrophic Event Memorandum Account (CEMA) Page 1 12129-W Page 2 12128-W Chromium 6 Memorandum Account (CHROMIUM-6 MA) ΑI 12501-W Page 1 Page 2 12502-W ΑJ Customer Assistance Program Balancing Account (CAP BA) Page 1 12541-W Page 2 12542-W AL2 Drought Memorandum Account 2 (DRMA2) 12601-W AM Rate Support Fund Balancing Account (RSF BA) Page 1 12544-W 12545-W Page 2 ΑN Infrastructure Memorandum Account (IMA) 10447-W Memorandum Account Water Contamination (WCL MA) AO 10448-W Litigation (L) (continued)

(To be inserted by	utility)	Issued by	(To be inse	rted by CPUC)
Advice Letter No.	2485	GREG A. MILLEMAN	Date Filed	06/30/2023
Decision No.		<u>Vice President</u>	Effective	07/30/2023
_	<u>.</u>	Rates and Regulatory Affairs	Resolution No.	

Revised Canceling CPUC Sheet No. 13192-W CPUC Sheet No. 13188-W

#### Table of Contents - Page 1

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

Sheet Subject M	Schedule No.	CPUC Sheet No.	
Title Page			5613-W
Table of Conten	ts		
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Page 4	Preliminary Statements		13173-W
Page 5	Rate Schedules - All Districts		13187-W
Page 6	Rate Schedules - District Specific		13154-W
Page 7	Rate Schedules - District Specific		13186-W
Page 8	Rate Schedules - District Specific		13152-W
Page 9	Rate Schedules - District Specific		13151-W
Page 10	Rate Schedules - District Specific		13150-W
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(continued)

(To be inserted by utility) Advice Letter No. 2485 Decision No.

Issued by GREG A. MILLEMAN Vice President Rates and Regulatory Affairs

(To be inserted by CPUC) Date Filed 06/30/2023 Effective 07/30/2023 Resolution No.



#### **Antelope Valley District (Los Angeles Region)**

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

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#### **Bakersfield District**



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#### **Bayshore District (Bay Area Region)**

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

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# CALIFORNIA ATER SERVICE

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

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RACHEL JONES

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#### **ONLY FOR SERVICE AREA MAPS:**

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## CALIFORNIA ENTER CERVICE

#### **Bear Gulch District**

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

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#### **Bear Gulch District**

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

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# CALIFORNIA

#### **Chico District**

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# CALIFORNIA ZATER SERVICE

#### **Dixon District**

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FINANCE DEPARTMENT

City of Dixon

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#### **Dominguez District**

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

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#### **East Los Angeles District**

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#### Hermosa-Redondo District

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# CALIFORNIA ATER SERVICE

#### **Kern River Valley District**

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#### **King City District (Salinas Valley Region)**

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#### **Livermore District**



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#### **Los Altos District**



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# CALIFORNIA CONTRACTOR OF THE PROPERTY OF THE P

#### **Marysville District**

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# EALIFORNIA FR SERVICE

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#### **Palos Verdes District (Los Angeles Region)**

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#### **Palos Verdes District (Los Angeles Region)**

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

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#### **Redwood Valley District (Bay Area Region)**

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

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#### **Salinas District (Salinas Valley Region)**

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#### **Selma District**

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#### **Travis District**

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#### **Travis District**

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

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## ZALIFORNIA ZATER CERNIC

#### **Visalia District**

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

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# CALIFORNIA

#### **Westlake District**

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

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#### **ONLY FOR SERVICE AREA MAPS:**

EXECUTIVE OFFICER

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# ZALIFORNIA ZATER SERVICE

#### **Willows District**

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

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#### **ONLY FOR SERVICE AREA MAPS:**

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