

# SAN GABRIEL VALLEY WATER COMPANY

January 25, 2018

Advice Letter 514

U337W

## TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

San Gabriel Valley Water Company ("San Gabriel") submits an original and four copies of this advice letter requesting authority to modify its Schedule No. FO-FF (Facilities Fees) and Section M of its Preliminary Statement (Facilities Fees Memorandum Account) to recognize the taxability of Facilities Fees resulting from the 2018 Tax Cuts and Jobs Act ("New Tax Law"), with the following changes in tariff sheets applicable to the Fontana Water Company division:

<u>CPUC Sheet No.</u>	<u>Title</u>	<u>Canceling Schedule No.</u>	<u>CPUC Sheet No.</u>
2791-W	Facilities Fees	FO-FF	2710-W
2792-W	Preliminary Statement (cont.)	N/A	2401-W
2793-W	Table of Contents	N/A	2790-W

San Gabriel requests that these tariff sheets be made effective as of December 22, 2017. In accordance with Water Industry Rule 7.3.1, this advice letter is designated as Tier 1.

### Background

The New Tax Law, which is the first major overhaul of the Internal Revenue Code since 1986, was signed into law on December 22, 2017, and certain provisions including the reclassification of Contributions in Aid of Construction ("CIAC") as taxable income took effect on the day the tax law was signed.

The current level of Facilities Fees was established by D.17-06-008 in A.16-01-002, San Gabriel's most recent general rate case (see **Attachment A**). This was the only change in fees since Facilities Fees were first authorized by D.07-04-046 in A.05-08-021. In both cases, the level of Facilities Fees was based on fees charged by

similarly situated nearby water purveyors (see, Finding of Fact No. 67 in D.07-04-046 in **Attachment B** and San Gabriel prepared testimony from A.16-01-002 in **Attachment C**). D.07-04-046 also authorized the Facilities Fees Memorandum Account to track facilities fees collected from developers until they are invested in Utility Plant and credited to Contributions in Aid of Construction (see **Attachment D**).

On December 29, 2017, San Gabriel submitted Advice Letter 511, requesting authorization to establish the 2018 Tax Accounting Memorandum Account to track the revenue requirement impacts, not otherwise reflected in rates, resulting from the New Tax Law.

On January 16, 2018, San Gabriel submitted Advice Letter 512 to modify its Rule No. 15 to allow for an income tax gross-up on CIAC and Advances in Aid of Construction to be collected from developers.

### **Discussion**

The New Tax Law exposes San Gabriel (and ultimately, ratepayers) to significant additional liability for income taxes that were not contemplated in the last general rate case. Because Facilities Fees are now considered taxable income to the utility, San Gabriel seeks authority by this advice letter to deduct the applicable income taxes from all Facilities Fees collected and recorded in the Facilities Fees Memorandum Account as of December 22, 2017. San Gabriel seeks this treatment in lieu of requesting authority to gross-up Facilities Fees for the applicable income taxes, as doing so would cause the Facilities Fees to be significantly higher than those of similarly situated nearby water purveyors who are government agencies and not subject to income taxes.

Likewise, San Gabriel does not believe the applicable income taxes on Facilities Fees are properly recordable in its 2018 Tax Accounting Memorandum Account because such taxes arise from the receipt of CIAC, which is excluded from the determination of revenue requirement. Further, recording the applicable income taxes on Facilities Fees in the 2018 Tax Accounting Memorandum Account places San Gabriel's ratepayers at risk of paying significantly higher rates in the future because the level of development activity cannot be accurately predicted.

**Notice**

Since this filing does not result in an increase in rates to customers, withdrawal of service or more restrictive terms or conditions, customer notice in accordance with Section 3.2 of General Order 96-B is not required. However, copies of this filing are being distributed to the parties on the attached distribution lists in accordance with Water Industry Rule 4.1, and will also be posted to San Gabriel's websites, [www.sgvwater.com](http://www.sgvwater.com) and [www.fontanawater.com](http://www.fontanawater.com), in accordance with Water Industry Rule 3.3.

**Protest and Responses**

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) San Gabriel 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 San Gabriel 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;
- (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 relitigating a prior order of the Commission.

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 response or protest is:

January 25, 2018

Tariff Unit, Water Division, 3<sup>rd</sup> floor  
California Public Utilities Commission,  
505 Van Ness Avenue, San Francisco, CA 94102  
Email: [water\\_division@cpuc.ca.gov](mailto:water_division@cpuc.ca.gov)

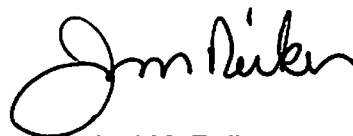
On the same date the response or protest is submitted to the Water Division, the respondent or protestant shall send a copy of the protest by mail to San Gabriel addressed as follows:

San Gabriel Valley Water Company  
Vice President of Regulatory Affairs  
11142 Garvey Avenue  
El Monte, CA 91733  
FAX: (626) 448-5530 or  
E-mail: [jmreiker@sgvwater.com](mailto:jmreiker@sgvwater.com)

The advice letter process does not provide for any responses, protests or comments, except for San Gabriel's reply, after the 20-day comment period.

Replies: San Gabriel will 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 me at (626) 448-6183.



Joel M. Reiker  
Vice President of Regulatory Affairs

cc: James Boothe, CPUC – Water Division  
Richard Smith, CPUC – Water Branch, ORA  
Hani Moussa, CPUC – Water Branch, ORA

**SCHEDULE NO. FO-FF**  
**Fontana Water Company**  
**FACILITIES FEES**

**APPLICABILITY**

Applicable to all applicants for installation of service connections to serve new customers and private fire service connections under Rule 15, Rule 16, and other tariff provisions. Applicable to all applicants for service from the Utility in the territory served for premises not previously connected to its distribution mains, for additional service connections to existing premises, and for increases in the size of meters and private fire service connections to existing premises at the customer's request.

**TERRITORY**

The schedule is applicable within the entire territory served by the Fontana Water Company division of the Utility.

**RATES**

Facilities Fees for each Meter or Private Fire Service Connection:

	<u>Fire Services</u>	<u>All Others</u>	
For 5/8 x 3/4-inch	\$5,000.00	\$8,000.00	(I)
For 3/4-inch	\$5,000.00	\$8,000.00	
For 1-inch	\$6,650.00	\$10,640.00	
For 1-1/2-inch	\$10,000.00	\$16,000.00	
For 2-inch	\$13,350.00	\$21,360.00	
For 3-inch	\$20,000.00	\$32,000.00	
For 4-inch	\$26,650.00	\$42,640.00	
For 6-inch	\$40,000.00	\$64,000.00	
For 8-inch	\$53,350.00	\$85,360.00	
For 10-inch	\$66,650.00	\$106,640.00	
For 12-inch	\$80,000.00	\$128,000.00	
For 14-inch	\$93,350.00	\$149,360.00	(I)

**SPECIAL CONDITIONS**

1. Facilities fees are payable in addition to and do not limit any charges that may be applicable under Rule 15, Rule 16, and other tariff provisions.
2. These fees are not subject to the Public Utilities Commission Reimbursement Fee surcharge in Schedule UF.
3. Facilities Fees shall only be used for the repair and replacement of existing infrastructure or the installation of new infrastructure and shall not be used for the cost of the service connection or the meter.

(continued)

(To be inserted by utility)

Advice Letter No. 496-A

Decision No. 17-06-008

Issued by

R. W. Nicholson

NAME

President

TITLE

(To be inserted by Cal. P.U.C.)

Date Filed 07-28-2017

Effective 07-01-2017

Resolution No. \_\_\_\_\_

**SCHEDULE NO. FO-FF**  
**Fontana Water Company**  
**FACILITIES FEES**  
*(continued)*

**Special Conditions** *(continued)*

- 4. An estimate of the Facilities Fees shall be included in any deposit required of the applicant under Rules 15 and 16, or otherwise. The tariff sheet in effect at the time the statement of actual construction costs is provided to the applicant under Rules 15 or 16, or otherwise, shall determine the applicable amount of the Facilities Fees. (L)  
|  
(L)
- 5. The Facility Fee applicable for increases in the size of existing meters or the diameter of private fire service connections shall be computed as the difference between the Facility Fee applicable to the existing meter size or private fire service connection size and the larger meter size or private fire service connection size requested by the customer. (N)  
|  
(N)
- 6. Facilities Fees are based on meter size, except for private fire service connections, for which the Facilities Fees are based on the diameter of the private fire service connection. (N)  
(N)

(To be inserted by utility)

Advice Letter No. 369

Decision No. 07-04-046/08-04-005

Issued by

M. L. Whitehead  
NAME

President  
TITLE

(To be inserted by Cal. P.U.C.)

Date Filed JAN 22 2009

Effective JAN 26 2009

Resolution No. \_\_\_\_\_

Decision 07-04-046 April 12, 2007

**BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA**

In the Matter of the Application of  
SAN GABRIEL VALLEY WATER COMPANY  
(U337W) for Authority to Increase Rates Charged  
for Water Service in its Fontana Water Company  
Division by \$5,662,900 or 13.1% in July 2006;  
\$3,072,500 or 6.3% in July 2007; and by \$2,196,000  
or 4.2% in July 2008.

Application 05-08-021  
(Filed August 5, 2005)

Order Instituting Investigation on the  
Commission's Own Motion into the Rates,  
Operations, Practices, Service, and Facilities of  
San Gabriel Valley Water Company  
(Utilities 337 W).

Investigation 06-03-001  
(Filed March 2, 2006)

**(See Appendix F for List of Appearances.)**

**DECISION REDUCING TEST YEAR RATES  
AND IMPOSING A PENALTY**

67. A facilities fee minimum of \$5,000 for a 5/8" x 3/4" meter is reasonable and will be authorized. Other water purveyors in the region charge between \$5,000 and \$7,000 per new home connected to the system and use those funds to pay for additional capacity needed to serve new customers. San Gabriel has presented persuasive evidence that their customer base is growing by about 2-1/2% per year with concomitant growth in water usage. It proposes upgrades to its Sandhill plant, new wells, new reservoirs, and equipment to meet this growth. It is not unreasonable to require those requesting new connections, such as developers, builders, and new customers to assist in paying for these new facilities through a facilities fee paid prior to connection. Higher meter sizes will pay according to the schedule in Table 2, above.

68. Given the uncertainty and volatility of real estate development, the revenue that a facilities fee would generate is highly uncertain both in amount and timing. Facilities fee revenues should be taken into account for ratemaking purposes once they have been received, through an advice letter.

69. The following procedures for facilities fees are adopted:

1. All fees collected must be credited to CIAC at the time the fees are spent for additional plant.
2. The utility shall show the balances in its annual report to the Commission. Fund balances should be listed as debits to Account 121-3, miscellaneous special deposits, and as credits to Account 242, other deferred credits.
3. Interest should also be debited to Account 121-3, miscellaneous special deposits, and credited to Account 265, CIAC.
4. When plant is replaced using funds from these fees, a debit should be made to the appropriate plant account, a credit made to Account 121-3, miscellaneous special deposits, a debit made to Account 242, other deferred credits, and a credit made to Account 265, CIAC.



1 \$1,449 for the 12-month NEM cycle. Without the Hydrostation, the Sandhill  
2 Plant's Edison bill for 2015 would have been approximately \$106,000 (based on  
3 the average energy charge of \$0.0952 per kW-hour in 2015).

4 The overall conclusion is that the Sandhill Hydroelectric Station generates  
5 sufficient renewable clean energy to offset the entire energy costs of operating  
6 the Sandhill Plant (except for minor meter service charges), produces excess  
7 energy to export to the power grid, and provides significant environmental  
8 benefits by reducing the Company's carbon footprint

9 .  
10 **9. Fontana Water Company division Facilities Fees Study**

11 **Q. HAS SAN GABRIEL COMPLETED A STUDY TO COMPARE ITS CURRENT**  
12 **FACILITIES FEES, WHICH ARE APPLICABLE TO ALL APPLICANTS FOR**  
13 **INSTALLATION OF SERVICE CONNECTIONS TO SERVE NEW CUSTOMERS**  
14 **AND PRIVATE FIRE SERVICE CONNECTIONS UNDER RULE 15, RULE 16**  
15 **AND OTHER TARIFF PROVISIONS, TO THOSE OF SURROUNDING**  
16 **AGENCIES?**

17 **A.** Yes. In its last Fontana Water Company division GRC, San Gabriel withdrew its  
18 proposal to increase Facilities Fees and agreed to prepare a study in the next  
19 GRC comparing its current Facilities Fees with those charged by water agencies  
20 in the vicinity of its Fontana Water Company service area. The study would  
21 include specific information as to Facilities Fees applicable to metered service  
22 connections as well as private fire service connections. San Gabriel's current  
23 Facilities Fees, which are shown in Tariff Schedule No. FO-FF, have not  
24 increased since they were adopted eight years ago in D.07-04-046.

25 **Q. WHAT ARE THE RESULTS OF THE STUDY?**

26 **A.** The results of the Facilities Fees Study and supporting documentation are  
27 provided in Attachment J. The study compared the Company's current Facilities  
28 Fees applied to standard meter sizes ranging from ¾-inch up to 10-inch with  
29 those from three neighboring water agencies, including private fire service  
30 connections. The study shows that for all metered service connections, Fontana

1 Water Company's current Facilities Fees are lower than the development fees or  
2 capacity charges imposed by the three neighboring water agencies surveyed in  
3 this study.

4 Development fees or capacity charges imposed on private fire service  
5 connections by the three neighboring water agencies show a wide variation in  
6 charges. Two of the three agencies have slightly lower development fees or  
7 capacity charges imposed on fire service connections when compared to  
8 Fontana Water Company's current Facilities Fees. The third agency's capacity  
9 fees increase sharply in proportion to meter size compared to Fontana Water  
10 Company's current Facility Fees.

11 **Q. IS SAN GABRIEL PROPOSING TO INCREASE ITS CURRENT FACILITIES FEES**  
12 **ON NEW METERED SERVICE CONNECTIONS CONSISTENT WITH THE**  
13 **RESULTS OF THE STUDY?**

14 **A.** Yes. Based on results of the Study, Facilities Fees of \$7,000 for new metered  
15 service connections is reasonable for 5/8x3/4-inch and 3/4-inch meter sizes.  
16 Increases in Facilities Fees on larger meter sizes are based on ratios adopted in  
17 D.07-04-046. San Gabriel's proposed Facilities Fees applicable to meter sizes  
18 ranging from 5/8x3/4-inch to 14-inch is presented below:

19  
20 **Facilities Fees For New Metered Service Connections**

Service Connection	Facilities Fees	Ratio	Facilities Fees
5/8 x 3/4-inch	\$5,000	-	\$7,000
3/4-inch	\$5,000	-	\$7,000
1-inch	\$6,650	1.33	\$9,310
1.5-inch	\$10,000	2.00	\$14,000
2-inch	\$13,350	2.67	\$18,690
3-inch	\$20,000	4.00	\$28,000
4-inch	\$26,650	5.33	\$37,310
6-inch	\$40,000	8.00	\$56,000
8-inch	\$53,350	10.67	\$74,690
10-inch	\$66,650	13.33	\$93,310
12-inch	\$80,000	16.00	\$112,000
14-inch	\$93,350	18.67	\$130,690

**ATTACHMENT J**

**Facilities Fees Study Support Documents**

ATTACHMENT C

**Fontana Water Company  
Facilities Fees Survey - 2015**

**Domestic Use Metered Connections:**

Meter Size	City of Rialto	WVWD	CVWD	FWC Current
3/4"	\$7,626	\$7,009	\$9,116	\$5,000
1"	\$12,622	\$11,915	\$15,193	\$6,650
1.5"	\$25,244	\$23,130	\$30,385	\$10,000
2"	\$39,970	\$37,150	\$48,616	\$13,350
3"	\$76,259	\$82,005	\$91,156	\$20,000
4"	\$126,221	\$140,180	\$151,926	\$26,650
6"	\$252,442	\$292,275	\$303,853	\$40,000
8"	\$399,701	\$420,540	\$486,164	\$53,350
10"	N/A	N/A	\$729,246	\$66,650
12"	N/A	N/A	N/A	\$80,000
14"	N/A	N/A	N/A	\$93,350

City of Rialto (Development Fees)

WVWD = West Valley Water District (Capacity Charge)

CVWD = Cucamonga Valley Water District (Capacity Charge)

FWC = Fontana Water Company (Facilities Fees)

**PRELIMINARY STATEMENT**  
(Continued)

**M.**

**Facilities Fees Memorandum Account for the Fontana Water Company Division**

1. Purpose: The purpose of this memorandum account is to track facilities fees collected from developers until they are invested in Utility Plant and credited to Contributions in Aid of Construction.
2. The following entries will be made each month to the Facilities Fees Memorandum Account:
  - a. Facilities fees collected from developers will be recorded in this account (credits for facilities fees).
  - b. Facilities fees applied to projects, as directed by the Commission, and transferred to Contributions-in-Aid of Construction (debits).
  - c. Interest expense calculated at 1/12 of the most recent month's interest rate on Commercial Paper (prime, 3-month), published in the Federal Reserve Statistical Release, H.15 (<http://www.federalreserve.gov/releases/H15/data/m/cp3m.txt>), or its successor publication on the net average balance of 2a and 2b, above (debit or credit).

*Authorization: Established pursuant to D.07-04-046, Ordering Paragraph 3*

**N. Land Parcels #215 and #221 Memorandum Account for the Fontana Water Company Division**

1. Purpose: The purpose of this memorandum account is to track the investment in land parcels #215 and #221 being held for future.
2. The following entries will be made to the Land Parcels #215 and #221 Memorandum Account:
  - a. Recorded original cost of land purchase for parcels #215 and #221 will be recorded in this account (debit for investments).
  - b. Each month, interest expense calculated at 1/12 of the most recent month's interest rate on Commercial Paper (prime, 3-month), published in the Federal Reserve Statistical Release, H.15 (<http://www.federalreserve.gov/releases/H15/data/m/cp3m.txt>), or its successor publication (debit or credit).

*Authorization: Established pursuant to D.09-06-027, Ordering Paragraph 10.*

ATTACHMENT D

(To be inserted by utility)  
Advice Letter No. 453  
Decision No. \_\_\_\_\_

Issued by  
R. W. Nicholson  
NAME  
President  
TITLE

(To be inserted by Cal. P.U.C.)  
Date Filed DEC -2 2014  
Effective JUL 23 2015  
Resolution No. W 5 0 4 3

**SCHEDULE NO. FO-FF**

Fontana Water Company

**FACILITIES FEES****APPLICABILITY**

Applicable to all applicants for installation of service connections to serve new customers and private fire service connections under Rule 15, Rule 16, and other tariff provisions. Applicable to all applicants for service from the Utility in the territory served for premises not previously connected to its distribution mains, for additional service connections to existing premises, and for increases in the size of meters and private fire service connections to existing premises at the customer's request.

**TERRITORY**

The schedule is applicable within the entire territory served by the Fontana Water Company division of the Utility.

**RATES**

Facilities Fees for each Meter or Private Fire Service Connection:

	<u>Fire Services</u>	<u>All Others</u>
For 5/8 x 3/4-inch	\$5,000.00	\$8,000.00
For 3/4-inch	\$5,000.00	\$8,000.00
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For 10-inch	\$66,650.00	\$106,640.00
For 12-inch	\$80,000.00	\$128,000.00
For 14-inch	\$93,350.00	\$149,360.00

**SPECIAL CONDITIONS**

1. Facilities fees are payable in addition to and do not limit any charges that may be applicable under Rule 15, Rule 16, and other tariff provisions.
2. These fees are not subject to the Public Utilities Commission Reimbursement Fee surcharge in Schedule UF.
3. Facilities Fees, net of any income taxes to which they may be subject, shall only be used for the repair and replacement of existing infrastructure or the installation of new infrastructure and shall not be used for the cost of the service connection or the meter. (T)

(continued)

(To be inserted by utility)

Advice Letter No. 514

Decision No. \_\_\_\_\_

Issued by

R. W. Nicholson

NAME

President

TITLE

(To be inserted by Cal. P.U.C.)

Date Filed \_\_\_\_\_

Effective \_\_\_\_\_

Resolution No. \_\_\_\_\_

**PRELIMINARY STATEMENT**

(Continued)

**M. Facilities Fees Memorandum Account for the Fontana Water Company Division**

1. Purpose: The purpose of this memorandum account is to track facilities fees collected from developers until they are invested in Utility Plant and credited to Contributions in Aid of Construction.
2. The following entries will be made each month to the Facilities Fees Memorandum Account:
  - a. Facilities fees collected from developers will be recorded in this account (credits for facilities fees).
  - b. Income taxes incurred on Facilities Fees collected (debits) (N)
  - c. Facilities fees applied to projects, as directed by the Commission, and transferred to Contributions-in-Aid of Construction (debits).
  - d. Interest expense calculated at 1/12 of the most recent month's interest rate on Commercial Paper (prime, 3-month), published in the Federal Reserve Statistical Release, H.15 (<http://www.federalreserve.gov/releases/H15/data/m/cp3m.txt>), or its successor publication on the net average balance of 2a and 2b, above (debit or credit).

*Authorization: Established pursuant to D.07-04-046, Ordering Paragraph 3*

**N. Land Parcels #215 and #221 Memorandum Account for the Fontana Water Company Division**

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  - a. Recorded original cost of land purchase for parcels #215 and #221 will be recorded in this account (debit for investments).
  - b. Each month, interest expense calculated at 1/12 of the most recent month's interest rate on Commercial Paper (prime, 3-month), published in the Federal Reserve Statistical Release, H.15 (<http://www.federalreserve.gov/releases/H15/data/m/cp3m.txt>), or its successor publication (debit or credit).

*Authorization: Established pursuant to D.09-06-027, Ordering Paragraph 10.*

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice Letter No. 514

R. W. Nicholson

Date Filed \_\_\_\_\_

Decision No. \_\_\_\_\_

NAME

Effective \_\_\_\_\_

President

TITLE

Resolution No. \_\_\_\_\_

**TABLE OF CONTENTS**

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

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*(continued)*

(To be inserted by utility)

*Issued by*

(To be inserted by Cal. P.U.C.)

Advice Letter No. 514

R. W. Nicholson

Date Filed \_\_\_\_\_

Decision No. \_\_\_\_\_

NAME

Effective \_\_\_\_\_

President

TITLE

Resolution No. \_\_\_\_\_



**DISTRIBUTION LIST**  
**San Gabriel Valley Water Company**  
**Fontana Water Company Division**  
**Advice Letter No. 514**

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Best, Best & Krieger, LLP  
3390 University Avenue 5<sup>th</sup> Floor  
Riverside, CA 92501

City of Rialto Water Department  
150 South Palm Avenue  
Rialto, CA 92376

City of Colton Water Department  
650 North La Cadena Drive  
Colton, CA 92324

West Valley Water District  
Post Office Box 920  
Rialto, CA 92377

Cucamonga Valley Water District  
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Kathleen Rollings-McDonald, Executive Dir.  
Local Agency Formation Commission for  
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215 North D Street, Suite 204  
San Bernardino, CA 92415

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303 East B Street  
Ontario, CA 91764