

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



January 8, 2019

Ronald K. Moore
Senior Regulatory Analyst
Golden State Water Company
630 East Foothill Blvd.
San Dimas, CA 91773

Dear Mr. Moore,

The Commission has approved Golden State Water Company's Advice Letter No. 1760, filed on November 30, 2018, regarding updating Rule No. 15, Rule No. 16, Form No. 17 - to reflect federal tax law changes pursuant to the federal Tax Cuts and Jobs Act.

Enclosed are copies of the following revised tariff sheets for the utility's files:

P.U.C. Sheet	Title of Sheet
No.	
8228-W	Rule No. 15, Main Extensions, Page 14
8229-W	Rule No. 15, Main Extensions, Page 15
8230-W	Rule No. 15, Main Extensions, Page 16
8231-W	Rule No. 16, Service Connections, Meters, and Customer's Facilities, Page 1
8232-W	Rule No. 16, Service Connections, Meters, and Customer's Facilities, Page 2
8233-W	Rule No. 16, Service Connections, Meters, and Customer's Facilities, Page 3
8234-W	Rule No. 16, Service Connections, Meters, and Customer's Facilities, Page 4
8235-W	Rule No. 16, Service Connections, Meters, and Customer's Facilities, Page 5
8236-W	Rule No. 16, Service Connections, Meters, and Customer's Facilities, Page 6
8237-W	Rule No. 16, Service Connections, Meters, and Customer's Facilities, Page 7
8238-W	Rule No. 16, Service Connections, Meters, and Customer's Facilities, Page 8
8239-W	Rule No. 16, Service Connections, Meters, and Customer's Facilities, Page 9
8240-W	Rule No. 16, Service Connections, Meters, and Customer's Facilities, Page 10
8241-W	Rule No. 16, Service Connections, Meters, and Customer's Facilities, Page 11
8242-W	Form No. 17, Income Tax Component of Contribution Agreement, Page 1
8243-W	Form No. 17, Income Tax Component of Contribution Agreement, Page 2
8244-W	Table of Contents, Page 4 of 4
8245-W	Table of Contents, Page 1 of 4

Please contact Jeremy Ho at 415-703-1905, if you have any questions.

Thank you,

/s/ROBIN BRYANT

Robin Bryant
Water & Sewer Advisory Branch
Water Division

Enclosures



November 30, 2018

Advice Letter No. 1760-W

(U 133 W)

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Golden State Water Company (GSWC) hereby transmits one original and three conformed copies of the following tariff sheets applicable to its water operations:

<u>CPUC Sheet No</u>	<u>Title of Sheet</u>	<u>Canceling CPUC Sheet No.</u>
Revised No. 8228-W	Rule No. 15 Main Extensions Page 14	Revised No. 7496-W
Original No. 8229-W	Rule No. 15 Main Extensions Page 15	
Original No. 8230-W	Rule No. 15 Main Extensions Page 16	
Revised No. 8231-W	Rule No. 16 Service Connections, Meters, and Customer's Facilities Page 1	Revised No. 7833-W
Revised No. 8232-W	Rule No. 16 Service Connections, Meters, and Customer's Facilities Page 2	Revised No. 7834-W

Revised No. 8233-W

Rule No. 16
Service Connections,
Meters, and Customer's
Facilities
Page 3

Revised No. 7835-W

Revised No. 8234-W

Rule No. 16
Service Connections,
Meters, and Customer's
Facilities
Page 4

Revised No. 7836-W

Revised No. 8235-W

Rule No. 16
Service Connections,
Meters, and Customer's
Facilities
Page 5

Revised No. 7837-W

Revised No. 8236-W

Rule No. 16
Service Connections,
Meters, and Customer's
Facilities
Page 6

Revised No. 7838-W

Revised No. 8237-W

Rule No. 16
Service Connections,
Meters, and Customer's
Facilities
Page 7

Revised No. 7839-W

Revised No. 8238-W

Rule No. 16
Service Connections,
Meters, and Customer's
Facilities
Page 8

Revised No. 7840-W

Revised No. 8239-W

Rule No. 16
Service Connections,
Meters, and Customer's
Facilities
Page 9

Revised No. 7841-W

Revised No. 8240-W	Rule No. 16 Service Connections, Meters, and Customer's Facilities Page 10	Revised No. 7842-W
Original No. 8241-W	Rule No. 16 Service Connections, Meters, and Customer's Facilities Page 11	
Revised No. 8242-W	Form No. 17 Income Tax Component of Contribution Agreement Page 1	Revised No. 4497-W
Revised No. 8243-W	Form No. 17 Income Tax Component of Contribution Agreement Page 2	Revised No. 4498-W
Revised No. 8244-W	Table of Contents Page 4 of 4	Revised No. 8208-W
Revised No. 8245-W	Table of Contents Page 1 of 4	Revised No. 8227-W

Subject: Income Tax Component of Contribution Tax Factor Update

PURPOSE

GSWC is filing this advice letter in order to reflect and implement the impact of the federal Tax Cuts and Jobs Act ("TCJA"), which was signed into law on December 22, 2017, on the collection of the Income Tax Component of Contribution ("ITCC"), and the corresponding ITCC factors, as set forth in GSWC's Rule No. 15 (Main Extensions, Section E), in its Rule No. 16 (Service Connections, Meters, and Customer's Facilities), where cross-referenced to Rule No. 15 in this regard, and in its Form No. 17 ("Income Tax Component of Contribution Agreement").

BACKGROUND

Public Law 115-97 (known as TCJA) was signed into law on December 22, 2017 and made numerous changes to the Internal Revenue Code ("IRC"), one of which was the repeal of

subsections (b), (c) and (d) of IRC Sec. 118 (pursuant to Act Sec. 13312 and effective as of the enactment date) and another of which was a reduction of the federal corporate income tax rate from a graduated rate up to a maximum of 35 percent to a flat rate of 21 percent (pursuant to Act Sec. 13001 and effective for taxable years beginning after December 31, 2017).

The changes to IRC Sec. 118 result in all Contributions in Aid of Construction ("CIAC") and Advances in Aid of Construction ("AIAC") ("Contributions") being taxable for federal purposes, including those received for governmental agency projects that are for the benefit of the public in general. Consequently, the ITCC factors applicable for Contributions must be updated in GSWC's Rule No. 15, Rule No. 16, and Form No. 17, including to reflect ITCC factors calculated using the aforementioned updated federal income tax rate.

The state of California has not conformed its law to reflect the TCJA changes to IRC Sec. 118; consequently, determination of the applicable ITCC factors must be made considering both the new TCJA version of Sec. 118 for federal purposes and the pre-TCJA version which will continue to apply for California purposes. This results in two ITCC factors, one to be applied where a Contribution is subject to both federal and California taxation, and another to be applied where a Contribution is subject solely to federal taxation. The new ITCC factors proposed in this advice letter (see Attachment A) have an effective date of January 1, 2018 and were calculated by using Method 5, as set forth in D. 87-09-026.

The calculations of the two ITCC factors utilize the following rates:

- a. California Corporation Franchise Tax ("CCFT"): flat rate of 8.84%. The CCFT rate remains the same.
- b. Federal Corporate Income Tax Rate: 21%. The federal corporate income tax rate reflects a change to a flat rate of 21 percent. Because this rate is flat, as has always been the case with respect to the CCFT rate, the requirement (as per D.96-10-037 Finding of Fact ["FOF"] 3) to refund to a contributor the difference of the amount collected over the amount that should have been collected when the utility's incremental tax rate used to determine the ITCC is greater than its incremental tax rate as determined on a taxable year basis (without consideration of a tax credit or tax loss carryforwards), as affirmed in Resolution W-4263 with respect to service laterals (also known as single connections), is now unnecessary. Further, the requirements in ordering paragraph 2 and 3 of D.96-10-037 are also rendered moot/obsolete. GSWC's main extension contract language, its equivalent of the California Public Utilities Commission's ("Commission") Connection Fee Data Form, and its Form No. 17 reflect deletions corresponding with the inapplicability to track differences in incremental tax rates. Nonetheless, providing contributors with a final accounting of all costs, including the ITCC, and in a broader context than just for service laterals (as was required by Resolution W-4263) is appropriate and, therefore, language reflecting such a requirement, consistent with the intent of the first portion of the quoted verbiage in ordering paragraph 2 of Resolution W-4263, is incorporated in the revisions to GSWC's Rule 15. Because the Utility is on

an accrual basis and cash is fungible, such disclosures to applicants/contributors of the ITCC portion will be made on a liability rather than paid basis, with the understanding that all tax liabilities are ultimately paid to the taxing authorities, and consistent with disclosing costs rather than costs paid.

- c. Discount Rate: 12% and d. Pretax rate of return: 17%. The Utility's application of a 12 percent discount rate and a 17 percent pretax rate of return are pursuant to the requirements of ordering paragraph 3a of D.87-09-026.
- e. Federal depreciation method: MACRS Water utility property 25-year straight-line with a half-year convention.
- f. California depreciation method: 50-year double-declining-balance switching to straight-line with a half-year convention.

GSWC's computations utilizing the above factors and depreciation rates are consistent with those set forth in the appendices to D.87-09-026 in order to arrive at the amount of ITCC to collect. The objective of the appendices to D.87-09-026 was to prove out the economics of the various methods examined in I.86-11-019, which is not an objective of GSWC's Attachment A, and which serves solely to provide the computations supporting the ITCC factors reflected in its revised Rule No. 15 and Rule No. 16. (Consequently, GSWC's computations do not extend to an exhaustive display of all of the variables at work in applying Method 5 through its GRC rate designs.) The appendices to D.87-06-026 did not include California taxes in developing an ITCC, whereas GSWC's calculation template reflects California taxes, including at a zero-percent tax rate in the version where pre-TCJA IRC Sec. 118 continues to treat certain Contributions as nontaxable for state purposes. The equivalent of GSWC's figures of \$281.2191 (single connection) and \$203.8667 (non-single-connections) (in Excel cells P68 and N70) is the \$273 figure on Page 1 of Appendix E at the bottom of column "(i)" (rounded to \$272 in the journal entries on Page 5 of the Appendix) for CIAC and \$273 on Page 6 at the bottom of column "(i)" (rounded to \$272 in the journal entries on Page 10 of the Appendix) for AIAC. Consistent with Appendix E reflecting the same ITCC for CIAC and AIAC, GSWC has reflected the same ITCC factor for CIAC and AIAC in its revised Rule No. 15 and Rule No. 16. This is also in conformity with D.87-09-026 at the sixth sentence of FOF 4 ("For *refundable* advances [applicable to the GSWC advances at issue], the contributor pays the *same* gross-up as for the contributions; ..." [emphases added]).

TARIFF SHEET NOTATIONS

The changes with respect to the ITCC made in Rule No. 15, Rule No. 16 and Form No. 17, which are denoted with the Commission's standardized symbols, are consistent with the content of the Background section in this advice letter. Additionally, GSWC made clarifying edits in other sections of its Rule No. 16 not related to the ITCC, which have also been denoted with Commission's standardized symbols. The clarifying edits are self-explanatory and therefore do not require further explanation within this advice letter.

SUPPORTING WORKPAPERS

Supporting workpapers showing the calculations of the ITCC factors, pursuant to Method 5, are provided to Commission staff (as Attachment A) as supporting workpapers to this advice letter.

TIER DESIGNATION

This advice letter is submitted with a Tier 1 designation and shall be effective on January 1, 2018.

RESPONSE OR PROTEST

Anyone may submit a response or protest for this Advice Letter (AL). 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 AL 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 AL;
2. The relief requested in the AL 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 AL contain material error or omissions;
4. The relief requested in the AL is pending before the Commission in a formal proceeding; or
5. The relief requested in the AL requires consideration in a formal hearing, or is otherwise inappropriate for the AL process; or
6. The relief requested in the AL 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 may not rely on policy objections to an AL where the relief requested in the AL follows rules or directions established by statute or Commission order applicable to the utility. A protest shall provide citations or proofs where available to allow staff to properly consider the protest.

DWA must receive a response or protest via email (or postal mail) within 20 days of the date the AL is filed. When submitting a response or protest, **please include the utility name and advice letter number in the subject line.**

The addresses for submitting a response or protest are:

Email Address:
Water.Division@cpuc.ca.gov

Mailing Address:
CA Public Utilities Commission
Water Division
505 Van Ness Avenue
San Francisco, CA 94102

On the same day the response or protest is submitted to DWA, the respondent or protestant shall send a copy of the protest to Golden State Water Company at:

Email Address:
regulatoryaffairs@gswater.com

Mailing Address:
Golden State Water Company
Ronald Moore
630 East Foothill Blvd.
San Dimas, CA 91773

Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform DWA, 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.

Replies

The utility shall reply to each protest and may reply to any response. Any reply must be received by DWA within five business days after the end of the protest period, and shall be served on the same day on each person who filed the protest or response to the AL. 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 actions requested in this advice letter are not now the subject of any formal filings with the California Public Utilities Commission, including a formal complaint, nor action in any court of law.

Sincerely,



Ronald Moore
Regulatory Affairs Department
Golden State Water Company

c: Jim Boothe, CPUC-Water Division
Richard Smith, CPUC- Cal PA
Pat Ma, CPUC- Cal PA

Attachment A

CIAC GROSS-UP COMPUTATION INCLUDING CALIFORNIA TAXES (NON-SINGLE-CONNECTIONS)
 FOR 2018 AND BEYOND
 FEDERAL MACRS DEPRECIATION AND STATE 200% DECLINING-BALANCE DEPRECIATION (WATER)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
YEAR	PMT/(BEN) REFLECTING CIAC	TAX BASIS	CALIFORNIA DEPRECIATION RATES	CALIFORNIA RATES	STATE TAX BENEFIT	MODIFIED MACRS RATES	FEDERAL TAX RATE	FEDERAL TAX BENEFIT	REMAINING CIAC PAYABLE	WTD. AVG. UNRECOVERED TAX PMT.	RATE OF RETURN	REVENUE REQUIREMENT ON REMAINING INVESTMENT	DISCOUNT FACTOR 0.12	DISCOUNTED REVENUE REQUIREMENT ON REMAINING INVESTMENT
1	210	1,000	2.000%	0.000%	0.0000	2.000%	21.00%	4.2000	205.6000	207.9000	17.000%	35.3430	0.8929	31.5583
2	0		3.920%		0.0000	4.000%		8.4000	197.4000	201.6000	17.000%	34.2720	0.7972	27.3214
3			3.763%		0.0000	4.000%		8.4000	189.0000	193.2000	17.000%	32.8440	0.7118	23.3777
4			3.613%		0.0000	4.000%		8.4000	180.6000	184.8000	17.000%	31.4160	0.6355	19.9654
5			3.468%		0.0000	4.000%		8.4000	172.2000	178.4000	17.000%	29.9880	0.5674	17.0160
6			3.329%		0.0000	4.000%		8.4000	163.8000	168.0000	17.000%	28.5600	0.5066	14.4894
7			3.196%		0.0000	4.000%		8.4000	155.4000	159.6000	17.000%	27.1320	0.4523	12.2731
8			3.068%		0.0000	4.000%		8.4000	147.0000	151.2000	17.000%	25.7040	0.4039	10.3814
9			2.946%		0.0000	4.000%		8.4000	138.6000	142.8000	17.000%	24.2760	0.3606	8.7542
10			2.828%		0.0000	4.000%		8.4000	130.2000	134.4000	17.000%	22.8480	0.3220	7.3584
11			2.715%		0.0000	4.000%		8.4000	121.8000	126.0000	17.000%	21.4200	0.2875	6.1577
12			2.606%		0.0000	4.000%		8.4000	113.4000	117.6000	17.000%	19.9920	0.2567	5.1314
13			2.502%		0.0000	4.000%		8.4000	105.0000	109.2000	17.000%	18.5640	0.2292	4.2544
14			2.402%		0.0000	4.000%		8.4000	96.6000	100.8000	17.000%	17.1360	0.2046	3.5064
15			2.306%		0.0000	4.000%		8.4000	88.2000	92.4000	17.000%	15.7080	0.1827	2.8698
16			2.214%		0.0000	4.000%		8.4000	79.8000	84.0000	17.000%	14.2800	0.1631	2.3294
17			2.125%		0.0000	4.000%		8.4000	71.4000	75.6000	17.000%	12.8520	0.1456	1.8718
18			2.040%		0.0000	4.000%		8.4000	63.0000	67.2000	17.000%	11.4240	0.1300	1.4856
19			1.958%		0.0000	4.000%		8.4000	54.6000	58.8000	17.000%	9.9960	0.1161	1.1606
20			1.880%		0.0000	4.000%		8.4000	46.2000	50.4000	17.000%	8.5680	0.1037	0.8882
21			1.805%		0.0000	4.000%		8.4000	37.8000	42.0000	17.000%	7.1400	0.0926	0.6609
22			1.733%		0.0000	4.000%		8.4000	29.4000	33.6000	17.000%	5.7120	0.0826	0.4721
23			1.663%		0.0000	4.000%		8.4000	21.0000	25.2000	17.000%	4.2840	0.0738	0.3181
24			1.597%		0.0000	4.000%		8.4000	12.6000	16.8000	17.000%	2.8560	0.0659	0.1882
25			1.533%		0.0000	4.000%		8.4000	4.2000	8.4000	17.000%	1.4280	0.0588	0.0840
26			1.472%		0.0000	2.000%		4.2000	(0.0000)	2.1000	17.000%	0.3570	0.0525	0.0187
27			1.442%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0469	0.0000
28			1.442%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0419	0.0000
29			1.442%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0374	0.0000
30			1.442%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0334	0.0000
31			1.442%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0298	0.0000
32			1.442%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0266	0.0000
33			1.442%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0238	0.0000
34			1.442%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0212	0.0000
35			1.442%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0189	0.0000
36			1.442%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0169	0.0000
37			1.442%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0151	0.0000
38			1.442%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0135	0.0000
39			1.442%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0120	0.0000
40			1.441%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0107	0.0000
41			1.441%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0096	0.0000
42			1.441%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0088	0.0000
43			1.441%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0078	0.0000
44			1.441%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0068	0.0000
45			1.441%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0061	0.0000
46			1.441%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0054	0.0000
47			1.441%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0049	0.0000
48			1.441%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0043	0.0000
49			1.441%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0039	0.0000
50			1.441%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0035	0.0000
51			0.721%		0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0031	0.0000
52					0.0000			0.0000	(0.0000)	(0.0000)	17.000%	0.0000	0.0028	0.0000
			<u>100.000%</u>		<u>0.0000</u>	<u>100.000%</u>		<u>210.0000</u>				<u>464.1000</u>		<u>203.8667</u>
												203.8667	/ 1000	<u>20.3900%</u>
	<u>210</u>							<u>210.0000</u>						<u>20.0000%</u>

CIAC GROSS-UP COMPUTATION INCLUDING CALIFORNIA TAXES (SINGLE CONNECTIONS)
 FOR 2018 AND BEYOND
 FEDERAL MACRS DEPRECIATION AND STATE 200% DECLINING-BALANCE DEPRECIATION (WATER)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
YEAR	PMT/(BEN) REFLECTING CIAC	TAX BASIS	CALIFORNIA DEPRECIATION RATES	CALIFORNIA RATES	STATE TAX BENEFIT	MODIFIED MACRS RATES	FEDERAL TAX RATE	FEDERAL TAX BENEFIT	REMAINING CIAC PAYABLE	WTD. AVG. UNRECOVERED TAX PMT.	RATE OF RETURN	REVENUE REQUIREMENT ON REMAINING INVESTMENT	DISCOUNT FACTOR 0.12	DISCOUNTED REVENUE REQUIREMENT ON REMAINING INVESTMENT
1	298.4	1,000	2.000%	8.840%	1.7680	2.000%	21.00%	4.2000	292.4320	295.4160	17.000%	50.2207	0.8929	44.8399
2	-18.564		3.920%		3.4653	4.000%		8.0287	262.3740	277.4030	17.000%	47.1585	0.7972	37.5945
3			3.763%		3.3265	4.000%		7.6723	251.3752	256.8746	17.000%	43.6687	0.7118	31.0825
4			3.613%		3.1939	4.000%		7.7014	240.4799	245.9276	17.000%	41.8077	0.6355	26.5695
5			3.468%		3.0657	4.000%		7.7293	229.6849	235.0824	17.000%	39.9640	0.5674	22.6766
6			3.329%		2.9428	4.000%		7.7562	218.9859	224.3354	17.000%	38.1370	0.5066	19.3214
7			3.196%		2.8253	4.000%		7.7820	208.3786	213.6823	17.000%	36.3260	0.4523	16.4320
8			3.068%		2.7121	4.000%		7.8067	197.8598	203.1192	17.000%	34.5303	0.4039	13.9462
9			2.946%		2.6043	4.000%		7.8305	187.4250	192.6424	17.000%	32.7492	0.3606	11.6097
10			2.828%		2.5000	4.000%		7.8531	177.0200	182.2485	17.000%	30.9822	0.3220	9.8754
11			2.715%		2.4001	4.000%		7.8750	166.7969	171.9345	17.000%	29.2289	0.2875	8.4026
12			2.606%		2.3037	4.000%		7.8960	156.5972	161.6971	17.000%	27.4885	0.2567	7.0556
13			2.502%		2.2118	4.000%		7.9162	146.4693	151.5332	17.000%	25.7607	0.2292	5.9037
14			2.402%		2.1234	4.000%		7.9355	136.4104	141.4398	17.000%	24.0448	0.2048	4.9200
15			2.306%		2.0385	4.000%		7.9541	126.4178	131.4141	17.000%	22.3404	0.1827	4.0815
16			2.214%		1.9572	4.000%		7.9719	116.4887	121.4533	17.000%	20.6471	0.1631	3.3880
17			2.125%		1.8785	4.000%		7.9890	106.6212	111.5550	17.000%	18.9643	0.1456	2.7620
18			2.040%		1.8034	4.000%		8.0055	96.8124	101.7168	17.000%	17.2919	0.1300	2.2486
19			1.958%		1.7309	4.000%		8.0213	87.0602	91.9363	17.000%	15.6292	0.1161	1.8147
20			1.880%		1.6619	4.000%		8.0365	77.3618	82.2110	17.000%	13.9759	0.1037	1.4488
21			1.805%		1.5958	4.000%		8.0510	67.7151	72.5385	17.000%	12.3315	0.0926	1.1414
22			1.733%		1.5320	4.000%		8.0649	58.1183	62.9167	17.000%	10.6958	0.0826	0.8839
23			1.663%		1.4701	4.000%		8.0783	48.5699	53.3441	17.000%	9.0685	0.0738	0.6691
24			1.597%		1.4117	4.000%		8.0913	39.0668	43.8184	17.000%	7.4491	0.0659	0.4908
25			1.533%		1.3552	4.000%		8.1035	29.6082	34.3375	17.000%	5.8374	0.0588	0.3434
26			1.472%		1.3012	2.000%		3.9154	24.3915	26.9998	17.000%	4.5900	0.0525	0.2411
27			1.442%		1.2747			(0.2733)	23.3901	23.8908	17.000%	4.0614	0.0469	0.1905
28			1.442%		1.2747			(0.2677)	22.3831	22.8666	17.000%	3.8907	0.0419	0.1629
29			1.442%		1.2747			(0.2677)	21.3760	21.8795	17.000%	3.7195	0.0374	0.1390
30			1.442%		1.2747			(0.2677)	20.3690	20.8725	17.000%	3.5483	0.0334	0.1184
31			1.442%		1.2747			(0.2677)	19.3620	19.8655	17.000%	3.3771	0.0298	0.1006
32			1.442%		1.2747			(0.2677)	18.3549	18.8585	17.000%	3.2059	0.0266	0.0853
33			1.442%		1.2747			(0.2677)	17.3479	17.8514	17.000%	3.0347	0.0238	0.0721
34			1.442%		1.2747			(0.2677)	16.3409	16.8444	17.000%	2.8635	0.0212	0.0607
35			1.442%		1.2747			(0.2677)	15.3339	15.8374	17.000%	2.6924	0.0189	0.0510
36			1.442%		1.2747			(0.2677)	14.3268	14.8303	17.000%	2.5212	0.0169	0.0426
37			1.442%		1.2747			(0.2677)	13.3198	13.8233	17.000%	2.3500	0.0151	0.0355
38			1.442%		1.2747			(0.2677)	12.3128	12.8163	17.000%	2.1788	0.0135	0.0294
39			1.442%		1.2747			(0.2677)	11.3057	11.8093	17.000%	2.0076	0.0120	0.0242
40			1.441%		1.2738			(0.2677)	10.2986	10.8027	17.000%	1.8365	0.0107	0.0197
41			1.441%		1.2738			(0.2675)	9.2933	9.7964	17.000%	1.6654	0.0096	0.0160
42			1.441%		1.2738			(0.2675)	8.2869	8.7901	17.000%	1.4943	0.0086	0.0128
43			1.441%		1.2738			(0.2675)	7.2806	7.7837	17.000%	1.3232	0.0076	0.0101
44			1.441%		1.2738			(0.2675)	6.2742	6.7774	17.000%	1.1522	0.0068	0.0079
45			1.441%		1.2738			(0.2675)	5.2679	5.7711	17.000%	0.9811	0.0061	0.0060
46			1.441%		1.2738			(0.2675)	4.2615	4.7647	17.000%	0.8100	0.0054	0.0044
47			1.441%		1.2738			(0.2675)	3.2552	3.7584	17.000%	0.6389	0.0049	0.0031
48			1.441%		1.2738			(0.2675)	2.2489	2.7520	17.000%	0.4678	0.0043	0.0020
49			1.441%		1.2738			(0.2675)	1.2425	1.7457	17.000%	0.2968	0.0039	0.0012
50			1.441%		1.2738			(0.2675)	0.2362	0.7393	17.000%	0.1257	0.0035	0.0004
51			0.721%		0.6374			(0.2675)	(0.1337)	0.0512	17.000%	0.0087	0.0031	0.0000
52								(0.1338)	0.0001	(0.0668)	17.000%	(0.0114)	0.0028	0.0000
			100.000%		88.4000	100.000%		191.4359				711.1286		281.2191
	279.836							279.8359				281.2191	/ 1000	28.1200%
														28.0000%

Attachment B

APPENDIX E
Page 1

36-11-019

METHOD 5: CONTRIBUTIONS IN AID OF CONSTRUCTION:

Contributions: 1000											
Year	(a) Tax Payment (by utility)	(b) MACRS Per Year	(c) MACRS Accum Depr	(d) Remaining CIAC Tax Payment	(e) Wtd. Ave. Unrecovered Tax Payment	(f) Pre-tax Rate of Return	(g) Rev. Req. on Wtd. Ave. Unrecovered Tax Payment	(h) Discount Factor 0.1144	(i) Discounted Rev. Req. on Wtd. Ave. Unrecovered Tax Payment	(j) Apply After-Tax Rate	(k) After-Tax Rev. Req. on Wtd. Ave. Unrecovered Tax Payment

1	340	13	13	327	334	0.1614	54	0.8973	48	0.6600	32
2		25	37	303	315	0.1614	51	0.8052	41	0.6600	27
3		23	60	280	291	0.1614	47	0.7226	34	0.6600	22
4		21	81	259	270	0.1614	43	0.6484	28	0.6600	19
5		19	100	240	249	0.1614	40	0.5818	23	0.6600	15
6		18	118	222	231	0.1614	37	0.5221	19	0.6600	13
7		17	135	205	213	0.1614	34	0.4685	16	0.6600	11
8		16	151	189	197	0.1614	32	0.4204	13	0.6600	9
9		16	167	173	181	0.1614	29	0.3773	11	0.6600	7
10		16	182	158	166	0.1614	27	0.3385	9	0.6600	6
11		16	198	142	150	0.1614	24	0.3038	7	0.6600	5
12		16	214	126	134	0.1614	22	0.2726	6	0.6600	4
13		16	230	110	118	0.1614	19	0.2446	5	0.6600	3
14		16	245	95	102	0.1614	17	0.2195	4	0.6600	2
15		16	261	79	87	0.1614	14	0.1970	3	0.6600	2
16		16	277	63	71	0.1614	11	0.1767	2	0.6600	1
17		16	293	47	55	0.1614	9	0.1586	1	0.6600	1
18		16	308	32	39	0.1614	6	0.1423	1	0.6600	1
19		16	324	16	24	0.1614	4	0.1277	0	0.6600	0
20		16	340	0	8	0.1614	1	0.1146	0	0.6600	0

									273		
										-----	180

273

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APPENDIX E
Page 5

I.86-11-019

Accounting for Method 5
Journal Entries for Contributions (no refunds)
Year 1

1,000 + 272

1.	Cash	1,272	
	Deferred Taxes - CIAC	340	
	CIAC		1,000
	Deferred Revenue		180
	Taxes Payable		432

To record receipt of contribution and to set up tax accounts related to CIAC and gross-up.
($\$1000 \times 34\%$ plus $\$272 \times 34\%$ = $\$432$)

2.	Taxes Payable	13	
	Deferred Taxes - CIAC		13

To record tax benefits of MACRS depreciation.

3.	Deferred Revenue	32	
	Miscellaneous Revenue		32

To amortize deferred revenue to misc. revenue over the tax life of the CIAC plant. This offsets the revenue requirements impact.

4.	Plant	1,000	
	Cash		1,000

To record the plant financed by CIAC; this is offset by the CIAC account.

APPENDIX E
Page 6

610-11-98.T

METHOD 5: ADVANCES IN AID OF CONSTRUCTION;
Refunds payable over 40 years; gross of tax;

Advances	1000										
Year	(a) Tax Payment (by utility)	(b) MACRS Per Year	(c) MACRS Accum Depr	(d) Remaining CIAC Tax Payment	(e) Wtd. Ave. Unrecovered Tax Payment	(f) Pre-tax Rate of Return	(g) Rev. Req. on Wtd. Ave. Unrecovered Tax Payment	(h) Discount Factor 0.1144	(i) Discounted Rev. Req. on Wtd. Ave. Unrecovered Tax Payment	(j) Apply After-Tax Rate	(k) After-Tax Rev. Req. on Wtd. Ave. Unrecovered Tax Payment
1	340	13	13	327	334	0.1614	54	0.8973	48	0.6600	32
2		25	37	303	315	0.1614	51	0.8052	41	0.6600	27
3		23	60	280	291	0.1614	47	0.7226	34	0.6600	22
4		21	81	259	270	0.1614	43	0.6484	28	0.6600	19
5		19	100	240	249	0.1614	40	0.5818	23	0.6600	15
6		18	118	222	231	0.1614	37	0.5221	19	0.6600	13
7		17	135	205	213	0.1614	34	0.4685	16	0.6600	11
8		16	151	189	197	0.1614	32	0.4204	13	0.6600	9
9		16	167	173	181	0.1614	29	0.3773	11	0.6600	7
10		16	182	158	166	0.1614	27	0.3385	9	0.6600	6
11		16	198	142	150	0.1614	24	0.3038	7	0.6600	5
12		16	214	126	134	0.1614	22	0.2726	6	0.6600	4
13		16	230	110	118	0.1614	19	0.2446	5	0.6600	3
14		16	245	95	102	0.1614	17	0.2195	4	0.6600	2
15		16	261	79	87	0.1614	14	0.1970	3	0.6600	2
16		16	277	63	71	0.1614	11	0.1767	2	0.6600	1
17		16	293	47	55	0.1614	9	0.1586	1	0.6600	1
18		16	308	32	39	0.1614	6	0.1423	1	0.6600	1
19		16	324	16	24	0.1614	4	0.1277	0	0.6600	0
20		16	340	0	8	0.1614	1	0.1146	0	0.6600	0

273

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APPENDIX E
Page 10

Accounting for Method 5
Journal Entries for Advances in Aid of Construction (AIC) (refunds payable over 40 years)
Year 1

1. Cash 1,272 ← 1,000 + 272
Deferred Taxes - AIC 340
Deferred Charges: Tax Gross-up, AIC 272
Advance in Aid of Construction 1,000
AIC Tax Gross-up 272
Deferred Revenue 180
Taxes Payable 432
To record receipt of Advance and to set up tax accounts
related to AIC and the associated tax gross-up.

2. Taxes Payable 13
Deferred Taxes - AIC 13
To record tax benefits of MACRS depreciation.

3. Deferred Revenue 32
Miscellaneous Revenue 32
To amortize deferred revenue to misc. revenue over the tax life of the AIC plant.
This offsets the revenue requirements impact.

4. Plant 1,000
Cash 1,000
To record the plant financed by AIC; this is offset by the AIC account.

5. Advances in Aid of Construction 25
AIC Tax Gross-up 7
Cash 32
To record the annual refund payment.

6. Taxes Payable 7
Deferred Charges: Tax Gross-up, AIC 7
To record the tax benefits of the refund payment.

(END OF APPENDIX E)

I:86-11-019

Rule No. 15

MAIN EXTENSIONS

SLIP/SUB SHEET

E. Income Tax Component of Contribution Provision

1. **General:** Pursuant to Decision 87-09-026, as modified by Decisions 87-12-028, 88-07-020, 91-04-068 and 96-10-037 and Resolution W-4263, all Contributions in Aid of Construction and Advances for Construction (collectively referred to as "Contributions") made to the Utility pursuant to its tariffs shall include a cost component to cover the Utility's estimated federal and California ("State") income tax liabilities resulting from such Contributions. (T)

2. **Definitions** (T)

a. **Contributions:** Contributions shall include, but are not limited to, cash, services, facilities, labor, property, and income taxes thereon as provided to the Utility by a person or agency. The value of all Contributions shall be based on the Utility's estimates. Contributions shall consist of two components as follows: (T)

- (1) Income Tax Component of Contribution ("ITCC"), and
- (2) The balance of the Contribution ("Balance of Contribution") (T)

b. **Government Agency:** For purposes of administering this Rule, a Government Agency shall be a federal, state, county, or local government agency. (T)

c. **Public Benefit:** Where, in the opinion of the Utility, a benefit to the public as a whole is clearly shown by the Government Agency making the Contribution for a project.

d. **Cost Estimates:** Cost estimates for utility-installed extensions, advances from developers, refunds, and job-specific estimates for competitive bidders shall include a tax component.

e. **Connection for Multiple Customers:** A connection where the connection or service line serves, or is designed to serve, more than one customer (e.g., where an apartment or office building is not treated as one customer).

f. **Connection for Fire Protection Services:** A connection where the purpose is solely for public or private fire protection services. (T)

3. **Determination of ITCC** (T)

a. The ITCC shall be calculated by multiplying the Balance of the Contribution received after December 31, 2017 by a tax factor ("ITCC factor") as follows: (T)
(T)

(To be inserted by utility)

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

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Rule No. 15

MAIN EXTENSIONS

SLIP/SUB SHEET

E. Income Tax Component of Contribution Provision (cont'd)

(N)

Contributions subject to federal taxation but not California taxation (all Contributions for federal purposes, including Government Agency contributions for a Public Benefit, Connections for Multiple Customers, and Connections for Fire Protection Services) (Determination that a customer connection fee [also known as a service lateral fee] is a Connection for Multiple Customers or a Connection for Fire Protection Services is reserved for the Utility to make.)	0.20 (20%)
Contributions subject to both federal and California taxation (customer connection fees that are not Connections for Multiple Customers or Connections for Fire Protection Services)	0.28 (28%)

Contributions received prior to January 1, 2018 are subject to the applicable tax factors as previously approved by the California Public Utilities Commission.

(N)

b. The ITCC factors included herein are established using Method 5 as set forth in and pursuant to the Commission's Decision No. 87-09-026. Should the Internal Revenue Service ("IRS") deem Method 5 to be in violation of the tax normalization rules, any penalties, interest or taxes incurred by the Company shall be recovered through general rates or surcharges.

(T)

(T)

c. An ITCC tax factor shall be adjusted for changes that would cause it to increase or decrease by five percentage points or more.

4. **Changes in Tax Liability:** In the event that the state of California enacts legislation to conform state law to federal law in treating Contributions as taxable income to the Utility, the Utility may increase the amount it collects from the Contributor to include its estimate of the tax resulting therefrom. In the event that any such legislation is applied on a retroactive basis, the Utility may collect such tax for the retroactive period through general rates or surcharges.

(T)

The Utility shall inform Applicant of the final cost of the installation of all services and the resulting ITCC thereon.

(T)

5. The Utility may accept a contractual promise to pay the California component of the ITCC, including interest thereon, using an Agreement form filed with and approved by the Commission from a Government Agency required to make a Contribution pursuant to the tariffs where the Government Agency's project:

(T)

(T)

(To be inserted by utility)

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

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Rule No. 15

MAIN EXTENSIONS

E. Income Tax Component of Contribution Provision (cont'd)

- a. Provides a Public Benefit as defined above, or (T)
- b. Results from condemnation of Utility facilities, or the threat or imminence thereof, which is supported by evidence provided by the Government Agency which is acceptable to the Utility.

In consideration of the Utility not requiring payment by Government Agency of the California component of the ITCC which is, or may be, attributable to the Project, the Utility is exempt from any and all claims, costs, liabilities and expenses relating to any federal and California income tax liabilities, including but not limited to, the full amount of any income tax, penalty, and interest, which the Utility pays or is required to pay to the IRS or California Franchise Tax Board ("FTB"), and attorneys' fees, litigation costs or fees, associated therewith, arising from any payment for the Project received by the Utility from Government Agency. Government Agency shall also pay, upon demand by the Utility, the amount of any expense incurred by the Utility in collecting any sum due the Utility hereunder, including attorneys' fees, litigation costs or fees, and interest, at the highest rate permitted by law, on any monies advanced or expended by the Utility.

If the FTB makes a determination that the payment for the Project (or a payment of that type) is taxable, Government Agency shall forthwith pay the Utility the applicable taxes and other costs determined as set forth in the preceding paragraph, upon demand by the Utility.

6. Interest Rate: When interest is payable under this part of the Preliminary Statements by the Contributor to the Utility or by the Utility to the Contributor, the Interest Rate to be applied each month to the balance due (including all prior interest) shall be 1/12 of the most recent month's interest rate on Commercial Paper (prime, three months), published in the Federal Reserve Statistical Release, G.13. Should publication of the interest on Commercial Paper (prime, three months) be discontinued, interest will so accrue at the rate of 1/12 of the most recent month's interest rate on Commercial Paper, which most closely approximates the rate that was discontinued and which is published in the Federal Reserve Statistical Release, G.13, or its successor publication.

7. The Utility shall inform the Applicant of the final cost of the installation of all facilities and the resulting tax liability thereon. (T)

(To be inserted by utility)

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

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Rule No. 16

SERVICE CONNECTIONS, METERS, AND CUSTOMER'S FACILITIES

A. General

1. Utility's Responsibility

- a. (1) In urban areas with dedicated front streets, rear service roads, or public utility easements, the Utility will furnish and install the service pipe, curb stop, meter and meter box at its own expense for the purpose of connecting its distribution system to the customer's piping, except for temporary services and as otherwise provided in Rule No. 15, Main Extensions. The service connection, curb stop, meter and meter box will be installed at a convenient place between the property line and the curb, or inside the customer's property line where necessary. Please refer to Section B of this Rule No. 16 for any current charges for service connections. (T)
(N)
(N)
- (2) In areas which do not have dedicated front streets, rear service roads, or public utility easements the utility will furnish and install the service pipe, curb stop, meter and meter box as above provided but at a convenient point on or near the customer's property except for service beyond the service area.
- b. The service connection will determine the point of delivery of water service to the customer.

2. Customer's Responsibility

a. Condition Precedent to Receiving Service

The customer as a condition precedent to receiving service shall:

- (1) Furnish and lay the necessary piping to make the connection from the service connection to the place of consumption and shall keep such piping in good repair in accordance with such reasonable requirements of the utility as may be incorporated in its rules herein.
- (2) Provide a main valve on the piping between the service connection and the point of customer use.
- (3) Where service is rendered at or near the service area boundary for use beyond the service area, install, operate and maintain the facilities necessary to provide service.

(L)

(Continued)

(To be inserted by utility)

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Rule No. 16

SERVICE CONNECTIONS, METERS, AND CUSTOMER'S FACILITIES

(Continued)

2. Customer's Responsibility

(4) Applicants requesting a new service connection, a new water meter or an increase in the size of their existing service connection and/or existing water meter resulting in increased demand within the Santa Maria Customer Service Area, as defined on the Service Area Maps, must provide a source of supplemental water to offset the increased demand, pursuant to the Court adopted Stipulation in Santa Maria Valley Water Conservation District v. City of Santa Maria, et al. (and related actions), Lead Case No. CV770214, Superior Court of the State of California, County of Santa Clara, in January 2008 and Commission Decision No. 13-05-11. (L)

b. The customer's piping shall extend to that point on the curb line or property line of easiest access to the utility from its existing distribution system or requiring the least extension of the existing distribution main. The utility shall be consulted before installation thereof and its approval of location secured. (L)

3. Ownership and Absence of Rental Obligation Where Facilities Are on Premises of Customer.

a. The service pipe, curb stop, meter, and meter box furnished by or on behalf of the utility and located wholly or partially upon a customer's premise are the property of the utility.

b. No rent or other charge will be paid by the utility where the utility-owned service facilities are located on a customer's premises.

4. Access to Premises of Customer

a. The utility shall at all reasonable hours have access to meters, service connections and other property owned by it which may be located on customer's premises for purposes of installation, maintenance, operation or removal of the property at the time service is to be terminated. The customer's system should be open for inspection at all reasonable times to authorized representatives of the utility.

b. Any inspection work or recommendations made by the utility or its agents in connection with plumbing or appliances or any use of water on customers premises, either as a result or a complaint or otherwise, will be made without charge.

5. Responsibility for Loss or Damages

a. The utility will not be responsible for any loss or damage caused by any negligence or wrongful act of a customer or of a customer's authorized representatives in installing, maintaining, operating or using any or all appliances, facilities or equipment for which service is supplied.

(Continued)

(To be inserted by utility)

Issued By

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Rule No. 16

SERVICE CONNECTIONS, METERS, AND CUSTOMER'S FACILITIES
(Continued)

5. Responsibility for Loss or Damages (continued)

- b. The customer will be held responsible for damage to utility's meters and other property resulting from the use or operation of appliances and facilities on customer's premises, including but not limited to damage caused by steam, hot water, or chemicals.

B. Services

1. Charges for Service Connections

Except as provided in subparagraphs (a), (b), (c) or (d) below, the utility shall make no charge to the customer for making a service connection except in case of connections for private fire protection service, connections for temporary service, changes made at the request and for the convenience of the customer, where additional connections are requested because of divisions of land ownership when the land before division was receiving service, and as otherwise provided in the utility's main extension rules.

- a. Individual Customer Connection Fee. A Class A utility district or subsidiary serving 2,000 or fewer connections, may accept connection fees from individual customers as Contributions (as defined in Rule 15, Section E) calculated pursuant to the Commission's Connection Fee Data Form (or equivalent) contained in the Utility's tariffs (including a collection of an Income Tax Component of Contribution ["ITCC"] [also known as a "tax gross-up"] pursuant to Rule 15). (T)
- b. In lieu of paying a connection fee, an applicant for a service connection may retain a licensed contractor, qualified in the judgment of the utility, to install the service connection. Cost to the Utility of inspection and supervision of the installation, including an ITCC pursuant to Rule 15, shall be paid by the applicant. The applicant shall provide the utility with a statement of actual construction cost in reasonable detail. The amount shall be treated as a Contribution to the Utility. The installation shall be in accordance with plans and specifications of the Utility. (T)
- c. Individual Customer Facilities Fee. A Class A utility district or subsidiary serving 2,000 or fewer connections, may accept from individual customers amounts in contribution as a facilities fee calculated pursuant to tariffs approved by the Commission (including a collection of an ITCC pursuant to Rule 15). (T)

(Continued)

(To be inserted by utility)

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Rule No. 16

SERVICE CONNECTIONS, METERS, AND CUSTOMER'S FACILITIES

B. Services

1. Charges for Service Connections (continued)

d. Connection Fees. This fee is applicable to all new service in the following districts:

<u>District</u>	<u>Facilities Fee</u>
Bay Point	\$2,050 per residential lot
Clearlake	\$2,500 per residential lot

These fees, and corresponding ITCC, are for a 5/8 x 3/4" meter. (T)

The districts and applicable fees and ITCC by meter size are shown below: (T) (I)

CONNECTION FEES						
	Bay Point	ITCC @ 28%	Total Charge	Clearlake	ITCC @ 28%	Total Charge
5/8" x 3/4"	\$2,050	\$574	\$2,624	\$2,500	\$700	\$3,200
3/4"	\$3,075	\$861	\$3,936	\$3,750	\$1,050	\$4,800
1"	\$5,125	\$1,435	\$6,560	\$6,250	\$1,750	\$8,000
1 1/2"	\$10,250	\$2,870	\$13,120	\$12,500	\$3,500	\$16,000
2"	\$16,400	\$4,592	\$20,992	\$20,000	\$5,600	\$25,600
3"	\$30,750	\$8,610	\$39,360	\$37,500	\$10,500	\$48,000
4"	\$51,250	\$14,350	\$65,600	\$62,500	\$17,500	\$80,000
6"	\$102,500	\$28,700	\$131,200	\$125,000	\$35,000	\$160,000
8"	\$164,000	\$45,920	\$209,920	\$200,000	\$56,000	\$256,000
10"	\$235,750	\$66,010	\$301,760	\$287,500	\$80,500	\$368,000
Fire Sprinkler 1" to 5/8"	\$2,132	\$597	\$2,729	\$2,550	\$714	\$3,264
Fire Sprinkler 1" to 3/4"	\$3,106	\$870	\$3,976	\$3,750	\$1,050	\$4,800
Fire Sprinkler 1 1/2" to 3/4"	\$3,506	\$982	\$4,488	\$3,975	\$1,113	\$5,088
Fire Sprinkler 2" to 3/4"	\$3,659	\$1,025	\$4,684	\$4,050	\$1,134	\$5,184
Fire Sprinkler 1 1/2" to 1"	\$5,535	\$1,550	\$7,085	\$6,438	\$1,803	\$8,241
Fire Sprinkler 2" to 1"	\$5,689	\$1,593	\$7,282	\$6,563	\$1,838	\$8,401
Fire Sprinkler 3" to 5/8"	\$4,241	\$1,187	\$5,428	\$5,021	\$1,406	\$6,427
Fire Sprinkler 3" to 3/4"	\$5,251	\$1,470	\$6,721	\$6,254	\$1,751	\$8,005
Fire Sprinkler 3" to 1"	\$7,284	\$2,040	\$9,324	\$8,734	\$2,446	\$11,180
Fire Sprinkler 3" to 1 1/2"	\$12,195	\$3,415	\$15,610	\$14,738	\$4,127	\$18,865
Fire Sprinkler 3" to 2"	\$18,252	\$5,111	\$23,363	\$22,131	\$6,197	\$28,328
Fire Sprinkler 4" to 5/8"	\$4,896	\$1,371	\$6,267	\$5,775	\$1,617	\$7,392
Fire Sprinkler 4" to 3/4"	\$5,907	\$1,654	\$7,561	\$7,008	\$1,962	\$8,970
Fire Sprinkler 4" to 1"	\$7,940	\$2,223	\$10,163	\$9,489	\$2,657	\$12,146

(Continued)

(To be inserted by utility)

Advice Letter No. 1760-W

Decision No. _____

Issued By

R.J. SPROWLS

President

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

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Resolution No. _____

Rule No. 16

SERVICE CONNECTIONS, METERS, AND CUSTOMER'S FACILITIES
 (Continued)

B. Services (Continued)

1. Charges for Service Connections (Continued)

d. Connection fees (Continued)

These connection fees, and corresponding ITCC, are applicable in the Apple Valley (T) and Morongo Valley Customer Service Areas to all applicants requesting new service line and meter connection to the existing distribution system, not including the restoration of Services which were previously disconnected.

Meter Size	Flow gpm	Specified Maximum Flow Rate	Capital Facilities Charge	ITCC @ 28%	Total Charge
		Ratio to a 5/8 x 3/4" Meter			
5/8 x 3/4"	20	1.0	\$ 995	\$ 279	\$ 1,274 (I)
3/4"	30	1.5	\$ 1,492	\$ 418	\$ 1,910
1"	50	2.5	\$ 2,487	\$ 696	\$ 3,183
1-1/2"	100	5.0	\$ 4,974	\$ 1,393	\$ 6,198
2"	160	8.0	\$ 7,958	\$ 2,228	\$ 10,186
3"	320	16.0	\$15,917	\$ 4,457	\$ 20,374
4"	500	25.0	\$24,870	\$ 6,964	\$ 31,834 (I)

Over 4" (Determined on the same basis, but subject to available capacity.)

Service connection fees are to be considered as Contribution-in-Aid-Of-Construction and will be applied as a reduction to rate base to offset cost of capital expenditures for facilities necessitated by the addition of new customers to the existing system.

(Continued)

(To be inserted by utility)

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Rule No. 16

SERVICE CONNECTIONS, METERS, AND CUSTOMER'S FACILITIES
(Continued)

B. Services (continued)

2. Size of Service Pipe

- a. The minimum size of service pipe installed by the utility will not be less than 3/4-inch nominal size.
- b. The utility may require the customer to provide such data as may be necessary for the utility properly to size a service larger than 3/4-inch nominal size consistent with pressure requirements.

3. Installation

Only duly authorized employees or agents of the utility (or contractors, upon approval of the utility) will be permitted to install a service pipe from the utility's main to the location of the service connection. The connection from the meter to the customer's piping will be made by the utility; provided, however, that if the customer's piping requires repair or replacement, the connection may, at the option of the utility, be made by the customer or his agent.

C. Cross-Connections

1. Protective Regulation

No physical connection between the potable water supply system of the public utility and that of any other water supply or source of actual or potential contamination will be permitted except in compliance with the regulations of the State Water Resources Control Board (SWRCB) contained in Title 17, Sections 7583-7605 of the California Code of Regulations under "Regulations Relating to Cross-Connections."

2. Backflow Preventers Required

The utility will evaluate the degree of potential health hazard to the public water supply which may be created as a result of conditions existing on a user's premises. As a minimum, the evaluation will consider: the existence of cross-connections, the nature of materials handled on the property, the probability of a backflow occurring, the degree of piping system complexity and the potential for piping system modification. The utility may implement a Cross Connection Control Fee to administer the Cross-Connection Control Program as indicated on Schedule No. CCCF.

(Continued)

(To be inserted by utility)

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Rule No. 16

SERVICE CONNECTIONS, METERS, AND CUSTOMER'S FACILITIES
(Continued)

C. Cross-Connections (continued)

2. Backflow Preventers Required (continued)

The utility will require the installation of approved backflow preventers of required type under any of the following conditions:

- a. Where a fresh water supply which has not been approved by the SWRCB Division of Drinking Water is already available from a well, spring, reservoir or other source. (If the customer agrees to abandon this other supply and agrees to remove all pumps and piping necessary for the utilization of this supply, the installation of backflow preventers will not be required.)
- b. Where salt water, or water otherwise contaminated, is available for industrial or fire protection purposes at the same premises.
- c. Where the premises are or may be engaged in industrial processing using or producing process waters or liquid industrial wastes, or where the premises are or may be engaged in handling sewage or any other dangerous substances.
- d. Where fresh water hydrants or other outlets are or may be installed on piers or docks.
- e. Where the circumstances are such that there is special danger of backflow of sewage or other contaminated liquids through plumbing fixtures or water-using or treating equipment, or storage tanks and reservoirs.
- f. Premises that have internal cross-connections that are not abated to the satisfaction of the utility or the health agency.
- g. Premises where cross-connections are likely to occur and entry is restricted so that cross-connection inspections cannot be made with sufficient frequency or at sufficiently short notice to assure that cross-connections do not exist.
- h. Premises having a repeated history of cross-connections being established or re-established.

(Continued)

(To be inserted by utility)

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Rule No. 16

SERVICE CONNECTIONS, METERS, AND CUSTOMER'S FACILITIES
(Continued)

C. Cross-Connections (continued)

3. Type and Expense of Backflow Preventers

Any backflow preventer utilized shall be of the type and design specified and approved for the circumstances in Section 7604, Title 17 of the California Code of Regulations, except that a customer may utilize an approved backflow preventer providing greater protection than required by Section 7604. Such backflow preventers shall be installed by and at the expense of the customer, in a manner approved by the utility and the public health agency having jurisdiction. Backflow preventers shall be installed as close as practical to the customer's connection to the utility and in a location which is readily available for periodic inspection.

Backflow preventers shall be tested, repaired or replaced at the expense of the customer.

4. Periodic Testing of Backflow Preventers

Whenever a backflow preventer is installed, relocated, or repaired the customer shall have it tested by persons who have demonstrated their competency in testing of these preventers to the utility or health agency. Backflow preventers shall be tested at least annually or more frequently if determined to be necessary by the health agency of utility. The utility shall notify the customer when testing of backflow preventers is needed. The notice shall also inform the customer that, following the compliance date, the utility may have all untested assemblies tested and, if needed, repaired or replaced. The costs of all testing, repair, or replacement will be borne by the customer, and the utility may add such costs to the customer's water bill. In tenant-landlord situations, the utility shall not be responsible for determining the responsible party beyond notification of the customer of record. The notice shall give the date when the test must be completed. Reports of testing and maintenance shall be maintained by the utility for a minimum of three years.

Whenever a backflow prevention assembly is found to have failed, it must be repaired or replaced as soon as repair parts or a replacement assembly is available, but in no event later than the testing compliance date, or 20 days after testing, whichever comes first. If the assembly cannot or will not be repaired within 3 days of discovery of the failure, the backflow prevention assembly tester must notify the utility of the failure. In cases where the failed assembly presents an immediate risk to public health, the service will be discontinued until the repairs or replacement is completed.

(N)

(N)

(Continued)

(To be inserted by utility)

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Rule No. 16

SERVICE CONNECTIONS, METERS, AND CUSTOMER'S FACILITIES

(Continued)

C. Cross-Connections (continued)

5. Refusal to Serve or Discontinuance of Service

(L)

The utility may refuse or discontinue service:

- a. Until there has been installed on the customer's piping an approved backflow preventer of the required type, if one is required.
- b. Where the utility has been denied access to the customer's premises to make an evaluation.
- c. Where the customer refuses to test a backflow preventer, or to repair or replace a faulty backflow preventer.
- d. Where there is a direct or indirect connection between the public water system and a sewer line.
- e. Where there is an unprotected direct or indirect connection between the public water system and a system or equipment containing contaminants.
- f. Where there is an unprotected direct or indirect connection between the public water system and auxiliary water system.
- g. When there is a situation which presents an immediate health hazard to the public water system.

(L)

6. Pumps and Boosters

When a customer receiving service at the utility's main or service connection must, by means of a pump of any kind, increase the pressure of the water received, the pump shall not be attached to any pipe directly connected to the utility's main or service pipe. Such pumping or boosting of pressure shall be done, at the option of the utility, either:

- a. From a sump, cistern or storage tank which must be served through an air gap connection, or
- b. From a combination of an approved backflow preventer plus a device approved by the water utility to prevent the booster pump from drawing the utility's system pressure below 20 psi.

(L)

(Continued)

(To be inserted by utility)

Issued By

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Resolution No. _____

Rule No. 16
(Continued)

SERVICE CONNECTIONS, METERS, AND CUSTOMER'S FACILITIES

C. Cross-Connections (continued)

6. Pumps and Boosters (continued)

This requirement shall not apply to American Water Works Association (AWWA) Class 2 Fire Protection systems, except as provided for in the information Bulletin issued by the Office of State Fire Marshall on December 10, 1984. (L)

AWWA Class 2 fire protection systems have direct connections from public water mains only; no pumps, tanks or reservoirs, except that booster pumps may be installed in the connections from the street mains to the fire protection systems; no physical connection from other water supplies; no antifreeze or other additives of any kind; all sprinkler drains discharging to atmosphere, dry well, or other safe outlets. (L)

(To be inserted by utility)

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R.J. SPROWLS

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

Date Filed 11/30/2018

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Resolution No. _____

FORM NO. 17

INCOME TAX COMPONENT OF CONTRIBUTION AGREEMENT

This AGREEMENT is entered into this _____ day of _____, 20____, by and between _____, (“Government Agency”) and Golden State Water Company (“Utility”), in accordance with the terms and conditions of the Utility’s filed tariffs and California Public Utilities Commission Decision No. 87-09-026, dated September 10, 1987, as modified by Decision 88-07-020, dated July 8, 1988. (T)

1. Government Agency declares that it is a federal, state, county or local government agency which has made a payment to Utility for the purpose of having Utility install water system facilities (the “Project”) described as follows _____

2. Government Agency understands that, except for payments for water system facilities installed for the reasons set forth in paragraph 3, payments made to Utility for installation of water system facilities similar to the Project are taxable to Utility and for that reason are subject to the Income Tax Component of Contribution (“ITCC”) set forth in the Utility’s Rule 15 and Rule 16 of its tariffs, copies of which are available on its website at www.gswater.com. (T)

3. Government Agency declares that:

- (a) The project, for which Government Agency makes the payment referred to above, primarily benefits the public as a whole, and, or
- (b) The payment for the Project results from condemnation of Utility’s property, or the threat of imminence thereof, as supported by evidence furnished by Government Agency which is acceptable to Utility.

4. In Consideration of Utility not requiring as of the date of this Agreement payment by Government Agency of the California portion of the ITCC, which is, or may be, attributable to the Project, Government Agency hereby promises and agrees to indemnify and defend Utility and hold it harmless from and against any and all claims, costs, liabilities and expenses relating to any federal and California income tax liability including, but not limited to, the full amount of any income tax, penalty, and interest, which utility pays or is required to pay to the Internal Revenue Service (“IRS”) or the California Franchise Tax Board (“FTB”), and any attorneys’ fees, litigation costs or fees, associated therewith, arising from any payment for the Project received by Utility from Government Agency. Government Agency further promises and agrees, upon demand by Utility, to pay to Utility the amount of any expense incurred by Utility in collecting any sum due Utility hereunder, including attorneys’ fees, litigation costs or fees, and interest, at the highest rate permitted by law, on any monies advanced or expended by Utility pursuant to this Agreement. (T)

(To be inserted by utility)

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

Issued By

Advice Letter No. 1760-W

R.J. SPROWLS

Date Filed 11/30/2018

Decision No. _____

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FORM NO. 17

INCOME TAX COMPONENT OF CONTRIBUTION AGREEMENT

(Continued)

- 5. Government Agency and Utility agree that if the FTB issues a determination acceptable to Utility that the payment for the Project is not taxable, this agreement shall terminate. If the FTB makes a determination that the payment for the Project (or a payment of that type) is taxable, Government Agency shall forthwith pay Utility the applicable taxes and other costs determined as set forth in paragraph 4 above, upon demand by Utility.
- 6. This agreement shall at all times be subject to such changes or modifications by the Public Utilities Commission of the State of California as said Commission may, from time to time, direct in the exercise of its jurisdiction.
- 7. This Agreement shall inure to the benefit of and be binding upon the respective successors and assigns of the parties hereto.

(D)

IN WITNESS WHEREOF, Government Agency and Utility have executed this Agreement by their duly authorized officers or agents as of the date first set forth above.

GOVERNMENT AGENCY

GOLDEN STATE WATER COMPANY

(T)

Name _____

By: _____

By _____

Title

Title

Address

Address

Telephone Number

Telephone Number

(To be inserted by utility)

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

Advice Letter No. 1760-W

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(To be inserted by utility)

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GOLDEN STATE WATER COMPANY
REGION 1, 2 & 3 – SERVICE LIST

Sacramento Suburban Water Dist.
3701 Marconi Avenue – Suite 100
Sacramento, CA 95821
roscoe@sswd.org

Carmichael Water District
7837 Fair Oaks Blvd.
Carmichael, CA 95608-2405

Cypress Ridge Owner's Association
Attn: President
1400 Madonna Road
San Luis Obispo, CA 93405
Cory.Bauer@managementtrust.com

City of Folsom
50 Natoma Street
Folsom, CA 95630

Director
Sacramento County Water Agency
827-7th Street, Room 301
Sacramento, CA 95814
DWRexecsecretary@saccounty.net

Bay Point Municipal Advisory Council
3105 Willow Pass Road
Bay Point, CA 94565-3149

Contra Costa Water District
P. O. Box H2O
Concord, CA 94520

Diablo Water District
P. O. Box 127
Raley's Shopping Center – 2107 Main Street
Oakley, CA 94561-0127
Mikegm1@aol.com
cbelleci@diablowater.org

City of Martinez
525 Henrietta Avenue
Martinez, CA 94553

Citrus Heights Water District
6230 Sylvan Road
Citrus Heights, CA 95610

California-American Water Co.
4701 Beloit Drive
Sacramento, CA 95838-2434
Dave.stephenson@amwater.com
ca.rates@amwater.com

Fair Oaks Water District
10317 Fair Oaks Blvd.
Fair Oaks, CA 95628

Orange Vale Water Co
P. O. Box 620800
9031 Central Avenue
Orange Vale, CA 95662
swilcox@orangevalewater.com

City of Antioch
P. O. Box 5007
Antioch, CA 94531

City of Brentwood
Public Works Operations
Eric Brennen, Water Operations Manager
2201 Elkins Way
Brentwood, CA 94513

Contra Costa County
Chief Assistant Clerk of the Board
651 Pine Street, Room 106
Martinez, CA 94553
Jami.napier@cob.cccounty.us

Richard Lou, Principal Management Analyst
East Bay Municipal Utility District
375 – 11th Street, MS#804
Oakland, CA 94607
Rlou@ebmud.com

Highlands Water Company
14580 Lakeshore Drive
Clearlake, CA 95422-8100

GOLDEN STATE WATER COMPANY
REGION 1, 2 & 3 – SERVICE LIST

Konocti County Water District
15844 – 35th Street
Clearlake, CA 95422
kcwd@mchsi.com

Arroyo Grande Municipal Water Dept.
P.O. Box 550
Arroyo Grande, CA 93420
staylor@arroyogrande.org

Cambria Community Services Dist.
1316 Tamson Drive – Suite 201
P.O. Box 65
Cambria, CA 93428

Los Osos CSD
2122 - 9th Street
Los Osos, CA 93402

S & T Mutual Water Co.
P.O. Box 6391
Los Osos, CA 93412
STMutualwater@gmail.com

Nipomo Community Services Dist.
147 S. Wilson Street
Nipomo, CA 93444-0326
MIglesias@ncsd.ca.gov

City of Santa Maria
2065 East Main Street
Santa Maria, CA 93454
SSpringer@CityofSantaMaria.org

City Attorney
City of Clearlake
14050 Olympic Drive
Clearlake, CA 95422

City Clerk & City Attorney
City of Guadalupe
918 Obispo Street
Guadalupe, CA 93434

City Clerk & City Attorney
City of Simi Valley
2929 Tapo Canyon Road
Simi Valley, CA 93065

Local Agency Formation Commission
P. O. Box 2694
Granite Bay, CA 95746
johnbenoit@surewest.net

Avila Beach Community Service District
P O Box 309
191 San Miguel Street
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