

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE

SAN FRANCISCO, CA 94102-3298



September 27, 2023

Jonathan Morse
Sr. Manager Rates & Regulatory
California-American Water Company
520 Capitol Mall Ste. 630
Sacramento, CA 95814

Dear Mr. Morse,

The Water Division of the California Public Utilities Commission has approved California-American Water Company's Advice Letter No. AL 1415, filed on June 30, 2023, regarding Water Cost of Capital Adjustment Mechanism.

Enclosed are copies of the following revised tariff sheets, effective July 31, 2023, for the utility's files:

P.U.C.	
Sheet No.	Title of Sheet
10824-W	Preliminary Statement, Summary Table, Sheet 1
10825-W	Preliminary Statement (Continued) AD. Water Cost of Capital Adjustment Mechanism, Sheet 1
10826-W	Table Of Contents, Sheet 1

Please contact Bradley Leong at BL4@cpuc.ca.gov or 415-703-2307, if you have any questions.

Thank you.

Enclosures

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

Advice Letter Cover Sheet

Utility Name: California American Water	Date Mailed to Service List: June 30, 2023
District: All Districts	
CPUC Utility #: U210W	Protest Deadline (20th Day): July 20, 2023
Advice Letter #: 1415	Review Deadline (30th Day): July 30, 2023
Tier <input type="checkbox"/> 1 <input checked="" type="checkbox"/> 2 <input type="checkbox"/> 3 <input checked="" type="checkbox"/> Compliance	Requested Effective Date: July 31, 2023
Authorization Decision 23-06-025	
Description: Water Cost of Capital Adjustment Mechanism	Rate Impact: \$See AL See AL%

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

Utility Contact: Chase Grady	Utility Contact: Jonathan Morse
Phone: 916-568-4241	Phone: 916-568-4237
Email: chase.grady@amwater.com	Email: Jonathan.morse@amwater.com
DWA Contact: Tariff Unit	
Phone: (415) 703-1133	
Email: Water.Division@cpuc.ca.gov	

DWA USE ONLY

<u>DATE</u>	<u>STAFF</u>	<u>COMMENTS</u>
_____	_____	_____
_____	_____	_____

<input type="checkbox"/> APPROVED	<input type="checkbox"/> WITHDRAWN	<input type="checkbox"/> REJECTED
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Signature: _____	Comments: _____
Date: _____	_____



June 30, 2023

ADVICE LETTER NO. 1415

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

California-American Water Company (California American Water) (U210W) submits this advice letter, including the following attached tariffs applicable to all districts:

Purpose:

This advice letter filing requests triggering the Water Cost of Capital Adjustment Mechanism (“WCCM”) and revise the capital structure based on the D.23-06-025. These revisions will be incorporated into the tier 1 advice letter California American Water will make on July 31, 2023 to implement new rates consistent with D.23-06-025.

Background:

The Commission issued D.23-06-025 on June 29, 2023 which continued California American Water’s WCCM¹ and authorized a 8.98% return on equity and a 4.35% cost of debt with a 42.96% debt to 57.04% equity ratio resulting in a 6.99% return on rate base for the calendar years 2022, 2023, and 2024.²

The purpose of the WCCM is to provide for an automatic adjustment, up or down as the case may be, to California American Water’s adopted return on equity (“ROE”). This mechanism is triggered only if there is a positive or negative difference of more than 100 basis points between the 12-month average Moody’s utility bond rates for the current period ending September 30th versus the benchmark period ending September 30th. If the 100 basis point “deadband” is exceeded, California American 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. Additionally, the mechanism provides for updates to long-term debt and preferred stock costs to reflect actual August month-end embedded costs and forecasted interest rates for variable long-term debt and new longterm debt and preferred stock-scheduled to be issued. In any year where the 12-month October through September “deadband” is exceeded the current year becomes the new benchmark going forward.

The applicable index is the Moody’s Baa utility bond index. The 12-month average of the Moody’s Baa utility bond index for the benchmark period October 1 through September 30th, 2021 was 3.33%. The 12-month average of the Moody’s Baa utility bond index for the current period October 1 through September 30th, 2022 was 4.38%. The difference of 105 basis points exceeded the WCCM “deadband” and the WCCM was triggered for 2023. As a result, California American Water’s authorized ROE is adjusted by one half of the difference, or 52 basis points, for an updated authorized ROE of 9.50%. Additionally, updates to long-term debt and forecasted interest rates for new long-term debt scheduled to be issued provide an updated cost

¹ Ordering Paragraph 7, D.23-06-025.

² Ordering Paragraph 4, D.23-06-025.

of debt of 4.28%. Based on the authorized capital structure, which is unchanged by the WCCM, the updated authorized overall rate of return is 7.26%.

Preliminary assessment of revenue impacts are shown in the table below.

	Current Authorized D.18-03-035	2022 Cost of Capital D.23-06-025	2023 Cost of Capital WCCM AL 1415
Return on Equity	9.20%	8.98%	9.50%
Cost of Debt	5.63%	4.35%	4.28%
Debt/Equity Ratio	44.61%/55.39%	42.96%/57.04%	42.96%/57.04%
Overall Rate of Return	7.61%	6.99%	7.26%
<u>Northern Division</u>			
Revenue Adustment (\$1000)	N/A	\$ (1,554)	\$ (565)
Revenue Adjustment %	N/A	-1.9%	-0.7%
<u>Central Division</u>			
Revenue Adustment (\$1000)	N/A	\$ (1,637)	\$ (580)
Revenue Adjustment %	N/A	-2.0%	-0.7%
<u>Southern Division</u>			
Revenue Adustment (\$1000)	N/A	\$ (1,656)	\$ (593)
Revenue Adjustment %	N/A	-1.2%	-0.4%
<u>Monterey Wastewater Division</u>			
Revenue Adustment (\$1000)	N/A	\$ (22)	\$ (8)
Revenue Adjustment %	N/A	-0.6%	-0.2%

Additionally, since the “deadband” was exceeded the current period October 1, 2021 through September 30th, 2022 becomes the new benchmark period for the WCCM going forward.

Request:

California American Water requests authorization to trigger the WCCM and adjust its ROE to 9.50% and its cost of debt to 4.28%, for an overall rate of return of 7.26% as authorized by D.23-06-025. These adjustments will be incorporated into the tier 1 filing implementing new rates California American Water plans to make on July 31, 2023 consistent with D.23-06-025. Additionally, California American Water seeks authority to establish the period October 1st, 2021 through September 30th, 2022 as the benchmark period for the WCCM going forward.

Tier Designation:

These tariffs are submitted pursuant to General Order No.96-B and this advice letter is

submitted with a Tier 2 designation.

Effective Date:

California American Water requests an effective date of July 31, 2023.

NOTICE:

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

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 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.***

PROTEST OR RESPONSES:

Anyone may submit a response or protest for this 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 AL. A **protest** objects to the AL in whole or in part and must set forth the specific grounds on which it is based. These grounds³ 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 relitigating a prior order of the Commission.
7. 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

³ G.O. 96-B, General Rule 7.4.2

Division of Water and Audits
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 California American Water at:

Email Address:

chase.grady@amwater.com

sarah.leeper@amwater.com

jonathan.morse@amwater.com

Mailing Address:

520 Capitol Mall, Suite 630
Sacramento, CA 95838

555 Montgomery Street, Suite 816
San Francisco, CA 94111

520 Capitol Mall, Suite 630
Sacramento, CA 95838

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.

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.

This filing will not cause the withdrawal of service, nor conflict with other schedules or rules.

If you have not received a reply to your protest within 10 business days, please contact Chase Grady at (916) 568-4241.

CALIFORNIA-AMERICAN WATER COMPANY

/s/ Chase Grady

Chase Grady
Associate Rates & Regulatory Analyst

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
10824-W	PRELIMINARY STATEMENT Summary Table Sheet 1	10727-W
10825-W	PRELIMINARY STATEMENT (Continued) Sheet 1	10197-W
10826-W	TABLE OF CONTENTS Sheet 1	10823-W

**PRELIMINARY STATEMENT
Summary Table**

Sheet 1

Reference	Account	Tariff
A	Territory Served by Utility	10623-W
B	Types and Classes of Service	10624-W
C	Description of Service	10170-W
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I	Cease and Desist Order Memorandum Account (CDOMA)	10174-W
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K	Chromium-6 Memorandum Account – Sacramento Service Area	10176-W, 10177-W
L	Consolidated Expense Balancing Account	10178-W
M	Emergency Rationing Costs Incurred by CAW Memorandum Account	10179-W
N	Endangered Species Act (ESA) Memorandum Account (Monterey Service Area)	10180-W
P	Garrapata Service Area - SDWSRF Loan Repayment Balancing Account	10181-W
R	Customer Assistance Program (CAP) Balancing Account	10611-W, 10612-W
S	NOAA_ESA Memorandum Account	10185-W
T	Other Post-Employment Benefits Balancing Account	10186-W
U	Pension Balancing Account (PBA)	10187-W
V	San Clemente Dam Balancing Account	10188-W
W	Coastal Water Project Memorandum Account	10189-W
Y	Seaside Groundwater Basin Balancing Account	10190-W
Z	Water Contamination Litigation Expense Memorandum Account (WCLEMA)	10191-W
AA	West Placer Memorandum Account	10192-W
AB	Water Revenue Adjustment Mechanism/Modification Cost Balancing Account (WRAM/MCBA)	10728-W, 10194-W, 10195-W, 10196-W
AD	Water Cost of Capital Mechanism (WCCM)	10825-W
AE	Credit Card Fees Memorandum Account	10198-W
AG	School Lead Testing Memorandum Account (SLTMA)	10200-W
AH	The Memorandum Account for Environmental Improvement and Compliance Issues for Acquisitions	10625-W
AI	Dunnigan Consulting Memorandum Account	10202-W
AJ	Water-Energy Nexus Program Memorandum Account (WENMA)	10203-W

(C)

(Continued)

(TO BE INSERTED BY UTILITY)		ISSUED BY	(TO BE INSERTED BY C.P.U.C.)	
Advice	1415	S. W. OWENS	Date Filed	<u>06/30/2023</u>
Decision		SR. DIRECTOR - Rates & Regulatory	Effective	<u>07/31/2023</u>
			Resolution	_____

PRELIMINARY STATEMENT
(Continued)

Sheet 1

AD. Water Cost of Capital Adjustment Mechanism

1. PURPOSE:

The purpose of the Water Cost of Capital Adjustment Mechanism is to provide for an automatic adjustments, up or down as the case may be, to a water utility's adopted return on equity for 2022 (C) (and thus its overall rate of return on rate base for 2022) for years 2023 and 2024 only if there is a (T)(C) positive or negative difference of more than 100 basis points between the then current 12-month October 1 through September 30 average Moody's utility bond rates and a benchmark.

2. APPLICABILITY:

All districts of California American Water

3. ACCOUNTING PROCEDURE:

California American Water was granted authority to maintain this adjustment mechanism adopted in Decision (D.) 23-06-025 extended application for 2022, 2023, and 2024. (C)

- a. The initial benchmark is equal to the average interest rate of Moody's Aa utility bonds for AA or A credit-rated utilities or higher, or Moody's Baa utility bonds for BBB+ credit-rated utilities or lower for the period October 1, 2020 to September 30, 2021. The subsequent October 1 through September 30 average also would be based on the foregoing parameters. (C)
- b. If the 100 basis point "deadband" (a range of change in interest rates that may occur without automatically triggering a change in embedded long-term debt and preferred stock costs and return on equities) is exceeded, California American 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 through September average adjustment, that average becomes the new benchmark.
- d. If the 100 basis point "deadband" is exceeded, California American Water will file a Tier 2 advice letter by October 15 that updates return on equity and related rate adjustments to become effective on January 1 of the following year. 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.
- e. California American Water's capital structure, as adopted for base year 2022, shall not be adjusted. (C)

- 4. Work papers outlining the calculations relating to the change in return on equity, long-term debt costs, preferred stock costs and resulting changes in rates to become effective on the following January 1 are required to accompany the advice letter.

(Continued)

(TO BE INSERTED BY UTILITY)		ISSUED BY	(TO BE INSERTED BY C.P.U.C.)	
Advice	1415	S. W. OWENS	Date Filed	<u>06/30/2023</u>
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			Resolution	_____

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California-American Water Company	5470-W
Bellflower Service Area	10626-W
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(Continued)

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Advice 1415	S. W. OWENS	Date Filed <u>06/30/2023</u>
Decision	SR. DIRECTOR - Rates & Regulatory	Effective <u>07/31/2023</u>
		Resolution _____

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