

Understanding California PUC Accounting Procedures
California Water Association – Small Company Workshop
June 4, 2008 – Radisson Hotel Sacramento

Tab #1

- Shoebox Contents
- Slide Presentation: "Keeping the Shoebox in Order"

Tab #2

- Decision 85-04-076 – Uniform System of Accounts for Class B, C, and D Water Utilities
- Decision 92-03-093 – Financial and Operational Risks of Commission-Regulated Water Utilities
- Division of Water & Audits Letters (2/29/08; 3/27/08): Rate Adjustments due to CPI-U Increase for 2007
- Decision 83-06-067 – Settlement of Utility Ownership; Stock Acquisition

Tab #3 – Small Company Standard Procedures

- SP U-03-SM Preparing Results of Operation Reports for General Rate Increase Requests of Water Utilities other Than Major Companies
- SP U-04-SM Depreciation Procedures for Small Water and Sewer System Utilities
- SP U-05-SM Determining Fixed Capital and Rate Base of Class B, C, & D Water Utilities
- SP U-08-W Creating and Processing Water and Sewer System Advice Letter Filings and Resolutions; and Maintaining Tariffs Under General Order No. 96-B
- SP U-09-SM Processing Informal General Rate Cases of Class B, C and D Water and Sewer Utilities and the Service Guarantee Plan
- SP U-13-W Preparing and Processing Small Water Company Advice Letter Filings for Financing
- SP U-27-W Processing Rate Offsets; Establishing and Amortizing Memorandum Accounts
- SP U-28-W Collecting and Processing Customer Rates, Fees and Charges Under General Order 96-B

Tab #4 – Small Company Resolutions

- Resolution W-4110: Re Sierra City Water Works – Authorizing Facilities Fees to Fund Replacement of Plant
- Resolution W-4276: Re Generator Cost Memorandum Account
- Resolution W-4467: Re Balancing Accounts for Purchased Water, Purchased Power, Pump Tax, Memo Acct for Labor, etc.
- Resolution W-4524: Re Calculation of Rate of Return and Rate of Margin for Class C and D Water Utilities
- Resolution W-4540: Order Authorizing a Cost-of-Living Rate Increase or Cash Flow Rate Increase

- Resolution W-4569: Re R.R. Lewis Small Water Company – Water Quality Memorandum Account
- Resolution W-4603: Re Cottage Springs Water Company – Expedited Rate Case Procedure
- Resolution W-4658: Tier 1 Advice Letter Required for CPI Increases
- Resolution W-4663: Re Penngrove Water Company – Establishment of a Temporary Third Rate Tier
- Resolution W-4664: Exceptions to Customer Notice Requirements
- Resolution W-4675: Re Twin Valley Water – Surcharge Recovery of Water Quality Memorandum Account and User Fee Memorandum Account
- Resolution W-4678: Re North Gualala Water Company – Authority to Borrow under SDWSRFL Program; Encumber Assets; Institute a Surcharge to Pay Off Loan
- Resolution W-4680: Re Rolling Green Utilities – Authorized Rate Of Margin Treatment For Sewer Utilities
- Resolution W-4683: Re Point Arena Water Works – Authorized Water Right Memorandum Account Fee
- Resolution W-4686: Re Del Oro Water Company – Rate Base Offset
- Resolution M-4818: Supporting Improved Coordination With Local Agency Formation Commissions By Water and Wastewater Utilities

Tab #5 - Small Company Advice Letters

- Advice Letter Template For Financing Approval For Class C and D Water Companies
- Alisar Water Advice Letter No. 107 – Service Area Expansion
- Del Oro Water Company Advice Letter No. 143 and 143-A – One-Time Offset to Recover Water Testing Costs
- Del Oro Water Company Advice Letter No. 152 – Rate Base Offset
- Lake Alpine Water Company Advice Letter No. 70 – One-time Surcharge to Recover Increase in Water Quality Expenses
- Mar Vista Water Company Advice Letter No. 38-W-A – Surcharge to Recover Unanticipated Expense Memorandum Account
- Nacimiento Water Company Advice Letter No. 30 – Offset Increase in Salaries, Taxes and Associated Costs Needed to Retain Water Treatment and Distribution Operators
- Tahoe Swiss Village Utility Advice Letter No. 16 – Establish a Memorandum Account to Track Costs Incurred in Processing Application for Dept. of Public Health Proposition 50 Grant
- Twin Valley Water Company Advice Letter No. 25-A - Surcharge to Recover Water Quality Memorandum Account and User Fee Memorandum Account
- Yerba Buena Water Company Advice Letter No. 33 – Approval of Loans for Emergency Repair Work of Six Potable Water Mains