



**CALIFORNIA WATER SERVICE COMPANY**  
1720 NORTH FIRST STREET  
SAN JOSE, CA 95112 • (408) 367-8200 • F (408) 367-8428

June 14, 2010

**Advice Letter No. 1994**

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

To The Public Utilities Commission of the State of California:

California Water Service Company (Cal Water) hereby transmits for filing the following changes in its tariff schedules, which are attached hereto:

| <u>C.P.U.C.<br/>Sheet No.</u> | <u>Title of Sheet</u>               | <u>Schedule<br/>No.</u> | <u>Canceling<br/>C.P.U.C.<br/>Sheet No.</u> |
|-------------------------------|-------------------------------------|-------------------------|---|
| 8372 -W                       | Preliminary Statement M (continued) |                         | 7346-W                                      |
| 8373-W                        | Table of Contents                   |                         | 8371-W                                      |

**Summary**

This advice letter is filed to correct Preliminary Statement M item 9, which was effective July 1, 2008. Cal Water is seeking to correct the current method for booking and recognizing the MCBA (Modified Cost Balancing Account) to match the method used for booking and recognizing the WRAM (Water Revenue Adjustment Mechanism). Because Cal Water wishes to give the Division of Water and Audit and any interested party an opportunity to review and understand this issue, it is filing as a Tier 2 advice letter, effective upon staff approval. However, Cal Water respectfully requests a retroactive effective date of January 1, 2010. Allowing a retroactive correction to this memorandum account tariff is in the public interest and will not require any retroactive rate adjustments. It also does not affect WRAM and MCBA balances for 2008 or 2009. This change does not have a rate component.

**Background**

On February 28, 2008, the Commission issued D.08-02-036, which in part adopted a settlement agreement between Cal Water, DRA, and TURN filed June 15, 2007.

Cal Water filed Advice letter 1863, on July 1, 2008, to memorialize the Water Revenue Adjustment Mechanism (WRAM) balancing account and the Modified Cost balancing account (MCBA) approved in D.08-02-036. Later, Cal Water re-filed this as Advice Letter 1882 to correct the adopted WRAM and MCBA quantities. In order to properly record and report on the WRAM and MCBA balances, Cal Water proposed to make the



Preliminary Statement M as a central location to capture the adopted quantities by month. On its own initiative, outside of the terms of the adopted settlement, Cal Water included details on how to reflect revenue lag in the WRAM account for the first 30 days after a rate change. Since the actual revenue collected experiences a delayed billing cycle, the lag calculation incorporates this delay to facilitate an accurate comparison of the actual to the adopted revenue for the same time frame. However, in the course of filing purchased water offsets, Cal Water discovered that this accounting results in an irreversible undercollection as compared to both 1) the old process of incremental cost balancing accounts or 2) not filing an offset at all.

### **Discussion**

At the time that AL 1863 was filed, Cal Water did not include a provision to lag the treatment of the adopted costs for booking in the MCBA. The current adopted process accounts for the full cost in the month that the new adopted quantities become effective while only accounting for partial (lagged) revenue in that same month. This unreasonably reduces the adopted "margin" (Adopted WRAM revenue minus Adopted MCBA cost) in the first 30 days the adopted quantities become effective. For example, if a purchased water offset increases adopted MCBA costs by \$100,000 per month, Cal Water's preliminary statement M reflects only a \$50,000 increase in adopted revenues for the first month. Thereafter, revenues and expense changes "match-up" only after 30 days and the lagged revenue is never recovered.

In contrast, if Cal Water did not file an offset, the WRAM and MCBA would retain the full adopted "margin" and Cal Water would recover excess recorded MCBA costs in its amortization filings.

The proposed filing seeks to match the cost and revenue recognition by incorporating a lag in the cost similar to the lag for revenue. This eliminates the discrepancy and corrects the "margin" so it properly reflects the adopted level. Cal Water seeks to modify the treatment for the adopted costs to match those of the adopted revenue in item 9 of the Preliminary Statement M.

Current adopted language for item 9 of Preliminary Statement M.

### **9. RATE CHANGES**

Whenever a rate change is implemented that affects adopted WRAM revenues as contained in this preliminary statement, the change in monthly WRAM revenue for the first two months day after its effective date should be pro-rated to reflect standard billing lag according to the following formula:



$$1^{\text{st}} \text{ month Effective \%} = \frac{(\text{Days in Month 1} - \text{Start Day of month} + 1)^2}{2 * (\text{Days in Month 1})^2}$$

$$2^{\text{nd}} \text{ month Effective \%} = 1 - \frac{(\text{start day of month 1-1})^2}{2 * (\text{days in month 1}) * (\text{days in month 2})}$$

Proposed modification

#### 9. RATE CHANGES

Whenever a rate change is implemented that affects adopted WRAM revenues and MCBA costs as contained in this preliminary statement, the change in monthly WRAM revenue and MCBA cost for the first two months after its effective date should be pro-rated to reflect standard billing lag according to the following formula:

$$1^{\text{st}} \text{ month Effective \%} = \frac{(\text{Days in Month 1} - \text{Start Day of month} + 1)^2}{2 * (\text{Days in Month 1})^2}$$

$$2^{\text{nd}} \text{ month Effective \%} = 1 - \frac{(\text{start day of month 1-1})^2}{2 * (\text{days in month 1}) * (\text{days in month 2})}$$

(Addition underlined)

#### **Requested Effective Date**

As discussed above, Cal Water requests this modification be made as of January 1, 2010 so that the correct revenue and expense can be reflected in the WRAM and MCBA for rate changes in 2010. Cal Water will not file its WRAM/MCBA reports for January 1, 2010 through December 31, 2010 until 2011, so retroactively applying the correct procedure will not require corrected filings. Cal Water does not request the correction be made to the effective date of Advice Letter 1863 (July 1, 2008) since Cal Water has already filed WRAM/MCBA reports and company financial statements for 2008 and 2009.

#### **Notice**

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 mailed or electronically transmitted on June 14, 2010 to competing and adjacent utilities and other utilities or interested parties having requested such notification. The change will not increase any rate or charge, nor result in any condition more restrictive than those already adopted for the utility.



### **Response or Protest**

Anyone may respond to or protest this advice letter. A response supports the filing and may contain information that proves useful to the Commission in evaluating the advice letter. A protest objects to the advice letter in whole or in part and must set forth the specific grounds on which it is based. These grounds are:

- (1) The utility did not properly serve or give notice of the advice letter;
- (2) The relief requested in the advice letter would violate statute or Commission order, or is not authorized by statute or Commission order on which the utility relies;
- (3) The analysis, calculations, or data in the advice letter contain material error or omissions;
- (4) The relief requested in the advice letter is pending before the Commission in a formal proceeding; or
- (5) The relief requested in the advice letter requires consideration in a formal hearing, or is otherwise inappropriate for the advice letter process; or
- (6) The relief requested in the advice letter is unjust, unreasonable, or discriminatory (provided that such a protest may not be made where it would require relitigating a prior order of the Commission.)

A protest shall provide citations or proofs where available to allow staff to properly consider the protest.

A response or protest must be made in writing or by electronic mail and must be received by the Division of Water and Audits within 20 days of the date this advice letter is filed. The address for mailing or delivering a protest is:

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

On the same date the response or protest is submitted to the Division of Water and Audits, the respondent or protestant shall send a copy by mail (or e-mail) to us, addressed to:

Darin T. Duncan  
California Water Service Company  
1720 North First Street,  
San Jose, California 95112  
Fax 408/367-8430 or  
E-mail [dduncan@calwater.com](mailto:dduncan@calwater.com)

Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform the Division of Water and Audits, within the 20 day



protest period, so that a late filed protest can be entertained. The informing document should include an estimate of the date the proposed protest might be voted on.

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

Replies: The utility shall reply to each protest and may reply to any response. Each reply must be received by the Division of Water and Audits within 5 business days after the end of the protest period, and shall be served on the same day to the person who filed the protest or response.

If you have not received a reply to your protest within 10 business days, contact California Water Service Company at 408/367-8200.

CALIFORNIA WATER SERVICE COMPANY

A handwritten signature in cursive script that reads "Darin T. Duncan".

Darin T. Duncan  
Manager of Rates

Enclosures

cc: Ting-Pong Yuen, DRA

**CALIFORNIA PUBLIC UTILITIES  
COMMISSION  
DIVISION OF WATER AND  
AUDITS  
Advice Letter Cover Sheet**

(Date Filed / Received Stamp by CPUC)

|                       |   |   |                             |  |      |
|-----------------------|---|---|-----------------------------|--|------|
| <b>AL #</b><br>1994   | <b>Date Mailed to Service List:</b> June 14, 2010 | <b>Requested Effective Date:</b><br>January 1, 2010 |                             | <b>Requested Tier:</b><br><br>Tier 1 <input checked="" type="checkbox"/> Tier 2 <input type="checkbox"/> Tier 3 <input type="checkbox"/> |      |
| <b>Replacing AL#:</b> | <b>Authorized by:</b><br>D.08-02-036              | <b>Compliance Filing?</b>                           |                             | <b>Rate</b>  | \$ 0 |
|                       |   | <input checked="" type="checkbox"/> Yes             | <input type="checkbox"/> No | <b>Impact</b>  | % 0  |

**The public has 20 days from Date Mailed (above) to protest this advice letter. If you chose to protest or respond to the advice letter, send Protest and/or Correspondence within 20 days to:**

Director  
Division of Water and Audits  
505 Van Ness Ave.  
San Francisco, CA 94102

**and if you have email capability, also email to:**

[water\\_division@cpuc.ca.gov](mailto:water_division@cpuc.ca.gov)

**Your protest also must be served on the Utility**

(see attached advice letter for more information and grounds for protest)

**Company Name:** California Water Service Company

**CPUC Utility Number:**  
WTA U-60-W

**Address:** 1720 North First Street

**City, State, Zip:** San Jose, CA 95112

|           | <b>Contact Name:</b> | <b>Phone No.</b> | <b>Fax No.</b> | <b>Email Address:</b>  |
|-----------|----------------------|------------------|----------------|--|
| Filer     | DARIN DUNCAN         | 408-367-8200     | 408-367-8340   | <a href="mailto:dduncan@calwater.com">dduncan@calwater.com</a> |
| Alternate | TU RASH              | 408-367-8235     | 408-367-8426   | <a href="mailto:turash@calwater.com">turash@calwater.com</a>   |

**Description:**

In this space or on the back of this form:

1. Explain justification for requested Tier – Tier 2, D.08-02-036
2. Describe service affected and how it is affected – no rate increase
3. Describe differences from related Advice Letters: Correct Preliminary Statement M from AL 1882

(FOR CPUC USE ONLY)

|  |                      |  |                      |
|--|----------------------|--|----------------------|
| <b>WTS Budget/Activity/Type</b><br><br>_____/_____/_____ |                      | <b>Process as:</b> <input type="checkbox"/> Tier 1 <input type="checkbox"/> Tier 2 <input type="checkbox"/> Tier 3 |                      |
|  |                      | 20th Day   | 30th Day             |
|  |                      | <input type="text"/>   | <input type="text"/> |
| <b>Project Manager:</b>                                  | <input type="text"/> | <b>Suspended on:</b>   | <input type="text"/> |
| <b>Analyst:</b>  | <input type="text"/> | <b>Extended on:</b>  | <input type="text"/> |
| <b>Due Date:</b>   | <input type="text"/> | <b>Resolution No.:</b>   | <input type="text"/> |
| <b>Completion Date:</b>                                  | <input type="text"/> | <b>AL/Tariff Effective Date:</b>   | <input type="text"/> |

**Table of Contents**

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

| <u>Subject Matter of Sheet</u>            | <u>Cal. P.U.C. Sheet No.</u>  |
|---|---|
| Title Page .....                          | 5613-W  |
| Table of Contents .....                   | 8373-8367-8368-8369-8370-7343-8009-2926-W ( C )   |
| <u>Cal. P.U.C. Sheet No.</u>              |   |
| Preliminary Statement A ..... 8211-8212-W | Preliminary Statement M ..... 7345-8372-8185-8186-8326-8347-8189-8239-8350-8222-W ( C ) |
| Preliminary Statement B-D . ....610-W     | Preliminary Statement M ..... 8193-8194-8353-8356-8197-8359-8321-8233-8201-W            |
| Preliminary Statement E .....6175-W       | Preliminary Statement M ..... 8202-8203-8362-8205-8336-8250-8366-8245-8210-W            |
| Preliminary Statement F ..... 8312-W      | Preliminary Statement N .....7315-7316-W  |
| Preliminary Statement G .....6479-W       | Preliminary Statement O ..... 7318-W  |
| Preliminary Statement H .....6686-W       | Preliminary Statement P ..... 7446-W  |
| Preliminary Statement I .....6757-W       | Preliminary Statement Q ..... 7901-W  |
| Preliminary Statement J .....6759-W       | Preliminary Statement R ..... 8011-W  |
| Preliminary Statement K ..... 7313-W      | Preliminary Statement S ..... 8013-W  |
| Preliminary Statement L ..... 7107-W      | Preliminary Statement T ..... 8017-W  |
|   | Preliminary Statement U ..... 8150-W  |
|   | Preliminary Statement V ..... 8154-W  |
|   | Preliminary Statement W ..... 8156-W  |
|   | Preliminary Statement X ..... 8314-W  |
|   | Preliminary Statement Y ..... 8316-W  |

Service Area Maps:

|                                      |             |
|--------------------------------------|-------------|
| General Location of Districts .....  | 3027-W      |
| Bakersfield District .....           | 5648-W      |
| Bear Gulch District .....            | 7336-W      |
| Chico – Hamilton City District ..... | 6869-W      |
| Dixon District .....                 | 4633-W      |
| East Los Angeles District .....      | 6174-W      |
| Grand Oaks District .....            | 6824-W      |
| Hermosa-Redondo District .....       | 6821-W      |
| King City District .....             | 6139-W      |
| Kern River Valley District           |             |
| Mountain Shadows Service Area.....   | 6321-W      |
| Ponderosa Pines Service Area.....    | 6418-W      |
| Livermore District .....             | 6141-W      |
| Los Altos District .....             | 3510-W      |
| Marysville District .....            | 1689-W      |
| Mid-Peninsula District .....         | 5233-W      |
| Oroville District .....              | 3477-W      |
| Palos Verdes District .....          | 6898-W      |
| Redwood Valley District              |             |
| Coast Springs Service Area .....     | 5781-W      |
| Salinas District .....               | 8152-W      |
| Las Lomas Service Area .....         | 3820-W      |
| Oak Hills Service Area .....         | 3821-W      |
| Selma District .....                 | 6755-W      |
| South San Francisco District .....   | 3368-3245-W |
| Stockton District .....              | 6145-W      |
| Visalia District .....               | 6147-W      |
| Westlake District .....              | 3294-W      |
| Willows District .....               | 3235-W      |

(continued)

(To be inserted by utility)

Advice Letter No. 1994  
 Decision No. 08-02-036

*Issued by*

THOMAS F. SMEGAL  
NAME  
 Vice President  
TITLE

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

Date Filed \_\_\_\_\_  
 Effective \_\_\_\_\_  
 Resolution No. \_\_\_\_\_

Preliminary Statement  
 (continued)

M. WATER REVENUE ADJUSTMENT MECHANISM / MODIFIED COST BALANCING ACCOUNT  
 (WRAM/MCBA)

6. DISPOSITION:

- A. By March 31st of each year, Cal Water will provide the Division of Water and Audit a written report on the status of the WRAM and MCBAs (with a copy to DRA). The written report will include a section on the WRAM in each district showing the net accumulated balance as of December 31st of the preceding calendar year. The written report will include a section on the MCBA in each district showing the net accumulated balance as of December 31st of the preceding calendar year. If this report shows that the combined net accumulated balance for the WRAM and the MCBA in any district exceeds 2.5% of the district's total recorded revenue requirement for the prior calendar year, Cal Water will file an advice letter within 30 days that amortizes the balance in both of the accounts in the district.
- B. In districts with flat rate residential and raw water irrigation customers, Cal Water shall amortize any MCBA balance to ensure that a proportional share of the MCBA recovery or refund is applied to flat rate residential or raw water irrigation customers. Adopted sales for these classes as compared to total adopted sales should be used to determine proportional shares.
- C. In each general rate case filing, Cal Water will address and request amortization of any remaining amounts in the WRAM and MCBA.
- D. Recovery of under-collections and refunds of overcollections will be passed on to ratepayers through volumetric surcharges and surcredits. MCBA surcharges or surcredits for flat-rate residential customers shall be calculated based on adopted sales per customer.

7. MAINTAINING LEAST COST WATER MIX:

If there are significant changes in purchased water in a district that has multiple sources (which in turn affects the amount of purchased power and pump tax), Cal Water will make a showing in the district's next GRC filing demonstrating that it has exercised due diligence in ensuring the least-cost mix for its water sources, and that the significant change in water purchases was reasonable. For the purpose of the Trial Program, significant changes in water purchases are defined as when the annual volume of purchased water in a district is greater than 10% of the purchased water adopted in the most recent GRC for that district.

8. WRAM/MCBA ADOPTED QUANTITIES

In order to properly record and report on the WRAM/MCBA balances, Cal Water proposes this preliminary statement as a central location to memorialize the adopted quantities by month for paragraph 4.A.2 (WRAM adopted revenue), 4.B.2 (MCBA adopted purchased water cost), 4.B.5 (MCBA adopted purchased power cost), and 4.B.8(MCBA adopted groundwater fees). In addition, Cal Water will record the adopted percentage of sales to flat rate residential and raw water irrigation customers and the date and number of the last effective advice letter which changed any of these components. Any time Cal Water files a rate change or other advice letter affecting these components, it will file to amend the appropriate section of the preliminary statement.

9. RATE CHANGES

Whenever a rate change is implemented that affects adopted WRAM revenues and MCBA costs as contained in this preliminary statement, the change in monthly WRAM revenue and MCBA cost for the first two months after its effective date should be pro-rated to reflect standard billing lag according to the following formula: ( N )

$$1^{st} \text{ month Effective \%} = \frac{(\text{Days in Month 1} - \text{Start Day of month} + 1)^2}{2 * (\text{Days in Month 1})^2}$$

$$2^{nd} \text{ month Effective \%} = 1 - \frac{(\text{start day of month 1} - 1)^2}{2 * (\text{days in month 1}) * (\text{days in month 2})}$$

(To be inserted by utility,

*Issued by*

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

Advice Letter No. 1994

**THOMAS F. SMEGAL**

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

Decision No. 08-02-036

Vice President  
TITLE

Effective \_\_\_\_\_

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

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