



CALIFORNIA WATER SERVICE COMPANY
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December 3, 2019

Advice Letter No. 2357-A

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 and four copies of each are attached hereto:

New/Revised CPUC		Cancelling CPUC	
Sheet No.	Title of Sheet	Schedule No.	Sheet No.
xxxxx-W	Preliminary Statement	M	xxxxx-W
xxxxx-W	Preliminary Statement	M	xxxxx-W
xxxxx-W	Table of Contents (Page 5)	TOC	xxxxx-W
xxxxx-W	Table of Contents (Page 1)	TOC	xxxxx-W

Summary

The purpose of this advice letter filing is to update the Water Revenue Adjustment Mechanism (WRAM)/ Modified Cost Balancing Account (MCBA) Preliminary Statement. The update includes the following changes:

- Removing the authorized revenue lag for the WRAM
- Removing the adopted costs lag for the MCBA
- Updating verbiage to be in compliance with D.12-04-048 and D.10-12-017.
- Eliminating the MCBA charges and credits to flat-rate customers

Cal Water requests that this filing becomes effective on **January 1, 2020** and submits this as a Tier 2 advice letter. This filing does not affect WRAM and MCBA balances incurred in 2019 or earlier, with the exception that Cal Water is proposing that one proposed change to the mechanism – the elimination of MCBA charges and credits to flat-rate customers – starting with the WRAM/MCBA true-up to be filed in 2020.

Supplement

In Advice Letter 2357, Cal Water inadvertently omitted its request to remove from its WRAM/MCBA calculations the revenue and cost lags for the WRAM and MCBA, respectively, as a “me-too” request to parallel the practices of two other Class A water companies with full WRAM/MCBAs, California American Water (“Cal-Am”) and Golden State Water (“GSWC”). The full WRAM/MCBA mechanisms of Cal-Am and GSWC are substantially the same as that of Cal Water.



This Supplement clarifies Cal Water's request, and provides the relevant pages of the WRAM/MCBA Preliminary Statements of those companies as attachments. Approving this request would appropriately align Cal Water's methodology for calculating WRAM/MCBA with those of Cal-Am and GSWC.

Discussion

Cal Water's Preliminary Statement M consists of two pages with introductory language followed by several pages with the adopted revenue and water production costs for each ratemaking area. This advice letter requests authority to modify language on the initial two pages of Preliminary Statement M.

Removing the authorized revenue lag for the WRAM & adopted cost lag for the MCBA

Cal Water requests removing the revenue and adopted cost lag because authorized revenues and costs are annualized and the billing lag doesn't affect the difference between authorized and recorded quantities. The current methodology overly complicates the calculations and Cal Water proposes to remove the lag to have a similar calculation and methodology to other Class A Water Utilities.

On July 1, 2008, Cal Water filed Advice Letter 1863 to memorialize the WRAM/MCBA approved in D. 08-02-036. Supplemental Advice Letter 1863-A was filed on August 12, 2008 to clarify the significant change in the water mix definition. Advice Letter 1863 authorized the WRAM/MCBA Preliminary Statement, which formalized the recording, treatment, and other provisions of the two accounts. In addition, the Preliminary Statement also included tables of adopted quantities that are authorized on an annual basis.

The next revision to the WRAM/MCBA Preliminary Statement was filed in Advice Letter 1882 on September 30, 2008. This advice letter approved Cal Water's request to modify the accounting rules for the WRAM to recognize the billing lag. The intent was to adjust the adopted revenue to align with the billing lag because a customer receiving a bill within 30 days after a rate increase pays a prorated increase.

On June 14, 2010 Cal Water filed Advice Letter 1994 to include a lag in the treatment of the adopted cost for the MCBA, similar to the lag on adopted revenues for the WRAM. The current adopted language for item 9 of Preliminary Statement M from Advice Letter 1994 states:

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 MBCA cost for the first two months after its effective date should be pro-rated to reflect standard billing lag according to the following formula:



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

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

However, the adopted WRAM revenues and adopted MCBA costs represent the annual quantity revenues and purchased water, power and pump tax costs that the utility is authorized to collect from its customers. Because the authorized revenues and MCBA expenses are annualized, the billing lag does not affect the difference between the authorized and recorded quantity revenues and MCBA costs.

Updating verbiage to comply with D.10-12-017 and D.12-04-048

In Ordering Paragraph 29 of D.10-12-017, Cal Water was authorized to include recycled water revenues and costs in its WRAM/MCBAs. Consistent with D.10-12-017, Cal Water properly reflected recycled water in the revenues and water production costs in an updated Preliminary Statement M, but did not update the verbiage in the initial pages of the document due to an oversight. This advice letter requests the appropriate language modifications to the first two pages of the document to reflect the inclusion of recycled water.

In D.12-04-048, the Commission authorized several changes to the full WRAM/MCBA mechanism of Cal Water and other water companies. Cal Water has been in compliance with those changes since D.12-04-048 was adopted, but did not make the necessary verbiage changes to the first two pages of Preliminary Statement M. The tariff changes proposed in this advice letter filing include updating the filing date to November 30th to reflect the net accumulated balance as of September 30th of the preceding calendar year, changing the threshold for amortization from 2.5% to 2.0%, and giving the utility the option to amortize balances that are less than 2%.

Eliminating MCBA Charges and Credits to flat-rate customers

The purpose of the WRAM/MCBA mechanism is to decouple revenues from sales to remove Cal Water's disincentive to encourage conservation. With the implementation of a conservation rate design, the WRAM tracks the difference between authorized quantity revenue and actual recorded quantity revenue. The MCBA tracks the difference between what was collected in rates for purchased water, power, and pump taxes, and actual water production costs. For metered customers, the WRAM and MCBA are netted against each other so that customers receive the MCBA benefit of using less water.

Due to the lack of a water meter, however, flat-rate customers do not receive a conservation pricing signal; flat-rate revenue is therefore not tracked in the WRAM/MCBA. In fact, the actual water usage of flat-rate customers is unknown. Historically, Cal Water has nevertheless calculated the MCBA true-up and applied the over- or under-collection to both flat-rate and metered customers (with metered customers receiving a net WRAM/MCBA charge or credit). Cal Water



proposes to eliminate the MCBA-only charges and credits for flat-rate customers for the reasons discussed below.

- When actual WRAM revenue and actual water production costs in the MCBA are lower than adopted in a district because metered customers have conserved water, the district's metered customers are likely to receive a net WRAM/MCBA surcharge (assuming the decrease in WRAM revenue exceeds the avoided water production costs) at the same time that flat-rate customers receive a credit (to return the over-collected water costs in the MCBA). This outcome is counter to the Commission's conservation goals – flat-rate customers are receiving a benefit for water conservation that is likely the result of the activities of metered customers, who have a conservation incentive.
- When actual WRAM revenue and actual water production costs in the MCBA are higher than adopted because metered customers have used more water than expected, metered customers are likely to receive a net WRAM/MCBA credit (assuming the increase in WRAM revenue exceeds the increased water production costs) at the same time that flat-rate customers receive a surcharge (to recover the under-collected water costs tracked in the MCBA).

These outcomes for flat-rate customers are counter-intuitive to the general public. Given the lack of data about the actual water usage of flat-rate customers, and therefore the inability to properly allocate MCBA costs, Cal Water proposes that flat-rate customers no longer receive either MCBA credits or surcharges, starting with the WRAM/MCBA true-up that will be filed in 2020. This approach will more closely align actual water production costs, and the actual water consumption that is the result of the conservation rates, for the purposes of the WRAM/MCBA true-up.

Requested Effective Date

Pursuant to Ordering Paragraph 4 of D.12-09-020, this filing is a Tier 2 advice letter, effective January 1, 2020.

Notice

Customer Notice: This is a compliance advice letter that does not require customer notice, as provided in under Water Industry Rule 3.2 of General Order 96-B.

Service List: In accordance with General Order 96-B, General Rules 4.3 and 7.2, and Water Industry Rule 4.1, a copy of this advice letter will be mailed or electronically transmitted on **December 3, 2019** to competing and adjacent utilities and other utilities or interested parties having requested such notification.

Response or Protest

Anyone may respond to or protest this advice letter. 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 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 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 Water Division within 20 days of the date this advice letter is filed. The address for mailing or delivering a protest is:

Tariff Unit, Water Division, 3rd floor
California Public Utilities Commission,
505 Van Ness Avenue, San Francisco, CA 94102
water_division@cpuc.ca.gov

On the same date the response or protest is submitted to the Water Division, the respondent or protestant shall send a copy by mail (or e-mail) to Cal Water at the following address:

Natalie Wales
California Water Service Company
1720 North First Street,
San Jose, California 95112
Fax 408/367-8430 or
E-mail nwales@calwater.com

Cities and counties requiring Board of Supervisors or Board of Commissioners approval to protest should inform the Water Division within the 20-day protest period so 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 Water Division within 5 business days after the end of the protest period and shall be served on the same day to the person who filed the protest or response. If you have not



CALIFORNIA WATER SERVICE COMPANY

Advice Letter 2357-A, Modification of Preliminary Statement M

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received a reply to your protest within 10 business days, contact California Water Service Company at (408) 367-8200.

CALIFORNIA WATER SERVICE COMPANY

/s/

Melody Singh, Rates Analyst

Enclosures

cc: Ting-Pong Yuen, Public Advocates Office

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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>Sheet Subject Matter</u>	<u>Service Area</u>	<u>Schedule No.</u>	<u>CPUC Sheet No.</u>
Title Page			5613-W
Table of Contents			
Page 1	Table of Contents		XXXXX-W (C)
Page 2	Preliminary Statements		XXXXX-W (C)
Page 3	Preliminary Statements		12130-W
Page 4	Preliminary Statements		12017-W
Page 5	Rate Schedules - All Districts		12106-W
Page 6	Rate Schedules - District Specific		12118-W
Page 7	Rate Schedules - District Specific		12136-W
Page 8	Rate Schedules - District Specific		12112-W
Page 9	Rate Schedules - District Specific		12023-W
Page 10	Rate Schedules - District Specific		12125-W
Page 11	Service Area Maps		12080-W
Page 12	Rules		11860-W
Page 13	Rules		11643-W
Page 14	Sample Forms		12061-W
Page 15	Sample Forms		2926-W

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(To be inserted by utility)
 Advice Letter No. 2357-A
 Decision No. _____

Issued by
GREG A. MILLEMAN
 Name
Vice President
 TITLE

(To be inserted by CPUC)
 Date Filed _____
 Effective _____
 Resolution No. _____

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Preliminary Statements

<u>Sheet</u>	<u>Subject Matter</u>	<u>Service Area</u>	<u>CPUC Sheet No.</u>
<u>Preliminary Statements</u>			
A	Territory Served by the Territory Served by the Utility		
	Page 1		9240-W
	Page 2		8212-W
B-D	Types and Classes of Service, Procedure to Obtain Service, and Symbols		610-W
F	Methyl Tertiary Butyl Ether Memorandum Account (MTBE MA)		8312-W
H	Low-Income Ratepayer Assistance (LIRA) Memorandum Account		11323-W
K	Wausau Memorandum Account (WMA)		7313-W
M	Water Revenue Adjustment Mechanism/ Modified Cost Balancing Account (WRAM/MCBA)		
	Page 1		XXXXX-W (C)
	Page 2		XXXXX-W (C)
	Bakersfield	BK	11958-W
	Bay Area Region	BAR	11959-W
	Bear Gulch	BG	12115-W
	Chico	CH	12038-W
	Dixon	DX	11955-W
	Dominguez	DOM	12132-W
	East Los Angeles	EL	11953-W
	Hermosa Redondo	HR	12090-W
	Kern River Valley	KRV	11951-W
	Livermore	LV	12044-W
	Los Altos	LS	12108-W
	Los Angeles County Region	LAR	12097-W
	Marysville	MR	11947-W
	Monterey Region	MOR	11946-W
	Oroville	OR	11945-W
	Selma	SL	11944-W

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(To be inserted by utility)
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 Decision No. _____

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GREG A. MILLEMAN
 Name
Vice President
 TITLE

(To be inserted by CPUC)
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 Effective _____
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Preliminary Statement
(continued)

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

1. PURPOSE:

The purpose of the WRAM Balancing Account and the MCBA is to track water revenues and water production related costs for future disposition. The Commission has determined that these accounting mechanisms are appropriate in coordination with a trial program of increasing block rate structures and increased conservation activities. The trial program will be reviewed in Cal Water's General Rate Case proceedings.

2. APPLICABILITY

The WRAM Balancing Account and the MCBA apply to all areas served.

3. DEFINITIONS

- A. Non-WRAM revenue is all revenue excluded from the WRAM account, including metered service charges, raw water quantity charges, construction meter monthly and quantity charges, public and private fire protection service, flat rate residential service, and other unmetered miscellaneous revenue. In addition, surcharges and surcredits, unless specifically included in adopted revenue requirement, are excluded from WRAM accounting. (D)
- B. WRAM-eligible revenue is all revenue not excluded in 3.A, above. Generally, WRAM eligible revenue results from potable quantity charges to permanent residential and non-residential customers, and from quantity charges to recycled water customers. (C)
- C. Recorded WRAM-eligible revenue is the amount of revenue billed to customers in a particular period.
- D. Adopted WRAM-eligible revenue is the amount of metered usage-related revenue necessary in conjunction with adopted non-WRAM revenue to generate the adopted revenue requirement.

4. ACCOUNTING PROCEDURE:

- A. The following entries will be recorded monthly in U.S. Dollars (\$) to each district's WRAM Balancing Account:
 - 1. Recorded WRAM-eligible revenue
 - 2. Adopted WRAM-eligible revenue (See Paragraph 8)
 - 3. Total net WRAM balance = (1) minus (2)
- B. The following entries will be recorded monthly in U.S. Dollars (\$) to each district's MCBA:
 - 1. Recorded purchased water cost, if applicable
 - 2. Adopted purchased water cost, if applicable (See Paragraph 8)
 - 3. Difference between (1) and (2)

 - 4. Recorded purchased power cost
 - 5. Adopted purchased power cost (See Paragraph 8)
 - 6. Difference between (4) and (5)

 - 7. Recorded groundwater charges, if applicable
 - 8. Adopted groundwater charges, if applicable (See Paragraph 8)
 - 9. Difference between (7) and (8)
- 10. Total net MCBA balance = (3) + (6) + (9)

5. Cal Water will record the accumulated WRAM Balance monthly, by adding its entry in section A. 3. to the prior accumulated monthly balance. Cal Water will record the accumulated MCBA Balance, by adding its entry in Section B.10. to the prior month's accumulated balance. Cal Water shall apply interest to the average net balance in the WRAM and MCBA accounts at a rate equal to one twelfth the interest rate on three month Commercial Paper for the previous month as reported in the Federal Reserve Statistical Release, H.15. or its successor. Accumulated interest will be included in the amount on which interest is charged, but will be identified as a separate component of the WRAM and MCBA accounts.

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(To be inserted by utility)
Advice Letter No. 2357-A
Decision No. _____

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GREG A. MILLEMAN
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 November 30th of each year, Cal Water will provide the Water Division a written report on the status of the WRAM and MCBA's (with a copy to the Public Advocates Office). The written report will include a section on the WRAM in each district showing the net accumulated balance as of September 30th 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 September 30th 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% of the district's total recorded revenue requirement for the prior calendar year, Cal Water will file an advice letter by March 31st of the following year that amortizes the balance in both of the accounts in the district. Cal Water also has the option to amortize net accumulated balances that are less than 2% (C)
- B. In each general rate case filing, Cal Water will address and request amortization of any remaining amounts in the WRAM and MCBA. (D)
(C)
- C. Recovery of under-collections will be passed on to metered ratepayers through volumetric surcharges. (C)
 Refunds of over-collections will be passed on to metered ratepayers through surcredits on monthly service charges. (C)

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). 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. (D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. 2357-A

GREG A. MILLEMAN

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Effective _____

Resolution No. _____



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PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Bay Area Region

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Bay Area Region

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PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Bear Gulch District

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PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Chico District

ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Dominguez District

ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Livermore District

ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Los Altos District

ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVICE LETTER FILING MAILING LIST
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ADVICE LETTER FILING MAILING LIST
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