

## PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE

SAN FRANCISCO, CA 94102-3298



April 8, 2021

Natalie Wales  
Director of Regulatory Policy & Compliance  
California Water Service Co.  
1720 North First St  
San Jose, CA 95112-4598

Dear Ms. Wales,

The Commission has approved California Water Service Company's Advice Letter No. 2401, filed on January 27, 2021, regarding Miscellaneous Tariffs for Compliance with 2018 GRC Decision.

Enclosed are copies of the following revised tariff sheets, effective January 1, 2020, for the utility's files:

<b>P.U.C. Sheet No.</b>	<b>Title of Sheet</b>
12496-W	Preliminary Statement Z4 Conservation Expense One-Way Balancing Account 4 (CEBA4) (p.1)
12497-W	Preliminary Statement Z4 Conservation Expense One-Way Balancing Account 4 (CEBA4) (p.2)
12498-W	Preliminary Statement AA4 Pension Cost Balancing Account 4 (PCBA4) (p.1)
12499-W	Preliminary Statement AA4 Pension Cost Balancing Account 4 (PCBA4) (p.2)
12500-W	Preliminary Statement AB4 Health Care Cost Balancing Account (HCBA4)
12501-W	Preliminary Statement AI Chromium 6 Memorandum Account (CHROMIUM-6 MA) (p.1)
12502-W	Preliminary Statement AI Chromium 6 Memorandum Account (CHROMIUM-6 MA) (p.2)
12503-W	Preliminary Statement AS Asbestos Remediation Memorandum Account (p.1)

**P.U.C.**

<b>Sheet No.</b>	<b>Title of Sheet</b>
12504-W	Preliminary Statement AS Asbestos Remediation Memorandum Account (p.2)
12505-W	Preliminary Statement AV 2018 Tax Accounting Memorandum Account (TAMA)
12506-W	Schedule No. AA-4 Private Fire Protection Service (p.1)
12507-W	Rule No. 15 Water Main Extensions, Page 8
12508-W	Table of Contents -- Page 13
12509-W	Table of Contents -- Page 5
12510-W	Table of Contents -- Page 4
12511-W	Table of Contents -- Page 3
12512-W	Table of Contents -- Page 1

Please contact Kevin Truong at VT4@cpuc.ca.gov or 415-703-1353, if you have any questions.

Thank you,

/s/ROBIN BRYANT

Robin Bryant  
Water Division

Enclosures

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

**Advice Letter Cover Sheet**

<b>Utility Name:</b> California Water Service Company	<b>Date Mailed to Service List:</b> 01/27/2021
<b>District:</b> All districts except for Grand Oaks	
<b>CPUC Utility #:</b> U-60-W	<b>Protest Deadline (20<sup>th</sup> Day):</b> 02/16/2021
<b>Advice Letter #:</b> 2401	<b>Review Deadline (30<sup>th</sup> Day):</b> 02/26/2021
<b>Tier:</b> X 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3        X Compliance	<b>Requested Effective Date:</b> 01/01/2020
<b>Authorization:</b> D.20-12-007	
<b>Description:</b> Miscellaneous Tariffs for Compliance with 2018 GRC Decision	<b>Rate Impact:</b> Private Fire Protection increase of \$0.65 or 8%

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:** Natalie Wales

**Phone:** 408-367-8566

**Email:** [Nwales@calwater.com](mailto:Nwales@calwater.com)

**Utility Contact:** Melody Singh

**Phone:** 916-329-1856

**Email:** [msingh@calwater.com](mailto:msingh@calwater.com)

**DWA Contact:** Tariff Unit

**Phone:** (415) 703-1133

**Email:** [Water.Division@cpuc.ca.gov](mailto:Water.Division@cpuc.ca.gov)

<b>DWA USE ONLY</b>
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DATE

STAFF

COMMENTS

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[ ] APPROVED

[ ] WITHDRAWN

[ ] REJECTED

Signature: \_\_\_\_\_

Comments: \_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_



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

January 27, 2021

## **Advice Letter No. 2401**

To the California Public Utilities Commission:

California Water Service Company ("Cal Water") respectfully submits this Tier 1 advice letter requesting authority to make the changes to tariffs identified in Attachment 1, which are applicable to multiple ratemaking areas.

***Please note that, due to limitations on non-essential travel as a result of the COVID-19 virus, this advice letter will only be distributed electronically to the Water Division and the attached service lists.***

### **Summary**

Cal Water seeks to implement tariff changes authorized in Appendix X of the final decision in its 2018 GRC decision, D.20-12-007, relating to (1) new and modified balancing and memorandum accounts, (2) an increase in the Private Fire Protection service charge, and (3) new lot fees in the Bear Gulch District and the Bayshore area of the Bay Area Region.

Cal Water requests an effective date for these tariff changes of **January 1, 2020**, the beginning of the Test Year, the first year of the GRC cycle, consistent with D.20-12-007.

### **Background**

This advice letter is filed in compliance with Decision 20-12-007, issued on December 11, 2020, which resolves Cal Water's 2018 General Rate Case (GRC) (A.18-07-001). The ordering paragraphs in D.20-12-007 relevant to this advice letter include the following.

*OP 1. The joint motion to adopt the Settlement Agreement of California Water Service Company and Public Advocates Office (attached hereto as Attachment 1) is granted. The Settlement Agreement is approved and adopted.*

*OP 5. For Test Year 2020, within 60 days of the effective date of this decision, California Water Service Company shall file Tier 1 advice letters with revised tariff schedules in compliance with this decision for each of its districts and rate areas considered in this proceeding, consistent with the adopted rates for each rate area as illustrated in the attached Appendices A through X. This filing shall be subject to approval by the Commission's Water Division.*

*OP 16. California Water Service Company is authorized to maintain balancing accounts for pension cost and health care costs in the present rate-case cycle.*



*OP 32. Within 60 days of the adoption of this decision, California Water Service Company is authorized to file a Tier 1 advice letter to amortize the 2018 GRC Interim Rate Memorandum Account to true up interim rates to the final rates adopted in this decision, adjusted as described in Ordering Paragraph 33. The November 17, 2019 Administrative Law Judge's Ruling Granting California Water Service Company's Motion for Interim Rate Relief is affirmed.*

## **Discussion**

Appendix X to D.20-12-007 contains draft changes to Cal Water's tariff authorized for an effective date of 1/1/2020, as indicated in Ordering Paragraph (OP) 5.

The first 20 tariffs in Appendix X consist of Test Year 2020 "Preliminary Statement M (WRAM/MCBA)" associated with each ratemaking area. Updated versions reflecting the 2021 revenue requested by Cal Water were submitted in Advice Letters 2993 through 2996. In addition, updated versions of the tariffs relating to the Rate Support Fund and the Low-Income Ratepayer Assistance programs were submitted in Advice Letters 2999 and 2400, respectively.

This advice letter addresses the remaining tariff changes in Appendix X listed below. The authorized action and references to the appropriate pages of Appendix X and the 2018 GRC Settlement Agreement (provided as Attachment 1 to D.20-12-007) are provided.

<b>Tariff</b>	<b>Description</b>	<b>Action</b>	<b>Support</b>
Prelim Z4	Conservation Expense One-Way Balancing Account (CEBA4) (2018 GRC) (2 Pages)	New	D.20-12-007, Appendix X, p. 23; 2018 GRC Settlement, pp. 27, 36
Prelim AA4	Pension Cost Balancing Account (PCBA4) (2018 GRC) (2 pages)	New	D.20-12-007, Appendix X, pp. 24-25, and OP 16
Prelim AB4	Health Cost Balancing Account (HCBA4) (2018 GRC)	New	D.20-12-007, Appendix X, p. 26, and OP 16
Prelim AI	Chromium-6 Memo Account (CR6 MA) (2 pages)	Modify	D.20-12-007, Appendix X, pp. 27-28; 2018 GRC Settlement, pp. 44-45
Prelim AS	Asbestos Litigation Memo Account (ALMA) (2 pages)	Modify	D.20-12-007, Appendix X, pp. 29-30; 2018 GRC Settlement, p. 47
Prelim AV	2018 Tax Accounting Memorandum Account (TAMA)	Modify	D.20-12-007, Appendix X, p. 31; 2018 GRC Settlement, p. 48
Rule 15, p. 8	Main Extensions – new lot fees in the Bear Gulch and Bayshore areas	New	D.20-12-007, Appendix X, p. 34; 2018 GRC Settlement, p. 92
Sched AA-4	Private Fire Protection Service increase	Modified	D.20-12-007, Appendix X, p. 35

**Preliminary Statements Z4, AA4, and AB4:** Three new balancing accounts have been created for the period of 1/1/2020 through 12/31/2022 to track costs related to conservation, pension, and health care.



Preliminary Statements AI and AS: Language in the preliminary statements for the Chromium-6 Memo Account and the Asbestos Memo Account has been updated to reflect that the accounts will continue.

Rule 15, page 8: A special facilities fee (or lot fee) of \$4500 has been authorized for development in the Bayshore area of the Bay Area Region and in the Bear Gulch District.

Schedule No. AA-4: The charge of \$8.50 per inch for Private Fire Protection Service has been increased to \$9.15 per inch, a change of \$0.65 or 8%. This tariff applies to all regulated ratemaking areas in California except for Grand Oaks and the Travis District.

### **Requested Effective Date**

Consistent with D.20-12-007, Ordering Paragraph 5, Cal Water requests an effective date of **January 1, 2020**.

### **Notice**

Customer Notice: This advice letter is being filed to comply with D.20-12-007. As a compliance advice letter, it qualifies for Tier 1 treatment under Water Industry Rule 7.3.1, General Order 96-B, and does not require notice under General Rule 4.2.

Service List: 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 on January 27, 2021** to competing and adjacent utilities and other utilities or interested parties having requested such notification, including the Local Agency Formation Commission (LAFCO). ***Please note that, due to limitations on non-essential travel as a result of the COVID-19 virus, this advice letter will only be distributed electronically.***

### **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



**CALIFORNIA WATER SERVICE COMPANY**

Advice Letter 2401 - Miscellaneous 2018 GRC Compliance

Page 5

(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, 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 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  
E-mail: [cwsrates@calwater.com](mailto:cwsrates@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 received a reply to your protest within 10 business days, contact California Water Service Company at (408) 367-8200, and ask for the Rates Department.

CALIFORNIA WATER SERVICE COMPANY

/s/

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Natalie Wales,  
Director, Regulatory Policy & Compliance

cc: Syreeta Gibbs (Public Advocates Office), [PublicAdvocatesWater@cpuc.ca.gov](mailto:PublicAdvocatesWater@cpuc.ca.gov)

## **ATTACHMENT 1**

### **Tariff Schedule Changes**



: 1 - Tariff Schedule Changes

Advice Letter 2401

New/Revised CPUC Sheet No.	Title of Sheet	Schedule No.	Cancelling CPUC Sheet No.
12496-W	Conservation Expense One-Way Balancing Account 4 (CEBA4) (p.1)	Preliminary Statement Z4	NEW
12497-W	Conservation Expense One-Way Balancing Account 4 (CEBA4) (p.2)	Preliminary Statement Z4	NEW
12498-W	Pension Cost Balancing Account 4 (PCBA4) (p.1)	Preliminary Statement AA4	NEW
12499-W	Pension Cost Balancing Account 4 (PCBA4) (p.2)	Preliminary Statement AA4	NEW
12500-W	Health Care Cost Balancing Account (HCBA4)	Preliminary Statement AB4	NEW
12501-W	Chromium 6 Memorandum Account (CHROMIUM-6 MA) (p.1)	Preliminary Statement AI	11317-W
12502-W	Chromium 6 Memorandum Account (CHROMIUM-6 MA) (p.2)	Preliminary Statement AI	NEW
12503-W	Asbestos Remediation Memorandum Account (p.1)	Preliminary Statement AS	10868-W
12504-W	Asbestos Remediation Memorandum Account (p.2)	Preliminary Statement AS	10869-W
12505-W	2018 Tax Accounting Memorandum Account (TAMA)	Preliminary Statement AV	11626-W
12506-W	Private Fire Protection Service (p.1)	AA-4	11629-W
12507-W	Rule No. 15 Water Main Extensions	Page 8	12264-W
12508-W	Table of Contents -- Page 13	TOC 13	12271-W
12509-W	Table of Contents -- Page 5	TOC 5	12494-W
12510-W	Table of Contents -- Page 4	TOC 4	12487-W
12511-W	Table of Contents -- Page 3	TOC 3	12466-W
12512-W	Table of Contents -- Page 1	TOC 1	12495-W

## Preliminary Statement

Page 1

**Z4. Conservation Expense One-Way Balancing Account 4 (CEBA4)**

(N)

## 1. Purpose

The purpose of the CEBA4 is to ensure ratepayers fund only conservation programs consistent with the adopted settlement approved by the Commission in D.20-12-007. The account will track the difference between recorded expenses and authorized expenses and refund to customers amounts included in rates which were not spent during the three-year authorization period.

## 2. Applicability

The CEBA4 covers years 2020 through 2022 for all ratemaking areas ("districts") included in Application 18-07-001.

## 3. Accounting Procedure:

The following entries will be recorded monthly to each district's CEBA4.

- a. The average annual authorized amount shown on page 25 of the 2018 GRC Settlement Agreement (attached to D.20-12-007 as Attachment 1) will be booked on a monthly level based on the spread of revenue adopted in Cal Water's Preliminary Statement M;
- b. Reimbursements from grants provided to offset conservation expenses;
- c. Recorded conservation expenses including properly accounted-for expense accruals;
- d. The difference between authorized expenses and grants, and recorded expenses ((3.a. plus 3.b.) minus 3.c.);
- e. Monthly interest expense calculated on the accumulated balance in 3.h. for the prior month plus 1/2 of the current monthly balance shown in 3.d. calculated at 1/12 of the most recent month's interest rate on Commercial Paper, published in the Federal Reserve Statistical Release H.15 or its successor;
- f. The sum of the current and all prior monthly entries in 3.e., above;
- g. The sum of the current and all prior monthly entries in 3.d., above;
- h. The sum of 3.f. and 3.g.

(N)

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(To be inserted by utility)		Issued By	(To be inserted by CPUC)	
Advice Letter	<u>2401</u>	<u>Greg A. Milleman</u>	Date Filed	<u>01/27/2021</u>
Decision	<u>20-12-007</u>	<u>Vice President</u>	Effective	<u>01/01/2020</u>
			Resolution	

## Preliminary Statement

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**Z4. Conservation Expense One-Way Balancing Account 4 (CEBA4) (continued)**

(N)

## 4. Ratemaking Procedure:

- a. Each district's authorized conservation expense has three internal spending caps. Before requesting amortization in rates, Cal Water shall apply these internal spending caps to the totals in 3.c. and adjust from recorded expense any amounts which exceed categorical limits. Cal Water shall reflect the adjustment in its final calculation of 3.h. for each district.
- b. If the total amount recorded in section 3.h. for any district as of December 31, 2022 is a positive number (meaning accumulated expenditures are less than the three-year authorization), Cal Water shall file an advice letter by March 31, 2023 to refund this amount to ratepayers. This refund should be made as a one-time conservation credit unless the average credit per customer exceeds 50% of the adopted monthly service charge for a residential 5/8 X 3/4-inch meter, in which case the credit should be made over a 12- month period.
- c. If the total amount recorded in section 3.h. as of December 31, 2022 for any district is a negative number (meaning the accumulated expenditures exceed the three-year authorization), the balance shall not be collected.

## 5. Termination of the Account

The CEBA4 for each applicable district shall terminate on December 31, 2022 or when the credit described in 4.b is completed, whichever is later.

(N)

(End)

(To be inserted by utility)

Advice Letter 2401Decision 20-12-007

Issued By

Greg A. MillemanVice President

(To be inserted by CPUC)

Date Filed 01/27/2021Effective 01/01/2020

Resolution \_\_\_\_\_

## Preliminary Statement

Page 1

**AA4. Pension Cost Balancing Account (PCBA4)**

(N)

**1. PURPOSE**

The PCBA4 will track the difference between the adopted pension expense and California-regulated pension expense recorded in accordance with Generally Accepted Accounting Principles (GAAP). The adopted and tracked expenses include only the expensed portion of benefits and exclude pension costs assigned to capitalized overhead, capitalized projects, out-of-state affiliates, and unregulated entities.

**2. APPLICABILITY**

The PCBA4 is effective beginning January 1, 2020, through December 31, 2022, and applies to all ratemaking areas ("districts") and Customer Support Services (General Office). This excludes out-of-state affiliates and unregulated operation expenses.

**3. ACCOUNTING PROCEDURE:**

The following entries will be recorded annually to the PCBA4:

- a. Annual pension expense as determined by Cal Water's actuarial expert according to the method prescribed by the Financial Accounting Standards Board's Codification pension trust administrative costs such as the ERISA-required Pension Benefit Guaranty Corporation (PBGC) costs. The capitalized portion of pension costs at the adopted capitalization ratio will be excluded.
- b. The annual amount of pension expense authorized to be collected in rates. The capitalized portion of pension costs at the adopted capitalization ratio will be excluded.
- c. The difference between 3.a and 3.b.
- d. The sum of entries in item 3.c., all prior year entries in 3.c., and all accumulated interest calculated in 3.e., below.
- e. Monthly interest expense calculated on the accumulated balance in 3.d. calculated at 1/12 of the most recent month's interest rate on Commercial Paper, published in the Federal Reserve Statistical Release H.15 or its successor. Note that interest only accrues on expenses after the annual calculation has been completed.

(N)

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Advice Letter	<u>2401</u>	<u>Greg A. Milleman</u>	Date Filed	<u>01/27/2021</u>
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**CALIFORNIA WATER SERVICE COMPANY**

1720 North First Street

San Jose, CA 95112

(408) 367-8200

Original

Cancelling

Cal. P.U.C. Sheet No. 12499-W

Cal. P.U.C. Sheet No.

**Preliminary Statement**

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**AA4. Pension Cost Balancing Account (PCBA4) (continued)**

(N)

**4. RATEMAKING PROCEDURE:**

The PCBA4 is recoverable in a Tier 2 advice letter filing if the accumulated balance exceeds 2% of gross adopted revenues for Cal Water in accordance with General Order 96-B and standard practices or by request in the next general rate case. In any filing, Cal Water shall demonstrate its continued compliance with SFAS 87 and demonstrate that any changes to its expenses were reasonable and prudently incurred.

In any filing, Cal Water will identify any changes in pension accounting that were required by federal or state law or directed by the Financial Accounting Standards Board. Changes in assumptions reflecting current market, interest rate, or demographic conditions should not be considered "changes in accounting" as these are standard practices used to develop SFAS 87 requirements.

(N)

(End)

(To be inserted by utility)

Advice Letter 2401Decision 20-12-007

Issued By

Greg A. MillemanVice President

(To be inserted by CPUC)

Date Filed 01/27/2021Effective 01/01/2020

Resolution \_\_\_\_\_

**Preliminary Statement**

Page 1

**AB4. Health Cost Balancing Account 4 (HCBA4)**

(N)

**1. PURPOSE**

The purpose of the Health Cost Balancing Account (HCBA4) is to track the difference between the adopted health care expenses (including post-retirement benefits other than pension or PBOB) and the total actual cost incurred as health care expenses. Eighty-five percent (85%) of the reasonable cost difference will be flowed through to ratepayers, and fifteen (15%) of the reasonable cost difference will be at the company's risk. The difference may be either positive or negative depending upon how actual health care expenses compare to those included in rates.

**2. APPLICABILITY**

The HCBA4 is effective beginning January 1, 2020, through December 31, 2022, and applies to all ratemaking areas ("districts") and Customer Support Services (General Office). This excludes out-of-state affiliates and unregulated operations expenses.

**3. ACCOUNTING PROCEDURE:**

There is no rate component to the HCBA4. Cal Water shall record for future disposition the following entries:

- a. Eighty-five percent (85%) of the difference between the adopted health care expenses and the actual cost incurred as health care expenses will be included in the balancing account, as either a debit or a credit balance depending upon if the actual costs exceed or are less than the amounts adopted in rates. The capitalized portion of health care expenses at the adopted capitalization ratio will be excluded.
- b. A monthly debit or credit entry equal to the average balance in each segment of the account multiplied by 1/12th of the most recent month's interest rate on Commercial Paper (prime, 90-day) published in the Federal Reserve Statistical Release H-15.

**4. DISPOSITION:**

The HCBA4 is recoverable or refundable in a Tier 2 advice letter filing if the accumulated balance exceeds 2% of gross adopted annual revenues for Cal Water in accordance with General Order 96-B and standard practices or by request in the next general rate case.

(N)

(End)

(To be inserted by utility)		Issued By	(To be inserted by CPUC)	
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			Resolution	

## Preliminary Statement

Page 1

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**AI. CHROMIUM-6 MEMORANDUM ACCOUNT (CHROMIUM-6 MA)**

1. **PURPOSE:** The purpose of the Chromium-6 Memorandum Account (Chromium-6 MA) is to track the incremental costs incurred to comply with the Maximum Contaminant Level (MCL) that is adopted by the California Department of Public Health (CDPH) for chromium-6 in order to coordinate recovery of costs with adopted revenue requirements. Cal Water may begin tracking incremental costs in this account after a final MCL is adopted by the CDPH, and may request recovery of the tracked costs through Tier 3 advice letter, or through its next GRC, according to the procedures described below.
2. **APPLICABILITY:** The Chromium-6 MA applies to all regulated operations. This excludes out-of-state affiliates and unregulated operations expenses.
3. **RATES:** The Chromium-6 MA has no rate component.
4. **ACCOUNTING PROCEDURE:** After an MCL for chromium-6 is adopted by the CDPH, Cal Water shall make the entries described below. The “incremental costs” that may be tracked in this account are costs (including labor, overhead, operations & maintenance expenses, and capital-related costs including return on investment, income taxes, ad valorem tax, depreciation, and other taxes and fees) that are over and above those that the Commission has approved for recovery through base rates.
  - (a) A debit or credit entry equal to incremental expenses for compliance with the MCL, as described above;
  - (b) A debit or credit entry equal to the incremental revenue requirement of each operationally in-service and closed to plant capital investment for compliance with the MCL (including return on investment, income taxes, ad valorem tax, depreciation, and other taxes and fees), as described above.
  - (c) A monthly debit or credit entry equal to the average balance in each segment of the account multiplied by 1/12th of the most recent month’s interest rate on Commercial Paper (prime, 90-day) published in the Federal Reserve Statistical Release H-15.

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(To be inserted by utility)		Issued By	(To be inserted by CPUC)	
Advice Letter	<u>2401</u>	<u>Greg A. Milleman</u>	Date Filed	<u>01/27/2021</u>
Decision	<u>20-12-007</u>	<u>Vice President</u>	Effective	<u>01/01/2020</u>
			Resolution	

## Preliminary Statement

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## AI. CHROMIUM-6 MEMORANDUM ACCOUNT (CHROMIUM-6 MA) (continued)

(L)

## 5. REGULATORY PROCEDURE:

(a) Required justifications: For each capital project, Cal Water will provide detailed justifications that contain least-cost analyses considering all feasible alternatives, including but not limited to blending, removing the well from active status, and Best Available Technologies (“BATs”) for chromium-6 treatment as specified in Title 22, California Code of Regulations. The need to maintain the affected well’s active status, thus requiring capital investment, must be supported with consideration of the district’s available water supply resources, including new supply projects authorized in the 2012 GRC.

(b) For recovery through an advice letter: When the last capital project in an advice letter filing is nearing completion (operationally in-service and closed to plant), and approximately one month before an advice letter seeking recovery is filed, Cal Water will confer with the Public Advocates Office to alert it of the advice letter filing, and begin providing the data supporting both the capital projects and expenses in the memo account for which recovery will be requested. The advice letter will request (a) inclusion of the revenue requirements for the authorized projects in rates going forward, and (b) a surcharge to recover the incremental revenue requirement and expenses tracked in the memo account.

(c) For recovery in a GRC: To the extent that incremental chromium-6 costs are not included in the beginning plant balance for the next GRC, or are not otherwise recovered, Cal Water may request cost recovery in the next GRC. In that event, Cal Water shall note the request in the Chromium-6 MA for tracking purposes.

(D)

(T)

(L)

(End)

(To be inserted by utility)

Advice Letter 2401Decision 20-12-007

Issued By

Greg A. MillemanVice President

(To be inserted by CPUC)

Date Filed 01/27/2021Effective 01/01/2020

Resolution \_\_\_\_\_



**Preliminary Statement**

Page 1

**AS. Asbestos Litigation Memorandum Account (ALMA)**

**1. PURPOSE**

The Asbestos Litigation Memorandum Account ("ALMA") will track costs, settlement payments, judgments and credits related to litigation arising from alleged exposure to asbestos from asbestos-cement ("AC") water pipes in Cal Water's service areas.

**2. APPLICABILITY**

The ALMA is effective beginning January 1, 2015 through December 31, 2024, unless (C)  
the California Public Utilities Commission authorizes an extension. The ALMA applies to (L)  
all districts. (L)

**3. ACCOUNTING PROCEDURE**

Cal Water shall make the entries described below on a monthly basis. Cal Water shall only record costs for outside services related to defending against asbestos litigation lawsuits and seeking indemnification or cost recovery from insurers, developers, contractors, or other involved parties. Cal Water shall not record any costs for internal services related to defending against asbestos litigation lawsuits and seeking indemnification or cost recovery from insurers, developers, contractors, or other involved parties. Cal Water shall only record the following outside services costs related to asbestos litigation to the memorandum account:

- a. Filing and court fee costs
- b. Attorney fees
- c. Legal representation administrative costs
- d. Legal representation travel costs
- e. Litigation support costs
- f. Investigative costs
- g. Court reporter costs
- h. Deposition costs
- i. Expert witness fees
- j. Expert witness administrative costs
- k. Witness representation costs
- l. Witness travel costs
- m. Insurance coverage attorney costs
- n. Other reasonable and justified costs from outside service providers directly tied asbestos litigation cases.

(Continued)

(To be inserted by utility)		Issued By	(To be inserted by CPUC)	
Advice Letter	<u>2401</u>	<u>Greg A. Milleman</u>	Date Filed	<u>01/27/2021</u>
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**Preliminary Statement**

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AS. Asbestos Litigation Memorandum Account (ALMA) (continued)

3. ACCOUNTING PROCEDURE (continued)

Cal Water may record in the ALMA payments made according to settlement agreements in litigation related to alleged asbestos exposure. Cal Water may record in the ALMA judgment against it in litigation related to alleged asbestos exposure.

Cal Water shall record any recovery or compensation of costs from outside sources as a credit to the memorandum account. Any recovery or compensation of costs recorded in the memo account is to be credited against the costs recorded in the memorandum account, including recovery or compensation received after any expiration of the memorandum account. Costs that shall be treated as a credit in the memorandum account include, but are not limited to:

- a. Developer indemnity
- b. Developer reimbursement of expenses
- c. Developer insurance reimbursement
- d. Contractor indemnity
- e. Contractor insurance reimbursement
- f. Contribution by other defendants
- g. Court awards
- h. Settlement Awards

Pursuant to Standard Practice U-27-W ("SP U-27") of the Water Division, the ALMA will (T)  
earn interest at the 90-day commercial paper rate. (T)

4. DISPOSITION

Cal Water shall seek recovery of costs recorded in the memorandum account if triggered under SP U-27, or at the end of the five-year term of the memorandum account. The request shall be in a filing that is in accordance with SP U-27 and General Order 96-B, Water Industry Rule 7.3.3.

(End)

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**AV. 2018 Tax Accounting Memorandum Account (TAMA)**

1. Purpose: The purposes of the 2018 Tax Accounting Memorandum Account (TAMA) are: (T)  
 (1) to track on a CPUC-jurisdictional revenue requirement basis the impacts of the (T)  
 "2018 Tax Cuts and Jobs Act" (TJCA) not otherwise reflected in rates from January 1, (L)  
 2018 through December 31, 2019 (TCJA Memo Account Period); and (2) to track the (N)  
 income tax expense associated with any grants awarded to Cal Water. (N)
  
2. General Information: Cal Water shall record in the TAMA realized increases or  
 decreases in its CPUC-jurisdictional revenue requirement resulting from the TJCA. The  
 Memo Account shall be used in determining whether any rate adjustment is necessary (N)  
 to reflect impacts of the TJCA during the TCJA Memo Account Period. The Memo (N)  
 Account shall also be used to track the income tax expense associated with any grants (N)  
 awarded to Cal Water. (N)
  
3. Territory: All tariffed service areas of California Water Service Company.  
 Memo Account Entries: The entries in the Memo Account may include the following:
  - a. Realized decreases in revenue requirement resulting from the TCJA during the TCJA (T)  
 Memo Account Period.
  - b. Realized increases in revenue requirement resulting from the TCJA during the TCJA (T)  
 Memo Account Period.
  - c. Income tax expense associated with grants awarded to Cal Water. (N)
  - d. Balances in the Memo Account will accrue interest at the 90-day commercial paper  
 rate.
  
4. Disposition of Memo Account Balance:
 

Cal Water will file an advice letter to address the TCJA-related balance by 12/31/2020, (C)  
 or by such other time as ordered by the Commission. The TCJA balance in the Memo (C)  
 Account shall be addressed and rates shall be adjusted accordingly, as appropriate.

The TAMA will continue to 12/31/2022 to track grant-related income tax expenses, (N)  
 which will be addressed in Cal Water's next general rate case or at such other time as (N)  
 ordered by the Commission. (N)

(End)

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**CALIFORNIA WATER SERVICE COMPANY**

1720 North First Street

San Jose, CA 95112

(408) 367-8200

Revised

Cancelling

Cal. P.U.C. Sheet No. 12506-W

Cal. P.U.C. Sheet No. 11629-W

**Schedule No. AA-4**  
**PRIVATE FIRE PROTECTION SERVICE**

Page 1

**APPLICABILITY**

This schedule applies to all fire protection services for governmental and privately-owned properties receiving service for on-site fire sprinklers, stand pipes, fire hydrants, or any other fire protection system not owned and maintained by Cal Water but connected to the water system for fire protection purposes only. (This tariff is not related to the "fire sprinkler" discount for which certain single-family residences with indoor fire sprinklers may qualify under a residential or general metered service tariff.)

**TERRITORY**

All tariffed service areas of California Water Service Company except Grand Oaks and the Travis District. (C)  
(C)

**RATES**

For each inch of diameter of service connection	Per Month \$9.15	(I)
---	---------------------	-----

**SPECIAL CONDITIONS**

1. All bills are subject to the reimbursement fee set forth on Schedule UF.
2. The customer will pay, without refund, the entire cost of the private fire service facilities.
3. The private fire service facilities shall be installed by the utility or under the utility's direction and shall be the sole property of the applicant but subject to the control of the utility, with the right to alter, repair, replace and the right to remove upon discontinuance of service.
4. The maximum diameter shall not be larger than the diameter of the water main to which the private fire service facilities are connected.
5. If a water main of adequate size is not available adjacent to the premises to be served, then a new main from the nearest existing main of adequate size will be installed by the utility at the cost of the customer. Such cost shall not be subject to refund.
6. The private fire service facilities will include a detector check valve or other similar device acceptable to the utility which will indicate the use of water. The facilities may be located within the customer's premises or within public rights of way adjacent thereto. Where located within the premises, the utility and its duly authorized agents shall have the right of ingress to and egress from the premises for all purposes related to said facilities. In the event the installation is solely for a private fire hydrant facility, the requirement for a detector check valve or other similar device may be waived.

(End)

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Revised  
CancellingCal. P.U.C. Sheet No. 12507-W  
Cal. P.U.C. Sheet No. 12264-W**Rule No. 15**  
**Main Extensions**

Page 8

District	Facilities Fee		District	Facilities Fee
Bakersfield	\$5,500		Marysville	\$2,350
Bayshore	\$4,500	(N)	Salinas	\$2,200
Bear Gulch	\$4,500	(N)	Selma	\$2,100
Chico	\$2,000		Visalia	\$1,500
Dixon	\$2,800		Willows	\$4,250

This fee is per equivalent 1-inch service and is applicable to all subdivisions requiring a main extension except those extensions serving four or fewer residential lots or equivalent single-family dwelling units.

The following factors are used to determine equivalents for larger service connections:

Service Size	Factor	Service Size	Factor
1-inch	1	6-inch	20
2-inch	3.2	8-inch	32
4-inch	10	10-inch	46

f. **Advances – Transmission Backbone Installation Fee**

District	Unitized Transmission Fee
Visalia*	\$1,400 Per residential lot not to exceed 12,000 square feet
Visalia*	\$5,350 Other development, per acre

\*Applicable to all subdivisions within a half-mile of the existing system, except those extensions serving four or fewer residential lots or equivalent single-family dwelling units. This fee is in addition to the source of supply fee in Section C.1.e. above. It is for the installation of 12" transmission main in 1/4 section roads in the Visalia District. If the subdivisions are more than a half mile from the existing system, the

(Continued)

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No. 15 Water Main Extensions	
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No. 16 Service Connections, Meters & Customer's Facilities	
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No. 17 Standard for Measurement of Service	3895-W
No. 18 Meter Tests & Adjustments of Bills for Meter Error	
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No. 20 Water Conservation	3901-W
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**Rate Schedules**

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AL	Drought Memorandum Account (DRMA)		10208-W
AM	Rate Support Fund Balancing Account (RSF BA)		
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AN	Infrastructure Memorandum Account (IMA)		10447-W
AO	Memorandum Account Water Contamination (WCL MA)		10448-W
	Litigation		
AP	General District Balancing Accounts (District BAs)		10449-W
AQ	East Los Angeles Memorandum Account (ELA MA)		10450-W
AR	Sales Reconciliation Mechanism Balancing Account (SRM BA)		10467-W
AS	Asbestos Remediation Memorandum Account		
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AT	School Lead Testing Memorandum Account (SLTMA)		11359-W
AU	Phase 1 Sites Reservoir Memorandum Account (PHASE 1 SITES MA)		11468-W
AV	2018 Tax Accounting Memorandum Account (TAMA)		12505-W (C)
AW	Cost of Capital Interim Rate Memorandum Account (COC IMA)		11667-W
AX	Lead Service Memorandum Account (LSMA)		12016-W
AY	Public Safety Power Shut-Off (PSPS) Memo Account (PSPS MA)		
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AZ	2018 GRC Interim Rate Memorandum Account (2018 IRMA)		
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BA	Polyfluoroalkyl Substances (PFAS) Memorandum Account		12313-W (N)

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**Preliminary Statements**

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Q	Home Emergency Insurance Solutions		10043-W
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T	Lucerne Balancing Account (LBA)		8017-W
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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:

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## Antelope Valley District (Los Angeles Region)

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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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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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## 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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### GENERAL MANAGER

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

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## **King City District (Monterey Region)**

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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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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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## Palos Verdes District (Los Angeles Region)

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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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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## **Willows District**

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