

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE

SAN FRANCISCO, CA 94102-3298



June 2, 2021

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

Dear Ms. Wales,

The Commission has approved California Water Service Company's Advice Letter No. 2406-A (Supplement to Advice Letter No. 2406), filed on May 27, 2021, regarding Amortization of Pension Cost Balancing Account (PCBA3) and Healthcare Cost Balancing Account (HCBA3) (2017-2019).

Enclosed are copies of the following revised tariff sheets, effective June 15, 2021, for the utility's files:

P.U.C. Sheet	
No.	Title of Sheet
Delete	12281-W
12517-W	Schedule AS, Page 2
12518-W	Table of Contents, Page 5
12519-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

California Water Service
Utility Name: Company
Class A Regulated Areas except
District: Travis (and excludes Grand Oaks)
CPUC Utility #: U-60-W
Protest Deadline (20th Day): 04/05/2021
Advice Letter #: 2406-A
Review Deadline (30th Day): 04/15/2021
Tier: ☐ 1 ☒ 2 ☐ 3 ☐ Compliance
Requested Effective Date: 06/15/2021
Authorization: D.20-12-007, OP 17
Rate Impact: Various
Description: Amortization of Pension Cost Balancing
Account (PCBA3) and Healthcare Cost
Balancing Account (HCBA3) (2017-2019)

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

Utility Contact: Sergio Esquivel

Phone: 408-367-8574

Email: sesquivel@calwater.com

DWA Contact: Tariff Unit

Phone: (415) 703-1133

Email: Water.Division@cpuc.ca.gov

DWA USE ONLY

DATE

STAFF

COMMENTS

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

[] 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[] WITHDRAWN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

May 27, 2021

Advice Letter No. 2406-A

To the California Public Utilities Commission:

California Water Service Company ("Cal Water") respectfully submits this Tier 2 advice letter applicable to all Class A regulated areas except the Travis District (excludes Grand Oaks) in accordance with Ordering Paragraph 17 of Decision 20-12-007.

Please note that, consistent with the Commission's guidelines during the COVID-19 pandemic, this advice letter is only being distributed electronically to the Water Division and the attached service lists.

New/Revised CPUC			Cancelling CPUC
Sheet No.	Title of Sheet	Schedule No.	Sheet No.
Delete	Schedule AS, Page 2	AS	12281-W
12517-W	Schedule AS, Page 2	AS	NEW
12518-W	Table of Contents	Page 5	12509-W
12519-W	Table of Contents	Page 1	12516-W

Summary

Cal Water requests authority to amortize the Pension Cost Balancing Account #3 (PCBA3), and the Healthcare Cost Balancing Account #3 (HCBA3) that tracked the difference between adopted and actual costs for the period of 2017-2019. This was filed as a Tier 2 advice letter with a requested effective date of April 15, 2021.

This Supplement to AL 2406 requests an effective date of June 15, 2021 rather than April 15, 2021, and therefore includes tariffs updated reflect new amortization periods that start on June 15, 2021. In addition, this Supplement corrects calculation errors that, resulting Pension Cost Balancing Account surcharges than are lower than originally filed for metered customers in the Bakersfield and Selma Districts.

Background

PCBA3 and HCBA3 were authorized in Cal Water's 2015 General Rate Case (A.15-07-015) to track the difference between actual and adopted costs – pension-related costs and healthcare-related costs, respectively – for the period of 2017-2019. Since the pension and healthcare cost balancing accounts have been approved (starting in the 2009 GRC for pension costs, and



starting in the 2012 GRC for healthcare costs), Cal Water has amortized the accounts using the same methodology after the close of the rate case period via Tier 2 advice letters.

In A.18-07-001, Cal Water's 2018 General Rate Case proceeding, the Public Advocates Office (Cal Advocates) reviewed Cal Water's summary of its balancing and memorandum accounts. Cal Advocates objected to the methodology Cal Water uses to track the difference between recorded and adopted costs for its pension balancing account and its health care balancing account when additional employees are hired between rate cases. In D.21-12-007, the Commission determined that Cal Water's methodology was not in appropriate and adopted the following Findings of Fact:

16. Cal PA and Cal Water agree that it is appropriate for Cal Water to create 23 new employment positions and hire new personnel or promote existing employees into those positions for the purpose of ensuring that safe and reliable water service is provided to Cal Water's customers.

17. Cal Water has created the positions and hired new personnel or promoted existing employees into those 23 positions between the time of its prior GRC and this current GRC.

18. Cal Water has aggregated and recorded the pension and health care costs associated with each of these 23 new positions along with the pension and health care costs for the rest of its employees in its balancing accounts for pension and health care costs.

19. The record in this proceeding contains no evidence of express prohibitions by the Commission that would prevent Cal Water from recording the pension and health care costs associated with the 23 new positions along with the pension and health care costs for all other Cal Water employees in the balancing accounts previously created and approved for recording such costs on an aggregate, companywide basis.

Accordingly, Ordering Paragraph 15 of in D.20-12-007 provides as follows:

15. California Water Service Company is authorized to include the pension and health care costs associated with 23 new employment positions it created and filled between the preceding and instant General Rate Cases, in its previously approved balancing accounts for such costs.

Discussion

The PCBA3 and the HCBA3 are applicable to the 20 Class A ratemaking areas whose rates



included forecasts for pension and healthcare costs.¹ The period for tracking costs in the accounts ended on December 31, 2019. With the Commission's (delayed) determination in D.21-12-007 that Cal Water's methodology for calculating the differences between recorded and adopted costs is not inappropriate as discussed above, Cal Water requests amortization of the accounts.

1) Preliminary Statement AA3: Pension Cost Balancing Account 3 (PCBA3)

As of December 31, 2019, the company-wide balance in the PCBA3 for the three-year period of 2017-2019 is a receivable of \$21,346,389. For cost recovery, Cal Water has allocated these costs to its 20 applicable Class A ratemaking areas based on number of employees. The consumption-based surcharge (per CCF) for each district is based on the usage in that district. For districts with residential customers on a flat tariff, a usage amount is attributed to those customers and fixed monthly surcharge is calculated based on the total number of flat customers.

In general, Cal Water has followed the Water Division's standard amortization periods, however, there are numerous surcharges going into effect on April 15, 2021. Cal Water has evaluated the net bill impact of those surcharges in light of the financial burdens Californians are currently facing, and proposes to mitigate the impact of the surcharges by applying longer amortization periods in some areas.

For the PCBA3, Cal Water proposes to extend the amortization period from 12 months to 24 months for all customers in the Livermore and Westlake Districts, and for flat residential customers in the Selma District. The tariff sheet proposed in this advice letter reflect those extended amortization period.

2) Preliminary Statement AB3: Health Cost Balancing Account 3 (HCBA3)

As of December 31, 2019, the company-wide balance in the HCBA3 for the three-year period of 2017-2019 that is payable to customers via surcredits is \$4,274,034. This amount is 85% of the healthcare cost savings tracked in the account. (Under the terms of the two-way balancing account, Cal Water may retain 15% of the savings tracked in the balancing account. If there had been excess health care costs, Cal Water would have been able to request recovery of only 85% of the excess health care costs.)

Cal Water has allocated these savings to its 20 applicable Class A ratemaking areas based on number of employees. The credit calculated for each district depends upon the number of customers in that district and will be returned to customers over 12 months.

¹ Cal Water began providing regulated water service to the Travis District on July 1, 2019, however the rates for the district were based on a negotiated contract amount, and did not include forecasts for pension and healthcare costs until January 1, 2020.



Supplement A: In AL 2406 as originally filed, the metered surcharges for the PCBA inadvertently reflected the total amount to be collected from both metered customers and flat residential customers in the Bakersfield and Selma Districts. Correcting the calculations now results in lower surcharges for metered customers in those districts.

Requested Effective Date

Consistent with the preliminary statements for these accounts, this advice letter is being filed as Tier 2 with a requested effective date of **June 15, 2021**.

Notice

Customer Notice – This advice letter requests the amortization of two balancing accounts within the meaning of Water Industry Rule 8.5 of General Order 96-B. Such amortization qualifies for Tier 1 treatment (under Water Industry Rules 7.3.1(1)), which does not require customer notice.

Service Lists – 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 **May 27, 2021** to competing and adjacent utilities and other utilities or interested parties having requested such notification. ***Please note that, consistent with the Commission's guidelines for service during the COVID-19 pandemic, this advice letter is only being distributed electronically.***

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 Water Division within 20 days of the date this advice letter is filed. The advice



CALIFORNIA WATER SERVICE COMPANY

Advice Letter 2406-A, Pension and Healthcare Cost Balancing Account Amortization
Page 6

letter process does not provide for any responses, protests or comments, except for the utility's reply, after the 20-day comment period. 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 us, addressed to:

Natalie Wales
California Water Service Company
1720 North First Street,
San Jose, California 95112
cwsrates@calwater.com

Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform the Water Division, within the 20-day protest period, so that a late filed protest can be entertained. The informing document should include an estimate of the date the proposed protest might be voted on.

Replies

The utility shall reply to each protest and may reply to any response. 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.

CALIFORNIA WATER SERVICE COMPANY

A handwritten signature in cursive script, appearing to read "Natalie Wales".

Natalie Wales
Director of Regulatory Policy and Compliance

cc: Syreeta Gibbs (Public Advocates Office)
PublicAdvocatesWater@cpuc.ca.gov

Schedule No. AS
Additional Surcharges/Surcredits

Page 2

2. Pension Cost & Healthcare Cost Balancing Accounts

(N)

The purpose of the **Pension Cost Balancing Account (PCBA)** is to recover the difference between actual pension costs and those that were authorized by the CPUC for calendar years 2017-2019. A fixed surcharge will be applied to each service for flat rate customers. A surcharge will apply to each metered customer per CCF (100 Cubic ft). These surcharges vary by district and will be in effect for a period of 12 or 24 months.

The purpose of the **Healthcare Cost Balancing Account (HCBA)** is to recover the difference between the benefits received to what was authorized by the CPUC for the calendar years 2017-2019. A fixed sur-credit will be effect for each service for a period of 12 months.

District	Pension Cost Balancing Account			Healthcare Cost Balancing Account		
	Surcharge (\$/CCF)	Effective Dates		Sur-Credits Per Month	Effective Dates	
Bay Area Region	\$ 0.1948	06/15/2021 – 06/14/2022	(N)	(\$0.56)	06/15/2021 – 06/14/2022	(N)
Bakersfield	\$0.1132	06/15/2021 – 06/14/2022	(N)	(\$0.67)	06/15/2021 – 06/14/2022	(N)
Bakersfield Flat	\$2.98 / Mo.	06/15/2021 – 06/14/2022	(N)	(\$0.67)	06/15/2021 – 06/14/2022	(N)
Bear Gulch	\$0.2135	06/15/2021 – 06/14/2022	(N)	(\$0.98)	06/15/2021 – 06/14/2022	(N)
Chico	\$0.0756	06/15/2021 – 06/14/2023	(N)	(\$0.77)	06/15/2021 – 06/14/2022	(N)
Dixon	\$0.3103	06/15/2021 – 06/14/2022	(N)	(\$0.85)	06/15/2021 – 06/14/2022	(N)
Dominguez	\$0.1049	06/15/2021 – 06/14/2022	(N)	(\$0.81)	06/15/2021 – 06/14/2022	(N)
East Los Angeles	\$0.2342	06/15/2021 – 06/14/2022	(N)	(\$0.96)	06/15/2021 – 06/14/2022	(N)
Hermosa Redondo	\$0.2055	06/15/2021 – 06/14/2022	(N)	(\$0.59)	06/15/2021 – 06/14/2022	(N)
Kern River Valley	\$0.6283	06/15/2021 – 06/14/2023	(N)	(\$1.55)	06/15/2021 – 06/14/2022	(N)
Livermore	\$0.0698	06/15/2021 – 06/14/2023	(N)	(\$0.51)	06/15/2021 – 06/14/2022	(N)
Los Altos	\$0.1546	06/15/2021 – 06/14/2022	(N)	(\$0.74)	06/15/2021 – 06/14/2022	(N)
Los Angeles Region	\$0.1617	06/15/2021 – 06/14/2022	(N)	(\$0.79)	06/15/2021 – 06/14/2022	(N)
Marysville	\$0.1630	06/15/2021 – 06/14/2023	(N)	(\$1.16)	06/15/2021 – 06/14/2022	(N)
Oroville	\$0.1748	06/15/2021 – 06/14/2023	(N)	(\$1.74)	06/15/2021 – 06/14/2022	(N)
Salinas Valley Region	\$0.2481	06/15/2021 – 06/14/2022	(N)	(\$0.96)	06/15/2021 – 06/14/2022	(N)
Selma	\$0.1540	06/15/2021 – 06/14/2022	(N)	(\$0.74)	06/15/2021 – 06/14/2022	(N)
Selma Flat	\$2.58 / Mo.	06/15/2021 – 06/14/2023	(N)	(\$0.74)	06/15/2021 – 06/14/2022	(N)
Stockton	\$0.1842	06/15/2021 – 06/14/2022	(N)	(\$0.74)	06/15/2021 – 06/14/2022	(N)
Visalia	\$0.0711	06/15/2021 – 06/14/2023	(N)	(\$0.65)	06/15/2021 – 06/14/2022	(N)
Westlake	\$0.0599	06/15/2021 – 06/14/2023	(N)	(\$0.93)	06/15/2021 – 06/14/2022	(N)
Willows	\$0.3390	06/15/2021 – 06/14/2022	(N)	(\$1.20)	06/15/2021 – 06/14/2022	(N)

(N)

(Continued)

(To be inserted by utility)

Advice Letter 2406-A

Decision

Issued By

Greg A. Milleman

Vice President

(To be inserted by CPUC)

Date Filed 05/27/2021Effective 06/15/2021

Resolution

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Rate Schedules

<u>Sheet Subject Matter</u>	<u>Service Area</u>	<u>Schedule No.</u>	<u>CPUC Sheet No.</u>
<u>Rate Schedules:</u>			
ALL DISTRICTS			
Service to Company Employees		ED-1	5168-W
Surcharge to Fund Public Utilities Commission Reimbursement Fee		UF	12328-W
Rate Support Fund		RSF (page 1)	12484-W
		RSF (page 2)	12485-W
Low Income Ratepayer Assistance			
Page 1		LIRA	11325-W
Page 2		LIRA	12489-W
Page 3		LIRA	12490-W
PBOP Surcharge		PB	7049-W
Additional Surcharges/Surcredits			
Page 1		AS	12325-W
Page 2		AS	12517-W (D)(N)
Page 3		AS	12493-W
Fire Flow Testing Charge		FF	8597-W
Construction and Temporary Metered Service			
Page 1		9-CM	11514-W
Page 2		9-CM	11513-W
Schedule 14.1			
Page 1		14.1	11052-W
Page 2		14.1	10760-W
Page 3		14.1	11051-W
Page 4		14.1	10758-W
Page 5		14.1	10757-W
Page 6		14.1	10756-W
Page 7		14.1	11050-W
Page 8		14.1	11049-W
Page 9		14.1	11048-W
Page 10		14.1	11047-W
Page 11		14.1	11046-W
Page 12		14.1	11045-W
Page 13		14.1	11044-W
Page 14		14.1	11043-W
Page 15		14.1	11122-W
Page 16		14.1	11041-W
Private Fire Protection Service			
Page 1		AA-4	12506-W (C)
Page 2		AA-4	11630-W

(continued)

(To be inserted by utility)
Advice Letter No. 2406-A
Decision No. _____

Issued by
GREG A. MILLEMAN
Name
Vice President
TITLE

(To be inserted by CPUC)
Date Filed 05/27/2021
Effective 06/15/2021
Resolution No. _____

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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</u>	<u>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			12519-W (C)
Page 2	Preliminary Statements			12515-W
Page 3	Preliminary Statements			12514-W
Page 4	Preliminary Statements			12513-W
Page 5	Rate Schedules - All Districts			12518-W (C)
Page 6	Rate Schedules - District Specific			12465-W
Page 7	Rate Schedules - District Specific			12464-W
Page 8	Rate Schedules - District Specific			12463-W
Page 9	Rate Schedules - District Specific			12476-W
Page 10	Rate Schedules - District Specific			12461-W
Page 11	Service Area Maps			12337-W
Page 12	Rules			12480-W
Page 13	Rules			12508-W
Page 14	Sample Forms			12311-W
Page 15	Sample Forms			2926-W

(continued)

(To be inserted by utility)
 Advice Letter No. 2406-A
 Decision No.

Issued by
GREG A. MILLEMAN
 Name
Vice President
 TITLE

(To be inserted by CPUC)
 Date Filed 05/27/2021
 Effective 06/15/2021
 Resolution No.



Antelope Valley District (Los Angeles Region)

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

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Bakersfield District

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

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Bay Area Region

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

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Bay Area Region

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

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Bear Gulch District

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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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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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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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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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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