

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



August 16, 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. 2408, filed on April 6, 2021, regarding 2020 WRAM/MCBA balance amortization for all Class A areas except Travis.

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

P.U.C. Sheet	
No.	Title of Sheet
12592-W	Schedule No. AS, Additional Surcharges/Surcredits, Page 1
12593-W	Table of Contents, Page 5
12594-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

Utility Name: California Water Service Company **Date Mailed to Service List:** 04/06/2021
District: All Class A Areas except Travis
CPUC Utility #: U-60-W **Protest Deadline (20th Day):** 04/26/2021
Advice Letter #: 2408 **Review Deadline (30th Day):** 05/06/2021
Tier: 1 2 3 Compliance **Requested Effective Date:** 4/15/2021
Authorization: **Rate Impact:** Various
Description: 2020 WRAM/MCBA balance
amortization for all Class A areas except
Travis

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: Todd Pray
Phone: 408-367-8250
Email: tpray@calwater.com

DWA Contact: Tariff Unit
Phone: (415) 703-1133
Email: Water.Division@cpuc.ca.gov

DWA USE ONLY

<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WITHDRAWN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

April 06, 2021

Advice Letter No. 2408

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 in its tariff as described below.

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.

New/Revised CPUC Sheet No.	Title of Sheet	Schedule No.	Cancelling CPUC Sheet No.
	Additional Surcharges/Surcredits		
xxxxx-W	Page 1	AS	xxxxx-W
xxxxx-W	Table of Contents Page 1	TOC 1	xxxxx-W
xxxxx-W	Table of Contents Page 5	TOC 5	xxxxx-W

Summary

This advice letter complies with the requirement to address the balances in the the Water Revenue Adjustment Mechanism and Modified Cost Balancing Accounts (“WRAM/MCBA”) for all Class A except Travis (which does not have a WRAM/MCBA). Accordingly, Cal Water requests WRAM/MCBA amortization for the following areas: Antelope Valley, Bakersfield, Bay Area Region, Bear Gulch, Chico, Dixon, Dominguez, East Los Angeles, Hermosa-Redondo, Kern River Valley, Livermore, Los Altos, Marysville, Oroville, Salinas Valley Region, Selma, Stockton, Visalia, Westlake, and Willows.

Cal Water requests an effective date of **April 15, 2021** for the WRAM surcharges/credits proposed in this Tier 1 filing.

Background

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

This advice letter filing proposes to respond to the following provisions of the WRAM Settlement Agreement (adopted in Ordering Paragraph 1 of D.08-02-036):

IX.3) Parties agree that, in each district, the balance in the WRAM will offset the balances in the MCBAs in the following manner:



- a. Reporting Requirements: By April 1st of each year, Cal Water will provide the Water Division (with a copy to DRA) with a written report on the status of the WRAM and MCBAs as described herein.
- b. WRAM: The written report will include a section on the WRAM in each district showing the revenue over- or under-collection with respect to the Actual (or recorded) water sales as of December 31st of the preceding calendar year. Differences between Actual Revenues and Adopted Revenues will be tracked in the WRAM and accrue interest at the 90 day commercial paper rate.
- c. MCBA: The written report will include a section on the MCBA's in each district comparing Actual MCBA Costs with Adopted MCBA costs as of December 31st of the preceding calendar year. Differences between Actual Costs and Adopted Costs will be tracked in the MCBAs and accrue interest at the 90-day commercial paper rate.
- d. If this report shows that the combined over- or under-collection for the WRAM or the MCBAs in any district exceed 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.

Standard Compliance Issues

Differences from Preliminary Statement M: The adopted revenues shown on the Preliminary Statement M for each ratemaking area identify forward-looking annual revenues. This annual true-up submission addresses adopted revenue from the last calendar year. In order to have a comparison of the correct time frame, Cal Water booked the adopted revenues pro-rated for each advice letter's effective date. As a result of this pro-ration, the adopted revenue shown in Cal Water's report is different than the amount in the Preliminary Statement M.

MCBA Issues: The net WRAM and MCBA balance is allocated 100% to metered customers. The MCBA balance previously applied to both flat-rate and metered customers. However, per Advice Letter 2357-A, Cal Water is authorized to eliminate the MCBA charge and credit to flat rate customers, effective for WRAM/MCBA balances incurred starting 1/1/2020. In particular, the following paragraph, which was originally in Preliminary Statement M in Section 6, was eliminated:

- 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.

The WRAM Settlement Agreement also stipulates that significant changes in water purchases, defined as a change that is greater than 10%, require additional explanations in true-up filings.



Compliance with D.12-04-048: In April 2012, the Commission adopted a decision modifying various aspects of the true-up process, in response to changes proposed by Cal Water and other companies. D.12-04-048 allows companies the option to amortize a net balance (positive or negative) that is less than 2% of a ratemaking area's last adopted revenue requirement. If the combined net balance deviates by 2% or more in either direction, however, the company is required to amortize the balance as follows:

Net balances of 2%-5%: 12-month amortization.

Net balances of 5%-15%: 18-month amortization.

Net balances of 15%-30%: an amortization period of between 19 and 36 months.

Net balances over 30%: 36-month amortization.

Furthermore, Ordering Paragraph 3 of D.12-04-048 applies "a cap on total net WRAM/MCBA surcharges of 10% of the last authorized revenue requirement." For Cal Water, this cap begins to apply to WRAM/MCBA balances incurred in calendar year, 2014.¹ The proposed amortizations in this submission are consistent with all of these aspects of D.12-04-048, as discussed below.

Information-Only WRAM Submission: On November 30, 2020, Cal Water made an Information-Only filing detailing the WRAM and MCBA data for nine months. This filing includes an updated twelve months of WRAM and MCBA data along with the variance analysis.

Discussion

The workpapers for this filing provide a table detailing the net balances for the WRAM/MCBA accounts for each area as of December 31, 2020. Cal Water is authorized to accrue interest on this balance based on the 90-day commercial paper rate, and to continue to earn interest on the uncollected balance. The amount used to determine the surcredit and surcharge calculation is the net balance on December 31, 2020, plus compounded interest amounts accrued over the duration of the amortization, up to the 10% cap discussed below.

Balances Included in this Filing: In addition to the net WRAM and MCBA balances for calendar year 2020, Cal Water proposes including the following:

- (1) WRAM/MCBA balances deferred in AL 2380 due to the impacts of the COVID-19 pandemic.
- (2) Uncollected revenue from the existing surcharges for the 2018 and 2019 true-up balances due to sales decline; and
- (3) Over/under-collected balances from the 2016, 2017, and 2018 true-ups where the billing stopped after the specified amortization period.
 - a. Cal Water receives Commission authority to amortize accounts over a specific time period. Cal Water's billing system then implements the surcharge or credit for the given duration. When the system stops billing the surcharge or credit, there will be

¹ OP 3 states that "WRAM/MCBA account balances incurred prior to calendar year, 2014, continue to be amortized under the adopted amortization schedule without being subject to the surcharge cap." D.12-04-048 on p.42.



an under-collected or over-collected balance due to deviations in actual sales from adopted sales. These balances are different from those described in Item (1), above. While Item (1) addresses under/over-collected revenues associated with existing surcharges and credits, Item (2) addresses under/over-collected revenues associated with surcharges and credits that have already stopped.

- (4) The deferred WRAM/MCBA balances for those districts that exceeded the 10% cap limitation in the 2020 filing for WRAM/MCBA balances incurred in 2019 and earlier. These districts were Chico, Dixon, Hermosa Redondo, Kern River Valley, Livermore, Selma, and Redwood Valley-Lucerne.

Ten Percent Cap on WRAM Recovery: The 10% cap established in Ordering Paragraph 3 of D.12-04-048 compares the net WRAM/MCBA balances sought for amortization to the last authorized revenue requirement. Amounts above the cap must be deferred for later recovery. Applying the 10% cap to the balances incurred through the end of 2020 results in WRAM/MCBA deferrals for the following areas: Dominguez, East Los Angeles, Livermore, and Stockton.

Los Angeles County Region: Effective January 1, 2017, the Antelope Valley and Palos Verdes Districts were consolidated into the Los Angeles County Region (LA Region) with one revenue requirement. This filing establishes different WRAM/MCBA surcharges for Antelope Valley customers and Palos Verdes customers for the reasons described below.

Effective January 1, 2020, D.20-12-007 established a methodology so that the costs of the Palos Verdes Peninsula Water Reliability Project (PVPWRP), the largest capital project in Cal Water's history (at approximately \$100 million in capital costs) that provides benefits directly to what was formerly the Palos Verdes District, are only applied to customers in that area.²

D.20-12-007 also established a methodology to calculate WRAM/MCBA surcharges that reflects this split in cost allocation. The surcharges in this advice letter reflect that methodology, described in the settlement adopted in D.20-12-007 as follows:

The WRAM/MCBA surcharges/surcredits will be calculated separately for LAR and the Pipeline. The Pipeline's adopted WRAM revenues will be based on the rate base offset filing, and the "actual" WRAM revenues will be an allocation of total actual WRAM revenues.¹³¹ The resulting surcharges/surcredits for the Pipeline WRAM will then be added to the surcharges/surcredits for the LAR WRAM; the total combined surcharges/surcredits will be assessed solely on Palos Verdes customers ("PV WRAM surcharges/surcredits"). AV customers will receive just the LAR WRAM surcharges/surcredits, which excludes the surcharges/surcredits for the Pipeline WRAM.

² The methodology includes calculating a revenue requirement and rates for the entire Los Angeles County Region, and a separate revenue requirement and rates just for the PVPWRP. Antelope Valley customers are then charged just the rates associated with the LA Region. The rate tariffs for Palos Verdes customers, however, consist of the sum of the rates for the LA Region and the rates for the PVPWRP.



Footnote 131: The “actual” revenues associated with the PV Pipeline for the Pipeline WRAM will be calculated as follows: (Actual WRAM revenues from the PV and AV tariffs) multiplied by the ratio of (Adopted Pipeline WRAM revenue) to (Adopted LAR WRAM revenues + Adopted Pipeline WRAM revenues).³

Requested Effective Date

Under General Order 96-B, Water Industry Rule 7.3.1, as modified by Resolution W-4664, this is a Tier 1 advice letter. The effectiveness is subject to refund pending the Commission staff’s determination that the filing complies with the standard practice and that the surcharge calculations are correct. Cal Water requests an effective date of **April 15, 2021**.

Notice

Customer Notice – Customer notice of Tier 1 advice letters is not required under General Order 96-B, General Rule 7.3.1.

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 **April 6, 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
- (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.)

³ D.20-12-007, Attachment 1 (Settlement Agreement and Motion for Approval), p. 154.



CALIFORNIA WATER SERVICE COMPANY

Advice Letter 2408, Amortization of 2020 WRAM/MCBA Balance

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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
E-mail: 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/

Natalie Wales, Director, Regulatory Policy & Compliance

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

Table of Contents - Page 1

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		12515-W
Page 3	Preliminary Statements		12514-W
Page 4	Preliminary Statements		12513-W
Page 5	Rate Schedules - All Districts		XXXXX-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. 2408
 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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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	XXXXX-W (C)
Page 2		AS	12281-W
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
Page 2		AA-4	11630-W

(continued)

(To be inserted by utility)
 Advice Letter No. 2408
 Decision No. _____

Issued by
GREG A. MILLEMAN
 Name
Vice President
 TITLE

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

Schedule No. AS Additional Surcharges/Surcredits

1. WRAM/MCBA Surcharges and Surcredits

The purpose of the Water Revenue Adjustment Mechanisms (WRAMs) and Modified Cost Balancing Accounts (MCBAs) (together, WRAM/MCBA) is to track water revenues and production-related costs as part of a comprehensive conservation framework adopted by the Commission and implemented in 2008. The net balance in a WRAM/MCBA account represents an over-collection or under-collection of the revenues authorized by the Commission.

Each year, the "net" WRAM/MCBA balance for an area is "amortized," meaning that surcharges or credits are applied to customer bills to bring the balance back to zero.

The "WRAM surcharge" for metered customers is a charge that is applied to each 100 cubic feet (or Ccf) of water usage. The "WRAM credit" is a fixed credit that is applied on a monthly basis, and is identified in the table below as a negative number.

(C)

(C)

District or Region	2019 Balance (AL 2378 & 2380)		(C)	2020 Balance (AL 2408)		(C)
	Surcharge (\$/CCF)	Effective Dates		Surcharge (\$/CCF) or Credit (\$/Mo.)	Effective Dates	
Antelope Valley (LA Co. Region)				\$0.0616	4/15/21 - 4/14/22	(C)
Bakersfield	\$0.2055	4/1/20 - 9/30/21	(L)	\$0.2062	4/15/21 - 10/14/22	(C)
			(D)			
Bay Area Region				-\$0.15/Mo.	4/15/21 - 4/14/22	(C)
Bear Gulch				\$0.1123	4/15/21 - 4/14/22	(C)
Chico				\$0.1539	4/15/21 - 10/14/22	(C)
Dixon				\$0.5463	4/15/21 - 10/14/22	(C)
Dominguez				\$0.3899	4/15/21 - 4/14/22	(C)
East Los Angeles				\$0.4694	4/15/21 - 4/14/22	(C)
Hermosa Redondo				\$0.7063	4/15/21 - 11/14/22	(C)
Kern River Valley				\$2.4069	4/15/21 - 1/14/24	(C)
Livermore				\$0.6305	4/15/21 - 4/14/22	(C)
Los Altos				\$0.2522	4/15/21 - 4/14/22	(C)
Marysville				-\$3.24/Mo.	4/15/21 - 4/14/22	(C)
Oroville				\$0.0497	4/15/21 - 4/14/22	(C)
Palos Verdes (LA Co. Region)				\$0.1848	4/15/21 - 8/14/23	(C)
Salinas Valley Reg.				-\$2.20/Mo.	4/15/21 - 10/14/21	(C)
Selma				\$0.3307	4/15/21 - 4/14/23	(C)
			(D)			
Stockton				\$0.4160	4/15/21 - 4/14/22	(C)
Visalia				\$0.0644	4/15/21 - 4/14/22	(C)
Westlake				\$0.4043	4/15/21 - 10/14/22	(C)
Willows				\$0.0578	4/15/21 - 4/14/22	(C)

(To be inserted by utility)

Issued By

(To be inserted by CPUC)

Advice Letter 2408

Greg A. Milleman

Date Filed _____

Decision

Vice President

Effective _____

Resolution _____



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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JOSHUA ZIESE

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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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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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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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