CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS

Advice Letter Cover Sheet

Utility Name: California Water Service Company

District: Class A Ratemaking Areas

CPUC Utility #: U-60-W

Advice Letter #: 2445

Tier: ☐1 ☒2 ☐3 ☐ Compliance

Authorization: Water Industry Rule 7.3.2 (similar treatment)

Description: COVID Arrearage Management Plan (Debt Forgiveness)

Date Mailed to Service List: 03/11/2022

Protest Deadline (20th Day): 03/31/2022

Review Deadline (30th Day): 04/11/2022

Requested Effective Date: 05/15/2022

Rate Impact: None

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: Rami Kahlon
Phone: 408-857-8825
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DWA USE ONLY

DATE	STAFF	COMMENTS

[ ] APPROVED [ ] WITHDRAWN [ ] REJECTED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

March 11, 2022

Advice Letter No. 2445

To the California Public Utilities Commission:

California Water Service Company ("Cal Water") respectfully submits this Tier 2 advice letter applicable to Class A ratemaking areas and requests approval of the tariff sheets listed in **Attachment 1** and attached hereto. *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.*

Summary

The purpose of this filing is to present Cal Water's proposal of a temporary Arrearage Management Plan (AMP) Program to provide additional relief from financial stress caused by the COVID pandemic. It is modeled on that approved for large energy companies in D.20-06-003 and Resolution E-5114. Cal Water's proposed AMP Program is temporary, with a limited enrollment period, and would provide "matching" debt forgiveness for qualified low-income customers for a period of up to 12 months. Cal Water will then re-evaluate the effectiveness of the program upon its conclusion.

While several circumstances that could affect the appropriate timing for implementation of this advice letter may change, Cal Water submits this Tier 2 advice letter with a requested effective date of May 15, 2022.

Background

In accordance with Commission Resolution M-4849, Cal Water proposed a transition plan to address the needs of customers when the Commission's emergency customer protections and the State of California's moratorium on disconnections for nonpayment would be lifted.[1] Approved on June 28, 2021, Cal Water's COVID Transition Plan described the protections offered to customers, the timing for various customer notification, and a public outreach plan.

Discussion

With a large geographic reach and diversified socio-economic customer base, Cal Water has the opportunity to consider a balanced arrearage management program that focuses on residential Customer Assistance Program (CAP) water customers while moderating the impact of the program on non-CAP customers.

[1] Advice Letter 2407-A.

Cal Water recognizes the substantial financial hardships many customers are facing due to COVID-19 and, with the lifting of the moratorium on disconnections for nonpayment, is committed to preventing such disconnections wherever possible. Cal Water therefore proposes a temporary Arrearage Management Plan (AMP) Program similar to the program approved for energy utilities in D.20-06-003 and Resolution E-5114.

At this time, federal and state grant funding to provide financial relief are being implemented. For example, Cal Water has received funds through the State Water Resources Control Board's (SWRCB) Water and Wastewater Arrearage Payment Program and is in the process of applying them to customer accounts. Cal Water is also enrolled in the new federal Low Income Household Water Assistance Program, or LIHWAP, which will provide financial assistance to low-income Californians through a one-time payment to cover water or wastewater arrearage amounts, and including current charges, late fees, reconnection fees, taxes, and other charges. First established by Congress in December 2020, the LIHWAP program will provide a total of $116 million in one-time funding. The program is administered by the State's Department of Community Services and Development, and the program period is from May 2022 through August 31, 2023.

50/50 Matching

Cal Water recommends a 50/50 "matching" AMP Program that provides debt forgiveness equal to the amount a participant pays on their overdue debt as part of their bill, for a period of up to 12 months. The forgiven debt would be tracked in the CAP Balancing Account (discussed further below) and recovered through the existing CAP surcharge that is applied to non-CAP customers, as detailed below.

As compared to 100% debt forgiveness, the 50/50 matching element encourages eligible customers to pay part of their outstanding debt, resulting in:

- Lower unpaid bill amount that would otherwise be recovered as an "uncollectible" expense that increases the rates of all customers;
- Less of an impact on the CAP Balancing Account used to recover the costs of the program; and
- An increase in the overall size of the program so that, depending upon the parameters selected, more participants can be given assistance, or the maximum debt forgiven can be increased.

Cost Recovery

Implementation of the AMP program is contingent upon recovering the cost of the forgiven AMP debt through the CAP Balancing Account,[2] and having the opportunity to recover

[2] Cal Water's CAP Balancing Account (Preliminary Statement AJ) tracks ongoing funding and subsidies related to the CAP program. The account is funded through Cal Water's CAP surcharge, which is part of the Public Purpose Program surcharge on bills and is consistent with the Commission's determination that the electric AMP costs should be collected through their Public Purpose Program (PPP) Charge. Resolution E-5114, page 10.

incremental implementation costs through the CAP Memorandum Account.[3] At this time, it is unclear whether the technical changes and outreach needed to implement and maintain the AMP can be handled internally, or whether assistance from consultants (such as IT consultants) will be required. To the extent that Cal Water must incur significant costs incremental to existing rates, Cal Water requests authority to track administrative costs related to the AMP in the CAP Memorandum Account.

Proposed COVID Arrearage Management Plan (AMP)

The proposed modifications to Tariff Rule 9 (attached) provide the AMP Program details. The key elements of the program mirror those of the energy companies, including:

- Eligibility limited to qualified low-income residential customers.
- The requirement to pay current bills on time in order to receive forgiveness.
- The same rules applying to missed on-time payments.
- Debt eligible for forgiveness has a minimum and a maximum, some of which must be overdue by a certain time period.
- Cost recovery for forgiven debt.

Modeling AMP Program Outcomes

To forecast the potential result of the AMP Program proposed by Cal Water, a model was created that could accommodate as an input the arrearages of all CAP customers at a point in time, including the dollar amounts at arrearage ages of 30, 60, and 90+ days after bill issuance.

Based on the inputs, the model calculates the following data on company-wide basis and by ratemaking area: total dollars in arrears for all CAP customers, the number of CAP customers in arrears, and the mean and median average dollar amounts per customer in arrears.

The model allows the user to select parameters including:

- The minimum eligible arrearage age of some portion of an unpaid bill
- The minimum eligible dollar amount overdue
- The maximum dollar amount eligible for forgiveness

Example of AMP Model Outcome

Using an excel model developed for the AMP Program, Cal Water analyzed multiple scenarios at varying customer eligibility thresholds and maximum forgiveness levels. An example of one of those scenarios is provided in **Attachment 2** to this advice letter. It represents a theoretical

[3] Cal Water's CAP Memorandum Account (Preliminary Statement H) was specifically left open to track "the incremental costs of any new Commission requirements that impact the LIRA program." D.16-12-042, Exhibit A (Settlement Agreement) at 52. While the Public Advocates Office recommends in A.21-07-002 (2021 GRC) that this account be closed due to inactivity, Cal Water is recommending in that proceeding that, in the event the proposed AMP program is approved, the account should remain open. Report and Recommendations on Balancing and Memorandum Accounts, Special Requests #11, #12, and #13 (February 4, 2022), pages 2-5 to 2-6.

example of what the AMP Program might consist of using data from CAP customers as of December 31, 2021, and the following assumptions and parameters:

- While Cal Water proposes that some portion of an overdue balance be older than 79 days since bill issuance, the model uses **90+ days** since bill issuance as a proxy due to limitations of the available data.
- Since an unpaid balance is due upon delivery, the model treats bills that are unpaid at 30+ days after bill issuance as "overdue." In the example, Cal Water uses **$100** as the minimum "overdue" balance required for eligibility in the AMP Program.
- In the example, Cal Water uses **$400** as the maximum debt eligible for forgiveness.
- After calculating the total arrears amount eligible for forgiveness, Cal Water also accounted for the debt relief from the SWRCB's CA Water and Wastewater Arrearage Relief by subtracting an estimate of the debt relief going to CAP customers.[4]
- Finally, Cal Water assumed that the AMP Program would fund 50% of the remaining eligible arrears.
- The result is an amount forgiven through the AMP Program of approximately **$1M** funded by an incremental CAP surcharge increase of **0.16%** of a customer's basic water charges (service charge plus quantity rates). (For context, the CAP surcharge for 2022 is 2.155%.)

While the parameters in the example provided appear reasonable given the data and assumptions used, *Cal Water recommends that the parameters of an approved AMP Program only be finalized based on the actual customer arrearage information for CAP customers that is available closer to the date of implementation*.

Implementation Plan

If the AMP Program is approved, Cal Water would facilitate enrollment in the AMP Program by providing all eligible customers with information concerning the AMP Program, would maintain a frequently asked questions (FAQ) section on its website detailing how CAP customers can participate, and will offer eligible customers the opportunity to enroll in the AMP Program when customers call Cal Water for any reason.

Requested Effective Date

This advice letter is being filed as Tier 2 advice letter as a request for similar treatment under Water Industry Rule 7.3.2. Cal Water requests an effective date of **May 15, 2022** and proposes to implement the program as soon as it is technically feasible.

Notice

Customer Notice – There is no customer notice requirement associated with this advice letter.

[4] Cal Water did not attempt to identify which amounts in the model qualify for the SWRCB debt relief by virtue of having been incurred during the specified COVID period.

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 **March 11, 2022** 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 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, and ask for the Rates Department.

CALIFORNIA WATER SERVICE COMPANY

Natalie D. Wales
Director of Regulatory Policy and Compliance

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

ATTACHMENT 1

Tariff Schedule Changes

Attachment 1 - Tariff Schedule Changes

Advice Letter 2445

New/Revised CPUC	Title of Sheet	Schedule No.	Cancelling CPUC
XXXXX-W	Rendering and Payment of Bills p.1	Rule No.9	XXXXX-W
XXXXX-W	Rendering and Payment of Bills p.2	Rule No.9	XXXXX-W
XXXXX-W	Rendering and Payment of Bills p.3	Rule No.9	XXXXX-W
XXXXX-W	Rendering and Payment of Bills p.4	Rule No.9	XXXXX-W
XXXXX-W	Rendering and Payment of Bills p.5	Rule No.9	NEW
XXXXX-W	Rendering and Payment of Bills p.6	Rule No.9	NEW
XXXXX-W	Customer Assistance Program Balancing Account p.1	Preliminary Statement AJ	XXXXX-W
XXXXX-W	Customer Assistance Program Balancing Account p.2	Preliminary Statement AJ	XXXXX-W
XXXXX-W	Customer Assistance Program Memorandum Account	Preliminary Statement H	XXXXX-W
XXXXX-W	Table of Contents -- Page 12	TOC 12	XXXXX-W
XXXXX-W	Table of Contents -- Page 4	TOC 4	XXXXX-W
XXXXX-W	Table of Contents -- Page 2	TOC 2	XXXXX-W
XXXXX-W	Table of Contents -- Page 1	TOC 1	XXXXX-W

ATTACHMENT 2

Example AMP Scenario

Example of COVID Arrearage Management Plan (AMP) Scenario

Criteria	Chosen Parameters	Assumptions used for modeling purposes
Arrearage Age for Eligibility	*90+ Days*	- 90+ days after bill issuance is the proxy (data for 79+ days is unavailable). - Only some portion of the total overdue bill must exceed this arrearage age.
Minimum Overdue Balance (Total)	*$100*	- 30+ days after bill issuance is the proxy for "overdue" (data for 19+ days is unavailable).
Maximum Forgiveness per Customer	*$ 400*	- Forgiven amount can include all water-related charges that are unpaid when enrolled.
Result Given the Above Parameters:		
Total Arrears Eligible for Forgiveness	$ 4,569,259	- The following page shows the basis for this result.
Amount Forgiven through AMP Program	**$ 1,012,802**	- This result assumes an estimated $2,543,656 in SWRCB funds are applied to customer bills after 12/31/21, and that participants pay 50% of their remaining outstanding debt.
AMP-Only Surcharge	**0.16%**	- This is the incremental increase in the CAP surcharge needed to fund debt forgiven through AMP Program given recently adopted revenue requirements.

Example Details - COVID Arrearage Management Plan (AMP) Scenario

Aging Eligibility=90+ Days (since bill issuance); Min Overdue Balance=$100; Max Forgiveness per Customer=$400.

	Data for All CAP Customers as of 12/31/2021				Eligibility for AMP Program (modeled per above parameters)					
Class A Ratemaking Area	Total Arrearage $	# Cust in Arrears	Avg. Arrearage $/Cust	Median Arrearage $/Cust	Eligible Arrearage $	Eligible as % of Total Arrearage	# Cust Fully Forgiven	# Cust Partially Forgiven	% Total CAP Pop. Fullly Forgiven	% Total CAP Pop. Partially Forgiven
All Areas	**$ 11,325,887**	**27,122**	**$ 417.59**	**$ 187.17**	**$ 4,569,259**	**40%**	**5,906**	**7,881**	**21.78%**	**29.06%**
Antelope Valley	34,430	57	604.03	273.85	9,917	29%	9	20	15.79%	35.09%
Bakersfield	3,691,794	8,420	438.46	194.02	1,445,508	39%	1,742	2,553	20.69%	30.32%
Bayshore	382,629	755	506.79	234.12	135,470	35%	146	249	19.34%	32.98%
Bear Gulch	102,371	158	647.92	243.72	26,691	26%	18	55	11.39%	34.81%
Chico	239,949	939	255.54	102.90	119,327	50%	230	168	24.49%	17.89%
Dixon	104,744	179	585.16	275.23	35,007	33%	24	71	13.41%	39.66%
Dominguez	628,701	1,399	449.39	196.98	245,101	39%	304	429	21.73%	30.66%
East Los Angeles	820,035	1,794	457.10	216.72	307,653	38%	335	554	18.67%	30.88%
Hermosa Redondo	129,316	209	618.73	274.71	39,487	31%	37	77	17.70%	36.84%
Kern River Valley	243,863	312	781.61	346.85	63,089	26%	39	133	12.50%	42.63%
King City	76,374	214	356.89	173.60	32,176	42%	48	51	22.43%	23.83%
Livermore	155,155	303	512.06	254.39	58,437	38%	60	110	19.80%	36.30%
Los Altos	46,731	67	697.48	226.52	10,709	23%	6	23	8.96%	34.33%
Marysville	101,571	320	317.41	184.12	54,425	54%	90	84	28.13%	26.25%
Oroville	152,696	389	392.54	177.91	66,227	43%	97	109	24.94%	28.02%
Palos Verdes	197,090	170	1,159.35	438.57	33,894	17%	15	74	8.82%	43.53%
Redwood Valley	122,200	176	694.32	387.07	38,550	32%	22	81	12.50%	46.02%
Salinas	667,448	1,783	374.34	169.44	274,482	41%	361	464	20.25%	26.02%
Selma	262,830	757	347.20	174.89	123,977	47%	181	200	23.91%	26.42%
Stockton	2,239,908	5,056	443.02	217.98	949,178	42%	1,148	1,678	22.71%	33.19%
Visalia	803,376	3,422	234.77	111.47	458,346	57%	949	619	27.73%	18.09%
Westlake	52,234	65	803.61	228.68	10,678	20%	10	22	15.38%	33.85%
Willows	70,440	178	395.73	173.54	30,930	44%	35	57	19.66%	32.02%

Rule No. 9 Page 1
Rendering and Payment of Bills

A. Rendering of Bills (L)

Bills for service will be rendered to each customer on a monthly or bimonthly basis at the option of the utility, unless otherwise provided in its rate schedules.

At the customer's request and the utility's approval, paper bills, electronics bills, or access to electronic bills for service will be rendered monthly, bimonthly or at other intervals.

1. Metered Service

   a. Meters will be read at regular intervals for the preparation of periodic bills and as required for the preparation of opening bills, closing bills, and special bills.

   b. The opening bills for metered service will not be less than the established monthly minimum or readiness-to-serve charge for the service. Any amount paid in excess of the prorated charges otherwise applicable to the opening period will be credited against the charge for the succeeding regular billing period, except that no such credit shall accrue if the total period of service is less than one month. (T) (T) (T)

   c. It may not always be practicable to read meters at intervals which result in billing periods of equal number of days. (T)

      (1) Should a monthly billing period contain less than 27 days or more than 33 days, a pro rata correction in the amount of the bill we made.

      (2) The charge for metered service for a bimonthly period will be computed by doubling the monthly minimum or readiness-to-serve charge and the number of cubic feet to which each block rate is applicable on a monthly basis.

      (3) For billing periods other than monthly or bimonthly, adjustments will be made proportionate to that for a monthly billing period.

   d. Bills for metered service will show at least the reading of the meter at the end of the period for which the bill rendered, the meter constant, if any, the number and kinds of units, and the date of the current meter reading. (L)

(Continued)

Rule No. 9 Page 2
Rendering and Payment of Bills

A. Rendering of Bills (continued) (L)

1. Metered Service (continued)

   e. Each meter on a customer's premises will be considered separately and the readings of two or more meters will not be combined, except where combination of meter readings is specifically provided for in the applicable rate schedule, or where the utility's operating convenience or necessity may require the use of more than one meter or a battery of meters. In the latter case, the monthly minimum or readiness-to-serve charge will be prorated from the monthly minimum or readiness to serve charges of the applicable rate schedule upon the basis of a meter size equivalent in the diameter to the total combined discharge areas of such meters. (T)

2. Flat Rate Service

   a. Bills for flat rate service are payable in advance.

   b. The opening bill for flat rate service will be the established monthly charge for the service. Any amount paid in excess of the prorated charges otherwise applicable to the opening period will be credited against the charge for the succeeding regular billing period, except that no such credit shall accrue if the total period of service is less than one month.

   c. For billing periods other than monthly, the charge for flat rate service will be computer by multiplying the monthly charge by the number of months in the billing period.

3. Proration of Bills

   a. The charges applicable to opening periods, closing bills and bills rendered for periods corresponding to less than 27 days or more than 33 days for monthly billing periods will be computed as follows:

      i) Metered Service

      The amount of the minimum charge (and the quantity allowed therefor) or the readiness-to-serve charge and the quantity in each of the quantity rate blocks will be prorated on the basis of the ratio of the number of days in the period. The measured quantity of usage will be applied to such prorated amounts and quantities. (L)

(Continued)

Rule No. 9 Page 3
Rendering and Payment of Bills

(L)

3. Proration of Bills (continued)
   a. (continued)

      (ii) Flat Rate Service

      The billing period charge will be prorated on the basis of the ratio of the number of days in the period to the number of days in an average billing period.

      (iii) Average Billing Period

      The number of days in an average billing period is defined as 365 divided by the number of billing periods in a year. (It is 30 days for a monthly billing period).

      (iv) Electronic Bill Presentation and Payment

      At the mutual option of the Customer and Cal Water, the Customer may elect to receive, view, and pay regular bills for service electronically and to no longer receive paper bills and legal and mandated notices.

      Customers requesting this option may be required to complete additional forms and agreements. Legal and mandated notices shall be included with Cal Water's electronic transmittal; except, however, all notices of termination of service for nonpayment shall be delivered by U.S. Mail. Either party may discontinue Electronic Billing upon 30 days prescribed notice.

B. Payment of Bills

2. Bills for service are due and payable upon presentation. Collection of closing bills may be made at the time of presentation. Payment may be made to any representative of the utility authorized to make collections. Payment may also be made:
   a. through a third-party operated pay-by-phone service available through an 800-number;
   b. at Cal Water's local customer service center;
   c. through Cal Water online at www.calwater.com; and

(L)

(Continued)

B. Payment of Bills (continued) (L)

2. (continued)

d. through third-party vendors.

Options (a) through (c) include both one-time payments and a recurring bill payment option. If a customer signs up for e-billing, all future paper bills will also be suppressed in accordance with Rule 9.A.4.

3. Bills for customers under the utility's Automatic Payment Service (APS) are due and payable monthly in accordance with the utility's approved payment schedule.

4. All credit card and debit card payment options will be available to all customers. (D)

C. Customer Checks or Electronic Fund Transfer Not Honored

The utility may charge $10.00 for any bad check or electronic fund transferred not honored. (L)

D. COVID Debt Forgiveness Program (Arrearage Management Plan) (N)

1. Description

a) The Arrearage Management Plan (AMP) is a temporary debt forgiveness payment option available to eligible customers and is open for enrollment for the period of [*date*] to [*date*].

b) The temporary program is intended to help customers recover from financial hardship worsened by the COVID-19 pandemic. After enrollment in the program, a portion of a participant's eligible overdue debt will be forgiven after each on-time payment described in Section D.3 (Debt Forgiveness).

c) If a statewide or federal program that provides debt assistance to customers is implemented prior to expiration of the AMP Program, the statewide or federal program will augment the AMP Program. (N)

(Continued)

D. COVID Debt Forgiveness Program (Arrearage Management Plan) (continued) (N)

2. AMP Program Eligibility and Enrollment Criteria

a) A customer account is eligible for participation in the AMP Program if:

i) A customer has an individually metered residential account that is enrolled in the Customer Assistance Program (CAP). (The CAP was formerly known as the Low-Income Ratepayer Assistance (LIRA) program.)

ii) The overdue amount on the customer's account is more than *[$ TBD]*, a part of which is older than 79 days;

iii) The customer has had the account for at least 6 months, and has made at least one (1) full on-time payment (full payment of all water charges within 30 days of bill date) within the last 24 months; and,

iv) In the prior 12-month period, the customer's water use must not have exceeded twice the amount of the annual residential consumption per customer the Commission has adopted for the customer's area.

b) An eligible customer can become a participant in the AMP Program at any time during the enrollment period but may not re-enroll if removed from the program.

c) Participants will not have service discontinued for nonpayment while enrolled in the AMP Program.

d) A participant who stops receiving benefits from the CAP (formerly the LIRA program) may remain in the AMP Program.

3. Debt Forgiveness

a) "Eligible AMP Debt" is defined as the amount of a participant's debt eligible for the AMP Program. Eligible AMP Debt can only include charges for water service, and may not exceed *[$ TBD]* in total.

b) A participant is responsible for paying one-half of the Eligible Debt, at a monthly amount designated at the time of enrollment ("Monthly AMP Debt"), over a period of no more than 12 months, as well as the participant's current water charges. (N)

(Continued)

Rule No. 9 Page 6
Rendering and Payment of Bills

D. COVID Debt Forgiveness Program (Arrearage Management Plan) (continued) (N)

3. Debt Forgiveness (continued)

c) For each on-time payment consisting of both current water charges plus the Monthly AMP Debt, an amount equal to the Monthly AMP Debt will be forgiven.

d) Any payment received while the participant is in the AMP Program will be applied toward current charges and will not be applied to any overdue debt. If a payment is received in excess of current charges, the excess will be applied to future charges.

e) Missed payments:

i) A participant may miss one on-time payment and remain in the program, as long as the next payment is on time, and is made for an amount that includes both the past bill and the current bill, including the Monthly AMP Debt included in each bill.

ii) A participant may miss an on-time payment twice during the 12-month program. Missing a payment a third time will result in removal from the program.

iii) A participant who misses two on-time payments in a row will be removed from the program.

f) If a participant is removed from or drops out of the program, the debt that has been forgiven is still considered forgiven.

g) After participation in the AMP Program ends, any remaining Eligible AMP Debt and any debt that was ineligible for forgiveness are owed to the utility. (N)

AJ. Customer Assistance Program Balancing Account (CAP BA)

1. PURPOSE

The purposes of this balancing account are to track the CAP credits provided, to track the CAP surcharges collected, and to adjust the CAP surcharges on January 1 of each year.

The CAP BA will also track in a temporary Arrearage Management Plan (AMP) Sub-account all eligible debt forgiven through the debt forgiveness payment plan described in Rule 9.D. (N) (N) (N)

2. TIMING AND FREQUENCY (L)

An advice letter to adjust the CAP surcharges will be filed by October 31st of each year. The adjusted surcharge will be calculated to zero out the forecasted balance anticipated to be in the account at the end of that year, as well as in the account at the end of the following year.

3. ANNUAL SURCHARGE ADJUSTMENT: Calculation of the adjusted surcharge will reflect:

a. A forecast of the December 31st balance in the CAP BA for the current year that reflects:
   i. The most recent recorded balance;
   ii. The assumption that the proportion of CAP to non-CAP residential enrollment in September will remain constant as a proportion of adopted numbers for October through December; and
   iii. The assumption that current CAP surcharges will be applied to the estimated non-CAP portion of adopted sales (adopted sales minus estimated CAP sales based on the proportion of CAP to non-CAP residential customers in September), plus interest;

b. A forecast of the December 31 balance in the CAP BA for the following year that reflects:
   i. The assumption that the proportion of CAP to non-CAP residential enrollment in September of the previous year will remain constant as a proportion of adopted numbers; and (L)

AJ. Customer Assistance Program Balancing Account (CAP BA) (continued)

3. ANNUAL SURCHARGE ADJUSTMENT: (continued)

b. A forecast of the December 31 balance in the CAP BA for the <u>following</u> year that reflects: (continued) (N) (N) (L)

ii. The assumption that the new surcharges will be applied to the estimated non-CAP portion of adopted sales (adopted sales minus estimated CAP sales based on the proportion of CAP to non-CAP residential customers in September of the previous year), plus interest; and

c. The most recent recorded balance in the AMP Sub-account. (N)

4. ACCOUNTING PROCEDURE: The CAP BA will reflect the following entries:

a. The recorded CAP customer credits for service provided under Schedule No. CAP (debit);

b. The recorded AMP customer credits provided pursuant to Tariff Rule 9 (debit); (N)

c. Recorded surcharges collected from non-CAP customers (credit);

d. Monthly interest expense calculated at 1/12 of the most recent month's interest rate on Commercial Paper (prime, 90 day), published in the Federal Reserve Statistical Release (debit or credit). (L)

H. Customer Assistance Program Memorandum Account (CAP MA)

1. PURPOSE: The purpose of this memorandum account is to track the incremental costs of the Customer Assistance Program (CAP) (formerly the Low Income Ratepayer Assistance program) and the temporary Arrearage Management Plan (AMP) program. (N)

2. ACCOUNTING PROCEDURE: The following entries will be made monthly to the CAP MA:

    a. Incremental CAP costs of any new Commission requirements that impact the CAP program not reflected in authorized rates, with one-time and ongoing costs identified separately (debit);

    b. Incremental AMP program costs not reflected in authorized rates, with one-time and ongoing costs identified separately (debit); and, (N) (N)

    c. Monthly interest expense calculated at 1/12 of the most recent month's interest rate on Commercial Paper (prime, 90-day), published in the Federal Reserve Statistical Release (debit or credit). (L)

3. RATE RECOVERY: There is currently no ratemaking component to the CAP MA. Request for recovery of any balance will be processed according to General Order 96-B (or its successor) and Standard Practices or requested in a general rate case. (L)

(Continued)

CALIFORNIA WATER SERVICE COMPANY
1720 North First Street, San Jose, CA 95112
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Preliminary Statements

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(continued)

CALIFORNIA WATER SERVICE COMPANY
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Revised CPUC Sheet No. XXXXX-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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Los Altos 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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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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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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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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