

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

Advice Letter Cover Sheet

Utility Name: California Water Service Company **Date Mailed to Service List:** 08/30/2024
District: All Class A Areas (does not include Grand Oaks)
CPUC Utility #: U-60-W **Protest Deadline (20th Day):** 09/19/2024
Advice Letter #: 2530 **Review Deadline (30th Day):** 09/29/2024
Tier: X 1 2 3 X Compliance **Requested Effective Date:** 10/01/2024
Authorization: D.24-03-042 **Rate Impact:** Various
Description: Memo and Balancing Account Amortizations

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:
Phone:
Email:

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WITHDRAWN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: _____
Date: _____

Comments: _____



August 30, 2024

Advice Letter No. 2530

To the California Public Utilities Commission:

California Water Service Company (“Cal Water”) respectfully submits this Tier 2 advice letter requesting authority to make the changes in its tariff as described below.

New/Revised CPUC Sheet No.	Title of Sheet	Schedule No.	Cancelling CPUC Sheet No.
DELETE	Additional Surcharges/Surcredits Page 2	AS	13182-W
xxxxx-W	Additional Surcharges/Surcredits Page 2	AS	NEW
xxxxx-W	Table of Contents Page 1	TOC 1	xxxxx-W
xxxxx-W	Table of Contents Page 6	TOC 6	xxxxx-W

Summary

This advice letter requests authority to amortize amounts in the Lead Service Line Memorandum Account (“LSL MA”), the Chromium-6 Memorandum Account (“Cr6 MA”), and the General District Balancing Accounts (“District BAs”) for all Class A areas. Cal Water requests an effective date of **October 1, 2024**, for the surcharges proposed in this compliance filing, which is being submitted as a **Tier 1** advice letter.

Background

On March 7, 2024, the Commission issued a final decision in Cal Water’s 2021 General Rate Case, D.24-03-042. The decision ordered Cal Water to amortize several balancing and memo accounts in Ordering Paragraph (“OP”) 20 (emphasis added):

- 20. As requested in Special Request 12, California Water Service Company must file a Tier 1 advice letter consistent with prior authorizations to amortize the December 31, 2022 balances in its: (a) Conservation Expense Balancing Account (CEBA 4); (b) Pension Cost Balancing Account (PCBA 4); (c) Healthcare Cost Balancing Account (HCBA 4); (d) **General District Balancing Account (District BA)**; (e) **Lead Service Line Memorandum Account (LSL MA)**; and (f) **Chromium 6 Memorandum Account (Cr6 MA)**.

The District BA referenced in OP 20 was approved in D.14-08-011 to aggregate the residual balances from memo and balancing accounts that have been amortized into one balancing account (per ratemaking area) so that the aggregate amount can be amortized when certain conditions are met.



The Commission approved the following conditions for this account:

- a. Each ratemaking area will have an associated “general balancing account” (referred to as a “general district balancing account”);
- b. Each general district balancing account may be amortized consistent with the Commission’s standard practices (2% of last adopted revenue requirement), or in a GRC; and
- c. For accounts for which the Commission has authorized a fixed period of amortization, the small residual balances that result from under- or over-amortization may be put into a general district balancing account.¹

Discussion

Cal Water seeks to amortize the memorandum (“memo”) and balancing accounts identified in sections (d), (e), and (f) of OP 20.²

Chromium-6 Memo Account Amortization (Preliminary Statement AI)

Chromium is an odorless and tasteless metallic element. Long-term exposure to chromium-6 (“Cr6”), a subset of total chromium, is believed to be carcinogenic and harmful to public health. The Cr6 MA tracks the expenses associated with Cr6 treatment, as well as the capital carrying costs associated with the capital projects needed to treat for Cr6. So far, the Cr6 MA has only tracked costs for treatment projects in the Dixon District, the Salinas Valley Region, and the Willows District. The capital costs associated with these areas, as well as some of the treatment expenses and carrying costs,³ have already been included in base rates in a previous GRC. For the Salinas Valley Region, Cal Water received approval to amortize outstanding expenses and carrying costs in AL 2503 through surcharges that will begin on September 1, 2024.

In this advice letter, Cal Water requests recovery for outstanding expenses and carrying costs in the Dixon and Willows Districts in the amounts of **\$70,635.77** and **\$90,777.98**, respectively, which includes interest calculated through December 2023. Cal Water has extended the amortization periods to mitigate the impact to customers, resulting in the following surcharges:

- **\$0.0551 per CCF** for Dixon customers for 36 months
- **\$0.0121 per CCF** for Willows customers for 24 months

¹ D.14-08-011 at 73-74.

² Cal Water’s initial request for amortization of these accounts was rejected in AL 2521.

³ In this context, carrying costs refers to the revenue requirement associated with a capital project that has been completed, but has not been authorized to be included in rates. Capital-related carrying costs tracked in a memo account represent the uncollected revenues from the time a project is completed to the time the project is included in rates.



Lead Service Line Memo Account Amortization (Preliminary Statement AX)

The LSL MA was opened on December 13, 2018 through Advice Letter 2331 in order to comply with state Senate Bill 1398 (signed September 17, 2016) requiring an inventory of lead service lines in the distribution system, and a plan for replacement. The LSL MA tracked the incremental costs associated with studying and potentially replacing lead service lines for the benefit of Cal Water's customers. The purpose of the LSL MA has been met, and Cal Water requested amortization of incremental, non-recurring costs for the outside consultant who managed the project.

Cal Water requests recovery of **\$314,124.89**, which includes interest calculated through December 2023, from customers throughout Cal Water's Class A ratemaking areas. This will result in the following surcharges:

- A surcharge of **\$0.0027 per CCF** (less than 1 cent per CCF) for metered customers for 12 months;
- A surcharge of **\$0.06 per month** for flat-rate residential customers in the **Bakersfield District** for 12 months; and
- A one-time surcharge of **\$1,188.64** for the **Travis District** will be recovered through a lump-sum payment that Cal Water will receive when the federal government processes the request.

General District Balancing Account Amortization (Preliminary Statement AP)

The last time the District BAs were amortized was in AL 2409. The residuals from that amortization are included in this requested amortization. Since then, amortization has been completed for other balancing and memo accounts, for a total of 8 accounts (including the amortization authorized in AL 2409) that are now in the District BAs and can be amortized. Descriptions of the relevant accounts are provided in **Table 1** below.

The total net balance in the accounts as of **December 31, 2022**, was **\$220,349** (including interest as of December 31, 2023) across all ratemaking areas.

- The specific amount Cal Water seeks to amortize in each ratemaking area is listed in **Table 2**. Positive amounts represent under-collections, and negative amounts represent over-collections.
- All **surcharges** will be applied for a period of **12 months** with the exception of the surcharge for Travis.
- The one-time surcharge for the **Travis District** will be recovered through a lump-sum payment that Cal Water will receive when the federal government processes the request.



CALIFORNIA WATER SERVICE COMPANY

Advice Letter 2530, Amortization of Three Memo and Balancing Accounts

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Table 1: Description of Accounts

Preliminary Statement	Account Name	Description
(none)	Old Interim Rates Surcharges	Cal Water implemented “interim rate surcharges” to effectuate the transition from one Cal Water rate case per year, to a consolidated rate case that started with the 2009 GRC. The delay in the GRCs for one group of districts was handled by allowing a surcharge for those districts for a set time period. The residual amounts from those amortizations are not part of a formally authorized memo or balancing account, but were authorized for a second amortization period in D.16-12-042, Exhibit A (Settlement) at 64. See also A.15-07-015, General Report at 36-37.
Z3	Conservation Expense One-Way Balancing Account (CEBA3)	One-way balancing account that tracks the difference between actual conservation expenses and authorized conservation amounts included in rates in 2017-2019 (2015 GRC period).
AL1	Drought Memo Account 1	The purpose of this account is to track costs and penalties associated with implementation of Rule 14.1 and Schedule 14.1 consistent with Res. W-4976 in which the Commission adopted Drought Procedures.
AV	2018 Tax Accounting Memo Account	Track the impact of the 2018 Tax Cuts and Jobs Act (“TJCA”) on the revenue requirements of Cal Water’s regulated ratemaking areas.
AW	Cost of Capital Interim Rate Memo Account	Track the difference between current rates, and rates based upon the new cost of capital adopted by the Commission in D.18-03-35, as if the new cost of capital had been in effect beginning January 1, 2018.

Table 2 – Amounts per Ratemaking Area per Balancing or Memorandum Account

Dept	District/ Ratemaking Area	Old Interim BAMA	Conser- vation-Z3	Drought DRMA-AL1	COC&TCJA (AW-AV)	Total
170	Bay Area Region	32,475	(644)	6,809	54,061	\$ 92,701
101	Bakersfield	-	(4,288)	66,875	(97,152)	\$ (34,565)
102	Bear Gulch	(5,365)	(7,211)	8,997	(22,994)	\$ (26,573)
104	Chico	-	1,901	14,157	2,740	\$ 18,798
128	Dominguez	(10,494)	(271)	91,469	(11,530)	\$ 69,174
105	Dixon	-	2,852	2,525	1,309	\$ 6,687
106	East Los Angeles	-	(947)	28,067	(14,684)	\$ 12,436
108	Hermosa Redondo	-	3,333	11,955	(3,988)	\$ 11,300
134	Kern River Valley	-	(2,085)	11,880	(4,234)	\$ 5,561
110	Livermore	-	4,340	7,573	(154)	\$ 11,759
111	Los Altos	-	(1,820)	4,767	(11,388)	\$ (8,441)
172	Los Angeles Region	21,596	225	22,967	(3,836)	\$ 40,951
112	Marysville	11,455	(3,317)	1,660	(9,518)	\$ 279
113	Oroville	-	248	1,775	129	\$ 2,152
171	Salinas Valley Region	-	(5,460)	12,549	(20,583)	\$ (13,494)
117	Selma	-	(1,923)	8,495	(2,893)	\$ 3,680
119	Stockton	-	156	32,876	(11,757)	\$ 21,275
157	Travis	-	-	-	-	\$ -
120	Visalia	-	(815)	11,116	(10,704)	\$ (403)
123	Westlake	-	996	10,742	(3,353)	\$ 8,385
121	Willows	-	(101)	30	(1,240)	\$ (1,312)
	Total	49,666	(14,832)	357,285	(171,770)	\$ 220,349



Requested Effective Date

Under General Order 96-B, Water Industry Rule 7.3.1, and D.24-03-042, this compliance advice letter can be amortized as a Tier 1 filing. Cal Water requests an effective date of **October 1, 2024**.

Notice

Customer Notice – Customer notice of a Compliance Advice Letters is not required under General Order 96-B, Water Industry Rule 3.2.

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 **August 30, 2024** 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 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.)

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:



CALIFORNIA WATER SERVICE COMPANY

Advice Letter 2530, Amortization of Three Memo and Balancing Accounts

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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, Rates

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

Schedule No. AS

Additional Surcharges/Surcredits

2. Chromium-6 Treatment, Lead Service Line Inventories, and the General Balancing Account

(N)

In Decision 24-03-042, the Commission authorized Cal Water to amortize the balances in the following regulatory balancing and memo accounts by applying surcharges or credits to customers' bills.

In the "Chromium-6 Treatment Account," Cal Water tracked the costs spent to treat water for the odorless and tasteless metallic element, chromium-6, long-term exposure to which is believed to be carcinogenic and harmful to public health. The cost to be recovered from the Dixon District is \$70,636 and from the Willows District is \$90,778.

In the "Lead Service Line Account," Cal Water tracked the costs spent to inventory and plan for the replacement of water lines that may contain lead, another contaminant harmful to public health. The amount to be recovered across all ratemaking areas is \$314,125.

The "General Balancing Account" for each ratemaking area tracks small dollar amounts left over after other accounts have been amortized, and aggregates them for later amortization when the balances grow large. Residual balances were left over after five (5) accounts had been amortized. The amount to be recovered from each ratemaking area is listed below, for a total net amount of \$220,349.

Effective October 1, 2024 – September 30, 2025 (unless otherwise indicated)						
\$ Surcharge per 100 Cubic Feet (CCF)/month (unless otherwise indicated)						
Area	General Balancing Account		Lead Service Line Account		Chromium-6 Treat. Acct.	
Bay Area Region	\$0.0111	(N)	\$0.0027	(N)		(N)
Bakersfield	\$(0.47) one-time credit	(N)	\$0.0027	(N)		(N)
Bakersfield Flat	\$(0.47) one-time credit	(N)	\$0.06/month surcharge	(N)		(N)
Bear Gulch	\$(1.43) one-time credit	(N)	\$0.0027	(N)		(N)
Dixon	\$0.0156	(N)	\$0.0027	(N)	\$0.0551 (10/1/24 – 9/30/27)	(N)
East Los Angeles	\$0.0023	(N)	\$0.0027	(N)		(N)
Kern River Valley	\$0.0308	(N)	\$0.0027	(N)		(N)
Livermore	\$0.0034	(N)	\$0.0027	(N)		(N)
Los Altos	\$(0.45) one-time credit	(N)	\$0.0027	(N)		(N)
Los Angeles Region	\$0.0059	(N)	\$0.0027	(N)		(N)
Marysville	\$0.0003	(N)	\$0.0027	(N)		(N)
North Valley Region	\$0.0022	(N)	\$0.0027	(N)		(N)
Salinas Valley Region	\$(0.43) one-time credit	(N)	\$0.0027	(N)		(N)
Selma	\$0.0025	(N)	\$0.0027	(N)		(N)
Stockton	\$0.0024	(N)	\$0.0027	(N)		(N)
South Bay Region	\$0.0046	(N)	\$0.0027	(N)		(N)
Travis		(N)	\$1,188.64 surcharge (one time, date TBD)	(N)		(N)
Visalia	\$(0.01) one-time credit	(N)	\$0.0027	(N)		(N)
Westlake	\$0.0031	(N)	\$0.0027	(N)		(N)
Willows	\$(0.54) one-time credit	(N)	\$0.0027	(N)	\$0.1021 (10/1/24 – 9/30/26)	(N)

(N)

(To be inserted by utility)
 Advice Letter 2530
 Decision 24-03-042

Issued By
Greg Milleman
Vice President
Rates and Regulatory Affairs

(To be inserted by CPUC)
 Date Filed _____
 Effective _____
 Resolution _____

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Rate Schedules

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Customer Assistance Program (CAP)			
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(Continued)

CALIFORNIA WATER SERVICE COMPANY

1720 North First Street
 San Jose, CA 95112
 (408) 367-8200

Revised
 Cancelling

Cal. P.U.C. Sheet No. XXXXX-W
 Cal. P.U.C. 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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(Continued)

(To be inserted by utility)	Issued By	(To be inserted by CPUC)
Advice Letter <u>2530</u>	<u>Greg Milleman</u>	Date Filed _____
Decision <u>D.24-03-042</u>	<u>Vice President</u>	Effective _____
	<u>Rates and Regulatory Affairs</u>	Resolution _____



Antelope Valley District (Los Angeles County 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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Bayshore District (Bay Area Region)

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

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Bayshore District (Bay Area Region)

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

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MANAGER

Mid Peninsula Water District

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Belmont, CA 94002

rramirez@midpeninsulawater.org

KAT WUELFING, ASST. GENERAL
MANAGER

Mid Peninsula Water District

P.O. Box 129

Belmont, CA 94002

kwuelfing@midpeninsulawater.org

TONY BRENNER, WATER DIVISION
SUPERVISOR

Town of Hillsborough

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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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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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