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July 1, 2019

ADVICE LETTER NO. 1247

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Pursuant to General Order 96-B, California-American Water Company ("California American Water") (U210W) hereby submits for review this advice letter, including the following tariff sheets, which are attached hereto:

<u>C.P.U.C. Sheet No.</u>	<u>Title of Sheet</u>	<u>Canceling Sheet No.</u>
XXXX-W	Schedule No. ND-1 (Continued) Northern Division Tariff Area <u>GENERAL METERED SERVICES</u>	XXXX-W
XXXX-W	Schedule No. ND-1 (Continued) Northern Division Tariff Area <u>GENERAL METERED SERVICES</u>	XXXX-W
XXXX-W	Schedule No. MO-1-SF GENERAL METERED SERVICE in the Monterey County District Tariff Area <u>SINGLE FAMILY RESIDENTIAL CUSTOMERS</u>	XXXX-W
XXXX-W	Schedule No. MO-1-MF GENERAL METERED SERVICE in the Monterey County District Tariff Area <u>SINGLE FAMILY RESIDENTIAL CUSTOMERS</u>	XXXX-W
XXXX-W	Schedule No. MO-1-1O GENERAL METERED SERVICE in the Monterey County District Tariff Area <u>SINGLE FAMILY RESIDENTIAL CUSTOMERS</u>	XXXX-W
XXXX-W	Schedule No. MO-1-1C GENERAL METERED SERVICE in the Monterey County District Tariff Area <u>SINGLE FAMILY RESIDENTIAL CUSTOMERS</u>	XXXX-W

<u>C.P.U.C. Sheet No.</u>	<u>Title of Sheet</u>	<u>Canceling Sheet No.</u>
XXXX-W	Schedule LA-1 Los Angeles County District Tariff Area <u>GENERAL METERED CUSTOMERS</u>	XXXX-W
XXXX-W	Schedule LA-3M Los Angeles County District Tariff Area <u>MEASURED IRRIGATION SERVICE</u>	XXXX-W
XXXX-W	Schedule No. VN-1 (Continued) Ventura County District Tariff Area <u>GENERAL METERED SERVICE</u>	XXXX-W
XXXX-W	Schedule No. VN-9MC (Continued) Ventura County District Tariff Area <u>METERED CONSTRUCTION SERVICE</u>	XXXX-W
XXXX-W	Schedule No. SD-1 (Continued) San Diego County District Tariff Area <u>General Metered Service</u>	XXXX-W
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PURPOSE

The purpose of this advice letter is to comply with Ordering Paragraph 19 of Decision D.18-12-021, which states that California American Water shall refund customers of its excess protected (plant related) Accumulated Deferred Income Tax (ADIT) based on the size of a customer's meter. The grossed up amount to be refunded is \$747,269. This refund will be amortized evenly over a one year period. Cal-Am is required to file a tier 3 advice letter annually for the protected ADIT of 2019 and 2020.

BACKGROUND

At the end of 2017, California American Water re-measured its ADIT based on estimated amounts at the date of enactment of the Tax Cuts and Jobs Act (TCJA). California American Water classified the re-measured amount into two basic categories, plant related and non-plant-related. At the time, the amounts were \$40.6 million for the plant-related and \$7.1 million for the non-plant-related. During 2018, California American Water filed its income tax returns, which resulted in

changes to the 2017 estimated re-measure amounts. In addition, California American Water completed its software implementation to a level where the plant-related amount contained within the Powertax system could be used to produce the annual ARAM amount. As a result of this work, California American Water has refined its break-down of excess ADIT into the following categories:

Net Excess Amortization from Powertax	32,348,057
Federal NOL	(13,243,379)
Total Subject to ARAM	19,104,679
Plant items not in Powertax	(1,696,281)
Citizens UPAAs	6,698,483
San Clemente Dam	11,414,643
Original Non Plant	7,105,278
Additional Non Non Plant	5,629,212
Total TCJA Federal and State Excesses	48,256,013
Pre TCJA ADIT Excess	199,213
Total Excess ADIT	48,455,226

In D.18-12-021 Ordering Paragraph 19, the Commission ordered California American Water to file a Tier 3 advice letter on June 30, 2019 to return the certain plant-related excess ADIT for 2018. California American Water assumes for the purpose of its 2019 rate case filing that the rate will be implemented on January 1, 2020. This process would be repeated for the 2019 and 2020 plant-related excess ADIT, with the excess ADIT for 2019 going back to customers in 2021; and the 2020 excess ADIT going back to customers in 2022.

Specifically, Ordering Paragraph 19, D.18-12-021, p.324-5, states:

19. By June 30, 2019, California American Water Company (Cal-Am) shall file a Tier 3 advice letter to refund the 2018 Excess Protected Accumulated Deferred Income Tax (ADIT), which should have been recorded in the Tax Memorandum Account, to ratepayers as a bill credit, based on the size of the customer's meter. Cal-Am shall file Tier 3 advice letter by June 30, 2020 and a Tier 3 advice letter by June 30, 2021 to refund the 2019 Excess Protected ADIT and the 2020 Excess Protected ADIT to ratepayers as a bill credit, based on the size of the customer's meter. Each refund shall be amortized evenly over a period of one year. Each advice letter shall include any necessary revenue requirement adjustments to rate base caused by the return of the ADIT balances. In each advice letter, Cal-Am shall provide calculations and supporting documentations that demonstrate: (1) an estimation of the Excess Protected ADIT for each year, (2) how the Excess Protected ADIT balances were calculated for each year, and (3) the normalization method used. Cal-Am is not required to refund the Excess Protected ADIT balances faster or sooner than allowed pursuant to the normalization rules of the Internal Revenue Service.

Excess ADIT liabilities within Powertax, net of excess ADIT asset related to Net Operating Loss Carryforward ("NOLC"), account for \$19,104,679 of the total plant related differences. These amounts are generally amounts subject to normalization or so-called "protected" ADIT.

It is the excess ADIT that is maintained in the Powertax system, and that will normalize using "Average Rate Assumption Method" (ARAM) that California American Water believes is within the scope of ordering paragraph 19 of D.18-12-021 and the related Tier 3 advice letter.

In addition, certain plant related differences such as ADIT related to Construction Work in Progress ("CWIP"), Customer Advances for Construction ("CAC"), Section 481(a) adjustments not yet amortized, as well as deferred tax related to San Clemente Dam regulatory assets and the Citizen Utility Plant Acquisition Adjustment ("UPAA"), are all maintained outside of Powertax. The excess ADIT related to these plant related amounts total \$16,416,845. California American Water does not believe these amounts are in the scope of the Tier 3 advice letter associated with Ordering Paragraph 19 of D.18-12-021 and are therefore included in California American Water's 2019 GRC filing. Please see the Direct Testimony of John R. Wilde submitted with California American Water's July 1, 2019 general rate case filing for the disposition of these excesses.

Computation

In general, ARAM is a method where by deferred taxes reverse at the average rate that they were provided. So, for example, assume an asset was put in service when the tax rate was 35% and the temporary difference for that asset was provided each year up to 2017 at a rate of 35%. In years after 2017, deferred taxes are provided at the new rate of 21%. At the point in time when the temporary difference begins reversing, the average rate is computed by dividing the deferred income tax balance by the temporary difference. In the example above, the rate will fall somewhere between 35% and 21%.

Because deferred taxes will reverse at a rate other than 21%, but the current tax impact of the temporary difference will be at 21%, the difference between the current tax effect at 21% and the deferred tax effect at some other rate will result in the effective "refund" of the excess ADIT.

Workpaper 2-1 summarizes the net excesses that exist in Powertax. The numbers in Exhibit XX on lines 2 and 3 come from the included report 259 from Powertax. Report 259 from Powertax is used because it shows current year activity to the temporary difference, and current year activity to regulatory ADIT (it labels this activity as APB 11 activity). In addition, it shows the excess ADIT in columns labeled "Regulatory Liability before Gross Up" and "Regulatory Asset before Gross Up". Line 5 represents the excess deferred asset related to the net operation loss ("NOL") carried forward. Line 6 represents total excess subject to ARAM amortization and California American Water believes this net excess is within the scope of the refund outlined in Ordering Paragraph 19 of D.18-12-021.

Lines 8 through 11 show the credit amount net of the rate base impact. The Credit amount on Line 8 comes from the schedule labeled intermediate workpaper and the rate base impact amount on Line 10 comes from the schedule labelled Proration – rate base.

The intermediate workpaper uses the data from Powertax report 259 to compute the difference between current tax effect at the current rate versus deferred tax effect computed within the system using ARAM. In addition, the intermediate workpaper layers in proportional amortization of the NOL excess ADIT asset.

REQUEST

This advice letter requests authorization to refund the plant-related 2018 Excess ADIT over a period of one year as a bill credit to all customers based on meter size.

Tier Designation:

This advice letter is submitted pursuant to General Order No. 96-B and D.18-12-021 and is designated as a Tier 3 filing.

EFFECTIVE DATE

Cal-Am requests an effective date of August 1, 2019.

SERVICE LIST

Pursuant to Section 4.3 of General Order No. 96-B, a copy of this advice letter is being sent to those entities listed in the attached service list. Copies of the detailed work papers and the documents supporting this Advice Letter have also been furnished to the Commission Staff.

RESPONSE OR PROTEST¹

Anyone may submit a response or protest for this AL. 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 AL. A **protest** objects to the AL in whole or in part and must set forth the specific grounds on which it is based. These grounds² are:

1. The utility did not properly serve or give notice of the AL;
2. The relief requested in the AL 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 AL contain material error or omissions;
4. The relief requested in the AL is pending before the Commission in a formal proceeding;
or
5. The relief requested in the AL requires consideration in a formal hearing, or is otherwise inappropriate for the AL process; or
6. The relief requested in the AL 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 may not rely on policy objections to an AL where the relief requested in the AL follows rules or directions established by statute or Commission order applicable to the utility. A protest shall provide citations or proofs where available to allow staff to properly consider the protest.

DWA must receive a response or protest via email (**or** postal mail) within 20 days of the date the AL is filed. When submitting a response or protest, **please include the utility name and advice letter number in the subject line.**

The addresses for submitting a response or protest are:

¹ G.O. 96-B, General Rule 7.4.1

² G.O. 96-B, General Rule 7.4.2

Email Address:
Water.Division@cpuc.ca.gov

Mailing Address:
CA Public Utilities Commission
Division of Water and Audits
505 Van Ness Avenue
San Francisco, CA 94102

On the same day the response or protest is submitted to DWA, the respondent or protestant shall send a copy of the protest to Cal-Am at:

Email Address:

jonathan.morse@amwater.com

sarah.leeper@amwater.com

preet.nagra@amwater.com

Mailing Address:

4701 Beloit Drive
Sacramento, CA 95838

555 Montgomery Street, Suite 816
San Francisco, CA 94111

4701 Beloit Drive
Sacramento, CA 95838

Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform DWA, 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.

REPLIES³

The utility shall reply to each protest and may reply to any response. Any reply must be received by DWA within five business days after the end of the protest period, and shall be served on the same day on each person who filed the protest or response to the AL.

The actions requested in this advice letter are not now the subject of any formal filings with the California Public Utilities Commission, including a formal complaint, nor action in any court of law.

This filing will not cause the withdrawal of service, nor conflict with other schedules or rules.

If you have not received a reply to your protest within 10 business days, please contact me at (916) 568-4255.

CALIFORNIA-AMERICAN WATER COMPANY

/s/ Jeffrey T. Linam

Jeffrey T. Linam
Vice President of Rates & Regulatory

³ G.O. 96-B, General Rule 7.4.3

Schedule No. CEN-SAT (Continued)
Central Division Tariff Area
GENERAL METERED SERVICE

Sheet 4

SPECIAL CONDITIONS

Fees and Surcharges (continued):

ALL CENTRAL DIVISION TARIFF AREA (Continued)

5. Per Advice Letter 1230-B, the under-collected balance in the Central Division Consolidated Expense Balancing Account will be recovered through a quantity based surcharge of \$0.0840 per 100 gallons over 12 months effective May 1, 2019. This total amount will be recovered from all classes of customers except for Chualar Customers.
6. Water Revenue Adjustment Mechanism (WRAM) and Modified Cost Balancing Account (MCBA) Surcharge
D.18-12-021 authorized consolidation of Ambler, Garrapata, Ralph, Lane, and Toro into the Central Division. From January 1, 2018 Central Division has its own WRAM/MCBA. D. 18-12-021 raised the cap on WRAM/MCBA surcharges to 25% of the authorized revenue requirement.
7. Per D.18-12-021 a meter based bill credit for the Excess Non-Plant Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning August 1, 2019.

Meter Size	Refunds by Meter Equivalent
5/8 x 3/4	\$0.87
3/4	\$1.30
1	\$2.17
1 1/2	\$4.33
2	\$6.93
3	\$13.00
4	\$21.66
6	\$43.32
8	\$69.32
10	\$99.65

8. Per D.18-12-021 a meter based bill credit for the 2018 Excess Protected Accumulated Deferred Income Tax will be refunded to customers over the 12-month period beginning August 1, 2019.

Meter Size	Refunds by Meter Equivalent
5/8 x 3/4	\$0.42
3/4	\$0.63
1	\$1.04
1 1/2	\$2.08
2	\$3.33
3	\$6.25
4	\$10.42
6	\$20.83
8	\$33.34
10	\$47.92

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(N)

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(TO BE INSERTED BY UTILITY)

Advice 1247
Decision

ISSUED BY

J. T. LINAM
DIRECTOR - Rates & Regulatory

(TO BE INSERTED BY C.P.U.C.)

Date Filed _____
Effective _____
Resolution _____

Schedule No. LA-3M
Los Angeles County District Tariff Area
MEASURED IRRIGATION SERVICE

SPECIAL CONDITIONS

Fees and Surcharges (Continued):

5. A surcharge is applied to each bill to offset increases in purchase water costs for the Los Angeles County District.

Service Area	Purchased Water Surcharge Per 100 Gallon	Effective Date	Advice Letter
Baldwin Hills	\$0.0269	May 11, 2019	1243
Duarte	\$0.0928	May 11, 2019	1243
San Marino	\$0.0292	May 11, 2019	1243

6. Per D.18-12-021 a meter based bill credit for the Excess Non-Plant Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning August 1, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$ 0.91
3/4	\$ 1.36
1	\$ 2.27
1 1/2	\$ 4.54
2	\$ 7.26
3	\$ 13.62
4	\$ 22.69
6	\$ 45.38
8	\$ 72.61
10	\$ 104.38

7. Per D.18-12-021 a meter based bill credit for the 2018 Excess Protected Accumulated Deferred Income Tax will be refunded to customers over the 12-month period beginning August 1, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.17
3/4	\$0.26
1	\$0.43
1 1/2	\$0.86
2	\$1.37
3	\$2.58
4	\$4.29
6	\$8.59
8	\$13.74
10	\$19.75

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(TO BE INSERTED BY UTILITY)

Advice 1247

Decision

ISSUED BY

J. T. LINAM

DIRECTOR - Rates & Regulatory

(TO BE INSERTED BY C.P.U.C.)

Date Filed _____

Effective _____

Resolution _____

Schedule No. LA-1
Los Angeles County District Tariff Area
GENERAL METERED SERVICE

SPECIAL CONDITIONS

Fees and Surcharges (Continued):

4. Per D.18-12-021 a meter based bill credit for the Excess Non-Plant Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning August 1, 2019.

Meter Size	Refunds by Meter Equivalentents
5/8 x 3/4	\$ 0.91
3/4	\$ 1.36
1	\$ 2.27
1 1/2	\$ 4.54
2	\$ 7.26
3	\$ 13.62
4	\$ 22.69
6	\$ 45.38
8	\$ 72.61
10	\$ 104.38

5. Per D.18-12-021 a meter based bill credit for the 2018 Excess Protected Accumulated Deferred Income Tax will be refunded to customers over the 12-month period beginning August 1, 2019.

(N)

Meter Size	Refunds by Meter Equivalentents
5/8 x 3/4	\$0.17
3/4	\$0.26
1	\$0.43
1 1/2	\$0.86
2	\$1.37
3	\$2.58
4	\$4.29
6	\$8.59
8	\$13.74
10	\$19.75

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(TO BE INSERTED BY UTILITY)
Advice 1247
Decision

ISSUED BY
J. T. LINAM
DIRECTOR - Rates & Regulatory

(TO BE INSERTED BY C.P.U.C.)
Date Filed _____
Effective _____
Resolution _____

Schedule No. MO-1C (Continued)
General Metered Service in the Monterey County District Tariff Area
NON-RESIDENTIAL CUSTOMERS

SPECIAL CONDITIONS (continued):
Fees and Surcharges

- 10. Per Advice Letter 1230-B, the under-collected balance in the Monterey County District Consolidated Expense Balancing Account will be recovered through a quantity based surcharge of \$0.0827 per 100 gallons over 24 months effective May 1, 2019. This total amount will be recovered from all classes of customers except for Chualar Customers.
- 11. Per D.18-12-021 a meter based bill credit for the Excess Non-Plant Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning August 1, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$ 0.99
3/4	\$ 1.48
1	\$ 2.47
1 1/2	\$ 4.95
2	\$ 7.92
3	\$ 14.85
4	\$ 24.74
6	\$ 49.48
8	\$ 79.18
10	\$ 113.81

- 12. Per D.18-12-021 a meter based bill credit for the 2018 Excess Protected Accumulated Deferred Income Tax will be refunded to customers over the 12-month period beginning August 1, 2019.

(N)

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.20
3/4	\$0.31
1	\$0.51
1 1/2	\$1.02
2	\$1.64
3	\$3.07
4	\$5.12
6	\$10.24
8	\$16.39
10	\$23.56

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Schedule No. MO-1-MF (Continued) Sheet 7
GENERAL METERED SERVICE in the Monterey County District Tariff Area
MULTI-FAMILY RESIDENTIAL CUSTOMERS

SPECIAL CONDITIONS (continued):

Fees and Surcharges

9. Per Advice Letter 1230-B, the under-collected balance in the Monterey County District Consolidated Expense Balancing Account will be recovered through a quantity based surcharge of \$0.0827 per 100 gallons over 24 months effective May 1, 2019. This total amount will be recovered from all classes of customers except for Chualar Customers.
10. Decision 12-06-040 authorized Carmel River Reroute and San Clemente Dam Removal Project costs to be included in the San Clemente Dam balancing account. Per Decision 18-12-021, California American Water will recover the regulatory asset / San Clemente Dam balancing account in base rates over a 20-year period starting January 1, 2018. Current authorized recovery of \$7,921,004 per annum is included in base rates.
11. Per D.18-12-021 a meter based bill credit for the Excess Non-Plant Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning August 1, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$ 0.99
3/4	\$ 1.48
1	\$ 2.47
1 1/2	\$ 4.95
2	\$ 7.92
3	\$ 14.85
4	\$ 24.74
6	\$ 49.48
8	\$ 79.18
10	\$ 113.81

12. Per D.18-12-021 a meter based bill credit for the 2018 Excess Protected Accumulated Deferred Income Tax will be refunded to customers over the 12-month period beginning August 1, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.20
3/4	\$0.31
1	\$0.51
1 1/2	\$1.02
2	\$1.64
3	\$3.07
4	\$5.12
6	\$10.24
8	\$16.39
10	\$23.56

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(TO BE INSERTED BY UTILITY)

Advice 1247
Decision

ISSUED BY

J. T. LINAM
DIRECTOR - Rates & Regulatory

(TO BE INSERTED BY C.P.U.C.)

Date Filed _____
Effective _____
Resolution _____

Schedule No. MO-10 (Continued)
General Metered Service in the Monterey County District Tariff Area
OTHER CUSTOMERS

SPECIAL CONDITIONS (continued):
Fees and Surcharges

8. Per Advice Letter 1230-B, the under-collected balance in the Monterey County District Consolidated Expense Balancing Account will be recovered through a quantity based surcharge of \$0.0827 per 100 gallons over 24 months effective May 1, 2019. This total amount will be recovered from all classes of customers except for Chualar Customers.
9. Decision 12-06-040 authorized Carmel River Reroute and San Clemente Dam Removal Project costs to be included in the San Clemente Dam balancing account. Per Decision 18-12-021, California American Water will recover the regulatory asset / San Clemente Dam balancing account in base rates over a 20-year period starting January 1, 2018. Current authorized recovery of \$7,921,004 per annum is included in base rates.
10. Per D.18-12-021 a meter based bill credit for the Excess Non-Plant Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning August 1, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.99
3/4	\$1.48
1	\$2.47
1 1/2	\$4.95
2	\$7.92
3	\$14.85
4	\$24.74
6	\$49.48
8	\$79.18
10	\$113.81

11. Per D.18-12-021 a meter based bill credit for the 2018 Excess Protected Accumulated Deferred Income Tax will be refunded to customers over the 12-month period beginning August 1, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.20
3/4	\$0.31
1	\$0.51
1 1/2	\$1.02
2	\$1.64
3	\$3.07
4	\$5.12
6	\$10.24
8	\$16.39
10	\$23.56

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(TO BE INSERTED BY UTILITY)	ISSUED BY	(TO BE INSERTED BY C.P.U.C.)
Advice 1247	J. T. LINAM	Date Filed _____
Decision	DIRECTOR - Rates & Regulatory	Effective _____
		Resolution _____

Schedule No. MO-1-SF (Continued) Sheet 7
GENERAL METERED SERVICE in the Monterey County District Tariff Area
SINGLE FAMILY RESIDENTIAL CUSTOMERS

SPECIAL CONDITIONS (continued):
Fees and Surcharges

9. Per Advice Letter 1230-B, the under-collected balance in the Monterey County District Consolidated Expense Balancing Account will be recovered through a quantity based surcharge of \$0.0827 per 100 gallons over 24 months effective May 1, 2019. This total amount will be recovered from all classes of customers except for Chualar Customers.
10. Decision 12-06-040 authorized Carmel River Reroute and San Clemente Dam Removal Project costs to be included in the San Clemente Dam balancing account. Per Decision 18-12-021, California American Water will recover the regulatory asset / San Clemente Dam balancing account in base rates over a 20-year period starting January 1, 2018. Current authorized recovery of \$7,921,004 per annum is included in base rates.
11. Per D.18-12-021 a meter based bill credit for the Excess Non-Plant Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning August 1, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.99
3/4	\$1.48
1	\$2.47
1 1/2	\$4.95
2	\$7.92
3	\$14.85
4	\$24.74
6	\$49.48
8	\$79.18
10	\$113.81

12. Per D.18-12-021 a meter based bill credit for the 2018 Excess Protected Accumulated Deferred Income Tax will be refunded to customers over the 12-month period beginning August 1, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.20
3/4	\$0.31
1	\$0.51
1 1/2	\$1.02
2	\$1.64
3	\$3.07
4	\$5.12
6	\$10.24
8	\$16.39
10	\$23.56

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Advice 1247
Decision

ISSUED BY
J. T. LINAM
DIRECTOR - Rates & Regulatory

(TO BE INSERTED BY C.P.U.C.)
Date Filed _____
Effective _____
Resolution _____

Schedule No. ND-1 (Continued)
Northern Division Tariff Area
GENERAL METERED SERVICES

SPECIAL CONDITIONS (Continued):

Fees and Surcharges

SACRAMENTO AND MEADOWBROOK TARIFF AREAS

3. Per Advice Letter 1230-B, the under-collected balance in the Sacramento County District Consolidated Expense Balancing Account (CEBA) will be recovered through a quantity based surcharge of \$0.0133 per 100 gallons over 12 months effective, May 1, 2019. The total amount will be recovered from all classes of customers.
4. Per D.18-12-021 a meter based bill credit for the Excess Non-Plant Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning August 1, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.99
3/4	\$1.48
1	\$2.46
1 1/2	\$4.93
2	\$7.88
3	\$14.78
4	\$24.63
6	\$49.26
8	\$78.82
10	\$113.30

5. Per D.18-12-021 a meter based bill credit for the 2018 Excess Protected Accumulated Deferred Income Tax will be refunded to customers over the 12-month period beginning August 1, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.14
3/4	\$0.21
1	\$0.35
1 1/2	\$0.70
2	\$1.12
3	\$2.10
4	\$3.51
6	\$7.02
8	\$11.23
10	\$16.14

SACRAMENTO TARIFF AREA

1. A surcharge is included in each bill to recover the net under-collection in the Water Revenue Adjustment Mechanism (WRAM) and Modified Cost Balancing Account (MCBA). Per D.18-12-021, the cap on WRAM/MCBA surcharges was raised to 15% of the authorized revenue requirement. For the period ending December 31, 2017, the net under-collection totals \$18,955,673 including interest. The surcharge is \$0.0617 per 100 gallons and will remain effective for 36 months beginning March 31, 2018.

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(TO BE INSERTED BY UTILITY)

Advice 1247
Decision

ISSUED BY

J. T. LINAM
DIRECTOR - Rates & Regulatory

(TO BE INSERTED BY C.P.U.C.)

Date Filed _____
Effective _____
Resolution _____

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Schedule No. ND-1 (Continued)
 Northern Division Tariff Area
GENERAL METERED SERVICES

Sheet 8

Fees and Surcharges

(N)

LARKFIELD TARIFF AREA (Continued)

(N)

5. Per D.18-12-021 a meter based bill credit for the 2018 Excess Protected Accumulated Deferred Income Tax will be refunded to customers over the 12-month period beginning August 1, 2019.

Meter Size	Refunds by Meter Equivalentents
5/8 x 3/4	\$ 0.30
3/4	\$ 0.45
1	\$ 0.75
1 1/2	\$ 1.50
2	\$ 2.41
3	\$ 4.51
4	\$ 7.52
6	\$ 15.04
8	\$ 24.06
10	\$ 34.59

MEADOWBROOK TARIFF AREA

(N)

1. Per Advice Letter 1166, the total transaction cost of \$61,002.13 will be recovered through a meter surcharge from all customers over 36 months.

(L)

Meter Size	Rate
5/8" x 3/4"	\$ 0.81
3/4"	\$ 0.81
1"	\$ 2.01
1 1/2"	\$ 4.03
2"	\$ 6.44
3"	\$ 12.08
4"	\$ 20.14
6"	\$ 40.28

(L)

(Continued)

(TO BE INSERTED BY UTILITY)
 Advice 1247
 Decision

ISSUED BY
 J. T. LINAM
 DIRECTOR - Rates & Regulatory

(TO BE INSERTED BY C.P.U.C.)
 Date Filed _____
 Effective _____
 Resolution _____

Schedule No. SD-1 Continued
 San Diego County District Tariff Area
General Metered Service

Sheet 4

SPECIAL CONDITIONS

Fees and Surcharges (Continued):

8. Per D.18-12-021 a meter based bill credit for the Excess Non-Plant Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning August 1, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$1.21
3/4	\$1.81
1	\$3.02
1 1/2	\$6.04
2	\$9.67
3	\$18.13
4	\$30.22
6	\$60.45
8	\$96.72
10	\$139.03

9. Per D.18-12-021 a meter based bill credit for the 2018 Excess Protected Accumulated Deferred Income Tax will be refunded to customers over the 12-month period beginning August 1, 2019.

(N)

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.06
3/4	\$0.09
1	\$0.15
1 1/2	\$0.30
2	\$0.48
3	\$0.89
4	\$1.49
6	\$2.98
8	\$4.77
10	\$6.86

(N)

(Continued)

(TO BE INSERTED BY UTILITY)

Advice 1247

Decision

ISSUED BY

J. T. LINAM

DIRECTOR - Rates & Regulatory

(TO BE INSERTED BY C.P.U.C.)

Date Filed _____

Effective _____

Resolution _____

Schedule No. VN-1 (Continued)
Ventura County District Tariff Area
GENERAL METERED SERVICE

Sheet 4

SPECIAL CONDITIONS

Fees and Surcharges (Continued):

8. Per D.18-12-021 a meter based bill credit for the Excess Non-Plant Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning August 1, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.90
3/4	\$1.35
1	\$2.24
1 1/2	\$4.48
2	\$7.18
3	\$13.45
4	\$22.42
6	\$44.85
8	\$71.76
10	\$103.15

9. Per D.18-12-021 a meter based bill credit for the 2018 Excess Protected Accumulated Deferred Income Tax will be refunded to customers over the 12-month period beginning August 1, 2019.

(N)

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.09
3/4	\$0.13
1	\$0.22
1 1/2	\$0.45
2	\$0.71
3	\$1.34
4	\$2.23
6	\$4.45
8	\$7.12
10	\$10.24

(N)

(Continued)

(TO BE INSERTED BY UTILITY)

Advice 1247
Decision

ISSUED BY

J. T. LINAM
DIRECTOR - Rates & Regulatory

(TO BE INSERTED BY C.P.U.C.)

Date Filed _____
Effective _____
Resolution _____

Schedule No. VN-9MC (Continued)
Ventura County District Tariff Area
METERED CONSTRUCTION SERVICE

Sheet 7

SPECIAL CONDITIONS

Fees and Surcharges (Continued):

8. Per D.18-12-021 a meter based bill credit for the Excess Non-Plant Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning August 1, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.90
3/4	\$1.35
1	\$2.24
1 1/2	\$4.48
2	\$7.18
3	\$13.45
4	\$22.42
6	\$44.85
8	\$71.76
10	\$103.15

9. Per D.18-12-021 a meter based bill credit for the 2018 Excess Protected Accumulated Deferred Income Tax will be refunded to customers over the 12-month period beginning August 1, 2019.

(N)

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.09
3/4	\$0.13
1	\$0.22
1 1/2	\$0.45
2	\$0.71
3	\$1.34
4	\$2.23
6	\$4.45
8	\$7.12
10	\$10.24

(N)

(Continued)

(TO BE INSERTED BY UTILITY)

Advice 1247
Decision

ISSUED BY

J. T. LINAM
DIRECTOR - Rates & Regulatory

(TO BE INSERTED BY C.P.U.C.)

Date Filed _____
Effective _____
Resolution _____

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ADVICE LETTER 1247

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