

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



August 29, 2019

Jeffrey T. Linam, Vice President of Rates & Regulatory
California-American Water Company
4701 Beloit Drive
Sacramento, CA 95838-2434

Dear Mr. Linam,

The Commission has approved California-American Water Company's Advice Letter No. 1226-A (Supplement to Advice Letter No. 1226), filed on July 11, 2019, regarding authorization to transfer the balance from the Seaside Groundwater Basin Balancing Account to the Monterey CEBA for the Monterey County District.

Enclosed are copies of the following revised tariff sheets for the utility's files:

P.U.C. Sheet No.	Title of Sheet
9187-W	Schedule No. MO-1-SF (Continued) General Meter Service, Monterey County District Tariff Area Single Family Residential Customers
9188-W	Schedule No. MO-1-MF (Continued) General Meter Service, Monterey County District Tariff Area Multi-Family Residential Customers
9189-W	Schedule No. MO-1-1C (Continued), General Meter Service, Monterey County District Tariff Area, Non-Residential Customers
9190-W	Schedule No. MO-1-1O (Continued), General Meter Service, Monterey County District Tariff Area, Other Customers
9191-W	Schedule No. CEN-SAT (continued) Central Division Tariff Area, General Meter Service
9192-W	Table of Contents, (Page 3)
9193-W	Table of Contents, (Page 2)
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Please contact Bradley Leong at 415-703-2307, if you have any questions.

Thank you,

/s/ROBIN BRYANT

Robin Bryant
Water & Sewer Advisory Branch
Water Division

Enclosures



4701 Beloit Drive
Sacramento, CA 95838
www.amwater.com

P (916)-568-4251
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July 11, 2019

ADVICE LETTER NO. 1226-A

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

California-American Water Company (Cal-Am) (U210W) submits this advice letter, including the following tariff sheet applicable to All Monterey County water customers.

<u>C.P.U.C. Sheet No.</u>	<u>Title of Sheet</u>	<u>Canceling Sheet No.</u>
	Schedule No. MO-1-SF (Continued)	
9187-W	GENERAL METER SERVICE Monterey County District Tariff Area <u>SINGLE FAMILY RESIDENTIAL CUSTOMERS</u>	9168-W
	Schedule No. MO-1-MF (Continued)	
9188-W	GENERAL METER SERVICE Monterey County District Tariff Area <u>MULTI-FAMILY RESIDENTIAL CUSTOMERS</u>	9169-W
	Schedule No. MO-1-1C (Continued)	
9189-W	GENERAL METER SERVICE Monterey County District Tariff Area <u>NON-RESIDENTIAL CUSTOMERS</u>	9171-W
	Schedule No. MO-1-1O (Continued)	
9190-W	GENERAL METER SERVICE Monterey County District Tariff Area <u>OTHER CUSTOMERS</u>	9170-W
	Schedule No. CEN-SAT (continued)	
9191-W	Central Division Tariff Area <u>GENERAL METERED SERVICE</u>	9172-W
9192-W	TABLE OF CONTENTS (Page 3)	9184-W
9193-W	TABLE OF CONTENTS (Page 2)	9185-W
9194-W	TABLE OF CONTENTS (Page 1)	9186-W

Purpose:

This supplemental advice letter is being filed to comply with resolution W-5197 authorizing Cal-Am to transfer the outstanding balance from the Seaside Groundwater Basin Balancing Account to the Monterey County District CEBA.

This advice letter filing is to comply with Decision (D.) 18-12-021, Ordering Paragraph 23, which requires Cal-Am to file a Tier 3 advice letter (1) providing all accounting entries for the Seaside Ground Water Basin Balancing Account from January 1, 2015 through December 31, 2017, and (2) requesting transfer of the outstanding balance in the account to the Consolidated Expense Balancing Account (CEBA). In accordance to D.18-12-021, this advice letter provides explanations for any discrepancies or variances.

Background:

The Seaside Groundwater Basin Balancing Account was authorized by D.09-07-021 to track the annual administrative costs and payments Cal-Am makes to the Seaside Basin Watermaster, in addition to tracking the recovery of such payments from customers in the Monterey County District. In A.16-07-002 Cal-Am requested that this balancing account remain open and that the outstanding account balance be transferred to the CEBA. Specifically, Cal-Am requested an over-collected balance of \$1,140,881 be transferred to the CEBA.

ORA argued the over-collection amount should be \$1,269,116 or \$128,235 more than Cal-Am's calculated balance, and that the starting balance for this account should be \$0 pursuant to the Settlement Agreement adopted in Cal-Am's 2013 GRC decision, D.15-04-007.

It is Cal-Am's position that an accounting true-up entry of \$128,235 is correctly recorded.

In D.18-12-021, the Commission found that there are apparent discrepancies in the accounting entries and balances recorded in the Seaside Groundwater Basin Balancing Account and that the correct balances and accounting entries are not apparent from the record. Therefore, the Commission ordered Cal-Am to file, within 60 days of the decision, a Tier 3 advice letter which provides all the accounting entries for the Seaside Groundwater Basin Balancing Account from January 1, 2015 through December 31, 2017, and to request to transfer the outstanding balance in the account to the CEBA.

Specifically, D.18-12-021, Ordering Paragraph 23, provides:

Within 60 days of the issuance of this decision, California-American Water Company shall file a Tier 3 advice letter with Water Division to provide all the accounting entries for the Seaside Ground Water Basin Balancing Account from January 1, 2015 through December 31, 2017 and to request to transfer the outstanding balance in the account to the Consolidated Expense Balancing Account. In the advice letter filing, California-American Water Company shall also provide explanations for any discrepancies or variances.

This advice letter supports Cal-Am's position and clarifies the issues at hand.

Additional Explanation and Support

Beginning Balance

The Settlement Agreement adopted in D.15-04-007 at p. 165 adopts May 31, 2013 balances unless otherwise noted. At that point, the balance in this account was \$0, as agreed upon by the parties. The correct starting point for consideration of this account in A.16-07-002 is June 1, 2013 and not January 1, 2015. As of January 1, 2015, the balance in this account was \$1,415,983.03 over collected. If the Commission finds that January 1, 2015 is the correct starting point and the beginning balance should be \$0, then the \$1,140,881.49 over collection as of May 31, 2016 becomes a \$275,101.54 under collected balance.

Authorized Recovery in Base Rates

Consistent with Jeffrey Dana's Rebuttal Testimony in A.16-07-002, D.12-06-016 approved recovery of \$42,468 per month for this account for years 2012-2014. Because the decision in Cal-Am's 2013 GRC (D.15-04-007) for a 2015 test year, was not issued until April 2015, Cal-Am continued to account for the balancing account as if it collected \$42,468 per month (\$509,621 per year) for January, February and March 2015. D.15-04-007 reduced the authorized recovery per month to \$4,565 per month (\$54,780 per year). Because the authorized recovery granted by D.15-04-007 was retroactive to January 1, 2015, an interim rate true up adjustment reduced Cal-Am's recovery down to the \$4,565 per month for January, February and March 2015. This, in addition to a change in the actual expenses/invoices paid (shown and explained below), created the need for a true-up entry.

True-up Entry

The table below shows the calculation of the initial balancing account entry before D.15-04-07 was issued. The \$23,035 ties to the journal entries shown in Workpaper 3-1. Cal-Am's Accounting department compares annual authorized amounts in base rates to actual invoices expected to be paid throughout the year to come up with the annual over collection. Accounting then divides the annual over collection by 12 months to come up with the monthly journal entry.

Jan - March 2015

\$509,621.00	Amount assumed in Base Rates per prior GRC due to D.15-04-007 being issued late
(\$233,193.14)	Invoices Paid (The Jan-March amortization did not include a \$58,100 invoice)
\$276,427.86	Annual Over Collection
\$23,035.66	Monthly Over Collection Entry

The below shows how the monthly entry changed starting in April 2015 to use the new recovery granted by D.15-04-007. In addition to the new authorized amount, a new invoice of \$58,100 was added into the equation, which Accounting began to factor in beginning in April 2015. The new invoice and recovery amount both need to be factored into the true-up entry.

April 2015 Onward

\$54,780.00	The amount in base rates was updated per the GRC retroactively
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(\$291,293.14)	A \$58,100 invoice was found and added to the spend
(\$236,513.14)	Annual Under-collection
(\$19,709.43)	Monthly Under Collection Entry

The below shows how the True-Up Entry was correctly calculated. While the new recovery amount makes up the majority of the true-up, the additional invoice also needs to be factored in, which explains why the ALJ could not recalculate the \$128,235.26 below.

True-Up Entry

\$69,106.97	Entries Jan-March (\$23,035*3)
(\$59,128.29)	Correct Entries for Jan - March would have been - (-\$19,709*3) if the decision was on-time
\$128,235.26	Adjustment Needed to correct for retroactive interim rates

As the above shows, the true-up entry for \$128,235.26 was done properly.

On July 11, 2019, the commission issued Resolution W-5197 which ordered:

1. California-American Water Company's Advice Letter 1226 requesting Commission authorization to transfer an \$878,665 overcollection in the Seaside Groundwater Basin Balancing Account to the Consolidated Expense Balancing Account (CEBA) and recover in rates the CEBA balance of \$4,162,023 by adding surcharges is approved as set forth in this Resolution. The following CEBA surcharges are approved:

Service Area	Consolidated Expense Balance Account Surcharge per 100 gallons	Number of Months Applicable from Effective Date
Monterey County	\$0.0686	24
Central Division - Sat	\$0.0558	12

2. Authority is granted under Public Utilities Code Section 454 to California-American Water Company to file supplements to Advice Letter No. 1226 incorporating the surcharges authorized in Ordering Paragraph No. 1 and to concurrently cancel its presently effective Rate Schedules within five days of the effective date of this Resolution. The effective date of the Rate Schedules shall be five days after the effective date of this Resolution.

Request:

In compliance with Resolution W-5197 California American Water requests authority to transfer the \$1,140,881.49 balance of the Seaside Groundwater Basin Balancing Account to the Consolidated Expense Balancing Account.

Tier Designation:

This advice letter is submitted pursuant to General Order No. 96-B and Resolution W-5197

and is designated as a Tier 1 filing.

Effective Date:

Cal-Am requests an effective date of July 16, 2019.

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:

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:

Kamilah.Jones@amwater.com

Mailing Address:

4701 Beloit Drive

¹ G.O. 96-B, General Rule 7.4.1

² G.O. 96-B, General Rule 7.4.2

Sacramento, CA 95838

sarah.leeper@amwater.com

555 Montgomery Street, Suite 816
San Francisco, CA 94111

Jonathan.Morse@amwater.com

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 Kamilah Jones at (916) 568-4232.

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. MO-1-SF (Continued)
 GENERAL METERED SERVICE in the Monterey County District Tariff Area
SINGLE FAMILY RESIDENTIAL CUSTOMERS

Sheet 7

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 Equivalen ts
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

(N)

(N)

(Continued)

(TO BE INSERTED BY UTILITY)

Advice 1226-A
 Decision

ISSUED BY

J. T. LINAM
 DIRECTOR - Rates & Regulatory

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

Date Filed 07/11/2019
 Effective 07/16/2019
 Resolution W-5197

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.
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10	\$ 113.81

(Continued)

(TO BE INSERTED BY UTILITY)
 Advice 1226-A
 Decision

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

(TO BE INSERTED BY C.P.U.C.)
 Date Filed 07/11/2019
 Effective 07/16/2019
 Resolution W-5197

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

Sheet 9

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.

(N)

Meter Size	Refunds by Meter Equivalentents
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

(N)

(Continued)

(TO BE INSERTED BY UTILITY)
Advice 1226-A
Decision

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

(TO BE INSERTED BY C.P.U.C.)
Date Filed 07/11/2019
Effective 07/16/2019
Resolution W-5197

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

Sheet 7

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.
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4	\$24.74
6	\$49.48
8	\$79.18
10	\$113.81

(N)

(N)

(Continued)

(TO BE INSERTED BY UTILITY)
Advice 1226-A
Decision

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

(TO BE INSERTED BY C.P.U.C.)
Date Filed 07/11/2019
Effective 07/16/2019
Resolution W-5197

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 Equivalents
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

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(L)

(N)

(N)

(Continued)

(TO BE INSERTED BY UTILITY)
Advice 1226-A
Decision

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

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

(TO BE INSERTED BY UTILITY)		ISSUED BY	(TO BE INSERTED BY C.P.U.C.)	
Advice	1226-A	J. T. LINAM	Date Filed	<u>07/11/2019</u>
Decision		DIRECTOR - Rates & Regulatory	Effective	<u>07/16/2019</u>
			Resolution	<u>W-5197</u>

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(Continued)

(TO BE INSERTED BY UTILITY)	ISSUED BY	(TO BE INSERTED BY C.P.U.C.)
Advice 1226-A	J. T. LINAM	Date Filed <u>07/11/2019</u>
Decision	DIRECTOR - Rates & Regulatory	Effective <u>07/16/2019</u>
		Resolution <u>W-5197</u>

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Larkfield	6569-W
Los Angeles County Baldwin Hills Duarte San Marino	9157-W, 9158-W 6571-W, 6572-W, 6578-W 6573-W, 6574-W, 6575-W, 6576-W, 8211-W
Monterey County	7053-W, 6580-W, 6581-W, 6582-W, 6583-W, 6584-W, 6585-W, 6586-W, 6587-W, 6588-W, 6589-W, 6590-W, 944-W, 945-W, 947-W, 948-W, 949-W, 950-W, 951-W, 952-W, 953-W, 954-W, 955-W, 957-W, 958-W, 959-W, 960-W, 961-W, 962-W, 963-W, 964-W, 966-W, 967-W, 968-W, 969-W, 971-W, 972-W, 973-W, 974-W, 975-W, 976-W, 977-W, 978-W, 979-W, 980-W, 981-W, 982-W, 983-W, 984-W, 7054-W

(Continued)

(TO BE INSERTED BY UTILITY)	ISSUED BY	(TO BE INSERTED BY C.P.U.C.)
Advice 1226-A	J. T. LINAM	Date Filed <u>07/11/2019</u>
Decision	DIRECTOR - Rates & Regulatory	Effective <u>07/16/2019</u>
		Resolution <u>W-5197</u>

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