

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

**Advice Letter Cover Sheet**

<b>Utility Name:</b> California Water Service Company All Class A Ratemaking Areas (excludes <b>District:</b> Grand Oaks)	<b>Date Mailed to Service List:</b> 12/27/2022
<b>CPUC Utility #:</b> U-60-W	<b>Protest Deadline (20<sup>th</sup> Day):</b> 01/16/2023
<b>Advice Letter #:</b> 2470	<b>Review Deadline (30<sup>th</sup> Day):</b> 01/26/2023
<b>Tier:</b> <input checked="" type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> Compliance	<b>Requested Effective Date:</b> 01/01/2023
<b>Authorization:</b> 11/3/22 Assigned Commissioner's Ruling	
<b>Description:</b> 2021 General Rate Case Interim Rate Memorandum Account	<b>Rate Impact:</b> 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](mailto:nwales@calwater.com)

**Utility Contact:**

**Phone:**

**Email:**

**DWA Contact:** Tariff Unit

**Phone:** (415) 703-1133

**Email:** [Water.Division@cpuc.ca.gov](mailto:Water.Division@cpuc.ca.gov)

**DWA USE ONLY**

DATE

STAFF

COMMENTS

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APPROVED

WITHDRAWN

REJECTED

**Signature:** \_\_\_\_\_

**Comments:** \_\_\_\_\_

**Date:** \_\_\_\_\_

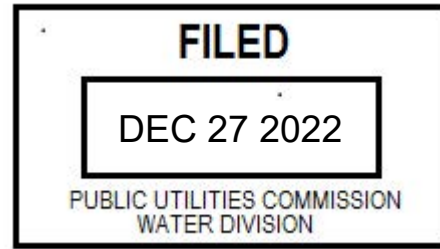
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**CALIFORNIA WATER SERVICE COMPANY**  
 1720 NORTH FIRST STREET  
 SAN JOSE, CA 95112 • (408) 367-8200 • F (408) 367-8428

December 27, 2022

**Advice Letter No. 2470**



To the California Public Utilities Commission:

California Water Service Company (Cal Water) respectfully transmits for filing the changes in its tariff schedules shown below affecting all Class A ratemaking areas (excludes Grand Oaks). ***Please note that this advice letter will only be distributed electronically to the Water Division and the attached service lists.***

C.P.U.C.  
Sheet No.    Title of Sheet

Canceling  
 C.P.U.C.  
Sheet No.

See Attachment 1

**Summary**

In the Administrative Law Judge’s Ruling Partly Granting and Partly Denying California Water Service Company’s Motion for Interim Rate Relief issued on November 11, 2022 (“11/3/22 Ruling”), Cal Water is authorized to establish an interim rate memorandum account effective January 1, 2023 in the event that new rates resulting from A.21-07-002 (Cal Water’s 2021 General Rate Case) cannot be implemented by that date. Cal Water requests authorization to open a 2021 GRC Interim Rate Memorandum Account (“2021 IRMA”) via this Tier 1 advice letter.

The 11/3/22 Ruling also denies Cal Water’s request to implement “Interim Rates” that reflect an inflationary increase. Cal Water therefore requests that the rates in effect as of January 1, 2023 be treated as “interim rates” in compliance with the terms of the 11/3/22 Ruling.

**Background**

Cal Water filed its 2021 General Rate Case on July 1, 2021 for new rates effective 2023-2025 (A.21-07-002). A detailed procedural history of the proceeding is provided in the Joint Motion of California Water Service Company (U-60-W) and the Public Advocates Office for Adoption of a



Partial Settlement Agreement.<sup>1</sup> The 2021 GRC impacts all of Cal Water’s regulated ratemaking areas except for Grand Oaks and a future new ratemaking area in Madera County.<sup>2</sup>

Cal Water filed a Motion for Interim Rates on June 20, 2022 requesting authority to increase rates by inflation on January 1, 2023 and the establishment of an interim rate memorandum account in the event the Commission does not issue a final decision in A.21-07-002 in time for new rates to be effective on that date. On November 3, 2022, the assigned Administrative Law Judge issued a ruling partly granting and partly denying the motion, allowing establishment of the memorandum account but ordering interim rates to be equal to “current rates.”<sup>3</sup>

On September 2, 2022, Cal Water and Cal Advocates filed a Partial Settlement Agreement resolving several ratemaking issues and a Joint Comparison Exhibit. On December 16, 2022, the parties filed an Amended Partial Settlement Agreement<sup>4</sup> and Amended Joint Comparison Exhibit tables to correct some calculation errors.

### **Discussion**

Pursuant to the ALJs’ 11/3/2022 Ruling, Cal Water requests establishment of the 2021 GRC Interim Rate Memorandum Account (or “2021 IRMA”) to track the difference between Interim Rates and Final Rates for the period between January 1, 2023 and the day before Final Rates go into effect (the “Interim Period”). In addition, because a final decision in this case could impact a variety of rate-related and non-related issues for which a start or initiation date may be relevant, Cal Water requests that the 2021 IRMA be subject to any modifications and interpretations needed to fully reflect the intent of a final decision in A.21-07-002, as discussed in greater detail below.

**Interim Rates.** For the purposes of the 2021 IRMA, “Interim Rates” consist of the rates that the Commission has approved and Cal Water has implemented during the Interim Period. In Advice Letter 2465-A, Cal Water requested increases in current rates, effective January 1, 2023, to reflect purchased water and/or pump tax offsets in five ratemaking areas.<sup>5</sup> Consistent with the intent of the 11/3/22 Ruling,<sup>6</sup> Cal Water requests that all rates that are effective as of January 1, 2023 in the

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<sup>1</sup> Joint Motion of California Water Service Company (U-60-W) and the Public Advocates Office for Adoption of an Amended Partial Settlement Agreement (December 16, 2022), with Amended Partial Settlement Agreement of California Water Service and the Public Advocates Office attached as Exhibit A (“Settlement”). <https://docs.cpuc.ca.gov/PublishedDocs/Efile/G000/M500/K048/500048295.PDF>; <https://docs.cpuc.ca.gov/PublishedDocs/Efile/G000/M500/K052/500052757.PDF>.

<sup>2</sup> In D.21-08-007, the Commission approved the creation of the “Millerton District” upon completion of Cal Water’s acquisition of a new development called “The Preserve at Millerton.”

<sup>3</sup> <https://docs.cpuc.ca.gov/PublishedDocs/Efile/G000/M498/K245/498245602.PDF>.

<sup>4</sup> <https://docs.cpuc.ca.gov/PublishedDocs/Efile/G000/M500/K052/500052757.PDF>.

<sup>5</sup> The impacted ratemaking areas are Dominguez, East Los Angeles, Hermosa-Redondo, the Los Angeles County Region, and Westlake.

<sup>6</sup> Ordering Paragraph 1 of the 11/3/22 Ruling requires that Cal Water file, “by Tier 1 Advice Letter, a tariff implementing interim rates, identical to current rates in effect in its rate areas and establishing a Memorandum



ratemaking areas addressed in A.21-07-002 be considered “interim rates” for the purposes of the 2021 IRMA unless and until those rates are superseded by other rates approved by the Commission.

Final Rates. For the purposes of the 2021 IRMA, the calculation of the “Final Rates” should reflect not only new rates approved in A.21-07-002, but also any revenue changes the Commission has approved since July 1, 2021, the filing date of the general rate case. Cal Water and Cal Advocates acknowledged the need to address subsequent rate changes in the Amended Partial Settlement Agreement.<sup>7</sup> Accordingly, to properly calculate an interim rate true-up that is consistent with the Commission’s intent in adopting a final GRC decision, the “Final Rates” in the 2021 IRMA should be defined to include both the newly-approved GRC rates, as well as any revenue offsets approved outside of A.21-07-002.

Other Modifications Adopted in A.21-07-002. The proposed preliminary statement for the 2021 IRMA creates sub-accounts for new and existing balancing and memorandum accounts within the scope of A.21-07-002 that Cal Water believes are likely to be impacted by a final decision based on the Amended Partial Settlement Agreement between Cal Water and Cal Advocates.

However, there will be other issues resolved in a final decision (including issues that neither create new regulatory mechanisms nor directly impact interim rates) for which retroactivity back to January 1, 2023 is appropriate in order to implement a final decision in a manner consistent with the Commission’s intent.<sup>8</sup> While interim rate memorandum accounts for delayed GRC decisions are primarily created to true up interim and final rates, GRC decisions also resolve ratemaking issues that can beyond calculating appropriate interim rate surcharges or surcredits.

Given the breadth of Cal Water’s GRC and the complexity of the ratemaking process, Cal Water requests that the Commission exercise reasonableness in interpreting, after a final decision is adopted, how to implement the 2021 IRMA in a manner that achieves fairness for both customers and the company, rather than mandating that the preliminary statement identify an exhaustive list of ratemaking impacts that could result from a delay in a GRC decision.

Duration of Interim Rate True-Ups. Cal Water proposes that any surcharges or credits applied to amortize 2021 IRMA balances be applied for the same length of time as the Interim Period, unless administrative efficiency or fairness require otherwise. The “True-Up Period” should therefore

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Account covering each Cal Water rate area to track the difference between the interim rate and new rates eventually adopted by the Commission in this proceeding, pursuant to Public Utilities Code Section 455.2 and Decision 07-05-062.” 11/3/22 Ruling at 5.

<sup>7</sup> See Settlement Attachment 3 (Updated Undisputed Issues List) at 6 (Item 48, stating that “Final rates that are implemented will reflect GRC rates as well as any other CPUC-approved revenue changes”).

<sup>8</sup> Note that whether all aspects of a final decision can be treated as retroactive for financial accounting purposes may be influenced by financial audit recommendations.



equal the number of months in the Interim Period, with the exception that a partial month in the Interim Period should be rounded up or down to a full month.

True-up of CAP and RSF Subsidies. The monthly discount under the Customer Assistance Program (CAP) in each ratemaking area is equivalent to one-half of the 5/8 x 3/4-inch meter charge. Subsidies under the Rate Support Fund (RSF) are provided to ratemaking areas in one of two ways: (1) for Kern River Valley, customers receive a discounted quantity charge for the first 10 CCF of usage; (2) for Dixon and Willows (and potentially Stockton, in the future), the RSF subsidy is implemented as a decrease to the revenue requirement, resulting in lower water rates across the board.

In general, both the CAP discount and the RSF subsidy in the Kern River Valley (KRV) will likely be higher under Final Rates as compared to Interim Rates, in which case temporary credits will be applied. In the unlikely event that the CAP discount and/or KRV RSF subsidy is *lower* under Final Rates, Cal Water proposes to forego a true-up because the majority of impacted customers are generally in financial straits, and because both subsidies are funded by customers company-wide such that any modest overpayments to customers under the programs will have a de minimis impact on the surcharge calculations for the programs.

For the RSF subsidies implemented as revenue requirement decreases, no additional true-up mechanism is needed because the comparison between revenues under Final Rates to revenues under Interim Rates will already reflect those subsidies, and the subsidies will be properly allocated between the 2021 IRMA and the CAP and RSF balancing accounts.

True-up of CAP and RSF Surcharges. With two exceptions, Cal Water proposes to forego a true-up of CAP and RSF surcharges collected under Interim Rates, as compared to those that would have been collected under Final Rates, because both surcharge amounts are recalculated every year.

The exceptions relate to the Amended Partial Settlement between Cal Water and the Public Advocates Office in A.21-07-002, which contains two provisions that modify how CAP and RSF program funding is collected<sup>9</sup> by (1) waiving RSF surcharges for all CAP customers going forward,<sup>10</sup> and (2) applying both CAP and RSF surcharges to customers on the Private Fire Protection tariff (Schedule AA-4) and customers on the Private Fire Hydrant on Private Property tariff (Schedule PV-4) going forward.

If the Amended Partial Settlement is adopted, no interim true-up will be needed for the first provision relating to CAP customers because the Commission approved Cal Water's request in AL 2462 to stop applying RSF surcharges to CAP customer bills starting January 1, 2023, pending a

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<sup>9</sup> Settlement at 10 (lines 20-24).

<sup>10</sup> Currently, only CAP customers in the Kern River Valley District are excused from RSF surcharges as a result of a previous GRC settlement, but all other CAP customers are subject to the RSF surcharge.



final decision in A.21-07-002. If this provision of the settlement is not adopted, however, an interim RSF surcharge will have to be applied to CAP customers.

For the second provision relating to customers on Schedules AA-4 and PV-4, these customers will not be funding the CAP or RSF programs under Interim Rates, so approval of the settlement will require true-up surcharges to collect the CAP and RSF surcharges they would have paid under Final Rates.

After True-Up Period. After the True-Up Period for Interim Rates, residual balances will be transferred to the new or existing accounts described in Section 4.b of proposed Preliminary Statement BD, as appropriate, or to the General District Balancing Account (Preliminary Statement AP) for each area.

Tariff Clean-Up. Cal Water also requests the elimination of pages 3 through 23 of Preliminary Statement M, provide the monthly adopted revenues and variable costs to implement the full decoupling Water Revenue Adjustment Mechanism (WRAM) and the Modified Cost Balancing Account (MCBA), both of which expire on December 31, 2022 consistent with Ordering Paragraph 3 of D.20-08-047. (Pages 1 and 2 should remain because the accounts must still be amortized.)

### **Requested Effective Date**

Cal Water is submitting this as a **Tier 1** advice and requests that approval be considered effective **January 1, 2023**.

### **Notice**

*Customer Notice* – This is a Tier 1 compliance filing under Water Industry Rule 7.3.1(3) of General Order 96-B. Water Industry Rule 3.2 indicates that this kind of Tier 1 filing does not require customer notice.

*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 **December 27, 2022** 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 to the Water Division and the attached service lists.***

### **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;



**CALIFORNIA WATER SERVICE COMPANY**

Advice Letter 2470 – 2021 GRC Interim Rate Memo Account

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- (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, 3<sup>rd</sup> floor  
California Public Utilities Commission,  
505 Van Ness Avenue, San Francisco, CA 94102  
[water.division@cpuc.ca.gov](mailto:water.division@cpuc.ca.gov)

On the same date the response or protest is submitted to the Water Division, the respondent or protestant shall send a copy by mail (or e-mail) to Cal Water at the following address:

Natalie Wales  
California Water Service Company  
1720 North First Street,  
San Jose, California 95112  
E-mail: [cwsrates@calwater.com](mailto: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/

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Natalie Wales  
Director, Rates

Enclosures

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



**ATTACHMENT 1**  
**Tariff Schedule Changes**

Attachment 1 - Tariff Schedule Changes

Advice Letter 2470

New/Revised CPUC				Cancelling CPUC
Sheet No.	Title of Sheet	Schedule No.	Ratemaking Area	Sheet No.
XXXXX-W	2021 GRC Interim Rate Memorandum Account	Page 1		New
XXXXX-W	2022 GRC Interim Rate Memorandum Account	Page 2		New
XXXXX-W	2023 GRC Interim Rate Memorandum Account	Page 3		New
XXXXX-W	2024 GRC Interim Rate Memorandum Account	Page 4		New
DELETE	Preliminary Statement M	Page 3	Bay Area Region	12901-W
DELETE	Preliminary Statement M	Page 4	Bakersfield	12725-W
DELETE	Preliminary Statement M	Page 5	Bear Gulch	12995-W
DELETE	Preliminary Statement M	Page 6	Chico	12727-W
DELETE	Preliminary Statement M	Page 7	Dixon	12728-W
DELETE	Preliminary Statement M	Page 8	Dominguez	XXXXX-W
DELETE	Preliminary Statement M	Page 9	East Los Angeles	XXXXX-W
DELETE	Preliminary Statement M	Page 10	Hermosa-Redondo	XXXXX-W
DELETE	Preliminary Statement M	Page 11	Kern River Valley	12732-W
DELETE	Preliminary Statement M	Page 12	Los Angeles County Region	XXXXX-W
DELETE	Preliminary Statement M	Page 13	Livermore	12872-W
DELETE	Preliminary Statement M	Page 14	Los Altos	12997-W
DELETE	Preliminary Statement M	Page 15	Marysville	12736-W
DELETE	Preliminary Statement M	Page 16	Salinas Valley Region	12737-W
DELETE	Preliminary Statement M	Page 17	Oroville	12873-W
DELETE	Preliminary Statement M	Page 18	Stockton	12739-W
DELETE	Preliminary Statement M	Page 19	Selma	12740-W
DELETE	Preliminary Statement M	Page 20	Visalia	12741-W
DELETE	Preliminary Statement M	Page 21	Willows	12742-W
DELETE	Preliminary Statement M	Page 22	Westlake	XXXXX-W
DELETE	Preliminary Statement M	Page 23	PV Pipeline	12469-W
XXXXX-W	Table of Contents -- Page 4	TOC 4		XXXXX-W
XXXXX-W	Table of Contents -- Page 3	TOC 3		XXXXX-W
XXXXX-W	Table of Contents -- Page 2	TOC 2		XXXXX-W
XXXXX-W	Table of Contents -- Page 1	TOC 1		XXXXX-W

Preliminary Statement BD

BD. 2021 GRC Interim Rate Memorandum Account (2021 IRMA)

(N)

1. Purpose

The purpose of the 2021 GRC Interim Rate Memorandum Account (2021 IRMA) is to address any delay in the resolution of Cal Water’s 2021 General Rate Case (Application 21-07-002) past the beginning of the first Test Year, January 1, 2023.

- a. The 2021 IRMA creates a sub-account to track the difference between Interim Rates and Final Rates during the Interim Period.
- b. The 2021 IRMA creates sub-accounts for the Public Purpose Programs and establishes a methodology for the true-up of those accounts.
- c. The 2021 IRMA creates sub-accounts for new balancing accounts that may be authorized in the final decision in A.18-07-001.
- d. The 2021 IRMA is subject to modification or interpretation as needed to carry out the intent of a final decision in A.18-07-001.

2. Definitions

- a. “Interim Rates” are the rates billed during the Interim Period.
- b. “Final Rates” consist of the following components:
  - i. New rates approved in A.21-07-002, and
  - ii. Any offsets (purchased water, pump tax, and rate base offsets) approved by the Commission before Final Rates are implemented.
- c. The “Interim Period” is the period from January 1, 2023 to the day before Final Rates are implemented.
- d. A “True-Up Period” is the period over which customer bills are adjusted to “true up” a balance tracked in the IRMA. The duration of the True-Up Period will be the same number of months that was in the Interim Period (with partial months rounded up or down to a whole month) unless administrative efficiency or fairness dictate otherwise.

3. Applicability

The 2021 IRMA is applicable to all regulated ratemaking (RM) areas in California except Grand Oaks and the Millerton District.

(N)

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(To be inserted by utility)	Issued By	(To be inserted by CPUC)
Advice Letter <u>2470</u>	<u>Greg A. Milleman</u>	Date Filed _____
Decision	<u>Vice President</u>	Effective _____
		Resolution _____

Preliminary Statement BD

(N)

4. Methodology

(N)

a. Interim Rate True-Up.

- i. For each RM area, a sub-account in the 2021 IRMA will track the difference between revenue received during the Interim Period, and the revenue that Cal Water would have received had the components of the Final Rates been in effect, according to the effective date approved by the Commission for each component during the Interim Period.
- ii. After the Interim Period, under-collected revenue will be recovered through an Interim Rate Surcharge, and over-collected revenue will be returned through an Interim Rate Credit, to those who are customers during the True-Up Period regardless of whether they were customers during the Interim Period.
- iii. 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, will be applied.

b. Additional Interim Sub-Accounts. For each RM area, there will also be sub-accounts representing the following balancing and memorandum accounts as may be authorized by a final decision in A.21-07-002. Estimated debit and credit entries for each sub-account will be recorded in the 2021 IRMA generally consistent with the terms in the identified associated preliminary statements ("prelim."), modified as necessary by the final decision. After a final decision, balances in the sub-accounts will be transferred to existing or new accounts as appropriate.

- i. Customer Assistance Program (CAP) Balancing Account (Prelim. AJ) and Rate Support Fund (RSF) Balancing Account (Prelim. AM)
- ii. Conservation Expense Balancing Account (similar to Prelim. Z4), Pension Cost Balancing Account (similar to Prelim. AA4), and Health Cost Balancing Account (similar to Prelim. AB4)
- iii. Monterey-Style WRAM Balancing Account, Purchased Power Incremental Cost Balancing Account ("ICBA), Purchased Water ICBA, and Pump Tax ICBA (see draft prelims in A.21-07-002)
- iv. Asbestos Litigation Memorandum Account (see A.21-07-002, Att. F)
- v. Palos Verdes Memorandum Account (see A.21-07-002, Att. F)
- vi. Sustainable Groundwater Management Act (see A.21-07-002, Att. F) (Note: creation of this new account is in dispute.)

(N)

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(To be inserted by utility)	Issued By	(To be inserted by CPUC)
Advice Letter <u>2470</u>	<u>Greg A. Milleman</u>	Date Filed _____
Decision	<u>Vice President</u>	Effective _____
		Resolution _____

4. Methodology (continued)

(N)

c. Public Purpose Program True-Up.

- i. The Interim sub-accounts for CAP and RSF will track the difference between the subsidies provided during the Interim Period due to the public purpose programs, and those that would have been provided due to the programs had the components of the Final Rates been in effect.
- ii. CAP Subsidy True-Up: In RM areas where CAP customers are owed additional CAP bill discounts under Final Rates, the true-up will be implemented through a surcredit during the True-Up Period. There will be no true-up in RM areas where CAP customers received excess CAP subsidies during the Interim Period.
- iii. RSF Subsidy True-Up: If the Kern River Valley District is owed additional RSF subsidies under Final Rates, the true-up will be implemented through a district-wide surcredit during the True-Up Period. There will be no true-up if KRV customers received excess RSF subsidies during the Interim Period. (RSF subsidies in other RM areas are embedded in rates and do not require special treatment during the True-Up Period.)
- iv. Surcredit Applicability: True-up surcredits will only be applied to those who are qualifying customers during the True-Up Period, regardless of whether they were qualifying customers when Interim Rates were in effect.
- v. Program Funding: For the company-wide CAP and RSF surcharges collected to fund the programs during the Interim Period, there will be no true-up, with the exception that true-ups for CAP and RSF surcharges will be applied to customers on the Private Fire Protection tariff (Schedule AA-4) and the Private Fire Hydrant on Private Property tariff (Schedule PV-4A) to reflect the surcharges that would have been collected during the Interim Period.

(N)

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<small>(To be inserted by utility)</small>	<small>Issued By</small>	<small>(To be inserted by CPUC)</small>
Advice Letter <u>2470</u>	<u>Greg A. Milleman</u>	Date Filed _____
Decision	<u>Vice President</u>	Effective _____
		Resolution _____

**Preliminary Statement BD**

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(N)

5. Disposition

After the Commission adopts a final decision in A.21-07-002, Cal Water will amortize the 2021 IRMA sub-accounts, and for new, approved balancing accounts, effectuate the transfers from sub-accounts to final balancing accounts, through Tier 2 advice letters and in accordance with General Order 96-B.

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(N)

(To be inserted by utility)

Advice Letter 2470  
Decision

Issued By

Greg A. Milleman  
Vice President

(To be inserted by CPUC)

Date Filed \_\_\_\_\_  
Effective \_\_\_\_\_  
Resolution \_\_\_\_\_

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Preliminary Statements

<u>Sheet</u>	<u>Subject Matter</u>	<u>Service Area</u>	<u>CPUC Sheet No.</u>
<u>Preliminary Statements (continued)</u>			
AP	General District Balancing Accounts (District BAs)		10449-W (L)
AT	School Lead Testing Memorandum Account (SLTMA)		11359-W
AU	Phase 1 Sites Reservoir Memorandum Account (PHASE 1 SITES MA)		11468-W
AV	2018 Tax Accounting Memorandum Account (TAMA)		12505-W
AX	Lead Service Memorandum Account (LSMA)		12016-W
AY	Public Safety Power Shut-Off (PSPS) Memo Account (PSPS MA)		
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AZ	2018 GRC Interim Rate Memorandum Account (2018 IRMA)		
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	Page 2		12157-W
	Page 3		12158-W
	Page 4		12159-W
BA	Polyfluoroalkyl Substances (PFAS) Memorandum Account		12313-W
BB	Drinking Water Fee Memorandum Account		12893-W
BC	Drought Response Memorandum Account		(P)
	Page 1		XXXXX-W (P)
	Page 2		XXXXX-W (P)
BD	2021 GRC Interim Rate Memorandum Account (2021 IRMA)		
	Page 1		XXXXX-W (N)
	Page 2		XXXXX-W (N)
	Page 3		XXXXX-W (N)
	Page 4		XXXXX-W (N) (L)

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(To be inserted by utility)  
 Advice Letter No. 2470  
 Decision No. \_\_\_\_\_

Issued by  
GREG A. MILLEMAN  
 Name  
Vice President  
 TITLE

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

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Preliminary Statements

<u>Sheet</u>	<u>Subject Matter</u>	<u>Service Area</u>	<u>CPUC Sheet No.</u>
<u>Preliminary Statements (continued)</u>			
S	Water Cost of Capital Adjustment Mechanism (WCCM)		8013-W (D) (L)
T	Lucerne Balancing Account (LBA)		8017-W
W	TCP Litigation Memorandum Account (TCPL MA)		8156-W
Z3	Conservation Expense One-Way Balancing Account 3 (CEBA3)		11320-W
Z4	Conservation Expense One-Way Balancing Account 4 (CEBA4)		
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AA3	Pension Cost Balancing Account 3 (PCBA3)		11319-W
AA4	Pension Cost Balancing Account 4 (PCBA4)		
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	Page 2		12499-W
AB3	Health Care Cost Balancing Account (HCBA3)		11318-W
AB4	Health Care Cost Balancing Account (HCBA4)		12500-W
AG	Catastrophic Event Memorandum Account (CEMA)		
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(To be inserted by utility)  
 Advice Letter No. 2470  
 Decision No. \_\_\_\_\_

Issued by  
GREG A. MILLEMAN  
 Name  
Vice President  
 TITLE

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





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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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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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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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## Palos Verdes District (Los Angeles Region)

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

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## Palos Verdes District (Los Angeles Region)

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

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

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

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PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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

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

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PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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## Willows District

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

MARTI BROWN, INTERIM CITY  
MANAGER

**City of Willows Civic Center**

201 N Lassen St

Willows, CA 95988

[mbrown@cityofwillows.org](mailto:mbrown@cityofwillows.org)

**ONLY FOR SERVICE AREA MAPS:**

CHRISTY LEIGHTON, EXECUTIVE  
OFFICER

**County of Glenn Local Agency  
Formation Commission**

125 South Murdock

Willows, CA 95988

NATHAN MONCK

FIRE CHIEF

**City of Willows Fire Department**

445 South Butte St

Willows, CA 95988

[nmonck@cityofwillows.org](mailto:nmonck@cityofwillows.org)