CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS

Advice Letter Cover Sheet

Utility Name: Golden State Water Company

District: Company-Wide

CPUC Utility #: 133 W

Advice Letter #: 1907-W

Tier ☒1 ☐2 ☐3 ☒ Compliance

Authorization D.23-06-024

Description: Transfer Residual Balances in various Balancing and Memorandum Accounts to the General Ratemaking Area Balancing Accounts, pursuant to D. 23-06-024.

Date Mailed to Service List: 9/26/2023

Protest Deadline (20th Day): N/A

Review Deadline (30th Day): N/A

Requested Effective Date: 9/26/2023

Rate Impact: N/A

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: Ronald Moore

Phone: (909) 394-3600 x 682

Email: ronald.moore@gswater.com

Utility Contact: Jeff Linam

Phone: (909) 394-3600 x 664

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DWA Contact: Tariff Unit

Phone: (415) 703-1133

Email: Water.Division@cpuc.ca.gov

DWA USE ONLY

DATE	STAFF	COMMENTS

[ ] APPROVED [ ] WITHDRAWN [ ] REJECTED

Signature: _____

Date: _____

Comments: _____

Golden State Water Company
A Subsidiary of American States Water Company

FILED
SEP 26 2023
PUBLIC UTILITIES COMMISSION
WATER DIVISION

September 26, 2023

Advice Letter No. 1907-W (U 133 W)

California Public Utilities Commission

Golden State Water Company (GSWC) hereby transmits the following tariff sheets applicable to its Water Operations:

CPUC Sheet No.	Title of Sheet	Canceling CPUC Sheet No.
Cancel	Preliminary Statement Randall-Bold Balancing Account, Part VV	Original No. 6123-W
Cancel	Preliminary Statement 2016 Interim Rates Memorandum Account, Part KKK	Original No. 7368-W
Cancel	Preliminary Statement Bay Point Hill Street Water Treatment Plant, Part AAAA	Original No. 7756-W
Cancel	Preliminary Statement 2019 Interim Rates Memorandum Account, Part GGGG	Original No. 8246-W
Revised No. 9325-W	Table of Contents Page 2	Revised No. 9293-W
Revised No. 9326-W	Table of Contents Page 1	Revised No. 9324-W

Subject: *General Ratemaking Area Balancing Account Transfers*

PURPOSE

Transfer the residual balances in various Balancing and Memorandum Accounts to the General Ratemaking Area Balancing Account (GRABA).

BACKGROUND

The GRABA records and aggregates small residual dollar amounts from expired authorized amortizations and other authorized dollar amounts (e.g. intervener compensation awards) for subsequent amortization at the ratemaking area level. A small residual balance would encompass any balance less than 2% of gross adopted revenues by ratemaking area. As such, GSWC is authorized to transfer residual balances from the expired Balancing and Memorandum Accounts (BAMAs) listed below in Table 1 to the GRABA.

BAMA TREATMENT AUTHORITY

The Settlement Agreement adopted in Decision No. (D.) 23-06-024 authorized the following actions for GSWC's BAMAs listed below:

- *2016 Interim Rates Memorandum Account (2016IRMA)*: The residual balance in the 2016IRMA shall be transferred to the GRABA, close the account and remove Preliminary Statement, Part KKK. 2016 Interim Rates Memorandum Account from its tariff book.

- *Randall-Bold Balancing Account (RBBA)*: If the account has a small residual balance at the time the surcharge expires, GSWC should file a Tier 1 advice letter to transfer that residual balance to the GRABA, close the account and remove Preliminary Statement, Part VV. Randall-Bold Balancing Account from its tariff book.

- *Bay Point Hill Street Water Treatment Plant (HSWTP):* If the account has a small residual balance at the time the surcharge expires, GSWC shall file a Tier 1 advice letter to transfer that residual balance to the GRABA, close the account and remove Preliminary Statement, Part AAAA. Bay Point Hill Street Water Treatment Plant from its tariff book.

In regards to the *2019 Interim Rates Memorandum Account (2019IRMA),* Ordering Paragraph No. 14 in D.23-06-024 states,

> *14. Golden State Water is authorized to file a Tier 1 advice letter to (a) transfer the September 30, 2020 residual balance in the 2019 Interim Rates Memorandum Account (IRMA) to the General Ratemaking Area Balancing Account; (b) close the account; and (c) remove the Preliminary Statement, Part GGGG, 2019 IRMA from its tariff book.*

Table 2 shows the residual balance transfers by ratemaking area.

Table 1

Preliminary Statement Balancing and Memorandum Accounts	**Amortization Expiration**	**Residual Balance to be transferred to the GRABA**
Randall-Bold Balancing Account, Part VV	June 2022	$63,035
2016 Interim Rates Memorandum Account, Part KKK	September 2019	($484,392)
Bay Point Hill Street Water Treatment Plant, Part AAAA	June 2021	($1,318)
2019 Interim Rates Memorandum Account, Part GGGG	September 2020	$73,039
Total		**($349,637)**

Note: "( )" denotes an over-collection

Table 2

GRABA Transfers by Rate-Making Area	**Residual Balance Transfer**
Arden-Cordova	($116,822)
Bay Point	$57,635
Clearlake	($6,031)
Los Osos	$88,658
Santa Maria	$95,675
Simi Valley	($21,465)
Region 2	$246,212
Region 3	($693,500)
Total	**($349,637)**

COMPLIANCE

Submission of the tariffs included in this advice letter is made in full compliance with the provisions for transferring residual BAMA balances to the GRABA and in compliance with D.23-06-024 and its Settlement Agreement.

Upon transferring the residual balances to the GRABA, the above-mentioned BAMAs will be closed and removed from GSWC's Preliminary Statement.

TARIFF CHANGES

This advice letter will not increase any rate or charge, cause the withdrawal of service, or conflict with any other schedule, or rule.

SUPPORTING WORKPAPERS

Supporting workpapers showing the August 31, 2023 residual balances in each BAMA are being provided to Water Division and Cal PA staff.

TIER DESIGNATION

This advice letter is submitted with a Tier 1 designation.

EFFECTIVE DATE

GSWC is requesting this advice letter become effective on September 26, 2023.

CUSTOMER NOTICE

Pursuant to Water Industry Rule No. 3.2 in the Commission's General Order 96-B, this advice letter does not require a customer notice nor a customer notice verification.

RESPONSE OR PROTEST

Anyone may submit a response or protest for this Advice Letter (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 grounds 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 re-litigating 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.

Water Division (WD) 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:	**Mailing Address:**
Water.Division@cpuc.ca.gov	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 WD, the respondent or protestant shall send a copy of the protest to Golden State Water Company at:

Email Address:	**Mailing Address:**
regulatoryaffairs@gswater.com	Golden State Water Company Attn: Ronald Moore 630 East Foothill Blvd. San Dimas, CA 91773

REPLIES

The utility shall reply to each protest and may reply to any response. Any reply must be received by WD 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.

Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform the Water Division, within the 20-day protest period, so that a late filed protest can be entertained. The informing document should include an estimate of the date the proposed protest might be voted on.

No individuals or utilities have requested notification of filing of tariffs. Distribution of this advice letter is being made to the attached service list in accordance with General Order No. 96-B.

Sincerely,

/s/ Ronald Moore
Ronald Moore
Regulatory Affairs Department
Golden State Water Company

c: Jim Boothe, CPUC – Water Division
Bruce DeBerry, CPUC – Water Division
Jeremy Ho, CPUC- Water Division
Richard Rauschmeier, CPUC- Cal PA
Victor Chan, CPUC- Cal PA

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TTT	Clearlake Supply Expense Balancing Account	7750-W	
DDDD	Catastrophic Event Memorandum Account – Emergency Consumer Protection	7994-W	(D)
FFFF	2018 Cost of Capital Interim Rate True-Up Memorandum Account	8007-W	
IIII	General Ratemaking Area Balancing Account	8366-W	(D)
JJJJ	San Luis Obispo Valley Groundwater Basin Memorandum Account	8367-W	
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LLLL	Polyfluoroaklyl Substances Memorandum Account	8494-W	
OOOO	2021 Water Conservation Memorandum Account	8967-W	
PPPP	Sutter Pointe General Rate Case Memorandum Account	9001-W	
QQQQ	Drinking Water Fees Expense Memorandum Account	9138-W	
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The following tariff sheets contain all effective rates and rules affecting rates and service of the utility, together with information relating thereto:

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Q	Customer Assistance Program (CAP) Balancing Account	8888-W	
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OOO	School Lead Testing Memorandum Account	7481-W	

Cancelled Tariff Sheets

Preliminary Statement
Randall-Bold Balancing Account

VV. RANDALL-BOLD BALANCING ACCOUNT (N)

1. Purpose
Golden State Water Company (GSWC) shall maintain a Randall-Bold Balancing Account (RBBA) to record the $4.7 million payment for use of the Randall-Bold Water Treatment Plant and the engineering construction cost index escalation as required by Section 1.2.2 of the executed Asset Lease Agreement between GSWC and the Contra Costa Water District.

2. Applicability
The RBBA does not have a rate component.

GSWC shall maintain the RBBA by making entries at the end of each month as follows:

a. A debit entry shall be made to the RBBA at the end of each month to record the expenses discussed above.

b. The RBBA shall accrue interest on a monthly basis by applying a rate equal to one-twelfth of the 3-month Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and the end-of-month balances.

3. Effective Date
The RBBA shall have the effective date of June 9, 2011.

4. Disposition
GSWC shall seek recovery of amounts recorded in the RBBA in a regulatory proceeding authorized by the Commission. (N)

CANCELLED

(Continued)

Preliminary Statement
2016 Interim Rates Memorandum Account

KKK. 2016 INTERIM RATES MEMORANDUM ACCOUNT (N)

1. **Purpose**

The 2016 Interim Rates Memorandum Account ("2016IRMA") will track the revenue differential between interim rates and the final rates, subject to refund, adopted in GSWC's General Rate Case Application No. 14-07-006. The 2016IRMA is established pursuant to Administrative Law Judge Rafael Lirag's September 3, 2015 Ruling addressing GSWC's Motion For Interim Rates.

In the event final rates are not approved in Application No. 14-07-006 on or before January 1, 2016, the first test year of the General Rate Case, this tariff shall activate interim rates in all rate-making areas. The interim rates will be the current rates (in effect at the end of December 2015) carried over into 2016.

In the event during the interim rate period a rate increase is authorized before adoption of the final rates that is not included in the final adopted rates, the 2016IRMA shall not reflect this rate increase.

2. **Applicability**

The 2016IRMA does not have a rate component.

The 2016IRMA shall include:
The monthly revenue differential between interim rates and final rates adopted in Application No. 14-07-006, beginning on January 1, 2016 in all GSWC ratemaking areas.

GSWC shall maintain the 2016IRMA by making entries at the end of each month as follows:

a. A debit /credit entry shall be made to the 2016IRMA at the end of each month to record the revenue differential discussed above.

b. Interest shall accrue to the 2016IRMA on a monthly basis by applying a rate equal to one-twelfth of the 3-month Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and the end-of-month balances.

3. **Effective Date**

The 2016IRMA shall go into effect on January 1, 2016, only if interim rates are implemented.

4. **Disposition**

Disposition of amounts recorded in the 2016IRMA shall be determined in a subsequent Regulatory proceeding, as authorized by the Commission. (N)

(Continued)

Preliminary Statement
Bay Point Hill Street Water Treatment Plant

AAAA. Bay Point Hill Street Water Treatment Plant (HSWTP) (N)

Golden State Water Company ("GSWC") requests to establish a Bay Point Hill Street Water Treatment Plant Account ("HSWTP").

1. **Purpose**
   The purpose of the HSWTP memo is to amortize the undepreciated Hill Street Water Treatment Facility investment. Additionally, a corresponding rate base adjustment has been made to reflect the removal of the Hill Street Treatment Plant from rate base. The HSWTP amortization of $964,551 was approved in Advice Letter 1458, effective September 29, 2011.

2. **Applicability**
   If the HSWTP has a residual balance after the existing amortization expires in September 2017, GSWC will address the residual in a Tier 2 advice letter or in the following general rate case.

3. **Accounting Procedures**
   a. A credit entry shall be made to the HSWTP at the end of each month to record the revenue received from the HSWTP surcharges.

   b. A debit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entry (a.), at a rate equal to one-twelfth of the rate on three month Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

4. **Disposition**
   The HSWTP shall remain in effect until the residual balance reaches zero, at which time GSWC will close the HSWTP.

(N)

CANCELLED

(Continued)

Preliminary Statement
2019 Interim Rates Memorandum Account

GGGG. 2019 INTERIM RATES MEMORANDUM ACCOUNT (N)

1. **Purpose**
The 2019 Interim Rates Memorandum Account ("2019IRMA") will track the revenue differential between interim rates and the final rates, subject to refund, adopted in GSWC's General Rate Case (GRC), Application No. 17-07-010. The 2019IRMA is established pursuant to Administrative Law Judge Gerald F. Kelly's December 3, 2018 Ruling addressing GSWC's Motion for Interim Rates.

On January 1, 2019, the first test year of the GRC, this tariff shall activate interim rates in all rate-making areas. The interim rates will be the current rates (in effect at the end of December 2018) carried over into 2019.

In the event during the interim rate period a rate increase is authorized before adoption of the final rates that is not included in the final adopted rates, the 2019IRMA shall not reflect this rate increase.

2. **Applicability**
The 2019IRMA does not have a rate component.

The 2019IRMA shall include:
The monthly revenue differential between interim rates and final rates adopted in A.17-07-010, beginning on January 1, 2019 in all GSWC ratemaking areas.

GSWC shall maintain the 2019IRMA by making entries at the end of each month as follows:

a. A debit / credit entry shall be made to the 2019IRMA at the end of each month to record the revenue differential discussed above.

b. Interest shall accrue to the 2019IRMA on a monthly basis by applying a rate equal to one-twelfth of the 3-month Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and the end-of-month balances.

3. **Effective Date**
The 2019IRMA shall go into effect on January 1, 2019.

4. **Disposition**
Disposition of amounts recorded in the 2019IRMA shall be determined in a subsequent Regulatory proceeding, as authorized by the Commission.

(N)

(Continued)

GOLDEN STATE WATER COMPANY
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3701 Marconi Avenue – Suite 100
Sacramento, CA 95821
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Clearlake, CA 95422-8100

Konocti County Water District
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GOLDEN STATE WATER COMPANY
REGION 1, 2 & 3 – SERVICE LIST

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Cambria Community Services Dist.
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pnewman@morrobayca.gov

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Rancho Cordova, CA 95670

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Arroyo Grande, CA 93420
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Community Services District
P. O. Box 6064
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Los Osos CSD
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Honorable Mayor Karen Bass
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City of Norwalk
Water Department
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Yucca Valley, CA 92284

California Dept. of Forestry Hdqtrs
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San Bernardino, CA 92405

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Sylvia Prado: sprado@eocwd.com
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Navajo Mutual Water Company
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Park Water Company
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Rancheritos Water Co.
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8366 Grand Avenue
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Seeley County Water District
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Serrano Water Dist. – Villa Park
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Villa Park, CA 92667

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REGION 1, 2 & 3 – SERVICE LIST

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Karen@sunnyslopewatercompany.com

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Westmorland Water Company
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City of Alhambra Utilities Dept.
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City of Calexico Water Co.
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City of El Centro Water Co.
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El Centro, CA 92244

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Fullerton Water Department
303 W. Commonwealth Avenue
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Ms. Carol Goss, Chair
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Wrightwood Property Owners Assoc.
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