

## PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298



February 28, 2020

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. 1247-B (Supplement to Advice Letter No. 1247 and 1247-A), filed on December 4, 2019, regarding Excess Protected (Plant) ADIT Refund for All Service Districts.

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

<b>P.U.C. Sheet No.</b>	<b>Title of Sheet</b>
9434-W	Schedule No. MO-1-SF (Continued), General Metered Service in the Monterey County District Tariff Area, Other Customers
9435-W	Schedule No. MO-1-MF (Continued), General Metered Service in the Monterey County District Tariff Area, Multi-Family Residential Customers
9436-W	Schedule No. MO-1C (Continued), General Metered Service in the Monterey County District Tariff Area Non-Residential Customers
9437-W	Schedule No. MO-1O (Continued), General Metered Service in the Monterey County District Tariff Area, Other Customers
9438-W	Schedule No. CEN-SAT (Continued), Central Division Tariff Area, General Metered Services
9439-W	Schedule No. CEN-SAT (Continued), Central Division Tariff Area, General Metered Services
9440-W	Schedule LA-1, Los Angeles County District Tariff Area General Metered Customers
9441-W	Schedule LA-3M, Los Angeles County District Tariff Area Measured Irrigation Service
9442-W	Schedule No. No. ND-1 (Continued), Northern Division Tariff Area, General Metered Service
9443-W	Schedule No. No. ND-1 (Continued) Northern Division Tariff Area, General Metered Service
9444-W	Schedule No. No. ND-1 (Continued) Northern Division Tariff Area, General Metered Service
9445-W	Schedule No. No. ND-1 (Continued) Northern Division Tariff Area, General Metered Service

**P.U.C.**

<b>Sheet No.</b>	<b>Title of Sheet</b>
9446-W	Schedule No. CA-4 (Continued) California American Water, Private Fire Protection Service
9447-W	Schedule No. CA-4 (Continued) California American Water, Private Fire Protection Service
9448-W	Schedule No. CA-4 (Continued) California American Water, Private Fire Protection Service
9449-W	Schedule No. CA-4 (Continued) California American Water, Private Fire Protection Service
9450-W	Schedule No. CA-4 (Continued) California American Water, Private Fire Protection Service
9451-W	Schedule No. CA-4H California American Water, Private Fire Hydrant Service
9452-W	Schedule No. CA-4H (Continued) California American Water, Private Fire Hydrant Service
9453-W	Schedule No. CA-4H (Continued) California American Water, Private Fire Hydrant Service
9454-W	Schedule No. CA-4H (Continued) California American Water, Private Fire Hydrant Service
9455-W	Schedule No. SD-1 (Continued) San Diego Country District Tariff Area, General Metered Service
9456-W	Schedule No. VN-1 (Continued) Ventura County District Tariff Area, General Metered Service
9457-W	Schedule No. VN-9MC, Ventura County District Tariff Area General Constructions Service
9458-W	Schedule No. VN-9MC (Continued), Ventura County District Tariff Area, General Constructions Service
9459-W	Schedule No. VN-9MC (Continued), Ventura County District Tariff Area, General Constructions Service
9460-W	Schedule No. VN-9MC (Continued), Ventura County District Tariff Area, General Constructions Service
9461-W	Table of Contents, (Page 3)
9462-W	Table of Contents, (Page 2)
9463-W	Table of Contents, (Page 1)

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



ADVICE LETTER NO. 1247-B

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 supplemental 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>
9434-W	Schedule No. MO-1-SF (Continued) GENERAL METERED SERVICE in the Monterey County District Tariff Area <u>OTHER CUSTOMERS</u>	9225-W
9435-W	Schedule No. MO-1-MF (Continued) GENERAL METERED SERVICE in the Monterey County District Tariff Area <u>MULTI FAMILY RESIDENTIAL CUSTOMERS</u>	9226-W
9436-W	Schedule No. MO-1C (Continued) GENERAL METERED SERVICE in the Monterey County District Tariff Area <u>NON-RESIDENTIAL CUSTOMERS</u>	9227-W
9437-W	Schedule No. MO-1O (Continued) GENERAL METERED SERVICE in the Monterey County District Tariff Area <u>OTHER CUSTOMERS</u>	9228-W
9438-W	Schedule No. CEN-SAT (Continued) Central Division Tariff Area <u>GENERAL METERED SERVICES</u>	9338-W
9439-W	Schedule No. CEN-SAT (Continued) Central Division Tariff Area <u>GENERAL METERED SERVICES</u>	9222-W
9440-W	Schedule LA-1 Los Angeles County District Tariff Area <u>GENERAL METERED CUSTOMERS</u>	9238-W

<u>C.P.U.C. Sheet No.</u>	<u>Title of Sheet</u>	<u>Canceling Sheet No.</u>
9441-W	Schedule LA-3M Los Angeles County District Tariff Area <u>MEASURED IRRIGATION SERVICE</u>	9239-W
9442-W	Schedule No. No. ND-1 (Continued) Northern Division Tariff Area <u>GENERAL METERED SERVICE</u>	9395-W
9443-W	Schedule No. No. ND-1 (Continued) Northern Division Tariff Area <u>GENERAL METERED SERVICE</u>	9334-W
9444-W	Schedule No. No. ND-1 (Continued) Northern Division Tariff Area <u>GENERAL METERED SERVICE</u>	9167-W
9445-W	Schedule No. No. ND-1 (Continued) Northern Division Tariff Area <u>GENERAL METERED SERVICE</u>	9211-W
9446-W	Schedule No. CA-4 (Continued) California American Water <u>PRIVATE FIRE PROTECTION SERVICE</u>	9249-W
9447-W	Schedule No. CA-4 (Continued) California American Water <u>PRIVATE FIRE PROTECTION SERVICE</u>	9250-W
9448-W	Schedule No. CA-4 (Continued) California American Water <u>PRIVATE FIRE PROTECTION SERVICE</u>	9251-W
9449-W	Schedule No. CA-4 (Continued) California American Water <u>PRIVATE FIRE PROTECTION SERVICE</u>	9252-W
9450-W	Schedule No. CA-4 (Continued) California American Water <u>PRIVATE FIRE PROTECTION SERVICE</u>	NEW

<u>C.P.U.C. Sheet No.</u>	<u>Title of Sheet</u>	<u>Canceling Sheet No.</u>
9451-W	Schedule No. CA-4H California American Water <u>PRIVATE FIRE HYDRANT SERVICE</u>	9253-W
9452-W	Schedule No. CA-4H (Continued) California American Water <u>PRIVATE FIRE HYDRANT SERVICE</u>	9254-W
9453-W	Schedule No. CA-4H (Continued) California American Water <u>PRIVATE FIRE HYDRANT SERVICE</u>	9255-W
9454-W	Schedule No. CA-4H (Continued) California American Water <u>PRIVATE FIRE HYDRANT SERVICE</u>	9256-W
9455-W	Schedule No. SD-1 (Continued) San Diego Country District Tariff Area <u>GENERAL METERED SERVICE</u>	NEW
9456-W	Schedule No. VN-1 (Continued) Ventura County District Tariff Area <u>GENERAL METERED SERVICE</u>	NEW
9457-W	Schedule No. VN-9MC Ventura County District Tariff Area <u>GENERAL CONSTRUCTIONS SERVICE</u>	9181-W
9458-W	Schedule No. VN-9MC (Continued) Ventura County District Tariff Area <u>GENERAL CONSTRUCTIONS SERVICE</u>	9248-W
9459-W	Schedule No. VN-9MC (Continued) Ventura County District Tariff Area <u>GENERAL CONSTRUCTIONS SERVICE</u>	NEW
9460-W	Schedule No. VN-9MC (Continued) Ventura County District Tariff Area <u>GENERAL CONSTRUCTIONS SERVICE</u>	NEW

<u>C.P.U.C. Sheet No.</u>	<u>Title of Sheet</u>	<u>Canceling Sheet No.</u>
9461-W	TABLE OF CONTENTS (Page 3)	9419-W
9462-W	TABLE OF CONTENTS (Page 2)	9432-W
9463-W	TABLE OF CONTENTS (Page 1)	9433-W

### **PURPOSE**

The purpose of supplemental advice letter filing 1247-B is to revise the water and fire tariffs for San Diego and Larkfield.

Advice Letter 1247 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. California American Water is required to file a tier 3 advice letter annually for the protected ADIT of 2019 and 2020.

On July 1, 2019, California American Water filed Advice Letter 1247 (Excess Protected (Plant) ADIT Refund) and Advice Letter 1246 (Excess Unprotected (Non-Plant) ADIT Refund). Advice Letter 1246 was approved by the Commission on August 5, 2019. During implementation of the non-plant related excess ADIT refund requested in Advice Letter 1246, California American Water determined that Private Fire Service customers were receiving disproportionately high meter based refunds compared to water customer refunds. In Advice Letter 1259, California American Water reallocated the grossed up \$9.9 million, by creating a separately calculated bill credit for private fire customers by District, which in turn adjusted the refund amounts for water customers. Similarly, in this supplemental filing to Advice Letter 1247 California American Water reallocated the grossed up \$747,268.99, by creating a separately calculated bill credit for private fire customers by District, which in turn adjusted the refund amounts for water customers.

### **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)
<b>Total Subject to ARAM</b>	<b>19,104,679</b>
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
<b>Total TCJA Federal and State Excesses</b>	<b>48,256,013</b>
Pre TCJA ADIT Excess	199,213
<b>Total Excess ADIT</b>	<b>48,455,226</b>

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 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 PROTEST<sup>1</sup>**

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 grounds<sup>2</sup> 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:

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<sup>1</sup> G.O. 96-B, General Rule 7.4.1

<sup>2</sup> G.O. 96-B, General Rule 7.4.2

**Email Address:**  
[Water.Division@cpuc.ca.gov](mailto: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](mailto:jonathan.morse@amwater.com)

[sarah.leeper@amwater.com](mailto:sarah.leeper@amwater.com)

[lakhjit.thind@amwater.com](mailto:lakhjit.thind@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.

**REPLIES**<sup>3</sup>

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*

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Jeffrey T. Linam  
Vice President of Rates & Regulatory

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<sup>3</sup> 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 8

**SPECIAL CONDITIONS (continued):**  
**Fees and Surcharges:**

12. Per D.18-12-021 a meter based bill credit for the 2016 GRC Interim Rate True-up will be refunded to customers over a two month period.

Meter Size	Refunds by Meter Equivalents
5/8-inch meter	\$20.82
3/4-inch meter	\$31.23
1-inch meter	\$52.05
1-1/2-inch meter	\$104.10
2-inch meter	\$166.56
3-inch meter	\$312.30
4-inch meter	\$520.50
6-inch meter	\$1,041.00
8-inch meter	\$1,665.59
10-inch meter	\$2,394.29

13. Per D.18-12-021 a meter-based bill credit for the 2018 Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over the 12-month periods beginning January 21, 2020.

Meter Size	Refunds by Meter Equivalents
5/8-inch meter	\$0.30
3/4-inch meter	\$0.45
1-inch meter	\$0.75
1-1/2-inch meter	\$1.51
2-inch meter	\$2.41
3-inch meter	\$4.52
4-inch meter	\$7.53
6-inch meter	\$15.05
8-inch meter	\$24.08
10-inch meter	\$34.62

(N)

(N)

(Continued)

(TO BE INSERTED BY UTILITY)  
Advice 1247-B  
Decision

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

(TO BE INSERTED BY C.P.U.C.)  
Date Filed 12/04/2019  
Effective 01/21/2020  
Resolution W-5215

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

Sheet 8

**SPECIAL CONDITIONS (continued):**  
**Fees and Surcharges:**

12. Per D.18-12-021 a meter based bill credit for the 2016 GRC Interim Rate True-up will be refunded to customers over a two month period.

Meter Size	Refunds by Meter Equivalents
5/8-inch meter	\$20.82
3/4-inch meter	\$31.23
1-inch meter	\$52.05
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(N)

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6-inch meter	\$15.05
8-inch meter	\$24.08
10-inch meter	\$34.62

(N)

(Continued)

(TO BE INSERTED BY UTILITY)  
Advice 1247-B  
Decision

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

(TO BE INSERTED BY C.P.U.C.)  
Date Filed 12/04/2019  
Effective 01/21/2020  
Resolution W-5215

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

Sheet 10

**SPECIAL CONDITIONS (continued):**  
**Fees and Surcharges:**

12. Per D.18-12-021 a meter based bill credit for the 2016 GRC Interim Rate True-up will be refunded to customers over a two month period.

Meter Size	Refunds by Meter Equivalents
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1-1/2-inch meter	\$1.51
2-inch meter	\$2.41
3-inch meter	\$4.52
4-inch meter	\$7.53
6-inch meter	\$15.05
8-inch meter	\$24.08
10-inch meter	\$34.62

(N)

(N)

(Continued)

(TO BE INSERTED BY UTILITY)

Advice 1247-B  
Decision

ISSUED BY

J. T. LINAM  
DIRECTOR - Rates & Regulatory

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

Date Filed 12/04/2019  
Effective 01/21/2020  
Resolution W-5215

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

**SPECIAL CONDITIONS (continued):**  
**Fees and Surcharges:**

11. Per D.18-12-021 a meter based bill credit for the 2016 GRC Interim Rate True-up will be refunded to customers over a two month period.

Meter Size	Refunds by Meter Equivalents
5/8-inch meter	\$20.82
3/4-inch meter	\$31.23
1-inch meter	\$52.05
1-1/2-inch meter	\$104.10
2-inch meter	\$166.56
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6-inch meter	\$1,041.00
8-inch meter	\$1,665.59
10-inch meter	\$2,394.29

12. Per D.18-12-021 a meter-based bill credit for the 2018 Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over the 12-month periods beginning January 21, 2020.

Meter Size	Refunds by Meter Equivalents
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3/4-inch meter	\$0.45
1-inch meter	\$0.75
1-1/2-inch meter	\$1.51
2-inch meter	\$2.41
3-inch meter	\$4.52
4-inch meter	\$7.53
6-inch meter	\$15.05
8-inch meter	\$24.08
10-inch meter	\$34.62

(N)

(N)

(Continued)

(TO BE INSERTED BY UTILITY)

Advice 1247-B  
Decision

ISSUED BY

J. T. LINAM  
DIRECTOR - Rates & Regulatory

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

Date Filed 12/04/2019  
Effective 01/21/2020  
Resolution W-5215

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

Sheet 5

**SPECIAL CONDITIONS (Continued)**  
**Fees and Surcharges (continued):**

ALL CENTRAL DIVISION TARIFF AREA (continued)

- Per D.18-12-021 a meter-based bill credit for the 2018 Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over the 12-month period beginning January 21, 2020.

Meter Size	Refunds by Meter Equivalents
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

AMBLER PARK SERVICE AREA ONLY

Water Revenue Adjustment Mechanism (WRAM) and Modified Cost Balancing Account (MCBA) Surcharge

- 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). For the period ending December 31, 2018, the net under-collection totals \$819,525 including interest. The surcharge of \$0.1862 per 100 gallons is set to recover the under-collection at a rate equal to 15% of the authorized revenue requirement as approved by D.18-12-021.

TORO SERVICE AREA ONLY

Water Revenue Adjustment Mechanism (WRAM) and Modified Cost Balancing Account (MCBA) Surcharge

- 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). For the period ending December 31, 2018, the net under-collection totals \$466,965 including interest. The surcharge of \$0.1912 per 100 gallons is set to recover the under-collection at a rate equal to 15% of the authorized revenue requirement as approved by D.18-12-021.

(Continued)

(TO BE INSERTED BY UTILITY)  
Advice 1247-B  
Decision

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

(TO BE INSERTED BY C.P.U.C.)  
Date Filed 12/04/2019  
Effective 01/21/2020  
Resolution W-5215



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

Sheet 6

**SPECIAL CONDIDITONS (continued):**  
**Fees and Surcharges**

(L)

GARRAPATA SERVICE AREA ONLY

- The Safe Drinking Water State Revolving Fund (SDWSRF) surcharge is in addition to the water bill. This surcharge must be identified on each bill. The surcharge is specifically for the repayment of a loan under the American Recovery and Reinvestment Act for SDWSRF projects authorized by Resolution W-4788, dated September 24, 2009. The surcharge to repay the loan will last until the loan is fully paid. The surcharge rates are subject to periodic adjustment. The monthly surcharge is \$16.62 for years 1-10; and \$15.11 for years 11-19 of the repayment period. The surcharge revenues shall be tracked separately and shall be used only for the repayment for the SDWSRF loan described in Resolution W-4788. This surcharge only applies to customers in the Garrapata service area.

CHULAR SERVICE ARE ONLY

- Per D.18-12-021 a meter based bill credit for 2016 GRC Interim Rate True-up will be refunded to customers over a two month period.

Meter Size	Refunds by Meter Equivalents
5/8-Inch Meter	\$6.31
3/4-Inch Meter	\$9.46
1-Inch Meter	\$15.77
1 1/2-Inch Meter	\$31.54
2-Inch Meter	\$50.46
3-Inch Meter	\$94.62
4-Inch Meter	\$157.70
6-Inch Meter	\$315.40
8-Inch Meter	\$504.64
10-Inch Meter	\$725.42

(L)

(Continued)

(TO BE INSERTED BY UTILITY)  
Advice 1247-B  
Decision

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

(TO BE INSERTED BY C.P.U.C.)  
Date Filed 12/04/2019  
Effective 01/21/2020  
Resolution W-5215

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

Sheet 6

**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 24-months beginning October 17, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$1.15
3/4	\$1.72
1	\$2.87
1 1/2	\$5.73
2	\$9.17
3	\$17.19
4	\$28.66
6	\$57.32
8	\$91.71
10	\$131.83

5. Per D.18-12-021 a meter-based bill credit for the Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over 12-months beginning January 21, 2020.

(N)

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.22
3/4	\$0.32
1	\$0.54
1 1/2	\$1.08
2	\$1.72
3	\$3.23
4	\$5.38
6	\$10.76
8	\$17.21
10	\$24.74

(N)

(Continued)

(TO BE INSERTED BY UTILITY)

Advice 1247-B

Decision

ISSUED BY

J. T. LINAM

DIRECTOR - Rates & Regulatory

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

Date Filed 12/04/2019

Effective 01/21/2020

Resolution W-5215

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

Sheet 10

**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 24-months beginning October 17, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$1.15
3/4	\$1.72
1	\$2.87
1 1/2	\$5.73
2	\$9.17
3	\$17.19
4	\$28.66
6	\$57.32
8	\$91.71
10	\$131.83

7. Per D.18-12-021 a meter-based bill credit for the Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over 12-months beginning January 21, 2020.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.22
3/4	\$0.32
1	\$0.54
1 1/2	\$1.08
2	\$1.72
3	\$3.23
4	\$5.38
6	\$10.76
8	\$17.21
10	\$24.74

(Continued)

(TO BE INSERTED BY UTILITY)

Advice 1247-B  
Decision

ISSUED BY

J. T. LINAM  
DIRECTOR - Rates & Regulatory

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

Date Filed 12/04/2019  
Effective 01/21/2020  
Resolution W-5215

(N)

(N)

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 1252, the under-collected balance in the Sacramento County District Consolidated Expense Balancing Account (CEBA) will be recovered through a quantity based surcharge of \$0.0252 per 100 gallons over 12 months effective, September 22, 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 October 17, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$1.51
3/4	\$2.27
1	\$3.78
1 1/2	\$7.55
2	\$12.08
3	\$22.65
4	\$37.76
6	\$75.51
8	\$120.82
10	\$173.68

5. Per Advice Letter 1270-B, the balance accrued in the Sacramento Districts Chromium-6 Memorandum Account will be recovered through a quantity-based surcharge of \$0.0097 per 100 gallons for a 12-month period. The effective date for the surcharge is January 1, 2020.
6. Per D.18-12-021 a meter-based bill credit for the Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over the 12-month period beginning January 21, 2020.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.22
3/4	\$0.32
1	\$0.54
1 1/2	\$1.08
2	\$1.72
3	\$3.23
4	\$5.39
6	\$10.78
8	\$17.25
10	\$24.80
12	\$35.58

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(N)

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(TO BE INSERTED BY UTILITY)

Advice 1247-B  
Decision

ISSUED BY

J. T. LINAM  
DIRECTOR - Rates & Regulatory

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

Date Filed 12/04/2019  
Effective 01/21/2020  
Resolution W-5215

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

Sheet 7

**SPECIAL CONDITIONS (Continued):**  
**Fees and Surcharges**

(L)

**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). For the period ending December 31, 2018, the net under-collection totals \$12,925,149 including interest. The surcharge of \$0.0890 per 100 gallons is set to recover the under-collection at a rate equal to 15% of the authorized revenue requirement as approved by D.18-12-021.

**LARKFIELD TARIFF AREA**

(L)

1. D.18-12-021 authorized a three-year conservation budget of \$45,700 for 2018-2020 for the Larkfield District. Per AL 1230-B, a surcharge of \$0.0190 per hundred gallons will be applied to each bill to fund California American Water conservation efforts.
2. Per Advice Letter 1252, the under-collected balance in the Larkfield District Consolidated Expense Balancing Account (CEBA) will be recovered through a quantity based surcharge of \$0.0617 per 100 gallons over 36 months effective September 22, 2019. The total amount will be recovered from all classes of customers.
3. 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). For the period ending December 31, 2018, the net under-collection totals \$1,071,446 including interest. The surcharge of \$0.1882 per 100 gallons is set to recover the under-collection at a rate equal to 15% of the authorized revenue requirement as approved by D.18-12-021.
4. Per Advice Letter 1243, a surcharge is applied to each bill to offset increases in purchased water costs imposed by the Sonoma County Water Agency. This offset results in a needed increase of \$40,026 or 1.26%. The surcharge of \$0.0162 per cgl is added to the quantity rate beginning May 11, 2019.

(Continued)

(TO BE INSERTED BY UTILITY)  
Advice 1247-B  
Decision

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

(TO BE INSERTED BY C.P.U.C.)  
Date Filed 12/04/2019  
Effective 01/21/2020  
Resolution W-5215

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

**Fees and Surcharges**

**LARKFIELD TARIFF AREAS**

5. Per D.18-12-021 a meter-based bill credit for the Excess Unprotected Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning October 17, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$1.58
3/4	\$2.37
1	\$3.94
1 1/2	\$7.89
2	\$12.62
3	\$23.66
4	\$39.44
6	\$78.88
8	\$126.21
10	\$181.42

6. Per D.18-12-021 a meter-based bill credit for the Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over the 12-month period beginning January 21, 2020.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.51
3/4	\$0.76
1	\$1.27
1 1/2	\$2.54
2	\$4.07
3	\$7.63
4	\$12.71
6	\$25.42
8	\$40.68
10	\$58.48

(Continued)

(TO BE INSERTED BY UTILITY)  
Advice 1247-B  
Decision

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

(TO BE INSERTED BY C.P.U.C.)  
Date Filed 12/04/2019  
Effective 01/21/2020  
Resolution W-5215

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(L)

(N)

(N)

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

Sheet 9

**Fees and Surcharges (Continued)**

**MEADOWBROOK TARIFF AREA**

(L)

- 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.

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

**GEYSERVILLE TARIFF AREA**

- Per D.18-12-021 a meter based bill credit for the 2016 GRC Interim Rate True-up will be refunded to Geyserville customers over a two month period.

Meter Size	Refunds by Meter Equivalents
5/8-inch meter	\$54.46
3/4-inch meter	\$81.69
1-inch meter	\$136.15
1-1/2-inch meter	\$272.31
2-inch meter	\$435.69
3-inch meter	\$816.92
4-inch meter	\$1,361.54
6-inch meter	\$2,723.08
8-inch meter	\$4,356.92
10-inch meter	\$6,263.08

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(TO BE INSERTED BY UTILITY)  
Advice 1247-B  
Decision

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

(TO BE INSERTED BY C.P.U.C.)  
Date Filed 12/04/2019  
Effective 01/21/2020  
Resolution W-5215

Schedule No. CA-4 (Continued)  
California American Water  
PRIVATE FIRE PROTECTION SERVICE

Sheet 5

SPECIAL CONDITIONS FOR MONTEREY DISTRICT (Continued)

5. Per D.18-12-021 a meter-based bill credit for Excess Non-Plant Deferred Income Tax will be refunded to customers over a 24-month period beginning October 17, 2019.

For each 1-inch service	\$1.27
For each 1-1/2-inch service	\$0.89
For each 2-inch service	\$0.91
For each 3-inch service	\$1.06
For each 4-inch service	\$1.16
For each 6-inch service	\$2.01
For each 8-inch service	\$3.04
For each 10-inch service	\$5.99
 Hydrant	 \$0.99

6. Per D.18-12-021 a meter-based bill credit for Excess Plant Related Deferred Income Tax will be refunded to customers over a 12-month period beginning January 21, 2020. (N)

For each 1-inch service	\$0.26
For each 1-1/2-inch service	\$0.18
For each 2-inch service	\$0.19
For each 3-inch service	\$0.22
For each 4-inch service	\$0.24
For each 6-inch service	\$0.41
For each 8-inch service	\$0.62
For each 10-inch service	\$1.23
 Hydrant	 \$0.99

SPECIAL CONDITIONS APPLICABLE TO SAN DIEGO DISTRICT

1. A Surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is based on a percentage of gross revenues of each bill. The percentage is 2% to City of San Diego and the City of Imperial Beach. (L)
2. Per D.18-12-021 a meter based bill surcharge for the 2016 GRC Interim Rate True-up to be collected from customers over 24 month period.

**Private Fire Service Surcharge**

For each 4-inch service	\$ 1.21
For each 6-inch service	\$ 2.24
For each 8-inch service	\$ 3.25
For each 10-inch service	\$ 4.51
For each 12-inch service	\$ 6.44
 Hydrant	 \$ 0.67

(Continued)

(TO BE INSERTED BY UTILITY)

ISSUED BY

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

Advice 1247-B

J. T. LINAM

Date Filed 12/04/2019

Decision

DIRECTOR - Rates & Regulatory

Effective 01/21/2020

Resolution W-5215



Schedule No. CA-4 (Continued)  
California American Water  
PRIVATE FIRE PROTECTION SERVICE

Sheet 6

SPECIAL CONDITIONS APPLICABLE TO SAN DIEGO DISTRICT

3. Per D.18-12-021 a meter-based bill credit for Excess Non-Plant Deferred Income Tax will be refunded to customers over a 24-month period beginning October 17, 2019.

For each 4-inch service	\$6.83
For each 6-inch service	\$12.62
For each 8-inch service	\$18.30
For each 10-inch service	\$25.38

Hydrant \$3.76

(L)

4. Per D.18-12-021 a meter-based bill credit for Excess Plant Related Deferred Income Tax will be refunded to customers over a 12-month period beginning January 21, 2020.

For each 4-inch service	\$0.25
For each 6-inch service	\$0.47
For each 8-inch service	\$0.68
For each 10-inch service	\$0.94

Hydrant \$3.76

(N)

SPECIAL CONDITIONS APPLICABLE TO VENTURA DISTRICT

1. A surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is 2.0% based on gross revenues before taxes and PUC fees for the County of Ventura and the City of Thousand Oaks.

2. Per D.18-12-021 a meter based bill surcharge for the 2016 GRC Interim Rate True-up to be collected from customers over a 12 month period.

**Private Fire Service Surcharge**

For each 4-inch service	\$ 1.62
For each 6-inch service	\$ 2.60
For each 8-inch service	\$ 3.60
For each 10-inch service	\$ 4.63
For each 12-inch service	\$ 6.10

Hydrant \$ 1.13

3. Per D.18-12-021 a meter-based bill credit for Excess Non-Plant Deferred Income Tax will be refunded to customers over a 24-month period beginning October 17, 2019.

For each 4-inch service	\$5.90
For each 6-inch service	\$9.46
For each 8-inch service	\$13.09
For each 10-inch service	\$16.83

(L)

(Continued)

(TO BE INSERTED BY UTILITY)  
Advice 1247-B  
Decision

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

(TO BE INSERTED BY C.P.U.C.)  
Date Filed 12/04/2019  
Effective 01/21/2020  
Resolution W-5215

Schedule No. CA-4 (Continued)  
California American Water  
PRIVATE FIRE PROTECTION SERVICE

Sheet 7

SPECIAL CONDITIONS APPLICABLE TO VENTURA COUNTY DISTRICT (Continued)

(N)

4. Per D.18-12-021 a meter-based bill credit for Excess Plant Related Deferred Income Tax will be refunded to customers over a 12-month period beginning January 21, 2020.

For each 4-inch service	\$0.59
For each 6-inch service	\$0.94
For each 8-inch service	\$1.30
For each 10-inch service	\$1.67

(N)

SPECIAL CONDITIONS APPLICABLE TO LOS ANGELES COUNTY DISTRICT

(L)

1. A surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is based on a percentage of the gross revenues of each bill. The percentages are as follows: City of San Marino 2.00%; City of San Gabriel 2.001%; City of Rosemead 1.183%; County of Los Angeles 2.00%; City of Duarte 2.00%; and City of Bradbury 1.959%. Franchise taxes in the Baldwin Hills District are 2.00% per customer on a monthly basis.
2. Per D.18-12-021 a meter based bill credit for the 2016 GRC Interim Rate True-up will be refunded to customers over a two month period.

**Private Fire Service Surcredit**

For each 4-inch service	\$ (2.40)
For each 6-inch service	\$ (3.83)
For each 8-inch service	\$ (5.29)
For each 10-inch service	\$ (6.79)
For each 12-inch service	\$ (8.90)

Hydrant \$ (1.56)

3. Per D.18-12-021 a meter-based bill credit for Excess Non-Plant Deferred Income Tax will be refunded to customers over a 24-month period beginning October 17, 2019.

For each 4-inch service	\$4.81
For each 6-inch service	\$7.67
For each 8-inch service	\$10.59
For each 10-inch service	\$13.59

Hydrant \$3.12

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(TO BE INSERTED BY UTILITY)		ISSUED BY	(TO BE INSERTED BY C.P.U.C.)	
Advice	1247-B	J. T. LINAM	Date Filed	<u>12/04/2019</u>
Decision		DIRECTOR - Rates & Regulatory	Effective	<u>01/21/2020</u>
			Resolution	<u>W-5215</u>

Schedule No. CA-4 (Continued)  
California American Water  
PRIVATE FIRE PROTECTION SERVICE

Sheet 8

SPECIAL CONDITIONS APPLICABLE TO LOS ANGELES DISTRICT (Continued)

4. Per D.18-12-021 a meter-based bill credit for Excess Plant Related Deferred Income Tax will be refunded to customers over a 12-month period beginning January 21, 2020.

For each 4-inch service	\$0.90
For each 6-inch service	\$1.44
For each 8-inch service	\$1.99
For each 10-inch service	\$2.55

Hydrant	\$3.12
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(N)

(N)

(L)

SPECIAL CONDITIONS APPLICABLE TO LARKFIELD DISTRICT

1. A surcharge is included on each bill to collect franchise fees and/or business license fees paid to the County of Sonoma. The amount collected is based on a percentage of the gross revenues of each bill. The percentage is as follows: Larkfield Franchise Fee – 2.00%
2. Per D.18-12-021 a meter based bill surcharge for the 2016 GRC Interim Rate True-up will be collected from customers over a 24 month period.

**Private Fire Service Surcharge**

For each 4-inch service	\$4.08
For each 6-inch service	\$4.92
For each 8-inch service	\$8.02
For each 10-inch service	\$11.19
For each 12-inch service	\$14.48

3. Per D.18-12-021 a meter-based bill credit for Excess Non-Plant Deferred Income Tax will be refunded to customers over a 24-month period beginning October 17, 2019.

For each 4-inch service	\$2.30
For each 6-inch service	\$2.77
For each 8-inch service	\$4.52
For each 10-inch service	\$6.30
For each 12-inch service	\$8.16

4. Per D.18-12-021 a meter-based bill credit for Excess Plant Related Deferred Income Tax will be refunded to customers over a 12-month period beginning January 21, 2020.

For each 1 ½-inch service	\$0.74
For each 4-inch service	\$0.89
For each 6-inch service	\$1.46
For each 8-inch service	\$2.03
For each 10-inch service	\$3.77

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(TO BE INSERTED BY UTILITY)		ISSUED BY	(TO BE INSERTED BY C.P.U.C.)	
Advice	1247-B	J. T. LINAM	Date Filed	<u>12/04/2019</u>
Decision		DIRECTOR - Rates & Regulatory	Effective	<u>01/21/2020</u>
			Resolution	<u>W-5215</u>

Schedule No. CA-4 (Continued)  
 California American Water  
PRIVATE FIRE PROTECTION SERVICE

Sheet 9

SPECIAL CONDITIONS APPLICABLE TO RIO PLAZA DISTRICT

1. As authorized by the California Public Utilities Commission all bills are subject to a 12-month surcharge of \$2.77 per month offsetting Fox Canyon Groundwater Management Agency pumping fee for exceeding the groundwater allocation for 2017 a total of \$17,313.

SPECIAL CONDITIONS APPLICABLE TO SACRAMENTO COUNTY DISTRICT

1. Per D.18-12-021 a meter based bill credit for the 2016 GRC Interim Rate True-up will be refunded to customers over a two month period.

For each 4-inch service	\$ (77.34)
For each 6-inch service	\$ (129.72)
For each 8-inch service	\$ (184.09)
For each 10-inch service	\$ (232.48)
For each 12-inch service	\$ (330.75)

2. Per D.18-12-021 a meter-based bill credit for Excess Non-Plant Deferred Income Tax will be refunded to customers over a 24-month period beginning October 17, 2019.

For each 4-inch service	\$6.25
For each 6-inch service	\$10.49
For each 8-inch service	\$14.88
For each 10-inch service	\$18.23
For each 12-inch service	\$20.52

3. Per D.18-12-021 a meter-based bill credit for Excess Plant Related Deferred Income Tax will be refunded to customers over a 12-month period beginning January 21, 2020.

For each 4-inch service	\$0.89
For each 6-inch service	\$1.50
For each 8-inch service	\$2.13
For each 10-inch service	\$2.60
For each 12-inch service	\$2.93

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(TO BE INSERTED BY UTILITY)

ISSUED BY

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

Advice 1247-B

J. T. LINAM

Date Filed 12/04/2019

Decision

DIRECTOR - Rates & Regulatory

Effective 01/21/2020

Resolution W-5215

Scheduled No. CA-4H  
California American Water Tariff Area  
PRIVATE FIRE HYDRANT SERVICE

Sheet 10

APPLICABILITY

Applicable to all water service furnished for fire hydrant service.

TERRITORY

All territories served by California American Water Company

RATES

**San Diego District**

Private Fire Hydrant Service Installed at Cost of Applicant:  
For each Fire Hydrant Installed

Per month

\$17.92

**Monterey County District**

Private Fire Hydrant Service Installed at Cost of Applicant:  
For each Fire Hydrant Installed

\$32.91

**All Other Districts**

Private Fire Hydrant Service Installed at Cost of Applicant:  
For each Fire Hydrant Installed

\$27.35

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(Continued)

(TO BE INSERTED BY UTILITY)

Advice 1247-B

Decision

ISSUED BY

J. T. LINAM

DIRECTOR - Rates & Regulatory

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

Date Filed 12/04/2019

Effective 01/21/2020

Resolution W-5215

Schedule No. CA-4H (Continued)  
California American Water Tariff Area  
PRIVATE FIRE HYDRANT SERVICE

SPECIAL CONDITIONS APPLICABLE TO ALL SERVICE AREAS (continued)

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1. The fire protection service and connection shall be installed by the Utility or under the Utility's direction. Cost of the entire fire protection installation shall be paid for by the applicant. Such payment shall not be subject to refund.
2. The installation housing the detector type check valve and meter and appurtenances thereto shall be in a location mutually agreeable to the applicant and the Utility. Normally, such installation shall be located on the premises of applicant, adjacent to the property line. The expense of maintaining all facilities which are the sole property of the applicant (including the vault, meter, detector type check valves, backflow devise and appurtenances) shall be paid for by the applicant.
3. All facilities paid for by the applicant, excluding the connection at the main and any service pipe located in a public right-of-way, shall be the sole property of the applicant. The Utility and its duly authorized agents shall have the right to ingress and to egress from the premises for all purposes relating to said facilities.
4. The minimum diameter will be 6 inches, and the maximum diameter will be the diameter of the main to which the service is connected.
5. If distribution main of adequate size to serve a private fire protection system in addition to all other normal services does no exist in the street or alley adjacent to the premises to be served, then a main from the nearest existing main of adequate capacity shall be installed by the Utility, or under the Utility's direction, and cost paid by the applicant. Such payment shall not be subject to refund.
6. Service hereunder is for private fire hydrant service which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction. All facilities are to be installed according to the Utility's specifications and maintained to the Utility's satisfaction. The Utility may require the installation of a backflow prevention devise and a standard detector type meter approved by the Insurance Services Offices for protection against theft, leakage or waste of water.
7. No structure shall be built over the fire protection service and the customer shall maintain and safeguard the area occupied by the service from traffic and other hazardous conditions. The customer will be responsible for any damage to the fire protection service facilities.

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(Continued)

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Schedule No. CA-4H (Continued)  
California American Water Tariff Area  
PRIVATE FIRE HYDRANT SERVICE

SPECIAL CONDITIONS APPLICABLE TO ALL SERVICE AREAS (Continued):

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- 8. Subject to the approval of the Utility, any change in the location or construction of the fire protection service as may be requested by public authority or the customer will be made by the Utility following payment to the Utility of the entire cost of such change.
- 9. Any unauthorized use of water other than fire protection purposes, charges shall be made therefore under Schedule No. 1 General Metered Service for the applicable district, at the regular established rate for general metered service, including applicable surcharges, and/or may be grounds for the Utility discontinuing the fire protection service without liability to the Utility.
- 10. All bills are subject to the reimbursement fee set forth on Schedule No. U.F.

SPECIAL CONDITIONS APPLICABLE TO MONTEREY DISTRICT:

- 1. Customers who use Cal-Am's system to provide for fire flow, but do not receive their domestic Supply from Cal-Am, will pay a special Private Fire Service rate equal to either the higher of the standard rate for their size service or a rate equal to the sum of the standard monthly Service Charges that would be billed for all the properties served by the Private Fire Service if they did receive domestic service. All fire service to non-domestic customers will be considered private fire service. If a new public fire hydrant is required to be installed for a non-domestic customer and other customers will benefit, no fee will be charged.
- 2. A surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is based on a percentage of the gross revenues of each bill. The percentages are as follows: Ryan Ranch 2.05%, City of Pacific Grove 2.10%, City of Carmel-by-the-Sea 2.15%, City of Seaside 1.00%, City of Del Rey Oaks Business License Fee 0.11%, City of Del Rey Oaks Franchise Fee 2.00%, City of Sand City 0.14%, City of Monterey 1.05%, and unincorporated areas of Monterey County 1.00%.

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(Continued)

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Schedule No. CA-4H (Continued)  
California American Water Tariff Area  
PRIVATE FIRE HYDRANT SERVICE

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SPECIAL CONDITIONS APPLICABLE TO MONTEREY DISTRICT (continued)

- 3. Coastal Water Project (CWP) Surcharge #1: Per Decision 06-12-040, a surcharge will be applied to customer bills to collect for pre-construction costs associated with the CWP. Costs to be recovered through CWP Surcharge #1 include \$1,353,831 in public outreach costs and \$1,639,429 in other costs, for a total of \$2,993,260. A surcharge of 4% will be added to all bills rendered from January 1, 2007 through June 30, 2007. The surcharge will be increased to 7% from July 1, 2007 through December 31, 2007 and will increase to 10% from January 1, 2008 through September 29, 2011. On September 30, 2011, the surcharge will increase to 15% through a time when the outstanding approved amounts, with interest, are recovered. This surcharge is applicable to customers in the Monterey main system.
- 4. Per authorized Advice Letter 1115-A, the balance of the Monterey District 2015 Interim Rate True Up will be refunded through a Private Fire Hydrant Service connection based surcredit effective May 6, 2016 for 12 months. The Fire Hydrant surcredit is (\$0.27).

SPECIAL CONDITIONS APPLICABLE TO SAN DIEGO

- 5. A Surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is based on a percentage of gross revenues of each bill. The percentage is 2% to City of San Diego and the City of Imperial Beach.
- 6. Per authorized Advice Letter 1108-A, the balance in the San Diego District Consolidated Expense Balancing Account (CEBA) will be recovered through a Private Fire Hydrant Service connection based surcharge effective February 1, 2016 for 12 months. The surcharge is \$0.54

SPECIAL CONDITIONS APPLICABLE TO VENTURA DISTRICT

- 7. A surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is 2.0% based on gross revenues before taxes and PUC fees for the County of Ventura and the City of Thousand Oaks.

SPECIAL CONDITIONS APPLICABLE TO LOS ANGELES DISTRICT

- 8. A surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is based on a percentage of the gross revenues of each bill. The percentages are as follows: City of San Marino 1.143%; City of San Gabriel 2.0%; City of Rosemead 1.183%; County of Los Angeles 2.417%; City of Duarte 1.966%; and City of Bradbury 1.959%. Franchise taxes in the Baldwin Hills District are 2.00% per customer on a monthly basis.

SPECIAL CONDITIONS APPLICABLE TO LARKFIELD DISTRICT

- 9. A surcharge is included on each bill to collect franchise fees and/or business license fees paid to the County of Sonoma. The amount collected is based on a percentage of the gross revenues of each bill. The percentage is as follows: Larkfield Franchise Fee – 1.00%

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

Sheet 5

**SPECIAL CONDITIONS**

**Fees and Surcharges (Continued):**

10. Per D.18-12-021 a meter-based bill credit for the 2018 Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over the 12-month period beginning January 21, 2020.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.05
3/4	\$0.08
1	\$0.14
1 1/2	\$0.27
2	\$0.43
3	\$0.81
4	\$1.35
6	\$2.71
8	\$4.33
10	\$6.23

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(TO BE INSERTED BY UTILITY)  
 Advice 1247-B  
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(TO BE INSERTED BY C.P.U.C.)  
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Schedule No. VN-1 (Continued)  
 Ventura County District Tariff Area  
GENERAL METERED SERVICE

Sheet 5

**SPECIAL CONDITIONS**

**Fees and Surcharges (Continued):**

10. Per D.18-12-021 a meter-based bill credit for the 2018 Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over the 12-month period beginning January 21, 2020.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.13
3/4	\$0.20
1	\$0.33
1 1/2	\$0.65
2	\$1.05
3	\$1.96
4	\$3.27
6	\$6.55
8	\$10.48
10	\$15.06

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(TO BE INSERTED BY UTILITY)  
 Advice 1247-B  
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(TO BE INSERTED BY C.P.U.C.)  
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Schedule No. VN-9MC (Continued)  
Ventura County District Tariff Area  
METERED CONSTRUCTION SERVICE

Sheet 6

**APPLICABILITY**

Applicable to all water service for construction purposes.

**TERRITORY**

Portions of Thousand Oaks, Newbury Park, an area adjacent to Camarillo, and vicinity, Ventura County.

**RATE**

<b>Quantity Rate:</b>	Per Month
For all water delivered, per CGL	<u>For 100 gal (CGL)</u>
	\$0.6418
<b>Minimum Charge:</b>	<u>Per Day</u>
For all sizes of meters	\$36.52

The Minimum Charge entitles the customer to the quantity of water which that minimum charge would purchase at the Quantity Rate.

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

Sheet 7

**SPECIAL CONDITIONS**

**General Items**

1. Construction water service under this schedule will be furnished only when surplus water is available over the requirements for domestic service and under conditions which will not adversely affect domestic service. The utility will be the sole judge as to the availability of such surplus water.
2. Applicants for metered construction service will be required to apply for the service at least 48 hours in advance of the time delivery of water is requested and to pay the costs and charges as provided in Rule 13, Temporary Service.

**Fees and Surcharges**

3. All bills are subject to the reimbursement fee set forth in Schedule No. UF.
4. A surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is 2.0% based on gross revenues before taxes and PUC fees for the County of Ventura and the City of Thousand Oaks.
5. Per Advice Letter 1230-B, a surcharge of \$1.81 for the Low-Income Ratepayer Assistance Program ("LIRAP") Balancing Account will be collected from all non-low income water and wastewater customers.
6. D.18-12-021 authorized a three-year conservation budget of \$638,388 for 2018-2020 for the Ventura District. Per AL 1230-B, a surcharge of \$0.0129 per hundred gallons will be applied to each bill to fund California American Water conservation efforts.
7. Per Advice Letter 1230-B, the under-collected balance in the Ventura County District Consolidated Expense Balancing Account (CEBA) will be recovered through a quantity based surcharge of \$0.0129 per hundred gallons over 12 months effective May 1, 2019. The total amount will be recovered from all classes of customers.
8. Per Advice Letter 1215, a surcharge is applied to each bill to offset the increase in purchased water cost imposed by the Calleguas Municipal Water District. This increase results in a needed revenue increase of \$1,300,652 or 3.20%. The surcharge of \$0.0795 per 100 gallons is added to the quantity rate effective October 25, 2018.

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

**SPECIAL CONDITIONS**  
**Fees and Surcharges (Continued):**

(L)

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 October 17, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$1.32
3/4	\$1.97
1	\$3.29
1 1/2	\$6.58
2	\$10.53
3	\$19.75
4	\$32.91
6	\$65.82
8	\$105.32
10	\$151.40

9. Per D.18-12-021 a meter based bill credit for the 2016 GRC Interim Rate True-up will be refunded to customers over a two month period.

Meter Size	Refunds by Meter Equivalents
5/8- inch meter	\$41.27
3/4-inch meter	\$61.90
1-inch meter	\$103.17
1-1/2-inch meter	\$206.35
2-inch meter	\$330.16
3-inch meter	\$619.05
4-inch meter	\$1,031.75
6-inch meter	\$2,063.49
8-inch meter	\$3,301.59
10-inch meter	\$4,746.03

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655 W. Broadway, Suite 1410

San Diego, CA 92101

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

Sheet 9

**SPECIAL CONDITIONS**

**Fees and Surcharges (Continued):**

10. Per D.18-12-021 a meter-based bill credit for the 2018 Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over the 12-month period beginning January 21, 2020

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.13
3/4	\$0.20
1	\$0.33
1 1/2	\$0.65
2	\$1.05
3	\$1.96
4	\$3.27
6	\$6.55
8	\$10.48
10	\$15.06

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(TO BE INSERTED BY C.P.U.C.)  
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San Diego County District			
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Ventura County District			
VN-1	General Metered Service	9377-W, 9378-W, 9324-W, 9247-W, 9456-W	(N)
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