

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE

SAN FRANCISCO, CA 94102-3298



April 18, 2016

Edward N. Jackson
Director of Revenue Requirements
Liberty Utilities (Apple Valley Ranchos Water) Corp.
PO Box 7005
Apple Valley, CA 92307

Dear Mr. Jackson,

The Commission has approved Liberty Utilities (Apple Valley Ranchos Water) Corp's Advice Letter No. 213-W-A, (Supplement to Advice Letter No. 213-W), filed on February 18, 2016, regarding the surcredit to refund the over-collected balance recorded in the 2010 Tax Act Memorandum Account which was submitted in accordance with Resolution W-5090.

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

| <u>P.U.C. Sheet No.</u> | <u>Title of Sheet</u> |
|--------------------------------|---|
| 892-W | Preliminary Statement, Page 10 |
| 893-W | Preliminary Statement, Page 11 |
| 894-W | Preliminary Statement, Page 12 |
| 895-W | Residential General Metered Service, Page 2 |
| 896-W | Gravity Irrigation Service, Page 2 |
| 897-W | Non-Residential General Metered Service, Page 2 |
| 898-W | Non-Metered Fire Service, Page 2 |
| 899-W | Table of Contents, Page 1 |

Please contact Tayeb Mogri at (415) 703-2146 if you have any questions.

Thank you,

/s/JENNIFER PEREZ

Jennifer Perez
Water & Sewer Advisory Branch
Division of Water and Audits

Enclosures

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

Advice Letter Cover Sheet

Utility Name: Liberty Utilities (Apple Valley Ranchos Water) Corp. Date Mailed to Service List: February 18, 2016

District: N/A

CPUC Utility #: U-346-W **SUPPLEMENT** Protest Deadline (20th Day): March 9, 2016

Advice Letter #: 213-W-A Review Deadline (30th Day): March 19, 2016
Upon Commission

Tier ☐ 1 ☐ 2 ☒ 3 ☒ Compliance Requested Effective Date: Approval

Authorization Res. L-411-A

Rate Impact: (\$20,638)
(0.09%)

Description: The purpose of this advice letter is to request authorization to implement a surcredit to refund the over-collected balance recorded in the 2010 Tax Act Memorandum Account. This request is made pursuant to the Commission's direction in Resolution L-411-A and Decision 15-11-030.

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: Edward N. Jackson

Phone: 562.923.0711, ext. 1212

Email: ed.jackson@parkwater.com

DWA Contact: Tariff Unit

Phone: (415) 703-1133

Email: Water.Division@cpuc.ca.gov

Utility Contact: Diana M. Lemoli

Phone: 562.923.0711, ext. 1208

Email: dlemoli@parkwater.com

DWA USE ONLY

| <u>DATE</u> | <u>STAFF</u> | <u>COMMENTS</u> |
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☐ APPROVED

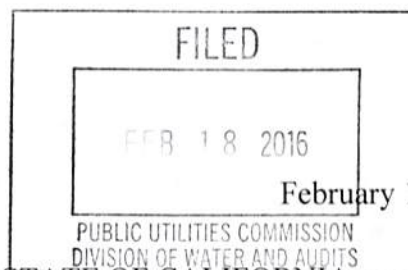
☐ WITHDRAWN

☐ REJECTED

Signature: _____

Comments: _____

Date: _____



Advice Letter No. 213-W-A **SUPPLEMENT**

February 18, 2016

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Liberty Utilities (Apple Valley Ranchos Water) Corp. (U 346 W) ("Liberty Apple Valley") f/k/a Apple Valley Ranchos Water Company ("AVR") hereby transmits the following tariff sheets applicable to water service in its service territory:

| Calif. P.U.C. Sheet No. | Title of Sheet | Canceling Sheet No. |
|----------------------------|---|------------------------|
| 892-W | Preliminary Statement, page 10 | 676-W |
| 893-W | Preliminary Statement, page 11 | 677-W |
| 894-W | Preliminary Statement, page 12 | 791-W |
| 895-W | Residential General Metered Service, page 2 | 909-W |
| 896-W | Gravity Irrigation Service, page 2 | 910-W |
| 897-W | Non-Residential General Metered Service, page 2 | 911-W |
| 898-W | Non-Metered Fire Service, page 2 | 912-W |
| 899-W | Table of Contents, page 1 | 913-W |

This supplemental filing is being made to incorporate comments from the Division of Water and Audits ("DWA"). This supplemental filing will replace Advice Letter 213-W in its entirety.

Purpose

The purpose of this advice letter is to request authorization to implement a surcredit to refund the over-collected balance recorded in the 2010 Tax Act Memorandum Account. This request is made pursuant to the Commission's direction in Resolution L-411-A and Decision 15-11-030.

Background and Discussion

The Tax relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 Memorandum Account ("2010 Tax Act Memorandum Account") was established in accordance with Commission Resolution L-411A. The purpose of the memorandum account was to track on a Commission-jurisdictional basis the impacts of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 ("2010 Tax Act") not otherwise reflected in rates from April 14, 2011 until the effective date of the revenue requirement changes in the Utility's next General Rate Case. Pursuant to Resolution L-411A, AVR was required to record the following in this memorandum account: "(a) decreases in revenue requirement resulting from increases in deferred tax reserve; (b) offsets to reflect additional costs or expenses, not otherwise

recovered in rates, incurred as a result of additional utility infrastructure investment enabled by the bonus depreciation provisions of the New Tax Law, to the extent allowed by Ordering Paragraph 5 of Resolution L-411A; and (c) amount to reflect the impacts of any decrease in Section 199 deductions resulting from bonus depreciation taken, changes in working cash resulting from the New Tax Law, and any other direct changes in revenue requirement resulting from the Utility's taking advantage of the New Tax Law."

On August 1, 2011, AVR filed Advice Letter 168-W to establish the 2010 Tax Act Memorandum Account. On August 16, 2011, AVR filed Advice Letter 168-W-A to clarify language in the preliminary statement regarding the account. Advice Letter 168-W-A was approved on August 18, 2011 and made effective on April 14, 2011.

AVR filed a General Rate Case with rates effective January 1, 2015 (A.14-01-002) which incorporated the impacts of the 2010 Tax Act on years 2015; as described above, this determines the tracking period of the impacts not already in rates for the 2010 Tax Act Memorandum account to be April 14, 2011 through December 31, 2014. The balance recorded in the account has been calculated on a Commission-jurisdictional basis showing an overall impact on revenue requirement. The total excess revenue to be refunded as of December 31, 2014, including interest through the end of 2015, is \$20,638.

The Settlement Agreement adopted by the Commission in D.15-11-030 (A.14-01-002) adopted a settlement between AVR and the Office of Ratepayer Advocates (D.15-11-030, Appendix A, Section 16.9 - 2010 Tax Memorandum Account) which states the following:

RESOLUTION:

"After discussions, settlement negotiations, and review of AVR's rebuttal testimony, the Parties agree that the impacts of the 2010 Tax Act on 2015 and subsequent years are incorporated into rates in this proceeding, that the 2010 Tax Act Memorandum Account should terminate at the end of December 31, 2014 (or whatever other time that rates from this proceeding become effective, and that AVR will file an advice letter by April 30, 2015 to refund the over-collected balance recorded in the 2010 Tax Memorandum Account."

AVR did not file this advice letter requesting amortization of the balance in the 2010 Tax Act Memorandum Account by April 30, 2015 because A.14-01-002 was delayed and a final decision adopting the Settlement in that proceeding was not issued until November 23, 2015, after the agreed upon date.

Liberty Apple Valley proposes to refund the total balance of \$20,638 through a one-time surcredit of \$1.03 per customer. The one-time surcredit proposed in this advice letter will be applied to all customer accounts upon the approval of Advice Letter No. 213-W-A. Once the surcredit has been applied to customer accounts in full, the 2010 Tax Act Memorandum account will terminate.

The Commission Staff has been provided with workpapers showing the calculation of the surcredit.

Tier Designation

Pursuant to D.15-11-030, this advice letter is submitted with Tier 3 Designation.

Effective Date

Liberty Apple Valley requests this filing become effective upon Commission approval.

Notice and Service

In accordance with General Order 96-B, General Rules 4.3 and 7.2 and Water Industry Rule 4.1, a copy of this advice letter will be mailed or electronically transmitted on January 8, 2016 to competing and adjacent utilities and other utilities or interested parties having requested such notification.

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;
- (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 that such a protest may not be made where it would require re-litigating 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, Division of Water and Audits, 3rd floor
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102
E-Mail: Water_divison@cpuc.ca.gov

On the same date, the response or protest is submitted to the Division of Water and Audits, the respondent or protestant shall send a copy by mail (or e-mail) to us, addressed to:

Edward N. Jackson
Director of Revenue Requirements
Liberty Utilities (Park Water) Corp.
9750 Washburn Road
P. O. Box 7002
Downey, CA 90241
Fax: (562) 861-5902
E-Mail: regulatoryaffairs@parkwater.com

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.

If you have not received a reply to your protest within 10 business days, contact this person at (562) 923-0711, ext. 1212.

A list of adjacent utilities, either public or privately owned, and other interested parties that have been furnished a copy of this advice letter, is attached.

Very truly yours,

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

/s/ Edward N. Jackson

EDWARD N. JACKSON

Representative

Liberty Utilities (Park Water) Corp.

Director of Revenue Requirements

9750 Washburn Road

Downey, CA 90241

562.923.0711, ext. 1212

ed.jackson@parkwater.com

ENJ/dml

**LIBERTY UTILITIES
(APPLE VALLEY RANCHOS WATER) CORP.**

**ADVICE LETTER 213-W-A
DISTRIBUTION LIST**

Jim Hansen
Navajo Mutual Water Company
P. O. Box 392
Apple Valley, CA 92307
jhansenjr@email.com

Town of Apple Valley
Attention: Dennis Cron
14955 Dale Evans Parkway
Apple Valley, CA 92307
dcron@applevalley.org

Manuel Benitez
County of San Bernardino
Special Districts Department
Water and Sanitation Division
12402 Industrial Blvd.
Bldg. D, Ste. 6
Victorville, CA 92392

California Public Utilities Commission
Attention Ting-Pong Yuen
Division of Ratepayer Advocates
505 Van Ness Avenue
San Francisco, CA 94102
tpy@cpuc.ca.gov

Kathleen Rollings-McDonald
Executive Officer
Local Agency Formation Commission
215 N. D Street, Suite 204
San Bernardino, CA 92415-0490
lafco@lafco.sbcounty.gov

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Golden State Water Company
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Perry.Dahlstrom@gswater.com

Ronald Moore
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Golden State Water Company
630 East Foothill Blvd
San Dimas, California 91773
rkmoore@gswater.com

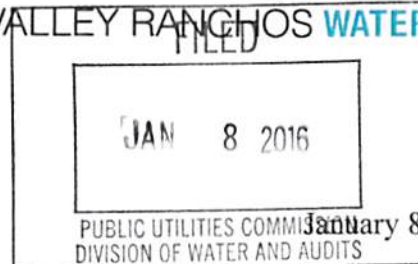
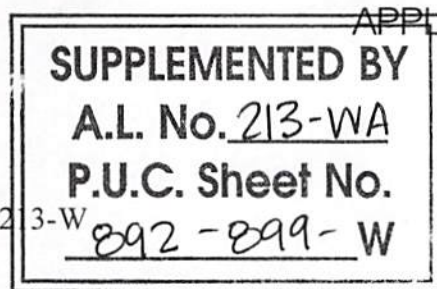
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Joshua Nelson
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500 Capitol Mall, Suite 1700
Sacramento, CA 95818
joshua.nelson@bbklaw.com

Advice Letter Cover Sheet

Date: _____



Advice Letter No. 213-W

January 8, 2016

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Apple Valley Ranchos Water Company (U 346 W) ("AVR") hereby transmits the following tariff sheets applicable to water service in its service territory:

| Calif. P.U.C. Sheet No. | Title of Sheet | Canceling Sheet No. |
|----------------------------|---|------------------------|
| 892-W | Preliminary Statement, page 10 | 676-W |
| 893-W | Preliminary Statement, page 11 | 677-W |
| 894-W | Preliminary Statement, page 12 | 791-W |
| 895-W | Residential General Metered Service, page 2 | 885-W |
| 896-W | Gravity Irrigation Service, page 2 | 874-W |
| 897-W | Non-Residential General Metered Service, page 2 | 886-W |
| 898-W | Non-Metered Fire Service, page 2 | 883-W |
| 899-W | Table of Contents, page 1 | 891-W |

Purpose

The purpose of this advice letter is to request authorization to implement a surcredit to refund the over-collected balance recorded in the 2010 Tax Act Memorandum Account. This request is made pursuant to the Commission's direction in Resolution L-411-A and Decision 15-11-030.

Background and Discussion

The Tax relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 Memorandum Account ("2010 Tax Act Memorandum Account") was established in accordance with Commission Resolution L-411A. The purpose of the memorandum account was to track on a Commission-jurisdictional basis the impacts of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (2010 Tax Act) not otherwise reflected in rates from April 14, 2011 until the effective date of the revenue requirement changes in the Utility's next General Rate Case. Pursuant to Resolution L-411A, AVR was required to record the following in this memorandum account: "(a) decreases in revenue requirement resulting from increases in deferred tax reserve; (b) offsets to reflect additional costs or expenses, not otherwise

21760 Ottawa Road
Apple Valley, CA 92308
760.247-6484

recovered in rates, incurred as a result of additional utility infrastructure investment enabled by the bonus depreciation provisions of the New Tax Law, to the extent allowed by Ordering Paragraph 5 of Resolution L-411A; and (c) amount to reflect the impacts of any decrease in Section 199 deductions resulting from bonus depreciation taken, changes in working cash resulting from the New Tax Law, and any other direct changes in revenue requirement resulting from the Utility's taking advantage of the New Tax Law."

On August 1, 2011, AVR filed Advice Letter 168-W to establish the 2010 Tax Act Memorandum Account. On August 16, 2011, AVR filed Advice Letter 168-W-A to clarify language in the preliminary statement regarding the account. Advice Letter 168-W-A was approved on August 18, 2011 and made effective on April 14, 2011.

AVR filed a General Rate Case with rates effective January 1, 2015 (A.14-01-002) which incorporated the impacts of the 2010 Tax Act on years 2015; as described above, this determines the tracking period of the impacts not already in rates for the 2010 Tax Act Memorandum account to be April 14, 2011 through December 31, 2014. The balance recorded in the account has been calculated on a Commission-jurisdictional basis showing an overall impact on revenue requirement. The total excess revenue to be refunded as of December 31, 2014, including interest through the end of 2015, is \$20,581.

The Settlement Agreement adopted by the Commission in D. 15-11-030 (A.14-01-002) adopted a settlement between AVR and the Office of Ratepayer Advocates (D.15-11-030, Appendix A, Section 16.9 - 2010 Tax Memorandum Account) which states the following:

RESOLUTION:

"After discussions, settlement negotiations, and review of AVR's rebuttal testimony, the Parties agree that the impacts of the 2010 Tax Act on 2015 and subsequent years are incorporated into rates in this proceeding, that the 2010 Tax Act Memorandum Account should terminate at the end of December 31, 2014 (or whatever other time that rates from this proceeding become effective, and that AVR will file an advice letter by April 30, 2015 to refund the over-collected balance recorded in the 2010 Tax Memorandum Account."

AVR did not file this advice letter requesting amortization of the balance in the 2010 Tax Act Memorandum Account by April 30, 2015 because A. 14-01-002 was delayed and a final decision adopting the Settlement in that proceeding was not issued until November 23, 2015, after the agreed upon date.

AVR proposes to refund the total balance of \$20,581 through a one-time surcredit of \$1.07 per customer. The one-time surcredit proposed in this advice letter will be applied to all customer accounts upon the approval of Advice Letter No. 213-W. Once the surcredit has been applied to customer accounts in full, the 2010 Tax Act Memorandum account will terminate.

The Commission Staff has been provided with workpapers showing the calculation of the surcredit.

Tier Designation

Pursuant to D. 15-11-030, this advice letter is submitted with Tier 3 Designation.

Effective Date

AVR requests this filing become effective upon Commission approval.

Notice and Service

In accordance with General Order 96-B, General Rules 4.3 and 7.2 and Water Industry Rule 4.1, a copy of this advice letter will be mailed or electronically transmitted on January 8, 2016 to competing and adjacent utilities and other utilities or interested parties having requested such notification.

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:

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- (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 that such a protest may not be made where it would require re-litigating 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, Division of Water and Audits, 3rd floor
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102
E-Mail: Water_divison@cpuc.ca.gov

On the same date, the response or protest is submitted to the Division of Water and Audits, the respondent or protestant shall send a copy by mail (or e-mail) to us, addressed to:

Edward N. Jackson
Director of Revenue Requirements
Park Water Company
9750 Washburn Road
P. O. Box 7002
Downey, CA 90241
Fax: (562) 861-5902
E-Mail: regulatoryaffairs@parkwater.com

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.

If you have not received a reply to your protest within 10 business days, contact this person at (562) 923-0711, ext. 1212.

A list of adjacent utilities, either public or privately owned, and other interested parties that have been furnished a copy of this advice letter, is attached.

Very truly yours,

APPLE VALLEY RANCHOS WATER COMPANY

/s/ Edward N. Jackson
EDWARD N. JACKSON
Representative
Park Water Company
Director of Revenue Requirements
9750 Washburn Road
Downey, CA 90241
562.923.0711, ext. 1212
ed.jackson@parkwater.com

ENJ/dml

LIBERTY UTILITIES
(APPLE VALLEY RANCHOS WATER) CORP.
21760 OTTAWA ROAD
P. O. BOX 7005
APPLE VALLEY, CALIFORNIA 92307

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|-----------|-----------------|-----------------------|--------------|
| | <u>REVISED</u> | Cal. P.U.C. Sheet No. | <u>892-W</u> |
| Canceling | <u>ORIGINAL</u> | Cal. P.U.C. Sheet No. | <u>676-W</u> |

PRELIMINARY STATEMENT

(Continued)

O. Low-Income Customer Data Sharing Cost Memorandum Account

- b. Monthly Interest expense calculated at 1/12 of the most recent month's interest rate on Commercial Paper (prime, 3-month), published in the Federal Reserve Statistical Release 15, (<http://www.federalreserve.gov/releases/H15/data/m/cp3m/txt>), or its successor publication (debit or credit).

P.

(D)

(D)

(continued)

(To be inserted by Utility)

Issued By

(To be inserted by Cal. P.U.C.)

Advice No. 213-W-A

GREGORY S. SORENSEN

Date Filed 2-18-2016

Dec. No. D.15-11-030

PRESIDENT

Effective 4-7-2016

Resolution No. W-5090

LIBERTY UTILITIES
(APPLE VALLEY RANCHOS WATER) CORP.
21760 OTTAWA ROAD
P. O. BOX 7005
APPLE VALLEY, CALIFORNIA 92307

| | | | |
|-----------|-----------------|-----------------------|--------------|
| | <u>REVISED</u> | Cal. P.U.C. Sheet No. | <u>893-W</u> |
| Canceling | <u>ORIGINAL</u> | Cal. P.U.C. Sheet No. | <u>677-W</u> |

PRELIMINARY STATEMENT
(Continued)

P.

(D)

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(continued)

(To be inserted by Utility)

Issued By

(To be inserted by Cal. P.U.C.)

Advice No. 213-W-A

GREGORY S. SORENSEN

Date Filed 2-18-2016

Dec. No. D.15-11-030

PRESIDENT

Effective 4-7-2016

Resolution No. W-5090

LIBERTY UTILITIES
(APPLE VALLEY RANCHOS WATER) CORP.
21760 OTTAWA ROAD
P. O. BOX 7005
APPLE VALLEY, CALIFORNIA 92307

| | | | |
|-----------|-----------------|-----------------------|--------------|
| | <u>REVISED</u> | Cal. P.U.C. Sheet No. | <u>894-W</u> |
| Canceling | <u>ORIGINAL</u> | Cal. P.U.C. Sheet No. | <u>791-W</u> |

PRELIMINARY STATEMENT
(Continued)

P.

(D)

(D)

(To be inserted by Utility)

Issued By

(To be inserted by Cal. P.U.C.)

Advice No. 213-W-A

GREGORY S. SORENSEN

Date Filed 2-18-2016

Dec. No. D.15-11-030

PRESIDENT

Effective 4-7-2016

Resolution No. W-5090

LIBERTY UTILITIES
(APPLE VALLEY RANCHOS WATER) CORP.
21760 OTTAWA ROAD
P. O. BOX 7005
APPLE VALLEY, CALIFORNIA 92307

REVISED

Cal. P.U.C. Sheet No. 895-W

ORIGINAL

Cal. P.U.C. Sheet No. 909-W

SCHEDULE NO. 1

RESIDENTIAL GENERAL METERED SERVICE

(Continued)

6. As authorized by the California Public Utilities Commission, a surcredit of \$2.77 is to be applied for a period of 12 months beginning on the effective date of Advice Letter 207-W. This surcredit will refund the over-collection in the Employee and Retiree Health Care Balancing Account balance as of December 31, 2014.
7. As authorized by the California Public Utilities Commission, a one-time surcredit of \$0.93 per customer is to be applied on the effective date of Advice Letter 207-W. This surcredit will refund the over-collection in the Pension Expense Balancing Account as of December 31, 2014.
8. As authorized by the California Public Utilities Commission, an amount of \$2.43 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 208-W. This surcharge will recover the under-collection in the CARW Revenue Reallocation Balancing Account as of December 31, 2013. (T)
9. As authorized by the California Public Utilities Commission, a one-time sur-credit of \$0.61 per customer is to be applied on the effective date of Advice Letter 209-W. This sur-credit will refund the over-collection in the One-Way Conservation Balancing Account as of October 31, 2015.
10. As authorized by the California Public Utilities Commission, an amount of \$0.02 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 210-W. This surcharge will recover the net total under-collected balance for the 2011 Conservation Memorandum Account, the 2011 Outside Services Memorandum Account, and the Credit Card Memorandum Account.
11. As authorized by the California Public Utilities Commission, an amount of \$0.458 per Ccf is to be added to the quantity rate for a period of 21 months, beginning on the effective date of Advice Letter 216-W. This surcharge will recover the under collection in the Interim Rates Memorandum Account as of November 24, 2015.
12. As authorized by the California Public Utilities Commission, a one-time surcredit of \$1.03 is to be applied on the effective date of Advice Letter 213-W. This surcredit will refund the over-collection in the 2010 Tax Act Memorandum Account. (R)
|
(R)

(To be inserted by utility)

(To be inserted by Cal. P.U.C.)

Advice No. 213-W-A

GREGORY S. SORENSEN

Date Filed 2-18-2016

Dec. No. D.15-11-030

Name

PRESIDENT

Effective 4-7-2016

Title

Resolution No. W-5090

LIBERTY UTILITIES
(APPLE VALLEY RANCHOS WATER) CORP.
21760 OTTAWA ROAD
P. O. BOX 7005
APPLE VALLEY, CALIFORNIA 92307

REVISED

Cal. P.U.C. Sheet No. 896-W

ORIGINAL

Cal. P.U.C. Sheet No. 910-W

SCHEDULE NO. 2

GRAVITY IRRIGATION SERVICE

(Continued)

6. As authorized by the California Public Utilities Commission, a surcredit of \$2.77 is to be applied for a period of 12 months, beginning on the effective date of Advice Letter 207-W. This surcredit will refund the over-collection in the Employee and Retiree Health Care Balancing Account balance as of December 31, 2014.
7. As authorized by the California Public Utilities Commission, a one-time surcredit of \$0.93 per customer is to be applied on the effective date of Advice Letter 207-W. This surcredit will refund the over-collection in the Pension Expense Balancing Account as of December 31, 2014.
8. As authorized by the California Public Utilities Commission, an amount of \$0.009 per Ccf is to be added to the quantity rate for a period of 21 months, beginning on the effective date of Advice Letter 216-W. This surcharge will recover the under collection in the Interim Rates Memorandum Account as of November 24, 2015.
9. As authorized by the California Public Utilities Commission, a one-time surcredit of \$1.03 is to be applied on the effective date of Advice Letter 213-W. This surcredit will refund the over-collection in the 2010 Tax Act Memorandum Account.

(R)
|
(R)

(To be inserted by utility)

(To be inserted by Cal. P.U.C.)

Advice No. 213-W-A

GREGORY S. SORENSEN

Date Filed 2-18-2016

Name

Dec. No. D.15-11-030

PRESIDENT

Effective 4-7-2016

Title

Resolution No. W-5090

LIBERTY UTILITIES
(APPLE VALLEY RANCHOS WATER) CORP.
21760 OTTAWA ROAD
P. O. BOX 7005
APPLE VALLEY, CALIFORNIA 92307

REVISED

Cal. P.U.C. Sheet No. 897-W

REVISED

Cal. P.U.C. Sheet No. 911-W

SCHEDULE NO. 3

NON-RESIDENTIAL GENERAL METERED SERVICE

(Continued)

6. As authorized by the California Public Utilities Commission, a surcredit of \$2.77 is to be applied for a period of 12 months, beginning on the effective date of Advice Letter 207-W. This surcredit will refund the over-collection in the Employee and Retiree Health Care Balancing Account balance as of December 31, 2014.
7. As authorized by the California Public Utilities Commission, a one-time surcredit of \$0.93 per customer is to be applied on the effective date of Advice Letter 207-W. This surcredit will refund the over-collection in the Pension Expense Balancing Account as of December 31, 2014.
8. As authorized by the California Public Utilities Commission, an amount of \$2.43 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 208-W. This surcharge will recover the under collection in the CARW Revenue Reallocation Balancing Account as of December 31, 2013. (T)
9. As authorized by the California Public Utilities Commission, a one-time sur-credit of \$0.61 per customer is to be applied on the effective date of Advice Letter 209-W. This sur-credit will refund the over-collection in the One-Way Conservation Balancing Account as of October 31, 2015.
10. As authorized by the California Public Utilities Commission, an amount of \$0.02 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 210-W. This surcharge will recover the net total under-collected balance for the 2011 Conservation Memorandum Account, the 2011 Outside Services Memorandum Account, and the Credit Card Memorandum Account.
11. As authorized by the California Public Utilities Commission, an amount of \$0.458 per Ccf is to be added to the quantity rate for a period of 21 months, beginning on the effective date of Advice Letter 216-W. This surcharge will recover the under collection in the Interim Rates Memorandum Account as of November 24, 2015.
12. As authorized by the California Public Utilities Commission, a one-time surcredit of \$1.03 is to be applied on the effective date of Advice Letter 213-W. This surcredit will refund the over-collection in the 2010 Tax Act Memorandum Account. (R)
(R)

(To be inserted by utility)

(To be inserted by Cal. P.U.C.)

Advice No. 213-W-A

GREGORY S. SORENSEN

Date Filed 2-18-2016

Name

Dec. No. D.15-11-030

PRESIDENT

Effective 4-7-2016

Title

Resolution No. W-5090

LIBERTY UTILITIES
(APPLE VALLEY RANCHOS WATER) CORP.
21760 OTTAWA ROAD
P. O. BOX 7005
APPLE VALLEY, CALIFORNIA 92307

| | | | |
|-----------|----------------|-----------------------|--------------|
| | <u>REVISED</u> | Cal. P.U.C. Sheet No. | <u>898-W</u> |
| Canceling | <u>REVISED</u> | Cal. P.U.C. Sheet No. | <u>912-W</u> |

SCHEDULE NO. 4
NON-METERED FIRE SERVICE
(Continued)

6. Any unauthorized use of water, other than for fire extinguishing purposes shall be charged for at the regular established rate as set forth under Schedule No. 3, Non-Residential General Metered Service, and/or may be the grounds for the immediate disconnection of the service without liability to the Company.
7. A late charge will be imposed per Schedule No. LC
8. All bills subject to the reimbursement fee set forth on Schedule No. UF.
9. As authorized by the California Public Utilities Commission, a surcredit of \$2.77 is to be applied for a period of 12 months, beginning on the effective date of Advice Letter 207-W. This surcredit will refund the over-collection in the Employee and Retiree Health Care Balancing Account balance as of December 31, 2014.
10. As authorized by the California Public Utilities Commission, a one-time surcredit of \$0.93 per customer is to be applied on the effective date of Advice Letter 207-W. This surcredit will refund the over-collection in the Pension Expense Balancing Account as of December 31, 2014.
11. As authorized by the California Public Utilities Commission, a one-time sur-credit of \$0.61 per customer is to be applied on the effective date of Advice Letter 209-W. This sur-credit will refund the over-collection in the One-Way Conservation Balancing Account as of December 31, 2014.
12. As authorized by the California Public Utilities Commission, an amount of \$0.458 per Ccf is to be added to the quantity rate for a period of 21 months, beginning on the effective date of Advice Letter 216-W. This surcharge will recover the under collection in the Interim Rates Memorandum Account as of November 24, 2015.
13. As authorized by the California Public Utilities Commission, a one-time surcredit of \$1.03 is to be applied on the effective date of Advice Letter 213-W. This surcredit will refund the over-collection in the 2010 Tax Act Memorandum Account. (R)
(R)

(To be inserted by Utility)

(To be inserted by Cal. P.U.C.)

| | | | | |
|------------|--------------------|----------------------------|----------------|------------------|
| Advice No. | <u>213-W-A</u> | <u>GREGORY S. SORENSEN</u> | Date Filed | <u>2-18-2016</u> |
| | | Name | | |
| Dec. No. | <u>D.15-11-030</u> | <u>PRESIDENT</u> | Effective | <u>4-7-2016</u> |
| | | Title | Resolution No. | <u>W-5090</u> |

LIBERTY UTILITIES
(APPLE VALLEY RANCHOS WATER) CORP.
21760 OTTAWA ROAD
P. O. BOX 7005
APPLE VALLEY, CALIFORNIA 92307

REVISED

Cal. P.U.C. Sheet No.

899-W

Canceling

REVISED

Cal. P.U.C. Sheet No.

913-W

TABLE OF CONTENTS

The following listed tariff sheets contain all effective rates and rules affecting the charges and service of the utility, together with other pertinent information:

Subject Matter of Sheet:

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Sheet No.**

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(continued)

(To be inserted by utility)

Issued By:

(To be inserted by Cal. P.U.C.)

Advice No. 213-W-A

GREGORY S. SORENSEN

Date Filed

2-18-2016

Dec. No. D.15-11-030

Name
PRESIDENT

Effective

4-7-2016

Title

Resolution No.

W-5090

APPLE VALLEY RANCHOS WATER COMPANY

ADVICE LETTER 213-W DISTRIBUTION LIST

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