

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

Advice Letter Cover Sheet

Utility Name: Liberty Utilities (Park Water) Corp.

Date Mailed to Service List: February 1, 2021

District: N/A

CPUC Utility #: U 314-W

Protest Deadline (20th Day): February 21, 2021

Advice Letter #: 309-W

Review Deadline (30th Day): March 3, 2021

Tier 1 2 3 Compliance

Requested Effective Date: March 4, 2021

Authorization

Rate Impact: \$494,252 or 1.41%
-\$2,673,968 or -7.65%

Description: Liberty Park Water requests authorization to implement a 12-month temporary surcharge/surcredit to amortize the under/over-collected balances in the balancing and memorandum accounts as authorized in D.20-09-019.

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

Utility Contact: AnnMarie Lett

Phone: 562.805.2010

Phone: 562.805.2052

Email: Edward.Jackson@LibertyUtilities.com

Email: AnnMarie.Lett@libertyutilities.com

DWA Contact: Tariff Unit

Phone: (415) 703-1133

Email: Water.Division@cpuc.ca.gov

DWA USE ONLY

DATE

STAFF

COMMENTS

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

APPROVED

WITHDRAWN

REJECTED

Signature: _____

Comments: _____

Date: _____



Liberty Utilities (Liberty Park Water) Corp.
9750 Washburn Road
Downey, CA 92308-6533
Tel: 562-923-0711
Fax: 562-861-5902

Advice Letter No. 309-W

February 1, 2021

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Liberty Utilities (Park Water) Corp. (U 314 W) (“Liberty Park Water”) hereby transmits the following revised tariff sheets applicable to water service in its service territory:

CPUC Sheet No.	Title of Sheet	Canceling Sheet No.
1500-W	Schedule No. PR-1-R, Page 2	1427-W
1501-W	Schedule No. PR-1-NR, Page 2	1428-W
1502-W	Schedule No. PR-4F, Page 2	1363-W
1503-W	Schedule No. PR-6, Page 2	1365-W
1504-W	Preliminary Statement Q, Page 13	1219-W
1505-W	Preliminary Statement Q, Page 14	1115-W
1506-W	Preliminary Statement W, Page 21	1203-W
1507-W	Preliminary Statement X, Page 22	1320-W
1508-W	Preliminary Statement Z, Page 23	1298-W
1509-W	Table of Contents, Page 1	1499-W

Summary

This request is made pursuant to Ordering Paragraph No. 6 of D.20-09-019, dated October 2, 2020. The purpose of this advice letter is to transfer various Balancing and Memorandum Accounts to the Consolidated Expense Balancing Account for amortization. Liberty Park Water proposes a 12-month surcharge to amortize the balance in the Consolidated Expense Balancing Account.

Liberty Park Water seeks Commission approval of the balances recorded in the Conservation Expense One-Way Balancing Account and the Tangible Property Regulations Consequences Memorandum Account through December 31, 2018. Liberty Park Water proposes that the disposition of these accounts be through a combined 12-month surcredit.

Liberty Park Water proposes a 12-month surcredit to refund the over-collected balance recorded in the Pension Expense Balancing Account. As discussed below, a separate surcredit for this account is necessary for tracking purposes.

Liberty Park Water proposes to update the Preliminary Statement to reflect the closing of various Balancing and Memorandum Accounts. Deletion of these accounts from the Preliminary Statement will not prevent the amortization of the total balance recorded in the accounts including any residual balances that may remain after completion of the surcharge and surcredits proposed by this advice letter.

Background and Discussion

Ordering Paragraph No. 6 of D.20.09.019 states the following:

6. Liberty Utilities (Park Water) Corp.’s balancing and memorandum accounts as contained in Appendix H to this decision are approved.

Proposed Surcharge

Pursuant to Appendix H of D.20-09-019, the Balancing and Memorandum accounts shown in Table 1 are authorized for transfer to the Consolidated Expense Balancing Account (“CEBA”). This will consolidate the amortization of the Commission approved balances in these Balancing and Memorandum Accounts.

Table 1. Authorized Balancing and Memorandum Accounts (under-collected)

Account Description	12/31/2017 Balance
Incremental Cost Balancing Account – Recycled Water	\$965
Interim Rates Memorandum Account (2013)	\$327,348
2016 Interim Rates Memorandum Account	\$14,866
2014 Water Conservation Memorandum Account	\$105,514
Consolidated Expense Balancing Account	\$18,642
Total	\$467,335

The net total of the balancing and memorandum accounts as of December 31, 2017 is an under-collected balance of \$467,335. With interest through December 31, 2020, the total under-collected balance is \$490,396. The increase in revenues would generate an increase in uncollectible and franchise fee expense of \$3,855.

Liberty Park Water requests to recover \$494,252 or 1.41% of its 2020 adopted revenue requirement. Liberty Park Water proposes a 12-month surcharge of \$0.120 per Ccf for Schedule No. PR-1-R, Residential Metered Service, Schedule No. PR-1-NR, Non-Residential Metered Service, Schedule No. PR-4F, Non-Metered Fire Sprinkler Service, and Schedule No. PR-6, Reclaimed Water Service.

Proposed Surcredit

Pursuant to Appendix H of D.20-09-019, the Balancing and Memorandum Accounts shown in Table 2 are approved for refund.

Table 2. Authorized Balancing and Memorandum Accounts (over-collection)

Account Description	12/31/2017 Balance
Conservation Expense One Way Balancing Account (CEOWBA)	(\$304,299)

Pension Expense Balancing Account (PEBA)	(\$1,706,829)
Tangible Property Regulations Consequences Memorandum Account (TPRC)	(\$374,410)
Total	(\$2,385,538)

Conservation Expense One-Way Balancing Account (CEOWBA)

For the Conservation Expense One-Way Balancing Account, Appendix H of D.20-09-019 states the following:

“Submit AL to resolve balance. Close account for 2016-2018 rate cycle. Open new One-Way Conservation Balancing Account for 2019-2021 rate cycle.”

The CEOWBA tracks authorized conservation program expenditures for 2016 – 2018 rate cycle. The Public Advocates Office has reviewed the balance recorded in the CEOWBA through December 31, 2017. As shown in Appendix H of D.20-09-019, the approved balance recorded in the CEOWBA as of December 31, 2017 is an over-collection of \$304,299. This advice letter requests review and approval of the 2018 recorded conservation program expenditures. The balance recorded in the CEOWBA including interest through December 31, 2020, is \$343,957 (over-collection). The over-collection generates a decrease in additional uncollectible and franchise expense of \$2,704.

Tangible Property Regulations Consequences Memorandum Account (TPRC)

For the Tangible Property Regulations Consequences Memorandum Account, Appendix H of D.20-09-019 states the following:

“Submit AL to resolve account. Close account.”

The Public Advocates Office has reviewed the methodology and balance recorded in the TPRC through December 31, 2017. As shown in Appendix H of D.20-09-019, the approved balance recorded in the TPRC as of December 31, 2017 is an over-collection of \$374,410, including the franchise and uncollectible expense. With the inclusion of the 2018 revenue requirement associated with the tax repairs including interest through December 31, 2020, the total over-collected balance is \$522,273. Liberty Park Water further proposes to close the account.

Pension Expense Balancing Account (PEBA)

For the Pension Expense Balancing Account, Appendix H of D.20-09-019 states the following:

“Refund the balance over 12 months. Continue the Account.”

The balance authorized to be refunded in the PEBA as of December 31, 2017 is an over-collection of \$1,706,829. With interest through December 31, 2020, the total over-collected balance is \$1,791,054. The over-collection generates a decrease in additional uncollectible and franchise expense of \$14,080.

During the course of review of the December 31, 2019 accounting close, discrepancies were discovered with Liberty Park Water's PEBA. At the time of discovery, the record of the Test Year 2019 general rate case proceeding (A.18-01-003, D.20-09-019) was closed and therefore the corrective actions would have to be proposed in the next Liberty Park Water general rate case. Refunding the amount authorized in D.20-09-019 will not prevent Liberty Park Water from seeking Commission review of the revised 2016 and 2017 PEBA in the Test Year 2022 general rate case proceeding. Currently, the Commission's Utility Audit Branch ("UAB") is auditing Liberty Park Water's 2018 balancing accounts. Liberty Park Water has provided UAB with the revisions to the PEBA for 2016 through 2018. The revised account balance and supporting workpapers are currently under review by the UAB. Because a future true-up adjustment will be required for the PEBA, Liberty Park Water proposes a separate surcredit to enable the tracking of surcredits applied to the account balance.

The total over-collected balance of the CEOWBA, TPRC, and PEBA is \$2,673,968 or -7.65% of Liberty Park Water's 2020 authorized revenue requirement.

To refund the CEOWBA and TPRC, Liberty Park Water proposes a 12-month surcredit of \$2.63 per customer for Schedule No. PR-1-R, Residential Metered Service, Schedule No. PR-1-NR, Non-Residential Metered Service, Schedule No. PR-4F, Non-Metered Fire Sprinkler Service, and Schedule No. PR-6, Reclaimed Water Service.

To refund the PEBA, Liberty Park Water proposes a 12-month surcredit of \$5.46 per customer for Schedule No. PR-1-R, Residential Metered Service, Schedule No. PR-1-NR, Non-Residential Metered Service, Schedule No. PR-4F, Non-Metered Fire Sprinkler Service, and Schedule No. PR-6, Reclaimed Water Service.

Update to the Preliminary Statement

In addition, to the recovery of the various Balancing and Memorandum accounts described above, Liberty Pak Water proposes to update the Preliminary Statement consistent with D.20-09-019. Pursuant to Appendix H of D.20-09-019, Liberty Park Water is updating the Preliminary Statement to reflect the termination of the Balancing and Memorandum Accounts shown in Table 3. These Balancing and Memorandum Accounts are no longer active, and therefore should be deleted from the Preliminary Statement.

Table 3. Terminated Balancing and Memorandum Accounts

Account Description
Interim Rates Memorandum Account (2013)
2016 Interim Rates Memorandum Account
2014 Water Conservation Memorandum Account
Conservation Expense One-Way Balancing Account
Tangible Property Regulations Consequences Memorandum Account

The Commission Staff has been provided with workpapers showing the interest calculations. The calculation of the surcharge is included in the workpapers.

Tier Designation

Pursuant to Water Industry Rule 7.3.1(1) of General Order 96-B, this advice letter is submitted with Tier 1 destination.

Requested Effective Date

Pursuant to General Rule 7.3.2 of General Order 96-B, Liberty Park Water requests this filing become effective March 4, 2021.

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 February 1, 2021 to competing and adjacent utilities and other utilities or interested parties having requested such notification.

Customer notification of this rate increase was previously accomplished in A.18-01-002, et al. as required by Rule No. 3.2 of the Commission's Rules of Practice and Procedure. Additional public notice of this filing is not required.

Response or Protest

Anyone may respond to or protest this advice letter. 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 Commission's Water Division within 20 days of the date this advice letter is filed. The address for mailing or delivering a protest is:

Tariff Unit, Water Division, 3rd floor
California Public Utilities Commission
505 Van Ness Avenue, San Francisco, CA 94102
Water.division@cpuc.ca.gov

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

Edward Jackson
Director, Rates and Regulatory Affairs (West Region)
Liberty Utilities (Park Water) Corp.
9750 Washburn Road
P. O. Box 7002
Downey, CA 90241
Fax: (562) 861-5902
E-Mail: Edward.Jackson@LibertyUtilities.com

Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform the Division of Water and Audits 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 Edward Jackson at (562) 923-0711.

Very truly yours,

LIBERTY UTILITIES (PARK WATER) CORP.

 /s/ Edward N. Jackson
EDWARD N. JACKSON
Director, Rates and Regulatory Affairs
Edward.Jackson@LibertyUtilities.com

ENJ/aml

Attachments

LIBERTY UTILITIES (PARK WATER) CORP.
 9750 WASHBURN ROAD
 P. O. BOX 7002
 DOWNEY, CALIFORNIA 90240

REVISED Cal. P.U.C. Sheet No. 1500-W
 Canceling REVISED Cal. P.U.C. Sheet No. 1427-W

SCHEDULE PR-1-R

RESIDENTIAL METERED SERVICE

- 26. As authorized by the California Public Utilities Commission, an amount of \$ 0.543 per Ccf is to be added to the quantity rate for a period of 18 months, beginning on the effective date of Advice Letter 289-W. This surcharge will recover the under-collection in the WRAM and MCBA as of December 31, 2018.

- 27. As authorized by the California Public Utilities Commission, an amount of \$0.120 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 309-W. This surcharge will recover the under collection in the Consolidated Expense Balancing Account as of December 31, 2020. (N)

- 28. As authorized by the California Public Utilities Commission, an amount of \$2.63 surcredit per customer is to be added to the Customer's bill for a period of 12 months, beginning on the effective date of Advice Letter 309-W. This surcredit will refund the over collection in the Conservation Expense One-Way Balancing Account and the Tangible Property Regulations Consequences Memorandum as of December 31, 2018.

- 29. As authorized by the California Public Utilities Commission, an amount of \$5.46 surcredit per customer is to be added to the Customer's bill for a period of 12 months, beginning on the effective date of Advice Letter 309-W. This surcredit will refund the over collection in the Pension Expense Balancing Account as of December 31, 2017. (N)

(To be inserted by utility)	Issued By	(To be inserted by Cal. P.U.C.)
Advice No. <u>309-W</u>	<u>CHRISTOPHER G. ALARIO</u> Name	Date Filed _____
Dec. No. <u>D.20-09-019</u>	<u>PRESIDENT</u> Title	Effective _____
		Resolution No. _____

LIBERTY UTILITIES (PARK WATER) CORP.
9750 WASHBURN ROAD
P. O. BOX 7002
DOWNEY, CALIFORNIA 90240

Canceling REVISED Cal. P.U.C. Sheet No. 1501-W
REVISED Cal. P.U.C. Sheet No. 1428-W

SCHEDULE PR-1-NR

NON-RESIDENTIAL METERED SERVICE

- 26. As authorized by the California Public Utilities Commission, an amount of \$ 0.543 per Ccf is to be added to the quantity rate for a period of 18 months, beginning on the effective date of Advice Letter 289-W. This surcharge will recover the under-collection in the WRAM and MCBA as of December 31, 2018.

- 27. As authorized by the California Public Utilities Commission, an amount of \$0.120 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 309-W. This surcharge will recover the under collection in the Consolidated Expense Balancing Account as of December 31, 2020. (N)

- 28. As authorized by the California Public Utilities Commission, an amount of \$2.63 surcredit per customer is to be added to the Customer's bill for a period of 12 months, beginning on the effective date of Advice Letter 309-W. This surcredit will refund the over collection in the Conservation Expense One-Way Balancing Account and the Tangible Property Regulations Consequences Memorandum as of December 31, 2018.

- 29. As authorized by the California Public Utilities Commission, an amount of \$5.46 surcredit per customer is to be added to the Customer's bill for a period of 12 months, beginning on the effective date of Advice Letter 309-W. This surcredit will refund the over collection in the Pension Expense Balancing Account as of December 31, 2017. (N)

(To be inserted by utility)	Issued By	(To be inserted by Cal. P.U.C.)
Advice No. <u>309-W</u>	<u>CHRISTOPHER G. ALARIO</u> Name	Date Filed _____
Dec. No. <u>D.20-09-019</u>	<u>PRESIDENT</u> Title	Effective _____
		Resolution No. _____

SCHEDULE PR-4F

NON-METERED FIRE SPRINKLER SERVICE

4. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the utility. The utility may install the standard detector type meter approved by the Board of Fire Underwriters for protection against theft, leakage or waste of water, and the cost paid by the applicant. Such payment shall not be subject to refund.
5. The utility undertakes to supply only such water at such pressure as may be available at any time through the normal operation of its system.
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. PR-1-NR, Nonresidential Metered Service including Special Condition No. 21, and/or may be the grounds for the immediate disconnection of the sprinkler service without liability to the Company.
7. The utility reserves the right to limit the installation of private fire hydrant service to such areas where public fire hydrant does not exist or where public fire hydrant service is limited in scope to the detriment of the applicant.
8. A late charge will be imposed per Schedule No. LC.
9. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
10. As authorized by the California Public Utilities Commission, an amount of \$0.120 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 309-W. This surcharge will recover the under collection in the Consolidated Expense Balancing as of December 31, 2020. (N)
11. As authorized by the California Public Utilities Commission, an amount of \$2.63 surcredit per customer is to be added to the Customer's bill for a period of 12 months, beginning on the effective date of Advice Letter 309-W. This surcredit will refund the over collection in the Conservation Expense One-Way Balancing Account and the Tangible Property Regulations Consequences Memorandum as of December 31, 2018.
12. As authorized by the California Public Utilities Commission, an amount of \$5.46 surcredit per customer is to be added to the Customer's bill for a period of 12 months, beginning on the effective date of Advice Letter 309-W. This surcredit will refund the over collection in the Pension Expense Balancing Account as of December 31, 2017. (N)

(To be inserted by utility)	Issued By	(To be inserted by Cal. P.U.C.)
Advice No. <u>309-W</u>	<u>CHRISTOPHER G. ALARIO</u> Name	Date Filed _____
Dec. No. <u>D.20-09-019</u>	<u>PRESIDENT</u> Title	Effective _____
		Resolution No. _____

LIBERTY UTILITIES (PARK WATER) CORP.
9750 WASHBURN ROAD
P. O. BOX 7002
DOWNEY, CALIFORNIA 90240

Canceling REVISED Cal. P.U.C. Sheet No. 1503-W
REVISED Cal. P.U.C. Sheet No. 1365-W

SCHEDULE PR-6

RECLAIMED WATER SERVICE

- 5. As authorized by the California Public Utilities Commission, an amount of \$0.120 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 309-W. This surcharge will recover the under collection in the Consolidated Expense Balancing account as of December 31, 2020. (N)
- 7. As authorized by the California Public Utilities Commission, an amount of \$2.63 surcredit per customer is to be added to the Customer's bill for a period of 12 months, beginning on the effective date of Advice Letter 309-W. This surcredit will refund the over collection in the Conservation Expense One-Way Balancing Account and the Tangible Property Regulations Consequences Memorandum as of December 31, 2018.
- 8. As authorized by the California Public Utilities Commission, an amount of \$5.46 surcredit per customer is to be added to the Customer's bill for a period of 12 months, beginning on the effective date of Advice Letter 309-W. This surcredit will refund the over collection in the Pension Expense Balancing Account as of December 31, 2017. (N)

(To be inserted by utility)	Issued By	(To be inserted by Cal. P.U.C.)
Advice No. <u>309-W</u>	<u>CHRISTOPHER G. ALARIO</u> Name	Date Filed _____
Dec. No. <u>D.20-09-019</u>	<u>PRESIDENT</u> Title	Effective _____
		Resolution No. _____

LIBERTY UTILITIES (PARK WATER) CORP.
9750 WASHBURN ROAD
P. O. BOX 7002
DOWNEY, CALIFORNIA 90240

REVISED Cal. P.U.C. Sheet No. 1504-W
Canceling REVISED Cal. P.U.C. Sheet No. 1219-W

PRELIMINARY STATEMENT

Q. Interim Rates Memorandum Account (“IRMA”)

(D)

1. Purpose

The purpose of the IRMA is to track the difference between the interim rates and the final rates adopted by the Commission in Application 12-01-001. The authority to establish this account was granted in the Administrative Law Judge’s ruling dated November 13, 2012 in Application 12-01-001.

(D)

(continued)

(To be inserted by utility)	Issued By	(To be inserted by Cal. P.U.C.)
Advice No. <u>309-W</u>	<u>CHRISTOPHER G. ALARIO</u> Name	Date Filed _____
Dec. No. <u>D.20-09-019</u>	<u>PRESIDENT</u> Title	Effective _____
		Resolution No. _____

LIBERTY UTILITIES (PARK WATER) CORP.
9750 WASHBURN ROAD
P. O. BOX 7002
DOWNEY, CALIFORNIA 90240

Canceling REVISED Cal. P.U.C. Sheet No. 1505-W
ORIGINAL Cal. P.U.C. Sheet No. 1115-W

PRELIMINARY STATEMENT

Q. Interim Rates Memorandum Account ("IRMA") (continued)

2. Applicability

The IRMA applies to all areas served.

3. Effective Date

The IRMA will become effective on January 1, 2013.

4. Disposition

The IRMA will remain in effect until a decision is reached in Park's A.12-01-001 and the new rates are implemented at which time Park will file a Tier 3 Advice Letter requesting amortization of the balance.

(D)

(D)

(Continued)

(To be inserted by utility)	Issued By	(To be inserted by Cal. P.U.C.)
Advice No. <u>309-W</u>	<u>CHRISTOPHER G. ALARIO</u> Name	Date Filed _____
Dec. No. <u>D.20-09-019</u>	<u>PRESIDENT</u> Title	Effective _____
		Resolution No. _____

PRELIMINARY STATEMENT

W. 2014 Water Conservation Memorandum Account

(D)

1. Purpose

The purpose of the 2014 Water Conservation Memorandum Account ("2014WCMA") is to track incremental expenses incurred by Park to activate Rule 14.1 voluntary conservation, Schedule 14.1 mandatory rationing efforts, and other activities associated with the Governor of the State of California's Drought Emergency Declaration dated January 17, 2014 and Executive order dated April 25, 2014, and drought procedures ordered by the Commission for water conservation.

The 2014WCMA will record Park's incremental public relations expenses, incremental water conservation material expenses, and other Operations and Maintenance ("O&M") and Administrative and General ("A&G") expenses that are unforeseen and unexpected directly associated with complying and implementing the mandated conservation practices outlined in Rule 14.1, Schedule 14.1, the Governor of the State of California's Drought Emergency Declaration dated January 17, 2014 and Executive order dated April 25, 2014, and drought procedures ordered by the Commission for water conservation. The authority to establish this account was granted in Resolution W-4976 dated February 27, 2014.

2. Accounting Procedure

The following entries will be made monthly to the 2014 Water Conservation Memorandum Account:

- a. The recorded incremental costs (debit).
- 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 H.15, (<http://www.federalreserve.gov/Releases//H15>NF&CP>M3.txt>), or its successor publication (debit or credit).

3. Effective Date

The 2014WCMA shall have an effective date of February 27, 2014, the effective date of Commission Resolution W-4976.

(D)

(To be inserted by utility)	Issued By	(To be inserted by Cal. P.U.C.)
Advice No. <u>309-W</u>	<u>CHRISTOPHER G. ALARIO</u>	Date Filed _____
	Name	Effective _____
Dec. No. <u>D.20-09-019</u>	<u>PRESIDENT</u>	Resolution No. _____
	Title	

PRELIMINARY STATEMENT

X. 2016 Interim Rates Memorandum Account (“IRMA”)

(D)

1. Purpose

The purpose of the 2016 IRMA is to track the difference between the interim rates and the final rates adopted by the Commission in Application 15-01-001. The authority to establish this account was granted in the Administrative Law Judge’s ruling dated October 27, 2015 in Application 15-01-001.

2. Applicability

The 2016 IRMA applies to all areas served.

3. Effective Date

The 2016 IRMA will become effective on January 1, 2016.

4. Disposition

The 2016 IRMA will remain in effect until a decision is reached in Park’s A.15-01-001 and the new rates are implemented at which time Park will file an Advice Letter requesting amortization of the balance.

(D)

Y. Group Pension Expense Balancing Account

1. Purpose

The purpose of the Group Pension Expense Balancing Account is to track the difference between adopted and actual pension expenses. Park will file an Advice Letter to request the recovery of the balance or request recovery in Park’s next general rate case application. The authority to establish this account was granted in Decision D.16-01-009, dated January 14, 2016.

2. Accounting Procedure

A. The following entries will be made monthly to the Group Pension Expense Balancing Account:

- 1. Recorded pension expense
- 2. Adopted pension expense
- 3. Net pension expense = (1) minus (2)

B. Monthly interest expense calculated a 1/12 of the most recent month’s interest rate on Commercial Paper (prime, 3-month), published in the Federal Reserve Statistical Release H.15 (<http://www.federalreserve.gov/Releases//H15>NFCP>M3.txt>), or its successor publication (debit or credit).

(Continued)

(To be inserted by utility)	Issued By	(To be inserted by Cal. P.U.C.)
Advice No. <u>309-W</u>	<u>CHRISTOPHER G. ALARIO</u> Name	Date Filed _____
Dec. No. _____	<u>PRESIDENT</u> Title	Effective _____
		Resolution No. _____

PRELIMINARY STATEMENT
 (Continued)

Z. Conservation Expense One-Way Balancing Account

(D)

1. Purpose

The purpose of the Conservation Expense One-Way Balancing Account (CEOWBA) is to track the difference between actual conservation program expenses and authorized conservation program expenses. The CEOWBA will be capped at the total adopted expenses for 2016-2018 combined (approximately \$1,315,000) depending on the actual escalation factors for the escalation years.

2. Applicability

The following entries will be made monthly to the Conservation Expense One-Way Balancing Account:

- a. A credit entry shall be made to the CEOWBA at the end of each month to record 1/12 of the authorized conservation program expenses for years 2016, 2017, and 2018, as adopted in D.16-01-009.
- b. A debit entry shall be made to the CEOWBA at the end of each month to record monthly actual conservation expenses.
- c. The net difference between the monthly actual expenses and the monthly authorized expenses shall be recorded as a monthly entry in the CEOWBA. If the amount in 2a. exceeds the amount in 2b., a positive entry shall be entered. If 2b. exceeds 2a., a negative entry shall be entered. At the end of the three year authorization cycle, the cumulative internal spending cap (approximately \$1,315,000) must not be exceeded before a refund filing is required.
- d. Monthly interest expense calculated at 1/12 of the most recent month's interest rate on Commercial Paper (nonfinancial, 3-month), published in the Federal Reserve Statistical Release H.15, ([http://www.federalreserve.gov/Releases/H15>NFCP>M3.txt](http://www.federalreserve.gov/Releases/H15/NFCP>M3.txt)), or its Successor publication (debit or credit).

Refund: If at the end of 2018, the cumulative balance in the CEOWBA is positive (meaning the actual conservation expenses did not exceed the authorized expenses), Park shall refund the net positive balance to its customers. If the amount in the cumulative balance is negative at the end of 2018, then that balance shall not be recovered from customers.

3. Effective Date

The CEOWBA shall have the effective date of January 1, 2016.

4. Termination

The CEOWBA shall terminate on December 31, 2018, or when the surcredit (if applicable) expires, whichever is later.

5. Disposition

Liberty Park Water will file a tier 2 advice letter with the Division of Water and Audits to dispose of any refunds (if applicable) recorded in the CEOWBA.

(D)

(To be inserted by utility)	Issued By	(To be inserted by Cal. P.U.C.)
Advice No. <u>309-W</u>	<u>CHRISTOPHER G. ALARIO</u> Name	Date Filed _____
Dec. No. <u>D.20-09-019</u>	<u>PRESIDENT</u> Title	Effective _____
		Resolution No. _____

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:

<u>Subject Matter of Sheet:</u>	<u>C.P.U.C. Sheet No.</u>	
Title Page	1407-W	
Table of Contents	1509-W, 1497-W	(T)
Preliminary Statement.....	1408-W, 1274-W, 1316-W, 1275-W, 1276-W, 1421-W, 1029-W, 1071-W, 1504-W, 1505-W, 1297-W, 1506-W, 1507-W, 1508-W, 1309-W, 1336-W, 1415-W, 1424-W, 1464-W, 1476-W, 1477-W	(T) (T)
Service Area Map Los Angeles County.....	914-W, 499-W, 1498-W, 1410-W	

Rate Schedules:

Schedule No. PR-1-R	Residential Metered Service	1479-W, 1500-W	(T)
Schedule No. ME-1-R	General Metered Service	1430-W	
Schedule No. PR-1-NR	Nonresidential Metered Service.....	1480-W, 1501-W	(T)
Schedule No. PR-4F	Non-Metered Fire Sprinkler Service.....	1481-W, 1502-W	(T)
Schedule No. PR-5	Fire Flow Testing Charge	1155-W	
Schedule No. PR-6	Reclaimed Water Service.....	1482-W, 1503-W	(T)
Schedule No. PR-9CM	Construction & Other Temporary Meter Service.....	1158-W	
Schedule No. 14.1	Water Shortage Contingency Plan.....	1233-W through 1238-W	
Schedule No. LC	Late Payment Charge.....	1459-W	
Schedule No. UF	Surcharge to Fund PUC Reimbursement Fee	1462-W	
Schedule No. CARW	California Alternative Rates for Water	1484-W	
Schedule No. CARW-SC	California Alternative Rates for Water Surcharge.....	1485-W	

LIST OF CONTRACTS AND DEVIATIONS: 723-W

Rules:

No. 1	Definitions	1432-W, 1433-W
No. 2	Description of Service.....	400-W
No. 3	Application for Service	345-W, 916-W
No. 4	Contracts	346-W
No. 5	Special Information Required on Forms	1453-W, 1454-W, 1434-W, 1435-W
No. 6	Establishment and Re-establishment of Credit	347-W
No. 7	Deposits.....	1014-W, 1161-W
No. 8	Notices	1436-W through 1439-W
No. 9	Rendering and Payment of Bills	1097-W through 1099-W, 1467-W
No. 10	Disputed Bills.....	1440-W, 1441-W
No. 11	Discontinuance and Restoration of Service	1460-W, 1443-W through 1452-W
No. 12	Information Available to Public.....	353-W, 354-W
No. 13	Temporary Service	355-W, 356-W

(Continued)

(To be inserted by utility) Advice No. <u>309-W</u>	Issued By: <u>CHRISTOPHER G. ALARIO</u> Name	(To be inserted by Cal. P.U.C.) Date Filed _____ Effective _____
Dec. No. <u>D.20-09-019</u>	<u>PRESIDENT</u> Title	Resolution No. _____

LIBERTY UTILITIES (PARK WATER) CORP.
ADVICE LETTER 309-W
SERVICE LIST

City of Artesia
18747 Clarkdale Avenue
Artesia, CA 90701

City of Santa Fe Springs Water Dept.
11710 Telegraph Road
Santa Fe Springs, CA 90670

Suburban Water Systems
Attention: Kiki Carlson
1325 N. Grand Avenue, Suite 100
Covina, CA 91724-4044
kcarlson@swwc.com

Suburban Water Systems
Attention: Robert Kelly
1325 N. Grand Avenue, Suite 100
Covina, CA 91724-4044

City of Cerritos Water Department
18125 Bloomfield Avenue
Cerritos, CA 90703

Bellflower Somerset Mutual Water Co.
10016 E. Flower St.
P. O. Box 1697 (90707)
Bellflower, CA 90706

City of Norwalk Water Department
12700 S. Norwalk Boulevard
Norwalk, CA 90650

City of Compton Water Department
205 W. Willowbrook
Compton, CA 90220

Golden State Water Company
Ronald Moore, Regulatory Affairs
630 E. Foothill Blvd
San Dimas, CA 91773

City of Lynwood Water Department
Attention: Joseph Kekula
11330 Bullis Road
Lynwood, CA 90262

City of Paramount Water Department
16400 Colorado Avenue
Paramount, CA 90723

City of Bell Gardens
Attention: Steve Steinbrecher
7100 Garfield Avenue
Bell Gardens, CA 90201

Dominguez/California Water Service
2632 W. 237th Street
Torrance, CA 90505-5272

Calif. Public Utilities Commission
Attention: Ting-Pong Yuen
ORA Water
505 Van Ness Avenue
San Francisco, CA 94102

California Water Service Company
Attention: Daniel Armendariz
East Los Angeles District
2000 S. Tubeway Avenue
Commerce, CA 90040

Central Basin Municipal Water District
6252 Telegraph Road
Commerce, CA 90040

City of Bellflower
Attention: Jeff Stewart, City Manager
16600 Civic Center Drive
Bellflower, CA 90706

San Gabriel Valley Water Company
Christina Sluss, Rate Analyst
csluss@sgvwater.com

Nina Jazmadarian
General Manager
Foothill Municipal Water District
4536 Hampton Road
La Canada Flintridge, CA 91011

City of LaCanada Flintridge
Mark Alexander
City Manager
malexander@lcf.ca.gov