

PROPOSED RESOLUTION

Resolution W-5319
WD

Agenda ID #24324

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

WATER DIVISION

Agenda ID # 24324 (Rev. 1)

Item #8, 8/7, 12:00

RESOLUTION W-5319

August 13, 2026

R E S O L U T I O N

Resolution W-5319 California Water Service Company. Recovery of Drought Response Memorandum Account

PROPOSED OUTCOME:

- Authorizes California Water Service Company to recover \$3,934,885 in revenue lost during drought tracked in its Drought Response Memorandum Account (DREMA).
- Authorizes 12-month quantity-based surcharges, effective July 1, 2026 through June 30, 2027, for applicable ratemaking areas excluding Grand Oaks and Travis. .

SAFETY CONSIDERATIONS:

- California Water Service Company complies with applicable State Water Resources Control Board, Division of Drinking Water standards for safe drinking water.

ESTIMATED COST:

- Authorizes recovery of \$3,934,885 in drought related lost revenue.
- The quantity-based surcharges range from \$0.0090 - \$0.2611 per CCF, with typical monthly bill impacts ranging from \$0.01 - \$2.61 and surcredits ranging from \$2.60 - \$5.86.

By Advice Letter 2564-W, Filed on September 2, 2025

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SUMMARY

By Advice Letter (AL) 2564, California Water Service Company (Cal Water) requests to amortize the \$3,934,885 accumulated balance from January 2023 to August 2024 tracked in the Drought Response Memorandum Account (DREMA). This resolution authorizes Cal Water to recover the total cost through a temporary 12-month period based on under-or over-collected net balances, effective July 1, 2026, through implementation of a quantity-based surcharge per CCF or a sur-credit per service on customers' bills. The applicable surcharge or sur-credit amounts differ by ratemaking areas and are applied monthly.

Cal Water excluded interest in this advice letter consistent with Resolution W-5282, effective on December 19, 2024, which did not allow San Gabriel Water Company to recover interest tracked in its Lost Revenue Memorandum Account. The California Water Association (CWA) filed a petition to modify Commission decision (D.)94-06-033 (CWA Petition) requesting that interest be allowed in lost revenue memo accounts. Cal Water proposes to leave the DREMA open, pending resolution of the CWA Petition. Cal Water is tracking interest in the DREMA account and will continue tracking interest until the Petition is resolved.

BACKGROUND

Governor Gavin Newsom declared a drought for all counties in California on April 4, May 5, July 8 and October 19 of 2021. The Governor issued a declaration through multiple State of Emergency Proclamations.

On June 8, 2021, the State Water Resources Control Board (SWRCB) issued a Notice to Public Drinking Water Systems regarding ongoing dry conditions in California. On the same day, the President of the California Public Utilities Commission (Commission) sent a letter to all investor-owned water utilities urging them to remind their customers of the severe drought and to encourage water conservation efforts. This letter referenced Standard Practice U-40-W, which was adopted pursuant to Resolution W-4976, issued on February 28, 2014. Recognizing the financial impact of increased conservation measures during a declared drought emergency on those water utilities without a full decoupling Water Revenue Adjustment Mechanism/Marginal Cost Balancing Account (WRAM/MCBA), the Commission authorized these utilities to establish a memorandum account (the Lost Revenue Memorandum Account or LRMA)

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to track lost revenues resulting from reduced sales due to voluntary conservation or mandatory rationing.

In D.20-80-047, adopted in Phase 1 of the recently closed Rulemaking R.17-06-024, the Commission expressed its expectation that water utilities would avail themselves of the LRMA to track losses of revenues because of mandatory or voluntary drought measures:

During the Governor declared drought emergencies, the Commission adopted appropriate measures which allowed utilities without a WRAM/MCBA to track lost revenues due to reductions in water use due to both voluntary and mandatory customer reductions. As described in Resolution W-4976 adopted February 27, 2014, these measures provide that a utility without a WRAM/MCBA was authorized to establish a Lost Revenue Memorandum Account to track revenue shortfalls. If, in the future, there are Governor declared droughts, we expect that water utilities that no longer have WRAM/MCBA for tracking lost drought revenues will be provided an opportunity to establish similar lost revenue memorandum accounts during the time of declared drought.¹

In D.20-08-047, the Commission found that during the governor declared drought emergency, it is reasonable to provide utilities not using a WRAM/MCBA mechanism to establish lost revenue memorandum accounts.² Accordingly, Cal Water filed AL 2468 on December 9, 2022, to open a DREMA effective January 1, 2023 to address the Governor's emergency proclamation. In D.24-03-042, the Commission discontinued Cal Water's WRAM/MCBA mechanism. Cal Water began tracking drought-related revenue changes through its DREMA beginning January 1, 2023.

In June 2021, Cal Water updated its Water Shortage Contingency Plan alongside its Urban Water Management Plan. On June 14, 2021, Cal Water submitted AL 2412 to update its Rule 14.1 and Schedule 14.1 addressing voluntary and mandatory conservation.

On September 4, 2024, the Governor issued a termination proclamation that lifted the drought emergency across 19 counties in California.

¹ D.20-08-047, pp. 74-75

² D.20-08-047, Finding of Fact No. 21

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NOTICE AND PROTESTS

Notice of this advice letter was provided in accordance with the Commission's General Order (GO) 96-B. Four protests were submitted during the protest period. All four protests opposed the proposed drought-related surcharges for the 2023–2024 period. The protestors characterize the surcharges as unjust and unreasonable and request that the Commission reject the rate increase. The protest letters further state that the increase would impose a financial burden on homeowners, particularly seniors on fixed incomes, and contend that drought-related impacts should have been anticipated and previously reflected in rates.

Cal Water responded that the State's drought emergency declarations and related State Water Resources Control Board (SWRCB) directives required the utility to implement additional conservation measures. Cal Water explained that, as part of the transition to new regulatory mechanisms, it obtained Commission authority to track drought-related revenue impacts and avoided water production costs in the DREMA. Cal Water stated it cannot reliably forecast, in advance, the magnitude of revenue changes associated with reduced water sales during drought conditions and therefore cannot reasonably incorporate those impacts into rates prospectively. Instead, those impacts are appropriately tracked after the fact through a Commission-authorized memorandum account such as the DREMA. Cal Water also emphasized that the surcharge is limited in duration and will expire after 12 months.

DISCUSSION

In this advice letter, Cal Water seeks to amortize Drought Response Memorandum Account (DREMA) balances tracked from January 2023 to August 2024 which represents the period preceding the Governor's termination proclamation issued on September 4, 2024, in the rate making areas listed below. The company-wide net balance total of \$3,934,885 is shown in Table 1 below.

Table 1. Rate Areas

Dept ID	Rate Area	Amortization Balance
170	Bay Area Region	\$73,857
101	Bakersfield	\$1,113,532

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102	Bear Gulch	\$248,920
105	Dixon	\$91,831
106	East Los Angeles	\$61,991
134	Kern River Valley	(\$573,457)
110	Livermore	(\$49,160)
111	Los Altos	\$0
172	Los Angeles County Region - Antelope Valley	(\$199,180)
122	Los Angeles County Region - Palos Verdes	\$623,428
112	Marysville	\$52,342
996	North Valley Region	\$0
171	Salinas Valley Region	\$340,563
117	Selma	\$0
119	Stockton	\$0
997	South Bay Region	\$982,693
120	Visalia	\$408,706
121	Willows	\$64,342
123	Westlake	\$694,477

The Rate Area table has 19 rate areas, each with a different amortization balance. Los Alos, North Valley Region, Selma and Stockton have zero amortization balances, meaning there are no surcharge or sur-credit amounts in those districts.

Kern River Valley, Livermore and Los Angeles County Region – Antelope Valley have over earned values/revenues and these districts will receive sur-credits. The remaining districts will include a surcharge in their monthly bill.

The work papers provided along with the advice letter present the calculation of the balances in the DREMA requested for amortization, including a 20-basis point reduction to the authorized return on equity applied prior to amortization. In addition, the DREMA balances for all districts have been adjusted based on an Earning Test analysis for the calendar year 2023-2024 covering the same period as the requested amortization. Finally, the DREMA balances incorporate changes in water production costs including purchased power, purchased water, pump taxes, and purchased chemicals.

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Table 2 below shows typical monthly bill impacts Cal Water proposes for residential customers based on surcharges or sur-credits calculated for under- or over- revenue collections, respectively, applied to average usage.

Table 2. Typical monthly bill impact for residential customers

Tariff Area	Median Usage	Gallons	Bill as of 8.31.25	Bill as of 7.1.26 w-DREMA Surcharges/ Sur-credits	\$ Difference	% Difference
Bakersfield	12	8,976	\$50.59	\$51.21	\$0.62	1.2%
Bay Area Region	6	4,488	\$53.05	\$53.10	\$0.05	0.1%
BAR - Coast Springs	1	748	\$34.57	\$34.58	\$0.01	0.0%
Bear Gulch	8	5,984	\$80.23	\$80.65	\$0.42	0.5%
Dixon	7	5,236	\$74.27	\$75.77	\$1.50	2.0%
East LA	8	5,984	\$60.59	\$60.68	\$0.09	0.1%
Kern River Valley	3	2,244	\$74.39	\$68.59	(\$5.80)	-7.8%
LAR - Antelope Valley	7	5,236	\$48.30	\$42.44	(\$5.86)	-12.1%
LAR - Palos Verdes	11	8,228	\$98.26	\$99.29	\$1.03	1.0%
Livermore	8	5,984	\$57.74	\$55.14	(\$2.60)	-4.5%
Marysville	7	5,236	\$49.55	\$49.99	\$0.44	0.9%
Salinas Valley Region	7	5,236	\$47.19	\$47.53	\$0.34	0.7%
SBR - Dominguez	7	5,236	\$48.43	\$48.82	\$0.39	0.8%
SBR - Hermosa-Redondo	6	4,488	\$40.56	\$40.90	\$0.34	0.8%
Visalia	11	8,228	\$26.98	\$27.34	\$0.36	1.3%
Westlake	10	7,480	\$72.20	\$74.81	\$2.61	3.6%
Willows	7	5,236	\$54.93	\$55.95	\$1.02	1.9%

Three districts over-collected during the drought period and will therefore receive sur-credits, resulting in bill reductions. Kern River Valley will receive a \$5.80 monthly credit

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from July 1, 2026, to June 30, 2028. Los Angeles County Region – Antelope Valley will receive a \$5.86 monthly credit over the same period. Livermore will receive only a one-time credit of \$2.60 effective July 1, 2026.

The remaining 13 districts reflect under-collections and will have various surcharges from \$0.01 to \$2.61 applied to customer bills from July 1, 2026, to June 30, 2027. The bill impact analysis demonstrates that under the median residential usage, most districts surcharges are between 0.1% and 2.0%. Westlake has the highest increase, 3.6% (\$2.61), while LAR – Antelope Valley has the highest decrease -12.1% (\$5.86).

Districts with high baseline bill areas still show small percentage impacts such as LAR–Palos Verdes with \$99.29 (1.0%) and Bear Gulch with \$80.65 (0.5%).

DREMA balances vary significantly by district due to drought impacts which differ by region and consumption patterns resulting in differences in surcharges or credits.

Water Division reviewed the work papers accompanying AL-2564. Based on its review, Water Division has determined that Cal Water properly established the DREMA; entries booked in the account were appropriate; the account balances have not been requested or covered by other authorized rates; and the amounts claimed for recovery are reasonable for service procured. As a result, Cal Water should be authorized to recover account balances for the DREMA from ratepayers where applicable.

Expense Review

Cal Water submitted workpapers showing (1) the monthly charges recorded in DREMA, (2) normalized monthly sales quantities, (3) the 20-basis-point return on equity (ROE) adjustment, and (4) earnings test calculations for the 2023–2024 period. Water Division (WD) reviewed the workpapers and found that the DREMA balance calculations are consistent with the accounting procedures in Cal Water’s Preliminary Statement No. BC.

Each district’s DREMA balance changes reflect application of the earnings test (ET) adjustments for 2023 and 2024. The ET limits recovery when the utility over-earns relative to its authorized return, thereby reducing the recoverable DREMA amount and protecting ratepayers. The balances in several districts were fully offset by the ET, including Los Altos, North Valley Region, Selma, and Stockton, and therefore do not require additional DREMA recovery.

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Other districts retain positive balances after the ET adjustment, including Bakersfield, South Bay Region, Westlake, Palos Verdes, Visalia, and Salinas Valley Region. These districts will require surcharges to recover under-collected balances. Conversely, certain districts show net negative balances, including Kern River Valley, Los Angeles Region–Antelope Valley, and Livermore, and therefore require sur-credits.

Cal Water accounted for DREMA activity for the ratemaking areas listed below. WD conducted a comprehensive review of the total DREMA amount requested and found no duplication. WD also selected five districts (Table 3) for a more detailed review, including an in-depth examination of the supporting workpapers and utility documentation to validate the recorded DREMA revenues.

Table 3. Detail DREMA Related Expenses for review

District Name	2023 DREMA after ET Adj.	2024 DREMA after ET Adj.	2023-2024 DREMA Revenues w-ET Adjustment
Bakersfield	1,188,537	(75,005)	1,113,532
Bay Area Region	-	73,857	73,857
Los Altos	-	-	-
LAR - Antelope Valley	(40,229)	(158,950)	(199,180)

Bakersfield has the largest net positive balance after the ET adjustment, totaling \$1,113,532. This reflects a \$1,188,537 balance in 2023 and a (\$75,005) balance in 2024, after ET adjustment. The Bay Area Region experienced a significant ET adjustment in 2023 (reported as (\$2,068,326)), which fully offsets the 2023 DREMA balance; the district shows a net balance of \$73,857 after ET adjustment in 2024. Los Altos has a zero balance in both 2023 and 2024 after ET adjustment. In contrast, LAR-Antelope Valley has a net negative balance of (\$199,180) after ET adjustment, comprised of (\$40,229) in 2023 and (\$158,950) in 2024.

Cal Water’s request to amortize DREMA is reasonable, and WD recommends authorizing the transfer of the net DREMA balance to the appropriate balancing accounts, to be implemented by filing a Tier 1 advice letter.

WD conducted a comprehensive review of the total amounts requested for recovery across all ratemaking areas. In the supporting workpapers submitted with AL-2564, Cal Water provided calculations for monthly DREMA entries, normalized monthly sales

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quantities, the revenue-reduction adjustment based on the authorized return reduction, and the ET calculations for the 2023–2024 period.

ENVIRONMENTAL AND SOCIAL JUSTICE

The ESJ Action Plan establishes a series of goals related to health and safety, consumer protection, program benefits, and enforcement in all the sectors the Commission regulates. On April 7, 2022, the Commission adopted Version 2.0 of the ESJ Action Plan to guide its decisions and determine that its broad regulatory authority continues to advance equity throughout the state.

Cal Water serves Environmental and Social Justice (ESJ) communities in several of its districts. The authorization granted in this Resolution, and the requirement for Cal Water to implement Rule 14.1 and Schedule 14.1 to reduce non-essential and wasteful potable water use addresses ESJ Action Plan Goals #1 and #3 by prioritizing equitable water management practices and enhancing water security for ESJ communities.

For Goal #1, which aims to "consistently integrate equity and access considerations throughout Commission regulatory activities," the Resolution ensures that conservation efforts are equitably implemented across all districts, including ESJ communities. This equitable implementation of water restrictions protects critical resources in areas that may face disproportionate impacts from water shortages, promoting sustainable access to water resources statewide.

For Goal #3, which focuses on "improving access to high-quality water for ESJ communities," the Resolution's support for a structured conservation plan helps secure water availability for essential needs. The staged reductions in Schedule 14.1 are specifically designed to ensure that water-saving measures are responsive to supply conditions, thus providing ESJ communities with more resilient and reliable access to potable water resources in the face of potential drought or scarcity.

COMPLIANCE

WD reviewed the utility's compliance with water standards, financial regulations, filing of its annual reports, and required User Fee payments to the Commission as part of the AL-2564 analysis. WD concludes that Cal Water complies with all Commission regulatory requirements.

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DDW Sanitary Survey

Cal Water currently complies with the State Water Resources Control Board's (SWRCB) Division of Drinking Water (DDW) applicable water quality standards and regulations for safe drinking water.

UAB Financial Review

WD reviewed Cal Water's compliance with financial audit reviews conducted by the Commission's Utility Audits Branch (UAB). The most recent UAB financial audit of Cal Water was conducted in October 2024 for Cal Water's balancing accounts from January 1, 2023 through December 31, 2023. UAB identified two recommendations to improve the utility's application of interest to balancing accounts. Cal Water implemented both recommendations in response to UAB on October 17, 2024.

User Fees

P.U. Code Section 433(a) requires utilities to pay an annual public utilities reimbursement fee (annual fee) to the Commission. WD confirmed with the Commission's Fiscal Office that Cal Water is current with its annual fee payments.

Annual Reports

Cal Water filed its annual reports on time as required by the Commission.

CONCLUSION

Cal Water should be authorized to amortize expenses tracked in its DREMA from January 2023 to August 2024, in the amount of \$3,934,885. California Water Service Company should be authorized to apply the quantity-based surcharges/sur-credits shown in Table 2 for all customers in its Class A ratemaking areas, effective July 1, 2026, to coincide with other rate changes to minimize customer confusion with the number of rate changes.

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COMMENTS

Public Utilities Code section 311(g)(1) provides that resolutions generally must be served on all parties and subject to at least 30 days public review and comment prior to a vote of the Commission. Accordingly, the draft resolution was mailed for public comment on July 10, 2026. No comments were received after the 30 days period.

FINDINGS AND CONCLUSIONS

1. By Advice Letter (AL) 2564, California Water Service Company requests to amortize the \$3,934,885 accumulated balance from January 2023 to August 2024 tracked in the DREMA. This resolution authorizes Cal Water to recover the total cost through a temporary 12-month period based on under-or over-collected net balances, effective July 1, 2026, through implementation of a quantity-based surcharge per CCF or a sur-credit per service on customers' bills.
2. California Water Service Company's DREMA expenses of \$3,934,885, incurred from January 2023 to August 2024, are reasonable and were appropriately tracked in the DREMA.
3. On October 27, 2025, the Water Division suspended AL- 2564 for additional review.
4. By AL 2564, California Water Service Company should be authorized to apply a quantity-based surcharge/sur-credit to customers in its ratemaking areas to recover the authorized balance of \$3,934,885.
5. Four protests for AL 2564 were submitted to the Commission during the protest period.
6. Effective with the date of the submission of AL 2564, Cal Water is no longer recording expenses to its DREMA.

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THEREFORE, IT IS ORDERED THAT:

1. California Water Service Company's request to implement the sur-charge/sur-credit amounts is approved by the Commission as proposed in Advice Letter 2564, subject to the terms and conditions set forth in Rule 14.1 and Schedule 14.1. The authorized surcharge amounts shall amortize drought-related lost revenue recorded in DREMA from January 2023 to August 2024.
2. California Water Service Company shall file a Tier 1 advice letter to implement the appropriate rate changes and updated tariff sheets

This resolution is effective today.

I certify that the foregoing resolution was duly introduced, passed, and adopted at a conference of the Public Utilities Commission of the State of California held on August 13, 2026; the following Commissioners voting favorably thereon:

Leuwam Tesfai
Executive Director

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Appendix A

CALIFORNIA WATER SERVICE COMPANY
1720 North First Street
San Jose, CA 95112
(408) 367-8200

Original Cal. P.U.C. Sheet No. XXXXX-W

Schedule No. AS
Additional Surcharges/Surcredits

Page 1

7. Drought Response Memo Account 2023 – August 2024

(N)

The following surcharges/surcredits will be applied to the following rate making areas. The duration varies by rate making area, and is set to begin July 1, 2026 to amortize lost revenue incurred for drought activities from 2023 to August 2024 tracked in the Drought Response Memorandum Account (DREMA).

Ratemaking Area	Surcharge (\$/CCF)	Surcredit (Flat Monthly)	Effective Dates
Bakersfield	\$0.0520		07/01/2026 – 06/30/2027
Bay Area Region	\$0.0090		07/01/2026 – 06/30/2027
Bear Gulch	\$0.0527		07/01/2026 – 06/30/2027
Dixon	\$0.2148		07/01/2026 – 06/30/2027
East Los Angeles	\$0.0116		07/01/2026 – 06/30/2027
Kern River Valley		(\$5.80)	07/01/2026 – 06/30/2028
Livermore		(\$2.60)	07/01/2026 One Time Credit
Los Angeles County Region - Antelope Valley		(\$5.86)	07/01/2026 – 06/30/2028
Los Angeles County Region - Palos Verdes	\$0.0934		07/01/2026 – 06/30/2027
Marysville	\$0.0622		07/01/2026 – 06/30/2027
Salinas Valley Region	\$0.0486		07/01/2026 – 06/30/2027
South Bay Region (Dominguez, Hermosa Redondo)	\$0.0562		07/01/2026 – 06/30/2027
Visalia	\$0.0327		07/01/2026 – 06/30/2027
Willows	\$0.1461		07/01/2026 – 06/30/2027
Westlake	\$0.2611		07/01/2026 – 06/30/2027

(N)

(To be inserted by utility)		Issued By	(To be inserted by CPUC)	
Advice Letter	2564	Greg Milleman	Date Filed	September 2, 2025
Decision		Vice President	Effective	July 1, 2026
		Rates and Regulatory Affairs	Resolution	

(End Appendix A)

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Appendix B

CALIFORNIA WATER SERVICE COMPANY
1720 North First Street
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(408) 367-8200

Revised Cal. P.U.C. Sheet No. XXXXX-W
Cancelling Cal. P.U.C. Sheet No. 13784-W

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<u>ALL DISTRICTS:</u>		
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Customer Assistance Program (CAP)		
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Additional Surcharges/Surcredits		
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Fire Flow Testing Charge	FF	8597-W
Construction and Temporary Metered Service		
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(To be inserted by utility)	Issued By	(To be inserted by CPUC)
Advice Letter <u>2564</u>	<u>Greg Milleman</u>	Date Filed <u>September 2, 2025</u>
Decision	<u>Vice President</u>	Effective <u>July 1, 2026</u>
	<u>Rates and Regulatory Affairs</u>	Resolution _____

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1720 North First Street
San Jose, CA 95112
(408) 367-8200

Revised Cal. P.U.C. Sheet No. XXXXX-W
Cancelling Cal. P.U.C. Sheet No. 13817-W

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The following listed tariff sheets contain all effective rates and rules affecting the rates and service of the Utility together with information relating thereto:

<u>Sheet</u>	<u>Subject Matter</u>	<u>Service Area</u>	<u>Schedule No.</u>	<u>CPUC Sheet No.</u>
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(Continued)

(To be inserted by utility)		Issued By	(To be inserted by CPUC)	
Advice Letter	<u>2564</u>	<u>Greg Milleman</u>	Date Filed	<u>September 2, 2025</u>
Decision		<u>Vice President</u>	Effective	<u>July 1, 2026</u>
		<u>Rates and Regulatory Affairs</u>	Resolution	

(End Appendix B)

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CALIFORNIA WATER SERVICE COMPANY ADVICE LETTER NO. 2564 SERVICE LIST

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DANIEL MALDONADO,
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