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APPENDIX A

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

In the matter of the Application of the **GOLDEN STATE WATER COMPANY** (U 133 W) for an order (1) authorizing it to increase rates for water service by $49,518,400 or 14.97% in 2022; (2) authorizing it to increase rates by $16,107,100 or 4.22% in 2023, and increase rates by $17,207,900 or 4.31% in 2024 in accordance with the Rate Case Plan; and (3) adopting other related rulings and relief necessary to implement the Commission's ratemaking policies	Application No. 20-07-012 (Filed July 15, 2020)

SETTLEMENT AGREEMENT BETWEEN GOLDEN STATE WATER COMPANY AND THE PUBLIC ADVOCATES OFFICE AT THE CALIFORNIA PUBLIC UTILITIES COMMISSION

SETTLEMENT AGREEMENT
BETWEEN GOLDEN STATE WATER COMPANY AND
THE PUBLIC ADVOCATES OFFICE
AT THE CALIFORNIA PUBLIC UTILITIES COMMISSION

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BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

In the matter of the Application of the **GOLDEN STATE WATER COMPANY** (U 133 W) for an order (1) authorizing it to increase rates for water service by $49,518,400 or 14.97% in 2022; (2) authorizing it to increase rates by $16,107,100 or 4.22% in 2023, and increase rates by $17,207,900 or 4.31% in 2024 in accordance with the Rate Case Plan; and (3) adopting other related rulings and relief necessary to implement the Commission's ratemaking policies	Application No. 20-07-012 (Filed July 15, 2020)

SETTLEMENT AGREEMENT BETWEEN GOLDEN STATE WATER COMPANY AND THE PUBLIC ADVOCATES OFFICE AT THE CALIFORNIA PUBLIC UTILITIES COMMISSION

I. TERMS AND CONDITIONS – GENERAL

1.0 This Settlement Agreement ("Settlement Agreement" or "Agreement") is entered into by Golden State Water Company ("GSWC" or "Golden State") and the Public Advocates Office ("Cal Advocates") at the California Public Utilities Commission ("Commission"), collectively referred to as the "Parties."

1.1 This Agreement resolves all but three of the issues in GSWC's General Rate Case ("GRC") Application ("A.") 20-07-012 for an increase in its general rates for water service in its Region 1 (comprising the Arden

Cordova, Bay Point, Clearlake, Los Osos, Santa Maria and Simi Valley Customer Service Areas ("CSAs")), Region 2, and Region 3. The three unresolved issues are discussed further in Sections 17.2, 17.8 and 17.13.

1.2 In accordance with the Commission's Rules of Practice and Procedure, Rule 12.5, the Parties agree that the Commission's adoption of this Agreement should not be construed as an admission or waiver by any Party regarding any fact, matter of law, or issue thereof that pertains to the subject of this Agreement. The Parties also agree that the Agreement is not to be used as any statement of precedent or policy of any kind for any purpose against any Party in any other current or future proceedings, and the Parties commit to not use the Agreement or any part of the Agreement as any statement of the Commission's precedent or policy in any future proceeding.

In accordance with the Commission's Rules of Practice and Procedure, Rule 12.5, the Parties intend that the Commission's adoption of this Agreement: (i) be binding on each Party, including its legal successors, predecessors, assigns, partners, joint ventures, shareholders, members, representatives, agents, attorneys, parent or subsidiary companies, affiliates, officers, directors, and/or employees.

1.3 The Parties agree that no Party to this Agreement, or any Party's legal successors, predecessors, assigns, partners, joint ventures, shareholders, members, representatives, agents, attorneys, parent or subsidiary companies, affiliates, officers, directors, and/or employees thereof, assumes any personal liability as a result of this Agreement.

1.4 The Parties agree that the Commission has primary jurisdiction over any interpretation, enforcement, or remedy pertaining to this Agreement, as provided by the California Constitution, Article XII, Section 8. No Party may bring an action pertaining to this Agreement in any local, State, or

Federal court, or administrative agency, without having first exhausted its administrative remedies at the Commission.

1.5 If any Party fails to perform its respective obligations under this Agreement, the other Party/ies may come before the Commission to pursue a remedy including enforcement.

1.6 The Parties agree that this Agreement is an integrated agreement and the provisions of the Agreement are not severable. Therefore, if the Commission rejects any term or portion of this Agreement, the Parties shall convene a conference within fifteen (15) days thereof and engage in good faith negotiations to determine whether some or all of the remainder of the Agreement is acceptable to the Parties. In the event an agreement is reached, all Parties must consent in writing to any changes or the Agreement is void. If the Parties cannot agree to resolve any issue raised by the Commission's actions within thirty (30) days of their conference, this Agreement shall be rescinded, the Parties shall be released from any obligation, representation, or condition set forth in this Agreement, including their obligation to support this Agreement, and the Parties shall be restored to their positions prior to having entered into this Agreement. Thereafter, the Parties may pursue any action they deem appropriate.

1.7 The Parties acknowledge and stipulate that they are agreeing to this Agreement freely, voluntarily, and without any fraud, duress, or undue influence by any other Party. Each Party hereby states that it has read and fully understands its rights, privileges, and duties under this Agreement, including each Party's right to discuss this Agreement with its legal counsel, and has exercised those rights, privileges, and duties to the extent deemed necessary.

1.8 The Parties have determined that this Agreement is in their best interests, and more cost-effective than undertaking the expenses, delays, and

uncertainties of litigation. In executing this Agreement, each Party declares that the terms and conditions herein are reasonable, consistent with the law, and in the public interest. Therefore, the Parties jointly request that the Commission accept and adopt this proposed Agreement as reasonable, consistent with the law, and in the public interest.

1.9 The Parties acknowledge and agree that this Agreement has been jointly negotiated and drafted. The language of this Agreement shall be construed as a whole according to its plain meaning and not in favor of any Party.

1.10 This Agreement constitutes the entire agreement and understanding between the Parties as to the subject of this Agreement, and supersedes any prior agreements, commitments, representations, or discussions between the Parties.

1.11 This Agreement may not be amended or modified without the express written and signed consent of each Party hereto.

1.12 No Party has relied or relies upon any statement, promise, or representation by any other Party, except as specifically set forth in this Agreement. Each Party expressly assumes the risk of any mistake of law or fact made by such Party or its authorized representative.

1.13 This Agreement and each covenant and condition set forth herein shall be binding upon the respective Parties hereto.

1.14 This Agreement may be executed in counterparts by each Party hereto with the same effect as if all Parties had signed one and the same document. Any such counterpart shall be deemed to be an original and shall together constitute one and the same Agreement.

1.15 This Agreement shall become effective and binding on the Parties as of the date it is fully executed by all Parties.

II. FACTUAL BACKGROUND

2.0 GSWC is a Class A water company regulated by the Commission. GSWC divides its service territory into three geographical regions: Region 1, Region 2, and Region 3. Region 1 incorporates CSAs in Northern California and California's Central Coast. Regions 2 and 3 encompass areas of Southern California. GSWC's headquarters is located in San Dimas, in Southern California.

2.1 GSWC's GRC, A.20-07-012, was filed on July 15, 2020. In support of its Application, GSWC submitted detailed testimony, Results of Operations Reports, supporting Work Papers and Water Master Plans (Exhibits GSW-1 through 70, and Exhibits GSW-90 to 107[1]). On October 23, 2020, GSWC served updated workpapers related to its balancing and memorandum accounts as its 100-day update pursuant to the revised Rate Case Plan for Class A Water Utilities (D.07-05-062) (Exhibit GSW-108).

Cal Advocates analyzed GSWC's Application, as well as the aforementioned documents, made field tours of the water systems, and appeared at virtual Public Participation Hearings held for each of GSWC's three Regions. On February 16, 2021, Cal Advocates served its Reports (Exhibits CAL PA-2 through 4, and CAL PA-6 through 17). On March 2, 2021, Cal Advocates issued its report on Special Request 1 (Memorandum and Balancing Accounts) (Exhibit CAL PA-5) and on March 8, Cal Advocates issued an Amended Testimony to Executive Summary and Results of Operations Tables (Exhibit CAL PA-1).

[1] See Appendix E of this Agreement for a list of exhibits.

On May 3, 2021, GSWC served its rebuttal testimony to Cal Advocates' February 16, 2021 and March 2, 2021 reports (Exhibits GSW-71 through 88). Commencing on May 17, 2021, the Parties began to engage in settlement negotiations. A formal settlement conference was held pursuant to Rule 12.1 on November 22, 2021. Also pursuant to Rule 12.1, the Parties agreed by stipulation to waive advance notice of the settlement conference. The Parties' agreed upon terms and conditions regarding the specific issues in A.20-07-012 are set forth below.

2.2 This Agreement is comprised of this Agreement document itself and the following appendices attached hereto:

Appendix A – Reconciliation - Summary of Earnings

Appendix B – Construction Work in Progress

Appendix C – Balancing Account and Memorandum Account Surcharges

Appendix D – General Office Allocation Percentages

Appendix E – Exhibit List

III. TERMS AND CONDITIONS OF THE SETTLEMENT

Table 3.0 Rate increases for Test Year 2022 and estimated increases for the Escalation Years 2023 and 2024*						
($000)	**2022**	**2022**	**2023**	**2023**	**2024**	**2024**
RMA	**$**	**%**	**$**	**%**	**$**	**%**
Arden Cordova (RMA)	1,874.0	12.15%	482.3	2.77%	407.2	2.26%
Bay Point (RMA)	426.6	6.81%	131.6	1.96%	143.9	2.10%
Clearlake (RMA)	248.1	10.15%	84.1	3.12%	79.8	2.87%
Coastal Consolidation	779.2	3.89%	419.6	2.00%	733.7	3.40%
Los Osos (RMA)	*537.9*	*13.20%*	*154.7*	*3.35%*	*149.2*	*3.12%*
Santa Maria (RMA)	*238.81*	*1.50%*	*273.6*	*1.67%*	*588.3*	*3.50%*
Simi Valley (RMA)	(69.5)	-0.44%	347.0	2.21%	340.8	2.11%
Region 2 - Metro (RMA)	15,470.9	10.66%	6,062.1	3.77%	5,983.1	3.58%
Region 3 - (RMA)	9,069.5	6.57%	5,382.3	3.65%	5,459.1	3.56%
Total	27,798.7	8.11%	12,908.9	3.47%	13,147.6	3.40%
Sum of RMA's	27,796.1	8.10%	12,917.7	3.47%	13,151.2	3.41%

* Actual increases for escalation years 2023 and 2024 will be determined at the

time the advice letters to implement the increases are approved by the Commission, and will be calculated pursuant to the Rate Case Plan methodology adopted in D.04-06-018 and D.07-05-062.

The agreed upon increases reflect a reasonable compromise between the parties' litigation positions, and provides Golden State with a reasonable budget to manage its water systems to assure safe and reliable service for customers. The agreed upon rate increases allow Golden State to prioritize within this agreed-upon budget, its various projects and expenses. Thus, to the extent certain issues presented below differed from one or both Party's litigation positions, it is often a reflection of allowing Golden State to prioritize the projects and expenses deemed necessary, that fit within the Party's overall budget.

3.0 Plant – Regions 1, 2 and 3

3.1 Capital Overhead Rate

<u>GSWC's Request and Cal Advocates' Position:</u>

GSWC requested a capital overhead rate of 14.24% in 2021, 2022 and 2023 for Regions 1, 2 and 3 and the General Office ("GO") with the exception of the GO Corporate Support segment. For the GO Corporate Support segment, GSWC requested a capital overhead rate of 3.51% in 2021, 2022 and 2023. These overhead rates were calculated using the methodology set forth in Exhibit GSW-10. As described therein, the overhead rates were calculated based on (1) the estimated charges to be booked to GSWC's overhead pool; and (2) GSWC's requested Capital Budgets. GSWC included the overhead rates as a fixed input in its Application workpapers.

As Cal Advocates' workpapers utilized the same 14.24% and 3.51% fixed inputs for the capital overhead rates, Cal Advocates did not contest GSWC's methodology in calculating the capital overhead rate.

Resolution:

The Parties resolve the issue of overhead rate by agreeing to the overhead rate percentage used in the calculation of the total capital budget as provided in Section 3.2 and Section 12.0.

3.2 Region 1, 2 and 3 Capital Budgets

GSWC's Request and Cal Advocates' Position:

For Regions 1, 2 and 3, GSWC requested a 2021-2023 capital budget (including Construction Work in Progress ("CWIP") Closed to Plant) total of $432.7 million and Cal Advocates recommended $196.7 million. The Parties settled on a 2021-2023 capital budget of $388.8 million, as shown in table 3.1 below.

Table 3.1

Region 1, 2 and 3 Total Capital Budgets by Region

		GSWC*	Cal Advocates*	Settlement*
Region 1	2021	$30,448,017	$18,840,779	$27,403,216
	2022	$19,125,435	$16,840,135	$17,212,892
	2023	$20,607,900	$15,109,700	$18,822,150
Region 2	2021	$46,766,654	$21,707,490	$42,089,989
	2022	$65,120,870	$17,976,218	$58,608,783
	2023	$69,397,672	$7,670,072	$62,457,905
Region 3	2021	$53,478,710	$40,022,372	$48,255,039
	2022	$63,715,858	$38,616,258	$56,973,472
	2023	$64,087,977	$19,965,477	$56,993,109
Total		$432,749,093	$196,748,501	$388,816,555

* Amounts in table do not include advice letter projects

The Parties also agreed to incorporate two Advice Letter projects from the 2017 GRC (Decision 19-05-044) into this proceeding as part of Region 3 totaling $11,777,600. Refer to Section 17.5 below for further details.

Resolution:

For the purpose of settlement, the Parties agree to the 2021-2023 capital budgets for Regions 1, 2 and 3 (and amounts for CWIP) as shown in Sections 3.5 and 3.6 below. The Parties agree that actual capital

spending for the three years addressed in this proceeding (2021-2023), and the 2020 transition year, may vary from any forecast adopted by the Commission and that variances between adopted amounts and those that actually occur would not necessarily demonstrate imprudence or unreasonableness. The Parties also agree that it is the utility's responsibility to manage the overall capital budget to assure safe and reliable service for customers.

The Parties agree that the budgets provide a pool of funds for capital projects that is less than the amount originally requested by GSWC but sufficient for GSWC to provide safe and reliable water service during the GRC period. Within this overall capital budget, GSWC will have the flexibility to prioritize capital projects in order to best serve its customers.

See Appendix B for a complete listing of the CWIP and Section 3.6 for a complete listing of new capital projects.

3.3 Contingency Rate

GSWC's Request and Cal Advocates' Position:

GSWC requested a contingency rate of 5% for pipeline projects and Blankets, and a contingency rate of 10% for non-pipeline projects included in the Region 1, 2 and 3 capital budgets. (See Exhibit GSW-30, pages 15-17, and Exhibit GSW-76, pages 6-11.) Contingency is an allocation of funds to cover additional costs resulting from unknown or unforeseen circumstances that may arise during the project, but were not known at the time the plans and cost estimates were developed. Cal Advocates contested GSWC's request to apply a 10% contingency rate for non-pipeline projects. Cal Advocates recommended applying a 5% contingency rate to all capital projects, pipeline, and blankets. (See Exhibit CAL PA-2, pages 1-7.)

Resolution:

The Parties resolve the issue of contingency rate by agreeing to the contingency rates used in the calculation of the total capital budget as provided in Section 3.2.

3.4 Direct Cost Escalation Rate

GSWC's Request and Cal Advocates' Position:

GSWC requested direct cost escalation factors of 3.7% in 2021, 4.1% in 2022 and 4.3% in 2023, which GSWC included in the Region 1, 2 and 3 capital budgets. (See Exhibit GSW-21, pages 2-3, and Exhibit GSW-76, pages 2-6.) All of the proposed unit costs were based on 2019 dollars and these factors were used to escalate the costs to future value. Cal Advocates requested that GSWC suspend direct cost escalation for 2021, 2022 and 2023 because of the economic downturn caused by the COVID-19 pandemic. (See Exhibit CAL PA-2, pages 7-9.)

Resolution:

The Parties resolve the issue of direct cost escalation factors by agreeing to the direct cost escalation rates used in the calculation of the total capital budget as provided in Section 3.2.

3.5 Region 1, 2 and 3 Construction Work in Progress Closed to Plant

GSWC's Request and Cal Advocates' Position:

GSWC requested to include in rate base its CWIP budget, which includes the 2019 recorded CWIP amounts plus estimated additional expenditures in 2020-2023 to complete the CWIP projects. For Regions 1, 2 and 3, GSWC requested a total 2020-2023 CWIP budget of $180.2 million, while Cal Advocates recommended $130.9 million. (See Exhibit GSW-29, GSW-81 and Exhibit CAL PA-9.)

Cal Advocates recommended that the Commission reduce GSWC's 2020 Blanket budget by $2.5 million (See Exhibit CAL PA-9, pages 30-38) and

reduce the 2020 budget, which is part of CWIP in this proceeding, by $172,110 to reflect the most updated project costs for costs that are completed. (See Exhibit CAL PA-9, pages 19-20.) Cal Advocates also recommended that the Commission reject GSWC's request for the following projects (See Exhibit CAL PA-9, pages 23-26):

(1) Three Wellhead Water Quality Treatment Projects in Region 2;
(2) Timberline, Recoat Reservoir, College Modify Reservoir Overflow, College Reservoir Seismic Coupling, Mojave Booster Station Rebuild, Kiowa, Drill & Equip, Apple Valley North SCADA Phase III, Lucerne Valley SCADA, Phase III, Waalew Reservoir (Happy Trails), and Sheep Creek Reservoir & Pipe USFS Easement in Region 3.

Additionally, Cal Advocates recommended adjusting GSWC's proposed budget for the following projects (See Exhibit CAL PA-9, pages 40-76):

(1) Cordova-Coloma Water Treatment Plant, Recoat Clarifier project in Arden Cordova;
(2) Demolish Cabrillo Tank project in Los Osos;
(3) 129th St. Well Treatment project and Goldmedal Tank project in Region 2; and
(4) Claraboya Booster Station Upgrade, Baseline Well No.5, Drill and Equip, Teresa, Electrical Upgrades, and Elm Well – Uranium Removal System in Region 3.

Cal Advocates did not oppose the Bradshaw Nitrate Treatment System project in Region 3, however, Cal Advocates recommended that GSWC offset future capital and project expenses should GSWC receive compensation from third parties in the future.

Cal Advocates also recommended a reduction of GSWC's recorded 2019 CWIP balances by (1) $9.7 million to exclude costs related to projects that remained in CWIP longer than one year, (2) $569.5 thousand to remove

not used and useful assets and (3) $22.2 thousand to remove not used and useful land assets.

Resolution:

For Regions 1, 2 and 3 CWIP capital budgets, the Parties settled on a total capital budget for the years 2020-2023 of $172.2 million, as shown in the table below.

Table 3.2				
Construction Work in Progress Closed to Plant by Region				
	Year	**GSWC**	**Cal Advocates**	**Settlement**
Region 1	**2020**	$11,609,601	$10,666,468	$11,476,657
	2021	$15,542,017	$7,432,679	$13,987,816
	2022	$3,959,335	$3,959,335	$3,563,402
	2023	$0	$0	$0
Region 2	**2020**	$34,056,684	$27,747,273	$34,056,684
	2021	$15,906,054	$10,245,090	$14,315,449
	2022	$7,725,570	$7,069,118	$6,953,013
	2023	$774,372	$774,372	$696,935
Region 3	**2020**	$56,567,983	$40,121,888	$56,484,154
	2021	$29,395,510	$18,294,372	$26,455,959
	2022	$4,434,958	$4,334,958	$3,991,462
	2023	$264,777	$264,777	$238,299
Total		$180,236,861	$130,910,331	$172,219,829

The Parties agree that no adjustment should be made to 2019 CWIP, however, GSWC agrees to retire $521,113 of not used and useful assets from rate base and move $22,201 of not used and useful land assets to non-utility plant.

The Parties agree to include the following amounts for each ratemaking area in Utility Plant in Service - Construction Work in Progress Closed to Plant. Refer to Appendix B for a listing of the CWIP projects.

Table 3.3				
Construction Work in Progress Closed to Plant by RMA				
	Year	**GSWC**	**Cal Advocates**	**Settlement**
REGION 1				
Arden/Cordova	2020	$3,546,606	$3,339,943	$3,469,349
	2021	$6,687,952	$2,107,120	$6,019,157
	2022	$231,402	$231,402	$208,262
		$10,465,960	**$5,678,465**	**$9,696,768**
Bay Point	2020	$787,220	$675,920	$787,220
	2021	$1,473,765	$45,000	$1,326,389
	2022	$1,616,026	$1,616,026	$1,454,424
		$3,877,011	**$2,336,946**	**$3,568,032**
Clearlake	2020	$850,567	$690,046	$787,516
	2021	$598,445	$368,909	$538,600
	2022	$0	$0	$0
		$1,449,012	**$1,058,955**	**$1,326,116**
Coastal District Office	2020	$139,594	$101,382	$139,594
	2021	$0	$0	$0
	2022	$0	$0	$0
		$139,594	**$101,382**	**$139,594**
Los Osos	2020	$1,103,874	$1,089,334	$1,160,995
	2021	$1,640,433	$1,629,631	$1,476,390
	2022	$984,907	$984,907	$886,416
		$3,729,214	**$3,703,872**	**$3,523,801**
Northern District Office	2020	$4,789	$4,789	$4,789
	2021	$0	$0	$0
	2022	$0	$0	$0
		$4,789	**$4,789**	**$4,789**
Santa Maria	2020	$4,629,832	$4,244,432	$4,580,075
	2021	$3,564,090	$2,649,167	$3,207,681
	2022	$1,127,000	$1,127,000	$1,014,300
		$9,320,923	**$8,020,599**	**$8,802,057**
Simi Valley	2020	$547,118	$520,622	$547,118
	2021	$1,577,331	$632,851	$1,419,598
	2022	$0	$0	$0
		$2,124,449	**$1,153,473**	**$1,966,716**
REGION 2				
Central District Office	2020	$88,409	$88,409	$88,409
	2021	$0	$0	$0
	2022	$0	$0	$0
		$88,409	**$88,409**	**$88,409**
Southwest District Office	2020	$598,651	$598,651	$598,651

Table 3.3				
Construction Work in Progress Closed to Plant by RMA				
	Year	**GSWC**	**Cal Advocates**	**Settlement**
	2021	$0	$0	$0
	2022	$0	$0	$0
		$598,651	**$598,651**	**$598,651**
Region 2 CSAs	2020	$33,369,623	$27,060,213	$33,369,623
	2021	$15,906,054	$10,245,090	$14,315,449
	2022	$7,725,570	$7,069,118	$6,953,013
	2023	$774,372	$774,372	$696,935
		$57,775,619	**$45,148,793**	**$55,335,020**
REGION 3				
Foothill District Office	2020	$175,687	$175,687	$175,687
	2021	$0	$0	$0
	2022	$0	$0	$0
		$175,687	**$175,687**	**$175,687**
Mountain/Desert District Office	2020	$29,825	$13,100	$29,825
	2021	$0	$0	$0
	2022	$0	$0	$0
		$29,825	**$13,100**	**$29,825**
Orange County District Office	2020	$277,255	$277,255	$277,255
	2021	$0	$0	$0
	2022	$0	$0	$0
		$277,255	**$277,255**	**$277,255**
Region 3 CSAs	2020	$56,085,217	$39,655,847	$56,001,388
	2021	$29,395,510	$18,294,372	$26,455,959
	2022	$4,434,958	$4,334,958	$3,991,462
	2023	$264,777	$264,777	$238,299
		$90,180,462	**$62,549,954**	**$86,687,108**
Total Operation CWIP	2020	$102,234,268	$78,535,630	$102,017,495
	2021	$60,843,581	$35,972,141	$54,759,223
	2022	$16,119,863	$15,363,411	$14,507,877
	2023	$1,039,149	$1,039,149	$935,234
		$180,236,861	**$130,910,331**	**$172,219,829**

3.6 Region New Capital Projects/Budgets

<u>GSWC's Request and Cal Advocates' Position:</u>

For Regions 1, 2 and 3, GSWC requested to include in rate base new capital projects with total estimated expenditures in 2021-2023 of $354.7

million. Cal Advocates disputed the need for various capital projects and recommended adjustments to the amounts included in GSWC's proposed capital budgets for Regions 1, 2, and 3 and recommended total expenditures in 2021-2023 of $144.4 million. Further, Cal Advocates recommended that GSWC use a condition-based approach to develop its pipeline replacement rates in the next GRC application. (See Exhibit GSW-28, Exhibits GSW-30 – GSW-70, Exhibits GSW-76 – GSW-77, Exhibit CAL PA-7, Exhibit CAL PA-15, Exhibit CAL PA-10, Exhibit CAL PA-17, and Exhibit CAL PA-2.)

Resolution:

The Parties settled on total expenditures for new capital projects in 2021-2023 in Regions 1, 2 and 3 of $318.6 million as shown in the table below.

Table 3.4				
New Capital Projects by RMA				
	Year	**GSWC**	**Cal Advocates**	**Settlement**
Region 1				
Arden Cordova	2021	$4,946,300	$4,097,800	$4,451,670
	2022	$5,262,200	$3,974,300	$4,735,980
	2023	$5,294,700	$3,902,600	$4,924,260
Bay Point	2021	$547,600	$547,600	$492,840
	2022	$555,900	$555,900	$500,310
	2023	$1,516,300	$1,478,500	$1,385,550
Clearlake	2021	$302,300	$296,900	$272,070
	2022	$460,700	$450,900	$414,630
	2023	$1,502,200	$1,331,500	$1,315,710
Coastal District	2021	$53,100	$53,100	$47,790
	2022	$15,300	$15,300	$13,770
	2023	$49,200	$49,200	$44,280
Los Osos	2021	$1,056,600	$946,000	$950,940
	2022	$975,200	$943,500	$877,680
	2023	$1,882,200	$1,737,600	$1,645,470
Northern District	2021	$96,200	$96,200	$86,580
	2022	$25,900	$25,900	$23,310
	2023	$59,900	$59,900	$53,910
Santa Maria	2021	$4,576,800	$2,973,700	$4,119,120
	2022	$4,844,300	$4,268,100	$4,359,870
	2023	$6,164,300	$3,831,000	$5,563,890

Table 3.4				
New Capital Projects by RMA				
	Year	**GSWC**	**Cal Advocates**	**Settlement**
Simi Valley	2021	$3,327,100	$2,396,800	$2,994,390
	2022	$3,026,600	$2,646,900	$2,723,940
	2023	$4,139,100	$2,719,400	$3,889,080
Region 1 Total	2021	$14,906,000	$11,408,100	$13,415,400
	2022	$15,166,100	$12,880,800	$13,649,490
	2023	$20,607,900	$15,109,700	$18,822,150
		$50,680,000	**$39,398,600**	**$45,887,040**
Region 2 Total				
Central Basin-East	2021	$12,338,000	$1,537,100	$11,104,200
	2022	$8,673,700	$2,091,100	$7,806,330
	2023	$23,562,400	$1,339,600	$21,206,160
Central Basin-West	2021	$6,853,400	$3,080,700	$6,168,060
	2022	$26,988,300	$2,016,000	$24,289,470
	2023	$15,541,600	$1,128,000	$13,987,440
Central District	2021	$257,200	$257,200	$231,480
	2022	$119,300	$119,300	$107,370
	2023	$253,600	$121,100	$228,240
Culver City	2021	$3,290,900	$2,926,700	$2,961,810
	2022	$15,670,100	$966,600	$14,103,090
	2023	$6,090,800	$981,300	$5,481,720
Southwest	2021	$8,066,900	$3,606,500	$7,260,210
	2022	$5,888,900	$5,659,100	$5,300,010
	2023	$23,056,600	$3,269,800	$20,750,940
Southwest District	2021	$54,200	$54,200	$48,780
	2022	$55,000	$55,000	$49,500
	2023	$118,300	$55,900	$106,470
Region 2 Total	2021	$30,860,600	$11,462,400	$27,774,540
	2022	$57,395,300	$10,907,100	$51,655,770
	2023	$68,623,300	$6,895,700	$61,760,970
		$156,879,200	**$29,265,200**	**$141,191,280**
Region 3 Total				
Apple Valley	2021	$2,783,200	$2,074,500	$2,504,880
	2022	$1,243,900	$533,600	$1,119,510
	2023	$3,582,000	$942,700	$3,223,800
Barstow	2021	$5,737,900	$5,660,900	$5,288,310
	2022	$7,668,500	$6,353,400	$6,530,850
	2023	$12,325,400	$7,615,400	$10,406,790
Calipatria	2021	$1,362,100	$1,196,200	$1,225,890
	2022	$2,159,900	$594,300	$1,943,910
	2023	$2,306,600	$329,200	$2,075,940

Table 3.4				
New Capital Projects by RMA				
	Year	**GSWC**	**Cal Advocates**	**Settlement**
Claremont	2021	$940,900	$911,000	$846,810
	2022	$15,135,000	$5,635,100	$13,621,500
	2023	$1,594,700	$1,548,400	$1,435,230
Foothill District	2021	$374,900	$314,400	$337,410
	2022	$150,200	$150,200	$135,180
	2023	$222,500	$222,500	$200,250
Los Alamitos	2021	$1,461,800	$1,392,800	$1,315,620
	2022	$5,977,000	$2,637,300	$5,379,300
	2023	$15,459,800	$1,913,500	$13,913,820
Morongo	2021	$1,813,800	$1,560,300	$1,632,420
	2022	$1,405,500	$364,700	$1,264,950
	2023	$109,600	$109,600	$98,640
Mountain District	2021	$43,500	$43,500	$39,150
	2022	$5,600	$5,600	$5,040
	2023	$5,700	$5,700	$5,130
Orange County District	2021	$251,900	$191,400	$226,710
	2022	$10,200	$10,200	$9,180
	2023	$111,800	$10,300	$100,620
Placentia	2021	$1,451,000	$921,900	$1,305,900
	2022	$8,682,500	$6,949,800	$7,814,250
	2023	$7,919,400	$4,312,200	$7,127,460
San Dimas	2021	$5,288,400	$5,017,800	$4,759,560
	2022	$4,552,500	$4,352,500	$4,097,250
	2023	$3,260,500	$1,150,000	$2,934,450
San Gabriel	2021	$1,076,800	$1,062,900	$969,120
	2022	$9,246,500	$3,810,900	$8,321,850
	2023	$11,927,500	$1,000,500	$10,734,750
Wrightwood	2021	$1,497,000	$1,380,400	$1,347,300
	2022	$3,043,600	$2,883,700	$2,739,240
	2023	$4,997,700	$540,700	$4,497,930
Region 3 Total	2021	$24,083,200	$21,728,000	$21,799,080
	2022	$59,280,900	$34,281,300	$52,982,010
	2023	$63,823,200	$19,700,700	$56,754,810
		$147,187,300	**$75,710,000**	**$131,535,900**
Region 1,2&3 Total		**$354,746,500**	**$144,373,800**	**$318,614,220**

In Region 3's Los Alamitos CSA, GSWC agrees to modify the Ball Plant Iron and Manganese Removal System project to fit on the existing plant site and will not need to spend $2,052,200 to purchase land. (Exhibit

GSW-76, pages 170-171.) GSWC also agrees to withdraw its request for the Country Club Treatment Plant PLC Upgrade project ($127,000) from the 2023 "Purification Equipment and Structure" blanket group for the Los Osos CSA. (Exhibit GSW-81, page 97.) The adjustment of both projects are reflected in the settled companywide capital budget in Table 3.4.

Should GSWC request in a future general rate case a project included in this proceeding (as shown in Tables 3.5, 3.6 and 3.7) that is not completed within the settlement budgets to be adopted in this proceeding, that project will be subject to review by the Commission. Further, while GSWC's existing Pipeline Management Program does take into consideration pipeline condition, GSWC agrees to explore options for implementing a software application that takes into account pipe condition to determine total pipeline replacement length/percentage. GSWC's requested new capital projects that are accepted in the settlement are included in the tables below.

Table 3.5	
Region 1 New Capital Budget by Project	
	Year
Arden Cordova	
Arden System, New Well Land Acquisition	2021
Arden Way	2021
Arden-Cordova, Systemwide SCADA	2023
Meters	2021
	2022
	2023
Minor Main Replacements	2021
	2022
	2023
Minor Pumping Plant Equipment	2021
	2022
	2023
Minor Purification Equipment	2021
	2022
	2023
Office Furniture and Equipment	2021

Table 3.5	
Region 1 New Capital Budget by Project	
	Year
	2022
	2023
Services	2021
	2022
	2023
Tools & Safety Equipment	2021
	2022
	2023
Transportation Equipment	2021
	2022
Coloma WTP, Filter Backwash	2023
Coloma WTP, Recoat Reservoir 2	2021
Coloma WTP, Recoat Reservoir 3 Exterior	2023
Coloma WTP, Replace Filter Media N2 and N3	2021
Coloma WTP, Replace Filter Media N5 and N6	2023
Hurley Way Area Main Replacements	2021
	2022
Mills Park Rd.	2021
South Bridge Plant, Disinfection Facilities	2023
Systemwide, Chlorine Analyzers	2021
Systemwide, Chlorine Analyzers Cordova	2023
Systemwide, Trailer Vac Assembly	2023
Bay Point	
Bay Point, Systemwide SCADA	2023
Main Pumping Plant Eqpmt & Stc	2021
	2022
	2023
Main Replacements	2021
	2022
	2023
Meters	2021
	2022
	2023
Office Equipment & Furniture	2021
	2022
	2023
Purification Equipment/Struct	2021
	2022

Table 3.5	
Region 1 New Capital Budget by Project	
	Year
	2023
Services	2021
	2022
	2023
Tools & Safety Equipment	2021
	2022
	2023
Clearlake	
Main Pumping Plant Eqpmt & Stc	2021
	2022
	2023
Main Replacements	2021
	2022
	2023
Meters	2021
	2022
	2023
Office Equipment & Furniture	2021
	2022
	2023
Purification Equipment/Struct	2021
	2022
	2023
Services	2021
	2022
	2023
Vehicles	2023
Tools & Safety Equipment	2021
	2022
	2023
Clearlake, Systemwide SCADA	2023
Sonoma WTP, Change-out GAC	2021
	2023
Sonoma WTP, Replace Filter Media	2021
	2022
Coastal District	
Office Equipment & Furniture	2021

Table 3.5	
Region 1 New Capital Budget by Project	
	Year
	2022
	2023
Vehicles	2021
	2023
Tools & Safety Equipment	2021
	2022
	2023
Los Osos	
Addition to General Structure	2021
Main Pumping Plant Eqpmt & Stc	2021
	2022
	2023
Main Replacements	2021
	2022
	2023
Meters	2021
	2022
	2023
Office Equipment & Furniture	2021
	2022
	2023
Purification Equipment/Struct	2021
	2022
	2023
Services	2021
	2022
	2023
Vehicles	2021
Tools & Safety Equipment	2021
	2022
	2023
Country Club Plant, FE Media Replacement	2023
Country Club Plant, Selenium Treatment	2023
Edna Road Plant, Reservoir Improvements	2022
Highland Dr to Cabrillo Plant	2021
Los Osos, Systemwide SCADA	2023
Systemwide, New Well Study	2022

Table 3.5	
Region 1 New Capital Budget by Project	
	Year
Northern District	
Office Equipment & Furniture	2021
	2022
	2023
Vehicles	2021
	2023
Tools & Safety Equipment	2021
	2022
	2023
Santa Maria	
Main Pumping Plant Eqpmt & Stc	2021
	2022
	2023
Main Replacements	2021
	2022
	2023
Meters	2021
	2022
	2023
Office Equipment & Furniture	2021
	2022
	2023
Purification Equipment/Struct	2021
	2022
	2023
Services	2021
	2022
	2023
Vehicles	2021
	2022
Tools & Safety Equipment	2021
	2022
	2023
Casa Real Well 1, Well Improvements	2021
Crescent Well 1, Site Improvements	2023
Cypress Ridge Plant, Replace Reservoir 2	2021
	2023
El Campo Plant, Replace Reservoir 2	2023

Table 3.5	
Region 1 New Capital Budget by Project	
	Year
Kenneth Plant, Disinfection Facilities	2022
Lake Marie Plant, Booster C and Generator	2022
Orcutt Patterson Zone, Transmission Main	2021
Orcutt Rd & Clark Ave	2022
Orcutt Rd Hobbs to Ross	2023
Santa Maria, Systemwide SCADA	2023
Systemwide, Disinfection Residual SM CR	2023
Systemwide, Replacement Well	2023
Systemwide, Replacement Well Land Acquisition	2021
Valley View & Rice Ranch Rd	2022
Valve Installation on T-main to Jail	2022
Vineyard Well 6, Well Improvements	2023
Woodmere Plant, Disinfection Facilities	2022
Simi Valley	
Alamo St, Broadmoor to N Atherwood	2022
	2023
Addition to General Structure	2022
Main Pumping Plant Eqpmt & Stc	2021
	2022
	2023
Main Replacements	2021
	2022
	2023
Meters	2021
	2022
	2023
Office Equipment & Furniture	2021
	2022
	2023
Purification Equipment/Struct	2021
	2022
	2023
Services	2021
	2022
	2023
Vehicles	2021
Tools & Safety Equipment	2021

Table 3.5	
Region 1 New Capital Budget by Project	
	Year
	2022
	2023
Cochran St.	2022
Fitzgerald Plant, Pump House	2021
Gage St, Alamo Plant/Outlet Piping	2021
	2022
Katherine Plant, Pump House	2023
Niles Plant, Meters and Nitrate Analyzer	2021
Pineview Plant, Reservoir Improvements	2022
Pineview Plant, Site Improvements	2023
Simi Valley, Systemwide SCADA	2023
Sycamore Plant, Site Improvements	2022
Sycamore Well 2, Destroy Well	2022
Systemwide, Groundwater Feasibility Study	2023
Tapo Reservoir Plant, Reservoir and Site Improvements	2021
Watson Ave, Talbert to Beaver	2023

Table 3.6 Region 2 New Capital Budget by Project	
	Year
Central Basin-East	
175th St. Area Main Rplc	2023
185th and Norwalk	2023
205th St Area Main Rplc	2023
Aloha Elementary School Main Rplc	2021
Ave Manuel Salinas AMR	2022
Main Pumping Plant Eqpmt & Stc	2021
	2022
	2023
Main Replacements	2021
	2022
	2023
Meters	2021
	2022
	2023

Table 3.6 Region 2 New Capital Budget by Project	
	Year
Office Equipment & Furniture	2021
	2022
	2023
Services	2021
	2022
	2023
Vehicles	2021
	2022
	2023
Tools & Safety Equipment	2021
	2022
	2023
Bonavista Ln & Marquardt Ave	2022
Cheddar St AMR	2023
Clarkdale & 186th	2022
Elaine Ave Area Main Rplc	2021
Elaine Plant, New Tank and Booster Station	2022
Imperial Ave	2023
Imperial Tanks, Recoat and Upgrade	2021
Meyer Rd.	2021
Meyer Tank, Recoat and Upgrade	2022
Roseton & 180th	2023
Systemwide, Replacement Well Land Acquisition Norwalk	2021
Volunteer Ave AMR	2023
Well Replacement, Massinger Well 1	2021
Well Replacement, Roseton Well 1	2023
Central Basin-West	
Bissell Plant, Expansion of Manganese Treatment	2023
Main Pumping Plant Eqpmt. & Stc.	2021
	2022
	2023
Main Replacements	2021
	2022
	2023
Meters	2021
	2022

Table 3.6 Region 2 New Capital Budget by Project	
	Year
	2023
Office Equipment & Furniture	2021
	2022
	2023
Services	2021
	2022
	2023
Vehicles	2021
Tools & Safety Equipment	2021
	2022
	2023
Center St AMR	2022
Converse Plant, Recoat Reservoir Exterior	2021
Crafton Ave. Area Main Rplc	2022
Gage Plant, Relocate Drainline	2021
Ira & Darwell Main Abandonment	2022
Lucille Ave. Area Main Rplc	2023
Otis Ave, Gage to Florence	2022
Prince Ave AMR	2023
Prospect Ave Area Main Rplc	2023
Systemwide, New Interconnection with CBMWD	2022
Systemwide, Replacement Well Land Acquisition Florence-Graham	2021
Tract 180 Export Connection, Remove	2021
Walnut Dr. AMR	2023
Well Replacement, Gage Well 2	2022
Well Replacement, Miramonte Well 1	2022
Well Replacement, Willowbrook Well 1	2022
Willowbrook North and South Reservoir Recoat	2021
Wilmington Ave AMR Phase II	2022
Central District	
Office Equipment & Furniture	2021
	2022
	2023
Purification Equipment/Struct	2021
	2022
	2023

Table 3.6 Region 2 New Capital Budget by Project	
	Year
Vehicles	2021
	2023
Tools & Safety Equipment	2021
	2022
	2023
Culver City	
Baldwin Hills East and West Tanks, Recoat and Upgrade	2021
Addition to General Structure	2021
	2022
	2023
Main Pumping Plant Eqpmt & Stc	2021
	2022
	2023
Main Replacements	2021
	2022
	2023
Meters	2021
	2022
	2023
Office Equipment & Furniture	2021
	2022
	2023
Services	2021
	2022
	2023
Vehicles	2021
	2022
Tools & Safety Equipment	2021
	2022
	2023
Lenawee Plant, Install PRV	2021
Madison Ave Area Main Rplc	2022
Northgate St Area Main Rplc	2022
Purdue Ave Area Main Rplc	2022
Sepulveda Blvd. Crossing	2021
Sepulveda Blvd. Washington to Braddock	2023
Westwood & Virginia Area Main Rplc	2022

Table 3.6 Region 2 New Capital Budget by Project	
	Year
Wrightcrest Dr Area Main Rplc	2023
Southwest	
105th St AMR	2021
108th & 110th St AMR	2023
122nd St AMR	2021
152nd St AMR	2023
167th & 168th St	2021
178th St AMR	2022
	2023
95th St AMR	2023
Athens Tank, Recoat and Upgrade	2022
Addition to General Structure	2021
	2022
	2023
Main Pumping Plant Eqpmt & Stc	2021
	2022
	2023
Main Replacements	2021
	2022
	2023
Meters	2021
	2022
	2023
Office Equipment & Furniture	2021
	2022
	2023
Purification Equipment/Struct	2021
	2022
	2023
Services	2021
	2022
	2023
Vehicles	2021
	2022
	2023
Tools & Safety Equipment	2021
	2022
	2023

Table 3.6 Region 2 New Capital Budget by Project	
	Year
Brighton Ave AMR	2023
Chadron Ave, El Segundo to RR	2023
Chadron Plant, Upgrade Booster Station	2023
Firmona Ave AMR	2023
Gardena Heights Tank, Recoat and Upgrade	2021
Stanford Ave AMR	2021
WQ Area 6 MR	2023
Yukon Ave, El Segundo to 132nd	2023
Yukon Wells 4 and 5, Destroy	2022
Southwest District	
Office Equipment & Furniture	2021
	2022
	2023
Vehicles	2023
Tools & Safety Equipment	2021
	2022
	2023

Table 3.7 Region 3 New Capital Budget by Project	
	Year
Apple Valley	
Main Pumping Plant Eqpmt & Stc	2021
	2022
	2023
Main Replacements	2021
	2022
	2023
Meters	2021
	2022
	2023
Office Equipment & Furniture	2021
	2022
	2023
Purification Equipment/Struct	2021

Table 3.7 Region 3 New Capital Budget by Project	
	Year
	2022
	2023
Services	2021
	2022
	2023
Vehicles	2021
Tools & Safety Equipment	2021
	2022
	2023
Caribou Ave AMR	
Carnelian Rd AMR	2023
Central Rd AMR	2021
Clark Rd.	2021
Desert View, Land Acquisition for New Storage Facility	2021
Destroy Pawnee Well	2023
Mesa Rd, Amber to Agate	2021
Navajo Rd Back Yard Main Replacement	2021
Systemwide, Chlorine Analyzers Apple Valley North	2023
Systemwide, Chlorine Analyzers Apple Valley South	2023
Systemwide, Chlorine Analyzers Desert View	2023
Systemwide, Chlorine Analyzers Lucerne Valley	2022
Wren St AMR	2023
Barstow	
Ave D	2022
Ave E	2023
Bear Valley Phase 3	2023
Main Pumping Plant Eqpmt. & Stc.	2021
	2022
	2023
Main Replacements	2021
	2022
	2023
Meters	2021
	2022
	2023

Table 3.7 Region 3 New Capital Budget by Project	
	Year
Office Equipment & Furniture	2021
	2022
	2023
Purification Equipment/Struct	2021
	2022
	2023
Services	2021
	2022
	2023
Vehicles	2021
Tools & Safety Equipment	2021
	2022
	2023
Brine Waste Disposal Feasibility Study - Phase I	2021
Brine Waste Disposal Feasibility Study - Phase II	2022
Chlorine Residual Monitors Barstow	2023
Lenwood Seismic Couplings	2021
Mountain View Area Main Replacements	2023
Region III SCADA (2021)	2021
Region III SCADA (2022)	2022
Region III SCADA (2023)	2023
Calipatria	
Main Pumping Plant Eqpmt & Stc	2021
	2022
	2023
Main Replacements	2021
	2022
	2023
Meters	2021
	2022
	2023
Office Equipment & Furniture	2021
	2022
	2023
Purification Equipment/Struct	2021
	2022

Table 3.7 Region 3 New Capital Budget by Project	
	Year
	2023
Services	2021
	2022
	2023
Vehicles	2021
	2023
Tools & Safety Equipment	2021
	2022
	2023
Brown Ave, Elder to California	2021
Commercial Ave AMR Phase II	2022
Holabird, Plant Upgrades	2021
Implement Holabird Grounding Improvements	2022
Noffsinger Rd T-Main	2023
Claremont	
Main Pumping Plant Eqpmt & Stc	2021
	2022
	2023
Main Replacements	2021
	2022
	2023
Meters	2021
	2022
	2023
Office Equipment & Furniture	2021
	2022
	2023
Purification Equipment/Struct	2021
	2022
	2023
Services	2021
	2022
	2023
Vehicles	2021
Tools & Safety Equipment	2021
	2022
	2023
Cinderella Dr AMR	2022

Table 3.7 Region 3 New Capital Budget by Project	
	Year
Del Monte Plant, Replace Booster Station	2022
Destroy Pomello Well 1	2023
Destroy Pomello Well 4	2023
E 10th St AMR	2022
E 12th St	2022
E Arrow Hwy	2022
Indian Hill North, Cathodic Protection	2023
Indian Hill North, Replace Booster Station	2022
Lower O'Neil, Demolish Reservoir	2022
Meredith St AMR	2021
	2022
Padua Plant, Improve and Recoat Reservoir	2023
Region III Fire Hardening (2022)	2022
Town, Demolish Town Reservoir	2023
Wellesley & Purdue MR	2022
Foothill District	
Office Equipment & Furniture	2021
	2022
	2023
Vehicles	2021
	2023
Tools & Safety Equipment	2021
	2022
	2023
Los Alamitos	
Ball Plant, Site Improvements	2021
Ball Well 1, Fe and Mn Removal System	2023
Addition to General Structure	2021
	2022
	2023
Main Pumping Plant Eqpmt & Stc	2021
	2022
	2023
Main Replacements	2021
	2022
	2023
Meters	2021

Table 3.7 Region 3 New Capital Budget by Project	
	Year
	2022
	2023
Office Equipment & Furniture	2021
	2022
	2023
Services	2021
	2022
	2023
Vehicles	2021
	2022
	2023
Tools & Safety Equipment	2021
	2022
	2023
Cherry Plant, Replace Backwash Tank & Chemical Building	2022
Florista Plant, Site Improvements	2022
Gay Street AMR	2023
Lanett St AMR	2022
Ruth Elaine Dr AMR	2023
Saint Ann Ave AMR	2022
Morongo	
1st St. Main	2021
Alley of San Jacinto St.	2021
Main Pumping Plant Eqpmt & Stc	2021
	2022
	2023
Main Replacements	2021
	2022
	2023
Meters	2021
	2022
	2023
Office Equipment & Furniture	2021
	2022
	2023
Purification Equipment/Struct	2021
	2022

Table 3.7 Region 3 New Capital Budget by Project	
	Year
	2023
Services	2021
	2022
	2023
Tools & Safety Equipment	2021
	2022
	2023
Edison Lane	2022
Highway Well, Uranium Treatment	2022
Navajo Booster Station	2021
Systemwide, Chlorine Analyzers Del Norte	2022
Systemwide, Chlorine Analyzers Del Sur	2022
Mountain District	
Office Equipment & Furniture	2021
	2022
	2023
Vehicles	2021
Tools & Safety Equipment	2021
	2022
	2023
Orange County District	
Office Equipment & Furniture	2021
	2022
	2023
Vehicles	2021
	2023
Tools & Safety Equipment	2021
	2022
	2023
Placentia	
Main Pumping Plant Eqpmt & Stc	2021
	2022
	2023
Main Replacements	2021
	2022

Table 3.7 Region 3 New Capital Budget by Project	
	Year
	2023
Meters	2021
	2022
	2023
Office Equipment & Furniture	2021
	2022
	2023
Services	2021
	2022
	2023
Vehicles	2021
	2023
Tools & Safety Equipment	2021
	2022
	2023
Camden Dr.	2023
Clearview, Reservoir Replacement Project	2023
Concerto Booster Pump	2022
Concerto, Remove Uranium System	2022
Fairmont Oak Meadow PRV	2021
Greenbrier Rd AMR	2023
Hunting Horn, Reservoir Retrofit and Replacement Project	2022
La Jolla Replace Discharge Piping	2021
La Jolla, Site Improvements	2022
Moonbeam St. Area Main Replacement	2023
Murray Ln AMR	2022
Well Replacement, Bradford Well 3	2022
San Dimas	
Addition to General Structure	2021
	2022
	2023
Main Pumping Plant Eqpmt & Stc	2021
	2022
	2023
Main Replacements	2021
	2022
	2023

Table 3.7 Region 3 New Capital Budget by Project	
	Year
Meters	2021
	2022
	2023
Office Equipment & Furniture	2021
	2022
	2023
Purification Equipment/Struct	2021
	2022
	2023
Services	2021
	2022
	2023
Vehicles	2021
	2022
Tools & Safety Equipment	2021
	2022
	2023
Columbia Plant, Drill Replacement Well	2022
Highway Plant, Replace Reservoir	2021
Stephanie Dr AMR	2023
W Arrow Hwy	2023
Well Replacement, Baseline Well 3	2021
San Gabriel	
Arden Dr Main Replacement	2023
Addition to General Structure	2021
	2022
	2023
Main Pumping Plant Eqpmt & Stc	2021
	2022
	2023
Main Replacements	2021
	2022
	2023
Meters	2021
	2022
	2023
Office Equipment & Furniture	2021
	2022

Table 3.7 Region 3 New Capital Budget by Project	
	Year
	2023
Purification Equipment/Struct	2021
	2022
	2023
Services	2021
	2022
	2023
Vehicles	2021
	2022
	2023
Tools & Safety Equipment	2021
	2022
	2023
Encinita Plant, New Field Office	2022
Farna Tank, Perform Seismic Upgrades	2021
Jeffries Plant, Construct 1.25 MG Reservoir	2023
Jeffries Plant, Construct Booster Station	2023
Jeffries Plant, Fencing Improvements	2022
Longden Ave AMR	2023
McClintock Ave AMR	2022
Persimmon Ave	2023
Saxon Plant, Construct 0.75 MG Reservoir	2022
Saxon Plant, Install Booster Station	2023
Well Replacement, Saxon Well 3	2022
Wrightwood	
Main Pumping Plant Eqpmt & Stc	2021
	2022
	2023
Main Replacements	2021
	2022
	2023
Meters	2021
	2022
	2023
Office Equipment & Furniture	2021
	2022
	2023
Purification Equipment/Struct	2021

Table 3.7 Region 3 New Capital Budget by Project	
	Year
	2022
	2023
Services	2021
	2022
	2023
Vehicles	2021
Tools & Safety Equipment	2021
	2022
	2023
Buford, Destroy Buford Canyon Well 2	2021
Oriole Rd AMR	2023
Park Dr.	2023
Region III Fire Hardening (2021)	2021
Sheep Creek Reservoir	2022
Snowbird Dr AMR	2023
Systemwide, Chlorine Analyzers Wrightwood	2022

3.7 Depreciation Accrual Rates

GSWC's Request and Cal Advocate's Position:

GSWC prepared separate depreciation studies for each of its ratemaking areas and the district offices in its operating regions. In prior GRCs GSWC included the Central and Southwest District Offices in the consolidated Region 2 study and the Orange County, Foothill, and Mountain Desert District Offices in the consolidated Region 3 study. In this proceeding, GSWC created separate studies for these district offices using the same survivor curves and asset lives as previously approved by the Commission for each plant account. GSWC created separate studies for these district offices to more accurately reflect the depreciation activity in these offices and be consistent with the separate studies already being performed for the district offices in Region 1.

Cal Advocates disagreed on the depreciation accrual rates for Region 2,

Region 3, Central District Headquarters, Southwest District Headquarters, Orange County District, Mountain Desert District Headquarters, and Foothill District Headquarters. Cal Advocates recommended that GSWC maintain consolidated depreciation studies for the Central and Southwest District Offices within the Region 2 study and the Orange County, Foothill, and Mountain Desert District Offices within the Region 3 study, consistent with GSWC's prior rate cases and the Commission's Rulemaking 11-11-008. (See Exhibit GSW-27, GSW-88, and Exhibit CAL PA-11, pages 17-19)

Resolution:

While the Parties disagreed on the depreciation accrual rates to be used in the Region 2 and Region 3 District Offices, they agree to the following composite depreciation rates as part of the entire settlement.

Operating Area	**Composite Depreciation Rate**
Northern District Office	9.83%
Coastal District Office	5.83%
Arden Cordova	1.90%
Bay Point	1.71%
Clearlake	1.94%
Los Osos	2.31%
Santa Maria	2.06%
Simi Valley	1.80%
Central District Office	5.80%
Southwest District Office	3.41%
Region 2 (CSAs)	1.74%
Foothill District Office	6.64%
Mountain/Desert District Office	10.04%
Orange County District Office	5.97%
Region 3 (CSAs)	1.78%

3.8 Working Cash

3.8.1 Revenue Lag Days

GSWC's Request and Cal Advocate's Position:

GSWC and Cal Advocates disagreed on whether to adjust working cash revenue lag days for the Water Revenue Adjustment Mechanism ("WRAM") balancing account net of the Modified Cost Balancing Account ("MCBA"). (See Exhibit GSW-21, pages 75-77, Exhibit GSW-84/84C, pages 82-86, and Exhibit CAL PA-11, pages 25-27.)

Resolution:

While the Parties disagreed over the inclusion of the WRAM, net of MCBA, amounts in the working cash revenue lag days, the Parties agree to use the following revenue lag days to estimate working cash in this GRC as part of the overall settlement.

CSA	Settlement
Arden Cordova	20.4
Bay Point	32.8
Clearlake	33.0
Los Osos	70.0
Santa Maria	43.9
Simi Valley	24.6
Region 2	76.6
Region 3	49.3

3.8.2 Lag Days for Expenses

GSWC's Request and Cal Advocate's Position:

In GSWC's last GRC, A.17-07-010, GSWC performed a detailed working cash study to determine the lag days. For this GRC Application, GSWC used the lag days developed in A.17-07-010 with the exception of payroll taxes. Cal Advocates generally agreed with GSWC's methodology of calculating lead-lag days. (See Exhibit GSW-21, pages 72-75, Exhibit GSW-84/84C, page 76, and CAL PA-11, pages 22-23.)

Resolution:

The Parties agree to use the following expense lag days to estimate working cash in this GRC.

CSA	Settlement
Arden Cordova	17.3
Bay Point	28.2
Clearlake	19.2
Los Osos	26.6
Santa Maria	19.2
Simi Valley	20.7
Region 2	39.2
Region 3	43.2

3.8.3 Lag Days for Allocated GO and District Office Expenses

GSWC's Request and Cal Advocate's Position:

GSWC applied the number of lead lag days to each individual GO segment's 2022 test year expense line item in the RMA Summary of Earnings. Cal Advocates opposed the methodology used by GSWC and proposed that GSWC use the lead lag days for Allocated GO and District Office Expenses settled upon in the prior GRC. (See Exhibit GSW-21, pages 72-75, Exhibit GSW-84/84C, pages 76-81, and Exhibit CAL PA-11, pages 23-24.)

Resolution:

While the Parties disagreed over the methodology used to calculate the lag days for allocated GO and District Office Expenses, the Parties agree to use the following lag days to estimate working cash in this GRC.

	Settlement
Allocated General Office	(10.0)

3.8.4 Lag Days for Common Customer Account

GSWC's Request and Cal Advocate's Position:

GSWC applied the aggregate GO Utility Support lead lag days for the GO Utility Support segment and applied it to the Common Customer Account expense in each RMA consistent with how GO Utility expenses are allocated to each RMA. Cal Advocates opposed this methodology and

proposed that GSWC use the lead lag days for Common Customer Account settled upon in the prior GRC. (See Exhibit GSW-21, pages 73-74, Exhibit GSW-84/84C, pages 76-81, and Exhibit CAL PA-11, pages 24-25.)

Resolution:

While the Parties disagreed over the methodology used to calculate the lag days for Common Customer Account, the Parties agree to use the following lag days to estimate working cash in this GRC.

	Settlement
Common Customer Account	1.4

4.0 Sales and Number of Customers

4.1 Number of Customers (Connections)

GSWC's Request and Cal Advocates' Position:

GSWC and Cal Advocates used the methodology prescribed in the Rate Case Plan ("RCP") D.07-05-062 to forecast customer growth within each customer class with the exception of Arden Cordova and Clearlake. The RCP methodology is based on the five-year average increase by customer class. GSWC and Cal Advocates agreed that in areas where there is an apparent change in customer count due to a switch between customer classes (i.e., from flat rate to metered), the effect of this change is taken out of the five-year average. In Arden Cordova, where GSWC continues to switch customers from flat rate to metered billing, GSWC forecasted a flat rate to metered conversion of 208 connections in 2022, 54 in 2023 and an adjustment of 93 customers acquired in the Robbins system acquisition recently approved by the Commission.[2] In Clearlake, GSWC deviated from the RCP methodology in historical change in customers and adjusted

[2] Advice Letter 1818-W

the forecast to account for a three-year average rather than five-year average (using 2015, 2016 and 2019).

Cal Advocates did not contest GSWC's meter conversion forecast in Arden Cordova. In Clearlake, Cal Advocates recommended using a four-year average of September customer counts in the forecasting methodology.

(See GSW-14, pages 1-5, GSW-74, pages 1-2 and CAL PA-13, Chapter 1)

Resolution:

GSWC agrees to employ Cal Advocates' recommended methodology for the Clearlake customer count. The Parties agree that the Santa Maria customer count should be adjusted to a four-year average (2016-2019) rather than a five-year average to reflect historical growth absent the 2015 Rural Water Company acquisition.

The Parties agree to the following Number of Customers forecasts.

Table 4.1			
Arden Cordova	Number of Customers		
Customer Class	2022	2023	2024
Residential	15,029	15,300	15,471
Commercial	1,219	1,241	1,263
Industrial	4	4	4
Public Authority	28	28	28
Irrigation	443	446	449
Resale	0	0	0
Reclaimed Water	0	0	0
Other	0	0	0
Flat Rate			
Residential/Commercial	208	54	0
Private Fire	563	564	565

Table 4.1			
Arden Cordova	Number of Customers		
Customer Class	2022	2023	2024
Total	17,494	17,637	17,780

Table 4.1			
Bay Point	Number of Customers		
Customer Class	2022	2023	2024
Residential	4,826	4,842	4,858
Commercial	217	218	219
Industrial	6	6	6
Public Auth.	17	17	17
Irrigation	40	40	40
Resale	0	0	0
Contract	0	0	0
Other	0	0	0
Private Fire	32	32	32
Total	5,138	5,155	5,172

Table 4.1			
Clearlake	Number of Customers		
Customer Class	2022	2023	2024
Residential	2,015	2,014	2,013
Commercial	94	96	98
Industrial	0	0	0
Public Auth.	0	0	0
Irrigation	0	0	0
Resale	0	0	0
Contract	0	0	0
Other	0	0	0
Private Fire	5	5	5
Total	2,114	2,115	2,116

Table 4.1			
Los Osos	Number of Customers		
Customer Class	2022	2023	2024
Residential	3,067	3,070	3,073
Commercial	161	162	163
Industrial	1	1	1

Public Auth.	8	8	8
Irrigation	47	48	49
Resale	0	0	0
Contract	0	0	0
Other	0	0	0
Private Fire	24	24	24
Total	3,308	3,313	3,318

Table 4.1			
Santa Maria	Number of Customers		
Customer Class	2022	2023	2024
Residential	14,189	14,227	14,265
Commercial	700	725	749
Industrial	5	5	5
Public Auth.	13	13	13
Irrigation	105	113	121
Resale	0	0	0
Contract	0	0	0
Other	0	0	0
Irrigation (SM-3ML)	7	7	7
Private Fire	104	109	114
Total	15,123	15,199	15,274

Table 4.1			
Simi Valley	Number of Customers		
Customer Class	2022	2023	2024
Residential	12,716	12,759	12,802
Commercial	676	685	694
Industrial	27	27	27
Public Auth.	82	78	74
Irrigation	96	100	104
Resale	0	0	0
Contract	0	0	0
Other	0	0	0
Private Fire	183	186	189
Total	13,780	13,835	13,890

Table 4.2

Region 2	Number of Customers		
Customer Class	2022	2023	2024
Residential	74,755	74,923	75,091
Commercial	25,760	25,817	25,874
Industrial	232	231	230
Public Auth.	586	577	568
Irrigation	599	617	635
Resale	0	0	0
Contract (ME-3)	55	55	55
Other	0	0	0
Private Fire	2,267	2,305	2,343
Total	104,254	104,525	104,796

Table 4.3			
Region 3	Number of Customers		
Customer Class	2022	2023	2024
Residential	89,664	89,946	90,228
Commercial	8,895	8,915	8,935
Industrial	60	60	60
Public Auth.	537	533	529
Irrigation	1,019	1,054	1,089
Irrigation (CMH-3M)	9	9	9
Irrigation (CM-7ML)	230	231	232
Irrigation (R3-OC-3M)	1	1	1
Irrigation (R3-3)	1	1	1
Irrigation (R3-SD-3)	1	1	1
Resale	3	3	3
Contract (Navy Base)	1	1	1
Contract (Pomona College)	1	1	1
Contract (Calipatria Prison)	1	1	1
Contract (Forest Lawn Cypress Recycled Water)	1	1	1
Contract (City of San Dimas)	1	1	1
Contract (R3-RCW)	6	7	8
Other	1	1	1
Haulage Flat Rate	4	4	4
Private Fire	1,461	1,479	1,497
Total	101,897	102,250	102,603

4.2 Sales per Customer

GSWC's Request and Cal Advocates' Position:

GSWC used the three-year average (2017-2019) to forecast residential and irrigation annual usage per customer and the two-year average (2018-2019) to forecast commercial, industrial, and public authority annual usage per customer.

Cal Advocates did not contest GSWC's forecasted sales per customer methodology for all customer classes but recommended that the forecast should be updated to include recorded 2020 sales data.

(See GSW-14, pages 5 - 8, GSW-74, pages 2-5 and CAL PA-13, Chapter 1)

Resolution:

The Parties agree to the following forecasts for annual sales per customer for 2022 to 2024 (in hundreds of cubic feet or "Ccf"), which reflect GSWC's request. After settlement discussions, the Parties agreed that GSWC's forecasted sales per customer are reasonable.

Table 4.4	
Arden Cordova	Ccf/customer
Customer Class	Settlement
Residential	159.3
Commercial	1,650.8
Industrial	396.8
Public Authority	3,158.0
Irrigation	1,195.8
Resale	0.0
Contract	0.0
Other	0.0
Flat Rate	
Residential/Commercial	164.8
Public Authority	0.0

Table 4.4	
Arden Cordova	Ccf/customer
Customer Class	Settlement
Private Fire	3.0

Table 4.4	
Bay Point	Ccf/customer
Customer Class	Settlement
Residential	86.4
Commercial	888.6
Industrial	5,283.8
Public Authority	1,313.5
Irrigation	739.9
Resale	0.0
Contract	0.0
Other	0.0
Flat Rate	
Commercial	0.0
Public Authority	0.0
Private Fire	0.4

Table 4.4	
Clearlake	Ccf/customer
Customer Class	Settlement
Residential	57.9
Commercial	173.8
Industrial	0.0
Public Authority	0.0
Irrigation	0.0
Resale	0.0
Contract	0.0
Other	0.0
Flat Rate	
Commercial	0.0
Public Authority	0.0
Private Fire	0.2

Table 4.4	
Los Osos	Ccf/customer
Customer Class	Settlement
Residential	67.4
Commercial	251.0
Industrial	767.0
Public Authority	1,389.0
Irrigation	87.6
Resale	0.0
Contract	0.0
Other	0.0
Flat Rate	
Commercial	0.0
Public Authority	0.0
Private Fire	0.7

Table 4.4	
Santa Maria	Ccf/customer
Customer Class	Settlement
Residential	165.1
Commercial	649.8
Industrial	64.0
Public Authority	3,730.6
Irrigation	1,205.9
Resale	0.0
Contract	0.0
Other	0.0
Irrigation (SM-3ML)	1,400.1
Flat Rate	
Commercial	0.0
Public Authority	0.0
Private Fire	1.2

Table 4.4	
Simi Valley	Ccf/customer
Customer Class	Settlement
Residential	138.1
Commercial	681.6
Industrial	376.9
Public Authority	2,093.3

Table 4.4	
Simi Valley	Ccf/customer
Customer Class	Settlement
Irrigation	1,427.9
Resale	0.0
Contract	0.0
Other	0.0
Flat Rate	
Commercial	0.0
Public Authority	0.0
Private Fire	0.9

Table 4.5	
Region 2	Ccf/customer
Customer Class	Settlement
Residential	112.3
Commercial	441.1
Industrial	1,352.1
Public Authority	1,569.5
Irrigation	599.5
Resale	0.0
Contract (ME-3)	6,781.2
Other	109.0
Flat Rate	
Commercial	0.0
Public Authority	0.0
Private Fire	0.0

Table 4.6	
Apple Valley	Ccf/customer
Customer Class	Settlement
Residential	111.9
Commercial	569.6
Industrial	0.0
Public Authority	1,975.5
Irrigation	0.0
Resale	0.0
Contract	0.0
Other	0.0

Table 4.6	
Apple Valley	Ccf/customer
Customer Class	Settlement
Flat Rate	
Commercial	0.0
Public Authority	0.0
Private Fire	0.1

Table 4.6	
Barstow	Ccf/customer
Customer Class	Settlement
Residential	104.8
Commercial	762.0
Industrial	4,716.9
Public Authority	4,420.6
Irrigation	705.3
Resale	2,292.5
Contract (Navy Base)	71,124.5
Other	57.5
Flat Rate	
Commercial	0.0
Public Authority	0.0
Private Fire	2.2

Table 4.6	
Claremont	Ccf/customer
Customer Class	Settlement
Residential	218.9
Commercial	1,345.3
Industrial	3,182.0
Public Authority	4,632.7
Irrigation	1,344.0
Irrigation (CMH-3M)	1,080.9
Irrigation (CM-7ML)	988.3
Resale	0.0
Contract (Pomona College)	128,259.0
Other	0.0
Flat Rate	
Commercial	0.0
Public Authority	0.0

Table 4.6	
Claremont	Ccf/customer
Customer Class	Settlement
Private Fire	3.0

Table 4.6	
Calipatria	Ccf/customer
Customer Class	Settlement
Residential	142.5
Commercial	566.8
Industrial	4,162.6
Public Authority	1,484.9
Irrigation	366.4
Resale	0.0
Contract (Calipatria Prison)	241,407.5
Other	3,254.5
Flat Rate	
Commercial	0.0
Public Authority	0.0
Private Fire	6.4

Table 4.6	
Morongo Valley	Ccf/customer
Customer Class	Settlement
Residential	89.5
Commercial	352.8
Industrial	0.0
Public Authority	292.4
Irrigation	84.3
Resale	0.0
Contract	0.0
Other	0.0
Flat Rate	
Commercial	0.0
Public Authority	0.0
Private Fire	3.0

Table 4.6	
Orange County– Los Alamitos	Ccf/customer
Customer Class	Settlement
Residential	113.5
Commercial	761.0
Industrial	724.3
Public Authority	3,545.1
Irrigation	692.7
Resale	25,379.5
Contract (Cypress Forest Lawn Recycled Water)	100,696.5
Other	0.0
Flat Rate	
Commercial	0.0
Public Authority	0.0
Private Fire	2.0

Table 4.6	
Orange County - Placentia	Ccf/customer
Customer Class	Settlement
Residential	168.4
Commercial	793.8
Industrial	0.0
Public Authority	2,389.1
Irrigation	985.0
Irrigation (R3-OC-3M)	9,598.0
Resale	0.0
Contract	0.0
Other	0.0
Flat Rate	
Commercial	0.0
Public Authority	0.0
Private Fire	2.4

Table 4.6	
San Dimas	Ccf/customer
Customer Class	Settlement
Residential	163.3
Commercial	1,241.7
Industrial	4.0

Table 4.6	
San Dimas	Ccf/customer
Customer Class	Settlement
Public Authority	1,880.3
Irrigation	1,447.1
Irrigation (R3-3)	2,547.5
Irrigation (R3-SD-3)	540.0
Resale	0.0
Contract (City of San Dimas)	116,423.0
Other	0.0
Flat Rate	
Commercial	0.0
Public Authority	0.0
Private Fire	1.7

Table 4.6	
San Gabriel	Ccf/customer
Customer Class	Settlement
Residential	125.0
Commercial	390.4
Industrial	972.0
Public Authority	1,052.4
Irrigation	405.6
Resale	0.0
Contract (R3-RCW)	2,253.5
Other	0.0
Flat Rate	
Commercial	0.0
Public Authority	0.0
Private Fire	1.6

Table 4.6	
Wrightwood	Ccf/customer
Customer Class	Settlement
Residential	65.8
Commercial	239.7
Industrial	0.0
Public Authority	117.3
Irrigation	100.2
Resale	0.0

Table 4.6	
Wrightwood	Ccf/customer
Customer Class	Settlement
Contract	0.0
Other	0.0
Flat Rate	
Commercial	0.0
Public Authority	0.0
Private Fire	1.2

The following table 4.7 presents the combined average usage per customer throughout Region 3 for 2022, 2023 and 2024 respectively. The combined average usage for some customer classes changes for each year of the rate cycle due to the different rates of customer growth in each CSA.

Table 4.7			
Region 3	Settlement		
	Ccf/customer		
Customer Class	**2022**	**2023**	**2024**
Residential	141.4	141.3	141.3
Commercial	789.9	790.3	790.8
Industrial	1,933.8	1,933.8	1,933.8
Public Authority	2,545.2	2,548.6	2,551.9
Irrigation	829.9	827.2	824.7
Irrigation (CMH-3M)	1,080.9	1,080.9	1,080.9
Irrigation (CM-7ML)	988.3	988.3	988.3
Irrigation (R3-OC-3M)	9,598.0	9,598.0	9,598.0
Irrigation (R3-3)	2,548.0	2,548.0	2,548.0
Irrigation (R3-SD-3)	540.0	540.0	540.0
Resale	9,224.3	9,224.3	9,224.3
Contract (Navy Base)	71,125.0	71,125.0	71,125.0
Contract (Pomona College)	128,259.0	128,259.0	128,259.0
Contract (Calipatria Prison)	241,408.0	241,408.0	241,408.0
Contract (Cypress Forest Lawn Recycled Water)	100,697.0	100,697.0	100,697.0
Contract (City of San Dimas)	116,423.0	116,423.0	116,423.0
Contract (R3-RCW)	2,253.5	2,253.5	2,253.5
Other	3,255.0	3,255.0	3,255.0
Flat Rate			

Table 4.7			
Region 3	Settlement		
	Ccf/customer		
Customer Class	**2022**	**2023**	**2024**
Commercial	0.0	0.0	0.0
Public Authority	0.0	0.0	0.0
Private Fire	2.2	2.2	2.2

The following table 4.8 presents the Parties' agreed forecasts for company usage for each area for 2022, 2023 and 2024 respectively.

Table 4.8			
	Settlement		
	Ccf		
District	**2022**	**2023**	**2024**
Arden Cordova	1,378.2	1,378.2	1,378.2
Bay Point	4,354.8	4,354.8	4,354.8
Clearlake	98.6	98.6	98.6
Los Osos	1,300.4	1,300.4	1,300.4
Santa Maria	10,167.2	10,167.2	10,167.2
Simi Valley	4,203.6	4,203.6	4,203.6
Region 2	878.5	878.5	878.5
Apple Valley	0.0	0.0	0.0
Barstow	386.8	386.8	386.8
Calipatria	0.0	0.0	0.0
Morongo Valley	105.4	105.4	105.4
Wrightwood	0.0	0.0	0.0
Los Alamitos	24.6	24.6	24.6
Placentia	32.2	32.2	32.2
Claremont	6,266.2	6,266.2	6,266.2
San Dimas	132.4	132.4	132.4
San Gabriel	448.4	448.4	448.4

4.3 Water Loss

GSWC's Request and Cal Advocates' Position:

Use of a five-year average to determine water loss is standard, and in this instance, reflected a time-period allowing the parties to estimate water

loss accurately. Water loss is the amount of water lost through system operations plus unaccounted-for water. Other than for Arden Cordova, both GSWC and Cal Advocates used the five-year average water loss rates (2015-2019) to calculate the forecasted water loss. For Arden Cordova, GSWC proposed to use the lasted recorded (2019) water loss rate.

Cal Advocates did not contest GSWC's requested water loss rates.

(See Exhibits GSW-25, page 9 – 10)

Resolution:

The Parties agree to use the following rates to estimate water loss.

CSA	Settlement
Arden Cordova	20.20%
Bay Point	9.71%
Clearlake	48.41%
Los Osos	5.81%
Santa Maria	11.11%
Simi Valley	3.91%
Region 2	6.00%
Region 3- Consolidated	9.52%
-Region 3-Apple Valley	12.66%
-Region 3-Barstow	14.02%
-Region 3-Claremont	8.40%
-Region 3-Calipatria	26.04%
-Region 3-Morongo Valley	16.50%
-Region 3-Los Alamitos	6.67%
-Region 3-Placentia	12.42%
-Region 3-San Dimas	5.73%
-Region 3-San Gabriel	8.98%
-Region 3-Wrightwood	22.56%

5.0 Labor

5.1 Regions 1, 2 & 3 Labor

GSWC's Request and Cal Advocates' Position:

GSWC's Region 1, 2, and 3 forecasts for total labor were based on its 2020 organizational structure and actual annual salaries. Within the 2020 organizational structure, GSWC requested the following new position – Operations Engineer (#632) in the Mountain Desert District of Region 3.

GSWC also requested elimination of three (3) previously adopted positions – Customer Service Representatives in Claremont and Wrightwood (#522 and #577), and Operations Superintendent in Morongo Valley (#587), all in Region 3.

GSWC requested to move several positions within the organization from the operating regions to the General Office – Centralized Operations: two Customer Service Representatives moved from Region 2 (#387 and #422) and one Customer Service Representative moved from Region 3 (#479).

GSWC also requested to spread the costs for two positions across all District Offices of GSWC to reflect more accurately their current responsibilities. These positions were previously funded in the Central District (Region 2) – SCADA Specialist (#603) and the Orange County District (Region 3) – SCADA IT Analyst (#605).

Lastly, GSWC requested to change the title of the Customer Service Supervisor (#488)[3] in Orange County (Region 3) to Water Distribution Superintendent.

The above changes bring the proposed Regions 1, 2 and 3 headcount to 313. GSWC then added to this base cost adjustments for inflation, overtime, merit (equity) increases, stand-by and call-out pay, and then adjusted for vacancies to derive the forecast for the Test Year. Instead of

[3] GSWC originally misidentified this position as a Customer Service Representative position that GSWC requested to change to a Water Distribution Superintendent. As noted in Exhibit GSW-72, the position was originally a Customer Service Supervisor.

removing vacant positions, GSWC applied an average vacancy factor to its labor analysis. GSWC also included a customer growth factor to derive its forecasts for the 2022 Test Year in the operating districts. (See Exhibits GSW-25, pages 2-12, GSW-16, pages 1-22, GSW-72, pages 22-39, and GSW-78, pages 2-16)

Cal Advocates did not contest GSWC's requested new positions and organizational changes in the operating regions, with the exception of GSWC's request to change the Customer Service Superintendent in Orange County (#488) to a Water Distribution Superintendent.

Cal Advocates also disagreed with GSWC's requested 1% merit adjustment, the use of the labor escalation factors, and customer growth factors used by GSWC to escalate 2020 salary levels to derive the 2022 labor expense. (See Exhibits CAL PA-8, Chapter 2)

Resolution:

The Parties agree to the following labor expense forecasts for 2022, which reflect all of GSWC's requested organizational changes and additions.[4] While the Parties in their testimony disagreed over GSWC's operating regions' labor expense forecasts, they agree that the amounts in the table below achieve a reasonable compromise as part of the entire settlement.

Region 1 – 2022 Labor Expenses			
Northern District Office	GSWC	Cal Advocates	Settlement
Operations Labor	$18,600	$17,520	$18,174
Maintenance Labor	$34	$32	$33
A&G Labor	$344,241	$324,243	$336,351

[4] This settlement does not limit Cal Advocates' right to review organizational changes and additions in future General Rate Cases or GSWC's right to respond to such review by Cal Advocates.

Region 1 – 2022 Labor Expenses			
Total Labor Expense	$362,875	$341,795	$354,557
Coastal District Office	GSWC	Cal Advocates	Settlement
Operations Labor	$65,594	$61,783	$64,090
Maintenance Labor	$2,508	$2,363	$2,451
A&G Labor	$491,214	$462,678	$479,954
Total Labor Expense	$559,316	$526,823	$546,495
Arden Cordova CSA	GSWC	Cal Advocates	Settlement
Operations Labor	$767,053	$709,807	$749,773
Maintenance Labor	$179,927	$166,499	$175,874
A&G Labor	$145,650	$134,780	$142,369
Total Labor Expense	$1,092,630	$1,011,086	$1,068,016
Bay Point CSA	GSWC	Cal Advocates	Settlement
Operations Labor	$307,959	$288,261	$301,121
Maintenance Labor	$40,215	$37,643	$39,323
A&G Labor	$51,585	$48,286	$50,440
Total Labor Expense	$399,759	$374,189	$390,883
Clearlake CSA	GSWC	Cal Advocates	Settlement
Operations Labor	$273,704	$256,750	$267,670
Maintenance Labor	$51,862	$48,649	$50,719
A&G Labor	$35,574	$33,371	$34,790
Total Labor Expense	$361,140	$338,770	$353,179
Los Osos CSA	GSWC	Cal Advocates	Settlement
Operations Labor	$226,258	$212,394	$221,207
Maintenance Labor	$43,180	$40,534	$42,216
A&G Labor	$97,170	$91,216	$95,001
Total Labor Expense	$366,609	$344,145	$358,424
Santa Maria CSA	GSWC	Cal Advocates	Settlement
Operations Labor	$801,958	$728,638	$783,763
Maintenance Labor	$106,475	$96,741	$104,059

Region 1 – 2022 Labor Expenses			
A&G Labor	$294,629	$267,692	$287,944
Total Labor Expense	$1,203,063	$1,093,071	$1,175,766
Simi Valley CSA	GSWC	Cal Advocates	Settlement
Operations Labor	$403,763	$377,598	$394,759
Maintenance Labor	$81,563	$76,277	$79,744
A&G Labor	$97,485	$91,167	$95,311
Total Labor Expense	$582,811	$545,042	$569,813
Region 1 - Total Labor	$4,928,203	$4,574,921	$4,817,134

Region 2 – 2022 Labor Expenses			
Central District Office	GSWC	Cal Advocates	Settlement
Operations Labor	$184,154	$174,297	$180,805
Maintenance Labor	$1,362	$1,289	$1,337
A&G Labor	$783,886	$741,929	$769,632
Total Labor Expense	$969,401	$917,515	$951,775
Southwest District Office	GSWC	Cal Advocates	Settlement
Operations Labor	$128,703	$121,813	$126,362
Maintenance Labor	$658	$623	$646
A&G Labor	$744,398	$704,549	$730,857
Total Labor Expense	$873,760	$826,985	$857,864
Region 2 RMA	GSWC	Cal Advocates	Settlement
Operations Labor	$3,978,208	$3,744,062	$3,906,424
Maintenance Labor	$1,081,929	$1,018,244	$1,062,400
A&G Labor	$961,369	$904,803	$944,040
Total Labor Expense	$6,021,505	$5,667,108	$5,912,864
Region 2 - Total Labor	$7,864,666	$7,411,608	$7,722,503

Region 3 – 2022 Labor Expenses			
Orange County District Office	GSWC	Cal Advocates	Settlement
Operations Labor	$27,690	$25,210	$26,075

Region 3 – 2022 Labor Expenses			
Maintenance Labor	$55,541	$50,566	$52,302
A&G Labor	$667,799	$607,987	$628,863
Total Labor Expense	$751,029	$683,763	$707,241
Foothill District Office	GSWC	Cal Advocates	Settlement
Operations Labor	$114,159	$103,934	$107,503
Maintenance Labor	$1,056	$961	$994
A&G Labor	$598,119	$544,548	$563,246
Total Labor Expense	$713,333	$649,444	$671,743
Mountain Desert District Office	GSWC	Cal Advocates	Settlement
Operations Labor	$0	$0	$0
Maintenance Labor	$90	$82	$85
A&G Labor	$453,886	$413,234	$427,422
Total Labor Expense	$453,976	$413,316	$427,507
Region 3 CSAs	GSWC	Cal Advocates	Settlement
Operations Labor	$4,434,985	$4,001,609	$4,184,453
Maintenance Labor	$1,438,105	$1,296,791	$1,356,745
A&G Labor	$1,256,899	$1,134,845	$1,185,829
Total Labor Expense	$7,129,989	$6,433,245	$6,727,027
Region 3 - Total Labor	$9,048,328	$8,179,767	$8,533,517
Total Operating District Labor	$21,841,198	$20,166,296	$21,073,155

5.2 General Office Labor

GSWC's Request and ORA's Position:

GSWC based its forecast for total General Office labor expense on its 2020 organizational structure and actual annual salaries. Within the 2020 organizational structure, GSWC requested eight new positions and the transfer of three previously approved positions to the General Office –

Centralized Operations Support, as described in Section 5.1 above. The new positions requested are two Capital Program Engineers (#624 and #627), three Project Engineers (#625, #626, and #628), a GIS Manager/Supervisor (#629), all in General Office – Centralized Operations Support, and a Senior Cybersecurity Analyst (#630) and a Senior Service Desk Technical Lead (#631), both in General Office Corporate Support.

GSWC also requested to reclassify the following positions:

Position #	New Title	Old Title
10	Vice President, Asset Management – GO COPS	Vice President, Water Operations – GO COPS
178	Regulated Utility Support Analyst- GO COPS	Office Assistant II – GO COPS
221	Regulated Utility Support Analyst- GO COPS	Call Center Support Analyst – GO COPS
246	Regulated Utility Support Analyst- GO COPS	Water Conservation Associate – GO COPS
173	GIS Data Analyst – GO COPS	Engineering Technician – GO COPS
179	GIS Tech – GO COPS	CAD Technician – GO COPS
188	GIS Tech – GO COPS	CAD Technician – GO COPS
42	Financial Plan & Analysis Manager –GO CORP	Financial Plan & Analysis Supervisor – General Office Corporate Support ("GO-CORP")

The above changes bring the proposed General Office headcount to 277. After identifying the expensed portion of each position's base pay, GSWC then added inflation, overtime and merit (equity) increases, and then adjusted for vacancies to derive the forecast for the Test Year. Instead of removing vacant positions, GSWC applied an average vacancy factor to its labor analysis.

Cal Advocates agreed with GSWC's proposed forecasting methodology, but disagreed with GSWC's requested organizational changes for

positions #10, #178, #221 and #246, and its request for new positions #624, #625, #626, #627, #628 and #629 in the General Office.

(See Exhibits GSWC-25, pages 2 to 8, GSW-16, pages 1-22, GSW-19, pages 47-55, GSW-15, pages 18-22, GSW-72, pages 22-39, GSW-78, pages 2-16, GSW-79, pages 2-13, and CAL PA-3/CAL PA-3C, Chapter 4)

Resolution:

The Parties agree to the following General Office labor expense forecasts for 2022, which reflect all of GSWC's requested organizational changes and additions.[5] While the Parties in their testimony disagreed over GSWC's General Office labor expense forecasts, they agree that the amounts in the table below achieve a reasonable compromise as part of the entire settlement.

The agreed expense levels also include removal of the Tax Director position from the vacancy adjustment and GSWC agrees to remove its request for funding of a Tax Consultant, requested to backfill the vacant Tax Director position, as referenced in Section 14.13 below.

General Office – 2022 Labor Expenses			
	GSWC	Cal Advocates	Settlement
Corporate Support			
Operations Labor	($3)	($3)	($3)
Maintenance Labor	$0	$0	$0
A&G Labor	$8,827,583	$8,402,710	$8,858,508
Total GO-Corporate	$8,827,580	$8,402,707	$8,858,505
Utility Support			
Operations Labor	$370,622	$352,784	$371,920
Maintenance Labor	$0	$0	$0
A&G Labor	$1,462,409	$1,392,023	$1,467,532

[5] This settlement does not limit Cal Advocates' right to review organizational changes and additions in future General Rate Cases or GSWC's right to respond to such review by Cal Advocates.

General Office – 2022 Labor Expenses			
	GSWC	Cal Advocates	Settlement
Total GO-Utility	$1,833,031	$1,744,807	$1,839,452
Centralized Operations Support			
Operations Labor	$1,477,995	$1,390,017	$1,483,173
Maintenance Labor	$870	$818	$873
A&G Labor	$5,333,780	$5,016,286	$5,352,466
Total GO-COPS	$6,812,645	$6,407,122	$6,836,511
Total General Office	$17,473,256	$16,554,635	$17,534,469

6.0 Expenses – Common Issues

6.1 Escalation Factors

GSWC utilized the annual inflation (escalation) factors from Cal Advocates' Energy Cost of Service & Natural Gas and Communications & Water Policy Branches' May 2020 "Estimates of Non-Labor and Wage Escalation Rates" and "Summary of Compensation per Hour" memoranda ("Cal Advocates Memos"), and the May 2020 CPI-U index to develop inflation-adjusted (escalated) estimates for A&G and O&M expenses. GSWC requested that these factors be updated to the most current information available at the time of the decision. (See Exhibit GSW-23, pages 5-6 & 13-14, and Exhibit GSW-85, pages 48-50.)

In developing its expense estimates, Cal Advocates also used the factors from the same May 2020 Cal Advocates Memos and the May 2020 CPI-U index. However, Cal Advocates recommended against the application of annual inflation factors to non-labor A&G and O&M expenses when developing the 2022 Test Year forecasts. (See Exhibit CAL PA-8, Chapter 2.)

<u>Resolution:</u>

The Parties have agreed to the expense levels identified in this document, and which are addressed in sections 5.0, 7.0, 8.0, 10.0, 11.0 and 14.0. The Parties also agree that 2023 and 2024 expense escalations will be calculated in accordance with the Rate Case Plan guidelines.

6.2 Customer Growth Impact

GSWC's Request and Cal Advocates' Position:

For its Other Operations, Other Maintenance, Office Supplies, Business Meals, Outside Services, Miscellaneous, Other Maintenance of General Plant, and Labor expense estimates, GSWC included an annual customer growth impact calculation, in addition to the annual escalation factors from the Cal Advocates Memos and CPI-U index, to escalate inflation-adjusted recorded costs to develop Test Year forecast amounts. (See Exhibit GSW-23, pages 6 & 14, and Exhibit GSW-85, pages 51-56)

Cal Advocates opposed GSWC's inclusion of customer growth impacts to Test Year forecasts. (See Exhibit CAL PA-12, Chapter 1.)

Resolution

The Parties have agreed to the A&G and O&M expense amounts set forth in Sections 5.0, and 7.0 through 8.0, which resolves the Parties' disagreement over this issue in their testimony.

7.0 Administrative and General Expenses

7.1 Office Supplies

GSWC's Request and Cal Advocates' Position:

To forecast Office Supplies expenses, GSWC used an inflation-adjusted five-year average, further adjusted (1) to remove any historical costs tracked in memorandum accounts, (2) to remove any non-regulated expenses, and (3) to forecast cellular service fees for mobile devices.

(See Exhibit GSW-23, pages 15-17.)

Other than the issues addressed in Sections 6.1 and 6.2, Cal Advocates did not contest GSWC's estimates on Office Supplies expenses. (See Exhibit CAL PA-8, Chapter 1.)

Resolution:

The Parties agree to the following estimates for Office Supplies expense.

Office Supplies	2022 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	99,481	95,439	99,481
Bay Point	55,960	54,591	55,960
Clearlake	68,950	67,464	68,950
Los Osos	85,017	83,309	85,017
Santa Maria	131,675	122,933	131,675
Simi Valley	72,822	70,955	72,822
Northern Dist.	62,237	61,353	62,237
Coastal Dist.	26,660	26,282	26,660
Region 2	508,181	496,634	508,181
Central Dist.	158,021	155,778	158,021
Southwest Dist.	211,326	208,327	211,326
Region 3	681,134	664,463	681,134
Foothill Dist.	106,784	105,268	106,784
Mountain/Desert Dist.	65,976	65,040	65,976
Orange County Dist.	98,227	96,833	98,227

7.2 Property Insurance

See Section 14.8 – Property Insurance Expense for General Office.

7.3 Injuries and Damages

GSWC's Request and Cal Advocates' Position:

Injuries and Damages expenses are forecasted at the General Office and then allocated to the CSAs and District Offices. The detailed information

and description of the Parties' positions regarding the forecast is presented in the Section 14 - General Office Revenues and Expenses. (See Exhibit GSW-23, page 17, and CAL PA-3/CAL PA-3C, Chapter 3)

Resolution:

The Parties agree to the following estimates for Injuries and Damages expenses, which represents a reasonable compromise of the litigated positions. As addressed in Section 6.1, these amounts will be escalated in 2023 and 2024 according to Rate Case Plan guidelines.

Injuries and Damages	2022 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	104,971	102,414	139,410
Bay Point	37,492	36,579	47,327
Clearlake	40,619	39,629	52,012
Los Osos	39,429	38,469	39,908
Santa Maria	117,525	114,662	140,488
Simi Valley	68,153	66,493	75,846
Northern Dist.	42,565	41,528	56,487
Coastal Dist.	54,838	53,502	67,375
Region 2	518,070	505,452	634,712
Central Dist.	102,743	100,240	120,293
Southwest Dist.	106,674	104,076	122,980
Region 3	628,343	619,555	815,646
Foothill Dist.	79,774	77,831	105,685
Mountain/Desert Dist.	41,716	40,700	50,168
Orange County Dist.	86,448	84,342	100,797

7.4 Pensions and Benefits

See General Office Section 14.10 – Pension & Benefits.

7.5 Business Meals

GSWC's Request and Cal Advocates' Position:

To forecast Business Meals, GSWC used an inflation adjusted five-year average. (See Exhibit GSW-23, pages 17-18.)

Other than the issues addressed in Sections 6.1 and 6.2, Cal Advocates did not contest GSWC's estimates. (See Exhibit CAL PA-8, Chapter 1.)

Resolution:

The Parties agree to the following estimates for Business Meals expense.

Business Meals	2022 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	2,035	1,952	2,035
Bay Point	497	485	497
Clearlake	1,047	1,024	1,047
Los Osos	1,341	1,315	1,341
Santa Maria	2,334	2,179	2,334
Simi Valley	1,286	1,253	1,286
Northern Dist.	5,939	5,855	5,939
Coastal Dist.	4,021	3,964	4,021
Region 2	11,202	10,948	11,202
Central Dist.	3,921	3,865	3,921
Southwest Dist.	7,413	7,308	7,413
Region 3	9,060	8,838	9,060
Foothill Dist.	2,254	2,222	2,254
Mountain/Desert Dist.	1,988	1,960	1,988
Orange County Dist.	1,751	1,727	1,751

7.6 Outside Services

GSWC's Request and Cal Advocates' Position:

To forecast Outside Services expenses, GSWC used an inflation-adjusted five-year average, further adjusted (1) to remove any historical costs tracked in memorandum accounts, and (2) to forecast newly regulated water audit certification costs and component leakage analysis studies. (See Exhibit GSW-23, pages 18-21.)

Other than the issues addressed in Sections 6.1 and 6.2, Cal Advocates did not contest GSWC's estimates on Outside Service expenses. (See Exhibit CAL PA-8, Chapter 1.)

Resolution:

The Parties agree to the following estimates for Outside Services expense.

Outside Services	2022 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	66,856	64,998	66,856
Bay Point	26,412	26,111	26,412
Clearlake	7,605	7,541	7,605
Los Osos	10,145	10,074	10,145
Santa Maria	180,440	170,715	180,440
Simi Valley	25,702	25,378	25,702
Northern Dist.	5,314	5,308	5,314
Coastal Dist.	5,100	5,095	5,100
Region 2	366,259	362,728	366,259
Central Dist.	26,443	26,416	26,443
Southwest Dist.	47,929	47,881	47,929
Region 3	203,995	201,667	203,995
Foothill Dist.	8,033	8,025	8,033
Mountain/Desert Dist.	28,440	28,412	28,440
Orange County Dist.	13,759	13,745	13,759

7.7 Miscellaneous

GSWC's Request and Cal Advocates' Position:

To forecast Miscellaneous expenses, GSWC used an inflation-adjusted five-year average, further adjusted to remove (1) any historical costs tracked in memorandum accounts, and (2) non-regulated expenses. (See Exhibit GSW-23, pages 21-22, and Exhibit GSW-85, pages 24-31.)

In addition to the issues addressed in Sections 6.1 and 6.2, Cal Advocates recommended removal of all community-based membership dues

expenses and 50% of all professional membership dues expenses. (See Exhibit CAL PA-8, Chapter 1.)

Resolution:

The Parties agree to the following estimates for Miscellaneous expenses. While the parties disagreed over this in their testimony, they agree that this is reasonable as part of the entire settlement.

Miscellaneous	2022 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	48,331	19,065	48,331
Bay Point	445	105	445
Clearlake	498	200	498
Los Osos	1,114	526	1,114
Santa Maria	423	153	423
Simi Valley	4,844	2,179	4,844
Northern Dist.	2,287	568	2,287
Coastal Dist.	905	415	905
Region 2	3,099	870	3,099
Central Dist.	11,374	902	11,374
Southwest Dist.	(147)	(81)	(147)
Region 3	10,584	4,348	10,584
Foothill Dist.	1,823	833	1,823
Mountain/Desert Dist.	147	29	147
Orange County Dist.	573	271	573

7.8 Allocated General Office Expenses – Corporate Support

GSWC's Request and Cal Advocates' Position:

The Allocated General Office Expenses–Corporate Support are forecasted at the General Office and then allocated to the ratemaking areas. Detailed information and description of the Parties' positions regarding the forecast are presented in Section 13 – General Office Allocation and Section 14 – General Office Revenues and Expenses. (See Exhibit GSW-23, page 22, and Exhibit CAL PA-8, Chapter 1.)

Resolution:

The Parties agree to the following estimates for Allocated General Office Expenses – Corporate Support.

Allocated General Office Expenses – Corporate Support	2022 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	1,759,262	1,255,856	1,584,293
Bay Point	362,025	257,549	325,615
Clearlake	104,718	76,038	95,769
Los Osos	194,476	137,359	175,120
Santa Maria	993,325	708,872	892,020
Simi Valley	978,365	696,608	878,339
Region 2	9,161,327	6,536,828	8,241,607
Region 3	9,014,722	6,433,809	8,110,267

7.9 Allocated General Office Expenses – Centralized Operations Support

GSWC's Request and Cal Advocates' Position:

The Allocated General Office Expenses – Centralized Operations Support are forecasted at the General Office and then allocated to the ratemaking areas. Detailed information and description of the Parties' positions regarding the forecast are presented in Section 13 – General Office Allocation and Section 14 – General Office Revenues and Expenses. (See Exhibit GSW-23, page 22, and Exhibit CAL PA-8, Chapter 1.)

Resolution:

The Parties agree to the following estimates for General Office Expenses – Centralized Operations Support expense.

Allocated General Office Expenses – Centralized Operations Support	2022 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	1,364,343	1,105,260	1,299,294

Allocated General Office Expenses – Centralized Operations Support	2022 ($)		
CSA	GSWC	Cal Advocates	Settlement
Bay Point	279,865	226,720	266,522
Clearlake	82,210	66,599	78,291
Los Osos	150,428	121,862	143,255
Santa Maria	769,629	623,480	732,935
Simi Valley	757,385	613,561	721,275
Region 2	7,099,831	5,751,605	6,761,326
Region 3	6,987,885	5,660,917	6,654,717

7.10 Allocated District Office Expense

GSWC's Request and Cal Advocates' Position:

GSWC used equivalent customer data to develop the factors for allocating District Office Expenses to individual ratemaking areas. Cal Advocates did not contest GSWC's allocation factors. (See Exhibit GSW-23, page 22, and Exhibit CAL PA-8, Chapter 1)

Resolution:

The Parties agree to the following estimates for Allocated District Office expense.

Allocated District Office Expense	2022 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	686,791	656,607	646,728
Bay Point	141,255	135,047	133,015
Clearlake	41,750	39,915	39,315
Los Osos	87,362	82,956	82,682
Santa Maria	445,750	423,268	421,870
Simi Valley	438,656	416,532	415,156
Region 2	4,598,742	4,229,141	4,443,696
Region 3	4,858,642	4,438,994	4,568,599

7.11 Other Maintenance of General Plant

GSWC's Request and Cal Advocates' Position:

To forecast Other Maintenance of General Plant expenses, GSWC used an inflation-adjusted five-year average. (See Exhibit GSW-23, pages 22-23.)

Other than the issues addressed in Sections 6.1 and 6.2, Cal Advocates did not oppose GSWC's estimates. (See Exhibit CAL PA-8, Chapter 1.)

Resolution:

The Parties agree to the following estimates for Other Maintenance of General Plant expense.

Other Maintenance General Plant	2022 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	9,462	9,077	9,462
Bay Point	3,652	3,563	3,652
Clearlake	1,874	1,834	1,874
Los Osos	21,263	20,836	21,263
Santa Maria	34,314	32,036	34,314
Simi Valley	13,242	12,902	13,242
Northern Dist.	1,926	1,899	1,926
Coastal Dist.	518	511	518
Region 2	21,774	21,279	21,774
Central Dist.	1,398	1,378	1,398
Southwest Dist.	894	881	894
Region 3	306,606	299,102	306,606
Foothill Dist.	4,431	4,368	4,431
Mountain/Desert Dist.	3,865	3,811	3,865
Orange County Dist.	2,056	2,027	2,056

7.12 Rent

GSWC's Request and Cal Advocates' Position:

To forecast Rent expense, GSWC used cost data from its lease agreements. (See Exhibit GSW-23, page 23.) Cal Advocates did not oppose GSWC's estimates. (See Exhibit CAL PA-8, Chapter 1)

Resolution:

The Parties agree to the following estimates for Rent expense.

Rent	2022 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	61,577	61,577	61,577
Bay Point	27,136	27,136	27,136
Clearlake	14,420	14,420	14,420
Los Osos	0	0	0
Santa Maria	96,972	96,972	96,972
Simi Valley	46,786	46,786	46,786
Northern Dist.	42,630	42,630	42,630
Coastal Dist.	0	0	0
Region 2	671,069	671,069	671,069
Central Dist.	88,964	88,964	88,964
Southwest Dist.	100,143	100,143	100,143
Region 3	288,553	288,553	288,553
Foothill Dist.	0	0	0
Mountain/Desert Dist.	27,072	27,072	27,072
Orange County Dist.	214,079	214,079	214,079

7.13 Depreciation Expense

GSWC's Request and Cal Advocates' Position:

The differences between GSWC's and Cal Advocates' estimates for Depreciation Expense are due to differences in the Parties' Capital Budget estimates for each area, and differences in depreciation accrual rates, addressed in Section 3.7.

Resolution:

The Parties agree that Depreciation Expense should be updated to reflect the settled Capital Budget each area, as follows.

Depreciation Expense	2022 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	1,835,736	1,726,751	1,807,970
Bay Point	512,082	485,536	506,663
Clearlake	285,228	277,461	281,810
Los Osos	655,080	651,574	647,905
Santa Maria	1,684,283	1,621,744	1,657,770
Simi Valley	774,512	736,872	762,944
Northern Dist.	15,789	15,789	14,717
Coastal Dist.	17,893	15,665	17,539
Region 2	12,360,206	11,511,920	12,233,607
Central Dist.	168,312	35,002	166,474
Southwest Dist.	83,229	14,461	82,950
Region 3	11,819,497	11,062,460	11,665,225
Foothill Dist.	94,208	20,832	91,220
Mountain/Desert Dist.	32,236	4,134	31,771
Orange County Dist.	63,489	14,790	61,955

8.0 Operations and Maintenance

8.1 Utility Support Services Expenses Allocated from General Office

GSWC's Request and Cal Advocates' Position:

Utility Support Services expenses are forecasted at the General Office and then allocated to the ratemaking areas. Detailed information and the Parties' positions regarding the forecast are presented in Section 13 – General Office Allocation and Section 14 – General Office Revenues and Expenses. (See Exhibit GSW-23, page 4, and Exhibit CAL PA-6, Chapter 1)

Resolution:

The Parties agree to the following estimates for Utility Support Services expense allocated from the General Office.

Allocated GO – Utility Support Services	2022 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	649,676	578,636	630,390
Bay Point	132,909	118,415	128,964
Clearlake	39,036	35,272	37,878
Los Osos	71,567	63,826	69,442
Santa Maria	366,198	326,690	355,327
Simi Valley	360,622	320,811	349,916
Region 2	3,379,433	3,009,917	3,279,112
Region 3	3,326,455	2,963,726	3,227,707

8.2 Other Operation Expenses

GSWC's Request and Cal Advocates' Position:

To forecast Other Operation expenses, GSWC used an inflation-adjusted five-year average, further adjusted (1) to remove any historical costs tracked in memorandum accounts, (2) for a forecasted increase in brine disposal costs, (3) for forecasted increases in lab fees due to progressing PFAS regulations, (4) for operational costs pertaining to the Robbins System acquisition, (5) to include filters for new technology allowing for water-conserving flushing activities, and (6) for forecasted cost increases related to filtration media and sludge disposal at various wells. (See Exhibit GSW-23, pages 6-11, and Exhibit GSW-85, pages 3-6.)

Other than the issues addressed in Sections 6.1 and 6.2, Cal Advocates did not contest GSWC's estimates, with certain exceptions. In particular, Cal Advocates recommended reductions to forecasted PFAS-related lab fees and opposed inflation escalations for the additional forecasted PFAS-related lab fees. (See Exhibit CAL PA-6, Chapter 1.)

Resolution:

The Parties agree to the following estimates for Other Operation expense, and further agree to utilize GSWS's existing PFAS Balancing Account to track and recover PFAS-related lab fees in years 2022 to 2024.

Conservation expenses, which are included in the numbers in the table below, are discussed in Section 11.0. The amounts in the table below, which represent a reasonable compromise of the litigated positions, also include an adjustment related to the proceeds from a contamination lawsuit, as discussed in Section 17.9.

Other Operation Expenses (including conservation)	2022 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	522,345	422,586	455,727
Bay Point	111,075	103,665	105,959
Clearlake	102,288	97,677	99,737
Los Osos	218,853	189,774	198,481
Santa Maria	525,581	369,821	417,720
Simi Valley	172,401	164,196	167,279
Northern Dist.	6,184	6,097	6,184
Coastal Dist.	2,080	2,051	2,080
Region 2	2,439,764	2,335,965	2,360,606
Central Dist.	292,175	290,792	292,175
Southwest Dist.	245,134	244,419	245,134
Region 3	4,707,731	4,414,147	4,485,179
Foothill Dist.	173,454	173,092	173,454
Mountain/Desert Dist.	150,398	150,364	150,398
Orange County Dist.	183,278	182,777	183,278

8.3 Uncollectible Rates

GSWC's Request and Cal Advocates' Position:

To forecast Uncollectible Rates, GSWC used a five-year average rate, based on actual amounts expensed. The forecasted amounts were increased to reflect expected increases in the uncollectibles rate due to new legislation limiting customer service disconnections. The new legislation increases by over 50% the number of days a customer is allowed to defer payment prior to having water service discontinued (See Exhibit GSW-23, pages 4-5, and Exhibit GSW-85, pages 7-11.)

Cal Advocates did not agree with GSWC's application of an adjustment to account for anticipated higher uncollectible rates stemming from the new legislation, arguing that increased time to defer payment would give customers more time to pursue alternative payment arrangements with the company, thus lowering uncollectible amounts. (See Exhibit CAL PA-6, Chapter 1)

Resolution:

The Parties agree to the following Uncollectible Rates. While the parties disagreed over this in their testimony, they agree that this is reasonable as part of the entire settlement.

Uncollectible Rate	2022-2024		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	0.375%	0.260%	0.375%
Bay Point	0.708%	0.470%	0.708%
Clearlake	0.986%	0.660%	0.986%
Los Osos	0.100%	0.070%	0.100%
Santa Maria	0.183%	0.120%	0.183%
Simi Valley	0.274%	0.180%	0.274%
Region 2	0.353%	0.230%	0.353%
Region 3	0.273%	0.180%	0.273%

8.4 Other Maintenance Expenses

GSWC's Request and Cal Advocates' Position:

To forecast Other Maintenance Expenses, GSWC used an inflation-adjusted five-year average, further adjusted (1) to remove any historical costs tracked in memorandum accounts, and (2) to forecast operational costs pertaining to the Robbins System acquisition. (See Exhibit GSW-23, pages 12-13.)

Other than the issues addressed in Sections 6.1 and 6.2, Cal Advocates

did not contest GSWC's estimates. (See Exhibit CAL PA-6, Chapter 1.)

Resolution:

The Parties agree to the following estimates for Other Maintenance expense.

Other Maintenance Expenses	2022 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	290,772	278,959	290,772
Bay Point	126,724	123,622	126,724
Clearlake	79,895	78,173	79,895
Los Osos	199,955	195,939	199,955
Santa Maria	390,341	364,424	390,341
Simi Valley	152,279	148,374	152,279
Northern Dist.	22,145	21,830	22,145
Coastal Dist.	267	263	267
Region 2	3,633,627	3,551,062	3,633,627
Central Dist.	31,003	30,563	31,003
Southwest Dist.	1,577	1,555	1,577
Region 3	5,283,595	5,154,282	5,283,595
Foothill Dist.	82,541	81,369	82,541
Mountain/Desert Dist.	26	26	26
Orange County Dist.	6,985	6,886	6,985

8.5 Chemical Expenses

GSWC's Request and Cal Advocates' Position:

To forecast Chemical expenses, GSWC used several inflation-adjusted methodologies to calculate unit costs per acre-foot of water. GSWC used the 2019 recorded unit cost in Arden Cordova, Bay Point, Clearlake, Los Osos, Santa Maria, Simi Valley, Region 2 and all CSAs in Region 3, except Claremont, San Dimas and San Gabriel. In Claremont and San Gabriel GSWC removed the cost of media change outs from the 2019-recorded unit cost, as these costs were included in the forecasted Other Operations expense discussed in Section 8.2 above. In addition, in

Claremont GSWC also included forecasted costs for Ferric treatment for a new well that was not reflected in the 2019 expenses. For San Dimas, GSWC added the cost of salt treatment to the 2019 unit cost to account for treatment at wells that were not online in 2019. (See Exhibit GSW-25, pages 18-20.)

Cal Advocates did not contest GSWC's forecasting methodology for Chemical expenses. Differences in the forecasted expenses are due to different forecasted supply volumes requiring chemical treatment and different forecasted inflation factors.

Resolution:

The Parties agree to the following estimates for Chemical expenses. These amounts reflect the settled supply volume and supply mix forecasts, addressed in Section 10.0.

Chemical Expenses	2022 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	86,921	85,687	86,921
Bay Point	12,922	12,739	12,922
Clearlake	52,523	52,072	52,822
Los Osos	244,238	240,771	244,238
Santa Maria	104,313	102,832	102,117
Simi Valley	186	183	186
Region 2	489,417	409,634	489,417
Region 3	714,846	703,771	714,328

9.0 Taxes

9.1 Property Taxes

GSWC's Request and Cal Advocates' Position:

GSWC calculated Property Taxes as a percentage of modified rate base (rate base excluding working cash and common utility allocations). The forecast is based on the average five-year percentage property tax rate multiplied by the modified rate base estimates. Cal Advocates disagreed

with GSWC's forecasting methodology, and recommended calculating the historical average percentage and forecasting based on Plant in Service amounts. (See Exhibit GSW-23, pages 23-24, Exhibit GSW-85, pages 32-36, and Exhibit CAL PA-11, Chapter 1)

Resolution:

The Parties agree to use the following estimated Property Tax amounts, and that the amounts are reasonable as part of the entire settlement. The rates are presented as a percentage of modified rate base as defined above.

Property Taxes	2022-2024	2022 ($)
CSA/Region	Rate	Expense
Arden Cordova	3.86%	1,922,248
Bay Point	1.35%	221,838
Clearlake	0.75%	74,536
Los Osos	0.78%	144,189
Santa Maria	0.83%	502,886
Simi Valley	1.72%	310,454
Northern Dist.	1.86%	3,382
Coastal Dist.	0.02%	42
Region 2	1.11%	5,391,551
Central Dist.	0.52%	10,592
Southwest Dist.	0.27%	2,271
Region 3	1.19%	5,203,952
Foothill Dist.	0.79%	12,572
Mountain/Desert Dist.	2.52%	5,020
Orange County Dist.	1.16%	14,976

9.2 Payroll Taxes

GSWC's Request and Cal Advocates' Position:

GSWC and Cal Advocates both applied a Payroll Tax rate of 7.4% to all labor (payroll) expenses. The differences in the Parties' initial estimates were due to the differences in payroll estimates. The payroll estimates have been settled as described in Section 5.0. (See Exhibit GSW-25, page 8, and Exhibit CAL PA-11, Pages 4-5)

Resolution:

The Parties agree to the following estimated Payroll Taxes, which reflect the settled labor expenses.

Payroll Taxes	2022 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	80,951	74,950	79,127
Bay Point	29,617	27,738	28,960
Clearlake	26,756	25,112	26,166
Los Osos	27,161	25,511	26,555
Santa Maria	89,132	81,027	87,110
Simi Valley	43,179	40,403	42,216
Northern Dist.	26,885	25,337	26,268
Coastal Dist.	41,438	39,052	40,489
Region 2	446,120	420,092	438,071
Central Dist.	71,821	68,014	70,515
Southwest Dist.	64,735	61,303	63,557
Region 3	528,245	476,884	498,391
Foothill Dist.	52,849	48,142	49,768
Mountain/Desert Dist.	33,634	30,638	31,673
Orange County Dist.	55,642	50,686	52,398

9.3 Local Taxes

GSWC's Request and Cal Advocates' Position:

GSWC and Cal Advocates used the same methodology of applying the five-year average recorded rate of Local Taxes on all revenues. (See Exhibit GSW-23, page 24, and Exhibit CAL PA-11, Chapter 1)

Resolution:

The Parties agree to the following Local Tax amounts. The revenue requirement adopted in the final decision should reflect these rates.

Local Taxes	2022-2024
CSA/Region	Rate
Arden Cordova	1.127%
Bay Point	1.191%

Local Taxes	2022-2024
CSA/Region	Rate
Clearlake	0.823%
Los Osos	0.000%
Santa Maria	0.001%
Simi Valley	1.051%
Northern Dist.	0.000%
Coastal Dist.	0.000%
Region 2	1.322%
Central Dist.	0.000%
Southwest Dist.	0.000%
Region 3	1.087%
Foothill Dist.	0.000%
Mountain/Desert Dist.	0.000%
Orange County Dist.	0.000%

9.4 Income Taxes

GSWC's Request and Cal Advocates' Position:

The differences in the Parties' estimates for income taxes are primarily due to differences in the Parties' estimates for revenues, expenses, and rate base.

The Parties also differed in the methodology used to determine the prior-year California Corporate Franchise Taxes ("CCFT") deduction for Federal Income Tax ("FIT") purposes in 2022. To calculate prior-year CCFT, GSWC used the estimated CCFT at present rates for the Test Year 2022. (See Exhibit GSW-18, pages 5-6.) Cal Advocates recommended using the CCFT amounts from GSWC's 2021 adopted rate adjustment filings. (See Exhibit CAL PA-11, Chapter 2)

Resolution:

The Parties agree that income tax calculations should be updated to reflect the level of revenues and expenses adopted in the final decision, and the latest rate of return and income tax rates. The Parties also agree to use the adopted 2021 CCFT expense to determine the CCFT deduction for FIT in 2022. The 2022 CCFT deduction amounts agreed upon by the

Parties are shown in the following table:

Federal Income Tax CCFT Deduction	2022 ($)
CSA/Region	Settlement
Arden Cordova	$205,110
Bay Point	$65,863
Clearlake	$49,367
Los Osos	$87,765
Santa Maria	$273,976
Simi Valley	$76,487
Region 2	$2,310,119
Region 3	$1,929,650

10.0 Water Supply

10.1 Supply Mix

GSWC's Request and Cal Advocates' Position:

To determine its forecasted water supply mix and volumes (i.e., production from wells and purchased water), GSWC analyzed historical usage, which includes its metered operational usage, and expected developments and constraints on the water systems. (See Exhibit GSW-25, pages 10 to 16) Cal Advocates generally agreed with GSWC's supply volume forecasting methodology. However, Cal Advocates recommended adjustments to non-revenue water due to the impact of Neutral Output Discharge Elimination System ("NO-DES") flushing in Region 2 and Region 3. The difference in the Parties' supply volume estimates is also attributable to the differences in the Parties' projection of sales, which is addressed in Section 4. (See Exhibits CAL PA-6, pages 18-20, CAL PA-2, pages 17, 95-100)

Resolution:

The Parties agree to the supply volumes for 2022, 2023 and 2024 set forth below, in Ccf (100 cubic feet). These volumes reflect the Parties' settled sales projections and settled capital projects affecting expected groundwater well supply capacity, and include adjustments for NO-DES

flushing volumes in Regions 2 and 3.

Arden Cordova CSA	2022	2023	2024
Wells Production	1,990,066	2,062,393	2,135,398
Purchased	2,178,000	2,178,000	2,178,000
Surface	2,178,000	2,178,000	2,178,000
Total	6,346,066	6,418,393	6,491,398

Bay Point CSA	2022	2023	2024
Wells Production	13,520	16,037	18,552
Purchased	759,479	759,479	759,479
Total	773,000	775,516	778,031

Clearlake CSA	2022	2023	2024
Purchased	199,652	200,214	200,774
Surface	58,344	58,344	58,344
Total	257,996	258,559	259,119

Los Osos CSA	2022	2023	2024
Wells Production	280,755	281,329	281,902
Total	280,755	281,329	281,902

Santa Maria CSA	2022	2023	2024
Wells Production	3,256,732	3,292,922	3,328,382
Purchased	110,670	110,670	110,670
Total	3,367,401	3,403,591	3,439,051

Simi Valley CSA	2022	2023	2024
Wells Production	381,430	381,430	381,430
Purchased	2,261,604	2,271,398	2,281,193
Total	2,643,034	2,652,828	2,662,623

Region 2 CSAs	2022	2023	2024
Wells Production	12,106,886	12,106,886	12,106,886
Purchased	10,647,908	10,689,739	10,731,568
Recycled	349,335	349,335	349,335
Total	23,104,128	23,145,960	23,187,789

Region 3 CSAs	2022	2023	2024
Wells Production	15,553,321	15,591,486	15,846,708
Purchased	9,734,213	9,780,253	9,609,234
Recycled	107,879	107,879	107,879
Total	25,395,414	25,479,619	25,563,822

10.2 Supply Expenses

GSWC's Request and Cal Advocates' Position:

GSWC's methodology for forecasting supply expenses is described in Exhibit GSW-25, at pages 16-18. Cal Advocates did not contest GSWC's forecasted unit costs for purchased power costs in 2022, but disagreed with GSWC's proposal to escalate power costs for attrition years 2023 and 2024. Cal Advocates also proposed to forecast purveyor rates in 2022 for purchased water based on historical average increases. GSWC proposed using the most currently available rates, which it requested should be updated when the final decision is prepared. Cal Advocates did not contest GSWC's forecasting methodology for pump taxes. (See Exhibits CAL PA-6, Chapter 2)

Resolution:

The Parties agree to use GSWC's methodology to forecast purchased water and pump tax. To minimize the Modified Cost Balancing Account ("MCBA") balances, the Parties further agree that the final decision should use the latest available purveyor rates for purchased water and pump taxes to calculate the adopted revenue requirement and base rates.

The Parties agree to use GSWC's methodology to forecast purchased power costs in 2022, but that the unit rates for electric purchased power will not be escalated in 2023 and 2024 as originally proposed by GSWC.

11.0 Conservation Expenses

GSWC's Request and Cal Advocates' Position:

GSWC's conservation expense forecast was based on the authorized level from the previous GRC with requested additional funding of $50,000 per year each for Arden Cordova and Santa Maria. GSWC also requested a small increase of $5,000 for Los Osos. These additional funds were requested to further successful conservation programs such as direct installation of ultra-high efficiency toilets, and irrigation audits and incentives. Cal Advocates recommended no additional funding be provided for Arden Cordova and Santa Maria due to the lack of mandatory usage restrictions in those CSAs. (See Exhibit GSW-23, pages 7-8, Exhibit GSW-13, pages 13-33, Exhibit GSW-73, and Exhibit CAL PA-8, Chapter 3.)

Resolution:

The Parties agree, as a reasonable compromise of the litigation positions, to include 50% of the requested increases in Arden Cordova and Santa Maria, and all of the requested increase for Los Osos. Those amounts are reflected in the following estimates for Conservation Expenses.

Conservation Expenses	2022 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	157,488	107,488	132,488
Bay Point	12,252	12,252	12,252
Clearlake	4,143	4,143	4,143
Los Osos	13,964	13,964	13,964
Santa Maria	97,830	47,830	72,830
Simi Valley	47,047	47,047	47,047
Region 2*	389,511	389,511	389,511
Region 3*	443,954	443,954	443,954

*Conservation amounts are included in Allocated District Office Expenses.

12.0 General Office Plant: Corporate Support, Utility Support and Centralized Operations Support

GSWC's General Office is separated into three functions: Corporate

Support ("Corp"), Utility Support Services ("USS") and Centralized Operations Support ("COPS"). GSWC requested a capital contingency rate of 5% for all new General Office Capital budget items. Below is a summary of GSWC's capital budget and CWIP requests for the GO. (See Exhibit GSW-17, pages 8-69, Exhibit GSW-19, pages 3-47, Exhibit GSW-21, pages 28-55, Exhibit GSW-79, pages 13-26, Exhibit GSW-82/82C and Exhibit GSW-84/84C, pages 40-75 and 86-89.)

Table 12.1				
GSWC GO Plant Capital Request				
Capital Budget	**2020**	**2021**	**2022**	**2023**
Corporate Support	$0	$5,424,600	$3,128,400	$2,798,300
COPS	$0	$763,100	$244,600	$554,800
Utility Support Serv.	$0	$1,345,600	$0	$0
CWIP	**2020**	**2021**	**2022**	**2023**
Corporate Support	$3,024,455	$0	$0	$0
COPS	$1,963,382	$1,707,096	$895,797	$732,213
Utility Support Serv.	$341,014	$93,787	$94,756	$95,747
Total	**$5,328,851**	**$9,334,183**	**$4,363,553**	**$4,181,060**

CWIP projects consist of projects that are still open on December 31, 2019, and require additional funds to complete and close the projects in years 2020 through 2023. They also include 2019 and 2020 projects that were authorized by D.19-05-044 but not started as of December 31, 2019 and projects not previously authorized by the Commission for which money was to be spent in 2020.

Cal Advocates did not contest GSWC's proposed contingency rate of 5%. Cal Advocates recommended disallowing the following GO new capital and CWIP projects, including amounts recorded in CWIP as of 2019: (See Exhibits CAL PA-3/CAL PA-3C, pages 90-112.)

Table 12.2		
Projects	**GSWC's Requested Capital Budget**	**CWIP or New Capital Addition**
Security Information and Event Management (SIEM)	$267,400	New Capital Addition
Multifactor Authentication (MFA)	$176,100	New Capital Addition
Endpoint Protection Platform (EPP)	$398,300	New Capital Addition
Vulnerability Management (VM)	$90,900	New Capital Addition
Identity Management (IM)	$845,800	New Capital Addition
File Security Management (FSM)	$98,300	New Capital Addition
Application Whitelisting System (AWS)	$126,400	CWIP
Data Loss Prevention & Enterprise Digital Rights Management (DLP/EDRM)	$521,500	New Capital Addition
User and Entity Behavioral Analytics (UEBA)	$323,600	New Capital Addition
Data Warehouse Project	$1,096,780	CWIP
Mobile Workforce Management (MWM) Migration Project	$865,827	CWIP
Enterprise Asset Management System (EAMS)	$2,025,154	CWIP
Geographical Information Systems (GIS) Project	$1,064,718	CWIP
Irrigation and Landscape Upgrade	$111,000	New Capital Addition
Expansion of Conference Room #2	$46,600	New Capital Addition

Further Cal Advocates recommended the removal of unintentionally double counted annual license costs of $30,308 over the period of 2021-2023 within the GO Corporate Support Microsoft Enterprise Licenses Installment Payment and True Up new capital project. (See Exhibits CAL

PA-3/CAL PA-3C, pages 106-107.) GSWC also agrees to remove $49,300 from its irrigation and landscaping project in the GO capital budget. (See Exhibits Cal PA-3/Cal PA-3C, pages 104-105 and Exhibits GSW-84/GSW-84C, pages 40-41.)

Cal Advocates also recommended a reduction of GSWC's recorded 2019 CWIP balances by $5.3 million to exclude costs related to projects that remained in CWIP longer than one year. (See Exhibits CAL PA-3/CAL PA-3C, pages 108-111.)

Resolution:

The Parties agree that no adjustment should be made to 2019 CWIP. Additionally, the Parties agree to the GO capital additions and CWIP budgets by GO segment shown in Table 12.3. The Parties also agree that it is the utility's responsibility to manage the overall capital budget to assure safe and reliable service for customers.

The Parties agree that the budgets provide a pool of funds for capital projects that is less than the amount originally requested by GSWC. Within this overall capital budget, GSWC will have the flexibility to prioritize capital projects in order to best serve its customers.

Table 12.3				
GSWC GO Plant Settled Capital Budgets				
Capital Budget	**2020**	**2021**	**2022**	**2023**
Corporate Support	$0	$4,837,770	$2,815,560	$2,491,200
COPS	$0	$686,790	$220,140	$499,320
Utility Support Serv.	$0	$1,211,040	$0	$0
CWIP	**2020**	**2021**	**2022**	**2023**
Corporate Support	$3,024,455	$0	$0	$0
COPS	$1,963,382	$1,536,386	$806,217	$658,992
Utility Support Serv.	$341,014	$84,408	$85,280	$86,172

Table 12.3				
GSWC GO Plant Settled Capital Budgets				
Total	**$5,328,851**	**$8,356,395**	**$3,927,198**	**$3,735,684**

Should GSWC request in a future general rate case a project included in this proceeding (as shown in Tables 12.4, 12.5 and 12.6) that is not completed within the settlement budgets to be adopted in this proceeding, that project will be subject to review by the Commission.

See also Appendix B for a complete listing of the CWIP projects.

Table 12.4 **General Office – Centralized Operations Support Capital Projects**		
GO - Central Operations Support		**Year**
Asset Management	Misc. Office Furniture & Equipment (AM)	2021
		2022
		2023
Capital Program Management	Computers - 2 for Region 1 CPM	2021
Capital Program Management	GPS Unit - Region 1 CPM	2021
Capital Program Management	GPS Unit - Region 2 CPM	2021
Capital Program Management	GPS Unit - Region 3 CPM	2021
Capital Program Management	Misc. Office Furniture & Equipment (R1 CPM)	2021
		2022
		2023
Capital Program Management	Misc. Office Furniture & Equipment (R2 CPM)	2021
		2022
		2023
Capital Program Management	Misc. Office Furniture & Equipment (R3 CPM)	2021
		2022
		2023
Capital Program Management	Replace copier in Torrance office (R2 CPM)	2021
Capital Program Management	Replace Pool Vehicle (#68995)	2021

Table 12.4 General Office – Centralized Operations Support Capital Projects		
GO - Central Operations Support		**Year**
Capital Program Management	Replace Vehicle (#503629)	2022
Customer Service Center	Agent Wireless Headsets (10)	2021
		2022
		2023
Customer Service Center	Alerts and Preference Management Systems Implementation	2021
Customer Service Center	Call Center Systems Hardware/Software Upgrades	2023
Customer Service Center	Call Recording and Work Force Management on Cloud Implementation	2021
Engineering Design Center	Misc. Office Furniture & Equipment (EDC)	2021
		2022
		2023
Engineering Design Center	Replace CAD Laptop & Docking Station (EDC)	2021
Engineering Design Center	Replace CAD Workstation Computers (EDC)	2021
Engineering Design Center	Replace Plotter/Scanner	2022
Engineering Planning Department	Misc. Office Furniture & Equipment (EPD)	2021
		2022
		2023
Engineering Design Center	Replace CAD/GIS Workstation PCs	2021
		2022
		2023
Engineering Design Center	Replace Plotter/Scanner	2021
Environmental Compliance Department	Automatic External Defibrillators - Mountain/Desert, SW Gardena	2023
Engineering Design Center	Automatic External Defibrillators - OC, Foothill	2022
Engineering Design Center	Automatic External Defibrillators - SW Spring, Coastal	2021
Engineering Design Center	Ergonomic Equipment	2021
		2022
		2023

Table 12.4 General Office – Centralized Operations Support Capital Projects		
GO - Central Operations Support		**Year**
Engineering Design Center	Safety Training Videos	2021 2022 2023
New Business Department	Misc. Office Furniture & Equipment (NB)	2021 2022 2023
Planning & Analysis Department	Misc. Office Furniture and Equipment	2021 2022 2023
Technical Services	Replace Dept. Manager Vehicle #503545	2022
Water Resources Department	Misc. Office Furniture and Equipment	2021 2022

Table 12.5 General Office - Corporate Support Capital Projects		
GO - Corporate Support		**Year**
Accounts Payable	MICR Printer	2022
GO Facility	Add Security Cameras	2021
GO Facility	General Office Facility replacements	2021 2023
GO Facility	General Office Facility Replacements	2022
GO Facility	Replace (80) UPS batteries (3-5 year lifespan)	2023
GO Facility	replace carpet in Executive area	2022
GO Facility	Replace Security Gate Closers	2021
GO Facility	Slurry, Seal & stripe Parking lots	2023
GO Facility	Upgrade conference room 2	2021
GO Facility	Upgrade facility irrigation and landscaping	2021

Table 12.5 General Office - Corporate Support Capital Projects		
GO - Corporate Support		**Year**
GO Facility	Waterproof and paint exterior windows	2021
Information Technology	CompuTrace Software	2021
Information Technology	Cybersecurity - Application Whitelisting System	2021 2022 2023
Information Technology	Cybersecurity - Data Loss Prevention & Enterprise Digital Rights Management	2022
Information Technology	Cybersecurity - Endpoint Protection Platform	2021
Information Technology	Cybersecurity - File Security Management	2021
Information Technology	Cybersecurity - Identity Management	2021 2022 2023
Information Technology	Cybersecurity - Mobile Endpoint Protection	2021
Information Technology	Cybersecurity - Multi-factor Authentication	2021
Information Technology	Cybersecurity - Network Detection and Response	2022
Information Technology	Cybersecurity - Password Blacklist Checking Solution	2021 2022 2023
Information Technology	Cybersecurity - Phishing Simulation System	2021
Information Technology	Cybersecurity - Privileged Access Management Appliance Upgrade	2022
Information Technology	Cybersecurity - Security Information and Event Management	2021
Information Technology	Cybersecurity - User and Entity Behavioral Analysis	2023
Information Technology	Cybersecurity - User Awareness Training	2021 2022 2023
Information Technology	Cybersecurity - Vulnerability Management	2021

Table 12.5 General Office - Corporate Support Capital Projects		
GO - Corporate Support		**Year**
Information Technology	Datacenter Network Refresh	2021
Information Technology	Datacenter Server Refresh	2021 2022 2023
Information Technology	Load Balancer Refresh	2021
Information Technology	Microsoft Enterprise Licenses Installment Payment and True-up	2021 2022
Information Technology	Microsoft Enterprise Licenses Renewal and True-up	2023
Information Technology	Mobile Device Management	2021
Information Technology	Personal Computers and Peripherals	2021 2022 2023
Information Technology	Powerplan Upgrade - Provisions	2021
Information Technology	Replace Pool Vehicle #1102	2023
Information Technology	Replace Pool Vehicle #502447	2023
Information Technology	SharePoint Upgrade	2021
Information Technology	TAP JDE/Web Upgrade	2021
Information Technology	Web Security Refresh	2022

Table 12.6 General Office - Utility Support Capital Projects		
GO - Utility Support		**Year**
Cash Processing	Payment Processing Equipment (NCR)	2021

Information Technology	CC&B Technical Upgrade	2021
Information Technology	Powerplan Upgrade	2021

12.1 Depreciation Accrual Rates

GSWC's Request and Cal Advocate's Position:

GSWC prepared separate depreciation studies for each of its General Office operating areas. Cal Advocates did not object to GSWC's proposed composite depreciation rates for General Office plant. (See Exhibit GSW-27, and Exhibit CAL PA-11, pages 17-19)

Resolution:

For this GRC, the Parties agree to use the following composite depreciation rates for General Office plant:

General Office Operating Area	Composite Depreciation Rate
Corporate Support	12.43%
Utility Support	5.93%
COPS	4.37%

13.0 General Office Allocation

13.1 Structure of the Allocation of Costs to American States Utility Services ("ASUS")

GSWC's Request and Cal Advocates Position:

For purposes of allocating General Office costs, GSWC separated the GO into three separate categories or functional areas: (1) Corporate Support; (2) Utility Support; and (3) Centralized Operations Support Department. Cal Advocates did not oppose this approach. (See Exhibit GSW-21, pages 55-70, GSW-84/GSW-84C, pages 2-40, and Exhibits CAL PA-3/ CAL PA-3C, Chapter 1. General Office Allocation.)

13.2 Allocation of Corporate Support Function

GSWC's Request and Cal Advocates' Position:

With regard to the allocation of the Corporate Support function, GSWC recommended the following four categories be used in the four-factor calculation: (1) gross plant; (2) operating expenses; (3) number of customers; and (4) direct operating labor expenses. GSWC's proposal resulted in 15.80% of Corporate Support being allocated to ASUS, 8.77% to Bear Valley Electric Service ("BVES"), and 75.43% to GSWC. (See Exhibit GSW-21, pages 55-70 and GSW-84/GSW-84C, pages 2-40)

Cal Advocates recommended using three factors: (1) gross plant; (2) operating expenses excluding GSWC's Purchased Water expenses; and (3) Number-of-Employees (instead of a factor based on Direct Operating Labor). Cal Advocates' recommendation resulted in 25.65% of Corporate Support being allocated to ASUS, 9.27% to BVES, and 65.09% to GSWC. (See Exhibits CAL-PA 3/ CAL PA-3C, Chapter 1. General Office Allocation.)

Resolution:

For this GRC, the Parties agree to the following allocation percentages for the Corporate Support function: 17.17% to ASUS, 8.63% to BVES, and 74.20% to GSWC. Refer to Appendix D – General Office Allocation Percentages for a listing of settled allocation percentages by GSWC's ratemaking area.

13.3 Allocation of Utility Support Function

GSWC's Request and Cal Advocates Position:

GSWC allocated the costs of Utility Support between GSWC and BVES using the four-factor methodology. This resulted in 10.42% of GO Utility Support costs being allocated to BVES and 89.58% to GSWC. (See Exhibit GSW-21, pages 55-70, and GSW-84/GSW-84C, pages 2-40.)

Cal Advocates used the three-factor methodology 1) gross plant; (2) operating expenses excluding GSWC's Purchased Water expenses; and (3) Number-of-Employees (instead of a factor based on Direct Operating Labor). This resulted in 11.69% of GO Utility Support costs being allocated to BVES. (See Exhibits CAL-PA 3/ CAL PA-3C, pages 1-20.)

Resolution:

For Utility Support, the Parties agree to use GSWC's allocation percentage of 10.42% to BVES. Refer to Appendix D – General Office Allocation Percentages for a listing of settled allocation percentages by GSWC's ratemaking area.

13.4 Allocation of Centralized Operations Support Function

GSWC's Request and Cal Advocates Position:

GSWC proposed to allocate Centralized Operations Support to its ratemaking areas using an equivalent number of customers methodology. Cal Advocates did not contest GSWC's methodology. (See Exhibit GSW-21, pages 55-70, and Exhibits CAL-PA 3/CAL PA-3C, Chapter 1. General Office Allocation.) Refer to Appendix D – General Office Allocation Percentages for a listing of settled allocation percentages by ratemaking area.

14.0 General Office Revenues and Expenses: Corporate Support, Utility Support and Centralized Operations Support

14.1 Escalation Factors

Resolution:

GSWC's General Office is separated into three functions, or Business Segments: Corporate Support, Utility Support Services, and Centralized Operations Support, as discussed in Section 13.1 above.

The Parties agree that the escalation factors used to develop GO revenue and expense forecasts should be handled in accordance with Section 6.1. (See Exhibit GSW-23, pages 36-37.)

14.2 Other Revenues

GSWC's Request and Cal Advocates' Position:

To forecast Other Revenues, GSWC used an inflation-adjusted five-year average. However, in accordance with D.10-10-019, Rule X, Section X.C.5, the first $100,000 of revenues plus a certain percentage of revenues in excess of $100,000 are required to be allocated to GSWC ratepayers. (See Exhibit GSW-23, pages 37-39.)

Cal Advocates did not contest GSWC's estimates for Other Revenues in the General Office. (See Exhibit CAL PA-3/CAL PA-3C, Chapter 5.)

Resolution:

The Parties agree to the following estimates of Other Revenues:

Other Revenues	2022 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	62,437	62,437	62,437
Utility Support	0	0	0
COPS	422,688	422,688	422,688
Total GO	485,125	485,125	485,125

14.3 Common Customer Account Expense

GSWC's Request and Cal Advocates' Position:

To forecast Common Customer Account expense, GSWC used an inflation-adjusted five-year average, further adjusted (1) to remove any historical costs tracked in memorandum accounts, and (2) to forecast costs related to transitioning remaining bi-monthly billed customers to monthly billing.

In this Application, GSWC proposed continuation of its Credit Card Payment Program. Cal Advocates opposed continuing the Credit Card Program and including related expenses in the Test Year forecast.

(See Exhibit GSW-23, pages 40-41 & 48-52, Exhibit GSW-85, pages 36-42, and Exhibit CAL PA-8, Chapter 4.)

Resolution:
The Parties agree to the following estimates of Common Customer Account expense, which includes continuation of the Credit Card Program addressed in Section 17.4 below (Special Request #4). While the parties disagreed over this in their testimony, they agree that this is reasonable as part of the entire settlement:

Common Customer Account	2022 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	0	0	0
Utility Support	518,057	510,703	518,057
COPS	650,764	0	650,764
Total GO	1,168,821	510,703	1,168,821

14.4 Postage

GSWC's Request and Cal Advocates' Position:
To forecast Postage expense, GSWC used an inflation-adjusted five-year average further adjusted to reflect forecasted increases related to transitioning the remaining bi-monthly billed customers to monthly billing. (See Exhibit GSW-23, page 41.)

Other than the issue addressed in Section 6.1, Cal Advocates did not contest GSWC's estimates for this account. (See Exhibit CAL PA-3/CAL PA-3C, Chapter 5.)

Resolution:

The Parties agree to the following estimates for Postage expense:

Postage	2022 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	0	0	0
Utility Support	1,585,827	1,563,315	1,585,827
COPS	0	0	0
Total GO	1,585,827	1,563,315	1,585,827

14.5 All Other Operating Expenses

GSWC's Request and Cal Advocates' Position:

To forecast All Other Operating expenses, GSWC used an inflation-adjusted five-year average, further adjusted (1) to remove any historical costs tracked in memorandum accounts, and (2) to reflect forecasted increases related to transitioning remaining bi-monthly billed customers to monthly billing. (See Exhibit GSW-23, pages 41-42.)

Other than the issue addressed in Section 6.1, Cal Advocates did not contest GSWC's estimates for this account. (See Exhibit CAL PA-3/CA, Chapter 5.)

Resolution:

The Parties agree to the following estimates for All Other Operating expenses:

All Other Operating Expenses	2022 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	248	245	248
Utility Support	567,761	559,701	567,761
COPS	226,508	223,292	226,508
Total GO	794,517	783,238	794,517

14.6 All Other Maintenance Expenses

GSWC's Request and Cal Advocates' Position:

To forecast All Other Maintenance expenses, GSWC used an inflation-adjusted five-year average. (See Exhibit GSW-23, page 42.)

Other than the issue addressed in Section 6.1, Cal Advocates did not contest GSWC's estimates for this account. (See Exhibit CAL PA-3/CAL PA-3C, Chapter 5.)

Resolution:

The Parties agree to the following estimates for All Other Maintenance Expenses:

All Other Maintenance Expenses	2022 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	0	0	0
Utility Support	0	0	0
COPS	40	39	40
Total GO	40	39	40

14.7 Office Supplies & Expenses

GSWC's Request and Cal Advocates' Position:

To forecast Office Supplies expenses, GSWC used an inflation-adjusted five-year average, further adjusted to remove any historical costs tracked in memorandum accounts. (See Exhibit GSW-23, pages 42-43.)

Other than the issue addressed in Section 6.1, Cal Advocates did not oppose GSWC's estimates for this account. (See Exhibit CAL PA-3/CAL PA-3C, Chapter 5.)

Resolution:

The Parties agree to the following estimates for Office Supplies & Expense:

Office Supplies & Expenses	2022 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	1,262,101	1,244,184	1,262,101
Utility Support	166,829	164,461	166,829
COPS	650,875	641,635	650,875
Total GO	2,079,805	2,050,280	2,079,805

14.8 Property Insurance Expense

GSWC's Request and Cal Advocates' Position:

In projecting Test Year 2022 Property Insurance expenses, GSWC escalated the 2020 GSWC water operations' specific property insurance costs by its broker's projection. (See Exhibit GSW-23, page 43, Exhibit GSW-11, pages 2-20, and Exhibit GSW-71, pages 2-11.)

Cal Advocates recommended lower estimates for this account based on alternative projections. (See Exhibit CAL PA-3/CAL PA-3C, Chapter 3.)

Resolution:

The Parties agree to the following estimates for Property Insurance expense. As addressed in Section 6.1, these amounts will be escalated in 2023 and 2024 according to Rate Case Plan guidelines. While the parties disagreed over this in their testimony, they agree that this is reasonable as part of the entire settlement.

Property Insurance	2022 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	10,426	9,269	10,426

Property Insurance	2022 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Utility Support	0	0	0
COPS	298,865	265,704	298,865
Total GO	309,291	274,973	309,291

14.9 Injuries & Damages Expense

GSWC's Request and Cal Advocates' Position:

The Injuries and Damages expenses are General Liability, Excess Liability, Umbrella Liability, General Liability Reserves, Excess Workers' Compensation, Workers' Compensation Reserves, Professional Liability, Cyber Liability, Environment Liability, Directors & Officers ("D&O") Liability, D&O Excess, D&O Excess Side A, D&O Travel, Fiduciary Liability, Crime, Employment Practices, Wage & Hour, Business Auto, Broker Fee, Auto Letter of Credit, and Self-Insurance Fee.

GSWC estimated these expenses by escalating the recorded 2020 premiums by factors provided by GSWC's broker. The General Liability Reserve was forecasted to be 26.5% of the combined premium for General, Umbrella, and Excess Liability policies. Workers' Compensation Reserve was forecasted using five-year average.

GSWC also requested (in Special Request 8) to establish a new Liability Insurance Balancing Account; that request is addressed in Section 17.8.

(See Exhibit GSW-23, pages 43-45, Exhibit GSW-11, pages 2-20, GSW-15, pages 17-18, and Exhibit GSW-71, pages 2-11.)

Cal Advocates recommended lower estimates for this account based on alternative projections and escalation factors, including in the attrition years 2023 and 2024. (See Exhibit CAL PA-3/CAL PA-3C, Chapter 3.)

Resolution:

The Parties agree to the following estimates for Injuries and Damages expense. To resolve the disagreement between the Parties over the escalation of Injuries and Damages expenses in attrition years 2023 and 2024 the Parties agree to the amounts shown below for test year 2022. As addressed in Section 6.1, these amounts will be escalated in 2023 and 2024 according to Rate Case Plan guidelines. While the parties disagreed over this in their testimony, they agree that this is reasonable as part of the entire settlement.

Injuries and Damages	2022 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	2,300,163	1,891,614	2,673,818
Utility Support	265,737	259,265	332,880
COPS	678,699	661,766	797,860
Total GO	3,244,599	2,812,645	3,804,558

14.10 Pension & Benefits

GSWC's Request and Cal Advocates' Position:

Pension and Benefits are forecasted at the General Office and then allocated to the CSAs and District Offices. The pension and benefits costs for GSWC include the costs associated with each of the following: employee training costs; annual cash incentive bonuses; restricted stock units; discretionary bonuses; employee relocation costs; other miscellaneous employee benefits; 401(k) employer contribution; group health insurance benefits including medical, dental and vision; co-paid life insurance; employee assistance program; pensions (defined benefit); Supplemental Executive Retirement Plan ("SERP"); and the defined contribution plan.

The estimates for other miscellaneous employee benefits are forecasted by escalating the inflation-adjusted five-year average using the labor inflation factor from Cal Advocates' "Estimates of Non-Labor and Wage

Escalation Rates" memorandum.
GSWC used actuarial estimates from its broker to forecast costs for the Pension Plan and SERP. Pensions and SERP costs are expensed by applying the recorded 2019 expensed percentage. GSWC requested expensed amounts for the Pension Plan of $5,219,707, $5,001,706, and $4,734,312 for years 2022, 2023, 2024, respectively. The requested GSWC expensed amount for SERP were $1,678,859, $1,750,163 and $1,734,668 for years 2022, 2023, 2024, respectively.

For Defined Contribution and 401k, GSWC's forecasts were based on 2019 recorded amounts escalated at the same factors as the labor forecast. In addition to the inflation factors used in the labor forecast, the Defined Contribution forecast had an additional inflation factor (15.5% in 2020, 9.3% in 2021, 8.5% in 2022, 7.8% in 2023, and 7.2% in 2024) to adjust for increased participation in the new plan resulting from either retirements or employee turnovers.

GSWC forecasted health care costs by escalating the 2020 premium amounts by 11% annually for years 2021-2024 for medical, 6.5% annually for years 2021-2024 for dental, and 2% annually for years 2021 to 2024 for vision.

The annual cash incentive bonuses (also known as Short-Term Incentive Program, or "STIP") portion of executive compensation and manager bonuses were forecasted by GSWC using the projected base salaries for the individual GSWC officers and the target STIP award percentages of 27.6% for the Vice Presidents, 33.5% for the Senior Vice Presidents, 90% for the President, and 12.5% for managers and directors. GSWC escalated salaries to the 2022 level using the same factors used in the labor forecast.

The restricted stock units (also known as the Long-Term Incentive

Program, or "LTIP") is stock-based compensation. GSWC based the forecasted LTIP cost on 2020 target grant awards inflated by the forecasted CPI-U rate.

GSWC also requested (in Special Request 2) to establish a new Medical Cost Balancing Account; that request is addressed in Section 17.2.

Cal Advocates did not contest GSWC's Pension and Benefits forecast with the exception of the Executives' STIP and LTIP expenses. Cal Advocates recommended disallowing STIP and LTIP for Executives from the expense forecast.

(See GSW-12, pages 2-5, GSW-15, pages 1-16, GSW-24, pages 2-20, GSW-75/GSW-75C, pages 1-12, GSW-86/GSW-86C pages 2-34, CAL PA-3/CAL PA-3C, pages 22-38)

Resolution:

The Parties agree to the following:

- The total group health care expense (medical, dental, and vision insurance) for Test Year 2022 will be $6,590,811.
- Employee Assistance Program ("EAP") and Co-Paid Life Insurance expense will be funded at GSWC's requested level.
- Pension expense for 2022, 2023 and 2024 will be $2,005,094. The 2022 expense level will not be escalated in the attrition years, in compliance with the Rate Case Plan, because GSWC has a Pension and Benefits Balancing Account that tracks this item.
- SERP expense in 2022 will be funded at GSWC's requested level.
- 401(k) expense for 2022 will be calculated using GSWC's forecasted methodology.
- Defined Contribution expense will be funded in 2022 based on GSWC's forecasting methodology.
- Manager and Director annual incentive bonuses will be funded in 2022

based on GSWC's forecasting methodology.

- Manager and Director restricted stock units will be funded in 2022 at GSWC's requested level.
- Executive compensation will be funded in 2022 at the following level:

	GSWC 2022 Request	Cal Advocates	Settlement
Base Salary (included in labor expense section 5.2)	$2,701,616	$2,579,010	$2,675,310
Executive bonuses: STIP and LTIP	$3,055,989	$0	$1,325,526
Total	$5,757,605	$2,579,010	$4,000,836

- For 2023 and 2024, GSWC and Cal Advocates agree that GSWC will use the escalation methodology described in the Rate Case Plan to determine the annual escalation factors for 2023 and 2024. The escalation factors will be determined at the time the attrition year advice letters are filed. As noted above the Defined Benefit Pension expense will not be escalated in the attrition years.

GSWC's Pension and Benefits costs (expensed portion) for the 2022 Test Year are set forth in the table below ($). While the parties disagreed over this in their testimony, they agree that this is reasonable as part of the entire settlement.

Table 14.1

Pension & Benefits Components	GSWC	Cal Advocates	Settlement
Annual Cash Incentive Bonus (STIP)	$2,093,434	$701,863	$2,073,050
Restricted Stock Units (LTIP)	$1,968,490	$251,060	$251,060
Other Misc. Emp. Benefits	$1,095,833	$1,072,701	$1,095,833
401(k) Employer Contribution	$1,115,452	$1,098,048	$1,104,590
Healthcare Costs	$7,219,342	$6,778,182	$6,590,811
EAP and Co-paid Life Insurance	$62,760	$62,553	$62,760
SERP	$1,678,859	$0	$1,678,859

Pension & Benefits Components	GSWC	Cal Advocates	Settlement
Pension	$5,219,707	$5,219,707	$2,005,094
Defined Contribution Plan	$1,053,123	$1,044,069	$1,042,869
Total Pension & Benefits	$21,506,999	$16,228,183	$15,904,925

The portion of Pension and Benefits expensed to the General Office in 2022 is set forth in the table below.

Table 14.2

Pension and Benefits	GSWC	Cal Advocates	Settlement
Corporate Support	$7,270,842	$3,722,400	$4,974,592
Utility Support	$1,389,321	$886,761	$1,048,214
COPS	$4,209,981	$3,289,803	$3,223,340
Total GO	$12,870,144	$7,898,964	$9,246,146

The portion of Pension and Benefits expensed to the CSAs in 2022 is set forth in the table below ($ in thousands).

Table 14.3

Pensions and Benefits	2022		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	$439,499	$424,580	$311,143
Bay Point	$131,777	$127,809	$95,626
Clearlake	$216,844	$207,676	$169,251
Los Osos	$122,998	$117,028	$114,614
Santa Maria	$491,268	$469,207	$392,595
Simi Valley	$247,788	$236,343	$209,542
Northern Dist.	$269,449	$260,117	$214,984
Coastal Dist.	$258,690	$249,102	$208,217
Region 2	$1,845,597	$1,780,608	$1,395,682
Central Dist.	$534,253	$511,232	$451,504
Southwest Dist.	$383,244	$368,876	$315,353
Region 3	$2,506,391	$2,437,527	$1,804,104
Foothill Dist.	$538,260	$516,282	$429,814
Mountain/Desert Dist.	$144,713	$140,388	$113,601
Orange County Dist.	$506,085	$482,444	$432,749
Total Operating Districts	$8,636,855	$8,329,219	$6,658,779

14.11 Business Meals

GSWC's Request and Cal Advocates' Position:

To forecast Business Meals expense, GSWC used an inflation-adjusted five-year average further adjusted to remove any historical costs tracked in memorandum accounts. (See Exhibit GSW-23, page 45.)

Other than the issue addressed in Section 6.1, Cal Advocates did not contest GSWC's estimates for this account. (See Exhibit CAL PA-3/CAL PA-3C, Chapter 5.)

Resolution:

The Parties agree to the following estimates for Business Meals expenses:

Business Meals	2022 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	19,861	19,579	19,861
Utility Support	6,963	6,864	6,963
COPS	41,747	41,154	41,747
Total GO	68,571	67,597	68,571

14.12 Regulatory Expenses

GSWC's Request and Cal Advocates' Position:

GSWC's regulatory expenses include legal, consultant, and noticing costs (printing, postage, and newspaper publication) for the Cost of Capital and General Rate Case applications scheduled for filing in 2022, 2023, and 2024.

GSWC estimated its legal and consultant costs by escalating legal and consulting costs from recent Cost of Capital and General Rate Case filings.

GSWC estimated its printing and newspaper publication costs by using

the 2017 cost for one notice multiplied by the number of notices and escalated to arrive at a Test Year amount. GSWC estimated its postage cost by using the forecasted number of customers multiplied by the number of notices and the 2019 postage rate, and then escalating the total to arrive at the Test Year amount. (See Exhibit GSW-23, page 45, and Exhibit GSW-85, pages 12-17.)

Cal Advocates recommended using lower hourly rates for legal expenses, a lower bulk mailing postage rate, and reductions to consulting estimates. (See Exhibit CAL PA-3/CAL PA-3C, Chapter 5.)

Resolution:

The Parties agree to the following estimates for Regulatory Expenses reflecting escalation adjustments to the postage expense component. While the parties disagreed over this in their testimony, they agree that this is reasonable as part of the entire settlement:

Regulatory Expenses	2022 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	0	0	0
Utility Support	0	0	0
COPS	869,900	336,584	869,200
Total GO	869,900	336,584	869,200

14.13 Outside Services

GSWC's Request and Cal Advocates' Position:

To forecast Outside Services expenses, GSWC used an inflation-adjusted five-year average, further adjusted (1) to remove any historical costs tracked in memorandum accounts, and (2) to forecast tax consulting costs. (See Exhibit GSW-23, page 46, and Exhibit GSW-85, pages 17-24.)

In addition to the issue addressed in Section 6.1, Cal Advocates recommended reductions to this account for certain legal fees and costs attributed to the Ojai District. Cal Advocates further opposed the tax consulting fees and recommended forecasting a payroll position for these services. (See Exhibit CAL PA-3/CAL PA-3C, Chapter 5.)

Resolution:

The Parties agree to the following estimates for Outside Services reflecting the movement of requested tax consulting fees to the payroll forecast, as described in Section 5.2 above. This is a reasonable compromise of the litigated positions:

Outside Services	2022 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	4,644,219	4,213,682	4,243,419
Utility Support	570,231	553,456	570,231
COPS	2,101,776	1,556,999	2,168,442
Total GO	7,316,226	6,324,137	6,982,092

14.14 Miscellaneous Expenses

GSWC's Request and Cal Advocates' Position:

To forecast Miscellaneous expenses, GSWC used an inflation-adjusted five-year average, further adjusted to remove (1) any historical costs tracked in memorandum accounts, and (2) non-regulated expenses. (See Exhibit GSW-23, pages 46-47, and Exhibit GSW-85, pages 24-31.)

In addition to the issue addressed in Section 6.1, Cal Advocates recommended removing 50% of California Water Association membership dues expenses and 50% of National Association of Water Companies membership dues expenses, and removal of all Board of Directors' restricted stock units. (See Exhibit CAL PA-3/CAL PA-3C, Chapter 5.)

Resolution:

The Parties agree to the following estimates for Miscellaneous expense as a reasonable compromise of the litigated positions. These amounts reflect a 50% reduction in Board of Directors' restricted stock units from GSWC's original forecast.

Miscellaneous	2022 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	1,960,538	1,496,163	1,694,599
Utility Support	2,420	2,386	2,420
COPS	493,322	299,661	465,094
Total GO	2,456,280	1,798,210	2,162,113

14.15 Maintenance of General Plant

GSWC's Request and Cal Advocates' Position:

To forecast Maintenance of General Plant expense, GSWC used an inflation-adjusted five-year average. However, GSWC removed expenses relating to IT (computer software and hardware) from historical data before escalating the inflation adjusted five-year average of historical data. The IT portion of Maintenance of General Plant expense was forecasted separately to be $2,700,260 for Test Year 2022. Additional costs were added to the account for expense items related to the Mobile Workforce Management and Data Warehouse capital projects. (See Exhibit GSW-23, page 47, and Exhibit GSW-85, pages 31-32.)

In addition to the issue addressed in Section 6.1, Cal Advocates recommended removal of the expenses added related to the capital projects as those capital projects were opposed by Cal Advocates. (See Exhibit CAL PA-3/CAL PA-3C, Chapter 5.)

Resolution:

The Parties agree to the following estimates for Maintenance of General Plant expense.

Maintenance of General Plant	2022 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	1,680,582	1,678,522	1,680,582
Utility Support	1,426,477	1,201,358	1,426,477
COPS	187,868	164,160	187,868
Total GO	3,294,927	3,044,040	3,294,927

14.16 Rent Expense

GSWC's Request and Cal Advocates' Position:

To forecast Rent expense, GSWC used 2019 base rent amounts and adjusted for forecasted annual increases to arrive at the Test Year amount. (See Exhibit GSW-23, page 47.)

Cal Advocates did not contest GSWC's forecast. (See Exhibit CAL PA-3/CAL PA-3C, Chapter 5.)

Resolution:

The Parties agree to the following estimates for Rent expense:

Rent	2022 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	0	0	0
Utility Support	0	0	0
COPS	417,793	417,793	417,793
Total GO	417,793	417,793	417,793

14.17 A&G Capitalized

GSWC's Request and Cal Advocates' Position:

GSWC's A&G Capitalized amounts are comprised of 24.2% of Office

Supplies & Expense, Outside Services Expense and Corporate Expenses. Cal Advocates agreed with GSWC's methodology, reflecting the final adopted expenses in those line items. (See Exhibit GSW-23, page 47, and Exhibit CAL PA-3/CAL PA-3C, Chapter 5.)

Resolution:

The Parties agree to the A&G Capitalized expense estimates shown below. These values have been updated to reflect the capitalized ratio of 24.2% and settled amounts for Office Supplies & Expense, Outside Services Expense and Corporate Expenses.

A&G Capitalized	2022 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	(1,919,027)	(1,739,339)	(1,821,938)
Utility Support	(178,587)	(167,764)	(178,587)
COPS	(666,794)	(513,654)	(682,944)
Total GO	(2,764,408)	(2,420,757)	(2,683,469)

14.18 General Office Labor

See Section 5.2 above.

14.19 Depreciation Expense

GSWC's Request and Cal Advocates' Position:

The differences between GSWC's and Cal Advocates' estimates for Depreciation Expense are due to differences in the Parties' Capital Budget estimates for the GO.

Resolution:

The Parties agree that Depreciation Expense should be updated to reflect the settled Capital Budget for the GO and the depreciation accrual rates addressed in Section 12.1, as follows.

Depreciation Expense	2022 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	3,149,313	2,901,707	3,056,927
Utility Support	1,002,134	980,180	993,318
COPS	407,910	271,327	394,623
Total GO	4,559,357	4,153,214	4,444,868

14.20 Local Taxes

GSWC's Request and Cal Advocates' Position:

GSWC calculated Local Taxes as a percentage of revenues, and its projected Local Tax expense is based on a five-year average percentage multiplied by the General Office Other Revenues forecasted in this proceeding. Cal Advocates did not contest GSWC's methodology. (See Exhibit GSW-23, page 48, and Exhibit CAL PA-3/CAL PA-3C, Chapter 5.)

Resolution:

The Parties agree to the following Local Taxes amounts.

Local Taxes	2022-2024	2022 ($)
GO Segment	Rate	Expense
Corporate Support	2.033%	1,269
Utility Support	0.000%	0
COPS	2.033%	8,592
Total GO	n/a	9,861

14.21 Property Taxes

GSWC's Request and Cal Advocates' Position:

GSWC calculated Property Taxes as a percentage of modified rate base (rate base excluding working cash and common utility allocations). The forecast is based on the average five-year percentage property tax rate multiplied by the modified rate base estimates. Cal Advocates did not agree with GSWC's forecasting methodology, and recommended calculating the historical average percentage and forecasting based on Plant in Service amounts. (See Exhibit GSW-23, page 48, Exhibit GSW-

85, pages 32-36, and Exhibit CAL PA-3/CAL PA-3C, Chapter 5.)

Resolution:

The Parties agree to the following Property Tax amounts. While the parties disagreed over this in their testimony, they agree that this is reasonable as part of the entire settlement.

Property Taxes	2022-2024	2022 ($)
GO Segment	Rate	Expense
Corporate Support	0.82%	114,294
Utility Support	0.02%	2,337
COPS	0.15%	18,625
Total GO	n/a	135,256

14.22 Payroll Taxes

GSWC's Request and Cal Advocates' Position:

GSWC and Cal Advocates both applied a Payroll Tax rate of 7.4% to all labor (payroll) expenses in the General Office. The differences in the Parties' initial estimates were due to the differences in payroll estimates. The payroll estimates have been settled as described in Section 14.18. (See Exhibit GSW-25, page 8, and CAL PA-11, pages 4-5)

Resolution:

The Parties agree to the following estimated Payroll Taxes, which reflect the settled labor expenses ($).

Payroll Taxes	GSWC	Cal Advocates	Settlement
Corporate Support	654,016	622,877	656,307
Utility Support	135,805	129,339	136,281
COPS	504,734	474,948	506,502

15.0 Common Issues

15.1 Rates Charged for Purchased Water and Pump Taxes

Resolution:

The Parties recommend that the latest available purveyor rates for purchased water and pump taxes be updated in the final decision as described in Section 10.2 above.

15.2 Present Rates

Resolution:

Both GSWC and Cal Advocates used GSWC's tariff rates that were in effect on the date the Application was filed (July 2020 "present rates") to estimate the revenue increase or decrease impacts resulting from this GRC. The Parties agree that the present rates used to determine the revenue increases or decreases should be the rates in effect at the time the final decision is prepared, to reflect accurately the revenue changes adopted in the decision. The appendices to this document reflect this change and use the rates in effect at the time this document is filed to calculate the present rates.

References: Exhibits GSW-26, Revenue section and CAL PA-13, page 7.

15.3 Private Fire Service Charge

GSWC proposed to increase its Private Fire service charge from $5.00 to $6.50 per inch of diameter of service connection, which is billed under tariff Schedule AA-4. Cal Advocates do not oppose the increase.

Resolution:

The Parties agree that GSWC's Private Fire service charge should be $6.50 per inch of diameter of service connection for this GRC cycle.

References: Exhibits GSW-26, page 6 and GSW-87, page 19.

16.0 Cost of Capital

16.1 Return on Rate Base

Resolution:

GSWC filed its GRC request on July 15, 2020 utilizing the most recently adopted Cost of Capital, with a return on rate base ("ROR") of 7.91%. Cal Advocates used the same Cost of Capital and ROR.

GSWC filed its Cost of Capital Application, A.20-05-003, on May 3, 2021, for a rate of return that will be effective on January 1, 2022. The proceeding is still on going. The Parties recommend that the final decision in this proceeding reflect the most recently adopted Cost of Capital. Therefore, if a new cost of capital is adopted in A.20-05-003 prior to the approval of a decision in this proceeding the updated cost of capital should be incorporated into the final decision. The Summary of Earnings Tables, which are Appendix A of this settlement document, present the settlement positions of the Parties at the 7.91% ROR, which is the rate in effect at the time that this settlement is submitted to the Commission for approval. If a decision in the cost of capital proceeding is implemented after the rates in this proceeding are approved, GSWC will (unless otherwise directed by the Commission) file a Tier 1 Advice Letter to adjust its rates to reflect the revenue requirement resulting from the cost of capital adopted in A.20-05-003.

17.0 Special Requests

17.1 Special Request 1. Balancing Accounts and Memorandum Accounts

Special Request 1 of GSWC's Application is a request for amortization and continuation of various existing balancing and memorandum accounts ("BAMAs"); when the Application was filed in July of 2020, GSWC had 40 active BAMAs.

On October 23, 2020, GSWC provided 100-day update amendments on all of the BAMAs maintained by GSWC. Appendix C of this Agreement

presents a summary of the BAMA amortizations agreed to by the Parties. The calculated surcharges/surcredits presented in Appendix C are based on the sales and customer forecasts agreed by the Parties in Section 4 of this Agreement. GSWC monitors all BAMA amortizations quarterly and discontinues surcharge/surcredit early when the balance approaches zero.

Cal Advocates reviewed GSWC's work papers, general ledger and discovery responses pertaining to the accounts submitted by GSWC. Cal Advocates did not recommend any changes to GSWC's balances or proposed actions except where noted below.

Reference: Exhibit GSW-20, GSW-108, Excel file "2020 GRC Workpaper-Summary (100-Day Update), GSW-83, and CAL PA-5

Item 1: M. Santa Maria Water Rights Memorandum Account ("SMWRMA")
GSWC's Request and Cal Advocates' Position:
D.07-05-041 authorized the SMWRMA to track the litigation costs incurred after December 31, 2005 associated with GSWC's efforts to protect its water rights in the Santa Maria Groundwater Basin due to the adjudication by the superior court. The recovery will be over a ten-year period (commencing from the effective date of Advice Letter 1244-WA). The surcharge is re-calculated annually. In this Application, GSWC requested to continue the annual recalibration of the account beyond the May 2023 expiration.

The balance in the SMWRMA as of September 30, 2020 is $1,042,496.

Cal Advocates agrees with GSWC's request.

Resolution:
The Parties agree the account shall continue and the surcharge continue to be recalculated annually until December 31, 2024.

Item 2: Q. California Alternative Rates for Water Balancing Accounts ("CARWBAs")

GSWC's Request and Cal Advocates' Position:

These balancing accounts track the differences between the CARW discounts and program costs, and the CARW surcharge-generated revenue. These amounts are recorded in separate subaccounts for the Region 1, Region 2, and Region 3 service areas. In this Application, GSWC requested to recalibrate the CARW surcharges in each region for years 2022-2024 and to continue the account until December 31, 2024.

The cumulative balance in the CARWBAs as of September 30, 2020 is ($1,557,204).

The September 30, 2020 balance, broken down by Region, is as follows:

Region 1: ($56,870)
Region 2: ($744,161)
Region 3: ($756,204)

Cal Advocates agrees with GSWC's request.

Resolution:

The surcharges are recalibrated by GSWC in every GRC based on the stipulated sales volumes and forecasted CARW costs plus the balances in the CARWBAs. The surcharges to fund the program will be calculated in the final decision, based on the CAP discounts adopted in this proceeding, which are discussed in Section 18.1 below. The implementation of these surcharges should be concurrent with or as part of the revised tariff schedules adopted in this proceeding. The Parties recommend that the final decision contain an Ordering Paragraph authorizing GSWC to include these surcharges in its Tier 1 advice letter implementing tariff schedules resulting from the final decision.

Item 3: W. Water Revenue Adjustment Mechanism ("WRAM") and Modified Cost Balancing Account ("MCBA")

GSWC's Request and Cal Advocates' Position

The purpose of the WRAM/MCBA Balancing Account is to track the difference between Commission approved water revenue and actual water revenues along with Commission approved supply expenses vs. actual supply expenses. GSWC files to amortize the WRAM/MCBA balances that are above 2% of adopted revenues by March 31st every year. If the balance is less than 2%, it is left to the discretion of the Company to file or not to file. In this Application, GSWC did not request any action from the Commission for the account.

Cal Advocates agrees with GSWC.

Resolution:

The Parties agree that this account is not intended for GRC audit, GSWC is acknowledging the account's existence in its Preliminary Statement for transparency. There was no requested Commission action in this proceeding.

Item 4: MM. Omega Chemical Corporation Superfund Site Memorandum Account ("OCCSSMA")

GSWC's Request and Cal Advocates' Position:

The OCCSSMA was established via Advice Letter 1413-W on September 29, 2010 to track incremental administrative costs GSWC incurs in connection with the investigation by the U.S. Environmental Protection Agency into the groundwater contamination that began at the Omega Chemical Corporation in Whittier, California. In this Application, GSWC requested to continue this account until December 31, 2024.

The balance in the OCCSSMA as of September 30, 2020 is $9,654.

Cal Advocates agrees with GSWC's request.

Resolution:
The Parties agree that the OCCSSMA shall continue through December 31, 2024.

Item 5: OO. Pension and Benefits Balancing Account ("PBBA")
GSWC's Request and Cal Advocates' Position:
The purpose of the PBBA is to track the difference between authorized pension costs included in rates (based on the Employment Retirement Income Security Act's minimum funding levels) and actual pension costs based on Accounting Standard Codification 715-10, Compensation - Retirement Benefits (formerly known as FAS 87). In this Application, GSWC requested to continue this account until December 31, 2024.

The balance in the PBBA as of September 30, 2020 is ($1,136,449).

Cal Advocates agrees with GSWC's request.

Resolution:
The Parties agree that this account shall continue through December 31, 2024. No further Commission action is requested in this proceeding.

Item 6: TT. Los Osos Groundwater Adjudication Memorandum Account ("LOAMA")
GSWC's Request and Cal Advocates' Position:
LOAMA tracks legal expenses related to the adjudication of the Los Osos Groundwater Basin, pursuant to the Stipulation Agreement approved in D.10-12-059.

GSWC forecasted ongoing Los Osos Basin Management Committee and

legal costs in its expense forecast beginning in 2022. In this Application, GSWC requested to amortize the September 30, 2020 balance and continue the account until December 31, 2024.

The balance in the LOAMA as of September 30, 2020 is $431,548.

Cal Advocates agrees with GSWC's request.

Resolution:
The Parties agree that GSWC should be authorized to amortize the September 30, 2020 balance for this account by implementing a surcharge of $0.547 per Ccf for thirty-six months (refer to Appendix C in this Agreement for the BAMA surcharges and surcredits summary). The implementation of this surcharge should be concurrent with or as part of the revised tariff schedules adopted in this proceeding. The Parties recommend that the final decision contain an Ordering Paragraph authorizing GSWC to include this surcharge in its Tier 1 advice letter implementing tariff schedules resulting from the final decision.

The Parties agree that the memorandum account should continue through December 31, 2024 to track ongoing litigation expenses regarding these issues.

Item 7: UU. Santa Maria Steelhead Recovery Plan Memorandum Account ("SMSRPMA")
GSWC's Request and Cal Advocates' Position:
The SMSRPMA was authorized in D.10-12-059 to track legal expenses related to the Steelhead Recovery Plan, pursuant to the Stipulation Agreement adopted in D.10-12-059. In this Application, GSWC requested to amortize the September 30, 2020 balance, continue the account until December 31, 2024 and modify Preliminary Statement UU, to track legal costs from a pending lawsuit regarding the Santa Maria Steelhead

Recovery Plan, if Advice Letter 1823 is denied. In Advice Letter 1823, GSWC requested to open a new memo account (Steelhead Recovery Plan Legal Expenses Memorandum Account - SRPLEMA) to track the legal costs associated with all associated proceedings related to the Santa Maria Steelhead Recovery Plan, including a pending lawsuit.

The balance in the SMSRPMA as of September 30, 2020 is $343,927.

Cal Advocates agrees with GSWC's requests to amortize the September 30, 2020 balance in this account and to continue the account until December 31, 2024. Cal Advocates objected to GSWC's request to modify Preliminary Statement UU. Cal Advocates stated the existing language in Preliminary Statement UU already covers the anticipated legal costs from the pending lawsuit.

Resolution:

The Parties agree that GSWC should be authorized to amortize the September 30, 2020 balance for this account by implementing a surcharge of $0.115 per Ccf for twelve months (refer to Appendix C in this Agreement for the BAMA surcharges and surcredits summary). The implementation of this surcharge should be concurrent with or as part of the revised tariff schedules adopted in this proceeding. The Parties recommend that the final decision contain an Ordering Paragraph authorizing GSWC to include this surcharge in its Tier 1 advice letter implementing tariff schedules resulting from the final decision. Further, the Parties agree that the SMSRPMA shall continue through December 31, 2024 and that Preliminary Statement UU shall not be modified. Lastly, since it has been determined the SMSRPMA covers the anticipated legal costs from the pending lawsuit, there is no need to expand the existing SMSRPMA or establish a new memorandum account as originally requested by GSWC.

Item 8: VV. Randall-Bold Balancing Account ("RBBA")

GSWC's Request and Cal Advocates' Position:

Advice Letter 1450-W (via Resolution W-4877-W) established the RBBA to track the amortization of the $4,889,102 payment for GSWC's use of the Randall-Bold Water Treatment Plant. Advice Letter 1458-W authorized the amortization of the $4,889,102 over a six-year period, to be tracked in the RBBA. In this Application, GSWC is seeking to continue the existing amortization of this account.

The balance in the RBBA as of September 30, 2020 is $1,081,210.

Cal Advocates agrees with GSWC's request.

Resolution:

The Parties agree that GSWC should be authorized to continue the current surcharge of $0.856 per Ccf until its expiration in June 2022. If the account has a small residual balance at the time the surcharge expires, GSWC should file a Tier 1 advice letter to transfer that residual balance to the GRABA, close the account and remove Preliminary Statement, Part VV. Randall-Bold Balancing Account from its tariff book.

Item 9: GGG. Tangible Property Regulations Collateral Consequences Memorandum Account ("TPRCCMA")

GSWC's Request and Cal Advocates' Position:

As set forth in the 2011 GRC settlement adopted in D.13-05-011, the purpose of the TPRCCMA is to recover or refund costs, including taxes, that are impacted as a consequence of adopting the tangible property regulations ("TPR" or "repair regulations"). Other than the origin of the accounts being related to preserving the deferred-tax benefit of the repair regulations for customers, neither account has anything to do with deferred taxes, per se, or tracking of deferred taxes. GSWC's 2014 tax returns, on which it implemented the regulations, were filed in September

and October of 2015 for federal and California purposes, respectively. Likewise, its 2015 tax returns were filed in September and October of 2016. The ordinary statute of limitations for federal and California purposes is three and four years, respectively; consequently, the statute of limitations will not expire until September 2019 and October 2020 for federal and California purposes, respectively, for the 2015 tax year. In this Application, GSWC requested to amortize the September 30, 2020 balance and close the account when the balance is fully amortized.

The balance in the TPRCCMA as of September 30, 2020 is $838,700.

Cal Advocates agrees with GSWC's request.

Resolution of TPRCCMA:

The Parties agree that GSWC should be authorized to amortize the September 30, 2020 balance for this account by implementing a 12-month surcharge based on the sales and customer forecasts proposed herein:

$0.015 per Ccf for all metered services
$0.30 per month for each flat rate service (Schedule No. AC-2)

Refer to Appendix C in this Agreement for the BAMA surcharges and surcredits summary). The implementation of this surcharge should be concurrent with or as part of the revised tariff schedules adopted in this proceeding. The Parties recommend that the final decision contain an Ordering Paragraph authorizing GSWC to include this surcharge in its Tier 1 advice letter implementing tariff schedules resulting from the final decision. Further, the Parties agree that the TRPCCMA shall be closed when the amortization expires. Any residual balance will be transferred to the GRABA.

Item 10: HHH. CEMA- Emergency Disaster Relief Customer Outreach

("CEMA-EDRCO")

GSWC's Request and Cal Advocates' Position:

The CEMA-EDRCO was activated on September 9, 2019 to extend the applicability section of the CEMA to include costs for implementing customer protections for all disasters in which the Governor of California or the President of the United States has declared a state of emergency. GSWC informed its customers of the protections afforded to them in the event of a catastrophic event. In this Application, GSWC requested to continue the account until December 31, 2024.

The balance in the CEMA-EDRCO account as of September 30, 2020 is $8,820.

Cal Advocates agrees with GSWC's request.

Resolution:

The Parties agree that this account shall continue through December 31, 2024.

Item 11: HHH. CEMA- COVID 19 ("CEMA-COVID-19")

GSWC's Request and Cal Advocates' Position:

The CEMA-COVID-19 was activated on March 4, 2020 as a result of the State of Emergency Declaration by Governor Gavin Newson for COVID-19. This activation is also consistent with provisions of GSWC's Preliminary Statement, Part HHH, Catastrophic Event Memorandum Account ("CEMA"). In this Application, GSWC requested to amortize the September 30, 2020 balance and continue the account until the State of Emergency for COVID-19 is lifted by competent state or federal authorities, such as the Governor of California or the President of the United States.

The balance in the CEMA-COVID-19 as of September 30, 2020 is

$1,338,379.

Cal Advocates agrees with GSWC's request to keep the account open until the State of Emergency for COVID-19 is lifted by competent state or federal authorities, such as the Governor of California or the President of the United States. Cal Advocates recommends GSWC seek amortization of this account after the emergency is lifted.

Resolution:

The Parties agree that GSWC should continue the CEMA COVID-19 until the emergency is lifted. Further, D. 21-07-029 (Phase 2 in the Low Income Rulemaking proceeding R.17-06-024) states recovery of COVID-19-related unpaid bills shall not occur until state and federal funding appropriated in the California 2021/22 state budget for COVID-19 water bill relief has been disbursed and applied to customer accounts; the CEMA COVID-19 shall include payments on unpaid bills associated with the COVID-19 pandemic; and the balance tracked in the CEMA COVID-19 shall be offset by the utility's uncollectible allowance rate in 2020 and 2021 increased by 0.0867 percent. Accordingly, GSWC shall not amortize the balance in the CEMA COVID-19 in this GRC.

Item 12: JJJ. American Recovery and Reinvestment Act Balancing Account ("ARRABA")

GSWC's Request and Cal Advocates' Position:

GSWC applied for and received $8.6 million in funding under the California Department of Public Health's Safe Drinking Water State Revolving Fund, and the American Recovery and Reinvestment Act ("ARRA") Funding program. Fifty percent of the funding was treated as a long-term, low-interest loan and the other 50 percent was covered under the ARRA loan principal forgiveness criteria. GSWC sought this funding for its Cordova System Water Meter Retrofit Project. This project is in accordance with the mandate/provisions of California Assembly Bill 2572,

which requires metering by 2025. The Commission granted GSWC authority to implement surcharges in the Arden-Cordova CSA to recover the costs associated with the loan portion of the funding. The ARRABA tracks and credits revenues collected through the ARRABA surcharges and any interest earned thereon, and debits any payments of principal and interest on the loan and fiscal agent or other loan-related fees or costs. In this Application, GSWC requested to continue with the existing amortization schedule for this account and to continue the account through December 31, 2024.

This account was authorized in Resolution No. W-4810.

The balance in the ARRABA as of September 30, 2020 is $33,679.

Cal Advocates agrees with GSWC's request.

Resolution:
The Parties agree that the account's current amortization schedule should continue and that the account should remain open. Additionally, GSWC will continue to monitor and adjust the ARRABA surcharges, as prescribed in Resolution W-4810.

Item 13: KKK. 2016 Interim Rates Memorandum Account ("2016IRMA")
GSWC's Request and Cal Advocates' Position:
On October 6, 2015, the Commission approved GSWC's Advice Letter 1637-W to establish the 2016IRMA, effective January 1, 2016. The 2016IRMA tracks the revenue differential between interim rates and the final rates, subject to refund, adopted in the GSWC's General Rate Case A.14-07-006.

In August 2017, the Commission approved GSWC's Advice Letters 1713-W through 1720-W, which initiated the recovery of the $9,937,123 revenue

shortfall from January 1, 2016 to April 19, 2017. All of the individual amortization surcharges were expired by September 2020. In this Application, GSWC requested the review of the post-amortization balance, rollover the residual balance to the GRABA and close the account.

The residual balance in the 2016IRMA as of September 30, 2020 is ($453,496).

Cal Advocates agrees with GSWC's request.

Resolution:
The Parties agree that the residual balance in the 2016IRMA shall be transferred to the GRABA and the 2016IRMA shall be closed and its reference shall be removed from the Preliminary Statement.

Item 14: MMM. Los Osos Basin Management Committee Memorandum Account ("LOBMCMA")
GSWC's Request and Cal Advocates' Position:
The LOBMCMA records the expenses GSWC incurs as a member of the Basin Management Committee ("BMC"), which was formed in accordance with the October 14, 2015 Stipulated Judgement in the San Luis Obispo County Superior Court, Case No. CV 040126 ("Stipulated Judgment"). The BMC's purpose is to implement the Stipulated Judgment and the Basin Plan for the Los Osos Groundwater Basin, and to engage in such other activities as may be necessary or appropriate to ensure their successful implementation, once a designated source(s) of funding has been established in accordance with all constitutional and statutory requirements, including Article 13 of the California Constitution. In this Application, GSWC requested the amortization of the September 30, 2020 balance and to continue this account until December 31, 2024.

The balance in the LOBMCMA as of September 30, 2020 is $215,138.

Cal Advocates agrees with GSWC's request.

Resolution:

The Parties agree that GSWC should be authorized to amortize the September 30, 2020 balance for this account by implementing a surcharge of $0.409 per Ccf for 24 months (refer to Appendix C in this Agreement for the BAMA surcharges and surcredits summary). The implementation of this surcharge should be concurrent with or as part of the revised tariff schedules adopted in this proceeding. The Parties recommend that the final decision contain an Ordering Paragraph authorizing GSWC to include this surcharge in its Tier 1 advice letter implementing tariff schedules resulting from the final decision.

The account shall be continued through December 31, 2024.

Item 15: NNN. Basin Pumping Rights Litigation Memorandum Account ("OCBPRLMA")

GSWC's Request and Cal Advocates' Position:

The Commission approved GSWC's Advice Letter 1667-W, effective September 29, 2016, to establish the OCBPRLMA. The purpose of the OCBPRLMA is to track the costs associated with GSWC's efforts to protect its water rights in the Orange County Groundwater Basin from injury due to the lawsuit filed by Irvine Ranch Water District on June 17, 2016 against the Orange County Water District. In this Application, GSWC requested the amortization of the September 30, 2020 balance and to continue this account until December 31, 2024.

The balance in the OCBPRLMA as of September 30, 2020 is $1,241,998.

Cal Advocates agrees with GSWC's request.

Resolution:

The Parties agree that GSWC should be authorized to amortize the September 30, 2020 balance for this account by implementing a surcharge of $0.055 per Ccf for twelve months (refer to Appendix C in this Settlement Agreement for the BAMA surcharges and surcredits summary). The implementation of this surcharge should be concurrent with or as part of the revised tariff schedules adopted in this proceeding. The Parties recommend that the final decision contain an Ordering Paragraph authorizing GSWC to include this surcharge in its Tier 1 advice letter implementing tariff schedules resulting from the final decision.

The account shall be continued through December 31, 2024.

Item 16: OOO. School Lead Testing Memorandum Account ("SLTMA")

GSWC's Request and Cal Advocates' Position:

The Commission approved GSWC's Advice Letter 1677-W, effective January 17, 2017, to establish the SLTMA. The purpose of the SLTMA is to track incremental expenses associated with conducting Lead test at K-12 grade schools within GSWC's service territory that request this service. In this Application, GSWC requested the review and amortization of the September 30, 2020 balance, rollover the residual balance to the GRABA and closure of the account.

The balance in the SLTMA as of September 30, 2020 is $19,336.

Cal Advocates agrees with GSWC's request.

Resolution:

The Parties agree that GSWC shall be authorized to amortize the September 30, 2020 balance for this account by implementing a 6-month surcharge based on the sales and customer forecasts proposed herein:

$0.0007 per Ccf for metered services

$0.01 per month for each flat rate service (Schedule No. AC-2)

Refer to Appendix C in this Agreement for the BAMA surcharges and surcredits summary. The implementation of this surcharge should be concurrent with or as part of the revised tariff schedules adopted in this proceeding. The Parties recommend that the final decision contain an Ordering Paragraph authorizing GSWC to include this surcharge in its Tier 1 advice letter implementing tariff schedules resulting from the final decision. The SLTMA shall be closed when the amortization expires and any residual balance shall be transferred to the GRABA.

Item 17: RRR. Aerojet Water Litigation Memorandum Account ("AEROJET")

GSWC's Request and Cal Advocates' Position:

The AEROJET account was authorized on July 21, 2005 in D.05-07-045. The purpose of the account is to record costs incurred by GSWC associated with water contamination in the Arden-Cordova CSA. GSWC was permitted to recover the balance over a 20-year period. D.05-07-045 directs recalculation of the surcharges in each subsequent GRC. In D.19-05-044 (GSWC's last GRC), the surcharges were recalculated and the account was continued. Cal Advocates did not recommend any changes to GSWC's balance or proposed action, but recommended that the surcharge recalculation should use the sales and customer forecasts adopted in the final decision. In this application, GSWC requested to recalibrate the Aerojet surcharge for years 2022-2024 and to continue the account, as ordered in D.05-07-045.

The residual balance in the AEROJET account as of September 30, 2020 is $7,168,908.

Cal Advocates agrees with GSWC's request.

Resolution:

The Parties agree to the following AEROJET surcharges for years 2022-2024, which are based on the sales and customer forecasts proposed herein:

$0.286 per Ccf for metered services (Schedule no. AC-1)

$7.94 per month for each flat rate service (Schedule No. AC-2)

Refer to Appendix C in this Agreement for the BAMA surcharges and surcredits summary). The implementation of these surcharges should be concurrent with or as part of the revised tariff schedules adopted in this proceeding. The Parties recommend that the final decision contain an Ordering Paragraph authorizing GSWC to include these surcharges in its Tier 1 advice letter implementing tariff schedules resulting from the final decision.

Item 18: TTT. Clearlake Supply Expense Balancing Account ("CSEBA")

GSWC's Request and Cal Advocates' Position:

The CSEBA tracks the incremental difference between the actual purchased water costs per Ccf and purchased electricity costs per kWh and the adopted purchased water costs per Ccf and purchased electricity per kWh, respectively. Since the Clearlake CSA does not have a Modified Cost Balancing Account ("MCBA"), this balancing account tracks purchased water and purchased power rate fluctuations in the Clearlake CSA on an ongoing basis. In this Application, GSWC requested to continue the account until December 31, 2024.

The residual balance in the CSEBA account as of September 30, 2020 is ($26,494).

Cal Advocates agrees with GSWC's request.

Resolution:
The Parties agree that the CSEBA shall continue through December 31, 2024.

Item 19: AAAA. Bay Point Hill Street Water Treatment Plant ("HSWTP")
GSWC's Request and Cal Advocates' Position:
Advice Letter 1458-W (via D.11-09-017) established the HSWTP Account to amortize the undepreciated Hill Street Water Treatment Facility investment of $964,551 over a six-year period. The current surcharge of $0.252 per Ccf has been in place since January 1, 2019. In this Application, GSWC did not request any Commission action for the account and proposed that the Commission allow the existing amortization to continue.

The balance in the HSWTP as of September 30, 2020 is $126,902.

Cal Advocates agrees with GSWC's request.

Resolution:
The Parties agree that GSWC shall be authorized to continue the existing surcharge until its scheduled expiration. If the account has a small residual balance at the time the surcharge expires, GSWC shall file a Tier 1 advice letter to transfer that residual balance to the GRABA, close the account and remove Preliminary Statement, Part AAAA. Bay Point Hill Street Water Treatment Plant from its tariff book.

Item 20: DDDD. CEMA- Emergency Consumer Protection ("CEMA-ECP")
GSWC's Request and Cal Advocates' Position:
The CEMA-ECP is listed in GSWC's Preliminary Statements as Part DDDD. This account was established in AL 1733, pursuant to Resolution No. M-4833. The CEMA-ECP was closed on November 9, 2018. In this Application, GSWC requested to amortize the September 30, 2020

balance, rollover the post-amortization residual balance to the GRABA and close the account.

The balance in the CEMA-ECP as of September 30, 2020 is $40,650.

Cal Advocates agrees with GSWC's request.

Resolution:
The Parties agree that GSWC shall be authorized to amortize the September 30, 2020 balance for this account by implementing a 6-month surcharge, which are based on the sales and customer forecasts proposed herein:

$0.00145 per Ccf for metered services
$0.03 per month for each flat rate service (Schedule No. AC-2)

Refer to Appendix C in this Agreement for the BAMA surcharges and surcredits summary. The implementation of this surcharge should be concurrent with or as part of the revised tariff schedules adopted in this proceeding. The Parties recommend that the final decision contain an Ordering Paragraph authorizing GSWC to include this surcharge in its Tier 1 advice letter implementing tariff schedules resulting from the final decision. The CEMA-ECP shall be closed when the amortization expires and any residual balance shall be transferred to the GRABA.

Item 21: FFFF. 2018 Cost of Capital Interim Rate True-up Memorandum Account ("2018COCIRTMA")
GSWC's Request and Cal Advocates' Position:
The 2018COCIRTMA tracks the difference between revenues generated from the cost of capital adopted in D.12-07-009, with a ROR of 8.34%, as modified in Advice Letter 1503-W, effective November 14, 2012, as compared to the revenues that would have been generated from the rates based upon the new cost of capital to be adopted in the final decision for

consolidated A. 17-04-001, et al. D.18-03-035, in A.17-04-001, adopted a ROR of 7.91%. In this Application, GSWC requested the Commission to audit and amortize the September 30, 2020 balance, rollover the post-amortization residual balance to the GRABA and close this account.

The balance in the 2018COCIRTMA as of September 30, 2020 is ($987,482).

Cal Advocates agrees with GSWC's request.

Resolution:

The Parties agree that GSWC shall be authorized to amortize the September 30, 2020 balance for this account by implementing a one-time flat rate surcredit (refer to Appendix C in this Agreement for the BAMA surcharges and surcredits summary). The implementation of this surcredit should be concurrent with or as part of the revised tariff schedules adopted in this proceeding. The Parties recommend that the final decision contain an Ordering Paragraph authorizing GSWC to include the 2018COCIRTMA surcredit in its Tier 1 advice letter implementing tariff schedules resulting from the final decision. The 2018COCIRTMA shall be closed when the amortization expires and any residual balance shall be transferred to the GRABA.

Item 22: GGGG. 2019 Interim Rates Memorandum Account ("2019IRMA")

GSWC's Request and Cal Advocates' Position:

This account tracks the revenue differential between interim rates and the final rates, subject to refund, adopted in GSWC's General Rate Case (GRC), A.17-07-010. GSWC filed ALs 1782-1789 to amortize the 2019IRMA in each of its ratemaking areas. In this Application, GSWC requested to rollover the post-amortization residual balance to the GRABA and close the account.

The residual balance in the 2019IRMA as of September 30, 2020 is $671,224.

Cal Advocates agrees with GSWC's request.

Resolution:
The Parties agree that GSWC shall rollover the September 30, 2020 residual balance of $671,224 to the GRABA. The Parties further agree that the final decision contain an Ordering Paragraph authorizing GSWC to file a Tier 1 advice letter to transfer the residual balance to the GRABA, close the account and remove the Preliminary Statement, Part GGGG, 2019IRMA from its tariff book.

Item 23: HHHH. Conservation Expenses One-Way Balancing Account-2019 ("CEOWBA2019")
GSWC's Request and Cal Advocates' Position:
The CEOWBA2019 was authorized in D.19-05-044 to record the differences between total actual conservation expenses and total authorized conservation expenses in each customer service area. Within a rate case cycle, funds not used in one year may be used in subsequent years in the same rate cycle. These amounts are recorded in separate subaccounts for the Region 1, Region 2, and Region 3 service areas. In this Application, GSWC requested to file a Tier 2 advice letter to refund any unspent monies to ratepayers, rollover the residual balance to the GRABA and close the account.

The balance in the CEOWBA2019 as of September 30, 2020 is zero.

Cal Advocates proposed that the Commission require GSWC to close the CEOWBA2019 by June 30, 2022. GSWC objected to Cal Advocates' proposal to close the CEOWBA2019 by June 2022 and requested to be allowed to file a Tier 1 advice letter to close the account and remove its

reference from the Preliminary Statement if the account is determined to be overspent at the end of December 31, 2021 or when the account is fully amortized, if refunds are required. Any residual balance will be transferred to the GRABA.

Resolution:
The Parties agree that this balancing account should continue through December 31, 2021, after which GSWC should file a Tier 2 advice letter to refund unspent monies, if any, from its Conservation Program budgets. This account should close when 1) the balance is fully refunded, or 2) it is determined that there is no refund to be distributed.

The Parties agree that the final decision in A.20-07-012 will set the date when the amortization will commence and its duration.

Item 24: IIII. General Ratemaking Area Balancing Account ("GRABA")

GSWC's Request and Cal Advocates' Position:
The GRABA was established via Advice Letter 1774-W on June 8, 2019 to aggregate small residual dollar amounts from expired authorized amortizations and other authorized dollar amounts (e.g. intervener compensation awards) for subsequent amortization at the ratemaking area level. A small residual balance would encompass any balance less than 2% of gross adopted revenues by ratemaking area. In this Application, GSWC requested to amortize the September 30, 2020 balance and continue the account until December 31, 2024.

The balance in the GRABA as of September 30, 2020 is ($294,976).

Cal Advocates agrees with GSWC's request.

Resolution:

The Parties agree to amortization of the GRABA balance by implementing a surcharge for twelve months in ratemaking areas with an undercollection. In ratemaking areas with an overcollection, refunds will be made through a one-time surcredit, which is based on the customer forecasts. Refer to Appendix C in this Agreement for the BAMA surcharges and surcredits summary. The implementation of the surcharge or surcredit should be concurrent with or as part of the revised tariff schedules adopted in this proceeding. The Parties recommend that the final decision contain an Ordering Paragraph authorizing GSWC to include the 12-month surcharge and one-time surcredit in its Tier 1 advice letter implementing tariff schedules resulting from the final decision. The GRABA shall continue through December 31, 2024.

Item 25: JJJJ. San Luis Obispo Valley Groundwater Basin Memorandum Account ("SLOVGBMA")

<u>GSWC's Request and Cal Advocates' Position:</u>

GSWC expects to continue to incur costs through 2024 related to the development, review and implementation of a Groundwater Sustainability Plan (GSP) for the San Luis Obispo Valley Groundwater Basin. Expected costs are related, but not limited, to the following activities: Groundwater Sustainability Commission Administration, legal and consultant support costs to assist with negotiations and development of the GSP as well as customer outreach and implementation activities. Development of the GSP is currently in process and is due to be submitted to the Department of Water Resources (DWR) by January 2022. DWR will have two years to review the submitted plan and request modifications, during which time the proposed plan will need to be initiated along with program costs, which are unknown at this time. GSWC's position in the basin is located in the most depressed area in respect to groundwater levels and may as a result have one of the highest cost impacts during implementation. In this Application, GSWC requested to amortize the September 30, 2020 balance and continue the account until December 31, 2024.

The balance in the SLOVGBMA as of September 30, 2020 is $39,113.

Cal Advocates agrees with GSWC's request.

Resolution:
The Parties agree to the following SLOVGBMA 12-month surcharge, which is based on the sales forecasts proposed herein:

$0.149 per Ccf for metered services

Refer to Appendix C in this Agreement for the BAMA surcharges and surcredits summary. The implementation of these surcharges should be concurrent with or as part of the revised tariff schedules adopted in this proceeding. The Parties recommend that the final decision contain an Ordering Paragraph authorizing GSWC to include these surcharges in its Tier 1 advice letter implementing tariff schedules resulting from the final decision. This account shall continue until December 31, 2024.

Item 26: KKKK. Public Safety Power Shut-Off Memorandum Account ("PSPSMA")
GSWC's Request and Cal Advocates' Position:
The purpose of the PSPSMA is to record the incremental Operation and Maintenance (O&M) expenses and carrying costs of the new facilities costs, that are not otherwise covered in GSWC's revenue requirement, to address public safety needs in the event of a proposed or declared Public Safety Power Shut-off (PSPS) event by any of the electric utilities that provide electric service to GSWC's ratemaking areas, including advanced preparation costs. In this Application, GSWC requested to amortize the September 30, 2020 balance and continue the account until December 31, 2024.

The balance in the PSPSMA as of September 30, 2020 is $555,294.

Cal Advocates objected to the costs of two generators that were recorded in the PSPSMA. Cal Advocates asserted the two generators were located outside of a High Fire Threat Zone.

Resolution:
GSWC provided information to Cal Advocates to demonstrate that the generators in question were, in fact, located in High Fire Threat Zones.

The Parties agree to the amortization of the PSPSMA balance by implementing surcharges in the applicable ratemaking areas. The surcharges will be based on the sales and customers forecasts. Refer to Appendix C in this Agreement for the BAMA surcharges and surcredits summary. The implementation of these surcharges should be concurrent with or as part of the revised tariff schedules adopted in this proceeding. The Parties recommend that the final decision contain an Ordering Paragraph authorizing GSWC to include these surcharges in its Tier 1 advice letter implementing tariff schedules resulting from the final decision. This account shall continue until December 31, 2024.

THREE ACCOUNTS WITH ZERO BALANCES THAT SHALL REMAIN OPEN DURING THIS RATE CASE CYCLE (2022- 2024)

Resolution:
The Parties agree that the following accounts should be addressed in GSWC's next GRC or by Advice Letter as determined by Commission guidelines:

Preliminary Statement	Balance as of September 30, 2020
G. Contaminant Remediation Memorandum Account ("CRMA")	$0

GG. Water Cost of Capital Adjustment Mechanism ("WCOCAM")* $0

ZZ. Low Income Customer Data Sharing Memo Account
("LICDSMA") $0

*Note: Addressed in GSWC's Cost of Capital proceeding (D.18-03-03). It is also worth noting that the Water Cost of Capital Adjustment Mechanism ("WCOCAM") is neither a balancing account nor a memorandum account.

Reference: Exhibit CAL PA-5

ONE ACCOUNT THAT REMAINS OPEN AT ALL TIMES FOR CATASTROPHIC EVENTS

Resolution:

The Parties agree the following account is an "umbrella" account that allows GSWC to respond immediately to unforeseen catastrophic events or declared disasters and will remain open. This account never carries a balance, but simply allows sub-accounts to be created to record incremental expenses related to restoration of service, among other things, after an emergency:

Preliminary Statement

HHH. Catastrophic Event Memorandum Account ("CEMA")

References: Exhibit CAL PA-5

TWO ACCOUNTS WITH A ZERO BALANCE THAT SHALL BE CLOSED

The Parties agree the following accounts have $0 balances, have expired and should be closed:

Preliminary Statement

EEE. Credit Card Payment Program Memorandum Account

("CCPPMA")

QQQ. First 5 Sacramento Memorandum Account ("F5SACMA")

References: Exhibit CAL PA-5

EIGHT ACCOUNTS WITH ZERO BALANCES THAT WERE CLOSED IN ADVICE LETTER 1827-W

Resolution:

The Parties agree the following accounts were closed, have zero balances and their references were removed from GSWC's Preliminary Statement, via Advice Letter 1827-W, effective August 31, 2020:

Preliminary Statement

N. Santa Maria Water Rights Balancing Account ("SMWRBA")

O. Santa Maria Stipulation Memorandum Account ("SMSMA")

V. Los Osos Interlocutory Stipulated Judgment Memorandum Account ("LOISJMA")

DDD. 2013 Interim Rates Memorandum Account ("2013IRMA")

III. 2014 Water Conservation Memorandum Account ("2014WCMA")

PPP. Conservation Expenses One-Way Balancing Accounts -2016 ("CEOWBA2016")

SSS. Los Osos 2013 GRC Phase-In Balancing Account ("LO2013GRCBA")

EEEE. Tax Cuts and Jobs Act Memorandum Account ("TCJAMA")

17.2 Special Request 2. Balancing Account for Group Medical Insurance Costs

GSWC's Request and Cal Advocates' Position:

GSWC requested to establish a Medical Cost Balancing Account to track the difference between the health care expense (Medical, Dental and Vision insurance) included in the revenue requirement and the actual health care expense Golden State incurs.

Cal Advocates recommended against the approval of this request.

Resolution:
The parties did not reach agreement on this special request and it will be litigated.

References: Exhibit GSW-11, pages 21-26, GSW-71, pages 20-23, and CAL PA-3/CAL PA-3C, Chapter 6.

17.3 Special Request 3. Sales Reconciliation Mechanism

GSWC's Request and Cal Advocates' Position:
GSWC requested to maintain its Sales Adjustment Mechanism ("SAM") in ratemaking areas with a Water Revenue Adjustment Mechanism ("WRAM"), previously authorized in Decision 19-05-044 and to rename it as a Sales Reconciliation Mechanism (SRM"). The SRM would adjust the WRAM-related sales volumes in the escalation years, if recorded sales for the twelve months ending the September before the escalation year vary by more than 5% from the adopted sales volume. If the trigger is met, adopted WRAM-related sales volumes would be adjusted by 50% of the variance.

Cal Advocates agreed with GSWC's requested name change and recommended that the Commission continue with the SRM as a pilot program with the same terms and conditions adopted in D.19-05-044. Cal Advocates also recommended that the Commission eliminate the SRM in GSWC's next rate case due to Commission Decision 20-08-047's requirement for GSWC to discontinue its WRAM in its next rate case.

Resolution:
The Parties agree that GSWC will continue the SRM approved in D.19-05-

044, with a 5% trigger, for this rate case cycle with the conditions set forth below. The Parties agree that GSWC should file a stand-alone Tier 1 advice letter on the same date as GSWC's escalation filings for 2023 and 2024 if the following conditions are met:

1. The recorded WRAM-related sales volumes in any ratemaking area for the twelve months ending the September before the escalation year vary by greater than 5% from the adopted WRAM-related sales volumes for the current calendar year.

2. If mandated drought reductions are in effect (Schedule 14.1 is active in the ratemaking area), the advice letter for a ratemaking area would not trigger to increase adopted sales if the mandatory reduction targets have not been achieved. A reduction in adopted sales would be permissible under mandated drought reductions if the trigger is met.

In the advice letter, GSWC will:

1. Adjust adopted sales volumes for the upcoming escalation year by 50% of the variance in the calculation of rates for that escalation year.

2. Revise the adopted revenue requirement solely to flow-through the change in purchased water, purchased power and pump tax associated with the change in the adopted sales forecast (using adopted rates for purchased water, purchased power and pump tax expenses).

3. Present the effect of the sales adjustment together with the escalation impacts on revenue requirement and rates so that the effect of the sales adjustment can be isolated and examined by looking at the advice letter.

GSWC agrees to abide by the Commission decision that is in effect at the time of its next General Rate Case submittal regarding the SRM. This agreement does not prevent either party from advocating for or against the SRM, the WRAM, or modifications to the WRAM in the future.

References: Exhibits GSW-12, pages 6-18, GSW-72, pages 2-3, and CAL PA-14, Chapter 1

17.4 Special Request 4. Inclusion of Credit Card Payment Option in Rates

GSWC's Request and Cal Advocates' Position:

Pursuant to California Assembly Bill 1180, GSWC requested to continue to include in base rates the incremental cost of a pilot program that provides a credit card payment option free of charge to its customers. Because the cost of a credit card payment pilot program may not be recovered from customers participating in the GSWC's low-income rate assistance program, called Customer Assistance Program ("CAP"), GSWC proposed to increase the CAP discount to offset the cost of the program that is built in base rates.

Cal Advocates recommended that the Commission deny GSWC's request to continue the Credit Card Pilot Payment Plan because (1) pursuant to AB 1180, the "pilot program adopted pursuant to this subdivision shall be limited to the duration of the water corporation's rate case cycle"; (2) The Commission's report of this program to the Legislature concluded that "a broader waiver on transaction fees for all individuals paying by credit card is both cost ineffective and regressive in its impact on customer rates"; (3) The Commission should adhere to the cost-causation principle where customers should bear the cost they cause the utility to incur; and (4) Energy utilities that serve 87.57% of all Californians include a transaction fee for utility bills paid with a credit or debit card.

Resolution:

On September 23, 2021, Governor Newsom approved Assembly Bill ("AB") 1058. AB 1058 indefinitely authorizes Class A Water Companies, like GSWC, to recover the reasonable expenses incurred by the water corporation in providing bill payment options to its customers, including credit card, debit card, and prepaid card bill payment options, and shall not require the water corporation to impose a transaction fee on its customers. Pursuant to this new legislation, the Parties agree to GSWC's request to include the cost of the credit card payment pilot program in rates and remove the pilot program status. To ensure that CAP customers are excluded from program cost recovery, in compliance with Public Utilities Code 755.5, as amended by AB 1058, the CAP discount for eligible customers will be increased by $0.11 in the Bay Point CSA, $0.09 in Los Osos and $0.10 in all other ratemaking areas.

References: Exhibits GSW-23, pages 48 to 52, GSW-26, pages 15 to 17, GSW-85, pages 36-42, and CAL PA-8, Chapter 4.

17.5 Special Request 5. Rate Treatment of Previously Approved Advice Letter Projects

GSWC's Request and Cal Advocates' Position:

GSWC requested that two advice letter projects ("the Advice Letter Projects") adopted in GSWC's 2017 GRC (Decision 19-05-044) to construct reservoirs in its Region 3 ratemaking area be continued as advice letter projects into the rate case cycle covered by this proceeding. GSWC requested that if either of the Advice Letter Projects are completed and submitted for approval between the time of the filing of this Application and the implementation of the first test year rates approved in this proceeding that the rate base impacts of these capital additions should be incorporated into the final rates approved in this proceeding to ensure that they are reflected in rates in 2022 and beyond.

Cal advocates did not oppose GSWC's request. The Advice Letter Projects are listed in the table below.

Table 17.1
Advice Letter Projects

Region 3	**Amount**
Golden Reservoir Replacement Project	$8,529,500
College, Construct Replacement Reservoir	$3,248,100

Resolution:

The Parties agree that should the Advice Letter Projects be completed and submitted for approval prior to a final decision in this proceeding but subsequent to January 1, 2022, the rate impact of the Advice Letter Projects should be included in rates retroactively as of the effective date of the advice letter. Any retroactive rates prior to the effective date of the advice letter would exclude the rate impact of the Advice Letter Projects. The Parties agree that these advice letter projects should be completed by the end of this rate case cycle.

References: GSW-21, pages 20-22.

17.6 Special Request 6. Conversion to Monthly Billing

GSWC's Request and Cal Advocates' Position:

GSWC requested approval to convert from bi-monthly billing to monthly billing for those customers that are currently billed on a bi-monthly basis. The Customer Service Areas that would be affected in Region 1 are Arden Cordova, Los Osos, Simi Valley, and in Region 3 are Placentia, Los Alamitos, Barstow and San Gabriel.

Cal Advocates' agreed with GSWC's request to convert all the remaining bi-monthly billed customers to monthly billing.

References: Exhibits GSW-23, page 40; CAL PA-13, Chapter 3

Resolution:
GSWC will convert from bi-monthly billing to monthly billing for those customers that are currently billed on a bi-monthly basis. Monthly billing allows customer to monitor their usage more frequently and aids conservation efforts.

17.7 Special Request 7. Finding on Water Quality

GSWC's Request and Cal Advocates' Position:
Golden State indicated in the Application that it is in compliance with all water quality regulations and requirements and requests that the Commission make a finding that Golden State's water quality meets all applicable state and federal drinking water standards and the provisions of General Order 103.

Cal Advocates reviewed the most recent State Water Resources Control Board's Department of Drinking Water ("DDW") inspection reports and contacted DDW representatives for appraisals of the water systems and concurred with GSWC's position. DDW representatives stated that GSWC's water systems are compliant with its permit provisions.

Resolution:
The Commission should grant Special Request 7 and find that GSWC's water systems comply with the State Water Resources Control Board's Division of Drinking Water (DDW) water quality standards. The Commission should make a finding that Golden State's water quality meets all applicable state and federal drinking water standards and the

provisions of General Order 103.

References: Exhibits GSW-22; CAL PA-9. Chapter 1

17.8 Special Request 8. Liability Insurance Balancing Account

GSWC's Request and Cal Advocates' Position:
GSWC requested to establish a new Liability Insurance Balancing Account to track the difference between the liability insurance expenses (third party premium amounts for general liability, excess liability and umbrella policies) included in the revenue requirement and the actual liability insurance expense Golden State incurs.

Cal Advocates recommended against the approval of this request.

Resolution:
The parties did not reach agreement on this special request and it will be litigated.

References: Exhibit GSW-23, pages 52-53; Exhibit GSW-85, pages 42-47, and Exhibits CAL PA-3/CAL PA-3C, Chapter 6.

17.9 Special Request 9. 123-TCP Contamination Proceeds

GSWC's Request and Cal Advocates' Position:
Golden State received settlement proceeds resulting from a lawsuit filed in the United States District Court seeking damages and other relief for 123-TriChloropropane ("TCP") readings detected at four of its wells located in the Santa Maria and Region 3 ratemaking areas. This request addresses Golden State's proposal to dispose of the proceeds in accordance with Commission decisions D.10-10-018 and D.10-12-058.

GSWC's proposed treatment of the lawsuit proceeds is summarized in the

table below.

GSWC Proposed Treatment of Lawsuit Proceeds	
Gross proceeds	$6,500,000
Contingency fee	-$1,950,000
Legal related costs	-398,036
Cost of treatment facilities	-$2,028,577
Supply costs incl. interest	-$1,395,670
Carrying costs on treatment facilities	-$80,230
Operating expenses	-$100,000
Net proceeds	**$547,487**
Allocation to shareholders (67%)	$364,991
Allocation to ratepayers (33%)	$182,496
Credit to Region 3 ratepayers	**$97,908**
Credit to Santa Maria ratepayers	**$84,587**

GSWC proposed to reflect the $100,000 credit to operating expenses as a reduction to Other Operations Expense in Region 3. GSWC proposed to provide the ratepayer allocations of the net proceeds as one-time surcredits to customers in Region 3 and Santa Maria.

Cal Advocates proposed the following treatment of the proceeds received by GSWC:

1. TCP treatment facility Operations & Maintenance ("O&M") expenses of $550,044.
2. Reduction of the 2022 test year rate base by $401,702 for Region 3 and $148,324 for Santa Maria to offset future ongoing TCP treatment expense.
3. The $168,655 as the net proceeds calculated by Cal Advocates and remaining for allocation should be allocated $126,491 or 75% of the net proceeds to ratepayers, and $42,164 or 25% to shareholders.
4. The Commission should credit ratepayers' net proceeds of $67,237 to

Region 3 and $59,254 to Santa Maria in Region I, as a one-time surcredit per customer in Test Year 2022, based on the above proposals.

Resolution:

The parties agree to the following treatment of the contamination proceeds as summarized in the table below.

Distribution of 123-TCP Contamination Lawsuit Proceeds	
Gross Proceeds	$6,500,000
Contingency Fee	-$1,950,000
Legal related costs	-398,036
Cost of Treatment Facilities	-$2,037,595
Supply costs incl. interest	-$1,395,670
Carrying costs on Treatment Facilities	-$80,587
Operating Expenses	-$300,000
Net proceeds	**$338,112**
Allocation to Ratepayers (50%)	$169,056
Allocation to Shareholders (50%)	$169,056
Credit to Region 3 Ratepayers	**$89,600**
Credit to Santa Maria Ratepayers	**$79,456**

The Parties agree that the $300,000 allowance for future Operating Expenses should be refunded to ratepayers in the two affected areas during the current rate cycle. The Parties agree to allocate the $300,000 between the two ratemaking districts in proportion to the net present value ("NPV") of future O&M costs in each ratemaking area as calculated by Cal Advocates in Exhibit CAL PA-14. This allocation results in credits of $219,102 (73%) in Region 3 and $80,898 (27%) in Santa Maria).

To accelerate recognition of the credit for Operating expenses GSWC will credit $36,442 in 2022 and $186,021 in 2023 in Region 3, and $82,386 in 2023 in Santa Maria to, Other Operations Expenses (see Section 8.2).

The 2023 amount includes an escalation factor of 1.84%, as agreed to by the Parties, for a total credit of $304,849. These amounts should be included as credit adjustments to Other Operations expense in 2022 and 2023 as described, but should be separated from calculations to escalate expenses to determine the revenue requirement in the attrition years.

The Parties agree that the ratepayer portion of the net proceeds of $169,056 will be allocated between the two ratemaking areas in proportion to the capital costs of the TCP-related treatment plant facilities for each affected ratemaking area (53% to Region 3 and 47% to Santa Maria). These amounts will be refunded to ratepayers through a one-time surcredit to customers in these two ratemaking areas.

References: Exhibits GSW-24, pages 21-27, GSW-86/GSW-86C, pages 35-48 and CAL PA-14, Chapter 2

17.10 Special Request 10. Request for COVID-19 Memorandum Account

GSWC's Request and Cal Advocates' Position:
GSWC requested authorization to establish a COVID-19 Memorandum Account. The purpose of the account would be to track cost increases resulting from changes to GSWC's daily operations, and incremental costs necessary to comply with new regulations, guidelines, directives, etc. related to the COVID-19 virus.

Cal Advocates recommended against the approval of this request on the basis that this request should be addressed on an industry-wide basis, and water utilities should wait until the declared emergency period is lifted so any possible post-pandemic costs can be better reasoned, explained, and understood.

Resolution:

GSWC agrees to withdraw its request for the COVID-19 Memorandum Account.

References: GSW-12, pages 19-21, GSW-72, pages 3-9, and CAL PA-4, Chapter 1

17.11 Special Request 11. Residential Rate Design

GSWC's Request and Cal Advocates' Position:

GSWC proposed a revision to the tier breaks of the volumetric rate for the residential tariff in six ratemaking areas. However, GSWC did not propose any changes to the number of tiers, or the differential (in percentage terms) between the volumetric tiered rates, or the percentage of annual revenue recovered in the monthly service charge in this GRC. GSWC proposed the following changes to the tier breaks in the residential tariffs in Bay Point, Los Osos, Santa Maria and Simi Valley, Region 2 and Region 3. GSWC did not request any changes to rate design in Arden Cordova or Clearlake.

GSWC Proposed Tier Break Points (Ccf per Month)			
Ratemaking Area	Tier 1	Tier 2	Tier 3
Bay Point CSA	0-8	9-15	Over 15
Los Osos CSA	0-8	9-18	Over 18
Santa Maria CSA	0-15	16-42	Over 42
Simi Valley CSA	0-10	11-22	Over 22
Region 2 RMA	0-9	10-21	Over 21
Region 3 RMA	0-13	14-44	Over 44

Cal Advocates agreed with GSWC's tier breaks recommendations in Bay Point, Los Osos, Simi Valley and Region 2. However, Cal Advocates recommended that Arden Cordova should be tiered and proposed the following for Santa Maria and Region 3 tier break structures.

Cal Advocates Proposed Tier Break Points (Ccf per Month)			
Ratemaking Area	Tier 1	Tier 2	Tier 3
Arden Cordova CSA	0-9	10-46	Over 46
Santa Maria CSA	0-12	13-42	Over 42
Region 3 RMA	0-10	11-44	Over 44

Resolution:

The Parties agree to the following tier breaks, which is a reasonable compromise of the litigated positions:

Settled Tier Break Points (Ccf per Month)			
Ratemaking Area	Tier 1	Tier 2	Tier 3
Arden Cordova CSA	0-13	14-46	Over 46
Bay Point CSA	0-8	9-15	Over 15
Los Osos CSA	0-8	9-18	Over 18
Santa Maria CSA	0-14	15-42	Over 42
Simi Valley CSA	0-10	11-22	Over 22
Region 2 RMA	0-9	10-21	Over 21
Region 3 RMA	0-12	13-44	Over 44

In addition, the Parties agree to provide flat rate customers in Arden Cordova a 12-month transition period before being billed at the metered rate, when a meter is installed on their service.

References: Exhibits GSW-26 and GSW-87, pages 2-6, GSW-87, pages 2-18, and CAL PA-13, Chapter 1

17.12 Special Request 12. Guidance on Treatment of Proceeds from Water Rights Transfer

GSWC's Request and Cal Advocates' Position:

GSWC requested that the Commission provide guidance regarding the appropriate treatment for revenues from a possible future Non-Tariffed Products and Services (NTP&S) opportunity. Specifically, Golden State was looking to the Commission to address the issue of whether Golden State can treat revenues from the temporary transfer of excess water supply according to the provisions for revenue sharing for NTP&S adopted by the Commission in D.12-01-042.

GSWC was offered an opportunity to participate in a regional Groundwater Substitution Transfer, which involves increasing groundwater production in its Cordova system in exchange for not taking surface water off the American River per its entitlement. Under the terms of that arrangement, GSWC would pump additional groundwater over its three-year historical baseline equal to the amount of untaken American River surface water. GSWC entered in this Water Transfer Agreement and recorded 100% of the revenues generated under the terms of the Agreement in its Modified Cost Balancing Account (MCBA) due to the lack of clear guidance regarding the transfer of excess water supplies as a Non-Tariff Product & Service (NTP&S).

GSWC recommended that future water transfers under agreements or contracts similar to the recently executed Water Transfer Agreement should be considered Passive, and the revenues shared on a 70% shareholder / 30% customer basis. GSWC recommended that the ratepayer portion of the shared revenues would be recorded in the Modified Cost Balancing Account ("MCBA").

Cal Advocates did not oppose treating future temporary water transfer agreement (WTA) contracts as passive activity under the NTP&S rules. Consistent with NTP&S Rule X.C.2, gross revenues from temporary WTAs should be treated as a passive service and shared 30% to ratepayers and

70% to shareholders.

Cal Advocates recommended that the Commission adopt the following safeguards for WTA contracts:

a. At the time GSWC enters a WTA contract, GSWC should be required to submit a Tier 1 Advice Letter filing with the following information:

i. A copy of the WTA contract.

ii. Identify location and portion of water supply that is part of the WTA.

iii. Amount of water being traded, expected gross revenues and expenses associated with the WTA contract.

iv. Identify and quantify any current or future changes to water supply costs recovered through water service rates.

b. Record and credit ratepayers' portion of shared gross revenues in the MCBA. These amounts should be tracked in a separate sub-account under the MCBA for ease of review and auditability.

c. The gross revenues prior to sharing should be exclusive of any contract and utility administrative expenses, and any incremental increases to water supply costs that results from the WTA.

<u>Resolution:</u>

The Parties agree to adopt the following safeguards for future WTA such as the one that occurred in GSWC's Arden Cordova ratemaking area.

a. At the time GSWC enters a WTA contract, GSWC should be required to submit a Tier 1 Advice Letter filing with the following information:

i. A copy of the WTA contract.

ii. Identify location and portion of water supply that is part of the WTA.

iii. Amount of water being traded, expected gross revenues and expenses associated with the WTA contract.

iv. Identify and quantify any current or future changes to water supply

costs recovered through water service rates.

b. Record and credit ratepayers' portion of shared gross revenues in the MCBA. These amounts should be tracked in a separate sub-account under the MCBA for ease of review and auditability.

c. The gross revenues prior to sharing should be exclusive of any contract and utility administrative expenses, and any incremental increases to water supply costs that results from the WTA.

The Parties further agree that revenues from future WTA should be treated as "Passive" contracts under the Commission adopted NTP&S, and that the gross revenues should be shared accordingly on a 70% shareholder / 30% ratepayer basis. The Parties agree that the activity for a qualifying WTA should be described as "short term transfer of water rights to a third party in exchange for alternative sources of water supply" and the Passive revenue sharing provision applies to transactions involving a water transfer agreement in ratemaking areas with an active MCBA. The 30% ratepayer share of gross revenues will be credited to the active MCBA.

References: Exhibits GSW-24, pages 27-30, GSW-86/GSW-86C, pages 49-52, and CAL PA-14, Chapter 3

17.13 Special Request 13. Consolidation of Los Osos and Santa Maria for Ratemaking Purposes

GSWC's Request and Cal Advocates' Position:

GSWC requested to consolidate the Los Osos CSA and Santa Maria CSA into one ratemaking area. GSWC's ultimate goal is to implement a single, combined set of rates in the consolidated Los Osos/Santa Maria ratemaking district.

Cal Advocates recommended against the approval of this request.

Resolution:
The parties did not reach agreement on this special request and it will be litigated.

References: GSW-24, pages 31-53, GSW-86/GSW-86C, pages 53-73, and CAL PA-16

17.14 Special Request 14. Presentation of Billing Units on Customer Bills

GSWC's Request and Cal Advocates' Position:
Golden State requested authority to present water usage volumes on customers' bills in units of one hundred gallons (CGL) instead of one hundred cubic feet (Ccf), as it currently does.

Cal Advocates did not oppose GSWC's request. However, Cal Advocates recommend that GSWC permanently present the conversion rate between the two billing units on customer bills.

Resolution:
The Parties agree to present water usage volumes on customers' bills in units of one hundred gallons (CGL) instead of one hundred cubic feet (Ccf). GSWC will permanently present on customer bills the conversion rate between the two billing units.

References: Exhibits GSW-26, page 12; GSW-87, pages 21-24, and CAL PA-13, Chapter 3

18.0 Other Issues

18.1 Customer Assistance Program ("CAP")

GSWC's Request and Cal Advocates' Position:

GSWC proposed to continue providing CAP (formerly called "CARW") discounts equivalent to 20% of an average CAP customer's bill and to update the CAP surcharge paid by non-CAP customers to fund the program. GSWC proposed to calculate the CAP discount based on 10 Ccf usage per month, which reflects the average usage in 2019 by CAP customers in each Region. GSWC also proposed to increase the discount to offset the incremental cost of the credit card payment pilot program, as discussed above in Section 17.4 - Special Request 4.

Cal Advocates did not dispute GSWC's CAP customer forecasts, the methodology for calculating the CAP discounts for eligible customers, or the surcharge to fund the CAP program.

Resolution:
The Parties agree that CAP monthly discounts adopted in this GRC will be calculated based on monthly usage of 10 Ccf. As discussed in Section 17.4, an additional amount will be added to the CAP discount to offset the incremental cost of the credit card payment pilot program that is built into base rates.

The table below sets forth the Test Year 2022 CAP customer forecasts agreed to by the Parties.

Table 18.1 – CAP Customer Forecast

Ratemaking Area	No. of CAP Customers
Arden Cordova	1,412
Bay Point	1,119
Clearlake	525
Los Osos	357
Santa Maria	1,839
Simi Valley	1,557
Region 2	20,223
Region 3	12,385
Total	**39,418**

The Parties agree that the CAP surcharge in each Region should be calculated using the settled forecasted number of CAP customers, forecasted administrative costs, CAP residual balance estimates, and non-CAP usage volumes, and that the CAP credit should be calculated to reflect the final adopted revenue requirement and rates for Test Year 2022.

References: Exhibits GSW-26, pages 13-17; GSW-87, page 20, and CAL PA-13, Chapter 3

18.2 Determination of 2024 Rate Base – Tax Normalization Issue

GSWC's Request and Cal Advocates' Position:

GSWC requested a deviation from Decision 04-06-018 (interim order adopting rate case plan ("RCP")) for setting 2024 ("Year-3") rates to the extent necessary to ensure consistency of the components used to compute Year-3 rate base and Year-3 cost-of-service. GSWC is concerned that the prescribed computational method in the RCP[6] ("RCP Method") results in an inconsistency between (a) the amounts of Year-3 depreciation and income tax expenses recovered in cost of service revenue requirement and (b) the Year-3 depreciation reserve and deferred income tax activities used to compute Year-3 rate base. The Internal Revenue Code requires consistency in order to satisfy tax normalization requirements. GSWC recommended that the depreciation reserve and the deferred income taxes in the Year-3 rate base calculation reflect the Year-3 depreciation and deferred income tax expense activity in order to achieve consistency and avoid a tax normalization violation.

[6] e.g., D.04-06-018, footnote 6 at 15 states: "The attrition allowance methodology provides for rate base additions in year 3 by adding the difference between test year 1 and test year 2 rate base to test year 2 rate base. Depreciation expense is handled in the same way."

Cal Advocates opposed GSWC's request to deviate from the RCP to set Year-3 rates and proposed that GSWC employ the RCP Method.

Resolution:

The Parties agree to the following:

a. GSWC agrees that for the purpose of determining Year-3 rates in this proceeding, Year-3 rate base will initially (and subject to adjustment as provided for below) be computed using the RCP Method.

b. The Parties agree that GSWC will seek a Private Letter Ruling ("PLR") from the IRS as to whether implementing Year-3 rates under the RCP Method is permissible or would violate the normalization consistency requirement.

c. The Parties agree to an increase in the 2022 revenue requirement in the General Office (COPS) by $66,667 to provide for the expense of seeking the PLR. This amount will escalate per the standard Rate Case Plan methodology for escalation years 2023 and 2024.

d. If the IRS confirms GSWC's concern that implementation of rates under the RCP Method would result in a normalization violation, then the Year-3 depreciation-reserve and deferred-income-tax components of rate base will be re-calculated to make an appropriate adjustment necessary to achieve consistency with the Year-3 cost-of-service depreciation and income-tax expenses as proposed by GSWC in Exhibit GSW-18, pages 11-16 ("GSWC Revised Method"). This adjustment will be made in GSWC's advice letter to implement the 2024 step filing.

e. It is the express intent of the terms of this Section 18.2 that the Commission-adopted decision in this GRC will not place GSWC and its customers in jeopardy of a Commission-approved rate order containing a normalization violation.

f. If the IRS concludes in the PLR that use of the RCP Method does not result in a normalization violation, GSWC shall employ the RCP Method in setting rates going forward.

g. In the event that the IRS does not issue the requested PLR prior to the implementation of Year-3 rates, GSWC will track the difference in the revenue requirement between the RCP Method and the GSCW Revised Method in order to enable adoption of the GSWC Revised Method should the IRS determine that the RCP Method would violate the normalization rules. The Parties agree that GSWC should be authorized to establish a new two-way Memorandum Account for the purpose of tracking revenues as necessary in Year-3 for possible disposition upon the IRS's issuance of a PLR in the event that the IRS does not issue a PLR prior to the implementation of Year-3 rates.

h. Unless and until the IRS issues a PLR concluding that the RCP Method does not create a normalization violation, GSWC will not be entitled to the tracked incremental revenues associated with the use of the RCP Method as compared to the Revised GSWC Method, and such tracked incremental revenues are subject to refund, or recovery, as applicable.

References: Exhibits GSW-18, pages 11-16; GSW-80, pages 1-4, and CAL PA-11, Chapter 3

19.0 Scoping Memo Issues

The Scoping Memo and Ruling of Assigned Commissioner identified twenty-one issues (A.1. to A.3, B.1. to B.3, C.1 to C.15), to be evaluated in this proceeding. Items C.1 to C.14 (Special Requests 1 to 14) are addressed above in Section 17. Each of the remaining seven issues, as discussed below, has been addressed in this proceeding and, to the extent that it was controversial, has been fully and fairly resolved in this Agreement. The Parties request that the final decision in this proceeding indicate that these twenty-one issues have been addressed and resolved in this proceeding.

19.1 A.1. – Whether Golden State's Proposed Rate Increases for the Test Year 2022 and Escalation Years 2023 and 2024 are Just and Reasonable

In its application, GSWC requested a company-wide 14.97% increase from the present rates at the time of filing its application. The parties have agreed to an 8.10% increase in the 2022 test year in this settlement, along with escalation year increases pursuant to the Rate Case Plan.

This settlement, as a whole, addresses all operating expenses and capital costs used to determine the Test Year revenue requirements for each ratemaking area. The agreed-upon values are within the range of values proposed by the Parties and reflect a fair and reasonable compromise of their litigation positions. The Parties believe that the settlement of the operating expenses and capital costs results in just and reasonable test year revenue requirements that allow for the provision of safe and reliable water service for this GRC cycle. The Parties request that the Commission find that the proposed test year revenue requirements as provided in Table 3.0 above are just and reasonable and will allow for the provision of safe and reliable water service.

Appendix A of the Revised Rate Case Plan for Class A water utilities, adopted in D.07-05-062, established the methodology to determine the revenue requirements for post-test years, which are 2023 and 2024 for this proceeding. The Parties have addressed this issue fully in Sections 6.1 and 14.1 of this Agreement. The Parties request that the Commission find that the proposed rate increases for the test year 2022 and escalation years 2023 and 2024 are just and reasonable.

19.2 A.2. – The adequacy of Golden State's Customer Service and Safety Programs

Cal Advocates evaluated GSWC's compliance with the Commission's General Order ("GO") 103-A standards, complaints received by the

Commission's Consumer Affairs Branch and Customer Inquiries to GSWC. GO 103-A adopts standards and reporting requirements for six customer service quality metrics: 1) telephone performance standards; 2) billing 4 performance standards; 3) meter reading performance standard; 4) work completion 5 performance standards; 5) response to customer and regulatory complaints performance 6 standard; and 6) service interruptions. GSWC reports its compliance with these standards in its annual reports submitted to the CPUC. Cal Advocates reviewed GSWC's performance for customer service from 2015 to 2019 and recommended that GSWC should continue to improve its customer service quality by answering customer phone calls within 30 seconds during normal business hours and reducing its rate of scheduled appointments missed. GSWC anticipates continued compliance with customer service standards because of operational changes it has already made.

Cal Advocates evaluated GSWC's Emergency Response Plan ("ERP"). Cal Advocates' review determined whether GSWC's ERP complies with the Rate Case Plan's requirement through its certification with the United States Environmental Protection Agency ("EPA") and Division of Drinking Water ("DDW") of the California State Water Resources Control Board. After completing its review, Cal Advocates recommends that the Commission should find GSWC's ERP complies with the Rate Case Plan's requirement that GSWC provide confirmation of compliance with EPA Vulnerability Assessment and Office of Emergency Services Response Plan".

Reference: GSW-78, pages 16-19 and CAL PA-10, Chapter 4 (Customer Service), CAL PA-17, Chapter 4 (Safety)

19.3 A.3. – Golden State's Compliance with All Statutory and Regulatory Requirements

Cal Advocates reviewed GSWC's compliance with statutory and

regulatory requirements and has concluded that GSWC is in compliance with applicable statutory and regulatory requirements.

19.4 B.1. – Whether Golden State's Request to Deviate from the Commission's Rate Case Plan for Estimating Rate Base, Book Depreciation, and Income Taxes in its 2024 Attrition Filing is Reasonable

This issue is addressed in Section 18.2 above.

19.5 B.2. – Whether Golden State's Proposed Overhead Rate and its Proposed Methodology for Allocating its Overhead Pool are Reasonable

This issue is addressed in Section 3.1 above.

19.6 B.3. – Whether Golden State's Alternative Requests Either to (a) Establish an Additional Memorandum Account to Track the Costs of Outside Services and Legal Expenses Related to Steelhead Litigation or (b) Expand the Preliminary Statement of its Existing Memorandum Account to Track the Cost of Outside Services and Legal Expenses Related to Steelhead Litigation, are Reasonable and Comply with the Commission's Rules Related to These Costs and Expenses

This issue is addressed in Section 17.1, Item 7 above.

19.7 C.15. – Impacts on Environmental and Social Justice Communities, Including the Extent to Which Rate Changes Impact Achievement of Any of the Nine Goals of the Commission's Environmental and Social Justice Action Plan

The Parties support the goals contained in the Commission's Environmental and Social Justice ("ESJ") Action Plan ("Plan"). The

following aspects of this Settlement Agreement positively impact ESJ Communities:

Comprehensive Scoping Memo – The scoping memo in this proceeding outlined a detailed review of the Application to ensure that it is fair, just, and reasonable to all customers, especially vulnerable customers, including low-income customers. The final result ensures continued access to high-quality water for ESJ Communities in accordance with Goals 1 and 3 of the ESJ Plan.

Public Participation Hearings – Even when presented with the challenges amid an unprecedented pandemic, the public was still allowed to provide valuable comments and feedback regarding potential impacts of a Commission decision. This achievement through virtual public participation hearings allowed for timely, meaningful participation from customers as desired in Goal 5 of the ESJ Plan.

Meaningful Consolidations – Cal Advocates supports GSWC's recent acquisition of the Robbins Water System as a positive, fair acquisition furthering the Commission's objective of access to high-quality water as stated in Goal 3. (See Exhibit CAL PA-1, page 5)

Rate Impact on Low-Income Customers – As outlined in Section 18.1 above, low-income customers eligible for CAP assistance see a significant discount to their water bills. The impact of this reduction demonstrably aids in Goal 3 of the ESJ Plan concerning access to high-quality water for ESJ Communities. (See Exhibit CAL PA-1, page 5)

Lead Testing at Schools – The Parties share the Commission's commitment to lead testing in schools. Above in Section 17.1, item 16, the Parties' align regarding GSWC's efforts in lead testing for schools. As noted by Cal Advocates, these efforts directly relate to Goal 3 of the ESJ

Plan. (See Exhibit CAL PA-1, page 6)

Multilingual Notices and Forms – GSWC made available copies of the notices for this GRC Application in both English and Spanish available on its website. More broadly, GSWC maintains many of its regulatory and operational notices and forms in multiple languages in order to reach the ESJ communities it serves. All of these efforts to ensure all customer have equal access to important information are pursued with Goals 1 and 5 of the ESJ Plan in mind. GSWC's website, gswater.com, which contains information about the GRC, includes a translation feature that will convert the website into over 100 languages.

Increased Outreach and Customer Protections – GSWC has implemented several emergency customer protections as part of its Disaster Relief Plan. No customers are currently without water service and GSWC continues to work with those affected to offer flexible financial arrangements and other assistance as necessary. These efforts reflect the core of Goal 3 of the ESJ Plan.

Transparency – The Parties have made available for public view on the Commission's website all public versions of testimony and rebuttal that were submitted in support of the application. Customers were notified of the Application's filing and the proposed rate increases by individual customer notices.

20.0 TERMS AND CONDITIONS - APPROVAL BY THE COMMISSION

20.1 The Parties agree that within three days of their execution of this Agreement they will jointly file this Agreement for Commission approval by motion under Commission Rule 12.1(a). In their joint motion, the Parties will ask that the Commission expeditiously consider and approve this Agreement, without condition or modification, and in any case issue a

decision within ninety (90) days of the date of the joint motion.

20.2 The Parties agree to support this Agreement and use their best efforts to secure the Commission's approval of this Agreement in its entirety and without condition or modification.

20.3 The Parties agree to defend this Agreement before the Commission if the Commission's adoption of this Agreement is opposed by anyone else.

21.0 GOVERNING LAW

21.1 This Agreement shall be governed by the laws of the State of California as to all matters, including validity, construction, effect, performance, and remedy.

22.0 CONCLUSION

22.1 The Parties mutually believe that, based on the terms and conditions set forth above, this Agreement is reasonable, consistent with the law, and in the public interest.

22.2 Each Party to this Agreement represents that his or her signature to this Agreement binds his or her respective Party to the terms of this Agreement.

Dated: November 23, 2021 Dated:

Chris Ungson

CHRIS UNGSON
Deputy Director,
The Public Advocates Office

California Public Utilities Commission
505 Van Ness Ave
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Vice President of Regulatory Affairs

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San Dimas, CA 91773
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decision within ninety (90) days of the date of the joint motion.

20.2 The Parties agree to support this Agreement and use their best efforts to secure the Commission's approval of this Agreement in its entirety and without condition or modification.

20.3 The Parties agree to defend this Agreement before the Commission if the Commission's adoption of this Agreement is opposed by anyone else.

21.0 GOVERNING LAW

21.1 This Agreement shall be governed by the laws of the State of California as to all matters, including validity, construction, effect, performance, and remedy.

22.0 CONCLUSION

22.1 The Parties mutually believe that, based on the terms and conditions set forth above, this Agreement is reasonable, consistent with the law, and in the public interest.

22.2 Each Party to this Agreement represents that his or her signature to this Agreement binds his or her respective Party to the terms of this Agreement.

Dated: _____ Dated: November 22, 2021

Keith Switzer

Digitally signed by Keith Switzer
DN: cn=Keith Switzer, o=Golden State Water, ou=Regulatory Affairs, email=KSwitzer@gswater.com, c=US
Date: 2021.11.22 18:57:34 -08'00'

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APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Arden Cordova (RMA) (RCOR)
(Dollars in Thousand)

	2022 AT PRESENT RATES							
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	15,120,005	300,984	15,420,989	-	15,420,989	300,984	15,120,005
	OPERATING EXPENSES:							
2	-Purchased Water	644,919	103,600	748,519	-	748,519	(40,350)	788,869
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	709,635	-	709,635	-	709,635	10,070	699,565
5	-Pump Taxes	82,553	-	82,553	-	82,553	-	82,553
6	TOTAL SUPPLY EXPENSES	1,437,107	103,600	1,540,707	-	1,540,707	(30,280)	1,570,987
7	REVENUE LESS SUPPLY EXPENSES	13,682,898	197,384	13,880,282	-	13,880,282	331,264	13,549,018
8	-Chemical	86,921	-	86,921	-	86,921	1,234	85,687
9	-Allocated (GO) Utility Support Services	649,676	(19,286)	630,390	-	630,390	51,754	578,636
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	56,755	1,130	57,885	-	57,885	(19,282)	77,167
15	-Operation Labor	767,053	(17,280)	749,773	-	749,773	39,966	709,807
16	-Other Operation Expenses	522,345	(66,618)	455,727	-	455,727	33,141	422,586
17	TOTAL OPERATION EXPENSES	3,519,858	1,545	3,521,404	-	3,521,404	76,533	3,444,871
18	-Maintenance Labor	179,927	(4,053)	175,874	-	175,874	9,375	166,499
19	-Other Maintenance	290,772	-	290,772	-	290,772	11,813	278,959
20	TOTAL MAINTENANCE EXPENSES	470,699	(4,053)	466,646	-	466,646	21,188	445,458
21	TOTAL O&M EXCLUDING A&G	3,990,557	(2,508)	3,988,049	-	3,988,049	97,720	3,890,329
22	-Office Supplies & Expenses	99,481	-	99,481	-	99,481	4,041	95,439
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	104,971	34,439	139,410	-	139,410	36,996	102,414
25	-Pension and Benefits	439,499	(128,356)	311,143	-	311,143	(113,437)	424,580
26	-Business Meals	2,035	-	2,035	-	2,035	83	1,952
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	66,856	-	66,856	-	66,856	1,857	64,998
29	-Miscellaneous	48,331	-	48,331	-	48,331	29,265	19,065
30	-Allocated GO and District Office	3,810,396	(280,081)	3,530,315	-	3,530,315	512,591	3,017,723
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	9,462	-	9,462	-	9,462	384	9,077
34	-Rent	61,577	-	61,577	-	61,577	-	61,577
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	145,650	(3,281)	142,369	-	142,369	7,589	134,780
37	TOTAL ADMIN & GENERAL EXPENSES	4,788,256	(377,279)	4,410,977	-	4,410,977	479,370	3,931,607
38	DEPRECIATION AND AMORTIZATION	1,835,736	(27,765)	1,807,970	-	1,807,970	81,219	1,726,751
39	-Property Taxes	1,979,422	(57,174)	1,922,248	-	1,922,248	831,522	1,090,725
40	-Payroll Taxes	80,951	(1,824)	79,127	-	79,127	4,177	74,950
41	-Local Taxes	170,461	3,393	173,854	-	173,854	3,393	170,461
42	TOTAL TAXES NOT ON INCOME	2,230,833	(55,605)	2,175,228	-	2,175,228	839,093	1,336,136
43	TOTAL EXPENSES EXCLUDING INCOME TAX	12,845,382	(463,157)	12,382,225	-	12,382,225	1,497,402	10,884,823
44	NET OP REVENUE BEFORE INCOME TAX	2,274,623	764,141	3,038,764	-	3,038,764	(1,196,418)	4,235,182
45	-State Income Tax	(49,330)	73,956	24,626	-	24,626	(128,493)	153,119
46	-Federal Income Tax	22,744	116,037	138,781	-	138,781	(287,599)	426,380
47	TOTAL INCOME TAXES	(26,587)	189,994	163,407	-	163,407	(416,092)	579,499
48	TOTAL OPERATING EXPENSES	12,818,795	(273,164)	12,545,632	-	12,545,632	1,081,310	11,464,322
49	NET OPERATING REVENUE	2,301,210	574,147	2,875,357	-	2,875,357	(780,326)	3,655,684
50	RATE BASE	54,243,869	(1,510,153)	52,733,716	-	52,733,716	6,052,633	46,681,083
51	RATE OF RETURN	4.24%		5.45%		5.45%		7.83%

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Arden Cordova (RMA) (RCOR)
(Dollars in Thousand)

	2022 AT PROPOSED RATES							
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	17,999,686	(702,719)	17,296,967	-	17,296,967	2,122,975	15,173,992
	OPERATING EXPENSES:							
2	-Purchased Water	644,919	103,600	748,519	-	748,519	(40,350)	788,869
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	709,635	-	709,635	-	709,635	10,070	699,565
5	-Pump Taxes	82,553	-	82,553	-	82,553	-	82,553
6	TOTAL SUPPLY EXPENSES	1,437,107	103,600	1,540,707	-	1,540,707	(30,280)	1,570,987
7	REVENUE LESS SUPPLY EXPENSES	16,562,579	(806,319)	15,756,260	-	15,756,260	2,153,254	13,603,005
8	-Chemical	86,921	-	86,921	-	86,921	1,234	85,687
9	-Allocated (GO) Utility Support Services	649,676	(19,286)	630,390	-	630,390	51,754	578,636
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	67,565	(2,638)	64,927	-	64,927	(12,516)	77,443
15	-Operation Labor	767,053	(17,280)	749,773	-	749,773	39,966	709,807
16	-Other Operation Expenses	522,345	(66,618)	455,727	-	455,727	33,141	422,586
17	TOTAL OPERATION EXPENSES	3,530,668	(2,222)	3,528,445	-	3,528,445	83,299	3,445,146
18	-Maintenance Labor	179,927	(4,053)	175,874	-	175,874	9,375	166,499
19	-Other Maintenance	290,772	-	290,772	-	290,772	11,813	278,959
20	TOTAL MAINTENANCE EXPENSES	470,699	(4,053)	466,646	-	466,646	21,188	445,458
21	TOTAL O&M EXCLUDING A&G	4,001,367	(6,275)	3,995,091	-	3,995,091	104,487	3,890,604
22	-Office Supplies & Expenses	99,481	-	99,481	-	99,481	4,041	95,439
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	104,971	34,439	139,410	-	139,410	36,996	102,414
25	-Pension and Benefits	439,499	(128,356)	311,143	-	311,143	(113,437)	424,580
26	-Business Meals	2,035	-	2,035	-	2,035	83	1,952
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	66,856	-	66,856	-	66,856	1,857	64,998
29	-Miscellaneous	48,331	-	48,331	-	48,331	29,265	19,065
30	-Allocated GO and District Office	3,810,396	(280,081)	3,530,315	-	3,530,315	512,591	3,017,723
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	9,462	-	9,462	-	9,462	384	9,077
34	-Rent	61,577	-	61,577	-	61,577	-	61,577
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	145,650	(3,281)	142,369	-	142,369	7,589	134,780
37	TOTAL ADMIN & GENERAL EXPENSES	4,788,256	(377,279)	4,410,977	-	4,410,977	479,370	3,931,607
38	DEPRECIATION AND AMORTIZATION	1,835,736	(27,765)	1,807,970	-	1,807,970	81,219	1,726,751
39	-Property Taxes	1,979,422	(57,174)	1,922,248	-	1,922,248	831,522	1,090,725
40	-Payroll Taxes	80,951	(1,824)	79,127	-	79,127	4,177	74,950
41	-Local Taxes	202,926	(7,922)	195,003	-	195,003	23,934	171,069
42	TOTAL TAXES NOT ON INCOME	2,263,298	(66,920)	2,196,378	-	2,196,378	859,633	1,336,744
43	TOTAL EXPENSES EXCLUDING INCOME TAX	12,888,656	(478,240)	12,410,416	-	12,410,416	1,524,709	10,885,707
44	NET OP REVENUE BEFORE INCOME TAX	5,111,029	(224,479)	4,886,551	-	4,886,551	598,266	4,288,285
45	-State Income Tax	201,408	(13,438)	187,970	-	187,970	30,157	157,814
46	-Federal Income Tax	618,389	(91,573)	526,816	-	526,816	78,367	448,449
47	TOTAL INCOME TAXES	819,797	(105,010)	714,786	-	714,786	108,524	606,263
48	TOTAL OPERATING EXPENSES	13,708,453	(583,251)	13,125,202	-	13,125,202	1,633,233	11,491,970
49	NET OPERATING REVENUE	4,291,232	(119,468)	4,171,764	-	4,171,764	489,742	3,682,022
50	RATE BASE	54,243,869	(1,510,153)	52,733,716	-	52,733,716	6,052,633	46,681,083
51	RATE OF RETURN	7.91%		7.91%		7.91%		7.91%

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Bay Point (RMA) (RBAY)
(Dollars in Thousand)

	2022 AT PRESENT RATES							
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	6,350,191	(87,610)	6,262,581	-	6,262,581	(84,728)	6,347,308
	OPERATING EXPENSES:							
2	-Purchased Water	2,384,261	-	2,384,261	-	2,384,261	(52,722)	2,436,984
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	72,410	-	72,410	-	72,410	1,028	71,382
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	2,456,671	-	2,456,671	-	2,456,671	(51,695)	2,508,366
7	REVENUE LESS SUPPLY EXPENSES	3,893,519	(87,610)	3,805,909	-	3,805,909	(33,033)	3,838,943
8	-Chemical	12,922	-	12,922	-	12,922	183	12,739
9	-Allocated (GO) Utility Support Services	132,909	(3,946)	128,964	-	128,964	10,549	118,415
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	44,943	(605)	44,338	-	44,338	(15,453)	59,790
15	-Operation Labor	307,959	(6,838)	301,121	-	301,121	12,860	288,261
16	-Other Operation Expenses	111,075	(5,116)	105,959	-	105,959	2,293	103,665
17	TOTAL OPERATION EXPENSES	3,066,479	(16,505)	3,049,975	-	3,049,975	(41,260)	3,091,235
18	-Maintenance Labor	40,215	(893)	39,323	-	39,323	1,679	37,643
19	-Other Maintenance	126,724	-	126,724	-	126,724	3,102	123,622
20	TOTAL MAINTENANCE EXPENSES	166,939	(893)	166,046	-	166,046	4,781	161,265
21	TOTAL O&M EXCLUDING A&G	3,233,419	(17,397)	3,216,021	-	3,216,021	(36,480)	3,252,501
22	-Office Supplies & Expenses	55,960	-	55,960	-	55,960	1,370	54,591
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	37,492	9,835	47,327	-	47,327	10,748	36,579
25	-Pension and Benefits	131,777	(36,151)	95,626	-	95,626	(32,183)	127,809
26	-Business Meals	497	-	497	-	497	12	485
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	26,412	-	26,412	-	26,412	302	26,111
29	-Miscellaneous	445	-	445	-	445	341	105
30	-Allocated GO and District Office	783,145	(57,994)	725,151	-	725,151	105,836	619,316
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	3,652	-	3,652	-	3,652	89	3,563
34	-Rent	27,136	-	27,136	-	27,136	-	27,136
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	51,585	(1,145)	50,440	-	50,440	2,154	48,286
37	TOTAL ADMIN & GENERAL EXPENSES	1,118,103	(85,455)	1,032,647	-	1,032,647	88,669	943,979
38	DEPRECIATION AND AMORTIZATION	512,082	(5,419)	506,663	-	506,663	21,127	485,536
39	-Property Taxes	225,954	(4,117)	221,838	-	221,838	31,052	190,786
40	-Payroll Taxes	29,617	(658)	28,960	-	28,960	1,222	27,738
41	-Local Taxes	75,624	(1,006)	74,619	-	74,619	(1,010)	75,628
42	TOTAL TAXES NOT ON INCOME	331,196	(5,780)	325,416	-	325,416	31,265	294,152
43	TOTAL EXPENSES EXCLUDING INCOME TAX	5,194,799	(114,052)	5,080,747	-	5,080,747	104,581	4,976,167
44	NET OP REVENUE BEFORE INCOME TAX	1,155,391	26,442	1,181,833	-	1,181,833	(189,309)	1,371,142
45	-State Income Tax	27,156	3,741	30,897	-	30,897	(22,841)	53,738
46	-Federal Income Tax	99,136	(703)	98,433	-	98,433	(48,712)	147,145
47	TOTAL INCOME TAXES	126,292	3,038	129,330	-	129,330	(71,554)	200,884
48	TOTAL OPERATING EXPENSES	5,321,092	(111,014)	5,210,077	-	5,210,077	33,027	5,177,050
49	NET OPERATING REVENUE	1,029,099	23,404	1,052,503	-	1,052,503	(117,755)	1,170,258
50	RATE BASE	17,328,287	(314,225)	17,014,062	-	17,014,062	1,493,656	15,520,406
51	RATE OF RETURN	5.94%		6.19%		6.19%		7.54%

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Bay Point (RMA) (RBAY)
(Dollars in Thousand)

	2022 AT PROPOSED RATES							
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	6,846,707	(157,727)	6,688,980	-	6,688,980	257,840	6,431,139
	OPERATING EXPENSES:							
2	-Purchased Water	2,384,261	-	2,384,261	-	2,384,261	(52,722)	2,436,984
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	72,410	-	72,410	-	72,410	1,028	71,382
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	2,456,671	-	2,456,671	-	2,456,671	(51,695)	2,508,366
7	REVENUE LESS SUPPLY EXPENSES	4,390,035	(157,727)	4,232,308	-	4,232,308	309,535	3,922,774
8	-Chemical	12,922	-	12,922	-	12,922	183	12,739
9	-Allocated (GO) Utility Support Services	132,909	(3,946)	128,964	-	128,964	10,549	118,415
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	48,457	(1,100)	47,357	-	47,357	(13,223)	60,580
15	-Operation Labor	307,959	(6,838)	301,121	-	301,121	12,860	288,261
16	-Other Operation Expenses	111,075	(5,116)	105,959	-	105,959	2,293	103,665
17	TOTAL OPERATION EXPENSES	3,069,993	(17,000)	3,052,994	-	3,052,994	(39,031)	3,092,025
18	-Maintenance Labor	40,215	(893)	39,323	-	39,323	1,679	37,643
19	-Other Maintenance	126,724	-	126,724	-	126,724	3,102	123,622
20	TOTAL MAINTENANCE EXPENSES	166,939	(893)	166,046	-	166,046	4,781	161,265
21	TOTAL O&M EXCLUDING A&G	3,236,933	(17,893)	3,219,040	-	3,219,040	(34,250)	3,253,290
22	-Office Supplies & Expenses	55,960	-	55,960	-	55,960	1,370	54,591
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	37,492	9,835	47,327	-	47,327	10,748	36,579
25	-Pension and Benefits	131,777	(36,151)	95,626	-	95,626	(32,183)	127,809
26	-Business Meals	497	-	497	-	497	12	485
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	26,412	-	26,412	-	26,412	302	26,111
29	-Miscellaneous	445	-	445	-	445	341	105
30	-Allocated GO and District Office	783,145	(57,994)	725,151	-	725,151	105,836	619,316
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	3,652	-	3,652	-	3,652	89	3,563
34	-Rent	27,136	-	27,136	-	27,136	-	27,136
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	51,585	(1,145)	50,440	-	50,440	2,154	48,286
37	TOTAL ADMIN & GENERAL EXPENSES	1,118,103	(85,455)	1,032,647	-	1,032,647	88,669	943,979
38	DEPRECIATION AND AMORTIZATION	512,082	(5,419)	506,663	-	506,663	21,127	485,536
39	-Property Taxes	225,954	(4,117)	221,838	-	221,838	31,052	190,786
40	-Payroll Taxes	29,617	(658)	28,960	-	28,960	1,222	27,738
41	-Local Taxes	81,537	(1,838)	79,699	-	79,699	3,072	76,627
42	TOTAL TAXES NOT ON INCOME	337,109	(6,612)	330,497	-	330,497	35,346	295,150
43	TOTAL EXPENSES EXCLUDING INCOME TAX	5,204,226	(115,380)	5,088,847	-	5,088,847	110,892	4,977,955
44	NET OP REVENUE BEFORE INCOME TAX	1,642,480	(42,347)	1,600,133	-	1,600,133	146,949	1,453,184
45	-State Income Tax	70,215	(2,340)	67,875	-	67,875	6,884	60,991
46	-Federal Income Tax	201,424	(15,149)	186,276	-	186,276	21,902	164,374
47	TOTAL INCOME TAXES	271,640	(17,489)	254,151	-	254,151	28,785	225,365
48	TOTAL OPERATING EXPENSES	5,475,866	(132,869)	5,342,997	-	5,342,997	139,677	5,203,320
49	NET OPERATING REVENUE	1,370,841	(24,858)	1,345,982	-	1,345,982	118,163	1,227,819
50	RATE BASE	17,328,287	(314,225)	17,014,062	-	17,014,062	1,493,656	15,520,406
51	RATE OF RETURN	7.91%		7.91%		7.91%		7.91%

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Clearlake (RMA) (RCLL)
(Dollars in Thousand)

	2022 AT PRESENT RATES							
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	2,305,720	137,879	2,443,599	-	2,443,599	124,362	2,319,237
	OPERATING EXPENSES:							
2	-Purchased Water	31,503	232	31,735	-	31,735	-	31,735
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	107,929	608	108,537	-	108,537	1,526	107,011
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	139,432	840	140,272	-	140,272	1,526	138,746
7	REVENUE LESS SUPPLY EXPENSES	2,166,288	137,039	2,303,327	-	2,303,327	122,836	2,180,491
8	-Chemical	52,523	299	52,822	-	52,822	750	52,072
9	-Allocated (GO) Utility Support Services	39,036	(1,159)	37,878	-	37,878	2,605	35,272
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	22,740	1,360	24,100	-	24,100	(6,450)	30,550
15	-Operation Labor	273,704	(6,034)	267,670	-	267,670	10,920	256,750
16	-Other Operation Expenses	102,288	(2,550)	99,737	-	99,737	2,060	97,677
17	TOTAL OPERATION EXPENSES	629,723	(7,244)	622,479	-	622,479	11,412	611,067
18	-Maintenance Labor	51,862	(1,143)	50,719	-	50,719	2,069	48,649
19	-Other Maintenance	79,895	-	79,895	-	79,895	1,722	78,173
20	TOTAL MAINTENANCE EXPENSES	131,757	(1,143)	130,614	-	130,614	3,791	126,822
21	TOTAL O&M EXCLUDING A&G	761,480	(8,387)	753,093	-	753,093	15,203	737,890
22	-Office Supplies & Expenses	68,950	-	68,950	-	68,950	1,486	67,464
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	40,619	11,393	52,012	-	52,012	12,382	39,629
25	-Pension and Benefits	216,844	(47,593)	169,251	-	169,251	(38,426)	207,676
26	-Business Meals	1,047	-	1,047	-	1,047	23	1,024
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	7,605	-	7,605	-	7,605	64	7,541
29	-Miscellaneous	498	-	498	-	498	298	200
30	-Allocated GO and District Office	228,679	(15,304)	213,375	-	213,375	30,822	182,552
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	1,874	-	1,874	-	1,874	40	1,834
34	-Rent	14,420	-	14,420	-	14,420	-	14,420
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	35,574	(784)	34,790	-	34,790	1,419	33,371
37	TOTAL ADMIN & GENERAL EXPENSES	616,109	(52,288)	563,820	-	563,820	8,109	555,711
38	DEPRECIATION AND AMORTIZATION	285,228	(3,418)	281,810	-	281,810	4,349	277,461
39	-Property Taxes	75,826	(1,290)	74,536	-	74,536	10,076	64,460
40	-Payroll Taxes	26,756	(590)	26,166	-	26,166	1,054	25,112
41	-Local Taxes	18,986	1,135	20,121	-	20,121	1,024	19,097
42	TOTAL TAXES NOT ON INCOME	121,568	(744)	120,824	-	120,824	12,154	108,670
43	TOTAL EXPENSES EXCLUDING INCOME TAX	1,784,384	(64,837)	1,719,547	-	1,719,547	39,815	1,679,732
44	NET OP REVENUE BEFORE INCOME TAX	521,336	202,716	724,052	-	724,052	84,547	639,505
45	-State Income Tax	7,025	18,648	25,673	-	25,673	6,299	19,374
46	-Federal Income Tax	31,805	34,692	66,497	-	66,497	15,861	50,636
47	TOTAL INCOME TAXES	38,831	53,340	92,170	-	92,170	22,160	70,010
48	TOTAL OPERATING EXPENSES	1,823,215	(11,497)	1,811,717	-	1,811,717	61,975	1,749,742
49	NET OPERATING REVENUE	482,505	149,377	631,882	-	631,882	62,387	569,495
50	RATE BASE	10,317,378	(170,020)	10,147,358	-	10,147,358	317,776	9,829,582
51	RATE OF RETURN	4.68%		6.23%		6.23%		5.79%

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Clearlake (RMA) (RCLL)
(Dollars in Thousand)

	2022 AT PROPOSED RATES							
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	2,790,117	(98,478)	2,691,639	-	2,691,639	69,272	2,622,367
	OPERATING EXPENSES:							
2	-Purchased Water	31,503	232	31,735	-	31,735	-	31,735
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	107,929	608	108,537	-	108,537	1,526	107,011
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	139,432	840	140,272	-	140,272	1,526	138,746
7	REVENUE LESS SUPPLY EXPENSES	2,650,684	(99,318)	2,551,367	-	2,551,367	67,746	2,483,621
8	-Chemical	52,523	299	52,822	-	52,822	750	52,072
9	-Allocated (GO) Utility Support Services	39,036	(1,159)	37,878	-	37,878	2,605	35,272
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	27,518	(971)	26,546	-	26,546	(7,997)	34,543
15	-Operation Labor	273,704	(6,034)	267,670	-	267,670	10,920	256,750
16	-Other Operation Expenses	102,288	(2,550)	99,737	-	99,737	2,060	97,677
17	TOTAL OPERATION EXPENSES	634,501	(9,575)	624,926	-	624,926	9,865	615,060
18	-Maintenance Labor	51,862	(1,143)	50,719	-	50,719	2,069	48,649
19	-Other Maintenance	79,895	-	79,895	-	79,895	1,722	78,173
20	TOTAL MAINTENANCE EXPENSES	131,757	(1,143)	130,614	-	130,614	3,791	126,822
21	TOTAL O&M EXCLUDING A&G	766,258	(10,719)	755,539	-	755,539	13,656	741,883
22	-Office Supplies & Expenses	68,950	-	68,950	-	68,950	1,486	67,464
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	40,619	11,393	52,012	-	52,012	12,382	39,629
25	-Pension and Benefits	216,844	(47,593)	169,251	-	169,251	(38,426)	207,676
26	-Business Meals	1,047	-	1,047	-	1,047	23	1,024
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	7,605	-	7,605	-	7,605	64	7,541
29	-Miscellaneous	498	-	498	-	498	298	200
30	-Allocated GO and District Office	228,679	(15,304)	213,375	-	213,375	30,822	182,552
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	1,874	-	1,874	-	1,874	40	1,834
34	-Rent	14,420	-	14,420	-	14,420	-	14,420
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	35,574	(784)	34,790	-	34,790	1,419	33,371
37	TOTAL ADMIN & GENERAL EXPENSES	616,109	(52,288)	563,820	-	563,820	8,109	555,711
38	DEPRECIATION AND AMORTIZATION	285,228	(3,418)	281,810	-	281,810	4,349	277,461
39	-Property Taxes	75,826	(1,290)	74,536	-	74,536	10,076	64,460
40	-Payroll Taxes	26,756	(590)	26,166	-	26,166	1,054	25,112
41	-Local Taxes	22,975	(811)	22,164	-	22,164	570	21,593
42	TOTAL TAXES NOT ON INCOME	125,556	(2,690)	122,866	-	122,866	11,700	111,166
43	TOTAL EXPENSES EXCLUDING INCOME TAX	1,793,150	(69,115)	1,724,036	-	1,724,036	37,815	1,686,221
44	NET OP REVENUE BEFORE INCOME TAX	996,967	(29,363)	967,604	-	967,604	31,457	936,146
45	-State Income Tax	49,071	(1,868)	47,203	-	47,203	1,606	45,597
46	-Federal Income Tax	131,688	(14,045)	117,643	-	117,643	(1,586)	119,229
47	TOTAL INCOME TAXES	180,759	(15,913)	164,846	-	164,846	20	164,827
48	TOTAL OPERATING EXPENSES	1,973,909	(85,027)	1,888,882	-	1,888,882	37,835	1,851,047
49	NET OPERATING REVENUE	816,208	(13,450)	802,757	-	802,757	31,438	771,320
50	RATE BASE	10,317,378	(170,020)	10,147,358	-	10,147,358	317,776	9,829,582
51	RATE OF RETURN	7.91%		7.91%		7.91%		7.91%

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Los Osos (RMA) (RLOS)
(Dollars in Thousand)

	2022 AT PRESENT RATES							
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	3,958,429	115,489	4,073,918	-	4,073,918	115,489	3,958,429
	OPERATING EXPENSES:							
2	-Purchased Water	0	-	0	-	0	-	0
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	197,692	-	197,692	-	197,692	2,806	194,887
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	197,692	-	197,692	-	197,692	2,806	194,887
7	REVENUE LESS SUPPLY EXPENSES	3,760,737	115,489	3,876,226	-	3,876,226	112,683	3,763,543
8	-Chemical	244,238	-	244,238	-	244,238	3,467	240,771
9	-Allocated (GO) Utility Support Services	71,567	(2,125)	69,442	-	69,442	5,616	63,826
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	3,957	115	4,073	-	4,073	(1,349)	5,422
15	-Operation Labor	226,258	(5,051)	221,207	-	221,207	8,813	212,394
16	-Other Operation Expenses	218,853	(20,373)	198,481	-	198,481	8,706	189,774
17	TOTAL OPERATION EXPENSES	962,566	(27,433)	935,133	-	935,133	28,059	907,074
18	-Maintenance Labor	43,180	(964)	42,216	-	42,216	1,682	40,534
19	-Other Maintenance	199,955	-	199,955	-	199,955	4,016	195,939
20	TOTAL MAINTENANCE EXPENSES	243,135	(964)	242,171	-	242,171	5,698	236,473
21	TOTAL O&M EXCLUDING A&G	1,205,702	(28,397)	1,177,304	-	1,177,304	33,757	1,143,547
22	-Office Supplies & Expenses	85,017	-	85,017	-	85,017	1,708	83,309
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	39,429	479	39,908	-	39,908	1,439	38,469
25	-Pension and Benefits	122,998	(8,383)	114,614	-	114,614	(2,414)	117,028
26	-Business Meals	1,341	-	1,341	-	1,341	27	1,315
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	10,145	-	10,145	-	10,145	71	10,074
29	-Miscellaneous	1,114	-	1,114	-	1,114	588	526
30	-Allocated GO and District Office	432,266	(31,208)	401,058	-	401,058	58,881	342,177
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	21,263	-	21,263	-	21,263	427	20,836
34	-Rent	0	-	0	-	0	-	0
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	97,170	(2,169)	95,001	-	95,001	3,785	91,216
37	TOTAL ADMIN & GENERAL EXPENSES	810,743	(41,282)	769,461	-	769,461	64,511	704,950
38	DEPRECIATION AND AMORTIZATION	655,080	(7,175)	647,905	-	647,905	(3,668)	651,574
39	-Property Taxes	146,554	(2,365)	144,189	-	144,189	4,447	139,742
40	-Payroll Taxes	27,161	(606)	26,555	-	26,555	1,044	25,511
41	-Local Taxes	-	-	-	-	-	-	-
42	TOTAL TAXES NOT ON INCOME	173,716	(2,972)	170,744	-	170,744	5,491	165,253
43	TOTAL EXPENSES EXCLUDING INCOME TAX	2,845,240	(79,826)	2,765,414	-	2,765,414	100,092	2,665,323
44	NET OP REVENUE BEFORE INCOME TAX	1,113,189	195,314	1,308,504	-	1,308,504	15,397	1,293,107
45	-State Income Tax	27,581	18,056	45,637	-	45,637	265	45,372
46	-Federal Income Tax	91,303	30,255	121,558	-	121,558	579	120,979
47	TOTAL INCOME TAXES	118,884	48,311	167,195	-	167,195	844	166,352
48	TOTAL OPERATING EXPENSES	2,964,124	(31,514)	2,932,610	-	2,932,610	100,935	2,831,674
49	NET OPERATING REVENUE	994,305	147,003	1,141,308	-	1,141,308	14,553	1,126,755
50	RATE BASE	19,507,195	(315,077)	19,192,118	-	19,192,118	440,744	18,751,374
51	RATE OF RETURN	5.10%		5.95%		5.95%		6.01%

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Los Osos (RMA) (RLOS)
(Dollars in Thousand)

	2022 AT PROPOSED RATES						
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	4,741,579	(129,809)	4,611,771	-	4,611,771	144,283	4,467,488
	OPERATING EXPENSES:							
2	-Purchased Water	0	-	0	-	0	-	0
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	197,692	-	197,692	-	197,692	2,806	194,887
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	197,692	-	197,692	-	197,692	2,806	194,887
7	REVENUE LESS SUPPLY EXPENSES	4,543,887	(129,809)	4,414,078	-	4,414,078	141,477	4,272,601
8	-Chemical	244,238	-	244,238	-	244,238	3,467	240,771
9	-Allocated (GO) Utility Support Services	71,567	(2,125)	69,442	-	69,442	5,616	63,826
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	4,740	(130)	4,611	-	4,611	(1,509)	6,119
15	-Operation Labor	226,258	(5,051)	221,207	-	221,207	8,813	212,394
16	-Other Operation Expenses	218,853	(20,373)	198,481	-	198,481	8,706	189,774
17	TOTAL OPERATION EXPENSES	963,349	(27,679)	935,671	-	935,671	27,899	907,771
18	-Maintenance Labor	43,180	(964)	42,216	-	42,216	1,682	40,534
19	-Other Maintenance	199,955	-	199,955	-	199,955	4,016	195,939
20	TOTAL MAINTENANCE EXPENSES	243,135	(964)	242,171	-	242,171	5,698	236,473
21	TOTAL O&M EXCLUDING A&G	1,206,485	(28,643)	1,177,842	-	1,177,842	33,598	1,144,244
22	-Office Supplies & Expenses	85,017	-	85,017	-	85,017	1,708	83,309
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	39,429	479	39,908	-	39,908	1,439	38,469
25	-Pension and Benefits	122,998	(8,383)	114,614	-	114,614	(2,414)	117,028
26	-Business Meals	1,341	-	1,341	-	1,341	27	1,315
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	10,145	-	10,145	-	10,145	71	10,074
29	-Miscellaneous	1,114	-	1,114	-	1,114	588	526
30	-Allocated GO and District Office	432,266	(31,208)	401,058	-	401,058	58,881	342,177
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	21,263	-	21,263	-	21,263	427	20,836
34	-Rent	0	-	0	-	0	-	0
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	97,170	(2,169)	95,001	-	95,001	3,785	91,216
37	TOTAL ADMIN & GENERAL EXPENSES	810,743	(41,282)	769,461	-	769,461	64,511	704,950
38	DEPRECIATION AND AMORTIZATION	655,080	(7,175)	647,905	-	647,905	(3,668)	651,574
39	-Property Taxes	146,554	(2,365)	144,189	-	144,189	4,447	139,742
40	-Payroll Taxes	27,161	(606)	26,555	-	26,555	1,044	25,511
41	-Local Taxes	-	-	-	-	-	-	-
42	TOTAL TAXES NOT ON INCOME	173,716	(2,972)	170,744	-	170,744	5,491	165,253
43	TOTAL EXPENSES EXCLUDING INCOME TAX	2,846,023	(80,071)	2,765,952	-	2,765,952	99,932	2,666,020
44	NET OP REVENUE BEFORE INCOME TAX	1,895,557	(49,738)	1,845,819	-	1,845,819	44,351	1,801,468
45	-State Income Tax	96,742	(3,606)	93,136	-	93,136	2,825	90,311
46	-Federal Income Tax	255,600	(21,206)	234,394	-	234,394	(2,243)	236,637
47	TOTAL INCOME TAXES	352,342	(24,812)	327,530	-	327,530	581	326,949
48	TOTAL OPERATING EXPENSES	3,198,365	(104,883)	3,093,482	-	3,093,482	100,513	2,992,969
49	NET OPERATING REVENUE	1,543,214	(24,926)	1,518,288	-	1,518,288	43,770	1,474,519
50	RATE BASE	19,507,195	(315,077)	19,192,118	-	19,192,118	440,744	18,751,374
51	RATE OF RETURN	7.91%		7.91%		7.91%		7.91%

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Santa Maria (RMA) (RSMA)
(Dollars in Thousand)

	2022 AT PRESENT RATES							
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	15,262,828	710,818	15,973,646	-	15,973,646	710,818	15,262,828
	OPERATING EXPENSES:							
2	-Purchased Water	583,140	31,436	614,576	-	614,576	(92,479)	707,055
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	1,894,067	(38,555)	1,855,512	-	1,855,512	(11,669)	1,867,181
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	2,477,207	(7,119)	2,470,088	-	2,470,088	(104,147)	2,574,236
7	REVENUE LESS SUPPLY EXPENSES	12,785,621	717,937	13,503,558	-	13,503,558	814,965	12,688,593
8	-Chemical	104,313	(2,196)	102,117	-	102,117	(715)	102,832
9	-Allocated (GO) Utility Support Services	366,198	(10,871)	355,327	-	355,327	28,637	326,690
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	14	-	14	-	14	1	13
14	-Uncollectible	27,972	1,303	29,275	-	29,275	(7,702)	36,977
15	-Operation Labor	801,958	(18,196)	783,763	-	783,763	55,124	728,638
16	-Other Operation Expenses	525,581	(107,861)	417,720	-	417,720	47,899	369,821
17	TOTAL OPERATION EXPENSES	4,303,243	(144,939)	4,158,304	-	4,158,304	19,097	4,139,208
18	-Maintenance Labor	106,475	(2,416)	104,059	-	104,059	7,319	96,741
19	-Other Maintenance	390,341	-	390,341	-	390,341	25,916	364,424
20	TOTAL MAINTENANCE EXPENSES	496,816	(2,416)	494,400	-	494,400	33,235	461,165
21	TOTAL O&M EXCLUDING A&G	4,800,059	(147,355)	4,652,704	-	4,652,704	52,332	4,600,373
22	-Office Supplies & Expenses	131,675	-	131,675	-	131,675	8,742	122,933
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	117,525	22,963	140,488	-	140,488	25,825	114,662
25	-Pension and Benefits	491,268	(98,672)	392,595	-	392,595	(76,611)	469,207
26	-Business Meals	2,334	-	2,334	-	2,334	155	2,179
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	180,440	-	180,440	-	180,440	9,725	170,715
29	-Miscellaneous	423	-	423	-	423	270	153
30	-Allocated GO and District Office	2,208,705	(161,880)	2,046,825	-	2,046,825	291,204	1,755,620
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	34,314	-	34,314	-	34,314	2,278	32,036
34	-Rent	96,972	-	96,972	-	96,972	-	96,972
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	294,629	(6,685)	287,944	-	287,944	20,252	267,692
37	TOTAL ADMIN & GENERAL EXPENSES	3,558,285	(244,274)	3,314,011	-	3,314,011	281,841	3,032,169
38	DEPRECIATION AND AMORTIZATION	1,684,283	(26,513)	1,657,770	-	1,657,770	36,025	1,621,744
39	-Property Taxes	511,983	(9,096)	502,886	-	502,886	101,606	401,280
40	-Payroll Taxes	89,132	(2,022)	87,110	-	87,110	6,083	81,027
41	-Local Taxes	94	4	98	-	98	4	94
42	TOTAL TAXES NOT ON INCOME	601,209	(11,114)	590,094	-	590,094	107,693	482,401
43	TOTAL EXPENSES EXCLUDING INCOME TAX	10,643,836	(429,256)	10,214,579	-	10,214,579	477,892	9,736,687
44	NET OP REVENUE BEFORE INCOME TAX	4,618,992	1,140,074	5,759,067	-	5,759,067	232,926	5,526,141
45	-State Income Tax	162,204	103,745	265,949	-	265,949	11,845	254,104
46	-Federal Income Tax	481,624	222,981	704,605	-	704,605	27,884	676,721
47	TOTAL INCOME TAXES	643,829	326,726	970,554	-	970,554	39,729	930,825
48	TOTAL OPERATING EXPENSES	11,287,664	(102,531)	11,185,134	-	11,185,134	517,621	10,667,513
49	NET OPERATING REVENUE	3,975,164	813,349	4,788,512	-	4,788,512	193,197	4,595,315
50	RATE BASE	63,828,058	(1,180,765)	62,647,293	-	62,647,293	3,505,366	59,141,927
51	RATE OF RETURN	6.23%		7.64%		7.64%		7.77%

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Santa Maria (RMA) (RSMA)
(Dollars in Thousand)

	2022 AT PROPOSED RATES							
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	16,796,826	(583,979)	16,212,847	-	16,212,847	845,826	15,367,022
	OPERATING EXPENSES:							
2	-Purchased Water	583,140	31,436	614,576	-	614,576	(92,479)	707,055
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	1,894,067	(38,555)	1,855,512	-	1,855,512	(11,669)	1,867,181
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	2,477,207	(7,119)	2,470,088	-	2,470,088	(104,147)	2,574,236
7	REVENUE LESS SUPPLY EXPENSES	14,319,619	(576,860)	13,742,759	-	13,742,759	949,973	12,792,786
8	-Chemical	104,313	(2,196)	102,117	-	102,117	(715)	102,832
9	-Allocated (GO) Utility Support Services	366,198	(10,871)	355,327	-	355,327	28,637	326,690
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	14	-	14	-	14	1	13
14	-Uncollectible	30,783	(1,070)	29,713	-	29,713	(7,516)	37,230
15	-Operation Labor	801,958	(18,196)	783,763	-	783,763	55,124	728,638
16	-Other Operation Expenses	525,581	(107,861)	417,720	-	417,720	47,899	369,821
17	TOTAL OPERATION EXPENSES	4,306,055	(147,312)	4,158,743	-	4,158,743	19,283	4,139,460
18	-Maintenance Labor	106,475	(2,416)	104,059	-	104,059	7,319	96,741
19	-Other Maintenance	390,341	-	390,341	-	390,341	25,916	364,424
20	TOTAL MAINTENANCE EXPENSES	496,816	(2,416)	494,400	-	494,400	33,235	461,165
21	TOTAL O&M EXCLUDING A&G	4,802,871	(149,728)	4,653,143	-	4,653,143	52,518	4,600,625
22	-Office Supplies & Expenses	131,675	-	131,675	-	131,675	8,742	122,933
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	117,525	22,963	140,488	-	140,488	25,825	114,662
25	-Pension and Benefits	491,268	(98,672)	392,595	-	392,595	(76,611)	469,207
26	-Business Meals	2,334	-	2,334	-	2,334	155	2,179
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	180,440	-	180,440	-	180,440	9,725	170,715
29	-Miscellaneous	423	-	423	-	423	270	153
30	-Allocated GO and District Office	2,208,705	(161,880)	2,046,825	-	2,046,825	291,204	1,755,620
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	34,314	-	34,314	-	34,314	2,278	32,036
34	-Rent	96,972	-	96,972	-	96,972	-	96,972
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	294,629	(6,685)	287,944	-	287,944	20,252	267,692
37	TOTAL ADMIN & GENERAL EXPENSES	3,558,285	(244,274)	3,314,011	-	3,314,011	281,841	3,032,169
38	DEPRECIATION AND AMORTIZATION	1,684,283	(26,513)	1,657,770	-	1,657,770	36,025	1,621,744
39	-Property Taxes	511,983	(9,096)	502,886	-	502,886	101,606	401,280
40	-Payroll Taxes	89,132	(2,022)	87,110	-	87,110	6,083	81,027
41	-Local Taxes	103	(4)	100	-	100	5	94
42	TOTAL TAXES NOT ON INCOME	601,218	(11,122)	590,096	-	590,096	107,694	482,402
43	TOTAL EXPENSES EXCLUDING INCOME TAX	10,646,656	(431,637)	10,215,019	-	10,215,019	478,079	9,736,940
44	NET OP REVENUE BEFORE INCOME TAX	6,150,170	(152,342)	5,997,828	-	5,997,828	367,747	5,630,081
45	-State Income Tax	297,560	(10,505)	287,056	-	287,056	23,763	263,293
46	-Federal Income Tax	803,172	(48,427)	754,745	-	754,745	56,196	698,549
47	TOTAL INCOME TAXES	1,100,732	(58,931)	1,041,801	-	1,041,801	79,959	961,841
48	TOTAL OPERATING EXPENSES	11,747,389	(490,569)	11,256,820	-	11,256,820	558,038	10,698,782
49	NET OPERATING REVENUE	5,049,438	(93,410)	4,956,027	-	4,956,027	287,787	4,668,240
50	RATE BASE	63,828,058	(1,180,765)	62,647,293	-	62,647,293	3,505,366	59,141,927
51	RATE OF RETURN	7.91%		7.91%		7.91%		7.91%

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Region 1 - Coastal Consolidation (REG1)
(Dollars in Thousand)

	2022 AT PRESENT RATES							
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	19,221,258	826,307	20,047,564	-	20,047,564	826,307	19,221,258
	OPERATING EXPENSES:							
2	-Purchased Water	583,140	31,436	614,576	-	614,576	(92,479)	707,055
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	2,091,760	(38,555)	2,053,205	-	2,053,205	(8,863)	2,062,067
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	2,674,900	(7,119)	2,667,781	-	2,667,781	(101,341)	2,769,122
7	REVENUE LESS SUPPLY EXPENSES	16,546,358	833,426	17,379,784	-	17,379,784	927,648	16,452,135
8	-Chemical	348,551	(2,196)	346,355	-	346,355	2,752	343,603
9	-Allocated (GO) Utility Support Services	437,765	(12,995)	424,769	-	424,769	34,253	390,517
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	14	-	14	-	14	1	13
14	-Uncollectible	31,929	1,418	33,348	-	33,348	(9,052)	42,399
15	-Operation Labor	1,028,217	(23,247)	1,004,970	-	1,004,970	63,937	941,032
16	-Other Operation Expenses	744,434	(128,234)	616,200	-	616,200	56,605	559,595
17	TOTAL OPERATION EXPENSES	5,265,810	(172,373)	5,093,437	-	5,093,437	47,156	5,046,281
18	-Maintenance Labor	149,656	(3,380)	146,276	-	146,276	9,001	137,275
19	-Other Maintenance	590,296	-	590,296	-	590,296	29,933	560,363
20	TOTAL MAINTENANCE EXPENSES	739,952	(3,380)	736,572	-	736,572	38,934	697,638
21	TOTAL O&M EXCLUDING A&G	6,005,761	(175,752)	5,830,009	-	5,830,009	86,089	5,743,920
22	-Office Supplies & Expenses	216,692	-	216,692	-	216,692	10,450	206,242
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	156,954	23,442	180,396	-	180,396	27,265	153,131
25	-Pension and Benefits	614,265	(107,055)	507,210	-	507,210	(79,025)	586,235
26	-Business Meals	3,676	-	3,676	-	3,676	182	3,494
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	190,584	-	190,584	-	190,584	9,796	180,789
29	-Miscellaneous	1,537	-	1,537	-	1,537	858	678
30	-Allocated GO and District Office	2,640,970	(193,088)	2,447,882	-	2,447,882	350,085	2,097,798
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	55,577	-	55,577	-	55,577	2,705	52,872
34	-Rent	96,972	-	96,972	-	96,972	-	96,972
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	391,800	(8,854)	382,945	-	382,945	24,037	358,909
37	TOTAL ADMIN & GENERAL EXPENSES	4,369,028	(285,556)	4,083,472	-	4,083,472	346,353	3,737,119
38	DEPRECIATION AND AMORTIZATION	2,339,363	(33,688)	2,305,675	-	2,305,675	32,357	2,273,318
39	-Property Taxes	658,537	(11,462)	647,075	-	647,075	106,053	541,022
40	-Payroll Taxes	116,294	(2,629)	113,665	-	113,665	7,127	106,538
41	-Local Taxes	94	4	98	-	98	4	94
42	TOTAL TAXES NOT ON INCOME	774,924	(14,086)	760,838	-	760,838	113,185	647,654
43	TOTAL EXPENSES EXCLUDING INCOME TAX	13,489,076	(509,082)	12,979,994	-	12,979,994	577,984	12,402,010
44	NET OP REVENUE BEFORE INCOME TAX	5,732,182	1,335,389	7,067,571	-	7,067,571	248,323	6,819,248
45	-State Income Tax	189,786	121,801	311,587	-	311,587	12,110	299,477
46	-Federal Income Tax	572,927	253,236	826,163	-	826,163	28,463	797,700
47	TOTAL INCOME TAXES	762,713	375,037	1,137,750	-	1,137,750	40,573	1,097,177
48	TOTAL OPERATING EXPENSES	14,251,788	(134,045)	14,117,744	-	14,117,744	618,556	13,499,187
49	NET OPERATING REVENUE	4,969,469	960,352	5,929,821	-	5,929,821	207,750	5,722,071
50	RATE BASE	83,335,254	(1,495,843)	81,839,411	-	81,839,411	3,946,110	77,893,301
51	RATE OF RETURN	5.96%		7.25%		7.25%		7.35%

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Region 1 - Coastal Consolidation (REG1)
(Dollars in Thousand)

	2022 AT PROPOSED RATES						
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	21,538,406	(713,788)	20,824,618	-	20,824,618	956,538	19,868,080
	OPERATING EXPENSES:							
2	-Purchased Water	583,140	31,436	614,576	-	614,576	(92,479)	707,055
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	2,091,760	(38,555)	2,053,205	-	2,053,205	(8,863)	2,062,067
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	2,674,900	(7,119)	2,667,781	-	2,667,781	(101,341)	2,769,122
7	REVENUE LESS SUPPLY EXPENSES	18,863,506	(706,669)	18,156,837	-	18,156,837	1,057,879	17,098,958
8	-Chemical	348,551	(2,196)	346,355	-	346,355	2,752	343,603
9	-Allocated (GO) Utility Support Services	437,765	(12,995)	424,769	-	424,769	34,253	390,517
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	14	-	14	-	14	1	13
14	-Uncollectible	35,524	(1,200)	34,324	-	34,324	(9,025)	43,349
15	-Operation Labor	1,028,217	(23,247)	1,004,970	-	1,004,970	63,937	941,032
16	-Other Operation Expenses	744,434	(128,234)	616,200	-	616,200	56,605	559,595
17	TOTAL OPERATION EXPENSES	5,269,404	(174,991)	5,094,413	-	5,094,413	47,182	5,047,231
18	-Maintenance Labor	149,656	(3,380)	146,276	-	146,276	9,001	137,275
19	-Other Maintenance	590,296	-	590,296	-	590,296	29,933	560,363
20	TOTAL MAINTENANCE EXPENSES	739,952	(3,380)	736,572	-	736,572	38,934	697,638
21	TOTAL O&M EXCLUDING A&G	6,009,356	(178,371)	5,830,985	-	5,830,985	86,116	5,744,869
22	-Office Supplies & Expenses	216,692	-	216,692	-	216,692	10,450	206,242
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	156,954	23,442	180,396	-	180,396	27,265	153,131
25	-Pension and Benefits	614,265	(107,055)	507,210	-	507,210	(79,025)	586,235
26	-Business Meals	3,676	-	3,676	-	3,676	182	3,494
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	190,584	-	190,584	-	190,584	9,796	180,789
29	-Miscellaneous	1,537	-	1,537	-	1,537	858	678
30	-Allocated GO and District Office	2,640,970	(193,088)	2,447,882	-	2,447,882	350,085	2,097,798
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	55,577	-	55,577	-	55,577	2,705	52,872
34	-Rent	96,972	-	96,972	-	96,972	-	96,972
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	391,800	(8,854)	382,945	-	382,945	24,037	358,909
37	TOTAL ADMIN & GENERAL EXPENSES	4,369,028	(285,556)	4,083,472	-	4,083,472	346,353	3,737,119
38	DEPRECIATION AND AMORTIZATION	2,339,363	(33,688)	2,305,675	-	2,305,675	32,357	2,273,318
39	-Property Taxes	658,537	(11,462)	647,075	-	647,075	106,053	541,022
40	-Payroll Taxes	116,294	(2,629)	113,665	-	113,665	7,127	106,538
41	-Local Taxes	103	(4)	100	-	100	5	94
42	TOTAL TAXES NOT ON INCOME	774,934	(14,094)	760,840	-	760,840	113,185	647,654
43	TOTAL EXPENSES EXCLUDING INCOME TAX	13,492,679	(511,708)	12,980,971	-	12,980,971	578,011	12,402,960
44	NET OP REVENUE BEFORE INCOME TAX	8,045,726	(202,080)	7,843,647	-	7,843,647	378,527	7,465,120
45	-State Income Tax	394,303	(14,111)	380,192	-	380,192	23,620	356,572
46	-Federal Income Tax	1,058,772	(69,632)	989,139	-	989,139	42,730	946,409
47	TOTAL INCOME TAXES	1,453,074	(83,744)	1,369,331	-	1,369,331	66,350	1,302,981
48	TOTAL OPERATING EXPENSES	14,945,754	(595,452)	14,350,302	-	14,350,302	644,361	13,705,941
49	NET OPERATING REVENUE	6,592,652	(118,336)	6,474,316	-	6,474,316	312,177	6,162,139
50	RATE BASE	83,335,254	(1,495,843)	81,839,411	-	81,839,411	3,946,110	77,893,301
51	RATE OF RETURN	7.91%		7.91%		7.91%		7.91%

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Simi Valley (RMA) (RSIM)
(Dollars in Thousand)

	2022 AT PRESENT RATES							
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	14,981,518	724,901	15,706,419	-	15,706,419	724,901	14,981,518
	OPERATING EXPENSES:							
2	-Purchased Water	8,353,463	250,712	8,604,176	-	8,604,176	(347,176)	8,951,352
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	194,359	-	194,359	-	194,359	2,732	191,627
5	-Pump Taxes	100	-	100	-	100	-	100
6	TOTAL SUPPLY EXPENSES	8,547,923	250,712	8,798,635	-	8,798,635	(344,444)	9,143,079
7	REVENUE LESS SUPPLY EXPENSES	6,433,596	474,188	6,907,784	-	6,907,784	1,069,344	5,838,439
8	-Chemical	186	-	186	-	186	3	183
9	-Allocated (GO) Utility Support Services	360,622	(10,705)	349,916	-	349,916	29,105	320,811
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	41,002	1,984	42,986	-	42,986	(11,350)	54,335
15	-Operation Labor	403,763	(9,005)	394,759	-	394,759	17,161	377,598
16	-Other Operation Expenses	172,401	(5,122)	167,279	-	167,279	3,083	164,196
17	TOTAL OPERATION EXPENSES	9,525,896	227,864	9,753,761	-	9,753,761	(306,442)	10,060,203
18	-Maintenance Labor	81,563	(1,819)	79,744	-	79,744	3,467	76,277
19	-Other Maintenance	152,279	-	152,279	-	152,279	3,904	148,374
20	TOTAL MAINTENANCE EXPENSES	233,841	(1,819)	232,022	-	232,022	7,371	224,651
21	TOTAL O&M EXCLUDING A&G	9,759,738	226,045	9,985,783	-	9,985,783	(299,071)	10,284,854
22	-Office Supplies & Expenses	72,822	-	72,822	-	72,822	1,867	70,955
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	68,153	7,693	75,846	-	75,846	9,353	66,493
25	-Pension and Benefits	247,788	(38,246)	209,542	-	209,542	(26,801)	236,343
26	-Business Meals	1,286	-	1,286	-	1,286	33	1,253
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	25,702	-	25,702	-	25,702	324	25,378
29	-Miscellaneous	4,844	-	4,844	-	4,844	2,665	2,179
30	-Allocated GO and District Office	2,174,407	(159,638)	2,014,769	-	2,014,769	288,068	1,726,701
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	13,242	-	13,242	-	13,242	340	12,902
34	-Rent	46,786	-	46,786	-	46,786	-	46,786
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	97,485	(2,174)	95,311	-	95,311	4,143	91,167
37	TOTAL ADMIN & GENERAL EXPENSES	2,752,515	(192,365)	2,560,150	-	2,560,150	279,992	2,280,157
38	DEPRECIATION AND AMORTIZATION	774,512	(11,568)	762,944	-	762,944	26,072	736,872
39	-Property Taxes	321,255	(10,802)	310,454	-	310,454	76,799	233,655
40	-Payroll Taxes	43,179	(963)	42,216	-	42,216	1,813	40,403
41	-Local Taxes	157,426	7,617	165,043	-	165,043	7,617	157,426
42	TOTAL TAXES NOT ON INCOME	521,861	(4,147)	517,713	-	517,713	86,230	431,484
43	TOTAL EXPENSES EXCLUDING INCOME TAX	13,808,625	17,964	13,826,590	-	13,826,590	93,222	13,733,367
44	NET OP REVENUE BEFORE INCOME TAX	1,172,893	706,936	1,879,829	-	1,879,829	631,678	1,248,151
45	-State Income Tax	6,064	64,145	70,209	-	70,209	52,153	18,056
46	-Federal Income Tax	59,233	137,593	196,826	-	196,826	123,588	73,239
47	TOTAL INCOME TAXES	65,297	201,738	267,035	-	267,035	175,740	91,295
48	TOTAL OPERATING EXPENSES	13,873,923	219,703	14,093,625	-	14,093,625	268,963	13,824,662
49	NET OPERATING REVENUE	1,107,596	505,198	1,612,794	-	1,612,794	455,938	1,156,856
50	RATE BASE	20,442,741	(658,576)	19,784,165	-	19,784,165	1,492,988	18,291,177
51	RATE OF RETURN	5.42%		8.15%		8.15%		6.32%

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Simi Valley (RMA) (RSIM)
(Dollars in Thousand)

	2022 AT PROPOSED RATES						
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	15,717,650	(80,086)	15,637,564	-	15,637,564	236,549	15,401,015
	OPERATING EXPENSES:							
2	-Purchased Water	8,353,463	250,712	8,604,176	-	8,604,176	(347,176)	8,951,352
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	194,359	-	194,359	-	194,359	2,732	191,627
5	-Pump Taxes	100	-	100	-	100	-	100
6	TOTAL SUPPLY EXPENSES	8,547,923	250,712	8,798,635	-	8,798,635	(344,444)	9,143,079
7	REVENUE LESS SUPPLY EXPENSES	7,169,727	(330,798)	6,838,929	-	6,838,929	580,993	6,257,936
8	-Chemical	186	-	186	-	186	3	183
9	-Allocated (GO) Utility Support Services	360,622	(10,705)	349,916	-	349,916	29,105	320,811
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	43,016	(219)	42,797	-	42,797	(13,060)	55,857
15	-Operation Labor	403,763	(9,005)	394,759	-	394,759	17,161	377,598
16	-Other Operation Expenses	172,401	(5,122)	167,279	-	167,279	3,083	164,196
17	TOTAL OPERATION EXPENSES	9,527,911	225,661	9,753,572	-	9,753,572	(308,152)	10,061,724
18	-Maintenance Labor	81,563	(1,819)	79,744	-	79,744	3,467	76,277
19	-Other Maintenance	152,279	-	152,279	-	152,279	3,904	148,374
20	TOTAL MAINTENANCE EXPENSES	233,841	(1,819)	232,022	-	232,022	7,371	224,651
21	TOTAL O&M EXCLUDING A&G	9,761,752	223,842	9,985,595	-	9,985,595	(300,781)	10,286,376
22	-Office Supplies & Expenses	72,822	-	72,822	-	72,822	1,867	70,955
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	68,153	7,693	75,846	-	75,846	9,353	66,493
25	-Pension and Benefits	247,788	(38,246)	209,542	-	209,542	(26,801)	236,343
26	-Business Meals	1,286	-	1,286	-	1,286	33	1,253
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	25,702	-	25,702	-	25,702	324	25,378
29	-Miscellaneous	4,844	-	4,844	-	4,844	2,665	2,179
30	-Allocated GO and District Office	2,174,407	(159,638)	2,014,769	-	2,014,769	288,068	1,726,701
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	13,242	-	13,242	-	13,242	340	12,902
34	-Rent	46,786	-	46,786	-	46,786	-	46,786
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	97,485	(2,174)	95,311	-	95,311	4,143	91,167
37	TOTAL ADMIN & GENERAL EXPENSES	2,752,515	(192,365)	2,560,150	-	2,560,150	279,992	2,280,157
38	DEPRECIATION AND AMORTIZATION	774,512	(11,568)	762,944	-	762,944	26,072	736,872
39	-Property Taxes	321,255	(10,802)	310,454	-	310,454	76,799	233,655
40	-Payroll Taxes	43,179	(963)	42,216	-	42,216	1,813	40,403
41	-Local Taxes	165,161	(842)	164,320	-	164,320	2,486	161,834
42	TOTAL TAXES NOT ON INCOME	529,596	(12,606)	516,990	-	516,990	81,098	435,892
43	TOTAL EXPENSES EXCLUDING INCOME TAX	13,818,375	7,303	13,825,678	-	13,825,678	86,381	13,739,297
44	NET OP REVENUE BEFORE INCOME TAX	1,899,275	(87,388)	1,811,887	-	1,811,887	150,168	1,661,719
45	-State Income Tax	70,276	(6,073)	64,203	-	64,203	9,587	54,616
46	-Federal Income Tax	211,774	(29,215)	182,558	-	182,558	22,470	160,088
47	TOTAL INCOME TAXES	282,050	(35,288)	246,761	-	246,761	32,058	214,703
48	TOTAL OPERATING EXPENSES	14,100,425	(27,986)	14,072,439	-	14,072,439	118,439	13,954,000
49	NET OPERATING REVENUE	1,617,225	(52,100)	1,565,125	-	1,565,125	118,110	1,447,015
50	RATE BASE	20,442,741	(658,576)	19,784,165	-	19,784,165	1,492,988	18,291,177
51	RATE OF RETURN	7.91%		7.91%		7.91%		7.91%

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Region 2 - Metro (RMA) (REG2)
(Dollars in Thousand)

	2022 AT PRESENT RATES							
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	140,860,361	4,225,986	145,086,347	-	145,086,347	4,225,986	140,860,361
	OPERATING EXPENSES:							
2	-Purchased Water	38,959,835	(22,210)	38,937,625	-	38,937,625	(4,786,889)	43,724,514
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	2,139,811	(342)	2,139,469	-	2,139,469	69,713	2,069,756
5	-Pump Taxes	10,663,881	-	10,663,881	-	10,663,881	1,052,355	9,611,526
6	TOTAL SUPPLY EXPENSES	51,763,527	(22,553)	51,740,974	-	51,740,974	(3,664,822)	55,405,796
7	REVENUE LESS SUPPLY EXPENSES	89,096,834	4,248,539	93,345,373	-	93,345,373	7,890,808	85,454,565
8	-Chemical	489,417	-	489,417	-	489,417	79,782	409,634
9	-Allocated (GO) Utility Support Services	3,379,433	(100,321)	3,279,112	-	3,279,112	269,195	3,009,917
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	497,250	14,918	512,168	-	512,168	(142,845)	655,014
15	-Operation Labor	3,978,208	(71,783)	3,906,424	-	3,906,424	162,362	3,744,062
16	-Other Operation Expenses	2,439,764	(79,158)	2,360,606	-	2,360,606	24,641	2,335,965
17	TOTAL OPERATION EXPENSES	62,547,598	(258,897)	62,288,701	-	62,288,701	(3,271,686)	65,560,387
18	-Maintenance Labor	1,081,929	(19,529)	1,062,400	-	1,062,400	44,156	1,018,244
19	-Other Maintenance	3,633,627	-	3,633,627	-	3,633,627	82,565	3,551,062
20	TOTAL MAINTENANCE EXPENSES	4,715,556	(19,529)	4,696,027	-	4,696,027	126,722	4,569,305
21	TOTAL O&M EXCLUDING A&G	67,263,155	(278,426)	66,984,728	-	66,984,728	(3,144,964)	70,129,692
22	-Office Supplies & Expenses	508,181	-	508,181	-	508,181	11,547	496,634
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	518,070	116,642	634,712	-	634,712	129,260	505,452
25	-Pension and Benefits	1,845,596	(449,915)	1,395,682	-	1,395,682	(384,926)	1,780,608
26	-Business Meals	11,202	-	11,202	-	11,202	255	10,948
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	366,259	-	366,259	-	366,259	3,531	362,728
29	-Miscellaneous	3,099	-	3,099	-	3,099	2,229	870
30	-Allocated GO and District Office	20,859,901	(1,413,272)	19,446,629	-	19,446,629	2,929,055	16,517,574
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	21,774	-	21,774	-	21,774	495	21,279
34	-Rent	671,069	-	671,069	-	671,069	-	671,069
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	961,369	(17,329)	944,040	-	944,040	39,237	904,803
37	TOTAL ADMIN & GENERAL EXPENSES	25,766,520	(1,763,874)	24,002,646	-	24,002,646	2,730,682	21,271,964
38	DEPRECIATION AND AMORTIZATION	12,360,206	(126,599)	12,233,607	-	12,233,607	721,687	11,511,920
39	-Property Taxes	5,477,089	(85,537)	5,391,551	-	5,391,551	652,098	4,739,453
40	-Payroll Taxes	446,120	(8,049)	438,071	-	438,071	17,979	420,092
41	-Local Taxes	1,861,858	55,858	1,917,716	-	1,917,716	55,858	1,861,858
42	TOTAL TAXES NOT ON INCOME	7,785,067	(37,728)	7,747,339	-	7,747,339	725,936	7,021,403
43	TOTAL EXPENSES EXCLUDING INCOME TAX	113,174,948	(2,206,627)	110,968,321	-	110,968,321	1,033,341	109,934,980
44	NET OP REVENUE BEFORE INCOME TAX	27,685,413	6,432,614	34,118,027	-	34,118,027	3,192,646	30,925,381
45	-State Income Tax	339,773	589,435	929,208	-	929,208	96,443	832,764
46	-Federal Income Tax	2,028,661	986,468	3,015,129	-	3,015,129	226,463	2,788,667
47	TOTAL INCOME TAXES	2,368,434	1,575,903	3,944,337	-	3,944,337	322,906	3,621,431
48	TOTAL OPERATING EXPENSES	115,543,382	(630,724)	114,912,657	-	114,912,657	1,356,247	113,556,411
49	NET OPERATING REVENUE	25,316,979	4,856,711	30,173,690	-	30,173,690	2,869,740	27,303,950
50	RATE BASE	524,640,464	(8,287,512)	516,352,952	-	516,352,952	74,255,156	442,097,796
51	RATE OF RETURN	4.83%		5.84%		5.84%		6.18%

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Region 2 - Metro (RMA) (REG2)
(Dollars in Thousand)

	2022 AT PROPOSED RATES							
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	164,325,368	(3,764,647)	160,560,721	-	160,560,721	8,568,727	151,991,994
	OPERATING EXPENSES:							
2	-Purchased Water	38,959,835	(22,210)	38,937,625	-	38,937,625	(4,786,889)	43,724,514
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	2,139,811	(342)	2,139,469	-	2,139,469	69,713	2,069,756
5	-Pump Taxes	10,663,881	-	10,663,881	-	10,663,881	1,052,355	9,611,526
6	TOTAL SUPPLY EXPENSES	51,763,527	(22,553)	51,740,974	-	51,740,974	(3,664,822)	55,405,796
7	REVENUE LESS SUPPLY EXPENSES	112,561,841	(3,742,094)	108,819,747	-	108,819,747	12,233,549	96,586,197
8	-Chemical	489,417	-	489,417	-	489,417	79,782	409,634
9	-Allocated (GO) Utility Support Services	3,379,433	(100,321)	3,279,112	-	3,279,112	269,195	3,009,917
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	580,084	(13,290)	566,794	-	566,794	(139,983)	706,777
15	-Operation Labor	3,978,208	(71,783)	3,906,424	-	3,906,424	162,362	3,744,062
16	-Other Operation Expenses	2,439,764	(79,158)	2,360,606	-	2,360,606	24,641	2,335,965
17	TOTAL OPERATION EXPENSES	62,630,432	(287,105)	62,343,327	-	62,343,327	(3,268,823)	65,612,150
18	-Maintenance Labor	1,081,929	(19,529)	1,062,400	-	1,062,400	44,156	1,018,244
19	-Other Maintenance	3,633,627	-	3,633,627	-	3,633,627	82,565	3,551,062
20	TOTAL MAINTENANCE EXPENSES	4,715,556	(19,529)	4,696,027	-	4,696,027	126,722	4,569,305
21	TOTAL O&M EXCLUDING A&G	67,345,988	(306,634)	67,039,354	-	67,039,354	(3,142,101)	70,181,456
22	-Office Supplies & Expenses	508,181	-	508,181	-	508,181	11,547	496,634
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	518,070	116,642	634,712	-	634,712	129,260	505,452
25	-Pension and Benefits	1,845,596	(449,915)	1,395,682	-	1,395,682	(384,926)	1,780,608
26	-Business Meals	11,202	-	11,202	-	11,202	255	10,948
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	366,259	-	366,259	-	366,259	3,531	362,728
29	-Miscellaneous	3,099	-	3,099	-	3,099	2,229	870
30	-Allocated GO and District Office	20,859,901	(1,413,272)	19,446,629	-	19,446,629	2,929,055	16,517,574
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	21,774	-	21,774	-	21,774	495	21,279
34	-Rent	671,069	-	671,069	-	671,069	-	671,069
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	961,369	(17,329)	944,040	-	944,040	39,237	904,803
37	TOTAL ADMIN & GENERAL EXPENSES	25,766,520	(1,763,874)	24,002,646	-	24,002,646	2,730,682	21,271,964
38	DEPRECIATION AND AMORTIZATION	12,360,206	(126,599)	12,233,607	-	12,233,607	721,687	11,511,920
39	-Property Taxes	5,477,089	(85,537)	5,391,551	-	5,391,551	652,098	4,739,453
40	-Payroll Taxes	446,120	(8,049)	438,071	-	438,071	17,979	420,092
41	-Local Taxes	2,172,013	(49,760)	2,122,253	-	2,122,253	113,259	2,008,994
42	TOTAL TAXES NOT ON INCOME	8,095,222	(143,347)	7,951,875	-	7,951,875	783,337	7,168,538
43	TOTAL EXPENSES EXCLUDING INCOME TAX	113,567,936	(2,340,453)	111,227,483	-	111,227,483	1,093,605	110,133,878
44	NET OP REVENUE BEFORE INCOME TAX	50,757,431	(1,424,193)	49,333,238	-	49,333,238	7,475,122	41,858,115
45	-State Income Tax	2,379,339	(105,107)	2,274,232	-	2,274,232	475,014	1,799,218
46	-Federal Income Tax	6,873,785	(663,461)	6,210,323	-	6,210,323	1,125,783	5,084,541
47	TOTAL INCOME TAXES	9,253,124	(768,568)	8,484,556	-	8,484,556	1,600,797	6,883,759
48	TOTAL OPERATING EXPENSES	122,821,061	(3,109,022)	119,712,039	-	119,712,039	2,694,402	117,017,637
49	NET OPERATING REVENUE	41,504,307	(655,625)	40,848,682	-	40,848,682	5,874,325	34,974,357
50	RATE BASE	524,640,464	(8,287,512)	516,352,952	-	516,352,952	74,255,156	442,097,796
51	RATE OF RETURN	7.91%		7.91%		7.91%		7.91%

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Region 3 (REG3)
(Dollars in Thousand)

	2022 AT PRESENT RATES							
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	131,881,521	6,129,207	138,010,728	-	138,010,728	6,130,985	131,879,744
	OPERATING EXPENSES:							
2	-Purchased Water	23,367,897	155,179	23,523,076	-	23,523,076	(689,674)	24,212,750
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	4,223,773	(312)	4,223,460	-	4,223,460	60,251	4,163,209
5	-Pump Taxes	12,394,230	373,266	12,767,495	-	12,767,495	377,928	12,389,567
6	TOTAL SUPPLY EXPENSES	39,985,900	528,132	40,514,032	-	40,514,032	(251,495)	40,765,527
7	REVENUE LESS SUPPLY EXPENSES	91,895,621	5,601,075	97,496,696	-	97,496,696	6,382,479	91,114,217
8	-Chemical	714,846	(18)	714,828	-	714,828	11,056	703,771
9	-Allocated (GO) Utility Support Services	3,326,455	(98,748)	3,227,707	-	3,227,707	263,980	2,963,726
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	359,759	16,720	376,478	-	376,478	(100,652)	477,130
15	-Operation Labor	4,434,985	(250,532)	4,184,453	-	4,184,453	182,844	4,001,609
16	-Other Operation Expenses	4,707,731	(222,552)	4,485,179	-	4,485,179	71,031	4,414,147
17	TOTAL OPERATION EXPENSES	53,529,675	(26,999)	53,502,676	-	53,502,676	176,765	53,325,911
18	-Maintenance Labor	1,438,105	(81,361)	1,356,745	-	1,356,745	59,953	1,296,791
19	-Other Maintenance	5,283,595	-	5,283,595	-	5,283,595	129,313	5,154,282
20	TOTAL MAINTENANCE EXPENSES	6,721,700	(81,361)	6,640,339	-	6,640,339	189,267	6,451,073
21	TOTAL O&M EXCLUDING A&G	60,251,375	(108,360)	60,143,015	-	60,143,015	366,032	59,776,983
22	-Office Supplies & Expenses	681,134	-	681,134	-	681,134	16,670	664,463
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	628,343	187,303	815,646	-	815,646	196,091	619,555
25	-Pension and Benefits	2,506,391	(702,287)	1,804,104	-	1,804,104	(633,423)	2,437,527
26	-Business Meals	9,060	-	9,060	-	9,060	222	8,838
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	203,995	-	203,995	-	203,995	2,329	201,667
29	-Miscellaneous	10,584	-	10,584	-	10,584	6,235	4,348
30	-Allocated GO and District Office	20,861,249	(1,527,666)	19,333,583	-	19,333,583	2,799,864	16,533,720
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	306,606	-	306,606	-	306,606	7,504	299,102
34	-Rent	288,553	-	288,553	-	288,553	-	288,553
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	1,256,899	(71,070)	1,185,829	-	1,185,829	50,985	1,134,845
37	TOTAL ADMIN & GENERAL EXPENSES	26,752,813	(2,113,720)	24,639,093	-	24,639,093	2,446,476	22,192,617
38	DEPRECIATION AND AMORTIZATION	11,819,497	(154,272)	11,665,225	-	11,665,225	602,765	11,062,460
39	-Property Taxes	5,304,311	(100,359)	5,203,952	-	5,203,952	1,084,318	4,119,635
40	-Payroll Taxes	528,245	(29,855)	498,391	-	498,391	21,506	476,884
41	-Local Taxes	1,434,167	66,653	1,500,820	-	1,500,820	66,651	1,434,169
42	TOTAL TAXES NOT ON INCOME	7,266,724	(63,561)	7,203,163	-	7,203,163	1,172,475	6,030,688
43	TOTAL EXPENSES EXCLUDING INCOME TAX	106,090,409	(2,439,912)	103,650,497	-	103,650,497	4,587,748	99,062,749
44	NET OP REVENUE BEFORE INCOME TAX	25,791,112	8,569,119	34,360,231	-	34,360,231	1,543,237	32,816,995
45	-State Income Tax	413,695	779,801	1,193,496	-	1,193,496	10,826	1,182,670
46	-Federal Income Tax	1,984,117	1,534,118	3,518,235	-	3,518,235	23,174	3,495,061
47	TOTAL INCOME TAXES	2,397,812	2,313,919	4,711,731	-	4,711,731	34,000	4,677,731
48	TOTAL OPERATING EXPENSES	108,488,221	(125,993)	108,362,228	-	108,362,228	4,621,748	103,740,480
49	NET OPERATING REVENUE	23,393,300	6,255,200	29,648,500	-	29,648,500	1,509,237	28,139,264
50	RATE BASE	463,309,801	(8,885,140)	454,424,660	-	454,424,660	50,255,710	404,168,950
51	RATE OF RETURN	5.05%		6.52%		6.52%		6.96%

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Region 3 (REG3)
(Dollars in Thousand)

	2022 AT PROPOSED RATES						
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	151,040,562	(3,925,035)	147,115,527	-	147,115,527	9,720,811	137,394,716
	OPERATING EXPENSES:							
2	-Purchased Water	23,367,897	155,179	23,523,076	-	23,523,076	(689,674)	24,212,750
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	4,223,773	(312)	4,223,460	-	4,223,460	60,251	4,163,209
5	-Pump Taxes	12,394,230	373,266	12,767,495	-	12,767,495	377,928	12,389,567
6	TOTAL SUPPLY EXPENSES	39,985,900	528,132	40,514,032	-	40,514,032	(251,495)	40,765,527
7	REVENUE LESS SUPPLY EXPENSES	111,054,663	(4,453,167)	106,601,495	-	106,601,495	9,972,305	96,629,190
8	-Chemical	714,846	(18)	714,828	-	714,828	11,056	703,771
9	-Allocated (GO) Utility Support Services	3,326,455	(98,748)	3,227,707	-	3,227,707	263,980	2,963,726
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	412,022	(10,707)	401,315	-	401,315	(95,768)	497,083
15	-Operation Labor	4,434,985	(250,532)	4,184,453	-	4,184,453	182,844	4,001,609
16	-Other Operation Expenses	4,707,731	(222,552)	4,485,179	-	4,485,179	71,031	4,414,147
17	TOTAL OPERATION EXPENSES	53,581,938	(54,426)	53,527,513	-	53,527,513	181,649	53,345,863
18	-Maintenance Labor	1,438,105	(81,361)	1,356,745	-	1,356,745	59,953	1,296,791
19	-Other Maintenance	5,283,595	-	5,283,595	-	5,283,595	129,313	5,154,282
20	TOTAL MAINTENANCE EXPENSES	6,721,700	(81,361)	6,640,339	-	6,640,339	189,267	6,451,073
21	TOTAL O&M EXCLUDING A&G	60,303,639	(135,787)	60,167,852	-	60,167,852	370,916	59,796,936
22	-Office Supplies & Expenses	681,134	-	681,134	-	681,134	16,670	664,463
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	628,343	187,303	815,646	-	815,646	196,091	619,555
25	-Pension and Benefits	2,506,391	(702,287)	1,804,104	-	1,804,104	(633,423)	2,437,527
26	-Business Meals	9,060	-	9,060	-	9,060	222	8,838
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	203,995	-	203,995	-	203,995	2,329	201,667
29	-Miscellaneous	10,584	-	10,584	-	10,584	6,235	4,348
30	-Allocated GO and District Office	20,861,249	(1,527,666)	19,333,583	-	19,333,583	2,799,864	16,533,720
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	306,606	-	306,606	-	306,606	7,504	299,102
34	-Rent	288,553	-	288,553	-	288,553	-	288,553
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	1,256,899	(71,070)	1,185,829	-	1,185,829	50,985	1,134,845
37	TOTAL ADMIN & GENERAL EXPENSES	26,752,813	(2,113,720)	24,639,093	-	24,639,093	2,446,476	22,192,617
38	DEPRECIATION AND AMORTIZATION	11,819,497	(154,272)	11,665,225	-	11,665,225	602,765	11,062,460
39	-Property Taxes	5,304,311	(100,359)	5,203,952	-	5,203,952	1,084,318	4,119,635
40	-Payroll Taxes	528,245	(29,855)	498,391	-	498,391	21,506	476,884
41	-Local Taxes	1,642,515	(42,683)	1,599,832	-	1,599,832	105,688	1,494,144
42	TOTAL TAXES NOT ON INCOME	7,475,072	(172,897)	7,302,175	-	7,302,175	1,211,512	6,090,662
43	TOTAL EXPENSES EXCLUDING INCOME TAX	106,351,020	(2,576,675)	103,774,345	-	103,774,345	4,631,669	99,142,676
44	NET OP REVENUE BEFORE INCOME TAX	44,689,542	(1,348,360)	43,341,182	-	43,341,182	5,089,141	38,252,041
45	-State Income Tax	2,084,316	(96,904)	1,987,412	-	1,987,412	324,284	1,663,129
46	-Federal Income Tax	5,952,787	(548,552)	5,404,235	-	5,404,235	767,814	4,636,420
47	TOTAL INCOME TAXES	8,037,103	(645,456)	7,391,647	-	7,391,647	1,092,098	6,299,549
48	TOTAL OPERATING EXPENSES	114,388,124	(3,222,132)	111,165,992	-	111,165,992	5,723,767	105,442,225
49	NET OPERATING REVENUE	36,652,438	(702,903)	35,949,535	-	35,949,535	3,997,043	31,952,492
50	RATE BASE	463,309,801	(8,885,140)	454,424,660	-	454,424,660	50,255,710	404,168,950
51	RATE OF RETURN	7.91%		7.91%		7.91%		7.91%

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
GO - Corporate Support (GOCS)
(Dollars in Thousand)

		2022 TEST YEAR						
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	62,437	-	62,437	-	62,437	-	62,437
	OPERATING EXPENSES:							
2	-Purchased Water	0	-	0	-	0	-	0
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	0	-	0	-	0	-	0
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	0	-	0	-	0	-	0
7	REVENUE LESS SUPPLY EXPENSES	62,437	-	62,437	-	62,437	-	62,437
8	-Chemical	0	-	0	-	0	-	0
9	-Allocated (GO) Utility Support Services	-	-	-	-	-	-	-
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	-	-	-	-	-	-	-
15	-Operation Labor	(3)	(0)	(3)	-	(3)	(0)	(3)
16	-Other Operation Expenses	248	-	248	-	248	4	245
17	TOTAL OPERATION EXPENSES	245	(0)	245	-	245	3	242
18	-Maintenance Labor	0	-	0	-	0	-	0
19	-Other Maintenance	0	-	0	-	0	-	0
20	TOTAL MAINTENANCE EXPENSES	0	-	0	-	0	-	0
21	TOTAL O&M EXCLUDING A&G	245	(0)	245	-	245	3	242
22	-Office Supplies & Expenses	1,262,101	-	1,262,101	-	1,262,101	17,916	1,244,184
23	-Property Insurance	10,426	-	10,426	-	10,426	1,157	9,269
24	-Injuries and Damages	2,300,163	373,655	2,673,818	-	2,673,818	782,204	1,891,614
25	-Pension and Benefits	7,270,842	(2,296,250)	4,974,592	-	4,974,592	1,252,192	3,722,400
26	-Business Meals	19,861	-	19,861	-	19,861	282	19,579
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	4,644,219	(400,800)	4,243,419	-	4,243,419	29,737	4,213,682
29	-Miscellaneous	1,960,538	(265,939)	1,694,599	-	1,694,599	198,436	1,496,163
30	-Allocated GO and District Office	-	-	-	-	-	-	-
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	1,680,582	-	1,680,582	-	1,680,582	2,060	1,678,522
34	-Rent	0	-	0	-	0	-	0
35	-A&G Capitalized	(1,919,027)	97,089	(1,821,938)	-	(1,821,938)	(82,599)	(1,739,339)
36	-A&G Labor	8,827,583	30,925	8,858,508	-	8,858,508	455,798	8,402,710
37	TOTAL ADMIN & GENERAL EXPENSES	26,057,289	(2,461,321)	23,595,968	-	23,595,968	2,657,183	20,938,784
38	DEPRECIATION AND AMORTIZATION	3,149,313	(92,386)	3,056,927	-	3,056,927	155,220	2,901,707
39	-Property Taxes	119,727	(5,433)	114,294	-	114,294	(11,700)	125,993
40	-Payroll Taxes	654,016	2,291	656,307	-	656,307	33,431	622,877
41	-Local Taxes	1,269	-	1,269	-	1,269	-	1,269
42	TOTAL TAXES NOT ON INCOME	775,012	(3,142)	771,870	-	771,870	21,731	750,139
43	TOTAL EXPENSES EXCLUDING INCOME TAX	29,981,859	(2,556,849)	27,425,010	-	27,425,010	2,834,137	24,590,872
44	NET OP REVENUE BEFORE INCOME TAX	(29,919,422)	2,556,849	(27,362,573)	-	(27,362,573)	(2,834,137)	(24,528,436)
45	-State Income Tax	-	-	-	-	-	-	-
46	-Federal Income Tax	-	-	-	-	-	-	-
47	TOTAL INCOME TAXES	0	-	0	-	0	-	0
48	TOTAL OPERATING EXPENSES	29,981,859	(2,556,849)	27,425,010	-	27,425,010	2,834,137	24,590,872
49	NET OPERATING REVENUE	(29,919,422)	2,556,849	(27,362,573)	-	(27,362,573)	(2,834,137)	(24,528,436)
50	RATE BASE	14,544,150	(660,005)	13,884,145	-	13,884,145	2,181,757	11,702,388

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
GO - Utility Support (GOUS)
(Dollars in Thousand)

	2022 TEST YEAR						
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	-	-	-	-	-	-	-
	OPERATING EXPENSES:							
2	-Purchased Water	0	-	0	-	0	-	0
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	0	-	0	-	0	-	0
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	0	-	0	-	0	-	0
7	REVENUE LESS SUPPLY EXPENSES	0	-	0	-	0	-	0
8	-Chemical	0	-	0	-	0	-	0
9	-Allocated (GO) Utility Support Services	-	-	-	-	-	-	-
10	--Common Customer Account	518,057	-	518,057	-	518,057	7,354	510,703
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	1,585,827	-	1,585,827	-	1,585,827	22,512	1,563,315
14	-Uncollectible	-	-	-	-	-	-	-
15	-Operation Labor	370,622	1,298	371,920	-	371,920	19,136	352,784
16	-Other Operation Expenses	567,761	-	567,761	-	567,761	8,060	559,701
17	TOTAL OPERATION EXPENSES	3,042,266	1,298	3,043,564	-	3,043,564	57,062	2,986,502
18	-Maintenance Labor	0	-	0	-	0	-	0
19	-Other Maintenance	0	-	0	-	0	-	0
20	TOTAL MAINTENANCE EXPENSES	0	-	0	-	0	-	0
21	TOTAL O&M EXCLUDING A&G	3,042,266	1,298	3,043,564	-	3,043,564	57,062	2,986,502
22	-Office Supplies & Expenses	166,829	-	166,829	-	166,829	2,368	164,461
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	265,737	67,143	332,880	-	332,880	73,615	259,265
25	-Pension and Benefits	1,389,321	(341,107)	1,048,214	-	1,048,214	161,453	886,761
26	-Business Meals	6,963	-	6,963	-	6,963	99	6,864
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	570,231	-	570,231	-	570,231	16,775	553,456
29	-Miscellaneous	2,420	-	2,420	-	2,420	34	2,386
30	-Allocated GO and District Office	-	-	-	-	-	-	-
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	1,426,477	-	1,426,477	-	1,426,477	225,118	1,201,358
34	-Rent	0	-	0	-	0	-	0
35	-A&G Capitalized	(178,587)	-	(178,587)	-	(178,587)	(10,823)	(167,764)
36	-A&G Labor	1,462,409	5,123	1,467,532	-	1,467,532	75,509	1,392,023
37	TOTAL ADMIN & GENERAL EXPENSES	5,111,801	(268,841)	4,842,960	-	4,842,960	544,150	4,298,810
38	DEPRECIATION AND AMORTIZATION	1,002,134	(8,817)	993,318	-	993,318	13,138	980,180
39	-Property Taxes	2,364	(28)	2,337	-	2,337	(1,037)	3,373
40	-Payroll Taxes	135,805	476	136,281	-	136,281	6,942	129,339
41	-Local Taxes	-	-	-	-	-	-	-
42	TOTAL TAXES NOT ON INCOME	138,170	448	138,618	-	138,618	5,905	132,712
43	TOTAL EXPENSES EXCLUDING INCOME TAX	9,294,370	(275,911)	9,018,459	-	9,018,459	620,255	8,398,205
44	NET OP REVENUE BEFORE INCOME TAX	(9,294,370)	275,911	(9,018,459)	-	(9,018,459)	(620,255)	(8,398,205)
45	-State Income Tax	-	-	-	-	-	-	-
46	-Federal Income Tax	-	-	-	-	-	-	-
47	TOTAL INCOME TAXES	0	-	0	-	0	-	0
48	TOTAL OPERATING EXPENSES	9,294,370	(275,911)	9,018,459	-	9,018,459	620,255	8,398,205
49	NET OPERATING REVENUE	(9,294,370)	275,911	(9,018,459)	-	(9,018,459)	(620,255)	(8,398,205)
50	RATE BASE	11,915,404	(140,366)	11,775,038	-	11,775,038	1,777,086	9,997,952

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
GO - Central Operations (GOCO)
(Dollars in Thousand)

	2022 TEST YEAR							
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	422,688	-	422,688	-	422,688	-	422,688
	OPERATING EXPENSES:							
2	-Purchased Water	0	-	0	-	0	-	0
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	0	-	0	-	0	-	0
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	0	-	0	-	0	-	0
7	REVENUE LESS SUPPLY EXPENSES	422,688	-	422,688	-	422,688	-	422,688
8	-Chemical	0	-	0	-	0	-	0
9	-Allocated (GO) Utility Support Services	-	-	-	-	-	-	-
10	--Common Customer Account	650,764	-	650,764	-	650,764	650,764	(0)
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	-	-	-	-	-	-	-
15	-Operation Labor	1,477,995	5,178	1,483,173	-	1,483,173	93,156	1,390,017
16	-Other Operation Expenses	226,508	-	226,508	-	226,508	3,215	223,292
17	TOTAL OPERATION EXPENSES	2,355,266	5,178	2,360,444	-	2,360,444	747,135	1,613,309
18	-Maintenance Labor	870	3	873	-	873	55	818
19	-Other Maintenance	40	-	40	-	40	1	39
20	TOTAL MAINTENANCE EXPENSES	909	3	912	-	912	55	857
21	TOTAL O&M EXCLUDING A&G	2,356,176	5,181	2,361,357	-	2,361,357	747,190	1,614,166
22	-Office Supplies & Expenses	650,875	-	650,875	-	650,875	9,240	641,635
23	-Property Insurance	298,865	-	298,865	-	298,865	33,161	265,704
24	-Injuries and Damages	678,699	119,161	797,860	-	797,860	136,094	661,766
25	-Pension and Benefits	4,209,981	(986,641)	3,223,340	-	3,223,340	(66,463)	3,289,803
26	-Business Meals	41,747	-	41,747	-	41,747	593	41,154
27	-Regulatory Expenses	869,900	(700)	869,200	-	869,200	532,616	336,584
28	-Outside Services	2,101,776	66,667	2,168,442	-	2,168,442	611,443	1,556,999
29	-Miscellaneous	493,322	(28,227)	465,094	-	465,094	165,433	299,661
30	-Allocated GO and District Office	-	-	-	-	-	-	-
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	187,868	-	187,868	-	187,868	23,708	164,160
34	-Rent	417,793	-	417,793	-	417,793	-	417,793
35	-A&G Capitalized	(666,794)	(16,149)	(682,944)	-	(682,944)	(169,289)	(513,654)
36	-A&G Labor	5,333,780	18,686	5,352,466	-	5,352,466	336,179	5,016,286
37	TOTAL ADMIN & GENERAL EXPENSES	14,617,810	(827,205)	13,790,606	-	13,790,606	1,612,715	12,177,891
38	DEPRECIATION AND AMORTIZATION	407,910	(13,287)	394,623	-	394,623	123,296	271,327
39	-Property Taxes	19,044	(420)	18,625	-	18,625	(27,145)	45,770
40	-Payroll Taxes	504,734	1,768	506,502	-	506,502	31,554	474,948
41	-Local Taxes	8,592	-	8,592	-	8,592	-	8,592
42	TOTAL TAXES NOT ON INCOME	532,370	1,349	533,718	-	533,718	4,409	529,309
43	TOTAL EXPENSES EXCLUDING INCOME TAX	17,914,266	(833,962)	17,080,304	-	17,080,304	2,487,611	14,592,693
44	NET OP REVENUE BEFORE INCOME TAX	(17,491,577)	833,962	(16,657,616)	-	(16,657,616)	(2,487,611)	(14,170,005)
45	-State Income Tax	-	-	-	-	-	-	-
46	-Federal Income Tax	-	-	-	-	-	-	-
47	TOTAL INCOME TAXES	0	-	0	-	0	-	0
48	TOTAL OPERATING EXPENSES	17,914,266	(833,962)	17,080,304	-	17,080,304	2,487,611	14,592,693
49	NET OPERATING REVENUE	(17,491,577)	833,962	(16,657,616)	-	(16,657,616)	(2,487,611)	(14,170,005)
50	RATE BASE	13,115,117	(288,988)	12,826,129	-	12,826,129	5,220,261	7,605,867

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Northern District (ND)
(Dollars in Thousand)

		2022 TEST YEAR						
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	-	-	-	-	-	-	-
	OPERATING EXPENSES:							
2	-Purchased Water	0	-	0	-	0	-	0
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	0	-	0	-	0	-	0
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	0	-	0	-	0	-	0
7	REVENUE LESS SUPPLY EXPENSES	0	-	0	-	0	-	0
8	-Chemical	0	-	0	-	0	-	0
9	-Allocated (GO) Utility Support Services	-	-	-	-	-	-	-
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	-	-	-	-	-	-	-
15	-Operation Labor	18,600	(426)	18,174	-	18,174	654	17,520
16	-Other Operation Expenses	6,184	-	6,184	-	6,184	88	6,097
17	TOTAL OPERATION EXPENSES	24,785	(426)	24,358	-	24,358	742	23,616
18	-Maintenance Labor	34	(1)	33	-	33	1	32
19	-Other Maintenance	22,145	-	22,145	-	22,145	314	21,830
20	TOTAL MAINTENANCE EXPENSES	22,178	(1)	22,177	-	22,177	316	21,862
21	TOTAL O&M EXCLUDING A&G	46,963	(427)	46,536	-	46,536	1,058	45,478
22	-Office Supplies & Expenses	62,237	-	62,237	-	62,237	883	61,353
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	42,565	13,922	56,487	-	56,487	14,959	41,528
25	-Pension and Benefits	269,449	(54,465)	214,984	-	214,984	(45,133)	260,117
26	-Business Meals	5,939	-	5,939	-	5,939	84	5,855
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	5,314	-	5,314	-	5,314	5	5,308
29	-Miscellaneous	2,287	-	2,287	-	2,287	1,719	568
30	-Allocated GO and District Office	-	-	-	-	-	-	-
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	1,926	-	1,926	-	1,926	27	1,899
34	-Rent	42,630	-	42,630	-	42,630	-	42,630
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	344,241	(7,891)	336,351	-	336,351	12,107	324,243
37	TOTAL ADMIN & GENERAL EXPENSES	776,588	(48,434)	728,154	-	728,154	(15,348)	743,502
38	DEPRECIATION AND AMORTIZATION	15,789	(1,073)	14,717	-	14,717	(1,073)	15,789
39	-Property Taxes	3,571	(188)	3,382	-	3,382	1,919	1,463
40	-Payroll Taxes	26,885	(616)	26,268	-	26,268	932	25,337
41	-Local Taxes	-	-	-	-	-	-	-
42	TOTAL TAXES NOT ON INCOME	30,455	(805)	29,651	-	29,651	2,851	26,800
43	TOTAL EXPENSES EXCLUDING INCOME TAX	869,796	(50,738)	819,057	-	819,057	(12,512)	831,569
44	NET OP REVENUE BEFORE INCOME TAX	(869,796)	50,738	(819,057)	-	(819,057)	12,512	(831,569)
45	-State Income Tax	-	-	-	-	-	-	-
46	-Federal Income Tax	-	-	-	-	-	-	-
47	TOTAL INCOME TAXES	0	-	0	-	0	-	0
48	TOTAL OPERATING EXPENSES	869,796	(50,738)	819,057	-	819,057	(12,512)	831,569
49	NET OPERATING REVENUE	(869,796)	50,738	(819,057)	-	(819,057)	12,512	(831,569)
50	RATE BASE	191,896	(10,121)	181,775	-	181,775	(10,121)	191,896

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Coastal District (CL)
(Dollars in Thousand)

		2022 TEST YEAR						
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	-	-	-	-	-	-	-
	OPERATING EXPENSES:							
2	-Purchased Water	0	-	0	-	0	-	0
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	0	-	0	-	0	-	0
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	0	-	0	-	0	-	0
7	REVENUE LESS SUPPLY EXPENSES	0	-	0	-	0	-	0
8	-Chemical	0	-	0	-	0	-	0
9	-Allocated (GO) Utility Support Services	-	-	-	-	-	-	-
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	-	-	-	-	-	-	-
15	-Operation Labor	65,594	(1,504)	64,090	-	64,090	2,307	61,783
16	-Other Operation Expenses	2,080	-	2,080	-	2,080	30	2,051
17	TOTAL OPERATION EXPENSES	67,674	(1,504)	66,170	-	66,170	2,337	63,834
18	-Maintenance Labor	2,508	(57)	2,451	-	2,451	88	2,363
19	-Other Maintenance	267	-	267	-	267	4	263
20	TOTAL MAINTENANCE EXPENSES	2,775	(57)	2,718	-	2,718	92	2,626
21	TOTAL O&M EXCLUDING A&G	70,449	(1,561)	68,888	-	68,888	2,429	66,459
22	-Office Supplies & Expenses	26,660	-	26,660	-	26,660	378	26,282
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	54,838	12,537	67,375	-	67,375	13,873	53,502
25	-Pension and Benefits	258,690	(50,473)	208,217	-	208,217	(40,884)	249,102
26	-Business Meals	4,021	-	4,021	-	4,021	57	3,964
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	5,100	-	5,100	-	5,100	5	5,095
29	-Miscellaneous	905	-	905	-	905	490	415
30	-Allocated GO and District Office	-	-	-	-	-	-	-
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	518	-	518	-	518	7	511
34	-Rent	0	-	0	-	0	-	0
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	491,214	(11,260)	479,954	-	479,954	17,276	462,678
37	TOTAL ADMIN & GENERAL EXPENSES	841,946	(49,195)	792,750	-	792,750	(8,798)	801,548
38	DEPRECIATION AND AMORTIZATION	17,893	(354)	17,539	-	17,539	1,874	15,665
39	-Property Taxes	43	(1)	42	-	42	10	31
40	-Payroll Taxes	41,438	(950)	40,489	-	40,489	1,436	39,052
41	-Local Taxes	-	-	-	-	-	-	-
42	TOTAL TAXES NOT ON INCOME	41,481	(951)	40,530	-	40,530	1,446	39,084
43	TOTAL EXPENSES EXCLUDING INCOME TAX	971,769	(52,062)	919,707	-	919,707	(3,049)	922,757
44	NET OP REVENUE BEFORE INCOME TAX	(971,769)	52,062	(919,707)	-	(919,707)	3,049	(922,757)
45	-State Income Tax	-	-	-	-	-	-	-
46	-Federal Income Tax	-	-	-	-	-	-	-
47	TOTAL INCOME TAXES	0	-	0	-	0	-	0
48	TOTAL OPERATING EXPENSES	971,769	(52,062)	919,707	-	919,707	(3,049)	922,757
49	NET OPERATING REVENUE	(971,769)	52,062	(919,707)	-	(919,707)	3,049	(922,757)
50	RATE BASE	214,960	(5,709)	209,251	-	209,251	27,528	181,723

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Central District (CD)
(Dollars in Thousand)

		2022 TEST YEAR						
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	-	-	-	-	-	-	-
	OPERATING EXPENSES:							
2	-Purchased Water	0	-	0	-	0	-	0
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	0	-	0	-	0	-	0
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	0	-	0	-	0	-	0
7	REVENUE LESS SUPPLY EXPENSES	0	-	0	-	0	-	0
8	-Chemical	0	-	0	-	0	-	0
9	-Allocated (GO) Utility Support Services	-	-	-	-	-	-	-
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	-	-	-	-	-	-	-
15	-Operation Labor	184,154	(3,348)	180,805	-	180,805	6,508	174,297
16	-Other Operation Expenses	292,175	-	292,175	-	292,175	1,383	290,792
17	TOTAL OPERATION EXPENSES	476,328	(3,348)	472,980	-	472,980	7,891	465,089
18	-Maintenance Labor	1,362	(25)	1,337	-	1,337	48	1,289
19	-Other Maintenance	31,003	-	31,003	-	31,003	440	30,563
20	TOTAL MAINTENANCE EXPENSES	32,365	(25)	32,340	-	32,340	488	31,852
21	TOTAL O&M EXCLUDING A&G	508,694	(3,373)	505,320	-	505,320	8,379	496,941
22	-Office Supplies & Expenses	158,021	-	158,021	-	158,021	2,243	155,778
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	102,743	17,550	120,293	-	120,293	20,052	100,240
25	-Pension and Benefits	534,252	(82,748)	451,504	-	451,504	(59,728)	511,232
26	-Business Meals	3,921	-	3,921	-	3,921	56	3,865
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	26,443	-	26,443	-	26,443	26	26,416
29	-Miscellaneous	11,374	-	11,374	-	11,374	10,472	902
30	-Allocated GO and District Office	-	-	-	-	-	-	-
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	1,398	-	1,398	-	1,398	20	1,378
34	-Rent	88,964	-	88,964	-	88,964	-	88,964
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	783,886	(14,253)	769,632	-	769,632	27,704	741,929
37	TOTAL ADMIN & GENERAL EXPENSES	1,711,000	(79,452)	1,631,549	-	1,631,549	845	1,630,703
38	DEPRECIATION AND AMORTIZATION	168,312	(1,838)	166,474	-	166,474	131,473	35,002
39	-Property Taxes	10,750	(157)	10,592	-	10,592	4,274	6,319
40	-Payroll Taxes	71,821	(1,306)	70,515	-	70,515	2,501	68,014
41	-Local Taxes	-	-	-	-	-	-	-
42	TOTAL TAXES NOT ON INCOME	82,571	(1,463)	81,107	-	81,107	6,775	74,333
43	TOTAL EXPENSES EXCLUDING INCOME TAX	2,470,577	(86,126)	2,384,451	-	2,384,451	147,472	2,236,978
44	NET OP REVENUE BEFORE INCOME TAX	(2,470,577)	86,126	(2,384,451)	-	(2,384,451)	(147,472)	(2,236,978)
45	-State Income Tax	-	-	-	-	-	-	-
46	-Federal Income Tax	-	-	-	-	-	-	-
47	TOTAL INCOME TAXES	0	-	0	-	0	-	0
48	TOTAL OPERATING EXPENSES	2,470,577	(86,126)	2,384,451	-	2,384,451	147,472	2,236,978
49	NET OPERATING REVENUE	(2,470,577)	86,126	(2,384,451)	-	(2,384,451)	(147,472)	(2,236,978)
50	RATE BASE	2,069,520	(30,313)	2,039,207	-	2,039,207	(96,966)	2,136,173

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Southwest District (SW)
(Dollars in Thousand)

		2022 TEST YEAR						
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	-	-	-	-	-	-	-
	OPERATING EXPENSES:							
2	-Purchased Water	0	-	0	-	0	-	0
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	0	-	0	-	0	-	0
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	0	-	0	-	0	-	0
7	REVENUE LESS SUPPLY EXPENSES	0	-	0	-	0	-	0
8	-Chemical	0	-	0	-	0	-	0
9	-Allocated (GO) Utility Support Services	-	-	-	-	-	-	-
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	-	-	-	-	-	-	-
15	-Operation Labor	128,703	(2,341)	126,362	-	126,362	4,549	121,813
16	-Other Operation Expenses	245,134	-	245,134	-	245,134	715	244,419
17	TOTAL OPERATION EXPENSES	373,837	(2,341)	371,496	-	371,496	5,264	366,232
18	-Maintenance Labor	658	(12)	646	-	646	23	623
19	-Other Maintenance	1,577	-	1,577	-	1,577	22	1,555
20	TOTAL MAINTENANCE EXPENSES	2,235	(12)	2,224	-	2,224	46	2,178
21	TOTAL O&M EXCLUDING A&G	376,072	(2,353)	373,719	-	373,719	5,309	368,410
22	-Office Supplies & Expenses	211,326	-	211,326	-	211,326	3,000	208,327
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	106,674	16,306	122,980	-	122,980	18,904	104,076
25	-Pension and Benefits	383,244	(67,891)	315,353	-	315,353	(53,524)	368,876
26	-Business Meals	7,413	-	7,413	-	7,413	105	7,308
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	47,929	-	47,929	-	47,929	48	47,881
29	-Miscellaneous	(147)	-	(147)	-	(147)	(66)	(81)
30	-Allocated GO and District Office	-	-	-	-	-	-	-
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	894	-	894	-	894	13	881
34	-Rent	100,143	-	100,143	-	100,143	-	100,143
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	744,398	(13,542)	730,857	-	730,857	26,308	704,549
37	TOTAL ADMIN & GENERAL EXPENSES	1,601,874	(65,127)	1,536,748	-	1,536,748	(5,212)	1,541,959
38	DEPRECIATION AND AMORTIZATION	83,229	(279)	82,950	-	82,950	68,489	14,461
39	-Property Taxes	2,255	16	2,271	-	2,271	(3,759)	6,030
40	-Payroll Taxes	64,735	(1,178)	63,557	-	63,557	2,254	61,303
41	-Local Taxes	-	-	-	-	-	-	-
42	TOTAL TAXES NOT ON INCOME	66,990	(1,162)	65,828	-	65,828	(1,504)	67,332
43	TOTAL EXPENSES EXCLUDING INCOME TAX	2,128,165	(68,920)	2,059,245	-	2,059,245	67,082	1,992,163
44	NET OP REVENUE BEFORE INCOME TAX	(2,128,165)	68,920	(2,059,245)	-	(2,059,245)	(67,082)	(1,992,163)
45	-State Income Tax	-	-	-	-	-	-	-
46	-Federal Income Tax	-	-	-	-	-	-	-
47	TOTAL INCOME TAXES	0	-	0	-	0	-	0
48	TOTAL OPERATING EXPENSES	2,128,165	(68,920)	2,059,245	-	2,059,245	67,082	1,992,163
49	NET OPERATING REVENUE	(2,128,165)	68,920	(2,059,245)	-	(2,059,245)	(67,082)	(1,992,163)
50	RATE BASE	829,078	5,821	834,899	-	834,899	(45,794)	880,693

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Foothill District (FH)
(Dollars in Thousand)

		2022 TEST YEAR						
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	-	-	-	-	-	-	-
	OPERATING EXPENSES:							
2	-Purchased Water	0	-	0	-	0	-	0
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	0	-	0	-	0	-	0
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	0	-	0	-	0	-	0
7	REVENUE LESS SUPPLY EXPENSES	0	-	0	-	0	-	0
8	-Chemical	0	-	0	-	0	-	0
9	-Allocated (GO) Utility Support Services	-	-	-	-	-	-	-
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	-	-	-	-	-	-	-
15	-Operation Labor	114,159	(6,656)	107,503	-	107,503	3,569	103,934
16	-Other Operation Expenses	173,454	-	173,454	-	173,454	362	173,092
17	TOTAL OPERATION EXPENSES	287,613	(6,656)	280,957	-	280,957	3,930	277,026
18	-Maintenance Labor	1,056	(62)	994	-	994	33	961
19	-Other Maintenance	82,541	-	82,541	-	82,541	1,172	81,369
20	TOTAL MAINTENANCE EXPENSES	83,597	(62)	83,535	-	83,535	1,205	82,330
21	TOTAL O&M EXCLUDING A&G	371,209	(6,718)	364,492	-	364,492	5,135	359,357
22	-Office Supplies & Expenses	106,784	-	106,784	-	106,784	1,516	105,268
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	79,774	25,911	105,685	-	105,685	27,854	77,831
25	-Pension and Benefits	538,260	(108,447)	429,814	-	429,814	(86,468)	516,282
26	-Business Meals	2,254	-	2,254	-	2,254	32	2,222
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	8,033	-	8,033	-	8,033	8	8,025
29	-Miscellaneous	1,823	-	1,823	-	1,823	990	833
30	-Allocated GO and District Office	-	-	-	-	-	-	-
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	4,431	-	4,431	-	4,431	63	4,368
34	-Rent	0	-	0	-	0	-	0
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	598,119	(34,873)	563,246	-	563,246	18,697	544,548
37	TOTAL ADMIN & GENERAL EXPENSES	1,339,478	(117,409)	1,222,070	-	1,222,070	(37,309)	1,259,378
38	DEPRECIATION AND AMORTIZATION	94,208	(2,988)	91,220	-	91,220	70,387	20,832
39	-Property Taxes	12,914	(342)	12,572	-	12,572	9,021	3,551
40	-Payroll Taxes	52,849	(3,081)	49,768	-	49,768	1,626	48,142
41	-Local Taxes	-	-	-	-	-	-	-
42	TOTAL TAXES NOT ON INCOME	65,763	(3,423)	62,340	-	62,340	10,647	51,693
43	TOTAL EXPENSES EXCLUDING INCOME TAX	1,870,658	(130,537)	1,740,121	-	1,740,121	48,860	1,691,261
44	NET OP REVENUE BEFORE INCOME TAX	(1,870,658)	130,537	(1,740,121)	-	(1,740,121)	(48,860)	(1,691,261)
45	-State Income Tax	-	-	-	-	-	-	-
46	-Federal Income Tax	-	-	-	-	-	-	-
47	TOTAL INCOME TAXES	0	-	0	-	0	-	0
48	TOTAL OPERATING EXPENSES	1,870,658	(130,537)	1,740,121	-	1,740,121	48,860	1,691,261
49	NET OPERATING REVENUE	(1,870,658)	130,537	(1,740,121)	-	(1,740,121)	(48,860)	(1,691,261)
50	RATE BASE	1,630,062	(43,155)	1,586,907	-	1,586,907	(19,872)	1,606,779

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Mountain District (MT)
(Dollars in Thousand)

		2022 TEST YEAR						
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	-	-	-	-	-	-	-
	OPERATING EXPENSES:							
2	-Purchased Water	0	-	0	-	0	-	0
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	0	-	0	-	0	-	0
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	0	-	0	-	0	-	0
7	REVENUE LESS SUPPLY EXPENSES	0	-	0	-	0	-	0
8	-Chemical	0	-	0	-	0	-	0
9	-Allocated (GO) Utility Support Services	-	-	-	-	-	-	-
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	-	-	-	-	-	-	-
15	-Operation Labor	0	-	0	-	0	-	0
16	-Other Operation Expenses	150,398	-	150,398	-	150,398	34	150,364
17	TOTAL OPERATION EXPENSES	150,398	-	150,398	-	150,398	34	150,364
18	-Maintenance Labor	90	(5)	85	-	85	3	82
19	-Other Maintenance	26	-	26	-	26	0	26
20	TOTAL MAINTENANCE EXPENSES	116	(5)	111	-	111	3	108
21	TOTAL O&M EXCLUDING A&G	150,515	(5)	150,509	-	150,509	37	150,472
22	-Office Supplies & Expenses	65,976	-	65,976	-	65,976	937	65,040
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	41,716	8,452	50,168	-	50,168	9,468	40,700
25	-Pension and Benefits	144,713	(31,112)	113,601	-	113,601	(26,787)	140,388
26	-Business Meals	1,988	-	1,988	-	1,988	28	1,960
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	28,440	-	28,440	-	28,440	28	28,412
29	-Miscellaneous	147	-	147	-	147	119	29
30	-Allocated GO and District Office	-	-	-	-	-	-	-
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	3,865	-	3,865	-	3,865	55	3,811
34	-Rent	27,072	-	27,072	-	27,072	-	27,072
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	453,886	(26,464)	427,422	-	427,422	14,189	413,234
37	TOTAL ADMIN & GENERAL EXPENSES	767,804	(49,124)	718,680	-	718,680	(1,963)	720,644
38	DEPRECIATION AND AMORTIZATION	32,236	(465)	31,771	-	31,771	27,637	4,134
39	-Property Taxes	5,130	(110)	5,020	-	5,020	1,386	3,634
40	-Payroll Taxes	33,634	(1,961)	31,673	-	31,673	1,035	30,638
41	-Local Taxes	-	-	-	-	-	-	-
42	TOTAL TAXES NOT ON INCOME	38,764	(2,071)	36,693	-	36,693	2,421	34,272
43	TOTAL EXPENSES EXCLUDING INCOME TAX	989,320	(51,665)	937,654	-	937,654	28,132	909,522
44	NET OP REVENUE BEFORE INCOME TAX	(989,320)	51,665	(937,654)	-	(937,654)	(28,132)	(909,522)
45	-State Income Tax	-	-	-	-	-	-	-
46	-Federal Income Tax	-	-	-	-	-	-	-
47	TOTAL INCOME TAXES	0	-	0	-	0	-	0
48	TOTAL OPERATING EXPENSES	989,320	(51,665)	937,654	-	937,654	28,132	909,522
49	NET OPERATING REVENUE	(989,320)	51,665	(937,654)	-	(937,654)	(28,132)	(909,522)
50	RATE BASE	203,694	(4,374)	199,320	-	199,320	(1,946)	201,266

APPENDIX A
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.20-07-012
Orange County District (OC)
(Dollars in Thousand)

		2022 TEST YEAR						
	Description	GSWC		GSWC Settlement	Difference	Cal Advocates Settlement		Cal Advocates
		2022	Change	2022		2022	Change	2022
1	OPERATING REVENUES	-	-	-	-	-	-	-
	OPERATING EXPENSES:							
2	-Purchased Water	0	-	0	-	0	-	0
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	0	-	0	-	0	-	0
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	0	-	0	-	0	-	0
7	REVENUE LESS SUPPLY EXPENSES	0	-	0	-	0	-	0
8	-Chemical	0	-	0	-	0	-	0
9	-Allocated (GO) Utility Support Services	-	-	-	-	-	-	-
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-	0	-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	-	-	-	-	-	-	-
15	-Operation Labor	27,690	(1,614)	26,075	-	26,075	866	25,210
16	-Other Operation Expenses	183,278	-	183,278	-	183,278	501	182,777
17	TOTAL OPERATION EXPENSES	210,968	(1,614)	209,353	-	209,353	1,367	207,987
18	-Maintenance Labor	55,541	(3,238)	52,302	-	52,302	1,736	50,566
19	-Other Maintenance	6,985	-	6,985	-	6,985	99	6,886
20	TOTAL MAINTENANCE EXPENSES	62,526	(3,238)	59,287	-	59,287	1,835	57,452
21	TOTAL O&M EXCLUDING A&G	273,493	(4,853)	268,641	-	268,641	3,202	265,439
22	-Office Supplies & Expenses	98,227	-	98,227	-	98,227	1,394	96,833
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	86,448	14,349	100,797	-	100,797	16,455	84,342
25	-Pension and Benefits	506,085	(73,336)	432,749	-	432,749	(49,695)	482,444
26	-Business Meals	1,751	-	1,751	-	1,751	25	1,727
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	13,759	-	13,759	-	13,759	14	13,745
29	-Miscellaneous	573	-	573	-	573	302	271
30	-Allocated GO and District Office	-	-	-	-	-	-	-
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	2,056	-	2,056	-	2,056	29	2,027
34	-Rent	214,079	-	214,079	-	214,079	-	214,079
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	667,799	(38,936)	628,863	-	628,863	20,876	607,987
37	TOTAL ADMIN & GENERAL EXPENSES	1,590,778	(97,923)	1,492,855	-	1,492,855	(10,601)	1,503,455
38	DEPRECIATION AND AMORTIZATION	63,489	(1,534)	61,955	-	61,955	47,165	14,790
39	-Property Taxes	15,262	(286)	14,976	-	14,976	11,134	3,842
40	-Payroll Taxes	55,642	(3,244)	52,398	-	52,398	1,712	50,686
41	-Local Taxes	-	-	-	-	-	-	-
42	TOTAL TAXES NOT ON INCOME	70,904	(3,530)	67,374	-	67,374	12,846	54,528
43	TOTAL EXPENSES EXCLUDING INCOME TAX	1,998,664	(107,840)	1,890,824	-	1,890,824	52,613	1,838,211
44	NET OP REVENUE BEFORE INCOME TAX	(1,998,664)	107,840	(1,890,824)	-	(1,890,824)	(52,613)	(1,838,211)
45	-State Income Tax	-	-	-	-	-	-	-
46	-Federal Income Tax	-	-	-	-	-	-	-
47	TOTAL INCOME TAXES	0	-	0	-	0	-	0
48	TOTAL OPERATING EXPENSES	1,998,664	(107,840)	1,890,824	-	1,890,824	52,613	1,838,211
49	NET OPERATING REVENUE	(1,998,664)	107,840	(1,890,824)	-	(1,890,824)	(52,613)	(1,838,211)
50	RATE BASE	1,312,254	(24,564)	1,287,690	-	1,287,690	10,701	1,276,989

Appendix B
Golden State Water Company
A.20-07-0112
Settled - Construction Work in Progress

CSA	Funding Project	Work Order Number	Work Order Description	Year
Arden/Cordova	1151701-02	11811467	Meter Manifolds 3	2020
Arden/Cordova	1151801-01	11700226	Arden 2020 1-1/2" Meters	2020
Arden/Cordova	1151801-01	11700227	Arden 2020 2" Meters	2020
Arden/Cordova	1151801-01	11700230	Arden 2020 3/4" Meters	2020
Arden/Cordova	1151801-01	11811565	Failed AMR Meter Rplc	2020
Arden/Cordova	1151801-01	11811577	118 - 2019 3/4" Meters	2020
Arden/Cordova	1151801-01	11811578	118 - 2019 1" Meters	2020
Arden/Cordova	1151801-01	11811580	118 - 2019 2" Meters	2020
Arden/Cordova	1151801-01	11811645	Failed AMR Meter Replacements	2020
Arden/Cordova	1151801-01	11811669	Cordova 2020 5/8" Meters	2020
Arden/Cordova	1151801-01	11811670	Cordova 2020 3/4" Meters	2020
Arden/Cordova	1151801-01	11811671	Cordova 2020 1" Meters	2020
Arden/Cordova	1151801-01	11811672	Cordova 2020 1-1/2" Meters	2020
Arden/Cordova	1151801-01	11811673	Cordova 2020 2" Meters	2020
Arden/Cordova	1151801-01	11811685	Remaining 2019 2" Aged Meters	2020
Arden/Cordova	1151801-01	11811686	Remaining 2019 1-1/2" Aged Meters	2020
Arden/Cordova	1151801-01	New Work Order	Arden/Cordova, Meters	2020
Arden/Cordova	1151802-01	11700228	Arden 2020 1" Services Internal	2020
Arden/Cordova	1151802-01	11811581	2019 1" Services Internal	2020
Arden/Cordova	1151802-01	11811582	2019 2" Services Internal	2020
Arden/Cordova	1151802-01	11811665	Rpl 2-1" Servs @ 3525-21 Debina Way	2020
Arden/Cordova	1151802-01	11811674	Cordova 2020 1" Services Internal	2020
Arden/Cordova	1151802-01	11811675	Cordova 2020 2" Services Internal	2020
Arden/Cordova	1151802-01	11811689	Rpl 3 Servs @ 11655 Tenderfoot	2020
Arden/Cordova	1151802-01	11811690	Rpl 1-2" Serv @ 2668 Mercantile Dr	2020
Arden/Cordova	1151802-01	11811691	Rpl 2-1" Servs @ 11384-88 Sutter	2020
Arden/Cordova	1151802-01	11811693	Rpl 2 - 1-1/2" Servs @ Mills Tower	2020
Arden/Cordova	1151802-01	11811696	Rpl 2-1" Serv @ 3516-20 Debina Way	2020
Arden/Cordova	1151802-01	11811699	Rpl 1-1" Serv @ 2201 Morales Ct	2020
Arden/Cordova	1151802-01	11811703	Rpl 1-1" Serv @ 2546 Augibi Way	2020
Arden/Cordova	1151802-01	11811704	Rpl 2-1" Serv @ 11243-37 Pecos	2020
Arden/Cordova	1151802-01	11811705	Rpl 1-1" Serv @ 11439 Mother Lode	2020
Arden/Cordova	1151802-01	New Work Order	Arden/Cordova, Services	2020
Arden/Cordova	1151802-02	11700220	Meter Installs Misc 2019 (Internal)	2020
Arden/Cordova	1151802-02	11700221	Meter Installs Misc 2019 (External)	2020
Arden/Cordova	1151802-02	11700231	Meter Installs Misc 2020 (Internal)	2020
Arden/Cordova	1151802-02	11700232	Meter Installs Misc 2020 (External)	2020
Arden/Cordova	1151802-02	11811598	Meter Installs Misc 2019 (Internal)	2020
Arden/Cordova	1151802-02	11811600	Meter Installs Misc 2019 (External)	2020
Arden/Cordova	1151802-02	11811694	Meter Installs Misc 2020 (Internal)	2020
Arden/Cordova	1151802-02	11811695	Meter Installs Misc 2020 (External)	2020
Arden/Cordova	1151802-02	New Work Order	Arden/Cordova, Services (Meter Retr	2020
Arden/Cordova	1151806-01	11700229	Rpl Hyd @ 3400 Alta Arden	2020
Arden/Cordova	1151806-01	11811583	2019 Minor Mains Internal	2020
Arden/Cordova	1151806-01	11811666	Rpl 6" Hyd @ 2295 Sunrise	2020
Arden/Cordova	1151806-01	11811676	Cordova 2020 Minor Mains Internal	2020
Arden/Cordova	1151806-01	11811681	Rpl Hyd #651 @ 10961 Sun Center Dr	2020
Arden/Cordova	1151806-01	11811682	Rpl 2 Hyds @ 10755-91 Folsom Blvd	2020
Arden/Cordova	1151806-01	11811683	Rpl Hyd & Valve @ 11110 Coloma	2020
Arden/Cordova	1151806-01	11811687	Rpl 12" Main @ 11075 International	2020
Arden/Cordova	1151806-01	New Work Order	Arden/Cordova, Minor Main Replaceme	2020
Arden/Cordova	1151807-01	11700206	Arden SCADA Upgrade	2020
Arden/Cordova	1151807-01	11811677	2020 Minor Pumping Equipment	2020
Arden/Cordova	1151807-01	11811684	Rpl Park Well 17 Motor	2020
Arden/Cordova	1151807-01	11811700	Modbus+ Card Legacy WW Main Server	2020

Appendix B
Golden State Water Company
A.20-07-0112
Settled - Construction Work in Progress

CSA	Funding Project	Work Order Number	Work Order Description	Year
Arden/Cordova	1151807-01	11811701	Rpl CTP BW Valve & Actuator	2020
Arden/Cordova	1151807-01	11811702	Rpl 4" RPP at CTP	2020
Arden/Cordova	1151807-01	New Work Order	Arden/Cordova, Minor Pumping Plant	2020
Arden/Cordova	1151808-01	11811573	2019 Minor Purification Equipment	2020
Arden/Cordova	1151808-01	11811637	Rpl CTP FW Monitoring System	2020
Arden/Cordova	1151808-01	11811678	2020 Minor Purification Equipment	2020
Arden/Cordova	1151808-01	New Work Order	Arden/Cordova, Minor Purification E	2020
Arden/Cordova	1151809-01	11500173	2020 Office Furniture & Equipment	2020
Arden/Cordova	1151809-01	11500174	Advanced Water Meter Study-Phase 2	2020
Arden/Cordova	1151810-01	11500178	Rpl WS Sup. Vehicle, Unit 70174	2020
Arden/Cordova	1151811-01	11811679	2020 Tools & Safety Equipment	2020
Arden/Cordova	1151811-01	11811680	Coloma 2020 Tools & Safety Equip	2020
Arden/Cordova	1151811-01	New Work Order	Arden/Cordova, Tools & Safety Equip	2020
Arden/Cordova	1152051-98	11811692	Coloma Res. 4 Ringwall Sep. Analysi	2020
Arden/Cordova	1151953-05	11811457	Agnes Circle Area Main Replacements	2021
Arden/Cordova	1151954-02	11811461	Coloma WTP Replc Filter Media N4&S2	2021
Arden/Cordova	1151955-01	11811697	UWMP 2020 - Cordova System	2020
Arden/Cordova	1151955-01	11811697	UWMP 2020 - Cordova System	2021
Arden/Cordova	1151951-06	11811556	Folsom S. Canal Site Improvements	2021
Arden/Cordova	1151951-07	11811557	Folsom S. Canal, Intake Improvement	2021
Arden/Cordova	1151951-07	11811557	Folsom S. Canal, Intake Improvement	2022
Arden/Cordova	1151451-01	11700165	Trussel: Equip Well, BPS, & Reserv	2020
Arden/Cordova	1151451-01	11700190	Trussel Plant: Offsite Improvements	2020
Arden/Cordova	1151951-02	11811454	Coloma WTP, Recoat Res #3	2020
Arden/Cordova	1151951-09	11811559	South Bridge Plant, Generator	2020
Arden/Cordova	1151951-03	11811455	Coloma WTP, Recoat Clarifier	2021
Arden/Cordova	1151953-06	11811459	Las Casas Way Area Main Replacement	2021
Bay Point	1221801-01	12411288	2020 5/8" Meters	2020
Bay Point	1221801-01	12411289	2020 1" Meters	2020
Bay Point	1221801-01	12411290	2020 1-1/2" Meters	2020
Bay Point	1221801-01	12411291	2020 2" Meters	2020
Bay Point	1221801-01	12411296	Purchase 2-3" Hydrant Meters	2020
Bay Point	1221801-01	New Work Order	Bay Point, Meters	2020
Bay Point	1221802-01	12411284	Rpl 1-1" Serv @ 160 Manor Dr	2020
Bay Point	1221802-01	12411294	Rpl 2-1" Serv @ 1916 Calaveras Dr	2020
Bay Point	1221802-01	12411298	Rpl 1-1" Serv @ 765 Caskey St	2020
Bay Point	1221802-01	12411299	Rpl 1-1" Serv @ 239 Cleveland Ave	2020
Bay Point	1221802-01	12411300	Rpl 1-1" Serv @ 356 Waterview Pl	2020
Bay Point	1221802-01	12411304	Rpl 1-2" Serv @ 1103 Chadwick	2020
Bay Point	1221802-01	12411307	Rpl 1-1" Serv @ 126 Bailey Rd	2020
Bay Point	1221802-01	12411310	Rpl 1-1" Serv @ 58 Solano Ave	2020
Bay Point	1221802-01	12411316	Rpl 1-1" Serv @ 825 Caskey Street	2020
Bay Point	1221802-01	12411317	Rpl 1-1" Serv @ 44 Solano Ct	2020
Bay Point	1221802-01	New Work Order	Bay Point, Services	2020
Bay Point	1221806-01	12411297	Rpl Hyd #84 @ 97 Highway Ave	2020
Bay Point	1221806-01	12411301	Rpl 6" Hyd @ Crivello Ave	2020
Bay Point	1221806-01	12411308	Rpl 1-8" GV #738 @ 2263 Placer Ct	2020
Bay Point	1221806-01	12411311	Rpl 1-8" GV #739 @ 2040 Medocino	2020
Bay Point	1221806-01	12411314	Rpl 6" GV #468 @ Medocino Dr	2020
Bay Point	1221806-01	12411315	Rpl 6" GV #472 @ Mendocino/Sutter	2020
Bay Point	1221806-01	New Work Order	Bay Point, Minor Main Replacements	2020
Bay Point	1221807-01	12411282	Rpl SCADA Servers UPSs	2020
Bay Point	1221807-01	12411302	Replace Evora Booster B	2020
Bay Point	1221807-01	12411309	Rpl Evora A Booster Motor	2020
Bay Point	1221807-01	New Work Order	Bay Point, Minor Pumping Plant Equi	2020

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Bay Point	1221808-01	WO Not Open	Bay Point, Minor Purification Equip	2020
Bay Point	1221809-01	12200089	2020 Office Furniture & Equipment	2020
Bay Point	1221811-01	12411293	2020 Tools & Safety Equipment	2020
Bay Point	1221955-01	12411306	UMWP 2020 - Bay Point System	2020
Bay Point	1221955-01	12411306	UMWP 2020 - Bay Point System	2021
Bay Point	1221951-01	12411202	Hill Street Plant, Control Room	2020
Bay Point	1221953-02	12411204	Ambrose Ave, Willow Pass to Hill	2021
Bay Point	1221953-03	12411246	Enes Ave, Clement to s/o EBMUD	2021
Bay Point	1221853-01	12411190	Gerald Ct, n/o Virginia	2020
Bay Point	1221951-02	12411245	Hill Street Plant, Raze Res 1&2	2022
Bay Point	1221953-04	12411248	Manor Dr, Willow Pass to Beverly	2022
Bay Point	1221953-05	12411247	Manuel Ct & Driftwood Dr connection	2022
Clearlake	1281801-01	13111219	2020 5/8" Meters	2020
Clearlake	1281801-01	13111220	2020 1" Meters	2020
Clearlake	1281801-01	13111221	2020 2" Meters	2020
Clearlake	1281801-01	New Work Order	Clearlake, Meters	2020
Clearlake	1281802-01	13111189	Serv Rpl @ 12105 San Joaquin Ext	2020
Clearlake	1281802-01	13111225	Rpl 1-1" Serv @ 2993 Mira Vista	2020
Clearlake	1281802-01	13111231	Rpl 1-1" Serv @ 3554 Madrone	2020
Clearlake	1281802-01	13111232	Rpl 1-1" Serv @ 14002 Lakeshore Dr	2020
Clearlake	1281802-01	13111233	Rpl 1-1" Serv @ 12131 Lakeshore Dr	2020
Clearlake	1281802-01	13111234	Rpl 1-1" Serv @ 3895 Monterey Ave	2020
Clearlake	1281802-01	13111235	Rpl 1-1" Serv @ 12300 Lakeshore Dr	2020
Clearlake	1281802-01	New Work Order	Clearlake, Services	2020
Clearlake	1281806-01	13111223	2020 Minor Main Internal Inst-Rpl	2020
Clearlake	1281807-01	13111230	Sampson Panel Cooling System	2020
Clearlake	1281807-01	New Work Order	Clearlake, Minor Pumping Plant Equi	2020
Clearlake	1281808-01	13111224	2020 Minor Purification Equipment	2020
Clearlake	1281808-01	13111226	Relocate KMnO4 injection to STP	2020
Clearlake	1281808-01	13111227	Rpl Sedimentation Basin Meters	2020
Clearlake	1281808-01	13111228	Rpl STP Chem Building HVAC	2020
Clearlake	1281808-01	13111229	Replace Damaged Fence @ STP	2020
Clearlake	1281809-01	12800082	Rpl Office & STP Access Cntrl Sys	2020
Clearlake	1281809-01	12800084	2020 Office Equipment	2020
Clearlake	1281809-01	New Work Order	Clearlake, Office Furniture and Equ	2020
Clearlake	1281811-01	12800083	2020 Tools & Equipment	2020
Clearlake	1281951-02	13111157	Sonoma & Lakeshore Plants, VFDs	2020
Clearlake	1281951-01	13111156	Lakeshore Plant, Install Generator	2020
Clearlake	1281951-03	13111191	Sonoma WTP, Site Security	2020
Clearlake	1281953-02	13111159	Lower Lakeshore Dr Lakeshore to end	2020
Clearlake	1281953-04	13111161	Napa St, Lakshore tee to End	2020
Clearlake	1281953-06	13111192	San Jose Ave, Lakeshore-San Joaquin	2021
Clearlake	1281953-05	13111162	Buckeye St, Austin to Olympic	2021
Coastal District Office	1401809-01	14011042	GM Laptop	2020
Coastal District Office	1401809-01	New Work Order	Coastal District Office, Office Fur	2020
Coastal District Office	1401811-01	14011043	Tools & Safety Equipment	2020
Coastal District Office	1401910-01	14011041	Replace Vehicle No. 70673	2020
Coastal District Office	1401910-01	New Work Order	Transportation Equipment	2020
Los Osos	1451801-01	14631224	2020 5/8in Meters	2020
Los Osos	1451801-01	14631225	2020 3/4in Meters in Los Osos	2020
Los Osos	1451801-01	14631226	2020 1in Meters	2020
Los Osos	1451801-01	14631227	2020 1-1/2in Meters	2020
Los Osos	1451801-01	14631228	2020 2in Meters	2020
Los Osos	1451801-01	14700175	2020 5/8in Meters	2020
Los Osos	1451801-01	14700176	2020 3/4in Meters	2020

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Los Osos	1451801-01	14700177	2020 1in Meters	2020
Los Osos	1451801-01	14700178	2020 1-1/2in Meters	2020
Los Osos	1451801-01	14700179	2020 2in Meters	2020
Los Osos	1451801-01	New Work Order	Los Osos, Meters	2020
Los Osos	1451802-01	14631216	Rpl 1-3'4in Svc @ 1900 Fearn	2020
Los Osos	1451802-01	14631221	Rpl 2-3/4" Svcs @ 1801 & 1821 Fearn	2020
Los Osos	1451802-01	14631229	2020 Internal 1in Services	2020
Los Osos	1451802-01	14631233	Rpl 1-3/4in Svc @ 1011 Bayview Hts	2020
Los Osos	1451802-01	14631234	Rpl 3/4in Svc @ 1891 Nancy Ave	2020
Los Osos	1451802-01	14631238	Rpl 1-1 Svc @ 2579 Dominico	2020
Los Osos	1451802-01	New Work Order	Los Osos, Services	2020
Los Osos	1451806-01	14631222	Rpl Hydrant#133 @ Pecho Rd & Rosina	2020
Los Osos	1451806-01	14631223	Rpl 6" HydrVlv#106 @ Pecho & Rosina	2020
Los Osos	1451806-01	14631230	2020 Internal Minor Mains Rpl	2020
Los Osos	1451806-01	14700187	2020 Internal Minor Mains	2020
Los Osos	1451806-01	New Work Order	Los Osos, Minor Main Replacements	2020
Los Osos	1451807-01	14631213	Anaheim Generator Reloc PSPS	2020
Los Osos	1451807-01	14631215	Inst ATS @ Bayview Booster Station	2020
Los Osos	1451807-01	14631231	2020 Internal Minor Pump Equip	2020
Los Osos	1451807-01	14700181	Rpl Lewis Lane Well 3 disch piping	2020
Los Osos	1451807-01	14700183	Lewis Lane Water Hauling Project	2020
Los Osos	1451807-01	14700185	2019 Internal Minor Pumping	2020
Los Osos	1451807-01	New Work Order	Los Osos, Minor Pumping Plant Equip	2020
Los Osos	1451808-01	14631232	2020 Internal Minor Purif	2020
Los Osos	1451808-01	14700182	CC Treatment Plant MTS	2020
Los Osos	1451808-01	14700184	2019 Internal Minor Purif Edna	2020
Los Osos	1451808-01	New Work Order	Los Osos, Minor Purification Equipm	2020
Los Osos	1451811-01	14631210	Pipe Tapping Tool	2020
Los Osos	1451751-01	14631080	Cabrillo Tank - Demolish Reservoir	2021
Los Osos	1451951-97	14631235	Los Osos PSPS	2020
Los Osos	1451951-97	14700186	Edna PSPS	2020
Los Osos	1451951-98	14700180	Country Club Drainage Improvements	2020
Los Osos	1451951-99	14700171	Edna Reservoir Liner	2020
Los Osos	1451751-99	14631135	Rosina Electrical	2020
Los Osos	1451751-01	14631063	Alamo Tank - Replace Reservoir	2020
Los Osos	1451751-01	14631063	Alamo Tank - Replace Reservoir	2021
Los Osos	1451251-02	14700120	Edna, Drill & Equip Well Water Supp	2022
Los Osos	1451851-01	14700173	Country Club Res. Retaining Wall	2021
Los Osos	1451951-05	14700155	Jack Ranch, Construct Reservoir	2020
Los Osos	1451951-05	14700155	Jack Ranch, Construct Reservoir	2021
Los Osos	1451951-05	14700155	Jack Ranch, Construct Reservoir	2022
Los Osos	1451953-03	14631146	LosOsos Valley Rd,Palisades to 10th	2022
Northern District Office	1101809-01	11011041	Rpl SIP Trunk Service	2020
Santa Maria	1571707-01	16000082	Easements for Foxen Canyon #4 Well	2020
Santa Maria	1571801-01	15800117	158 - 2019 2" Meters	2020
Santa Maria	1571801-01	15800121	2020 3/4in Meters	2020
Santa Maria	1571801-01	15800122	2020 1in Meters	2020
Santa Maria	1571801-01	15800123	2020 2in Meters	2020
Santa Maria	1571801-01	15931463	159 - 2019 5/8" Aged Meters	2020
Santa Maria	1571801-01	15931520	159 - 2019 3/4" Meters	2020
Santa Maria	1571801-01	15931521	159 - 2019 1" Meters	2020
Santa Maria	1571801-01	15931627	2020 5/8in Meters	2020
Santa Maria	1571801-01	15931628	2020 3/4" Meters	2020
Santa Maria	1571801-01	15931629	2020 1in Meters	2020
Santa Maria	1571801-01	15931630	2020 1-1/2in Meters	2020

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Santa Maria	1571801-01	15931631	2020 2in Meters	2020
Santa Maria	1571801-01	16000097	Rpl Blochman 2in EMR Meter	2020
Santa Maria	1571801-01	16100084	161 - 2019 5/8" Meters	2020
Santa Maria	1571801-01	16100085	161 - 2019 3/4" Meters	2020
Santa Maria	1571801-01	16100089	2020 5/8in Meters	2020
Santa Maria	1571801-01	16100090	2020 1" Meters	2020
Santa Maria	1571801-01	16200313	162 - 2019 1" Meters	2020
Santa Maria	1571801-01	16200324	2020 5'8in Meters	2020
Santa Maria	1571801-01	16200325	2020 3/4in Meters	2020
Santa Maria	1571801-01	16200326	2020 1in Meters	2020
Santa Maria	1571801-01	16400075	Rpl 1-3" Oct meter@1055 Mesa View	2020
Santa Maria	1571801-01	New Work Order	Santa Maria, Meters	2020
Santa Maria	1571802-01	15931523	2019 Internal 1" Services	2020
Santa Maria	1571802-01	15931591	Rpl 1-3/4" PEP Serv@1115 Devonshire	2020
Santa Maria	1571802-01	15931592	Rpl 2-3/4" PEPServ @3865/66 Terrace	2020
Santa Maria	1571802-01	15931596	Rpl 4-1"Servs@3536-41-45-46 Bedford	2020
Santa Maria	1571802-01	15931603	Rpl 2-1" Svc @ 3103/07 Caselli	2020
Santa Maria	1571802-01	15931613	Rpl 2-1in Svcs @ 835 & 839 McCloud	2020
Santa Maria	1571802-01	15931614	Rpl 2-1" Svcs @ 643&647 Glen Carion	2020
Santa Maria	1571802-01	15931619	Rpl 2-3/4" Svcs@160/172 Orcutt View	2020
Santa Maria	1571802-01	15931624	Rpl 2-1" Svcs @ 6075 & 6087 Elkhorn	2020
Santa Maria	1571802-01	15931625	Rpl 1-3'4in Svc @ 4062 Berwyn	2020
Santa Maria	1571802-01	15931626	Rpl 2-1"Svcs @4877 & 4887 Claybrook	2020
Santa Maria	1571802-01	15931632	2020 Internal 1in Services	2020
Santa Maria	1571802-01	15931636	Rpl 1-1in Svc @ 4532 Glines	2020
Santa Maria	1571802-01	15931638	Rpl 2-3/4" Sv @ 1402/04 Oakridge Pk	2020
Santa Maria	1571802-01	15931639	Rpl 2-1in Svcs @ 1356/57 Woodmere	2020
Santa Maria	1571802-01	15931640	Rpl 2-1" Svcs @ 1337/1339 Shetland	2020
Santa Maria	1571802-01	15931644	Rpl 4-1" Svc@ 859/60/63/64 McCloud	2020
Santa Maria	1571802-01	15931645	Rpl 2-3/4" Svc@ 3961 & 3967 Chatham	2020
Santa Maria	1571802-01	15931648	Rpl 1-1in Svc @ 240 Pinal	2020
Santa Maria	1571802-01	15931649	Rpl 2-1"Svcs @4355 & 4359 Glen Oaks	2020
Santa Maria	1571802-01	15931652	Rpl 1-3'4in Svc @ 3953 Hillview	2020
Santa Maria	1571802-01	15931653	Rpl 2-1in Svcs @ 660 & 690 Miles	2020
Santa Maria	1571802-01	15931654	Rpl 1-3/4in Svc @ 1123 Mira Flores	2020
Santa Maria	1571802-01	15931658	Rplc 2-1" Svcs@ 4334&4344Carolyne	2020
Santa Maria	1571802-01	16000096	Rpl 2-2in Svc @ 4949 Foxen Canyon	2020
Santa Maria	1571802-01	16200320	Rpl 1-1" Serv @ 180 Pajaro	2020
Santa Maria	1571802-01	16200330	Rpl 1-1in Svc @ 1520 Division	2020
Santa Maria	1571802-01	16400076	Rpl 1-3'4in PVC Svc @2668 Shetland	2020
Santa Maria	1571802-01	16400079	Rpl 4-1"Sv@125,130-5,140 Cornerston	2020
Santa Maria	1571802-01	16400084	Rpl 2-1"Svc @ 2815 & 2825 Cathedral	2020
Santa Maria	1571802-01	New Work Order	Santa Maria, Services	2020
Santa Maria	1571806-01	15931524	2019 Internal Minor Main Rpl	2020
Santa Maria	1571806-01	15931555	Glines Sample Station	2020
Santa Maria	1571806-01	15931578	Rpl main @ Valley View	2020
Santa Maria	1571806-01	15931593	Rpl Hydrants #483 & #484	2020
Santa Maria	1571806-01	15931594	Repl 2-6" Valves #2695 & #2696	2020
Santa Maria	1571806-01	15931610	Install 6" Gate Valve @ Machado	2020
Santa Maria	1571806-01	15931618	Rpl Hydrant #27 @ 5096 Michael St	2020
Santa Maria	1571806-01	15931623	Rpl 6in AC Main @ 330 Dancer	2020
Santa Maria	1571806-01	15931633	2020 Internal Minor Main Rpl	2020
Santa Maria	1571806-01	15931635	Rpl Hydr & Bury #930 @ Foxenwood Ln	2020
Santa Maria	1571806-01	15931637	Rpl 6in Valve #2162	2020
Santa Maria	1571806-01	16100091	Rpl 2 Sample Stations	2020

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Santa Maria	1571806-01	16200327	Primavera Main Replacement	2020
Santa Maria	1571806-01	16200328	Inst New 6"Valve @ Starlite/Mercury	2020
Santa Maria	1571806-01	16200331	Rpl Calle Cielo Sample Station	2020
Santa Maria	1571806-01	16400085	Rpl Hydr #160 @ Halcyon Rd	2020
Santa Maria	1571806-01	16400087	Rpl 2-1" CR AirVacs near Los Berros	2020
Santa Maria	1571806-01	New Work Order	Santa Maria, Minor Main Replacement	2020
Santa Maria	1571807-01	15931580	Inspect Mira Flores #6	2020
Santa Maria	1571807-01	15931590	Crescent Well Inspection	2020
Santa Maria	1571807-01	16200329	Program Alta Mesa PLC	2020
Santa Maria	1571807-01	16400061	El Campo #2 Pump Inspection	2020
Santa Maria	1571808-01	16200332	Purchase PH Meter	2020
Santa Maria	1571808-01	New Work Order	Santa Maria, Minor Purification Equ	2020
Santa Maria	1571809-01	15710649	2020 Office Furniture & Equipment	2020
Santa Maria	1571810-01	15710643	Replace vehicle 66842	2020
Santa Maria	1571810-01	15710644	Replace vehicle 2162	2020
Santa Maria	1571810-01	15710645	Replace vehicle 70670	2020
Santa Maria	1571810-01	New Work Order	Santa Maria, Transportation Equipme	2020
Santa Maria	1571811-01	15710647	Purchase 2 magnetic line locators	2020
Santa Maria	1571811-01	15710650	2020 Small Tools and Safety Equip	2020
Santa Maria	1570760-02	15900352	Olive Hill Well	2020
Santa Maria	1571751-02	15931602	Kelt Reservoir	2020
Santa Maria	1571751-02	15931602	Kelt Reservoir	2021
Santa Maria	1571751-02	15931602	Kelt Reservoir	2022
Santa Maria	1571851-99	15800110	Lake Marie Reservoir Liner	2020
Santa Maria	1571951-97	16400086	Cypress Ridge PSPS	2020
Santa Maria	1571951-98	16400081	El Campo Reservoirs Evaluation	2020
Santa Maria	1571951-98	16400082	Cypress Ridge Reservoirs Eval	2020
Santa Maria	1571951-98	16400083	Falcon Crest Reservoir Evaluation	2020
Santa Maria	1571753-01	16400031	NCSD Pipeline	2021
Santa Maria	1571951-08	16200287	Osage Plant, Install SCADA	2020
Santa Maria	1571951-08	16200287	Osage Plant, Install SCADA	2021
Santa Maria	1571951-09	16200288	Eucalyptus Plant, Odor Control Stud	2020
Santa Maria	1571951-10	16200289	Eucalyptus Plant, Well Improvements	2020
Santa Maria	1571951-10	16200289	Eucalyptus Plant, Well Improvements	2021
Santa Maria	1571951-12	16400044	CR, Generator Connections	2020
Santa Maria	1571951-19	16200310	Nipomo, Portable generator	2020
Santa Maria	1571953-09	16400074	El Campo Nitrate Analyzer	2020
Santa Maria	1571953-09	16400078	CR Well Reactivation	2021
Santa Maria	1571954-01	16000086	Sisquoc, Residual Analyzers	2021
Santa Maria	1571955-01	15931650	UWMP 2020 - Orcutt System	2020
Santa Maria	1571955-01	15931650	UWMP 2020 - Orcutt System	2021
Santa Maria	1571853-01	15931358	Turtle Creek & Del Cielo, loop	2020
Santa Maria	1571953-01	15800108	Pipeline to Oil Patch Area	2021
Santa Maria	1571451-01	16100066	Pinewood Reservoir & BPS	2020
Santa Maria	1571851-04	16400035	CR, Water Reliability Study	2020
Santa Maria	1571951-05	16000084	Foxen Canyon Plant, Construct Reser	2020
Santa Maria	1571951-05	16000084	Foxen Canyon Plant, Construct Reser	2021
Santa Maria	1571953-08	16200290	Venus Ct & Mars Ct e/o Starlite	2020
Santa Maria	1571751-03	15931426	Mira Flores 7 Parking Improvements	2020
Santa Maria	1571951-11	16400043	CR, SCADA System	2020
Santa Maria	1571953-02	15800109	Private Dr n/o Fallen Leaf Dr	2021
Santa Maria	1571953-05	15931395	Raymond Ave, Flower to Dickson	2021
Simi Valley	1661801-01	16731239	2019 Aged 2" Meters	2020
Simi Valley	1661801-01	16731302	2020 5/8in Meters	2020
Simi Valley	1661801-01	16731303	2020 3/4in Meters	2020

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Simi Valley	1661801-01	16731304	2020 1in Meters	2020
Simi Valley	1661801-01	16731305	2020 1-1/2in Meters	2020
Simi Valley	1661801-01	16731306	2020 2in Meters	2020
Simi Valley	1661801-01	New Work Order	Simi Valley, Meters	2020
Simi Valley	1661802-01	16731282	Rpl 3/4" PE Serv @ 1642 Moreno Dr	2020
Simi Valley	1661802-01	16731293	Rpl 1-3/4in Svc @ 1866 Moreno Dr	2020
Simi Valley	1661802-01	16731294	Rpl 1-3/4in Svc @ 1874 Moreno Dr	2020
Simi Valley	1661802-01	16731297	Rpl 1-3'4in Svc @ 439 Appleton Rd	2020
Simi Valley	1661802-01	16731299	2020 1in Internal Services	2020
Simi Valley	1661802-01	New Work Order	Simi Valley, Services	2020
Simi Valley	1661806-01	16731300	2020 Internal Minor Mains	2020
Simi Valley	1661807-01	16731284	Slurry Coating @ Niles Booster Site	2020
Simi Valley	1661807-01	16731301	2020 Internal Minor Pumping	2020
Simi Valley	1661807-01	16731312	Niles Forebay 1-Year Inspection	2020
Simi Valley	1661807-01	16731313	Lautenschalger No.1 Resv Warr Insp	2020
Simi Valley	1661807-01	16731314	Generator Cables - Rebecca Booster	2020
Simi Valley	1661807-01	New Work Order	Simi Valley, Minor Pumping Plant Eq	2020
Simi Valley	1661808-01	16731307	2020 Internal Minor Purif Equipment	2020
Simi Valley	1661809-01	16600112	2020 Office Furniture & Equipment	2020
Simi Valley	1661810-01	16600108	Replace Vehicle No. 68588	2020
Simi Valley	1661810-01	16600109	Replace Vehicle No. 67549	2020
Simi Valley	1661811-01	16600113	2020 Tools & Safety Equipment	2020
Simi Valley	1661851-99	16731257	Simi Valley PSPS Genset Project	2020
Simi Valley	1661955-01	16731311	UWMP 2020 - Simi Valley System	2020
Simi Valley	1661955-01	16731311	UWMP 2020 - Simi Valley System	2021
Simi Valley	1661953-01	16731180	Sycamore Dr & Niles Discharge Pipe	2021
Simi Valley	1661951-03	16731176	Niles Plant, Increase Booster Capac	2020
Simi Valley	1661951-08	16731228	Fitzgerald Plant, Booster Station	2020
Simi Valley	1661951-08	16731228	Fitzgerald Plant, Booster Station	2021
Central Basin East	2171801-01	21911305	2" New and Stuck Meters	2020
Central Basin East	2171801-01	21911306	1.5" New and Stuck Meters	2020
Central Basin East	2171801-01	21911307	1" new and Stuck Meters	2020
Central Basin East	2171801-01	21911309	5/8" New and Stuck Meters	2020
Central Basin East	2171801-01	22011255	2" New and Stuck Meters	2020
Central Basin East	2171801-01	22011256	1.5" New and Stuck Meters	2020
Central Basin East	2171801-01	22011257	1" new and Stuck Meters	2020
Central Basin East	2171801-01	22011258	5/8" New and Stuck Meters	2020
Central Basin East	2171801-01	22011272	Norwalk 2020 SMRP	2020
Central Basin East	2171802-01	21911303	2" service installation/replacement	2020
Central Basin East	2171802-01	21911304	1" service installation/replacement	2020
Central Basin East	2171802-01	22011253	2" service installation/replacement	2020
Central Basin East	2171802-01	22011254	1" service installation/replacement	2020
Central Basin East	2171802-01	New Work Order	Central Basin East, Services	2020
Central Basin East	2171806-01	21911322	2020 Artesia GVRP	2020
Central Basin East	2171806-01	21911323	2020 Artesia FHRP	2020
Central Basin East	2171806-01	21911327	Clarkdale & 205th St. Main Rplc	2020
Central Basin East	2171806-01	21911328	20728 Elaine Main Rplc	2020
Central Basin East	2171806-01	21911329	11649 206th St. 20' Main Rplc	2020
Central Basin East	2171806-01	21911330	20703 Seine 13' Main Rplc	2020
Central Basin East	2171806-01	21911331	20316 Violetta 5' Main Rplc	2020
Central Basin East	2171806-01	22011262	2020 Norwalk GVRP	2020
Central Basin East	2171806-01	22011263	2020 Norwalk FHRP	2020
Central Basin East	2171806-01	22011266	11233 Telechron 20' of 6" CI main R	2020
Central Basin East	2171806-01	22011267	11710 Adonis Main Rplc	2020
Central Basin East	2171806-01	22011268	12255 Sunnybrook Main Rplc	2020

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Central Basin East	2171806-01	22011269	12913 El Moro Main Rplc	2020
Central Basin East	2171806-01	22011270	11503 Telechron Main Rplc	2020
Central Basin East	2171806-01	22011271	11620 Leland rplc 6" Cl	2020
Central Basin East	2171806-01	New Work Order	Central Basin East, Minor Main Repl	2020
Central Basin East	2171807-01	21911312	Roseton # 1 Pump	2020
Central Basin East	2171807-01	21911318	Roseton Valve and Actuators 2	2020
Central Basin East	2171807-01	21911332	Roseton #2 VFD Control Modification	2020
Central Basin East	2171807-01	21911333	Centralia #7 Air Valve	2020
Central Basin East	2171809-01	21731115	Blackburn Cubicles	2020
Central Basin East	2171809-01	New Work Order	Central Basin East, Office Furnitur	2020
Central Basin East	2171811-01	21731117	Construction Signs	2020
Central Basin East	2171811-01	New Work Order	Central Basin East, Tools & Safety	2020
Central Basin East	2171909-99	21731114	CBE CSA Office Relocation	2020
Central Basin East	2171910-99	21731113	Replace vehicle 1169	2020
Central Basin West	2241801-01	22750257	2" New and Stuck Meters	2020
Central Basin West	2241801-01	22750258	1.5" New and Stuck Meters	2020
Central Basin West	2241801-01	22750259	1" new and Stuck Meters	2020
Central Basin West	2241801-01	22750260	5/8" New and Stuck Meters	2020
Central Basin West	2241801-01	22750267	7015 Flora Ave. Rplc 3" Mtr	2020
Central Basin West	2241801-01	22750268	7947-7593 Garfield Rplc 3 Mtr	2020
Central Basin West	2241801-01	22750271	6850 Florence Ave. 3" Mtr Rplc	2020
Central Basin West	2241801-01	22811251	1" new and Stuck Meters	2020
Central Basin West	2241801-01	22811260	7414 Bell Ave. 3" Octave Meter Inst	2020
Central Basin West	2241801-01	22811277	8407 Fir Ave. 3" Mtr & Vault Rplc	2020
Central Basin West	2241801-01	22811280	1218 E. 85th St. 3" Mtr & Vault Rpl	2020
Central Basin West	2241801-01	22811288	2" New and Stuck Meters	2020
Central Basin West	2241801-01	22811289	1.5" New and Stuck Meters	2020
Central Basin West	2241801-01	22811290	1" new and Stuck Meters	2020
Central Basin West	2241801-01	22811291	5/8" New and Stuck Meters	2020
Central Basin West	2241801-01	22811306	1405 E. 58th Pl. 4" Mtr Rplc	2020
Central Basin West	2241801-01	22811309	7901 Compton Ave. Service & Mtr Rpl	2020
Central Basin West	2241801-01	22811311	1717 61st St & 8511 Compton Ave. Mt	2020
Central Basin West	2241801-01	22911134	2" New and Stuck Meters	2020
Central Basin West	2241801-01	22911135	1.5" New and Stuck Meters	2020
Central Basin West	2241801-01	22911136	1" new and Stuck Meters	2020
Central Basin West	2241801-01	22911137	5/8" New and Stuck Meters	2020
Central Basin West	2241801-01	22911140	13202 Downey Ave. 3" Mtr Rplc	2020
Central Basin West	2241801-01	23011132	2272 122nd St rplc 3" meter	2020
Central Basin West	2241801-01	23011134	2217 130th St rplc 3" meter	2020
Central Basin West	2241801-01	23011140	2" New and Stuck Meters	2020
Central Basin West	2241801-01	23011141	1.5" New and Stuck Meters	2020
Central Basin West	2241801-01	23011142	1" new and Stuck Meters	2020
Central Basin West	2241801-01	23011143	5/8" New and Stuck Meters	2020
Central Basin West	2241801-01	New Work Order	Central Basin West, Meters	2020
Central Basin West	2241802-01	22750232	1" service installation/replacement	2020
Central Basin West	2241802-01	22750255	2" service installation/replacement	2020
Central Basin West	2241802-01	22750256	1" service installation/replacement	2020
Central Basin West	2241802-01	22811285	2" service installation/replacement	2020
Central Basin West	2241802-01	22811286	1" service installation/replacement	2020
Central Basin West	2241802-01	22911123	1" service installation/replacement	2020
Central Basin West	2241802-01	22911132	2" service installation/replacement	2020
Central Basin West	2241802-01	22911133	1" service installation/replacement	2020
Central Basin West	2241802-01	23011122	1" service installation/replacement	2020
Central Basin West	2241802-01	23011137	2" service installation/replacement	2020
Central Basin West	2241802-01	23011138	1" service installation/replacement	2020

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Central Basin West	2241802-01	New Work Order	Central Basin West, Services	2020
Central Basin West	2241806-01	22750247	6847 Flora Main Break	2020
Central Basin West	2241806-01	22750254	7108 Fishburn Ave. 4 Main Rplc	2020
Central Basin West	2241806-01	22750264	7176 Otis Ave. Rplc Damaged Hyd	2020
Central Basin West	2241806-01	22750265	5050 Gage Ave 7' Main Rplc	2020
Central Basin West	2241806-01	22811261	8145 Walnut Dr. 6" GV Rplc	2020
Central Basin West	2241806-01	22811310	Gage & Makee FH Rplc	2020
Central Basin West	2241806-01	22911139	5717 Roosevelt & 12030 Garfield GV	2020
Central Basin West	2241806-01	New Work Order	Central Basin West, Minor Main Repl	2020
Central Basin West	2241807-01	22750272	Bissell Booster C AC Unit	2020
Central Basin West	2241807-01	22750273	Bissell HMI Conversion	2020
Central Basin West	2241807-01	22750276	Bissell 3 Soft Starter	2020
Central Basin West	2241807-01	22750278	Watson #1 Pump and Motor	2020
Central Basin West	2241807-01	22811302	Nadeau Pressure Transmitters	2020
Central Basin West	2241807-01	22911141	Century Backwash Valves	2020
Central Basin West	2241807-01	New Work Order	Central Basin West, Minor Pumping P	2020
Central Basin West	2241811-01	22431067	Tool Purchase	2020
Central Basin West	2241910-01	New Work Order	Transportation Equipment	2020
Central Basin West	2241912-99	22811295	Hampshire Fence	2020
Central Basin West	2242009-01	22431077	Rpl SOLA DVR, install Add'l Cameras	2020
Central District Office	2101808-01	21200128	Flouride Probes	2020
Central District Office	2102009-01	WO Not Open	Central District Office Furniture	2020
Central District Office	2102010-01	New Work Order	Central District,Transportation Equ	2020
Culver City	2341801-01	23611658	2" New and Stuck Meters	2020
Culver City	2341801-01	23611659	1.5" New and Stuck Meters	2020
Culver City	2341801-01	23611660	1" new and Stuck Meters	2020
Culver City	2341801-01	23611661	5/8" New and Stck Meters	2020
Culver City	2341801-01	23611695	Jefferson Getty Park 4' Oct Mtr	2020
Culver City	2341802-01	23611656	2" service installations/replacemen	2020
Culver City	2341802-01	23611657	1" service installations/replacemen	2020
Culver City	2341802-01	New Work Order	Culver City, Services	2020
Culver City	2341806-01	23611615	11138 Venice FH Rplc	2020
Culver City	2341806-01	23611654	4115 Van Buren 6" CI Main Rplc	2020
Culver City	2341806-01	23611673	Overland & Kelmore GV Rplc	2020
Culver City	2341806-01	23611678	11435 Culver Park Main Break	2020
Culver City	2341806-01	23611680	11962 Jefferson Blvd. 4' Main Rplc	2020
Culver City	2341806-01	23611683	5710 Sawtelle Blvd. 16" Valve	2020
Culver City	2341806-01	23611686	11188 Westwood 14' Main Rplc	2020
Culver City	2341806-01	23611687	4044 Coogan Circle FH Rplc	2020
Culver City	2341806-01	23611689	6695 Green Valley Circle FH Rplc	2020
Culver City	2341806-01	23611690	4218 Jasmine Ave. 6" Main Rplc	2020
Culver City	2341806-01	New Work Order	Culver City, Minor Main Replacement	2020
Culver City	2341807-01	23611644	Perham Plant Pressure Switch	2020
Culver City	2341807-01	23611647	WB 24 & 34 Cla-Valve Pilots	2020
Culver City	2341807-01	New Work Order	Culver City, Minor Pumping Plant Eq	2020
Culver City	2341811-01	23431031	Safety Hooded Sweatshirt	2020
Culver City	2341811-01	New Work Order	Culver City, Tools & Safety Equipme	2020
Culver City	2341910-01	WO Not Open	Transportation Equipment	2020
Culver City	2342009-01	WO Not Open	Culver City Office Furniture	2020
Southwest	2471706-01	New Work Order	Southwest, Minor Main Replacements	2020
Southwest	2471801-01	25031913	2" New and Stuck Meters	2020
Southwest	2471801-01	25031915	1" New and Stuck Meters	2020
Southwest	2471801-01	25031916	5/8" New and Stuck Meters	2020
Southwest	2471801-01	25031976	Manifold Replacements	2020
Southwest	2471801-01	25032066	3" Fire Hydrant Meters	2020

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Southwest	2471801-01	25032069	205 W 140th St. Rplc. vault	2020
Southwest	2471801-01	25032104	2" New and Stuck Meters	2020
Southwest	2471801-01	25032105	1.5" New and Stuck Meters	2020
Southwest	2471801-01	25032106	1" New and Stuck Meters	2020
Southwest	2471801-01	25032107	5/8" New and Stuck Meters	2020
Southwest	2471801-01	25032108	3/4" New and Stuck Meters	2020
Southwest	2471801-01	25032110	Large Meter Registers	2020
Southwest	2471801-01	25032155	2019 Small Meter Replacement Prog.	2020
Southwest	2471801-01	25032184	10828 Condon Ave. 3" Meter Rplc	2020
Southwest	2471801-01	25032191	16007 S. Crenshaw 3 Meter Rplc	2020
Southwest	2471801-01	25032226	17171 Central Ave 6" Meter Install	2020
Southwest	2471801-01	25032270	14411 S. Stanford Remove and Rplc.	2020
Southwest	2471801-01	25032271	16223 S. Haskins Ln. Remove and Rpl	2020
Southwest	2471801-01	25032272	100 E Redondo Beach Remove and Rplc	2020
Southwest	2471801-01	25032273	424 E Gardena Blvd. Remove and Repl	2020
Southwest	2471801-01	25032281	2020 2" New and Stuck Meters	2020
Southwest	2471801-01	25032282	2020 1.5" New and Stuck Meters	2020
Southwest	2471801-01	25032283	2020 1" New and Stuck Meters	2020
Southwest	2471801-01	25032284	2020 5/8" New and Stuck Meters	2020
Southwest	2471801-01	25032285	2020 3/4" New and Stuck Meters	2020
Southwest	2471801-01	25032313	11015 Budlong, Remove and Rplc.	2020
Southwest	2471801-01	25032314	13500 Aviation, Remove and Rplc. Ma	2020
Southwest	2471801-01	25032315	14901 Inglewood Ave., Remove & Rplc	2020
Southwest	2471801-01	25032316	2600 Compton Blvd., Remove & Rplc.	2020
Southwest	2471801-01	25032317	5220 Pacific Concourse, Remove & Rp	2020
Southwest	2471801-01	25032318	5403 138th St., Remove & Rplc. Malf	2020
Southwest	2471801-01	25032319	10860 Denker Ave., Remove & Rplc. M	2020
Southwest	2471801-01	25032327	1415 Gardena Blvd., Remove & Rplc.	2020
Southwest	2471801-01	New Work Order	Southwest, Meters	2020
Southwest	2471802-01	25032102	2" Service Installation/rplc.	2020
Southwest	2471802-01	25032103	1" Service Installations/ Rep	2020
Southwest	2471802-01	25032279	2020 2" Service Installation/ Rplc	2020
Southwest	2471802-01	25032280	2020 1" Service Installation/ Rplc	2020
Southwest	2471802-01	New Work Order	Southwest, Services	2020
Southwest	2471806-01	25031921	2916 W. 136th St. Rplc 4' of 4" CI	2020
Southwest	2471806-01	25031965	16507 Harvard Blvd. Upgrd 4" FH	2020
Southwest	2471806-01	25031966	10505 S. Wilton Pl. rplc 10' 6" CI	2020
Southwest	2471806-01	25032041	11032 Van Ness Ave. Rplc. 4" Gate	2020
Southwest	2471806-01	25032045	11035 Firmona Ave. Rplc. 8' of 8"	2020
Southwest	2471806-01	25032057	10313 S. Budlong Ave. Rplc. 4' of 4	2020
Southwest	2471806-01	25032060	2314 Van Wick Ave. Rplc 10' of 6"	2020
Southwest	2471806-01	25032061	2430 Van Wick Rplc 7' of 6" Cl Mai	2020
Southwest	2471806-01	25032063	2066 Thoreau St. Rplc. 20' of 4" C	2020
Southwest	2471806-01	25032065	10604 Van Ness Ave. Rplc. 10' of 8'	2020
Southwest	2471806-01	25032067	12617 Costa Dr. Rplc. 6" Stl Invrt	2020
Southwest	2471806-01	25032074	11028 Manhattan Pl. Rplc. 5' of 6"	2020
Southwest	2471806-01	25032078	4959 W. 147th St. Rplc. 5' of 8"	2020
Southwest	2471806-01	25032109	13107 Manhattan Rplc. 7' of 8" Cl	2020
Southwest	2471806-01	25032116	10837 Dalerose Ave. Rplc. 4' of 4"	2020
Southwest	2471806-01	25032119	1030 W. 104th St. Rplc. 6' of 6"Cl	2020
Southwest	2471806-01	25032122	2019 Gate Valve Replacement Program	2020
Southwest	2471806-01	25032126	1134-36 W. 104th St. Rplc. 6' of 6'	2020
Southwest	2471806-01	25032127	14610 Broadway Rplc. 6" Sheared FH	2020
Southwest	2471806-01	25032128	14401 Inglewood Rplc. Sheared 6"	2020
Southwest	2471806-01	25032129	3106 Marine Ave. Rplc. Sheared 6"	2020

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Southwest	2471806-01	25032132	12401 S. Main St. Rplc. Damaged 6"	2020
Southwest	2471806-01	25032138	15001 Staff Ct. Rplc. Damaged 6" F	2020
Southwest	2471806-01	25032140	306 E. Alondra Blvd. Rplc. Dmgd FH	2020
Southwest	2471806-01	25032144	14515 Ocean Gate, Rplc. Damaged	2020
Southwest	2471806-01	25032149	3101 W. Rosecrans Ave. Rplc. 6" FH	2020
Southwest	2471806-01	25032151	14300 Oceangate Ave. Rplc. 6" FH	2020
Southwest	2471806-01	25032156	2912 W. 139th St. Rplc. 3 1/2" of	2020
Southwest	2471806-01	25032157	1326 W. El Segundo Blvd. Rplc. Dama	2020
Southwest	2471806-01	25032159	4912 W. 139th St. Rplc. 2 1/2' of 4	2020
Southwest	2471806-01	25032160	1311 W. 121st St. Rplc. Damaged 6"	2020
Southwest	2471806-01	25032165	3101 Rosecrans Ave. Rplc. Damaged 6	2020
Southwest	2471806-01	25032166	3228 W. 139th St. Rplc. 6" FH and	2020
Southwest	2471806-01	25032170	14555 Oceangate, Rplc. 6" FH	2020
Southwest	2471806-01	25032178	1407 W. 121st St. Hydrant Rplc	2020
Southwest	2471806-01	25032207	4304 W. 149th St. Main Rplc	2020
Southwest	2471806-01	25032221	17804 West. Ave. Rpc 5' of 6" pvc	2020
Southwest	2471806-01	25032230	645 E. 136th St. 4" Main Rplc	2020
Southwest	2471806-01	25032235	4117 W. 154th St. Rplc 6' of 6" CI	2020
Southwest	2471806-01	25032250	13720 Western Ave., Rplc. 6' of 8"	2020
Southwest	2471806-01	25032269	17804 Western Ave Rpl 6' of 6" CI	2020
Southwest	2471806-01	25032287	2140 W. 139th St. Rplc. Damage	2020
Southwest	2471806-01	25032291	14814 Inglewood Blvd., Rplc 6" FH	2020
Southwest	2471806-01	25032295	13720 Western Ave., Rplc 8" Main	2020
Southwest	2471806-01	25032297	1640 W. 166th St., Rplc. 26' of 6"	2020
Southwest	2471806-01	25032298	4900 Imperial Hwy., Rplc. 14' of 8	2020
Southwest	2471806-01	25032300	10914 La Cienaga Rplc. 6' of 8" CI	2020
Southwest	2471806-01	25032301	13915 Arcturus Rplc. 5' of 4" CI M	2020
Southwest	2471806-01	25032302	2020 Gate Valve Replacement Prgm	2020
Southwest	2471806-01	25032320	4938 W. 142nd St., Rplc. 5' of 4"	2020
Southwest	2471806-01	25032321	2020 FHRP	2020
Southwest	2471806-01	25032322	424 E. Gardena Blvd., Rplc. 4' of 6	2020
Southwest	2471806-01	25032330	11703 Ruthelen, Rplc. 6' of 4" CI	2020
Southwest	2471806-01	25032331	10101 Prairie Ave., Rplc. 2' of 8"	2020
Southwest	2471806-01	New Work Order	Southwest, Minor Main Replacements	2020
Southwest	2471807-01	25032243	Doty Plant SCADA Programming	2020
Southwest	2471807-01	New Work Order	Southwest, Minor Pumping Plant Equi	2020
Southwest	2471808-01	25032169	Dalton #2 Install CL2 Tank Header	2020
Southwest	2471808-01	New Work Order	Southwest, Minor Purification Equip	2020
Southwest	2471809-01	24700212	Replace and Purchase New Conference	2020
Southwest	2471809-01	25032264	Purchase Lunch Room Furniture at Ba	2020
Southwest	2471809-01	25032266	Ballona Plant Alarm System	2020
Southwest	2471809-01	25032299	Install (4) Cameras at Belhaven Plt	2020
Southwest	2471809-01	New Work Order	Southwest, Office Furniture and Equ	2020
Southwest	2471811-01	24900058	Chemical Injection Equipment	2020
Southwest	2471811-01	25032026	Piercing Tools	2020
Southwest	2471811-01	25032311	Purchase of NO-DES Equipment	2020
Southwest	2471910-99	24700211	Replace Damaged Vehicle 507216	2020
Southwest District Office	2401809-01	24200065	Storage Shelves for Chadron	2020
Southwest District Office	2401809-01	New Work Order	Southwest District,Office Furniture	2020
Southwest District Office	2401910-01	WO Not Open	Transportation Equipment	2020
Southwest District Office	2401910-98	24011032	Purchase NO-DES Truck	2020
Southwest District Office	2471810-01	25032323	Replace Vehicle 1219	2020
Southwest District Office	2471810-01	New Work Order	Southwest, Transportation Equipment	2020
Central Basin West	2241851-99	22750224	Bissell Tanks Recoating	2020
Central Basin West	2241851-99	22750224	Bissell Tanks Recoating	2021

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Central Basin West	2241951-97	22431074	CBW Sample Station Replacement	2020
Central Basin West	2241951-99	22911129	Hollydale Supply Study	2020
Southwest	2471854-99	25031991	Southwest Water Quality Study	2020
Southwest	2471951-97	25032239	Athens & Gardena Heights Tank Eval	2020
Southwest	2471951-98	25032209	Southern Plant Treatment Improvment	2020
Southwest	2471951-98	25032209	Southern Plant Treatment Improvment	2021
Southwest	2471951-99	25032208	Dalton Plant Treatment Improvement	2020
Southwest	2471951-99	25032208	Dalton Plant Treatment Improvement	2021
Southwest	2471951-99	25032208	Dalton Plant Treatment Improvement	2022
Southwest	2471952-99	25032240	Century Blvd Service Relocation	2020
Central Basin West	2241953-02	22911113	Main Street Area Main Replacement	2020
Culver City	2341352-99	23611172	Higuera Bridge	2022
Culver City	2341352-99	23611172	Higuera Bridge	2023
Southwest	2471954-04	25031938	129th St. Well No. 2 -Treatment Imp	2020
Southwest	2471954-04	25031938	129th St. Well No. 2 -Treatment Imp	2021
Southwest	2471954-06	25031934	Belhaven Wells No. 3 & 4 - Treatmen	2020
Southwest	2471954-06	25031934	Belhaven Wells No. 3 & 4 - Treatmen	2021
Southwest	2471954-06	25031934	Belhaven Wells No. 3 & 4 - Treatmen	2022
Central Basin East	2171751-01	22011179	Studebaker Well #3 Drill & Equip	2020
Central Basin East	2171953-02	22011199	Valley View, Saranac to Imperial	2020
Central Basin East	2171955-01	21911335	UWMP 2020 - Artesia System	2020
Central Basin East	2171955-01	21911335	UWMP 2020 - Artesia System	2021
Central Basin East	2171955-02	21731121	UWMP 2020 - Norwalk System	2020
Central Basin East	2171955-02	21731121	UWMP 2020 - Norwalk System	2021
Central Basin West	2241953-06	23011105	131st and 132nd St Area Mn Replc	2020
Central Basin West	2241955-01	22750274	UWMP 2020 - Bell Gardens System	2020
Central Basin West	2241955-01	22750274	UWMP 2020 - Bell Gardens System	2021
Central Basin West	2241955-02	22750275	UWMP 2020 - Florence Graham System	2020
Central Basin West	2241955-02	22750275	UWMP 2020 - Florence Graham System	2021
Culver City	2341955-01	23611699	UWMP 2020 - Culver City System	2020
Culver City	2341955-01	23611699	UWMP 2020 - Culver City System	2021
Southwest	2471753-04	25032082	Redfern Avenue AMR	2020
Southwest	2471851-03	25031568	WB-11, Abandon; WB-15, Upgrade	2020
Southwest	2471853-18	25031669	Ardath & Wilkie Area Main Repl.	2020
Southwest	2471853-23	25031863	Lennox Blvd. Area Main Replacement	2020
Southwest	2471951-03	25031925	Vault Upgrades for WB-30/WB-31/CB-4	2020
Southwest	2471953-08	25031927	161st Street Area Main Replacement	2020
Southwest	2471954-05	25031937	Ballona Wells No. 3 & 4 - Treatment	2020
Southwest	2471954-05	25031937	Ballona Wells No. 3 & 4 - Treatment	2021
Southwest	2471954-05	25031937	Ballona Wells No. 3 & 4 - Treatment	2022
Southwest	2471954-08	25031931	Goldmedal Well No. 1 - Treatment Im	2020
Southwest	2471955-01	25031922	UWMP 2020 - Southwest System	2020
Southwest	2471955-01	25031922	UWMP 2020 - Southwest System	2021
Culver City	2341953-02	23611476	Rudman Drive Area Main Replacement	2020
Southwest	2471951-05	25032150	Goldmedal Tank Recoat Project	2020
Central Basin East	2171953-01	21911253	Pioneer Blvd, South to Del Amo	2020
Central Basin East	2171953-01	21911253	Pioneer Blvd, South to Del Amo	2021
Central Basin West	2241953-05	23011104	118th St Area Main Replacement	2020
Culver City	2341954-01	23611474	Baldwin Hills WQ Improvements	2020
Culver City	2341954-01	23611474	Baldwin Hills WQ Improvements	2021
Southwest	2471154-02	25003254	Chadron Plant - Site Remediation	2020
Southwest	2471154-02	25003254	Chadron Plant - Site Remediation	2021
Southwest	2471154-02	25003254	Chadron Plant - Site Remediation	2022
Southwest	2471154-02	25003254	Chadron Plant - Site Remediation	2023
Southwest	2471851-05	25031571	SCADA at 8 Zone Break PRVs	2020

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Southwest	2471954-07	25031932	Nitrification Control in Reservoirs	2020
Central Basin East	2171951-02	22011201	MWD CB-23 Upgrades	2020
Central Basin East	2171951-02	22011201	MWD CB-23 Upgrades	2021
Culver City	2341851-01	23611288	WB-24 & 34 Upgrade	2020
Culver City	2341951-01	23611478	New WB Interconnection	2020
Culver City	2341951-01	23611478	New WB Interconnection	2021
Culver City	2341951-01	23611478	New WB Interconnection	2022
Culver City	2341953-01	23611475	Washington Blvd, Helms to Sentney	2020
Southwest	2471851-01	25031567	Southwest SCADA at Interconnections	2020
Southwest	2471851-04	25031569	Remote Valve Control at 9 MWD	2020
Southwest	2471851-07	25031565	SW Pump-To-Waste Project	2020
Southwest	2471851-07	25031565	SW Pump-To-Waste Project	2021
Southwest	2471951-02	25031924	Emergency Interconnections Upgrade	2020
Southwest	2471951-02	25031924	Emergency Interconnections Upgrade	2021
Southwest	2471954-09	25031929	Doty Wells No. 1 & 2 - Treatment Im	2020
Southwest	2471954-09	25031929	Doty Wells No. 1 & 2 - Treatment Im	2021
Central Basin West	2241953-04	23011107	El Segundo Blvd, Wilmington to Mona	2020
Central Basin West	2241953-07	23011106	Compton Ave, 124th to 126th	2020
Culver City	2341853-04	23611439	Overland Over Ballona Creek	2021
Southwest	2471853-07	25031761	St. Andrews Area Main Replacment	2021
Southwest	2471853-07	25031761	St. Andrews Area Main Replacment	2022
Southwest	2471853-08	25031562	169th & Denker Area Mains P2	2021
Southwest	2471853-08	25031562	169th & Denker Area Mains P2	2022
Southwest	2471853-09	25031558	170th & New Hampshire Area Mains P1	2021
Southwest	2471853-09	25031558	170th & New Hampshire Area Mains P1	2022
Southwest	2471853-10	25031563	Rosecrans: Van Ness to Western P1	2021
Central Basin East	2171801-01	21911305	2" New and Stuck Meters	2022
Apple Valley	3631801-01	36400309	AV South 2020 5/8" Stuck Meters	2020
Apple Valley	3631801-01	36400310	AV South 2020 1" Stuck Meters	2020
Apple Valley	3631801-01	New Work Order	Apple Valley, Meters	2020
Apple Valley	3631802-01	36400311	AV 2020 Replace Damaged 1" Svcs	2020
Apple Valley	3631802-01	New Work Order	Apple Valley, Services	2020
Apple Valley	3631806-01	36600234	Two Locations Repl CVs to Exp. Zone	2020
Apple Valley	3631806-01	New Work Order	Apple Valley, Minor Main Replacemen	2020
Apple Valley	3631807-01	New Work Order	Apple Valley, Minor Pumping Plant E	2020
Apple Valley	3631809-01	WO Not Open	Apple Valley, Office Furniture and	2020
Barstow	3451801-01	34731342	Barstow 2019 Replace 1" Meters	2020
Barstow	3451801-01	34731374	Barstow 2020 Repl Stuck 5/8" Meters	2020
Barstow	3451801-01	34731375	Barstow 2020 Repl 1" Stuck Meters	2020
Barstow	3451801-01	34731376	Barstow 2020 Repl Stuck 2" Meters	2020
Barstow	3451801-01	New Work Order	Barstow, Meters	2020
Barstow	3451802-01	34731344	Barstow 2019 Replace 1" Services	2020
Barstow	3451802-01	34731377	Barstow 2020 Replace 1" Services	2020
Barstow	3451802-01	34731378	Barstow 2020 Replace 2" Services	2020
Barstow	3451806-01	34731362	Montara & Main, Repl. 20' of 8"	2020
Barstow	3451806-01	34731367	Mt View and Silver Lane 6" Main Rep	2020
Barstow	3451806-01	34731370	Maple 35256 Main Break	2020
Barstow	3451806-01	34731371	Agarita 34810, Repl 8" Main PVC	2020
Barstow	3451806-01	34731379	O Street & Cinnabar replace 4" GV	2020
Barstow	3451806-01	34731380	Rimrok & O Street main leak	2020
Barstow	3451806-01	34731383	Main replacement 1112 Bigger	2020
Barstow	3451806-01	34731384	Main replacement 1ST & Desert View	2020
Barstow	3451806-01	34731387	Bradshaw#2-Repl 8"GV	2020
Barstow	3451806-01	34731388	Rplc FH#875,859,586,245,216	2020
Barstow	3451806-01	34731389	Hwy 58 29877-Main break	2020

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Barstow	3451806-01	New Work Order	Barstow, Minor Main Replacements	2020
Barstow	3451807-01	34731382	Replace soft start at Agarita A boo	2020
Barstow	3451807-01	34731390	Arrowhead#2-Repl Motor,Pump,Shaft	2020
Barstow	3451811-01	34510957	Barstow Reservoir Ladder Safety	2020
Barstow	3451811-01	New Work Order	Barstow, Misc. Tools and Safety Equ	2020
Barstow	3452010-01	WO Not Open	Transportation Equipment	2020
Calipatria	3511801-01	35231120	Calipatria 2019 Replace 5/8" Meters	2020
Calipatria	3511801-01	35231131	Calipatria 2020 Replace 5/8" Meters	2020
Calipatria	3511801-01	35231134	Replace Backwash Return Meter	2020
Calipatria	3511801-01	New Work Order	Calipatria, Meters	2020
Calipatria	3511802-01	35231133	Calipatria 2020 Service Replacement	2020
Calipatria	3511807-01	35231136	TW-Booster D at Holabird Plant	2020
Calipatria	3511808-01	New Work Order	Calipatria, Minor Purification Equi	2020
Calipatria	3512010-01	WO Not Open	Transportation Equipment	2020
Calipatria	3512011-01	WO Not Open	Calipatria, Misc. Tools and Safety	2020
Claremont	3151801-01	31731479	Bonita Ave 630, Repl 4" Octave Mtr	2020
Claremont	3151801-01	31731482	Claremont 2020 5/8" Meter Replaceme	2020
Claremont	3151801-01	31731483	Claremont 2020 3/4" Meter Replaceme	2020
Claremont	3151801-01	31731484	Claremont 2020 1" Meter Replacement	2020
Claremont	3151801-01	31731485	Claremont 2020 1.5" Meter Replaceme	2020
Claremont	3151801-01	31731486	Claremont 2020 2" Meter Replacement	2020
Claremont	3151801-01	31731492	E Baseline Rd, 1175-Rplc 8"Meter	2020
Claremont	3151801-01	31731496	Clarmont 2020 Aged Meter Program	2020
Claremont	3151801-01	New Work Order	Claremont, Meters	2020
Claremont	3151802-01	31731440	Claremont 2019 Repl. 2" Services	2020
Claremont	3151802-01	31731487	Claremont 2020 1" Service Replaceme	2020
Claremont	3151802-01	31731488	Claremont 2020 2" Service Replaceme	2020
Claremont	3151802-01	New Work Order	Claremont, Services	2020
Claremont	3151806-01	31731467	Padua/Moab, Repl 6"GV	2020
Claremont	3151806-01	31731489	Bowling Green 504, Repl 8"GV	2020
Claremont	3151806-01	New Work Order	Claremont, Minor Main Replacements	2020
Claremont	3151807-01	31731481	Margarita Well Water Flush	2020
Claremont	3151807-01	31731490	Upper Oneil Radio Upgrade	2020
Claremont	3151807-01	31731494	Margarita Elec & Inst Room Doors	2020
Claremont	3151811-01	New Work Order	Claremont, Misc. Tools and Safety E	2020
Claremont	3152009-01	WO Not Open	Claremont, Office Furniture and Equ	2020
Foothill District Office	3101810-99	31021055	Heavy Duty Vehicle for Towing	2020
Foothill District Office	3101810-99	31021061	Replace Vehicle 1314	2020
Foothill District Office	3101810-99	New Work Order	Heavy Duty Tow Vehicle for Towing	2020
Foothill District Office	3101811-99	31021056	Flushing Unit, Trailer Mounted	2020
Foothill District Office	3102009-01	WO Not Open	Foothill District,Office Furniture	2020
Los Alamitos	2671801-01	26931679	WOC 2019 5/8" New & Stuck Meters	2020
Los Alamitos	2671801-01	26931680	WOC 2019 3/4" New & Stuck Meters	2020
Los Alamitos	2671801-01	26931681	WOC 2019 1" New & Stuck Meters	2020
Los Alamitos	2671801-01	26931682	WOC 2019 1 1/2" New & Stuck Meters	2020
Los Alamitos	2671801-01	26931683	WOC 2019 2" New & Stuck Meters	2020
Los Alamitos	2671801-01	26931697	9091 Holder St - Repl. Large Meters	2020
Los Alamitos	2671801-01	26931704	2019 Small Meter Replace. Program	2020
Los Alamitos	2671801-01	26931746	5606 Corporate Ave-Repl Meter & Vau	2020
Los Alamitos	2671801-01	26931794	Field Ops - Purchase FH Meters	2020
Los Alamitos	2671801-01	26931805	10862 Bloomfield - Repl. Meter	2020
Los Alamitos	2671801-01	26931807	WOC 2020 5/8" New & Stuck Meters	2020
Los Alamitos	2671801-01	26931808	WOC 2020 3/4" New & Stuck Meters	2020
Los Alamitos	2671801-01	26931809	WOC 2020 1" New & Stuck Meters	2020
Los Alamitos	2671801-01	26931810	WOC 2020 1 1/2" New & Stuck Meters	2020

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Los Alamitos	2671801-01	26931811	WOC 2020 2" New & Stuck Meters	2020
Los Alamitos	2671801-01	26931825	2020 Small Meter Replace Program	2020
Los Alamitos	2671801-01	New Work Order	Los Alamitos, Meters	2020
Los Alamitos	2671802-01	26931668	5651 Lincoln - Repl. 3" Meter	2020
Los Alamitos	2671802-01	26931783	10942 Rose St - Repl & Relo Service	2020
Los Alamitos	2671802-01	26931797	6790 Via Irana - Repl Service	2020
Los Alamitos	2671802-01	26931798	7770 Blue Spruce Way - Repl Service	2020
Los Alamitos	2671802-01	26931800	11562 Manila Dr - Repl Service	2020
Los Alamitos	2671802-01	26931802	12302 Beach Blvd - Install Service	2020
Los Alamitos	2671802-01	26931803	8161 Cardiff Dr - Replace Service	2020
Los Alamitos	2671802-01	26931804	5611 Vonnie Ln	2020
Los Alamitos	2671802-01	26931812	9596 Mamota Way - Repl Service	2020
Los Alamitos	2671802-01	26931817	8962, 72 Syracuse Ave-Repl Service	2020
Los Alamitos	2671802-01	26931821	9658 Oakmount St - Replace Service	2020
Los Alamitos	2671802-01	26931823	10433 Vernon Court - Repl Service	2020
Los Alamitos	2671802-01	26931826	9050 Sonoma Way - Replace Service	2020
Los Alamitos	2671802-01	26931827	5362 Belle Ave	2020
Los Alamitos	2671802-01	26931828	11380,90 Providencia St - Repl Serv	2020
Los Alamitos	2671802-01	New Work Order	Los Alamitos, Services	2020
Los Alamitos	2671806-01	26931770	12921 Fern St - Install 8" GV	2020
Los Alamitos	2671806-01	26931813	Dale St & Chapman Ave- Repl FH	2020
Los Alamitos	2671806-01	26931814	Crescent Ave - Repl. Two 8" GVs	2020
Los Alamitos	2671806-01	26931816	3071 Saint Albans Dr - Repl GV	2020
Los Alamitos	2671806-01	26931822	11221 Beach Blvd - Replace FH	2020
Los Alamitos	2671806-01	New Work Order	Los Alamitos, Minor Main Replacemen	2020
Los Alamitos	2671807-01	26931713	Valley View 2 - Assess Operation	2020
Los Alamitos	2671807-01	26931755	Florista Plant - Repl "A" Motor	2020
Los Alamitos	2671807-01	26931778	Florista Plant- Install Equipment	2020
Los Alamitos	2671807-01	26931779	Ball Plant - Line Relocation	2020
Los Alamitos	2671807-01	26931792	OC-61 - Purchase Equip.	2020
Los Alamitos	2671807-01	26931793	OC -55 - Purchase Equipment	2020
Los Alamitos	2671807-01	26931795	Yellowtail Plt- Complete Connection	2020
Los Alamitos	2671807-01	New Work Order	Los Alamitos, Minor Pumping Plant E	2020
Los Alamitos	2671808-01	WO Not Open	Los Alamitos, Minor Purification Eq	2020
Los Alamitos	2671809-01	26800019	Field Ops - Replace Security System	2020
Los Alamitos	2671809-01	26931824	Field Ops - Replace Ice Maker	2020
Los Alamitos	2671809-01	New Work Order	Los Alamitos, Office Furniture and	2020
Los Alamitos	2671810-01	26800018	Field Ops - Replace Vehicle 500015	2020
Los Alamitos	2671810-01	New Work Order	Los Alamitos, Transportation Equipm	2020
Los Alamitos	2671811-01	26931719	Replace Light Bar	2020
Los Alamitos	2671812-01	WO Not Open	Los Alamitos, Additions to General	2020
Morongo	3571707-01	New Work Order	Morongo Valley, Minor Pumping Plant	2020
Morongo	3571801-01	35831022	MV Del Norte 2020 Aged Meter	2020
Morongo	3571801-01	35931084	MV Del Sur 2020 5/8" Stuck Meters	2020
Morongo	3571801-01	New Work Order	Morongo, Meters	2020
Morongo	3571802-01	35931085	MV Del Sur 2020 Replace Services	2020
Morongo	3571807-01	35931076	Yeager Well 3 Rehab	2020
Morongo	3571807-01	New Work Order	Morongo, Minor Pumping Plant Equip.	2020
Morongo	3571808-01	WO Not Open	Morongo, Minor Purification Equip.	2020
Morongo	3571809-01	WO Not Open	Morongo, Office Furniture and Equip	2020
Morongo	3571811-01	WO Not Open	Morongo, Misc. Tools and Safety Equ	2020
Morongo	3571910-01	35711037	Vehicle replacement # 2112	2020
Mountain/Desert District	3401809-01	34011024	New Office Equipment & Furnitures	2020
Mountain/Desert District	3401811-01	WO Not Open	Mtn/Dsrt,Misc. Tools and Safety Equ	2020
Orange County District (	2601809-01	26011043	WS-Purchase Ipad Equipment	2020

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Orange County District (	2601809-01	New Work Order	OC District, Office Furniture and E	2020
Orange County District (	2601811-01	26011041	WS - Purchase Colorimeter	2020
Orange County District (	2601909-99	26011042	Via Burton Office Improvements - OC	2020
Placentia/Yorba Linda	2721801-01	27431203	CH 2020 1" New & Stuck Meters	2020
Placentia/Yorba Linda	2721801-01	27431204	CH 2020 2" New & Stuck Meters	2020
Placentia/Yorba Linda	2721801-01	27431205	CH 2020 5/8" New & Stuck Meters	2020
Placentia/Yorba Linda	2721801-01	27431206	CH 2020 1 1/2" New & Stuck Meters	2020
Placentia/Yorba Linda	2721801-01	27531250	Various- Repl Vault and Meters	2020
Placentia/Yorba Linda	2721801-01	27531256	700 La Jolla - Replace 8" Meter	2020
Placentia/Yorba Linda	2721801-01	27531257	210 Placentia Ave- Repl. 6" Meter	2020
Placentia/Yorba Linda	2721801-01	27531270	161 Orangethorpe-Repl Vault & Meter	2020
Placentia/Yorba Linda	2721801-01	27531271	PLA 2019 5/8" New & Stuck Meters	2020
Placentia/Yorba Linda	2721801-01	27531272	PLA 2019 1" New & Stuck Meters	2020
Placentia/Yorba Linda	2721801-01	27531279	PLA 2019 2" New & Stuck Meters	2020
Placentia/Yorba Linda	2721801-01	27531294	Replace Vault and Meters	2020
Placentia/Yorba Linda	2721801-01	27531320	PLA 2019 1.5" New & Stuck Meters	2020
Placentia/Yorba Linda	2721801-01	27531325	PLA 2020 5/8" New & Stuck Meters	2020
Placentia/Yorba Linda	2721801-01	27531326	PLA 2020 1" New & Stuck Meters	2020
Placentia/Yorba Linda	2721801-01	27531327	PLA 2020 2" New & Stuck Meters	2020
Placentia/Yorba Linda	2721801-01	27531328	PLA 2020 1.5" New & Stuck Meters	2020
Placentia/Yorba Linda	2721801-01	27531334	6361 Glenknoll Elem- Repl 3" Meter	2020
Placentia/Yorba Linda	2721801-01	27531335	601 Ruby Dr - Replace 3" Meter	2020
Placentia/Yorba Linda	2721801-01	27611090	YL 2019 5/8" New & Stuck Meters	2020
Placentia/Yorba Linda	2721801-01	27611091	YL 2019 1.5" New & Stuck Meters	2020
Placentia/Yorba Linda	2721802-01	27431208	10402 Ladera Senda - Inst. Service	2020
Placentia/Yorba Linda	2721802-01	27531321	624 W. Palm Dr. - Replace Service	2020
Placentia/Yorba Linda	2721802-01	27531338	548 El Cabrillo - Replace Service	2020
Placentia/Yorba Linda	2721802-01	27531339	1501,07 Shepard Cir.- Repl Services	2020
Placentia/Yorba Linda	2721802-01	27531340	6000 Oak Meadow Dr - Repl. Service	2020
Placentia/Yorba Linda	2721802-01	27531341	6151 Amberdale Dr - Repl Service	2020
Placentia/Yorba Linda	2721802-01	New Work Order	Placentia, Services	2020
Placentia/Yorba Linda	2721806-01	27531274	912 La Paz - Replace FH	2020
Placentia/Yorba Linda	2721806-01	New Work Order	Placentia, Minor Main Replacements	2020
Placentia/Yorba Linda	2721807-01	27431190	Newport Plant -Repl. Booster Meters	2020
Placentia/Yorba Linda	2721807-01	27431192	Hunting Horn Pnt- Repl. Indicator	2020
Placentia/Yorba Linda	2721807-01	27431195	Fairhaven SCADA Comm. Radio	2020
Placentia/Yorba Linda	2721807-01	27431196	La Vereda Plant- Repl. Main Breaker	2020
Placentia/Yorba Linda	2721807-01	27431199	Peacock Pt-Purch. Press.Transmitter	2020
Placentia/Yorba Linda	2721807-01	27431200	La Vereda-Purch. Press. Transmitter	2020
Placentia/Yorba Linda	2721807-01	27431201	Skyline - Purch. Press. Transmitter	2020
Placentia/Yorba Linda	2721807-01	27431202	Timberline Pt- Misc. Piping Equip.	2020
Placentia/Yorba Linda	2721807-01	27431207	Fairhaven #1 - Repl. Pump and Motor	2020
Placentia/Yorba Linda	2721807-01	27531285	Chapman Plant - Repl Site Lighting	2020
Placentia/Yorba Linda	2721807-01	27531288	Ruby Plant - Repl Contactors & AC	2020
Placentia/Yorba Linda	2721807-01	27531311	Replc Bradford 3 Pump Equipment	2020
Placentia/Yorba Linda	2721807-01	27531323	Bradford Pt-Purch.Press.Transmitter	2020
Placentia/Yorba Linda	2721807-01	27531336	La Jolla Well #2 - Replace Pump	2020
Placentia/Yorba Linda	2721807-01	27700002	CH Warehouse - Remodel Office	2020
Placentia/Yorba Linda	2721807-01	New Work Order	Placentia, Minor Pumping Plant Equi	2020
Placentia/Yorba Linda	2721808-01	WO Not Open	Placentia, Minor Purification Equip	2020
Placentia/Yorba Linda	2721811-01	WO Not Open	Placentia, Misc. Tools and Safety E	2020
San Dimas	3211801-01	32631472	San Dimas 2019 Repl. 5/8" Meters	2020
San Dimas	3211801-01	32631473	San Dimas 2019 Repl. 3/4" Meters	2020
San Dimas	3211801-01	32631474	San Dimas 2019 Replace 1" Meters	2020
San Dimas	3211801-01	32631475	San Dimas 2019 Repl. 1.5" Meters	2020

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San Dimas	3211801-01	32631476	San Dimas 2019 Replace 2" Meters	2020
San Dimas	3211801-01	32631524	San Dimas 2020 5/8" Meter Repl	2020
San Dimas	3211801-01	32631525	San Dimas 2020 3/4" Meter Replc	2020
San Dimas	3211801-01	32631526	San Dimas 2020 1" Meter Replc	2020
San Dimas	3211801-01	32631527	San Dimas 2020 1.5" Meter Replacem	2020
San Dimas	3211801-01	32631528	San Dimas 2020 2" Meter Replacemen	2020
San Dimas	3211801-01	32631537	Bonita 535-Repl Vault & Lid	2020
San Dimas	3211801-01	32631539	2020 Aged Meter Program	2020
San Dimas	3211802-01	32631478	San Dimas 2019 Repl. 2" Services	2020
San Dimas	3211802-01	32631529	San Dimas 2020 1" Service Replacem	2020
San Dimas	3211802-01	32631530	San Dimas 2020 2" Service Replacem	2020
San Dimas	3211802-01	New Work Order	San Dimas, Services	2020
San Dimas	3211806-01	32631507	Bonita & Eucla, Repl 4" Steel Main	2020
San Dimas	3211806-01	32631518	Cannon & Walnut, Repl 6"GV	2020
San Dimas	3211806-01	32631522	21300 Via Verde Forest Lawn, New FH	2020
San Dimas	3211806-01	32631523	870 W. Cienega, Repl Body FH#1462	2020
San Dimas	3211806-01	32631531	Glendora Ave 836, Repl 5' of 8" Ste	2020
San Dimas	3211806-01	32631535	Replace damaged F.H.	2020
San Dimas	3211806-01	32631538	Edgecomb 2025	2020
San Dimas	3211806-01	New Work Order	San Dimas, Minor Main Replacements	2020
San Dimas	3211807-01	32631509	Los Palos B, Repl Pump and Motor	2020
San Dimas	3211807-01	32631510	Terrebone/Lassen & Clubhouse, Repl	2020
San Dimas	3211807-01	32631520	Highway Well#2, Pump Bowls	2020
San Dimas	3211807-01	32631541	Hwy Plnt-Phase I Storm Water	2020
San Dimas	3211808-01	32631533	Nitrate Analyzer-Highway Plant	2020
San Dimas	3211808-01	New Work Order	San Dimas, Minor Purification Equip	2020
San Dimas	3211809-01	New Work Order	San Dimas, Office Furniture and Equ	2020
San Dimas	3211811-01	32631534	Tools	2020
San Dimas	3211910-01	32110951	Place Holder-2020 Vehicle	2020
San Dimas	3211910-01	32110952	Replace Vehicle 1244	2020
San Dimas	3211910-01	32110953	Replace Vehicle 2140	2020
San Dimas	3211910-01	New Work Order	Transportation Equipment	2020
San Gabriel	3301710-01	33000113	Replace Vehicle 2128	2020
San Gabriel	3301801-01	33210439	E Live Oak Ave 13300-Rplc 2 8"Mtrs	2020
San Gabriel	3301801-01	33331232	Repl. Meters with AMRs	2020
San Gabriel	3301801-01	33331234	San Gabriel 2019 Repl. 5/8" Meters	2020
San Gabriel	3301801-01	33331235	San Gabriel 2019 Repl 1" Meters	2020
San Gabriel	3301801-01	33331236	San Gabriel 2019 Repl 2" Meters	2020
San Gabriel	3301801-01	33331246	2019 Replace SGV Aged Meters	2020
San Gabriel	3301801-01	33331266	SGV 2020 5/8" Meter Replacement	2020
San Gabriel	3301801-01	33331267	San Gabriel 2020 1" Meter Replaceme	2020
San Gabriel	3301801-01	33331268	SGV 2020 2" Meter Replacement	2020
San Gabriel	3301801-01	33331271	San Gabriel 2020 Aged meter program	2020
San Gabriel	3301802-01	33331238	San Gabriel 2019 Repl 2" Services	2020
San Gabriel	3301802-01	33331269	SGV 2020 1" Service Replacement	2020
San Gabriel	3301802-01	New Work Order	San Gabriel, Services	2020
San Gabriel	3301806-01	33210424	Lower Azusa & Daleview Repl. FH 449	2020
San Gabriel	3301806-01	33210434	Lower Azusa Rd 10150-Replc 10" Che	2020
San Gabriel	3301806-01	33210436	Santa Anita Ave 5637, FH#222	2020
San Gabriel	3301806-01	33331233	Graves Ave., Repl. 6' of 12" C.I.	2020
San Gabriel	3301806-01	33331244	Strathmore S/Marshall, Repl. FH 322	2020
San Gabriel	3301806-01	33331260	Gladys & Garvey Main Blow off	2020
San Gabriel	3301806-01	33331261	2110 Del Mar Replace F.H.Body	2020
San Gabriel	3301806-01	33331262	Del Mar & Graves, Repl 12"Tee 8"GV	2020
San Gabriel	3301806-01	33331270	Saxon #3 (8" waste gate valve)	2020

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San Gabriel	3301806-01	New Work Order	San Gabriel, Minor Main Replacement	2020
San Gabriel	3301807-01	33331265	Saxon Well#3, Repl Pump and Motor	2020
San Gabriel	3301811-01	33000111	Trailer 35LS-10	2020
San Gabriel	3301811-01	New Work Order	San Gabriel, Misc. Tools and Safety	2020
San Gabriel	3301910-99	New Work Order	Replacement Dump Truck #1154	2020
San Gabriel	3302008-01	WO Not Open	San Gabriel, Minor Purification Equ	2020
Wrightwood	3711707-01	New Work Order	Wrightwood, Minor Pumping Plant Equ	2020
Wrightwood	3711710-01	WO Not Open	Wrightwood, Transportation Equipmen	2020
Wrightwood	3711801-01	37231135	Wrightwood 2020 Repl 5/8" Meters	2020
Wrightwood	3711801-01	37231136	Wrightwood 2020 Replace 1" Meters	2020
Wrightwood	3711801-01	New Work Order	Wrightwood, Meters	2020
Wrightwood	3711802-01	37231137	Wrightwood 2020 1" Service Replacem	2020
Wrightwood	3711806-01	37231133	Various Loc., Install 4 Sample Sta.	2020
Wrightwood	3711808-01	37231138	Replace Chlorine and Repair Chemica	2020
Wrightwood	3711809-01	WO Not Open	Wrightwood, Office Furniture and Eq	2020
Apple Valley	3631851-99	36600235	PSPS Genset Project	2020
Barstow	3451851-99	34731346	Bradshaw Nitrate Treatment System	2020
Calipatria	3511852-99	35231123	Brown Ave. - Relp./Relocate 3 FHs	2020
Claremont	3151851-98	31731444	PSPS Genset Project	2020
Claremont	3151853-99	31731421	Arrow Hwy, Mountain to Indian Hill	2020
Claremont	3151953-99	31731453	Mountain Ave, Doane to Vassar	2020
Morongo	3571851-99	35931081	PSPS Genset Project	2020
Placentia/Yorba Linda	2721851-99	27431184	PSPS Genset Project	2020
San Dimas	3211851-99	32631483	PSPS Genset Project	2020
San Gabriel	3301953-99	33331264	Gladys Ave s/o Garvey Ave AMR	2020
Wrightwood	3711851-99	37231129	PSPS-Gensets	2020
Wrightwood	3711852-99	37231131	Lone Pine Main Relocation	2020
Apple Valley	3631651-01	36600214	APV North SCADA Ph.III	2021
Apple Valley	3631651-02	36400253	APV South SCADA - Ph.III	2021
Apple Valley	3631751-05	36700114	Lucerne Valley SCADA	2021
Apple Valley	3631751-05	36700114	Lucerne Valley SCADA	2022
Apple Valley	3631951-08	36700123	Topaz Repl Meter Vault & Pipe	2020
Barstow	3451251-02	34731179	Rimrock Tank Demo/PRV Installation	2020
Barstow	3451751-01	34731372	H St. Booster Piping Ph.2	2020
Barstow	3451951-07	34731308	Barstow SCADA Upgrades	2023
Barstow	3451955-01	34731381	UWMP 2020 - Barstow System	2020
Barstow	3451955-01	34731381	UWMP 2020 - Barstow System	2021
Calipatria	3511052-99	35200224	Calipatria Driveway	2021
Calipatria	3511751-01	35231101	Holabird WTP Grounding Survey	2020
Claremont	3151955-01	31731386	UWMP 2020 - Claremont	2020
Claremont	3151955-01	31731386	UWMP 2020 - Claremont	2021
Los Alamitos	2671953-03	26931527	Fern St Main Replacement	2020
Los Alamitos	2671955-01	26931555	UWMP 2020 - West OC System	2020
Los Alamitos	2671955-01	26931555	UWMP 2020 - West OC System	2021
Morongo	3571951-01	35831017	Morongo Del Norte SCADA Ph.III	2020
Morongo	3571951-01	35831017	Morongo Del Norte SCADA Ph.III	2021
Morongo	3571951-02	35931066	Morongo Del Sur SCADA Ph.III	2020
Morongo	3571951-02	35931066	Morongo Del Sur SCADA Ph.III	2021
Morongo	3571953-04	35831019	Knobb Ave. Zone Realignment	2021
Placentia/Yorba Linda	2721651-02	27531100	Placentia SCADA Phase III	2020
Placentia/Yorba Linda	2721651-03	27611048	Yorba Linda SCADA, Phase III	2020
Placentia/Yorba Linda	2721751-03	27431090	Fairhaven #3, Drill & Equip	2020
Placentia/Yorba Linda	2721951-06	27431140	CowanHghts Zone Realign Study	2020
Placentia/Yorba Linda	2721951-07	27431155	Cowan Hghts, Replace PRVs	2020
Placentia/Yorba Linda	2721951-07	27431155	Cowan Hghts, Replace PRVs	2021

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Placentia/Yorba Linda	2721951-12	27531227	Placentia Replace PRVs	2020
Placentia/Yorba Linda	2721955-01	27531228	UWMP 2020 - Placentia System	2020
Placentia/Yorba Linda	2721955-01	27531228	UWMP 2020 - Placentia System	2021
San Dimas	3211953-03	32631414	Dalepark e/o Cataract	2020
San Dimas	3211953-03	New Work Order	W Dalepark Dr	2020
San Dimas	3211953-04	32631420	Walnut-Iglesia	2020
San Dimas	3211955-01	32631432	UWMP 2020 - San Dimas	2020
San Dimas	3211955-01	32631432	UWMP 2020 - San Dimas	2021
San Gabriel	3301853-13	33210343	Lynd Ave: Mayflower to e/o Myrtle	2021
San Gabriel	3301853-15	33210374	Weidermeyer Areas Main Replacement	2020
San Gabriel	3301853-16	33210421	Cochin-Daines Area Main Replacement	2020
San Gabriel	3301953-05	33210387	Brisbane-California	2020
San Gabriel	3301955-01	33210392	UWMP 2020 - South Arcadia	2020
San Gabriel	3301955-01	33210392	UWMP 2020 - South Arcadia	2021
San Gabriel	3301955-02	33331214	UWMP 2020 - South San Gabriel	2020
San Gabriel	3301955-02	33331214	UWMP 2020 - South San Gabriel	2021
Wrightwood	3711551-02	37231060	Sheep Creek Res & Pipe USFS Easemnt	2020
Wrightwood	3711551-02	37231060	Sheep Creek Res & Pipe USFS Easemnt	2021
Wrightwood	3711951-01	37231114	Cardinal Relocate PRV & Demo Bster	2021
Wrightwood	3711951-02	37231115	Evergreen-Repl Pump Dis/Inst Drain	2020
Wrightwood	3711951-03	37231110	Evergreen Repl Electrical Equip.	2020
Wrightwood	3711951-05	37231117	Wrightwood SCADA Phase III	2022
Wrightwood	3711951-06	37231118	Lone Pine Plant, Demo Tank	2022
Wrightwood	3711951-07	37231111	Bobolink Repl. Electrical Equip.	2020
Wrightwood	3711951-09	37231112	Cedar Repl. Electrical Equip.	2020
Apple Valley	3631051-02	36600165	Valley Crest Booster Station	2020
Barstow	3451251-05	34731074	Irwin Reservoir & Transmission Main	2020
Barstow	3451251-05	34731074	Irwin Reservoir & Transmission Main	2021
Barstow	3451251-05	34731074	Irwin Reservoir & Transmission Main	2022
Barstow	3451251-05	34731074	Irwin Reservoir & Transmission Main	2023
Barstow	3451251-06	34731068	H Street Booster Station	2020
Calipatria	3511951-01	35231107	Niland Plant, Demo	2020
Claremont	3151953-01	31731379	Padua, Miramar to Pomello	2020
Morongo	3571051-01	35931007	Mojave Booster Station Rebuild	2020
Morongo	3571051-01	35931007	Mojave Booster Station Rebuild	2021
Morongo	3571554-01	35831013	Elm Well-Uranium Removal System	2020
Wrightwood	3711951-04	37231116	Gov't Canyon Improve Site	2020
Wrightwood	3711951-04	37231116	Gov't Canyon Improve Site	2021
Wrightwood	3711951-08	37231119	Buford 5-Separate CL Bldg & MCC	2020
Apple Valley	3631951-01	36600224	Papago Well Plant Improvements	2020
Barstow	3451751-99	34731285	Crooks Booster Upgrade	2020
Barstow	3451951-01	34731302	Agate 4,5,6 Electrical Upgrades	2020
Claremont	3151751-02	31731343	Margarita Reservoir Recoating	2020
Morongo	3571953-05	35931069	Expand Hilltop Reservoir Zone	2020
San Dimas	3211751-99	32631385	Baseline Well No. 5	2020
San Dimas	3211751-99	32631385	Baseline Well No. 5	2021
Apple Valley	3631951-03	36600226	Central Plant, Demo Tanks & Piping	2020
Apple Valley	3631951-06	36400277	Anoka Install Booster Pump	2020
Barstow	3451151-01	34731080	Linda Vista Reservoir	2020
Barstow	3451151-01	34731080	Linda Vista Reservoir	2021
Barstow	3451552-01	34731180	1st Ave. Bridge Replacement	2020
Barstow	3451651-02	34731254	College Reservoir Seismic Coupling	2020
Barstow	3451651-03	34731187	Eaton Reservoir	2020
Barstow	3451951-02	34731304	Basalt, Demo Plant	2020
Barstow	3451951-05	34731306	Destroy Wells-Bradshaw, Agate, Arro	2020

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Barstow	3451953-03	34731311	Main St., w/of Yucca Replacement	2020
Barstow	3451953-04	34731312	Hutchison, 1st to 5th Main Repl.	2020
Calipatria	3511254-01	35231022	Holabird Enlarge Backwash Recycling	2020
Calipatria	3511951-03	35231109	Blair Booster Station, Improve Fac	2020
Claremont	3151651-01	31731342	Pomello Booster Upgrades	2020
Claremont	3151951-02	31731382	Mountain View, New Well	2020
Claremont	3151951-02	31731382	Mountain View, New Well	2021
Claremont	3151951-03	31731381	Claraboya Booster Station Upgr	2020
Claremont	3151951-03	31731381	Claraboya Booster Station Upgr	2021
Claremont	3151954-01	31731384	Del Monte Arsenic Treatment	2020
Claremont	3151954-01	31731384	Del Monte Arsenic Treatment	2021
Claremont	3151954-01	31731384	Del Monte Arsenic Treatment	2022
Los Alamitos	2671651-01	26931200	West OC SCADA, Phase III	2020
Los Alamitos	2671953-01	26931531	Howard Main Replacement	2020
Los Alamitos	2671953-01	26931531	Howard Main Replacement	2021
Morongo	3571953-01	35831018	Navajo Booster Zone Expansion	2020
Morongo	3571953-01	35831018	Navajo Booster Zone Expansion	2021
Placentia/Yorba Linda	2721351-01	27431046	Peacock Hill -Analysis&Struct Upgr	2020
Placentia/Yorba Linda	2721551-01	27431076	Cowan Heights SCADA Ph.III	2020
Placentia/Yorba Linda	2721751-04	27611071	College Mdfy Reservoir Overflow	2020
Placentia/Yorba Linda	2721751-04	27611071	College Mdfy Reservoir Overflow	2021
Placentia/Yorba Linda	2721951-14	27611083	Larkridge, Drain Modify-BoosterIncr	2021
San Dimas	3211951-05	32631423	Eaglecliff, Electrical Upgr	2020
San Dimas	3211951-05	32631423	Eaglecliff, Electrical Upgr	2021
San Dimas	3211951-06	32631430	Eaglecliff, Regulator Zone	2020
San Dimas	3211951-07	32631426	Highway, Brine Line	2020
San Dimas	3211951-09	32631422	Via Verde, Replace Electrical	2020
San Dimas	3211951-09	32631422	Via Verde, Replace Electrical	2021
San Gabriel	3301951-02	33331213	Teresa, Electrical Upgr	2020
San Gabriel	3301951-02	33331213	Teresa, Electrical Upgr	2021
San Gabriel	3301953-06	33210388	LiveOak-Lynrose, Tyler to Mayflower	2020
San Gabriel	3301953-06	33210388	LiveOak-Lynrose, Tyler to Mayflower	2021
Apple Valley	3631551-02	36400258	Kiowa, Drill & Equip New Well	2020
Apple Valley	3631751-01	36600193	Waalew Reservoir (Happy Trails)	2020
Apple Valley	3631751-01	36600193	Waalew Reservoir (Happy Trails)	2021
Apple Valley	3631751-02	36400259	Kiowa Reservoir & Booster Station	2020
Apple Valley	3631751-99	36600220	Mesquite PRV Station-Vaults & Lids	2020
Apple Valley	3631951-02	36600225	Yucca Plant, Demo Bsters & ElecPnls	2020
Apple Valley	3631951-04	36400276	Mohawk & Bear Valley Wells-Repl MCC	2020
Apple Valley	3631951-07	36700122	Topaz & Sutter Well Pump MCCs	2020
Apple Valley	3631951-09	36700124	Meb Destroy Well & Raze Site	2020
Barstow	3451951-03	34731305	Beryl, Demo Plant	2020
Claremont	3151551-01	31731339	Pomello Well No.5, Drill and Equip	2020
Claremont	3151953-02	31731376	Indian Hill, 210Fwy to Colby	2020
Claremont	3151953-03	31731380	University-Berkeley	2020
Claremont	3151953-04	31731378	College-Kirkwood	2020
Claremont	3151953-04	31731497	College, Arrow to 1st St.	2020
Los Alamitos	2671953-02	26931548	Rustic Main Installation	2020
Los Alamitos	2671953-02	26931548	Rustic Main Installation	2021
Los Alamitos	2671953-04	26931549	Crescent Main Replacement	2020
Los Alamitos	2671953-05	26931525	Belmont & Sumner Abdn Easement Main	2021
Morongo	3571651-01	35931059	Mojave Reservoir	2020
Morongo	3571651-01	35931059	Mojave Reservoir	2021
Placentia/Yorba Linda	2721651-01	27431082	Timberline Reservoir - Recoat Tank	2021
Placentia/Yorba Linda	2721951-03	27431153	Peacock Replace MCC	2020

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Placentia/Yorba Linda	2721951-05	27431154	LaVereda, Replace Site Drain	2020
Placentia/Yorba Linda	2721951-05	27431154	LaVereda, Replace Site Drain	2021
Placentia/Yorba Linda	2721953-01	27431149	Old Foothill Blvd Main Replacement	2020
San Dimas	3211953-01	32631416	Gladstone, Groveton to Wayhill	2020
San Dimas	3211953-05	32631413	Cypress, Grand to Bender	2020
San Dimas	3211953-08	32631415	Foothill, Cataract to Terry Glen	2020
San Dimas	3211953-09	32631419	Valley Center n/o Arrow Hwy	2020
San Gabriel	3301853-11	33331155	Mooney Dr. Area Mains	2020
San Gabriel	3301951-01	33210391	Encinita, Inst Perm PSPS Generator	2020
San Gabriel	3301953-07	33331212	Whitmore, FH335 to Eckhart	2020
San Gabriel	3301953-08	33331210	Newmark-Falling Leaf	2020
Asset Management	211609-04	02100080	Field Data Management Project	2020
Asset Management	211609-04	02100080	Field Data Management Project	2021
Asset Management	211609-04	02100080	Field Data Management Project	2022
Asset Management	211609-04	02100080	Field Data Management Project	2023
Asset Management	211609-04	02100084	Maintenance Strategic Plan	2020
Asset Management	211609-04	02100084	Maintenance Strategic Plan	2021
Asset Management	211609-04	02100084	Maintenance Strategic Plan	2022
Asset Management	211609-04	02100084	Maintenance Strategic Plan	2023
Asset Management	211609-04	02100085	Data Warehouse	2020
Asset Management	211609-04	02100085	Data Warehouse	2021
Asset Management	211609-04	02100085	Data Warehouse	2022
Asset Management	211609-04	02100085	Data Warehouse	2023
Asset Management	211609-04	New Work Order	GIS Project	2020
Asset Management	211609-04	New Work Order	GIS Project	2021
Asset Management	211609-04	New Work Order	GIS Project	2022
Asset Management	211609-04	New Work Order	GIS Project	2023
Asset Management	211909-97	02100087	ADA Ramp Project	2020
Asset Management	212009-01	WO Not Open	Replace CAD/GIS Workstation PCs	2020
Asset Management	241909-04	02400070	Replace Oce TC 4 Desktop	2020
Asset Management	241909-05	02400075	Replace Printers/Plotters	2020
Asset Management	242009-01	WO Not Open	AutoCAD Civil 3D Software (3)	2020
Asset Management	242009-02	02400074	Replace Guest Chairs	2020
Construction Manageme	311809-01	03111021	Purchase New GPS Units	2020
Construction Manageme	311809-02	03111022	Purchase Line Locators	2020
Construction Manageme	311810-01	03111020	Replace Mtn-Desert Inspector Veh.	2020
Construction Manageme	311909-02	03111023	Remarkable Electronic Notepads	2020
Construction Manageme	311910-01	03111019	Replace MD Inspector Truck	2020
Construction Manageme	312009-01	WO Not Open	Misc. Office Furniture & Equipment	2020
Construction Manageme	312010-01	03111018	Replace Vehicle 1283-CPM Inspector	2020
Construction Manageme	321611-01	03200071	Trimble GPS Units	2020
Construction Manageme	321909-01	03200070	Misc. Office Furniture & Equip.	2020
Construction Manageme	321910-99	03200069	CPM Insp Replace Vehicle 506879	2020
Construction Manageme	322009-01	WO Not Open	Misc. Office Furniture & Equipment	2020
Construction Manageme	342009-01	WO Not Open	Misc. Office Furniture & Equipment	2020
Construction Manageme	361909-99	03600004	Power Apps	2020
Construction Manageme	361909-99	03600004	Power Apps	2021
Construction Manageme	361909-99	03600004	Power Apps	2022
Construction Manageme	361909-99	03600004	Power Apps	2023
Construction Manageme	361909-99	03600005	Field Mobile Device	2022
Construction Manageme	381609-02	03800010	Trimble GPS Unit - Coastal	2020
Construction Manageme	382009-01	03800022	RC Office Improvements	2020
Construction Manageme	382010-01	WO Not Open	Replace CPM Director Vehicle #50003	2020
Customer Service Cente	911909-98	09100070	Prithibi (PCS) CSS and Agent Portal	2020
Customer Service Cente	912009-02	09100073	Agent Wireless Headsets (10)	2020

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CSA	Funding Project	Work Order Number	Work Order Description	Year
Customer Service Cente	912009-03	09100069	CSC Telpehone System Upgrade	2020
Environmental & Water	221809-01	02200052	To Purchase a Water Level Sounder	2020
Environmental & Water	221809-02	02200051	To Purchase One PC Workstations	2020
Environmental & Water	221809-03	02200050	To Purchased Four Ergonomic Chairs	2020
Environmental & Water	222010-01	WO Not Open	Replace Dept. Manager Vehicle #5013	2020
Environmental & Water	712009-01	07100068	Ergonomic Equipment	2020
Environmental & Water	712009-02	07100069	Safety Training Videos	2020
Environmental & Water	712009-03	07100067	Automatic External Defibrillators	2020
Environmental & Water	721909-01	WO Not Open	Replace WQ Manager Laptop & Docking	2020
Environmental & Water	722009-01	WO Not Open	Replace WQ Employee GIS/Hyd Model W	2020
Planning & Analysis	371909-01	03700053	Headset and Monitors	2020
Planning & Analysis	372009-01	WO Not Open	Misc. Office Furniture & Equipment	2020
Construction Manageme	361909-99	03600001	Website	2020
Construction Manageme	361909-99	03600001	Website	2021
Construction Manageme	361909-99	03600001	Website	2022
Construction Manageme	361909-99	03600001	Website	2023
Network Service	861909-03	8600099	Storage Area Network	2020
CIS Application Support	881909-98, 882	8800010, 880001	CC&B Technical Upgrade	2020
Network Service	862009-01	8600101	Data Center(s) Hardware Refresh	2020
Network Service	862009-02	8600102	WAN Optimization	2020
Network Service	862009-03	8600103	Microsoft Exchange 2013 Upgrade	2020
Network Service	862009-04	8600104	Firewalls (SCADA)	2020
Network Service	862009-05	8600105	WLAN - Replace Bluesocket	2020
Service Desk Support	872009-01	8700076	Microsoft Enterprise License	2020
Service Desk Support	872009-02	8700077	Personal Computers and Peripherals	2020
Service Desk Support	872009-99	8700085, 870008	Cyber Application Whitelisting & Password Blacklist Checkin	2020
GO Facility	791809-04	7900093	Relocate Data Center Electrical	2020
GO Facility	791909-03	7900094	Limoleum Flooring in GO kitchen	2020
GO Facility	792009-01	7900096	General Facility Repairs	2020
GO Facility	792009-02	7900095	Data Center Floor System repairs	2020
Regulatory Affairs	511809-01	148368317	RO Model Project	2020
Accounting and Finance	681709-02	6800042	Tax WorkFlow Management	2020
Accounting and Finance	681709-01		Tax Provision	2020
Accounting and Finance	881709-01		Revise Set Up of PowerPlan	2020
Accounting and Finance	881709-02		PowerPlan Upgrade - PowerTax	2020
Construction Manageme	361909-99	3600003	Implementation of MWM Application	2020
Construction Manageme	361909-99	3600003	Implementation of MWM Application	2021
Construction Manageme	361909-99	3600003	Implementation of MWM Application	2022
Construction Manageme	361909-99	3600003	Implementation of MWM Application	2023

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Balancing Account and Memorandum Account Surcharges and Surcredits Amortization Summary

Preliminary Statement. Balancing/Memorandum Account	Surcharge Calculation			Amortization Period
Q. California Alternative Rates For Water Balancing Account ("CARWBA")				
ALL CSAs	September 2020 Balance	$	(1,557,204)	NA
	The surcharge will be re-calibrated for 2022-2024, based on final rates set in A.20-07-012 final decision.			
TT. Los Osos Groundwater Adjudication Memorandum Account ("LOAMA")				
LOS OSOS	September 2020 Balance	$	431,548	36 months
	Sales		263,123	
	$/Ccf	$	0.547	
UU. Santa Maria Steelhead Recovery Plan Memorandum Account ("SMSRPMA")				
SANTA MARIA	September 2020 Balance	$	343,927	12 months
	Sales		2,983,140	
	$/Ccf	$	0.115	
GGG. Tangible Property Regulations Collateral Consequences Memorandum Account ("TPRCCMA")				
ALL CSAs	September 2020 Balance	$	838,700	12 months
	Metered Portion		837,952	
	Metered Sales		56,144,736	
	$/Ccf	$	0.015	
	Flat Portion	$	747	
	Flat Custs.		208	
	$/Per Cust, Per Month	$	0.30	
MMM. Los Osos Basin Management Committee Memorandum Account ("LOBMCMA")				
LOS OSOS	September 2020 Balance	$	215,138	24 months
	Sales		263,123	
	$/Ccf	$	0.409	
NNN. Basin Pumping Rights Litigation Memorandum Account ("OCBPRLMA")				
REGION 3	September 2020 Balance	$	1,241,998	12 months
	Sales		22,752,481	
	$/Ccf	$	0.055	
OOO. School Lead Testing Memorandum Account ("SLTMA")				
ALL CSAs	September 2020 Balance	$	19,336	6 months
	Metered Portion		19,319	
	Metered Sales		56,144,736	
	$/Ccf	$	0.0007	
	Flat Portion	$	17	
	Flat Custs.		208	
	$/Per Cust, Per Month	$	0.01	

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Preliminary Statement. Balancing/Memorandum Account	Surcharge Calculation			Amortization Period
RRR. AEROJET Water Litigation Memorandum Account ("AEROJET")				
ARDEN CORDOVA	September 2020 Balance	$	7,168,908	NA
	Metered Sales		5,026,620	
	$/Ccf	$	0.286	
	Flat Custs.		208	
	$/Per Cust, Per Month	$	7.94	
DDDD. CEMA - Emergency Consumer Protection ("CEMA-ECP")				
ALL CSAs	September 2020 Balance	$	40,650	6 months
	Metered Portion		40,613	
	Metered Sales		56,144,736	
	$/Ccf	$	0.00145	
	Flat Portion	$	36	
	Flat Custs.		208	
	$/Per Cust, Per Month	$	0.03	
FFFF. 2018 Cost of Capital Interim Rate True-up Memorandum Account ("2018COCIRTMA")				
ALL CSAs	September 2020 Balance	$	(987,482)	one-time
		See tables on following pages		
IIII. General Ratemaking Area Balancing Account ("GRABA")				
ALL CSAs	September 2020 Balance	$	(294,976)	varies
		See tables on following pages		
JJJJ. San Luis Obispo Valley Groundwater Basin Memorandum Account ("SLOVGBMA")				
LOS OSOS	September 2020 Balance	$	39,113	12 months
	Sales		263,123	
	$/Ccf	$	0.149	
KKKK. Public Safety Power Shut-Off Memorandum Account ("PSPSMA")				
ALL CSAs	September 2020 Balance	$	555,294	12 months
	Bay $/Ccf	$	0.001	
	Clearlake $/Ccf	$	0.068	
	Los Osos $/Ccf	$	0.068	
	Santa Maria $/Ccf	$	0.003	
	Simi Valley $/Ccf	$	0.035	
	Region 3 $/Ccf	$	0.019	

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FFFF. 2018 Cost of Capital Interim
Rate True-up Memorandum Account

Rate Making Area(RMA)	Refund	
Arden Cordova	$ (28,753)	
Bay Point	$ (14,342)	
Clearlake	$ (7,892)	
Los Osos	$ (18,965)	
Santa Maria	$ (42,982)	
Simi Valley	$ (16,604)	
Region 2	$ (478,729)	
Region 3	$ (379,215)	
	$ (987,482)	Total (Refund) to Customers

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Arden Cordova		
Total Refund		($28,753)
Total Amount Refunded to Metered Services	98.65%	($28,365)
Total Amount Refunded to Flat Services	1.35%	($388)
Total Customer Equivalent for Metered Services		34,615
$ per Customer Equivalent for Metered Services		**($0.82)**
Total Customer Equivalent for Flat Services		208
$ per Customer Equivalent forFlat Services		**($1.87)**

Meter Size	Customer Equivalent Ratio	# of Customers	# of Equivalent Customers	Refund by Mtr Size per Customer	Total Customers' Refund by Meter Size
5/8 x 3/4	1.00	2636.00	2,636	**($0.82)**	($2,162)
3/4	1.50	11001.00	16,502	**($1.23)**	($13,531)
1	2.50	1371.00	3,428	**($2.05)**	($2,811)
1-1/2	5.00	394.00	1,970	**($4.10)**	($1,615)
2	8.00	737.00	5,896	**($6.56)**	($4,835)
3	15.00	105.00	1,575	**($12.29)**	($1,290)
4	25.00	34.00	850	**($20.49)**	($697)
6	50.00	3.00	150	**($40.97)**	($123)
8	80.00	1.00	80	**($65.56)**	($66)
10	115.00	1.00	115	**($94.24)**	($94)
3B - Two Size 2	14.10	10.00	141	**($11.55)**	($116)
3C - Three Size 2	17.25	2.00	35	**($14.14)**	($28)
3D - One Sz 3 & One Sz 9	15.00	0.00	-	**($12.29)**	$0
4B - Four Size 2	25.00	0.00	-	**($20.49)**	$0
Sprinkler 1 1/2 " to 1"	3.00	0.00	-	**($2.46)**	$0
Sprinkler 1 1/2" to 3/4"	2.03	0.00	-	**($1.66)**	$0
Sprinkler 1" to 3/4"	1.55	401.00	622	**($1.27)**	($509)
Sprinkler 1" to 5/8"	1.10	0.00	-	**($0.90)**	$0
Sprinkler 2 " to 3/4"	2.22	0.00	-	**($1.82)**	$0
Sprinkler 2" to 1"	3.18	0.00	-	**($2.61)**	$0
Sprinkler 4" to 1"	8.60	0.00	-	**($7.05)**	$0
Sprinkler 6" to 1 1/ 2"	13.99	2.00	28	**($11.46)**	($23)
Sprinkler 6" to 2"	16.79	1.00	17	**($13.76)**	($14)
Sprinkler 6" to 3"	19.77	11.00	217	**($16.20)**	($178)
Sprinkler 6" to 3/4"	10.99	0.00	0	**($9.01)**	$0
Sprinkler 6" to 4"	28.35	2.00	57	**($23.23)**	($46)
Sprinkler 8" to 2"	18.61	3.00	56	**($15.25)**	($46)
Sprinkler 8" to 3"	21.60	5.00	108	**($17.70)**	($89)
Sprinkler 8" to 4"	30.18	1.00	30	**($24.73)**	($25)
Sprinkler 8" to 5/8"	12.35	0.00	-	**($10.12)**	$0
Sprinkler 8" to 6"	51.83	2.00	104	**($42.47)**	($85)
SCHEDULE AC-2 FLAT					
Single	1.00	208	208	**$ (1.87)**	($389)
Duplex	1.84	0	0	**$ (3.44)**	$0
Additional unit	0.95	0	0	**$ (1.78)**	$0
Swimming Pool	0.24	0	0	**$ (0.45)**	$0

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Bay Point	
Total Refund	($14,342)
Total Customer Equivalent	6,111
$ per Customer Equivalent	**($2.35)**

Meter Size	Customer Equivalent Ratio	# of Customers	# of Equivalent Customers	Refund by Mtr Size per Customer	Total Customers' Refund by Meter Size
5/8 x 3/4	1.00	4,853	4,853	**($2.35)**	($11,405)
3/4	1.50	0	0	**($3.52)**	$0
1	2.50	61	153	**($5.87)**	($358)
1 1/2	5	13	65	**($11.73)**	($152)
2	8.00	67	536	**($18.78)**	($1,258)
3	15.00	15	225	**($35.20)**	($528)
4	25.00	4	100	**($58.67)**	($235)
6	50.00	0	0	**($117.34)**	$0
8	80.00	0	0	**($187.75)**	$0
10	115.00	0	0	**($269.89)**	$0
Sprinkler 1" to 5/8"	1.04	84.00	87	**($2.44)**	($205)
Sprinkler 1" to 3/4"	1.52	1.00	2	**($3.56)**	($4)
Sprinkler 1 1/2" to 3/4"	1.71	0.00	0	**($4.01)**	$0
Sprinkler 1 1/2 " to 1"	2.70	0.00	0	**($6.34)**	$0
Sprinkler 2 " to 3/4"	1.79	0.00	0	**($4.19)**	$0
Sprinkler 2" to 1"	2.78	0.00	0	**($6.51)**	$0
Sprinkler 2" to 1 1/2"		0.00	0	**$0.00**	$0
Sprinkler 6" to 1 1/2"	7.04	3.00	21	**($16.52)**	($50)
Sprinkler 6" to 2"	9.99	0.00	0	**($23.45)**	$0
Sprinkler 6" to 3"	16.08	2.00	32	**($37.74)**	($75)
Sprinkler 8" to 2"	10.41	2.00	21	**($24.43)**	($49)
Sprinkler 8" to 3"	16.50	1.00	17	**($38.72)**	($39)
3B Two Size 2	14.1	0	0	**($33.09)**	$0
3C Three Size 2	17.25	0.00	0	**($40.48)**	$0
3C Three Size 2	17.25	0	0	**($40.48)**	$0
5B Three Size 1	5.75	0.00	0	**($13.49)**	$0

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Clearlake	
Total Refund	($7,892)
Total Customer Equivalent	2,136
$ per Customer Equivalent	**($3.69)**

Meter Size	Customer Equivalent Ratio	# of Customers	# of Equivalent Customers	Refund by Mtr Size per Customer	Total Customers' Refund by Meter Size
5/8 x 3/4	1.00	2,065	2,065	**($3.69)**	($7,620)
3/4	1.50	3	5	**($5.54)**	($17)
1	2.50	9	23	**($9.24)**	($83)
1-1/2	5	1	5	**($18.47)**	($18)
2	8.00	3	24	**($29.55)**	($89)
3	15.00	0	0	**($55.41)**	$0
4	25.00	0	0	**($92.35)**	$0
6	50.00	0	0	**($184.71)**	$0
8	80.00	0	0	**($295.54)**	$0
10	115.00	0	0	**($424.83)**	$0
Sprinkler 1" to 5/8"	1.02	15	15	**($3.77)**	($57)
Sprinkler 1" to 3/4"	1.50	0	0	**($5.54)**	$0
Sprinkler 1 1/2" to 3/4"	1.59	0	0	**($5.87)**	$0
Sprinkler 2 " to 3/4"	1.62	0	0	**($5.98)**	$0
Sprinkler 1 1/2 " to 1"	2.58	0	0	**($9.53)**	$0
Sprinkler 2" to 1"	2.63	0	0	**($9.72)**	$0

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Los Osos	
Total Refund	($18,965)
Total Customer Equivalent	4,144
$ per Customer Equivalent	**($4.58)**

Meter Size	Customer Equivalent Ratio	# of Customers	# of Equivalent Customers	Refund by Mtr Size per Customer	Total Customers' Refund by Meter Size
5/8 x 3/4	1.00	2,563	2,563	**($4.58)**	($11,739)
3/4	1.50	425	638	**($6.86)**	($2,916)
1	2.50	235	588	**($11.44)**	($2,688)
1-1/2	5	10	50	**($22.88)**	($229)
2	8.00	29	232	**($36.61)**	($1,062)
3	15.00	2	30	**($68.65)**	($137)
4	25.00	0	0	**($114.41)**	$0
6	50.00	0	0	**($228.83)**	$0
8	80.00	0	0	**($366.12)**	$0
10	115.00	0	0	**($526.30)**	$0
Sprinkler 1" to 5/8"	1.04	2	2	**($4.76)**	($10)
Sprinkler 1" to 3/4"	1.52	17	26	**($6.93)**	($118)
Sprinkler 1 1/2" to 3/4"	1.71	0	0	**($7.83)**	$0
Sprinkler 2 " to 3/4"	1.79	0	0	**($8.17)**	$0
Sprinkler 1 1/2 " to 1"	2.70	0	0	**($12.36)**	$0
Sprinkler 2" to 1"	2.78	0	0	**($12.70)**	$0
Sprinkler 6" to 3"	16.14	1	16	**($73.87)**	($74)
3B - Two Size 2	14.1	0	0	**($64.53)**	$0

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Santa Maria	
Total Refund	($42,982)
Total Customer Equivalent	20,988
$ per Customer Equivalent	**($2.05)**

Meter Size	Customer Equivalent Ratio	# of Customers	# of Equivalent Customers	Refund by Mtr Size per Customer	Total Customers' Refund by Meter Size
5/8 x 3/4	1.00	12,125	12,125	**($2.05)**	($24,856)
3/4	1.50	1,480	2,220	**($3.07)**	($4,544)
1	2.50	1,506	3,765	**($5.12)**	($7,711)
1-1/2	5	73	365	**($10.24)**	($748)
2	8.00	204	1,632	**($16.38)**	($3,342)
3	15.00	29	435	**($30.72)**	($891)
4	25.00	8	200	**($51.20)**	($410)
6	50.00	2	100	**($102.40)**	($205)
8	80.00	0	0	**($163.83)**	$0
10	115.00	0	0	**($235.51)**	$0
Sprinkler 1" to 5/8"	1.06	0	0	**($2.17)**	$0
Sprinkler 1" to 3/4"	1.53	41	63	**($3.13)**	($128)
Sprinkler 1 1/2" to 3/4"	1.79	0	0	**($3.66)**	$0
Sprinkler2 " to 3/4"	1.89	0	0	**($3.87)**	$0
Sprinkler 1 1/2 " to 1"	2.78	0	0	**($5.68)**	$0
Sprinkler 2" to 1"	2.88	0	0	**($5.89)**	$0
Sprinkler 4" to 3"	15.75	0	0	**($32.25)**	$0
Sprinkler 6" to 2"	12.62	2	25	**($25.84)**	($52)
Sprinkler 6" to 3"	17.51	1	18	**($35.86)**	($36)
Sprinkler 8" to 2"	13.58	3	41	**($27.81)**	($83)

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Simi Valley	
Total Refund	($16,604)
Total Customer Equivalent	18,152
$ per Customer Equivalent	**($0.91)**

Meter Size	Customer Equivalent Ratio	# of Customers	# of Equivalent Customers	Refund by Mtr Size per Customer	Total Customers' Refund by Meter Size
5/8 x 3/4	1.00	12,510	12,510	**($0.91)**	($11,384)
3/4	1.50	9	14	**($1.37)**	($12)
1	2.50	429	1,073	**($2.29)**	($982)
1-1/2	5	151	755	**($4.57)**	($690)
2	8.00	387	3,096	**($7.32)**	($2,833)
3	15	23	345	**($13.72)**	($316)
4	25.00	3	75	**($22.87)**	($69)
6	50	0	0	**($45.73)**	$0
8	80	1	80	**($73.17)**	($73)
10	115	0	0	**($105.19)**	$0
Sprinkler 1" to 5/8"	1.04	75.00	78	**($0.95)**	($71)
Sprinkler 1" to 3/4"	1.52	0.00	0	**($1.39)**	$0
Sprinkler 1 1/2" to 3/4"	1.71	0.00	0	**($1.56)**	$0
Sprinkler 2 " to 3/4"	1.79	0.00	0	**($1.63)**	$0
Sprinkler 1 1/2 " to 1"	2.68	0.00	0	**($2.45)**	$0
Sprinkler 2" to 1"	2.75	0.00	0	**($2.52)**	$0
Sprinkler 4" to 3"	15.64	0.00	0	**($14.31)**	$0
Sprinkler 6" to 1 1/2"	9.08	1.00	9	**($8.31)**	($8)
Sprinkler 6" to 2"	11.99	3.00	36	**($10.97)**	($33)
Sprinkler 6" to 3"	17.17	2.00	34	**($15.71)**	($31)
Sprinkler 8" to 2"	12.81	1.00	13	**($11.72)**	($12)
Sprinkler 8" to 3"	17.99	1.00	18	**($16.46)**	($16)
2B - One Sz 5 & One Sz 2	10	0	0	**($9.15)**	$0
3B - Two Size 2	14.1	0	0	**($12.90)**	$0
3C - Three Size 2	17.25	1	17	**($15.78)**	($16)

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Region 2	
Total Refund	($478,729)
Total Customer Equivalent	169,339
$ per Customer Equivalent	**($2.83)**

Meter Size	Customer Equivalent Ratio	# of Customers	# of Equivalent Customers	Refund by Mtr Size per Customer	Total Customers' Refund by Meter Size
5/8 x 3/4	1.00	81,457	81,457	**($2.83)**	($230,523)
3/4	1.50	1,133	1,700	**($4.24)**	($4,804)
1	2.50	11,981	29,953	**($7.07)**	($84,706)
1-1/2	5	2,920	14,600	**($14.14)**	($41,289)
2	8.00	3,708	29,664	**($22.62)**	($83,875)
3	15	440	6,600	**($42.41)**	($18,660)
4	25	113	2,825	**($70.68)**	($7,987)
6	50	27	1,350	**($141.35)**	($3,816)
8	80	2	160	**($226.16)**	($452)
10	115	1	115	**($325.11)**	($325)
Sprinkler 1" to 5/8"	1.1	127.00	140	**($3.11)**	($395)
Sprinkler 1" to 3/4"	1.50	14.00	21	**($4.24)**	($59)
Sprinkler 1 1/2" to 3/4"	1.7	0.00	0	**($4.81)**	$0
Sprinkler 1 1/2 " to 1"	2.73	0.00	0	**($7.72)**	$0
Sprinkler 2 " to 3/4"	1.83	0.00	0	**($5.17)**	$0
Sprinkler 2" to 1"	2.80	0.00	0	**($7.92)**	$0
Sprinkler 3" to 5/8"	2.8	0	0	**($7.92)**	$0
Sprinkler 3" to 3/4"	3.29	2	7	**($9.30)**	($19)
Sprinkler 3" to 1 1/2"	6.6	0	0	**($18.66)**	$0
Sprinkler 4" to 5/8"	3.34	0	0	**($9.44)**	$0
Sprinkler 4" to 1"	4.81	7	34	**($13.60)**	($95)
Sprinkler 4" to 1 1/2"	7.14	2	14	**($20.19)**	($40)
Sprinkler 4" to 2"	10.06	2	20	**($28.44)**	($57)
Sprinkler 4" to 3"	15.54	4	62	**($43.93)**	($176)
Sprinkler 6" to 5/8"	4.61	0	0	**($13.03)**	$0
Sprinkler 6" to 1"	6.08	0	0	**($17.19)**	$0
Sprinkler 6" to 1 1/2"	8.41	11	93	**($23.78)**	($262)
Sprinkler 6" to 2"	11.33	2	23	**($32.03)**	($64)
Sprinkler 6" to 3"	16.81	8	134	**($47.52)**	($380)
Sprinkler 6" to 4"	26.27	1	26	**($74.27)**	($74)
Sprinkler 8" to 5/8"	5.3	0	0	**($14.98)**	$0
Sprinkler 8" to 1"	6.78	0	0	**($19.17)**	$0
Sprinkler 8" to 1 1/2"	9.1	0	0	**($25.73)**	$0
Sprinkler 8" to 2"	12.02	10	120	**($33.98)**	($340)
Sprinkler 8" to 3"	17.5	8	140	**($49.47)**	($396)
Sprinkler 10" to 2"	15.21	1	15	**($43.00)**	($43)
Sprinkler 10" to 3"	20.69	1	21	**($58.49)**	($58)
Sprinkler 10" to 4"	30.15	1	30	**($85.24)**	($85)
Sprinkler 10" to 6"	53.88	0	0	**($152.32)**	$0
2B - One Sz 5 & One Sz 2	10	0	0	**($28.27)**	$0
3B - Two Size 2	4	4	16	**($11.31)**	($45)
3C - Three Size 2	17.25	0	0	**($48.77)**	$0
3D - One Sz 3 & One Sz 9	15	0	0	**($42.41)**	$0
5A - Two sz 1			0	**$0.00**	$0
6C - 6" Compnd Used 4 Fire	8	0	0	**($22.62)**	$0

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Region 3	
Total Refund	($379,215)
Total Customer Equivalent	171,791
$ per Customer Equivalent	**($2.21)**

Meter Size	Customer Equivalent Ratio	# of Customers	# of Equivalent Customers	Refund by Mtr Size per Customer	Total Customers' Refund by Meter Size
5/8 x 3/4	1.00	66,964	66,964	**($2.21)**	($147,990)
3/4	1.50	6,056	9,084	**($3.32)**	($20,106)
1	2.50	20,274	50,685	**($5.53)**	($112,115)
1-1/2	5	1,084	5,420	**($11.05)**	($11,978)
2	8.00	3,140	25,120	**($17.68)**	($55,515)
3	15.00	371	5,565	**($33.15)**	($12,299)
4	25.00	94	2,350	**($55.25)**	($5,194)
6	50.00	24	1,200	**($110.50)**	($2,652)
8	80.00	6	480	**($176.80)**	($1,061)
10	115.00	0	0	**($254.15)**	$0
Sprinkler 1" to 5/8"	1.05	1581.00	1,660	**($2.32)**	($3,668)
Sprinkler 1" to 3/4"	1.515	614.00	930	**($3.35)**	($2,057)
Sprinkler 1 1/2" to 3/4"	1.755	2.00	4	**($3.88)**	($8)
Sprinkler 1 1/2 " to 1"	2.75	47.00	129	**($6.08)**	($286)
Sprinkler 2 " to 3/4"	1.86	1.00	2	**($4.11)**	($4)
Sprinkler 2" to 1"	2.825	60.00	170	**($6.24)**	($374)
Sprinkler 3" to 5/8"	2.81	0	0	**($6.21)**	$0
Sprinkler 3" to 3/4"	3.3	0	0	**($7.29)**	$0
Sprinkler 3" to 1 1/2"	6.61	0	0	**($14.61)**	$0
Sprinkler 3" to 2"	9.53	0	0	**($21.06)**	$0
Sprinkler 4" to 3/4"	3.84	0	0	**($8.49)**	$0
Sprinkler 4" to 1"	4.88	3	15	**($10.78)**	($32)
Sprinkler 4" to 1 1/2"	7.15	6	43	**($15.80)**	($95)
Sprinkler 4" to 2"	10.08	2	20	**($22.28)**	($45)
Sprinkler 4" to 3"	15.54	5	78	**($34.34)**	($172)
Sprinkler 6" to 5/8"	4.64	0	0	**($10.25)**	$0
Sprinkler 6" to 1"	6.11	0	0	**($13.50)**	$0
Sprinkler 6" to 1 1/2"	8.43	29	244	**($18.63)**	($540)
Sprinkler 6" to 2"	11.36	10	114	**($25.11)**	($251)
Sprinkler 6" to 3"	16.82	21	353	**($37.17)**	($781)
Sprinkler 6" to 4"	26.28	1	26	**($58.08)**	($58)
Sprinkler 8" to 5/8"	5.33	0	0	**($11.78)**	$0
Sprinkler 8" to 2"	12.05	10	121	**($26.63)**	($266)
Sprinkler 8" to 3"	17.52	11	193	**($38.72)**	($426)
Sprinkler 8" to 4"	26.98	2	54	**($59.63)**	($119)
Sprinkler 8" to 6"	50.7	3	152	**($112.05)**	($336)
Sprinkler 10" to 6"	53.9	1	54	**($119.12)**	($119)
1A - Two 5/8" meters	2.2	0	0	**($4.86)**	$0
2C - Two Sz 2 (Special)	8.48	0	0	**($18.74)**	$0
3B - Two Size 2	14.1	8	113	**($31.16)**	($249)
3C - Three Size 2	17.25	1	17	**($38.12)**	($38)
4B - Four Size 2	25	0	0	**($55.25)**	$0
4G - Two Size 3	26.5	0	0	**($58.57)**	$0
4X - M/C Two Sz 3 , 1 C	26.5	0	0	**($58.57)**	$0
R3-3 Two 6" Manifold Meters (Covina)	1	1	1	**($2.21)**	($2)
SCHEDULE R3-DEM-2H Flat	1	4	4	**($2.21)**	($9)
Malone Well	1	0	0	**($2.21)**	$0
Pomona College	427	1	427	**($943.67)**	($944)

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Surcharges - IIII. General Ratemaking Area Balancing Account

Summary

Rate Making Area(RMA)		GO GRABA	Surcredit / Surcharge	Net Surcredit / Surcharge	Surcharge per Ccf (for credits see following tables)	Amortization Period
		$57,425				
Arden Cordova	7.80%	$4,479	(47,018)	(42,539)	see following tables	one-time
Bay Point	1.60%	$919	139,157	140,075	$0.202	12-months
Clearlake	0.47%	$270	(31,748)	(31,478)	see following tables	one-time
Los Osos	0.86%	$494	36,118	36,611	$0.139	12-months
Santa Maria	4.40%	$2,527	27,744	30,271	$0.010	12-months
Simi Valley	4.33%	$2,487	18,520	21,006	$0.008	12-months
Region 2	40.59%	$23,309	(229,142)	(205,834)	see following tables	one-time
Region 3	39.95%	$22,941	(266,030)	(243,089)	see following tables	one-time
	100.00%	57,425	(352,401)	(294,976)		

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Surcharges - IIII. General Ratemaking Area Balancing Account

Arden Cordova		
Total Refund		($42,539)
Total Amount Refunded to Metered Services	98.65%	($41,964)
Total Amount Refunded to Flat Services	1.35%	($574.27)
Total Customer Equivalent for Metered Services		34,615
$ per Customer Equivalent for Metered Services		**($1.21)**
Total Customer Equivalent for Flat Services		208
$ per Customer Equivalent forFlat Services		**($2.76)**

	Customer Equivalent Ratio	# of Customers	# of Equivalent Customers	Refund by Mtr Size per Customer	Total Customers' Refund by Meter Size
5/8 x 3/4	1.00	2636.00	2,636	**($1.21)**	($3,189.56)
3/4	1.50	11001.00	16,502	**($1.82)**	($20,021.82)
1	2.50	1371.00	3,428	**($3.03)**	($4,154.13)
1-1/2	5.00	394.00	1,970	**($6.06)**	($2,387.64)
2	8.00	737.00	5,896	**($9.70)**	($7,148.90)
3	15.00	105.00	1,575	**($18.18)**	($1,908.90)
4	25.00	34.00	850	**($30.31)**	($1,030.54)
6	50.00	3.00	150	**($60.62)**	($181.86)
8	80.00	1.00	80	**($96.99)**	($96.99)
10	115.00	1.00	115	**($139.42)**	($139.42)
3B - Two Size 2	14.10	10.00	141	**($17.09)**	($170.90)
3C - Three Size 2	17.25	2.00	35	**($20.91)**	($41.82)
3D - One Sz 3 & One Sz 9	15.00	0.00	-	**($18.18)**	$0.00
4B - Four Size 2	25.00	0.00	-	**($30.31)**	$0.00
Sprinkler 1 1/2 " to 1"	3.00	0.00	-	**($3.64)**	$0.00
Sprinkler 1 1/2" to 3/4"	2.03	0.00	-	**($2.46)**	$0.00
Sprinkler 1" to 3/4"	1.55	401.00	622	**($1.88)**	($753.88)
Sprinkler 1" to 5/8"	1.10	0.00	-	**($1.33)**	$0.00
Sprinkler 2 " to 3/4"	2.22	0.00	-	**($2.69)**	$0.00
Sprinkler 2" to 1"	3.18	0.00	-	**($3.86)**	$0.00
Sprinkler 4" to 1"	8.60	0.00	-	**($10.43)**	$0.00
Sprinkler 6" to 1 1/ 2"	13.99	2.00	28	**($16.96)**	($33.92)
Sprinkler 6" to 2"	16.79	1.00	17	**($20.36)**	($20.36)
Sprinkler 6" to 3"	19.77	11.00	217	**($23.97)**	($263.67)
Sprinkler 6" to 3/4"	10.99	0.00	0	**($13.32)**	$0.00
Sprinkler 6" to 4"	28.35	2.00	57	**($34.37)**	($68.74)
Sprinkler 8" to 2"	18.61	3.00	56	**($22.56)**	($67.68)
Sprinkler 8" to 3"	21.60	5.00	108	**($26.19)**	($130.95)
Sprinkler 8" to 4"	30.18	1.00	30	**($36.59)**	($36.59)
Sprinkler 8" to 5/8"	12.35	0.00	-	**($14.97)**	$0.00
Sprinkler 8" to 6"	51.83	2.00	104	**($62.84)**	($125.68)
ULE AC-2 FLAT					
Single	1.00	208	208	**$ (2.76)**	$ (574.08)
Duplex	1.84	0	0	**$ (5.09)**	$ -
Additional unit	0.95	0	0	**$ (2.63)**	$ -
Swimming Pool	0.24	0	0	**$ (0.66)**	$ -

Appendix C
Golden State Water Company
A.20-07-012
Surcharges - IIII. General Ratemaking Area Balancing Account

Clearlake	
Total Refund	($31,478)
Total Customer Equivalent	2,149
$ per Customer Equivalent	**($14.65)**

Meter Size	Customer Equivalent Ratio	# of Customers	# of Equivalent Customers	Refund by Mtr Size per Customer	Total Customers' Refund by Meter Size
5/8 x 3/4	1.00	2,078	2,078	**($14.65)**	($30,442.70)
3/4	1.50	3	5	**($21.97)**	($65.91)
1	2.50	9	23	**($36.61)**	($329.49)
1-1/2	5	1	5	**($73.23)**	($73.23)
2	8.00	3	24	**($117.17)**	($351.51)
3	15.00	0	0	**($219.69)**	$0.00
4	25.00	0	0	**($366.15)**	$0.00
6	50.00	0	0	**($732.30)**	$0.00
8	80.00	0	0	**($1,171.67)**	$0.00
10	115.00	0	0	**($1,684.28)**	$0.00
Sprinkler 1" to 5/8"	1.02	15	15	**($14.94)**	($224.10)
Sprinkler 1" to 3/4"	1.50	0	0	**($21.97)**	$0.00
Sprinkler 1 1/2" to 3/4"	1.59	0	0	**($23.29)**	$0.00
Sprinkler 2 " to 3/4"	1.62	0	0	**($23.73)**	$0.00
Sprinkler 1 1/2 " to 1"	2.58	0	0	**($37.79)**	$0.00
Sprinkler 2" to 1"	2.63	0	0	**($38.52)**	$0.00

Appendix C
Golden State Water Company
A.20-07-012
Surcharges - IIII. General Ratemaking Area Balancing Account

Region 2	
Total Refund	($205,834)
Total Customer Equivalent	169,339
$ per Customer Equivalent	**($1.22)**

Meter Size	Customer Equivalent Ratio	# of Customers	# of Equivalent Customers	Refund by Mtr Size per Customer	Total Customers' Refund by Meter Size
5/8 x 3/4	1.00	81,457	81,457	**($1.22)**	($99,377.54)
3/4	1.50	1,133	1,700	**($1.82)**	($2,062.06)
1	2.50	11,981	29,953	**($3.04)**	($36,422.24)
1-1/2	5	2,920	14,600	**($6.08)**	($17,753.60)
2	8.00	3,708	29,664	**($9.72)**	($36,041.76)
3	15	440	6,600	**($18.23)**	($8,021.20)
4	25	113	2,825	**($30.39)**	($3,434.07)
6	50	27	1,350	**($60.78)**	($1,641.06)
8	80	2	160	**($97.24)**	($194.48)
10	115	1	115	**($139.78)**	($139.78)
Sprinkler 1" to 5/8"	1.1	127.00	140	**($1.34)**	($170.18)
Sprinkler 1" to 3/4"	1.50	14.00	21	**($1.82)**	($25.48)
Sprinkler 1 1/2" to 3/4"	1.7	0.00	0	**($2.07)**	$0.00
Sprinkler 1 1/2 " to 1"	2.73	0.00	0	**($3.32)**	$0.00
Sprinkler 2 " to 3/4"	1.83	0.00	0	**($2.22)**	$0.00
Sprinkler 2" to 1"	2.80	0.00	0	**($3.40)**	$0.00
Sprinkler 3" to 5/8"	2.8	0	0	**($3.40)**	$0.00
Sprinkler 3" to 3/4"	3.29	2	7	**($4.00)**	($8.00)
Sprinkler 3" to 1 1/2"	6.6	0	0	**($8.02)**	$0.00
Sprinkler 4" to 5/8"	3.34	0	0	**($4.06)**	$0.00
Sprinkler 4" to 1"	4.81	7	34	**($5.85)**	($40.95)
Sprinkler 4" to 1 1/2"	7.14	2	14	**($8.68)**	($17.36)
Sprinkler 4" to 2"	10.06	2	20	**($12.23)**	($24.46)
Sprinkler 4" to 3"	15.54	4	62	**($18.89)**	($75.56)
Sprinkler 6" to 5/8"	4.61	0	0	**($5.60)**	$0.00
Sprinkler 6" to 1"	6.08	0	0	**($7.39)**	$0.00
Sprinkler 6" to 1 1/2"	8.41	11	93	**($10.22)**	($112.42)
Sprinkler 6" to 2"	11.33	2	23	**($13.77)**	($27.54)
Sprinkler 6" to 3"	16.81	8	134	**($20.43)**	($163.44)
Sprinkler 6" to 4"	26.27	1	26	**($31.93)**	($31.93)
Sprinkler 8" to 5/8"	5.3	0	0	**($6.44)**	$0.00
Sprinkler 8" to 1"	6.78	0	0	**($8.24)**	$0.00
Sprinkler 8" to 1 1/2"	9.1	0	0	**($11.06)**	$0.00
Sprinkler 8" to 2"	12.02	10	120	**($14.61)**	($146.10)
Sprinkler 8" to 3"	17.5	8	140	**($21.27)**	($170.16)
Sprinkler 10" to 2"	15.21	1	15	**($18.49)**	($18.49)
Sprinkler 10" to 3"	20.69	1	21	**($25.15)**	($25.15)
Sprinkler 10" to 4"	30.15	1	30	**($36.65)**	($36.65)
Sprinkler 10" to 6"	53.88	0	0	**($65.49)**	$0.00
2B - One Sz 5 & One Sz 2	10	0	0	**($12.16)**	$0.00
3B - Two Size 2	4	4	16	**($4.86)**	($19.44)
3C - Three Size 2	17.25	0	0	**($20.97)**	$0.00
3D - One Sz 3 & One Sz 9	15	0	0	**($18.23)**	$0.00
5A - Two sz 1			0	**$0.00**	$0.00
6C - 6" Compnd Used 4 Fire	8	0	0	**($9.72)**	$0.00

Appendix C
Golden State Water Company
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Surcharges - IIII. General Ratemaking Area Balancing Account

Region 3	
Total Refund	($243,089)
Total Customer Equivalent	171,781
$ per Customer Equivalent	**($1.42)**

Meter Size	Customer Equivalent Ratio	# of Customers	# of Equivalent Customers	Refund by Mtr Size per Customer	Total Customers' Refund by Meter Size
5/8 x 3/4	1.00	66,964	66,964	**($1.42)**	($95,089)
3/4	1.50	6,056	9,084	**($2.13)**	($12,899)
1	2.50	20,274	50,685	**($3.55)**	($71,973)
1-1/2	5	1,084	5,420	**($7.10)**	($7,696)
2	8.00	3,140	25,120	**($11.36)**	($35,670)
3	15.00	370	5,550	**($21.30)**	($7,881)
4	25.00	93	2,325	**($35.50)**	($3,302)
6	50.00	24	1,200	**($71.00)**	($1,704)
8	80.00	6	480	**($113.60)**	($682)
10	115.00	0	0	**($163.30)**	$0
Sprinkler 1" to 5/8"	1.05	1581.00	1,660	**($1.49)**	($2,356)
Sprinkler 1" to 3/4"	1.515	614.00	930	**($2.15)**	($1,320)
Sprinkler 1 1/2" to 3/4"	1.755	2.00	4	**($2.49)**	($5)
Sprinkler 1 1/2 " to 1"	2.75	47.00	129	**($3.91)**	($184)
Sprinkler 2 " to 3/4"	1.86	1.00	2	**($2.64)**	($3)
Sprinkler 2" to 1"	2.825	60.00	170	**($4.01)**	($241)
Sprinkler 3" to 5/8"	2.81	0	0	**($3.99)**	$0
Sprinkler 3" to 3/4"	3.3	0	0	**($4.69)**	$0
Sprinkler 3" to 1 1/2"	6.61	0	0	**($9.39)**	$0
Sprinkler 3" to 2"	9.53	0	0	**($13.53)**	$0
Sprinkler 4" to 3/4"	3.84	0	0	**($5.45)**	$0
Sprinkler 4" to 1"	4.88	3	15	**($6.93)**	($21)
Sprinkler 4" to 1 1/2"	7.15	6	43	**($10.15)**	($61)
Sprinkler 4" to 2"	10.08	2	20	**($14.31)**	($29)
Sprinkler 4" to 3"	15.54	5	78	**($22.07)**	($110)
Sprinkler 6" to 5/8"	4.64	0	0	**($6.59)**	$0
Sprinkler 6" to 1"	6.11	0	0	**($8.68)**	$0
Sprinkler 6" to 1 1/2"	8.43	29	244	**($11.97)**	($347)
Sprinkler 6" to 2"	11.36	10	114	**($16.13)**	($161)
Sprinkler 6" to 3"	16.82	21	353	**($23.88)**	($501)
Sprinkler 6" to 4"	26.28	1	26	**($37.32)**	($37)
Sprinkler 8" to 5/8"	5.33	0	0	**($7.57)**	$0
Sprinkler 8" to 2"	12.05	10	121	**($17.11)**	($171)
Sprinkler 8" to 3"	17.52	11	193	**($24.88)**	($274)
Sprinkler 8" to 4"	26.98	2	54	**($38.31)**	($77)
Sprinkler 8" to 6"	50.7	3	152	**($71.99)**	($216)
Sprinkler 10" to 6"	53.9	1	54	**($76.54)**	($77)
1A - Two 5/8" meters	2.2	0	0	**($3.12)**	$0
2C - Two Sz 2 (Special)	8.48	0	0	**($12.04)**	$0
3B - Two Size 2	14.1	8	113	**($20.02)**	($160)
3C - Three Size 2	17.25	1	17	**($24.50)**	($25)
4B - Four Size 2	25	0	0	**($35.50)**	$0
4G - Two Size 3	26.5	0	0	**($37.63)**	$0
4X - M/C Two Sz 3 , 1 C	26.5	0	0	**($37.63)**	$0
R3-3 Two 6" Manifold Meters (Covina)	1	1	1	**($1.42)**	($1)
SCHEDULE R3-DEM-2H Flat	1	4	4	**($1.42)**	($6)
Malone Well	1	0	0	**($1.42)**	$0
OC-3M 3"	9.11	1	9	**($12.94)**	($13)
OC-3M 4"	21.46	1	21	**($30.47)**	($30)
Pomona College	427	1	427	**($606.34)**	($606)

Appendix D
Golden State Water Company
A.20-07-012
General Office Allocations Rates

CSA	Water (W) Allocation	Corporate Support (A) Allocation	Regulated Utility (U) Allocation	District Office Allocation Rates	Region Allocation Rates	GSWC Allocation Rates
Arden Cordova	7.80%	5.79%	6.99%	78.96%	40.05%	7.80%
Bay Point	1.60%	1.19%	1.43%	16.24%	8.23%	1.60%
Clearlake	0.47%	0.35%	0.42%	4.80%	2.43%	0.47%
Los Osos	0.86%	0.64%	0.77%	8.99%	4.43%	0.86%
Santa Maria	4.40%	3.26%	3.94%	45.87%	22.61%	4.40%
Simi Valley	4.33%	3.21%	3.88%	45.14%	22.25%	4.33%
Northern District	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Coastal District	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Region 1 Headquarters	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Central Basin-East	6.98%	5.18%	6.25%	36.11%	17.21%	6.98%
Central Basin-West	7.27%	5.39%	6.51%	37.56%	17.90%	7.27%
Culver City	5.09%	3.78%	4.56%	26.33%	12.55%	5.09%
Southwest	21.25%	15.77%	19.04%	100.00%	52.34%	21.25%
Central District	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Southwest District	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Region 2 Headquarters	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Los Alamitos	11.06%	8.22%	9.91%	62.56%	27.68%	11.06%
Placentia	6.62%	4.91%	5.93%	37.44%	16.57%	6.62%
Claremont	5.68%	4.21%	5.09%	34.42%	14.22%	5.68%
San Dimas	6.66%	4.94%	5.97%	40.38%	16.68%	6.66%
San Gabriel	4.16%	3.09%	3.73%	25.20%	10.41%	4.16%
Barstow	3.54%	2.63%	3.17%	61.38%	8.86%	3.54%
Calipatria	0.49%	0.36%	0.44%	8.57%	1.24%	0.49%
Morongo	0.26%	0.19%	0.23%	4.48%	0.65%	0.26%
Apple Valley	0.76%	0.56%	0.68%	13.15%	1.90%	0.76%
Wrightwood	0.72%	0.53%	0.64%	12.42%	1.79%	0.72%
Orange County District	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Foothill District	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Mountain District	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Region 3 Headquarters	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GO - Corporate Support	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GO - Utility Support	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GO - Central Operations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Region 1 - Coastal Consolidation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Region 2 - Metro	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Region 3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BVES	0.00%	8.63%	10.42%	0.00%	0.00%	0.00%
ASUS	0.00%	17.17%	0.00%	0.00%	0.00%	0.00%
	100.00%	100.00%	100.00%	700.00%	300.00%	100.00%

Appendix E
Golden State Water Company

Proceeding No.		MASTER EXHIBIT LIST	
A.20-07-012			
Exhibit Number	**Witness**	**Description/ Title of Exhibit**	**Link on CPUC Supporting Documents Website**
Golden State Water Company			
GSW-1	Jenny Darney-Lane	Arden Cordova Report on Results of Operations	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3995/396370040.pdf
GSW-2	Jenny Darney-Lane	Bay Point Report on Results of Operations	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3995/395972911.pdf
GSW-3	Jenny Darney-Lane	Clearlake Report on Results of Operations	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3995/396667196.pdf
GSW-4	Jenny Darney-Lane	Los Osos Report on Results of Operations	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3995/396149646.pdf
GSW-5	Jenny Darney-Lane	Santa Maria Report on Results of Operations	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3995/396114110.pdf
GSW-6	Jenny Darney-Lane	Simi Valley Report on Results of Operations	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3995/396193401.pdf
GSW-7	Jenny Darney-Lane	Region 2 Report on Results of Operations	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3996/396667198.pdf
GSW-8	Jenny Darney-Lane	Region 3 Report on Results of Operations	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3996/396370041.pdf
GSW-9	Jenny Darney-Lane	General Office Report on Results of Operations	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3996/396114111.pdf
GSW-10	Jimmy Cheung	Testimony - Cheung J - Overhead	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3945/394813123.pdf
GSW-11	Matt Currie	Testimony - Currie - Injuries & Damages/ Employee Insurance, Special Request #2 (Balancing Account for Group Medical Insurance costs)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3995/396174112.pdf
GSW-12	Jenny Darney-Lane	Testimony - Darney-Lane - Pension and Benefits Expenses, Special Requests #3 (Sales Reconciliation Mechanism), Special Request #10 (COVID-19 Memorandum Account), and Reports on Results of Operations	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3946/394781611.pdf
GSW-13	Edwin DeLeon	Testimony - DeLeon - Conservation Expense	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3946/394813125.pdf
GSW-14	Gladys Estrada	Testimony - Estrada - Sales and Customers	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3946/394797054.pdf

Appendix E
Golden State Water Company

Proceeding No.		MASTER EXHIBIT LIST	
A.20-07-012			
Exhibit Number	**Witness**	**Description/ Title of Exhibit**	**Link on CPUC Supporting Documents Website**
GSW-15	Gladys Farrow	Testimony - Farrow - Pension Expense, Managers & Directors Incentive Plan, and Staffing Changes	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3947/394797056.pdf
GSW-16	Denise Kruger	Testimony - Kruger - Staffing Changes	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3947/394804222.pdf
GSW-17 (vol 1)	Patrick Kubiak	Testimony - Kubiak - Field Technology Initiatives (Volume 1 of 2)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3948/394813131.pdf
GSW-17 (vol 2)	Patrick Kubiak	Testimony - Kubiak - Field Technology Initiatives (Volume 2 of 2)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3948/394804224.pdf
GSW-18	Wayne McDonald	Testimony - McDonald - Taxes	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3947/394802123.pdf
GSW-19	Randell Miller	Testimony - Miller - I.T. Capital, CWIP, related maintenance costs and I.T. staffing	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3947/394793023.pdf
GSW-20	Ronald Moore	Testimony - Moore - Special Request #1 (Balancing Accounts and Memorandum Accounts)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3949/394793024.pdf
GSW-21	Jon Pierotti	Testimony - Pierotti - Rate Base, General Office Capital, General Office Allocation, Special Request #5 (Rate Treatment of Previously Approved Advice Letter Projects), and Working Cash including Special Request #6 (Conversion to Monthly Billing)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3949/394804226.pdf
GSW-22	Sunil Pillai	Testimony - Pillai S - Special Request #7 (Finding on Water Quality)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3949/394796960.pdf
GSW-23	Brad Powell	Testimony - Powell - Operating Expenses, Special Request #4 (Inclusion of Credit Card Payment Option in Rates), Special Request #6 (Conversion to Monthly Billing), and Special Request #8 (Liability Insurance Balancing Account)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3949/394781613.pdf
GSW-24	Keith Switzer	Testimony - Switzer - Executive Compensation, Special Request #9 (123-TCP Contamination Proceeds), Special Request #12 (Guidance on Treatment of Proceeds from Water Rights Transfer), and Special Request #13 (Los Osos & Santa Maria Rate Consolidation)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3949/394797057.pdf
GSW-25	Nanci Tran	Testimony - Tran -Labor Expenses, Payroll Taxes, and Supply Expenses	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3949/394813132.pdf

Appendix E
Golden State Water Company

Proceeding No.		MASTER EXHIBIT LIST	
A.20-07-012			
Exhibit Number	**Witness**	**Description/ Title of Exhibit**	**Link on CPUC Supporting Documents Website**
GSW-26	Hilda Wahhab	Testimony - Wahhab - Revenues and Rate Design, CARW including Special Request #4 (Inclusion of Credit Card Payment Option in Rates), Special Request #11 (Residential Rate Design Change), and Special Request #14 (Presentation of Billing Units on Customer Bills)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3949/394802124.pdf
GSW-27	Matt Winslow	Testimony - Winslow - Depreciation Studies	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3949/394807269.pdf
GSW-28	Ernest Gisler	Testimony - Gisler - Capital Program Overview	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3947/394813127.pdf
GSW-29 (vol 1)	Elizabeth McDonough, Dane Sinagra	Testimony - McDonough, Sinagra - Operating District CWIP (Volume 1 of 3 volumes)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3951/394802126.pdf
GSW-29 (vol 2)	Elizabeth McDonough, Dane Sinagra	Testimony - McDonough, Sinagra - Operating District CWIP (Volume 2 of 3 volumes)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3951/394793026.pdf
GSW-29 (vol 3)	Elizabeth McDonough, Dane Sinagra	Testimony - McDonough, Sinagra - Operating District CWIP (Volume 3 of 3 volumes)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3951/394804229.pdf
GSW-30	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Operating District Capital	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3952/394781615.pdf
GSW-31	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-1 (Arden Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3956/394802136.pdf
GSW-32	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-2 (Cordova Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3956/394807273.pdf
GSW-33	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-3 (Bay Point Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3956/394804233.pdf
GSW-34	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-4 (Clearlake Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3956/394804234.pdf
GSW-35	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-5 (Edna Road Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3956/394807274.pdf
GSW-36	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-6 (Los Osos Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3956/394793033.pdf
GSW-37	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-7 (Cypress Ridge Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3956/394781621.pdf

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Proceeding No.		MASTER EXHIBIT LIST	
A.20-07-012			
Exhibit Number	**Witness**	**Description/ Title of Exhibit**	**Link on CPUC Supporting Documents Website**
GSW-38	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-8 (Lake Marie Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3956/394797063.pdf
GSW-39	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-9 (Nipomo Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3956/394807275.pdf
GSW-40	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-10 (Orcutt Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3956/394793032.pdf
GSW-41	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-11 (Sisquoc Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3957/394781624.pdf
GSW-42	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-12 (Tanglewood Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3957/394804235.pdf
GSW-43	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-13 (Simi Valley Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3957/394807276.pdf
GSW-44	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-14 (Artesia Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3957/394796971.pdf
GSW-45	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-15 (Bell-Bell Gardens Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3957/394797064.pdf
GSW-46	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-16 (Culver City Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3957/394793035.pdf
GSW-47	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-17 (Florence-Graham Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3957/394813139.pdf
GSW-48	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-18 (Hollydale Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3957/394781625.pdf
GSW-49	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-19 (Norwalk Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3957/394802139.pdf
GSW-50	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-20 (Southwest Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3957/394802138.pdf
GSW-51	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-21 (Willowbrook Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3958/394793036.pdf
GSW-52	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-22 (Apple Valley North Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3958/394781626.pdf
GSW-53	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-23 (Apple Valley South Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3958/394802140.pdf

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GSW-54	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-24 (Barstow Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3958/394804236.pdf
GSW-55	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-25 (Calipatria Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3958/394807277.pdf
GSW-56	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-26 (Claremont Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3958/394796972.pdf
GSW-57	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-27 (Cowan Heights Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3958/394797065.pdf
GSW-58	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-28 (Desert View Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3958/394793037.pdf
GSW-59	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-29 (Lucerne Valley Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3958/394813142.pdf
GSW-60	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-30 (Morongo Del Norte Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3958/394813141.pdf
GSW-61	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-31 (Morongo Del Sur Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3959/394796973.pdf
GSW-62	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-32 (Placentia Yorba Linda Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3959/394797067.pdf
GSW-63	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-33 (San Dimas Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3959/394793038.pdf
GSW-64	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-34 (South Arcadia Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3959/394813143.pdf
GSW-65	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-35 (South San Gabriel Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3959/394781627.pdf
GSW-66	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-36 (West Orange County Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3959/394802141.pdf
GSW-67	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment C-37 (Wrightwood Master Plan)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3959/394804237.pdf
GSW-68	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment D (Risk Based Asset Management)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3952/394813134.pdf
GSW-69	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachment E (Pipeline Management Program)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3952/394796961.pdf

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Exhibit Number	**Witness**	**Description/ Title of Exhibit**	**Link on CPUC Supporting Documents Website**
GSW-70 (vol 1)	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachments 1-6, Attachments AC01 to SGV03 (Volume 1 of 10)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3953/394804230.pdf
GSW-70 (vol 2)	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachments 1-6, Attachments AC01 to SGV03 (Volume 2 of 10)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3953/394804231.pdf
GSW-70 (vol 3)	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachments 1-6, Attachments AC01 to SGV03 (Volume 3 of 10)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3953/394797060.pdf
GSW-70 (vol 4)	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachments 1-6, Attachments AC01 to SGV03 (Volume 4 of 10)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3953/394813137.pdf
GSW-70 (vol 5)	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachments 1-6, Attachments AC01 to SGV03 (Volume 5 of 10)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3954/394813138.pdf
GSW-70 (vol 6)	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachments 1-6, Attachments AC01 to SGV03 (Volume 6 of 10)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3954/394781619.pdf
GSW-70 (vol 7)	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachments 1-6, Attachments AC01 to SGV03 (Volume 7 of 10)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3954/394793028.pdf
GSW-70 (vol 8)	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachments 1-6, Attachments AC01 to SGV03 (Volume 8 of 10)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3954/394807271.pdf
GSW-70 (vol 9)	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachments 1-6, Attachments AC01 to SGV03 (Volume 9 of 10)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3954/394796964.pdf
GSW-70 (vol 10)	Robert Hanford, Mark Insco	Testimony - Hanford, Insco - Attachments 1-6, Attachments AC01 to SGV03 (Volume 10 of 10)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3954/394797061.pdf
GSW-71	Matthew Currie	Rebuttal - Currie - Insurance and Special Request #2	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/4172/411463075.pdf
GSW-72	Jenny Darney-Lane	Rebuttal - Darney-Lane - Labor, Supply, Special Requests 3 and 10	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3960/394797068.pdf
GSW-73	Edwin Deleon	Rebuttal - DeLeon - Conservation	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3960/394797069.pdf
GSW-74	Gladys Estrada	Rebuttal - Estrada - Sales and Customers	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3960/394796974.pdf
GSW-75	Gladys Farrow	Rebuttal - Farrow - SERP (Public)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3960/394796975.pdf
GSW-75C	Gladys Farrow	Rebuttal - Farrow - SERP (Confidential)	
GSW-76	Robert Hanford/Mark Inco	Rebuttal - Hanford/Insco - Operating District Capital (Vol. 1 of 2)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3960/394813144.pdf

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Exhibit Number	**Witness**	**Description/ Title of Exhibit**	**Link on CPUC Supporting Documents Website**
GSW-77	Robert Hanford/Mark Inco	Rebuttal - Hanford/Insco - Operating District Capital (Vol. 2 of 2)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3960/394793039.pdf
GSW-78	Denise Kruger	Rebuttal - Kruger - Staffing and Customer Service	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3960/394802142.pdf
GSW-79	Patrick Kubiak	Rebuttal - Kubiak - GIS and Field Technology	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3960/394781628.pdf
GSW-80	Wayne McDonald	Rebuttal - McDonald - Taxes	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3960/394804238.pdf
GSW-81	Elizabeth McDonough/ Dane Sinagra,	Rebuttal - McDonough/Sinagra - Construction Work In Progress	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3961/394796978.pdf
GSW-82	Randell Miller	Rebuttal - Miller Cybersecurity and IT Capital (Public)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3961/394802144.pdf
GSW-82C	Randell Miller	Rebuttal - Miller - Cybersecurity and IT Capital (Confidential)	
GSW-83	Ronald Moore	Rebuttal - Moore - Balancing and Memo Accounts Review	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3961/394781631.pdf
GSW-84	Jon Pierotti	Rebuttal - Pierotti - General Office Allocation, Rate Base, Working Cash (Public)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3961/394813145.pdf
GSW-84C	Jon Pierotti	Rebuttal - Pierotti - General Office Allocation, Rate Base, Working Cash (Confidential)	
GSW-85	Brad Powell	Rebuttal - Powell O&M, A&G Expenses, SR4, SR6, SR8	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3961/394807281.pdf
GSW-86	Keith Switzer	Rebuttal - Switzer - Executive Compensation, SR9, SR12, SR13 (Public)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3961/394804239.pdf
GSW-86C	Keith Switzer	Rebuttal - Switzer - Executive Compensation, SR9, SR12, SR13 (Confidential)	
GSW-87	Hilda Wahhab	Rebuttal - Wahhab - Rate Design, SR11, SR14	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3961/394793041.pdf
GSW-88	Matt Winslow	Rebuttal - Winslow - Depreciation	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3961/394797070.pdf
GSW-89	Matthew Currie	Response to Data Request AMX-005, Question 4	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/4175/412039839.pdf

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GSW-90	Gladys Estrada	Workpapers - Sales and Customers	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/4173/411463175.pdf
GSW-91	Hilda Wahhab	Workpapers - Ratepayer Assistance Program (CARW)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/4173/412728334.pdf
GSW-92	Edwin DeLeon	Workpapers - Conservation	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/4173/411510562.pdf
GSW-93	Jon Pierotti	Workpapers - General Office Allocations	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/4173/411741851.pdf
GSW-94	Nanci Tran, Jenny Darney-Lane	Workpapers - Labor and Pension Benefits	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/4173/411510561.pdf
GSW-95	Brad Powell	Workpapers - O&M and A&G Expenses	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/4173/411741850.pdf
GSW-96	Hilda Wahhab	Workpapers - Rate Design	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/4173/411194690.pdf
GSW-97	Nanci Tran	Workpapers - Supply Expenses	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/4173/412039812.pdf
GSW-98	Jon Pierotti	Workpapers - Working Cash	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/4173/411463088.pdf
GSW-99	Robert Hanford and Mark Insco	Workpapers - Capital Projects Lists	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/4173/411463310.pdf
GSW-100	Robert Hanford and Mark Insco	Workpapers - Blanket - Vehicles	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/4173/412728333.pdf
GSW-101	Jon Pierotti and Randell Miller	Workpapers - General Office Corporate Support Capital	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/4173/411463176.pdf
GSW-102	Jon Pierotti and Patrick Kubiak	Workpapers - General Office Construction Work In Progress	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/4173/412039813.pdf
GSW-103	Jon Pierotti	Workpapers - General Office Centralized Operations Support Capital	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/4173/411194691.pdf
GSW-104	Jon Pierotti and Randell Miller	Workpapers - General Office Utility Support Capital	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/4173/411463089.pdf
GSW-105		GSWC - RO Model (Excel)	

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GSW-106C		GSWC - RO Model - Labor and Pension and Benefits (Excel) (Confidential)	
GSW-107		GSWC - Electronic Workpapers (Excel)	
GSW-108	Ronald Moore	GSWC - Electronic Workpapers 100-days Update (Excel)	

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Cal Advocates			
CAL PA-1	Victor Chan & Chris Ronco	Chan and Ronco - Amended Testimony to Executive Summary and Results of Operations Tables	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3383/366566633.pdf
CAL PA-2	Anthony Andrade	Andrade - Report and Recommendations on Region 3 Plant, Contingency, and Plant Escalation	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3383/366442195.pdf
CAL PA-3	Mehboob Aslam	Aslam - Report and Recommendations on General Office (Public)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3447/372497496.pdf
CAL PA-3C	Mehboob Aslam	Aslam - Report and Recommendations on General Office (Confidential)	
CAL PA-4	KM Jawadul Baki	Baki - Report and Recommendations on Special Request 10	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3384/367035739.pdf
CAL PA-5	KM Jawadul Baki	Baki - Report and Recommendations on Special Request 1 (Memorandum and Balancing Accounts)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3413/368055019.pdf
CAL PA-6	Lauren Cunningham	Cunningham - Report and Recommendations on Operations and Maintenance and Supply Expenses	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3383/366626538.pdf
CAL PA-7	Sari Ibrahim	Ibrahim - Report and Recommendations on Pipeline Replacement	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3383/366629761.pdf
CAL PA-8	Sam Lam	Lam - Report and Recommendations on GSWC District A&G Expenses, District Labor Expenses, Conservation Expenses, and Special Request 4	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3383/366626537.pdf
CAL PA-9	Phong Ly	Ly - Report and Recommendations on Construction-Work-In-Progress and Special Request 7	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3383/366583907.pdf
CAL PA-10	Justin Menda	Menda - Report and Recommendations on Region 1 Plant (Los Osos and Santa Maria), Blanket Plant Items, and Customer Service	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3383/366590887.pdf
CAL PA-11	Herbert Merida	Merida - Report and Recommendations on Taxes Other Than Income, Income Taxes, Depreciation And Working Cash	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3383/366584008.pdf
CAL PA-12	Eileen Odell	Odell - Report and Recommendations on Customer Growth Factors and GSWC's Low Income Assistance Program	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3383/366590888.pdf
CAL PA-13	Chris Ronco	Ronco - Report and Recommendations on Sales, Revenues, Rate Design and Special Requests 6, 11, and 14	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3383/366442196.pdf

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CAL PA-14	Danilo Sanchez	Sanchez - Report and Recommendations on Special Requests 3, 9 and 12	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3383/366442089.pdf
CAL PA-15	Zaved Sarkar	Sarkar - Report and Recommendations on Region 1: (Arden-Cordova, Bay Point, Clearlake & Simi Valley)	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3383/366626539.pdf
CAL PA-16	Edward Scher	Scher - Report and Recommendations on Special Request 13: Consolidation of Los Osos and Santa Maria Ratemaking Areas	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3383/366442197.pdf
CAL PA-17	Brian Yu	Yu - Report and Recommendations on Region 2 Plant and Safety Issues	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/3383/366583906.pdf
CAL PA-18	Mehboob Aslam	Responses to Data Request AMX-018, Questions 15-22	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2007012/4176/412796645.pdf

ATTACHMENT B

REQUESTED FINDINGS, CONCLUSIONS AND ORDERING PARAGRAPHS

The following is a list of findings, conclusions and ordering paragraphs requested by Golden State Water Company ("Golden State") and the Public Advocates Office in the Settlement Agreement between such parties in Application 20-07-012 ("Settlement Agreement").

REQUESTED FINDINGS OF FACT:

1. The Settlement Agreement resolves all but three of the issues in Golden State's Application 20-07-012.
2. Golden State's water quality meets all applicable state and federal drinking water standards and the provisions of General Order 103, and its water systems comply with the State Water Resources Control Board's Division of Drinking Water standards for water quality standards.

REQUESTED CONCLUSIONS OF LAW:

1. The Settlement Agreement is reasonable, consistent with the law, and in the public interest.
2. The proposed test year revenue requirements as provided in Table 1 below are just and reasonable and will allow for the provision of safe and reliable water service to Golden State's customers. Actual increases for escalation years 2023 and 2024 will be determined at the time the advice letters to implement the increases are approved by the Commission, and will be calculated pursuant to the Rate Case Plan methodology adopted in D.04-06-018 and D.07-05-062.

Table 1

Rate increases for Test Year 2022
and estimated increases for the Escalation Years 2023 and 2024*

	2022	**2022**	**2023**	**2023**	**2024**	**2024**
RMA	**$**	**%**	**$**	**%**	**$**	**%**
Arden Cordova (RMA)	1,874.0	12.15%	482.3	2.77%	407.2	2.26%
Bay Point (RMA)	426.6	6.81%	131.6	1.96%	143.9	2.10%
Clearlake (RMA)	248.1	10.15%	84.1	3.12%	79.8	2.87%
Coastal Consolidation	779.2	3.89%	419.6	2.00%	733.7	3.40%
Los Osos (RMA)	537.9	13.20%	154.7	3.35%	149.2	3.12%
Santa Maria (RMA)	238.81	1.50%	273.6	1.67%	588.3	3.50%
Simi Valley (RMA)	(69.5)	-0.44%	347.0	2.21%	340.8	2.11%
Region 2 - Metro (RMA)	15,470.9	10.66%	6,062.1	3.77%	5,983.1	3.58%
Region 3 - (RMA)	9,069.5	6.57%	5,382.3	3.65%	5,459.1	3.56%
Total	27,798.7	8.11%	12,908.9	3.47%	13,147.6	3.40%
Sum of RMAs	27,796.1	8.10%	12,917.7	3.47%	13,151.2	3.41%

3. The proposed rate increases for the test year 2022 and escalation years 2023 and 2024 are just and reasonable.

4. Golden State's Emergency Response Plan complies with the Rate Case Plan's requirement that it provide confirmation of compliance with EPA Vulnerability Assessment and Office of Emergency Services Response Plan.

REQUESTED ORDERING PARAGRAPHS:

1. Golden State is authorized to include a surcharge of $0.547 per one hundred cubic feet ("Ccf") for thirty-six months in its Tier 1 advice letter implementing tariff schedules resulting from this decision in order to amortize the balance in its Los Osos Groundwater Adjudication Memorandum Account (LOAMA).
2. Golden State is authorized to amortize the September 30, 2020 balance for the 2018 Cost of Capital Interim Rate True-Up Memorandum Account by implementing a one-time flat rate monthly surcredit in its Tier 1 advice letter implementing tariff schedules resulting from this decision.
3. Golden State is authorized to file a Tier 1 advice letter to (i) transfer the September 30, 2020 residual balance in the 2019 Interim Rates Memorandum Account (IRMA) to the General Ratemaking Area Balancing Account (GRABA) account, (ii) close the account, and (iii) remove the Preliminary Statement, Part GGGG, 2019 IRMA from its tariff book.
4. Golden State is authorized to amortize the GRABA balance by implementing a surcharge for twelve months in ratemaking areas with an undercollection. In ratemaking areas with an overcollection, refunds shall be made through a one-time surcredit. The GRABA shall continue through December 31, 2024.
5. Golden State is authorized to continue the existing surcharge for the Santa Maria Water Rights Memorandum Account, Preliminary Statement Part M, to be recalculated annually through December 31, 2024.
6. With respect to each of the accounts listed in Table 2 below, Golden State is authorized to (i) impose a surcharge in the amount and for the duration indicated, concurrent with or as part of the revised rate schedules adopted in this proceeding, and (ii) file a Tier 1 advice letter implementing this surcharge. At the time the relevant surcharge expires, Golden State is authorized to file a Tier 1 advice letter to transfer any small residual balance to the GRABA, to close the account, and to remove the reference to the account from Golden State's Preliminary Statement.

Account	Preliminary Statement Part	Authorized Surcharge	Authorized Surcharge Duration
Santa Maria Steelhead Recovery Plan Memorandum Account	UU	$0.115 per Ccf	12 months
California Alternative Rates for Water Balancing Accounts	Q	This surcharge shall be calculated at the time the final decision is prepared by Water Division and will remain in place for the entire rate cycle.	2022-2024
Tangible Property Regulations Collateral Consequences	GGG	$0.015 per Ccf for metered services and $0.30/month for each flat rate service identified	12 months

Account	Preliminary Statement Part	Authorized Surcharge	Authorized Surcharge Duration
Memorandum Account		in Schedule AC-2	
Los Osos Basin Management Committee Memorandum Account	MMM	$0.409 per Ccf	24 months
Basin Pumping Rights Litigation Memorandum Account	NNN	$0.055 per Ccf	12 months
School Lead Testing Memorandum Account	OOO	$0.0007 per Ccf for metered services and $.01/month for each flat rate service per Schedule AC-2	6 months
Aerojet Water Litigation Memorandum Account	RRR	$0.286 per Ccf for metered services per Schedule AC-1 and $7.94/month for each flat rate service per Schedule AC-2	2022-2024
CEMA- Emergency Consumer Protection Memorandum Account	DDDD	$0.00145 per Ccf for metered service and $0.03/month for each flat rate service per Schedule AC-2	6 months
San Luis Obispo Valley Groundwater Basin Memorandum Account	JJJJ	$0.149 per Ccf for metered services	12 months
Public Safety Power Shut-Off Memorandum Account	KKKK	Surcharges in accordance with sales and customers forecasts in the applicable ratemaking areas	12 months

(END OF APPENDIX A)