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APPENDICES A through H

ATTACHMENT 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 $87,060,700 or 22.95% in 2025; (2) authorizing it to increase rates by $20,699,200 or 4.42% in 2026, and increase rates by $22,408,200 or 4.57% in 2027 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. 23-08-010 (Filed August 14, 2023)

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

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

INTRODUCTION AND OVERVIEW

The Scoping Memo and Ruling of Assigned Commissioner identified fifteen issues to be evaluated in this proceeding. In accordance with ALJ Nojan's June 21, 2024 ruling, Golden State Water Company ("GSWC" or "Golden State") and the Public Advocates Office at the California Public Utilities Commission ("Cal Advocates"), identify in this Introduction and Overview where each of the issues identified in the Scoping Memo is addressed within the text of this Settlement Agreement ("Settlement Agreement" or "Agreement"). In instances where the resolution of a given Scoping Memo issue requires no further discussion in this Agreement, the resolution of such issue is described fully in this Introduction and Overview.

Issue 1: Whether Golden State's proposed rate increases for the Test Year and Escalation years are just and reasonable, including:

1a. Whether Golden State's estimates for its operation and maintenance expenses and administrative and general expenses are reasonable;
1b. Whether Golden State's estimates of rate base are reasonable;
1c. Whether Golden State's proposed additions to its plant budgets are accurate, reasonable, and justified;
1d. Whether Golden State's proposed cost allocation from its General Office is reasonable;
1e. Whether Golden State's proposed sales forecasts and rate designs are just and reasonable; and
1f. Whether Golden State's proposed supply mix and supply costs are just and reasonable[1];

In its application, GSWC requested a company-wide 22.95% increase from the rates in effect at the time of filing its application in August 2023. In this Settlement Agreement, the settling parties ("Parties") have resolved all disputed cost of service issues but two: the sales forecasts and supply expense costs. If GSWC's positions prevail on both of these disputed issues, the result will be an 8.68% increase over 2024 rates in the 2025 test year, along with escalation year increases in 2026 and 2027. If Cal Advocates' positions prevail on both of these disputed issues, the result will be a 4.98% increase over 2024 rates in the 2025 test year, along with escalation year increases in 2026 and 2027.[2]

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[1] The Scoping Ruling does not include issue 1.f; this issue was identified by the parties in their Joint List of Stipulated Issues served on the service list for this proceeding on May 31, 2024 (and marked therein as "Not Stipulated").
[2] Effective July 1, 2024, the Commission approved Advice Letter 1941-W (IRS Private Letter Ruling – Rate Base Adjustment, applicable in all ratemaking areas, and Advice Letter 1942-W (Supply Expense Offsets), applicable in Bay Point and Region 2. The

This Settlement, as a whole, addresses all operating expenses (excluding supply expenses and related uncollectibles and local taxes), and all capital costs used to determine the Test Year revenue requirements for each ratemaking area. As discussed in detail below, 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 (excluding supply expenses) and capital costs results in a just and reasonable range of test year revenue requirements that allow for the provision of safe and reliable water service for this GRC cycle.

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 2026 and 2027 for this proceeding. The Parties have addressed exceptions to this issue fully in Section 18.2 of this Agreement.

This Scoping Memo Issue is addressed in the following sections of the Settlement Agreement, as listed below:

Issue 1a. Whether Golden State's estimates for its operation and maintenance expenses and administrative and general expenses are reasonable:

4.3 Water Loss

5.1 Regions 1, 2 & 3 Labor

5.2 General Office Labor

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rate adjustments resulting from the implementation of these advice letters is not reflected in the increases described in this section. The net, companywide impact of Advice Letters 1941-W and 1942-W is to increase the 2024 rates. Incorporating these rate adjustments would lower the GSWC and Cal Advocates percentage increases referenced in this section to 8.18% and 4.50%, respectively.

6.1 Escalation Factors
6.2 Customer Growth Impact
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16.1 Return on Rate Base

18.1 Customer Assistance Program ("CAP")

Issue 1b. Whether Golden State's estimates of rate base are reasonable:

3.6 Depreciation Accrual Rates

3.7 Working Cash

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12.1 General Office Plant Corporate Support, Utility Support and Centralized Operations Support

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Issue 1c. Whether Golden State's proposed additions to its plant budgets are accurate, reasonable, and justified:

3.2 Region 1, 2 and 3 Capital Budgets

3.3 Contingency

3.4 Construction Work in Progress

3.5 Regions 1, 2 and 3 New Capital Budgets

Issue 1d. Whether Golden State's proposed cost allocation from its General Office is reasonable:

13.1 Structure of the Allocation of Costs to American States Utility Services

13.2 Allocation of Corporate Support Function

13.3 Allocation of Utility Support Function

13.4 Allocation of Centralized Operations Support Function

Issue 1e. Whether Golden State's proposed sales forecasts and rate designs are just and reasonable:

4.1 Customers (Connections)

4.2 Sales per Customer

4.3 Water Loss

Issue 1f. Whether Golden State's proposed supply mix and supply costs are just and reasonable[3]:

10.1 Supply Mix

[3] This item was not separately articulated in the Scoping Memo.

Issue 2. Whether Golden State's customer service and safety programs are adequate

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 performance standards; 3) meter reading performance standard; 4) work completion performance standards; 5) response to customer and regulatory complaints performance 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 2019 to September 2023 and noted that GSWC did not meet performance standards for GO 103-A, Appendix E, Section 1A (Call Answering Service Level) for years 2019, 2022 and 2023, Section 1B (Abandoned Call Rate) for years 2022 and 2023, and GO 103-A Section 4A (Scheduled Appointment performance measure) for 2023, and recommended that the Commission require GSWC to develop and implement a plan to bring GSWC in compliance with all GO-103A customer service standards.

As Cal Advocates acknowledges, GSWC has addressed the circumstances that resulted in missing the identified GO 103-A performance standards that included staff shrinkage by 29% and an increase in the call handling time (3.5 minutes to 5 minutes) during the pandemic. GSWC anticipates continued compliance with customer service standards as staffing levels have increased. In terms of the Scheduled Appointment performance, GSWC does not need to address any deficiencies as the standard was met by year end 2023. Cal Advocates testimony was based on partial 2023-year data that was made available by GSWC during discovery.

Cal Advocates evaluated GSWC's Emergency Preparedness and Response Plan ("EPRP"). Cal Advocates' reviewed whether GSWC's EPRP complies the America's Water Infrastructure Act, where GSWC is required to provide proof of submitting a Risk and Resilience Assessment Certification to the United States Environmental Protection Agency for systems serving more than 3,300 people. After completing its review, Cal Advocates recommends that the Commission find GSWC's safety program meets regulatory requirements.

(See Exhibit GSW-PR-084/GSW-PR-84C, pages 23 to 28 and PUBADV-AS-004, Chapter 1 as corrected by PUBADV-AS-004A.)

Issue 3. Whether Golden State is compliant with all statutory and regulatory requirements

Cal Advocates reviewed GSWC's compliance with statutory and regulatory requirements and does not assert that GSWC violates any applicable statutory and regulatory requirements.

Issue 4. Whether the Application impacts the achievement of any 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 Parties agree that GSWC's proposals in this proceeding and the provisions of this Settlement Agreement meet the Commission's ESJ objectives and ensures continued access to high-quality water for ESJ Communities in accordance with the ESJ Plan. Information relevant to this determination is presented immediately below, and in the Parties' opening and rebuttal testimonies. (See Exhibit GSW-EG-021, Volume 1 of 13, pages 13, and PUBADV-AS-004, Chapter 2.)

GSWC has proposed fourteen (14) initiatives related to Environmental and Social Justice such as 1) Reducing Greenhouse Gas Emissions, 2) Mitigating climate change and weather effects, 3) Water conservation and customer communication/education, 4) Providing safe and reliable service to all customers, 5) Ensuring water supply, 6) Uninterrupted water supply, 7) Public Safety, 8) Supplier Diversity, 9) Engaging with communities, 10) Diversity & Inclusion, 11) Affordable access to water, 12) Low income or disadvantaged assistance program, 13) Providing economic benefits to low income and disadvantaged communities, and lastly 14) Water quality for all customers.

Public Participation Hearings – The public was able to provide valuable comments and feedback regarding potential impacts of a Commission decision. This achievement through virtual public participation hearings and the public comments section on the proceeding docket on the Commission's website allowed for timely, meaningful participation from customers as desired in Goal 5 of the ESJ Plan.

Meaningful Consolidations – Cal Advocates supports GSWC's proposal in this proceeding to undertake a phased-in rate consolidation of the Clearlake ratemaking area with the Arden Cordova ratemaking area. The Clearlake ratemaking area is considered an ESJ disadvantaged community as identified by the CalEnviroScreen 4.0 tool. The base rates in the Clearlake area will be frozen for the 2025 to 2027 rate case cycle, furthering the Commission's objective of access to high-quality water as stated in Goal 3. (See Exhibits GSW-JP-076, pages 20 to 22, and PUBADV-MA-001, pages 34 to 35.)

Rate Impact on Low-Income Customers – As discussed further in Section 18.1 of this Agreement, low-income customers eligible for CAP assistance will 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 Exhibits GSW-HW-089, pages 15 to 17, PUBADV-HM-007, pages 2-14 to 2-17, as corrected by PUBADV-HM-007A.)

Capital Improvement Planning – Through specific projects reflected in this rate case, GSWC continues to provide capital improvements in traditionally disadvantaged communities (e.g. Clearlake, Bay Point, Barstow, Pomona, Compton, Norwalk, Hawthorne, Huntington Park, Lynwood) reflecting the commitment to providing all customers across the Utility's service territory access to reliable, clean, and affordable water and water service. In many of these locations, GSWC, through proposals adopted by the Commission in prior GRCs, has already put in place regionalized rates so that these disadvantaged communities do not have to shoulder the full costs of the capital projects that directly benefit them in providing safe and reliable service. More specifically, in this GRC, GSWC has proposed a number of projects that achieve other ESJ goals besides affordability, including reducing GHG emission and enhancing conservation and customer communication/education.

Cal Advocates evaluated GSWC's projects in relation to the Commission's environmental and social justice goals 2 and 3. Cal Advocates asserted that certain of GSWC's ESJ initiatives are generic in nature and not necessarily targeted to ESJ communities, but for purposes of settlement, the parties agree that overall GSWC's ESJ goals have been met.

Multilingual Notices and Forms – 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. GSWC continues to work with customers who can benefit from alternate payment arrangements and other assistance as necessary. Service will not be discontinued for nonpayment for any customer who complies with an alternate payment arrangement entered into with GSWC, as long as the customer also keeps current on his or her account for water service as charges accrue in each subsequent billing period. These efforts reflect the aim of Goal 3 of the ESJ Plan to ensure water customer resilience and access to high-quality water.

Transparency – The Parties have made available for public review on the Commission's website all public versions of opening and rebuttal testimony that were submitted in connection with GSWC's Application in this proceeding. Customers were notified of the Application's filing and the proposed rate increases by individual customer notices. These efforts reflect the core of Goal 5 of the ESJ Plan.

Issue 5. Whether Golden State's request to deviate from the Rate Case Plan for estimating rate base, book depreciation, and income taxes in its 2027 attrition filing is reasonable

This issue is addressed in Section 18.2 below.

Issue 6. Whether Golden State's proposed overhead rate and its proposed methodology for allocating its overhead costs are reasonable

This issue is addressed in Section 3.1 below.

Issue 7. Special Request 1: Whether Golden State's report on the status of its authorized memorandum accounts and balancing accounts is accurate, and whether these accounts are reasonable and remain in the public interest

This issue is addressed in Section 17.1 below.

Issue 8. Special Request 2: Whether the Commission should authorize Golden State to implement a new revenue decoupling program, the Water Conservation Advancement Plan

This issue is addressed in Section 17.2 below.

Issue 9. Special Request 3: Whether Golden State's request to continue its current Sales Reconciliation Mechanism is reasonable

This issue is addressed in Section 17.3 below.

Issue 10. Special Request 4: Whether the Commission should find that Golden State's water quality meets all the applicable state and federal drinking water standards and the provisions of General Order 103-A

This issue is addressed in Section 17.4 below.

Issue 11. Special Request 5: Whether the Commission should authorize Golden State to consolidate its Arden Cordova and Clearlake ratemaking areas, and, if so, whether Golden State's calculations and proposals regarding the revenue requirements and rates in the consolidated ratemaking areas are reasonable

This issue is addressed in Section 17.5 below.

Issue 12. Special Request 6: Whether Golden State's request to continue its credit card payment program and recover the costs of the program through the Customer Assistance Program balancing account is reasonable

This issue is addressed in Section 17.6 below.

Issue 13. Special Request 7: Whether Golden State's request to increase fire flow testing fees, reconnection fees, Cross Connection Control fees, and a new Tampering Fee is reasonable

This issue is addressed in Section 17.7 below.

Issue 14. Special Request 8: Whether Golden State's request to modify its existing Polyfluoroalkyl Substances (PFAS) Memorandum Account to allow inclusion of carrying costs at Golden State's adopted rate of return on all incremental plant investments to address treatment for PFAS is reasonable

This issue is addressed in Section 17.8 below.

Issue 15. Special Request 9: Whether the Commission should authorize Golden State's proposed pilot Supply Mix Adjustment Mechanism in its Region 2 ratemaking area, which would adjust the adopted well production volumes in the escalation years if a threshold trigger is met

This issue is addressed in Section 17.9 below.

I. TERMS AND CONDITIONS – GENERAL

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

1.1 This Agreement resolves most of the issues in GSWC's General Rate Case ("GRC") Application ("A.") 23-08-010 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 unresolved issues are discussed further in Sections 4.2 (Sales per Customer), 10.1 (Supply mix), 15.4 (Rate Design), 17.2 (Special Request #2 – Water Conservation Advancement Plan), 17.3 (Special Request #3 – Sales Reconciliation Mechanism), 17.8 (Special Request #8 – Modification to PFAS Memorandum Account), and 17.9 (Special Request #9 – Supply Mix Adjustment Mechanism).

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: 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 enter 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.

1.16 This Agreement represents a compromise from the litigation positions of the Parties, resulting from the fully developed evidentiary record on the issues settled herein, and extensive negotiations between the Parties. The Parties have evaluated the impacts of the various proposals in this proceeding and desire to resolve all issues addressed herein, beginning with a Commission decision adopting this Agreement, in accordance with the terms of the Agreement.

1.17 The Parties shall jointly request Commission approval of this Agreement and shall actively support its prompt approval. The Parties agree that, subject to the confidentiality restrictions under Rule 12.6, they shall make witnesses available to answer any questions by the Commission regarding the Agreement.

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.23-08-010, was filed on August 14, 2023. In support of its Application, GSWC submitted detailed testimony, Results of Operations Reports, and Water Master Plans. GSWC also prepared responses to the Minimum Data Requirements, as mandated by Appendix A of D.07-05-062.

On September 20, 2023, Cal Advocates filed a timely protest to which GSWC filed a reply on October 2, 2023.

On October 27, 2023, the assigned Administrative Law Judge (ALJ) Amin Nojan held a Prehearing Conference to address preliminary scope of issues, schedule, categorization and need for hearing.

On January 4, 2024, the assigned Commissioner Genevieve Shiroma issued a Scoping Memo and Ruling (Scoping Memo) that set forth the scoping issues and proceeding schedule.[4]

Cal Advocates analyzed GSWC's Application, and supporting documents, conducted discovery, and made field tours of the water systems. On February 27, 2024, Cal Advocates served its Reports. On March 12,

[4] The proceeding was reassigned from Commissioner Genevieve Shiroma to Commissioner Darcie L. Houck per Chief ALJ's Notice dated April 2, 2024.

California Water Association served two (2) testimonies and National Association of Water Companies served one (1) testimony, in response to Cal Advocates' reports. Cal Advocates issued errata reports on April 12, 2024. On April 30, 2024, GSWC served its rebuttal testimony to Cal Advocates' February 27, 2024 reports, as corrected on April 12, 2024. GSWC served errata to one of its rebuttal testimonies on June 12, 2024[5].

In support of the Application GSWC introduced well over 100 documents into the record, including prepared direct and rebuttal testimony, water system master plans, stipulated exhibits and one errata exhibit. Cal Advocates introduced into the record twenty-seven (27) documents, including prepared direct testimony, errata and stipulated exhibits. California Water Association introduced two (2) testimonies and National Association of Water Companies introduced one (1) testimony. A detailed list of the Parties' exhibits is presented in Appendix K.

Commencing on May 9, 2024, the Parties began to engage in settlement negotiations. A formal settlement conference was held pursuant to Rule 12.1(b) on July 10, 2024.

The assigned ALJ held an evidentiary hearing on June 13, 2024. The Parties waived cross examination of all witnesses and the ALJ admitted documents into the record at the hearing.

On June 21, 2024, the assigned ALJ issued an E-Mail Ruling setting deadlines for motion for settlement adoption and providing guidance on briefs.

The Parties' agreed upon terms and conditions regarding the specific issues in A.23-08-010 are set forth below.

[5] Exhibit GSW-RM-073A

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

Appendix A – Comparison Exhibit
Appendix B – Settled Advice Letter Projects
Appendix C - Advice Letter Projects Memorandum Account Preliminary Statement
Appendix D – Settled Construction Work in Progress
Appendix E – Settled New Capital Projects
Appendix F – Settled General Office New Capital Projects
Appendix G – Settled General Office Construction Work in Progress
Appendix H – Clearlake Water Loss Control Plan
Appendix I – General Office Allocation Percentages
Appendix J – Balancing Account and Memorandum Account Balances
Appendix K – Exhibit List

III. TERMS AND CONDITIONS OF THE SETTLEMENT

Except as discussed in Section 1.1 above, the Parties have resolved all revenue requirement issues. Because the Parties did not agree on the sales forecasts, or the source of supply mix in Regions 2 and 3, there is a difference in the final rate impacts between the Parties' positions, as shown in Tables 3.1 and 3.2 below, and Appendix A (Comparison Exhibit). The increases for 2025 are incremental to 2024 rates, as described in Section 15.2.

Parties agree that the information shown in Tables 3.1 and 3.2 are the governing results of parties' settlement efforts. Therefore, any technical errors subsequently discovered in any part of this settlement will be addressed so as to not conflict with the total results shown in these tables.

Table 3.1 Reflecting Golden State's Sales Forecast and Supply Mix Rate increases for Test Year 2025 and estimated increases for the Escalation Years 2026 and 2027* ($000)						
($000)	**2025**	**2025**	**2026**	**2026**	**2027**	**2027**
Ratemaking Area	**$**	**%**	**$**	**%**	**$**	**%**
Arden Cordova	2,322.8	13.14%	1,282.2	6.31%	1,325.1	6.03%
Bay Point	255.6	3.35%	306.3	3.88%	316.1	3.85%
Clearlake	273.7	9.01%	309.9	9.26%	329.6	8.97%
Northern Consolidation[6]	2,603.5	12.57%	1,583.4	6.68%	1,652.5	6.44%
Los Osos	563.5	10.93%	316.2	5.53%	314.6	5.21%
Santa Maria	2,329.9	13.00%	1,313.7	6.44%	1,315.8	6.02%
Simi Valley	728.1	4.24%	765.6	4.26%	823.3	4.37%
Region 2	13,942.4	7.78%	8,101.1	4.19%	8,017.6	3.97%
Region 3	15,912.5	9.30%	7,485.3	3.99%	7,519.5	3.84%
Total	36,335.4	8.68%	19,871.6	4.35%	19,959.4	4.17%

* Actual increases for escalation years 2026 and 2027 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 3.2 Reflecting Cal Advocates' Sales Forecast and Supply Mix Rate increases for Test Year 2025 and estimated increases for the Escalation Years 2026 and 2027* ($000)						
($000)	**2025**	**2025**	**2026**	**2026**	**2027**	**2027**
Ratemaking Area	**$**	**%**	**$**	**%**	**$**	**%**
Arden Cordova	943.1	4.92%	1,282.8	6.27%	1,337.4	6.05%
Bay Point	245.5	3.21%	305.9	3.88%	316.4	3.85%
Clearlake	254.8	8.32%	309.8	9.24%	329.9	8.97%
Northern Consolidation[7]	1,221.6	5.49%	1,595.8	6.70%	1,661.9	6.44%
Los Osos	429.1	8.10%	315.1	5.50%	313.6	5.19%
Santa Maria	1,351.2	7.08%	1,314.5	6.39%	1,317.2	5.97%
Simi Valley	533.9	2.90%	766.8	4.03%	822.3	4.13%
Region 2	7,120.1	3.86%	8,143.8	4.24%	8,014.6	3.99%
Region 3	10,546.0	6.08%	7,515.9	4.07%	7,519.5	3.91%
Total	21,447.2	4.98%	19,957.9	4.40%	19,965.4	4.20%

* Actual increases for escalation years 2026 and 2027 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.

[6] Arden Cordova and Clearlake consolidated
[7] Arden Cordova and Clearlake consolidated

The agreed-upon rate increases reflect a reasonable compromise between the Parties' litigation positions, and provide Golden State with a reasonable budget to manage its water systems to assure safe and reliable service for customers. The 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 Parties' litigation positions, it is often a reflection of allowing Golden State to prioritize the projects and expenses deemed necessary, within the Party's overall agreed-upon 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 12.20% in 2024, 2025 and 2026 for Regions 1, 2 and 3 and the General Office ("GO") with the exception of the GO Corporate Support and Utility Support segments. For the GO Corporate Support and Utility Support segments, GSWC requested a capital overhead rate of 2.52% in 2024, 2025 and 2026. All overhead rates were calculated using the methodology set forth in Exhibit GSW-SL-65. 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. (See Exhibit GSW-SL-065.)

While Cal Advocates did not contest GSWC's methodology in calculating the capital overhead rate, Cal Advocates did recommend using a lower inflation factor in the overhead rate calculation workpapers. Cal Advocates also recommended recalculating the overhead rate based on revised capital budgets. (See Exhibit PUBADV-JM-008, pages 1-6 to 1-8.)

Resolution:

This issue is resolved by the Parties' agreement to the total capital budget as provided in Section 3.2 and Section 12.1.

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 2024-2026 capital budget (including Construction Work in Progress ("CWIP") Closed to Plant) total of $578.0 million and Cal Advocates recommended $166.2 million.

Resolution:

The Parties settled on a 2024-2026 capital budget of $524.9 million, as shown in table 3.3 below.

Table 3.3

Region 1, 2 and 3 Total Capital Budgets by Region ($)

		GSWC	Cal Advocates	Settlement
Region 1	2024	34,799,063	10,740,661	27,047,944
	2025	27,212,984	7,514,073	25,580,205
	2026	52,771,566	11,379,909	53,309,221
Region 2	2024	79,384,572	18,977,538	61,996,809
	2025	85,413,573	20,869,362	80,288,759
	2026	63,339,447	19,674,602	64,056,021
Region 3	2024	96,940,933	21,096,203	78,720,737
	2025	80,557,756	27,928,511	75,724,291
	2026	57,613,648	28,059,481	58,225,391
Total		**578,033,542**	**166,240,340**	**524,949,378**

Table 3.4 below shows the impact of the settled capital budget on rate base for the years 2025-2027. As discussed above, since the Parties have not settled the issues related to sales revenue, rate design and supply mix expenses, the litigation outcome will impact the rate base values. Accordingly, table 3.4 shows the expected value of rate base under the

potential outcome in favor of each party on the litigated issues.

Table 3.4					
Region 1, 2 and 3 Total Rate Base by Region ($)					
		GSWC	Cal Advocates	GSWC Stipulation	Cal Advocates Stipulation
Region 1	2025	247,937,044	204,914,931	233,324,031	233,391,965
	2026	280,735,425	208,364,840	265,850,321	265,918,255
	2027	313,533,806	211,814,749	297,616,887	297,684,821
Region 2	2025	671,909,812	527,614,797	622,863,934	622,732,279
	2026	727,237,726	529,686,401	676,708,000	676,576,344
	2027	782,565,639	531,758,005	729,350,052	729,218,397
Region 3	2025	650,167,399	523,911,145	600,303,093	599,824,350
	2026	700,770,261	532,867,001	649,702,868	649,224,125
	2027	751,373,123	541,822,857	697,785,904	697,307,161
Total	2025	1,570,014,254	1,256,440,873	1,456,491,058	1,455,948,593
	2026	1,708,743,412	1,270,918,242	1,592,261,190	1,591,718,725
	2027	1,847,472,569	1,285,395,610	1,724,752,843	1,724,210,379

In addition to the above, the Parties agreed to 75 additional capital projects that GSWC may treat as Advice Letter projects totaling $75,887,649 for costs incurred subsequent to December 31, 2022. The total Advice Letter projects amount include $58,233,087 in 2023 and $17,654,562 in 2024. See Appendix B for a listing of these Advice Letter projects. A memorandum account (see Appendix C) will track accrued interest during the construction period for each Advice Letter project at GSWC's adopted cost of debt until the assets are in service, and the full rate of return and applicable components of revenue requirement, such as depreciation and property taxes, for the projects from the period the assets are in service to the date GSWC files its attrition year filings for 2026 and 2027. At that time, the completed assets and the associated amounts in the memorandum account will be added to the adopted rate base, subject to Commission confirmation that the amounts were appropriately recorded in the memorandum account. Projects remaining

incomplete at the time of filing GSWC's 3rd year (2027) attrition filing will not be afforded memorandum account treatment.

For the purpose of settlement, the Parties agree to the 2024-2026 capital budgets for Regions 1, 2 and 3 (and amounts for CWIP) as shown in Sections 3.4 and 3.5 below. The Parties agree that actual capital spending for the three years addressed in this proceeding (2024-2026), and the 2023 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, including those not listed in the appendices to this Settlement Agreement, in order to best serve its customers.

See Appendix D for a complete listing of the CWIP projects and Appendix E for a complete listing of new capital projects.

3.3 Contingency Rate

<u>GSWC's Request and Cal Advocates' Position:</u>
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-EG-021, pages 25-26.) Cal Advocates contested GSWC's request to apply a contingency rate to any capital project. Cal Advocates recommended

removing the contingency rate from all capital projects requested by GSWC. (See Exhibit PUBADV-JM-008, pages 1-2 to 1-3.)

Resolution:
The Parties resolve the issue of contingency rate by agreeing to the total capital budget as provided in Section 3.2 and Section 12.1.

3.4 Region 1, 2 and 3 Construction Work in Progress

GSWC's Request and Cal Advocates' Position:
GSWC requested to include in rate base its CWIP budget, which includes the 2022 recorded CWIP amounts plus estimated additional expenditures in 2023-2026 to complete the CWIP projects. For Regions 1, 2 and 3, GSWC requested a total 2023-2026 CWIP budget of $272.6 million, while Cal Advocates recommended $140.1 million. (See Exhibit GSW-EM-068 and Exhibit PUBADV-CS-005.)

Cal Advocates recommended that the Commission deny all of GSWC's requests for additional CWIP funding for 2024-2026 as the CWIP projects are related to the prior GRC and no new funding should be allowed.

Cal Advocates also recommended that the following CWIP proxy amounts be included in rate base: $23,253,223, $30,526,084, and $32,155,058 for 2024, 2025, and 2026 respectively. This contrasted with GSWC's request of a constant CWIP proxy amount of $141,001,936 for each year, which reflects the December 31, 2022 recorded CWIP balance. Cal Advocates' recommendation would result in the removal of various amounts of CWIP from amounts already included in rate base each year: $117,748,713 ($141,001,936 minus $23,253,223), $110,475,852 ($141,001,936 minus $30,526,084), and $108,846,878 ($141,001,936 minus $32,155,058) in 2024, 2025, and 2026, respectively. (See Exhibit GSW-BP-082, page 16.)

Resolution:

For Regions 1, 2 and 3, the Parties settled on a total CWIP capital budget for the years 2023-2026 of $190.4 million, as shown in the table 3.5 below.

Table 3.5				
Construction Work in Progress Closed to Plant by Region/RMA ($)				
	Year	**GSWC**	**Cal Advocates**	**Settlement**
REGION 1				
Arden/Cordova	2023	4,715,657	4,715,657	4,233,070
	2024	4,894,110	2,216,446	4,600,463
	2025	1,585,944	0	1,490,787
	2026	4,579,502	0	4,579,502
		15,775,213	**6,932,103**	**14,903,822**
Bay Point	2023	996,342	996,342	996,342
	2024	818,502	0	769,392
	2025	0	0	0
		1,814,844	**996,342**	**1,765,734**
Clearlake	2023	1,518,214	1,518,214	568,214
	2024	621,422	621,422	0
	2025	0	0	0
		2,139,636	**2,139,636**	**568,214**
Coastal District Office	2023	203,749	203,749	203,749
	2024	0	0	0
	2025	0	0	0
		203,749	**203,749**	**203,749**
Los Osos	2023	2,946,202	2,946,202	2,916,202
	2024	4,204,128	0	2,836,277
	2025	639,700	0	601,318
	2026	231,114	0	231,114
		8,021,144	**2,946,202**	**6,584,911**
Northern District Office	2023	39,599	39,599	39,599
	2024	0	0	0
	2025	0	0	0
		39,599	**39,599**	**39,599**
Santa Maria	2023	4,723,610	4,723,610	1,424,253
	2024	5,699,134	0	3,451,655
	2025	5,133,297	0	4,825,299

Table 3.5				
Construction Work in Progress Closed to Plant by Region/RMA ($)				
	Year	**GSWC**	**Cal Advocates**	**Settlement**
	2026	1,208,350	0	1,208,350
		16,764,391	**4,723,610**	**10,909,557**
Simi Valley	2023	3,766,484	3,766,484	3,033,593
	2024	1,412,567	0	1,327,813
	2025	193,343	0	181,742
		5,372,394	**3,766,484**	**4,543,148**
Region 1 Total	2023	18,909,857	18,909,857	13,415,022
	2024	17,649,863	2,837,868	12,985,600
	2025	7,552,284	0	7,099,146
	2026	6,018,966	0	6,018,966
		50,130,970	**21,747,725**	**39,518,734**
REGION 2				
Central District Office	2023	215,536	215,536	215,536
	2024	0	0	0
	2025	0	0	0
		215,536	**215,536**	**215,536**
Southwest District Office	2023	79,977	79,977	79,977
	2024	0	0	0
	2025	0	0	0
		79,977	**79,977**	**79,977**
Region 2 CSAs	2023	44,775,803	42,752,906	21,189,582
	2024	33,004,572	2,174,843	23,965,209
	2025	13,156,673	0	12,367,273
	2026	1,028,647	0	1,028,647
		91,965,695	**44,927,749**	**58,550,711**
Region 2 Total	2023	45,071,316	43,048,419	21,485,095
	2024	33,004,572	2,174,843	23,965,209
	2025	13,156,673	0	12,367,273
	2026	1,028,647	0	1,028,647
		92,261,208	**45,223,262**	**58,846,224**
REGION 3				
Foothill District Office	2023	80,437	80,437	80,437
	2024	0	0	0
	2025	0	0	0
		80,437	**80,437**	**80,437**

Table 3.5				
Construction Work in Progress Closed to Plant by Region/RMA ($)				
	Year	**GSWC**	**Cal Advocates**	**Settlement**
Mountain/Desert District Office	2023	78,663	78,663	78,663
	2024	0	0	0
	2025	0	0	0
		78,663	**78,663**	**78,663**
Orange County District Office	2023	74,220	74,220	74,220
	2024	0	0	0
	2025	0	0	0
		74,220	**74,220**	**74,220**
Region 3 CSAs	2023	73,960,741	70,942,583	44,808,710
	2024	43,000,833	2,000,000	34,489,855
	2025	8,616,556	0	8,099,563
	2026	4,418,648	0	4,418,648
		129,996,778	**72,942,583**	**91,816,776**
Region 3 Total	2023	74,194,061	71,175,903	45,042,030
	2024	43,000,833	2,000,000	34,489,855
	2025	8,616,556	0	8,099,563
	2026	4,418,648	0	4,418,648
		130,230,098	**73,175,903**	**92,050,096**
Total Region 1, 2 and 3 CWIP	2023	138,175,234	133,134,179	79,942,147
	2024	93,655,268	7,012,711	71,440,664
	2025	29,325,513	0	27,565,982
	2026	11,466,261	0	11,466,261
		272,622,276	**140,146,890**	**190,415,054**

The Parties agree that no adjustment should be made to 2022 CWIP proxy balance requested by GSWC.

Refer to Appendix D for a listing of the CWIP projects.

3.5 Regions 1, 2 and 3 New Capital Projects/Budgets

GSWC's Request and Cal Advocates' Position:

For Regions 1, 2 and 3, GSWC requested to include in rate base new capital projects with total estimated expenditures in 2024-2026 of $443.6

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. Cal Advocates recommended total expenditures in 2024-2026 of $159.2 million. Further, Cal Advocates recommended that GSWC use a condition-based approach to develop its pipeline replacement rates in the next GRC application. (See Exhibits GSW-EG-021 to GSW-EG-0059, Exhibit GSW-SL-065, Exhibit PUBADV-SN-012, Exhibits PUBADV-CS-013/013A, Exhibits PUBADV-SI-011/011A, Exhibits PUBADV-KE-009/009A, Exhibits PUBADV-DG-06/06A, and Exhibit PUBADV-JM-008.)

Resolution:

The Parties settled on total expenditures for new capital projects in 2024-2026 in Regions 1, 2 and 3 of $414.5 million as shown in the table 3.6 below.

Table 3.6				
New Capital Projects by Region/RMA ($)				
	Year	GSWC	Cal Advocates	Settlement
REGION 1				
Arden Cordova	2024	7,807,700	3,705,440	6,402,310
	2025	4,143,400	2,761,330	3,894,800
	2026	15,682,400	3,924,850	15,862,750
Bay Point	2024	903,200	579,100	740,620
	2025	2,384,500	838,580	2,241,430
	2026	3,111,000	999,790	3,146,780
Clearlake	2024	670,000	413,700	549,400
	2025	1,341,000	642,610	1,260,540
	2026	4,264,900	800,410	4,313,950
Coastal District Office	2024	110,500	11,500	90,610
	2025	12,400	11,800	11,660
	2026	12,800	12,200	12,950
Los Osos	2024	433,000	227,980	355,060
	2025	1,264,500	378,580	1,188,630
	2026	3,581,200	905,350	3,622,380

Table 3.6				
New Capital Projects by Region/RMA ($)				
	Year	GSWC	Cal Advocates	Settlement
Northern District Office	2024	21,100	20,100	17,300
	2025	21,800	20,700	20,490
	2026	107,400	21,400	108,640
Santa Maria	2024	6,259,300	2,205,250	5,132,630
	2025	7,120,300	1,652,850	6,693,080
	2026	10,574,400	2,921,890	10,696,010
Simi Valley	2024	944,400	739,730	774,410
	2025	3,372,800	1,207,630	3,170,430
	2026	9,418,500	1,794,010	9,526,810
Region 1 Total	2024	17,149,200	7,902,800	14,062,340
	2025	19,660,700	7,514,080	18,481,060
	2026	46,752,600	11,379,900	47,290,270
		83,562,500	**26,796,780**	**79,833,670**
REGION 2				
Central Basin-East	2024	8,123,800	8,249,100	6,661,520
	2025	12,481,100	9,214,360	11,732,230
	2026	14,639,700	9,871,400	14,808,060
Central Basin-West	2024	8,222,300	2,187,900	6,742,290
	2025	19,579,000	4,318,700	18,404,260
	2026	16,077,000	2,505,400	16,261,890
Central District Office	2024	680,800	225,600	558,260
	2025	198,100	81,900	186,210
	2026	239,000	84,500	241,750
Culver City	2024	3,831,900	1,465,500	3,142,160
	2025	10,108,300	1,431,800	9,501,800
	2026	3,896,000	1,399,800	3,940,800
Southwest	2024	25,123,000	4,643,000	20,600,860
	2025	29,641,500	5,789,900	27,863,010
	2026	27,324,700	5,779,900	27,638,930
Southwest District Office	2024	398,200	31,600	326,520
	2025	248,900	32,700	233,970
	2026	134,400	33,600	135,950
Region 2 Total	2024	46,380,000	16,802,700	38,031,610
	2025	72,256,900	20,869,360	67,921,480
	2026	62,310,800	19,674,600	63,027,380

Table 3.6				
New Capital Projects by Region/RMA ($)				
	Year	GSWC	Cal Advocates	Settlement
		180,947,700	**57,346,660**	**168,980,470**
REGION 3				
Apple Valley	2024	508,600	261,300	417,050
	2025	5,073,400	836,900	4,769,000
	2026	1,412,800	197,800	1,429,050
Barstow	2024	1,834,000	1,531,500	1,503,880
	2025	9,786,400	3,125,000	9,199,220
	2026	16,283,200	8,301,100	16,470,460
Calipatria	2024	582,500	251,600	477,650
	2025	9,214,900	3,397,600	8,662,010
	2026	5,631,200	1,837,300	5,695,960
Claremont	2024	10,069,700	2,814,400	8,257,150
	2025	12,307,600	3,114,000	11,569,140
	2026	3,729,800	977,400	3,772,690
Foothill District Office	2024	512,700	269,800	420,410
	2025	468,000	241,400	439,920
	2026	360,100	248,600	364,240
Los Alamitos	2024	6,710,600	8,080,700	5,502,690
	2025	4,514,100	2,246,200	4,243,250
	2026	2,641,200	1,364,600	2,671,570
Morongo	2024	357,500	132,900	293,150
	2025	2,622,600	621,900	2,465,240
	2026	5,434,600	4,391,300	5,497,100
Mountain/Desert District	2024	83,600	3,200	68,550
	2025	3,500	3,300	3,290
	2026	102,700	3,400	103,880
Orange County District	2024	541,900	392,300	444,360
	2025	252,500	103,100	237,350
	2026	331,400	106,100	335,210
Placentia	2024	11,045,400	2,278,400	9,057,230
	2025	6,007,100	8,633,110	5,646,670
	2026	5,028,800	7,173,480	5,086,630
San Dimas	2024	16,190,400	1,729,500	13,276,130
	2025	12,135,400	2,333,900	11,407,280
	2026	6,832,000	1,409,800	6,910,570

Table 3.6				
New Capital Projects by Region/RMA ($)				
	Year	GSWC	Cal Advocates	Settlement
San Gabriel	2024	4,524,900	903,300	3,710,420
	2025	6,654,600	1,460,800	6,255,320
	2026	1,925,200	891,100	1,947,340
Wrightwood	2024	978,300	447,300	802,210
	2025	2,901,100	1,811,300	2,727,030
	2026	3,482,000	1,157,500	3,522,040
Region 3 Total	2024	53,940,100	19,096,200	44,230,880
	2025	71,941,200	27,928,510	67,624,720
	2026	53,195,000	28,059,480	53,806,740
		179,076,300	**75,084,190**	**165,662,340**
Regions 1, 2 & 3 Total		**443,586,500**	**159,227,630**	**414,476,480**

A listing of GSWC's requested new capital projects that are accepted in the settlement are provided in Appendix E.

3.6 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. Prior to its 2020 GRC (A.20-07-012) 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, as in A.20-07-012, 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 with GSWC 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 for 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-MW-91, GSW-MW-92, and PUBADV-JB-003, pages 5-1 to 5-3.)

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	8.92%
Coastal District Office	6.98%
Arden Cordova	2.04%
Bay Point	1.76%
Clearlake	2.10%
Los Osos	2.43%
Santa Maria	2.24%
Simi Valley	1.95%
Central District Office	6.78%
Southwest District Office	13.04%
Region 2 (CSAs)	1.77%
Foothill District Office	8.64%
Mountain/Desert District Office	10.25%
Orange County District Office	12.54%

Operating Area	Composite Depreciation Rate
Region 3 (CSAs)	1.91%

3.7 Working Cash

GSWC's Request and Cal Advocate's Position:

In calculating working cash, GSWC and Cal Advocates only 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-BP-081, pages 58-64, Exhibit GSW-BP-082, pages 38-41, and Exhibit PUBADV-JB-003, pages 6-1 to 6-3.)

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	56.5
Bay Point	34.4
Clearlake	32.9
Los Osos	47.7
Santa Maria	54.0
Simi Valley	45.0
Region 2	49.3
Region 3	44.2

Cal Advocates did not contest the methodology used by GSWC in calculating expense lag days. Accordingly, the final expense lag days and working cash amounts should be calculated based on adopted expenses in the final decision.

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. In Arden Cordova, where GSWC switched customers from flat rate to metered billing, the historical change in customers is adjusted to account for the conversion of customers from flat services to metered services. In Clearlake, GSWC adjusted the forecast to include 24 customers that were acquired from the Crescent Bay acquisition[8], which occurred in 2023.

Cal Advocates did not contest GSWC's customers forecast methodology in all RMAs. However, in Region 3, Cal Advocates recommended to increase the customers count in Region 3 by one to reflect the addition of the Desert View Mobile Home Park to the Barstow Water System customer count, which occurred in 2024.[9]

(See GSW-HW-089, pages 3 to 5, GSW-HW-090, page 39 and PUBADV-HM-007, Pages 1-1 to 1-3.)

Resolution:

GSWC agrees to add one customer to Region 3's Commercial Class customer count as recommended by Cal Advocates.

The Parties agree to the following Number of Customers forecasts.

[8] Advice Letter No. 1891-W
[9] Advice Letter No. 1935-W

Table 4.1			
Arden Cordova		Number of Customers	
Customer Class	2025	2026	2027
Residential	14,845	14,855	14,865
Commercial	1,433	1,481	1,529
Industrial	4	4	4
Public Authority	28	28	28
Irrigation	553	566	579
Resale	0	0	0
Reclaimed Water	0	0	0
Other	0	0	0
Private Fire	582	585	588
Total	17,445	17,519	17,593

Table 4.1			
Bay Point	Number of Customers		
Customer Class	2025	2026	2027
Residential	4,802	4,806	4,810
Commercial	212	212	212
Industrial	6	6	6
Public Auth.	16	16	16
Irrigation	47	48	49
Resale	0	0	0
Contract	0	0	0
Other	0	0	0
Private Fire	34	34	34
Total	5,117	5,122	5,127

Table 4.1			
Clearlake	Number of Customers		
Customer Class	2025	2026	2027
Residential	2,073	2,094	2,103
Commercial	89	90	91
Industrial	0	0	0
Public Auth.	0	0	0
Irrigation	0	0	0
Resale	0	0	0
Contract	0	0	0

Table 4.1			
Clearlake	Number of Customers		
Customer Class	2025	2026	2027
Other	0	0	0
Private Fire	4	4	4
Total	2,166	2,188	2,198

Table 4.1			
Los Osos	Number of Customers		
Customer Class	2025	2026	2027
Residential	3,071	3,073	3,075
Commercial	152	150	148
Industrial	1	1	1
Public Auth.	8	8	8
Irrigation	56	58	60
Resale	0	0	0
Contract	0	0	0
Other	0	0	0
Private Fire	26	26	26
Irrigation Recycle (R1-LO-RCW)	1	1	1
Total	3,315	3,317	3,319

Table 4.1			
Santa Maria	Number of Customers		
Customer Class	2025	2026	2027
Residential	14,482	14,554	14,626
Commercial	663	672	681
Industrial	4	4	4
Public Auth.	13	13	13
Irrigation	95	98	101
Resale	0	0	0
Contract	0	0	0
Other	0	0	0
Irrigation (SM-3ML)	7	7	7
Private Fire	118	124	130
Total	15,382	15,472	15,562

Table 4.1			
Simi Valley	Number of Customers		
Customer Class	2025	2026	2027
Residential	12,978	13,041	13,104
Commercial	645	645	645
Industrial	25	25	25
Public Auth.	73	68	63
Irrigation	160	170	180
Resale	0	0	0
Contract	0	0	0
Other	0	0	0
Private Fire	197	201	205
Total	14,078	14,150	14,222

Table 4.2			
Region 2	Number of Customers		
Customer Class	2025	2026	2027
Residential	75,441	75,632	75,823
Commercial	25,836	25,877	25,918
Industrial	210	206	202
Public Auth.	581	575	569
Irrigation	795	833	871
Resale	0	0	0
Contract (ME-3)	53	53	53
Other	1	1	1
Private Fire	2,329	2,363	2,397
Total	105,246	105,540	105,834

Table 4.3			
Region 3	Number of Customers		
Customer Class	2025	2026	2027
Residential	90,391	90,650	90,909
Commercial	8,891	8,910	8,929
Industrial	57	57	57
Public Auth.	537	536	535
Irrigation	1,088	1,115	1,142
Irrigation (CMH-3M)	8	8	8
Irrigation (CM-7ML)	214	212	210
Irrigation (R3-OC-3M)	1	1	1

Table 4.3			
Region 3	Number of Customers		
Customer Class	2025	2026	2027
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)	3	3	3
Other	2	2	2
Haulage Flat Rate	4	4	4
Private Fire	1,504	1,521	1,538
Total	102,710	103,029	103,348

4.2 Sales per Customer

GSWC's Request and Cal Advocates' Position:

GSWC utilized econometric models for Residential, Commercial, Public Authority, and Irrigation customer classes to forecast the average water usage per customer. Additionally, GSWC utilized a four-year average (2019-2022) to forecast industrial usage per customer and a five-year (2018-2022) average for forecasting Other usage per customer.

Cal Advocates used a five-year (2018-2022) average to forecast the average usage per customer for all customer classes.

GSWC and Cal Advocates have not resolved this issue, and it remains in dispute and will be litigated.

(See GSW-DM-070, Attachment 2, GSW-DM-071, pages 1-19, and PUBADV-HM-007, Pages 1-4 to 1-8.)

Resolution:

The Parties did not reach a settlement regarding the sales per customer. Below are the sales forecasts per customer for both parties.

Table 4.4		
	GSWC	Cal Advocates
Arden Cordova	Ccf/customer	Ccf/customer
Customer Class		
Residential	134.3	158.0
Commercial	1,452.5	1,617.9
Industrial	412.4	420.3
Public Authority	4,042.5	3,713.8
Irrigation	1,138.1	1,181.2
Resale	0.0	0.0
Contract	0.0	0.0
Other	0.0	0.0
Private Fire	2.9	2.9

Table 4.4		
	GSWC	Cal Advocates
Bay Point	Ccf/customer	Ccf/customer
Customer Class		
Residential	85.7	88.9
Commercial	1,032.7	970.6
Industrial	5,499.7	5,440.4
Public Authority	1,485.0	1,401.1
Irrigation	848.4	854.4
Resale	0.0	0.0
Contract	0.0	0.0
Other	0.0	0.0
Private Fire	0.3	0.3

Table 4.4		
	GSWC	Cal Advocates
Clearlake	Ccf/customer	Ccf/customer
Customer Class		
Residential	57.1	59.3
Commercial	206.7	179.6
Industrial	0.0	0.0
Public Authority	0.0	0.0

Table 4.4		
	GSWC	Cal Advocates
Clearlake	Ccf/customer	Ccf/customer
Customer Class		
Irrigation	0.0	0.0
Resale	0.0	0.0
Contract	0.0	0.0
Other	0.0	0.0
Private Fire	0.0	0.0

Table 4.4		
	GSWC	Cal Advocates
Los Osos	Ccf/customer	Ccf/customer
Customer Class		
Residential	65.1	68.7
Commercial	261.7	248.1
Industrial	839.3	802.0
Public Authority	1,382.0	1,439.1
Irrigation	92.2	101.4
Resale	0.0	0.0
Contract	0.0	0.0
Other	0.0	0.0
Irrigation Recycle (R1-LO-RCW)	210.0	210.0
Private Fire	0.4	0.4

Table 4.4		
	GSWC	Cal Advocates
Santa Maria	Ccf/customer	Ccf/customer
Customer Class		
Residential	152.2	168.0
Commercial	646.6	655.1
Industrial	69.4	72.3
Public Authority	3,524.3	3,640.5
Irrigation	906.6	1,135.0
Resale	0.0	0.0
Contract	0.0	0.0
Other	0.0	0.0
Irrigation (SM-3ML)	1,370.4	1,370.4
Private Fire	0.8	0.8

Table 4.4		
	GSWC	Cal Advocates
Simi Valley	Ccf/customer	Ccf/customer
Customer Class		
Residential	128.0	140.2
Commercial	592.6	645.7
Industrial	303.9	319.2
Public Authority	1,906.0	2,154.8
Irrigation	1,201.6	1,409.1
Resale	0.0	0.0
Contract	0.0	0.0
Other	0.0	0.0
Private Fire	0.9	0.9

Table 4.5		
	GSWC	Cal Advocates
Region 2	Ccf/customer	Ccf/customer
Customer Class		
Residential	104.8	111.6
Commercial	414.0	424.8
Industrial	1,233.9	1,268.7
Public Authority	1,452.0	1,516.2
Irrigation	490.9	553.7
Resale	0.0	0.0
Contract (ME-3)	6,736.5	6,736.5
Other	7,247.4	7,247.4
Private Fire	2.4	2.4

Table 4.6		
	GSWC	Cal Advocates
Apple Valley	Ccf/customer	Ccf/customer
Customer Class		
Residential	110.8	114.2
Commercial	681.3	598.7
Industrial	0.0	0.0
Public Authority	2,665.0	2,028.8
Irrigation	0.0	0.0
Resale	3,559.4	3,559.4
Contract	0.0	0.0
Other	0.0	0.0
Private Fire	0.1	0.1

Table 4.6		
	GSWC	Cal Advocates
Barstow	Ccf/customer	Ccf/customer
Customer Class		
Residential	101.9	106.6
Commercial	883.3	763.1
Industrial	4,129.1	4,506.1
Public Authority	4,344.4	4,368.1
Irrigation	489.7	714.0
Resale	2,288.0	2,288.0
Contract (Navy Base)	84,028.8	84,028.8
Other	299.2	299.2
Private Fire	1.8	1.8

Table 4.6		
	GSWC	Cal Advocates
Claremont	Ccf/customer	Ccf/customer
Customer Class		
Residential	197.4	219.9
Commercial	1,283.2	1,318.8
Industrial	3,093.5	3,159.7
Public Authority	4,379.7	4,824.8
Irrigation	1,055.9	1,177.4
Irrigation (CMH-3M)	1,192.4	1,192.4
Irrigation (CM-7ML)	1,021.3	1,021.3
Resale	0.0	0.0
Contract (Pomona College)	121,581.4	121,581.4
Other	0.0	0.0
Private Fire	3.1	3.1

Table 4.6		
	GSWC	Cal Advocates
Calipatria	Ccf/customer	Ccf/customer
Customer Class		
Residential	133.9	143.8
Commercial	679.7	599.9
Industrial	4,304.9	4,279.9
Public Authority	2,951.8	1,674.9
Irrigation	181.1	219.8
Resale	0.0	0.0
Contract (Calipatria Prison)	226,840.2	226,840.2

Table 4.6		
	GSWC	Cal Advocates
Calipatria	Ccf/customer	Ccf/customer
Customer Class		
Other	3,316.8	3,316.8
Private Fire	4.7	4.7

Table 4.6		
	GSWC	Cal Advocates
Morongo Valley	Ccf/customer	Ccf/customer
Customer Class		
Residential	89.3	91.4
Commercial	511.1	397.9
Industrial	0.0	0.0
Public Authority	314.2	317.7
Irrigation	0.0	50.6
Resale	0.0	0.0
Contract	0.0	0.0
Other	0.0	0.0
Private Fire	0.0	0.0

Table 4.6		
	GSWC	Cal Advocates
Orange County– Los Alamitos	Ccf/customer	Ccf/customer
Customer Class		
Residential	109.4	114.3
Commercial	782.4	754.2
Industrial	605.7	638.8
Public Authority	3,115.1	3,430.3
Irrigation	683.3	706.3
Resale	25,133.4	25,133.4
Contract (Cypress Forest Lawn Recycled Water)	91,059.6	91,059.6
Other	0.0	0.0
Private Fire	2.1	2.1

Table 4.6		
	GSWC	Cal Advocates
Orange County - Placentia	Ccf/customer	Ccf/customer
Customer Class		
Residential	170.7	172.0
Commercial	852.8	807.6
Industrial	0.0	0.0

Table 4.6		
	GSWC	Cal Advocates
Orange County - Placentia	Ccf/customer	Ccf/customer
Customer Class		
Public Authority	2,496.4	2,572.2
Irrigation	929.5	996.6
Irrigation (R3-OC-3M)	7,602.8	7,602.8
Resale	0.0	0.0
Contract	0.0	0.0
Other	0.0	0.0
Private Fire	2.8	2.8

Table 4.6		
	GSWC	Cal Advocates
San Dimas	Ccf/customer	Ccf/customer
Customer Class		
Residential	156.2	166.1
Commercial	1,267.2	1,246.4
Industrial	1.8	2.4
Public Authority	1,775.6	1,882.2
Irrigation	1,260.3	1,439.6
Irrigation (R3-3)	2.0	1,020.2
Irrigation (R3-SD-3)	560.2	560.2
Resale	0.0	0.0
Contract (City of San Dimas)	120,409.6	120,409.6
Other	0.0	0.0
Private Fire	1.6	1.6

Table 4.6		
	GSWC	Cal Advocates
San Gabriel	Ccf/customer	Ccf/customer
Customer Class		
Residential	126.0	127.5
Commercial	422.5	386.8
Industrial	1,207.7	1,167.1
Public Authority	910.9	961.8
Irrigation	331.3	453.0
Resale	0.0	0.0
Contract (R3-RCW)	2,110.9	2,110.9
Other	0.0	0.0
Private Fire	3.1	3.1

Table 4.6		
	GSWC	Cal Advocates
Wrightwood	Ccf/customer	Ccf/customer
Customer Class		
Residential	62.9	68.5
Commercial	249.9	246.5
Industrial	0.0	0.0
Public Authority	122.2	139.5
Irrigation	83.6	83.3
Resale	0.0	0.0
Contract	0.0	0.0
Other	0.0	0.0
Private Fire	0.9	0.9

The following table 4.7 presents the combined average usage per customer throughout Region 3 for 2025. 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. Because the sales forecast is a litigated item, the Region 3 average usage per customer for 2026 and 2027 is not presented in this document.

Table 4.7		
2025		
	GSWC	Cal Advocates
Region 3	Ccf/customer	Ccf/customer
Customer Class		
Residential	136.7	143.5
Commercial	823.3	786.8
Industrial	1,805.4	1,886.1
Public Authority	2,467.3	2,550.8
Irrigation	770.0	843.5
Irrigation (CMH-3M)	1,192.4	1,192.4
Irrigation (CM-7ML)	1,021.3	1,021.3
Irrigation (R3-OC-3M)	7,602.8	7,602.8
Irrigation (R3-3)	2.00	1,020.2
Irrigation (R3-SD-3)	560.2	560.2
Resale	10,326.9	10,326.9
Contract (Navy Base)	84,028.8	84,028.8
Contract (Pomona College)	121,581.4	121,581.4
Contract (Calipatria Prison)	226,840.2	226,840.2
Contract (Cypress Forest Lawn	91,059.6	91,059.6

Table 4.7		
2025		
	GSWC	Cal Advocates
Region 3	Ccf/customer	Ccf/customer
Customer Class		
Recycled Water)		
Contract (City of San Dimas)	120,409.6	120,409.6
Contract (R3-RCW)	2,110.9	2,110.9
Other	1,808.0	1,831.2
Private Fire	2.3	2.3

The following table 4.8 presents the Parties' agreed forecasts for company usage for each area for 2025, 2026 and 2027, respectively.

Table 4.8		
	GSWC	Cal Advocates
District	Ccf/customer	Ccf/customer
Arden Cordova	892.6	892.6
Bay Point	4,632.6	4,632.6
Clearlake	0.0	0.0
Los Osos	1,207.8	1,207.8
Santa Maria	8,149.2	8,149.2
Simi Valley	132.6	132.6
Region 2	476.4	476.4
Region 3	1,172.9	1,172.9
Apple Valley	744.4	744.4
Barstow	731.4	731.4
Calipatria	20.2	20.2
Morongo Valley	203.2	203.2
Wrightwood	83.8	83.8
Los Alamitos	70.0	70.0
Placentia	281.4	281.4
Claremont	9,158.6	9,158.6
San Dimas	369.2	369.2
San Gabriel	67.8	67.8

4.3 Water Loss

GSWC's Request:

GSWC uses a five-year average methodology for non-revenue water

volumes and non-revenue water percentage. GSWC uses non-revenue water in its supply forecast methodology to derive the total water supply forecasts in each ratemaking area.

Cal Advocates' Position:

Cal Advocates did not oppose GSWC's methodology. Cal Advocates interprets GSWC's non-revenue water percentage as water loss percentage in a CSA. Cal Advocates noted the high non-revenue volume of water in the Clearlake CSA. For more details on this issue see Section 10.2.

(See Exhibits PUBADV-MA-001 at pages 27 to 29.)

Resolution:

Cal Advocates did not oppose or propose alternative non-revenue water percentages. The Parties agree to use the rates proposed and used by GSWC, as presented below.

	Five-year average Non-Revenue Water (%)
Arden Cordova CSA	18.74%
Bay Point CSA	8.59%
Clearlake CSA	50.39%
Los Osos CSA	8.32%
Santa Maria CSA	13.50%
Simi Valley CSA	3.67%
Region 2 CSA	5.87%
Region 3 CSAs:	
Region 3-Apple Valley	13.65%
Region 3-Barstow	16.49%
Region 3-Claremont	6.61%
Region 3-Calipatria	25.36%
Region 3-Morongo Valley	18.51%
Region 3-Los Alamitos	6.63%
Region 3-Placentia	8.93%
Region 3-San Dimas	6.08%

	Five-year average Non-Revenue Water (%)
Region 3-San Gabriel	7.61%
Region 3-Wrightwood	21.51%

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 2023 organizational structure and actual annual salaries. Within the 2023 organizational structure, GSWC requested the following new positions – Eight (8) Water Distribution Operators (#645 to #652) in its Region 2 ratemaking area.

To centralize the customer service function, GSWC requested to eliminate eight (8) customer service positions from the operating regions (#271, #287, #318, #363, #364, #561, #562, #575), and transfer the other twenty-three (23) customer service positions (#294, #309, #317, #331, #362, #377, #378, #388, #415, #416, #417, #420, #421, #466, #467, #480, #481, #534, #545, #568, #571, #578, #601), plus four (4) positions with title changes (#418, #521, #535, #544) to the General Office.

The Regions 1, 2 and 3 proposed headcounts for 2025 total 271. 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 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 2025 Test Year in the operating districts.

Cal Advocates contested GSWC's requested eight new positions but did not dispute the Customer Service function position eliminations and

transfers from the operating regions to the General Office.

Cal Advocates also disagreed with inclusion of the customer growth factors used by GSWC in 2025 to escalate salary levels to derive the 2025 labor expense.

(See Exhibits GSW-JDL-003, pages 2-8, GSW-PR-083, pages 1-10, GSW-PR-084/084C, pages 2-10, and PUBADV-LC-010, Chapters 4 and 6.)

Resolution:
The Parties agree to the following labor expense forecasts for 2025, which reflect all of GSWC's requested organizational changes and additions. 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 – 2025 Labor Expenses $			
Northern District Office	GSWC	Cal Advocates	Settlement
Operations Labor	40,625	40,625	40,625
Maintenance Labor	261	261	261
A&G Labor	461,996	461,996	461,996
Total Labor Expense	502,882	502,882	502,882
Coastal District Office	GSWC	Cal Advocates	Settlement
Operations Labor	3,980	3,980	3,980
Maintenance Labor	281	281	281
A&G Labor	522,988	522,988	522,988
Total Labor Expense	527,250	527,250	527,250
Arden Cordova CSA	GSWC	Cal Advocates	Settlement
Operations Labor	889,713	885,728	889,713
Maintenance Labor	202,651	201,743	202,651

Region 1 – 2025 Labor Expenses $			
A&G Labor	130,857	130,271	130,857
Total Labor Expense	1,223,222	1,217,742	1,223,222
Bay Point CSA	GSWC	Cal Advocates	Settlement
Operations Labor	316,996	316,458	316,996
Maintenance Labor	49,912	49,827	49,912
A&G Labor	42,843	42,770	42,843
Total Labor Expense	409,751	409,056	409,751
Clearlake CSA	GSWC	Cal Advocates	Settlement
Operations Labor	263,058	265,447	263,058
Maintenance Labor	50,598	51,057	50,598
A&G Labor	41,945	42,326	41,945
Total Labor Expense	355,601	358,831	355,601
Los Osos CSA	GSWC	Cal Advocates	Settlement
Operations Labor	296,166	295,870	296,166
Maintenance Labor	30,616	30,586	30,616
A&G Labor	76,935	76,858	76,935
Total Labor Expense	403,718	403,314	403,718
Santa Maria CSA	GSWC	Cal Advocates	Settlement
Operations Labor	977,057	971,036	977,057
Maintenance Labor	81,051	80,552	81,051
A&G Labor	138,918	138,062	138,918
Total Labor Expense	1,197,026	1,189,650	1,197,026
Simi Valley CSA	GSWC	Cal Advocates	Settlement
Operations Labor	442,062	439,644	442,062
Maintenance Labor	54,673	54,374	54,673
A&G Labor	97,513	96,980	97,513
Total Labor Expense	594,248	590,998	594,248
Region 1 - Total Labor	5,213,698	5,199,722	5,213,698

Region 2 – 2025 Labor Expenses $			
Central District Office	GSWC	Cal Advocates	Settlement
Operations Labor	126,877	126,114	126,877
Maintenance Labor	2,100	2,087	2,100
A&G Labor	781,251	776,554	781,251
Total Labor Expense	910,228	904,755	910,228
Southwest District Office	GSWC	Cal Advocates	Settlement
Operations Labor	98,936	98,337	98,936
Maintenance Labor	654	650	654
A&G Labor	807,242	802,357	807,242
Total Labor Expense	906,831	901,344	906,831
Region 2 RMA	GSWC	Cal Advocates	Settlement
Operations Labor	4,176,541	3,770,439	4,176,541
Maintenance Labor	965,679	884,080	965,679
A&G Labor	971,675	881,553	971,675
Total Labor Expense	6,113,895	5,536,071	6,113,895
Region 2 - Total Labor	7,930,954	7,342,170	7,930,954

Region 3 – 2025 Labor Expenses $			
Orange County District Office	GSWC	Cal Advocates	Settlement
Operations Labor	29,821	29,821	29,821
Maintenance Labor	60,240	60,240	60,240
A&G Labor	722,006	722,006	722,006
Total Labor Expense	812,067	812,067	812,067
Foothill District Office	GSWC	Cal Advocates	Settlement
Operations Labor	132,029	132,029	132,029
Maintenance Labor	371	371	371
A&G Labor	585,675	585,675	585,675
Total Labor Expense	718,076	718,076	718,076
Mountain Desert District Office	GSWC	Cal Advocates	Settlement
Operations Labor	2,751	2,751	2,751

Region 3 – 2025 Labor Expenses $			
Maintenance Labor	17,851	17,851	17,851
A&G Labor	369,809	369,809	369,809
Total Labor Expense	390,411	390,411	390,411
Region 3 CSAs	GSWC	Cal Advocates	Settlement
Operations Labor	4,302,931	4,288,351	4,302,931
Maintenance Labor	1,535,021	1,529,820	1,535,021
A&G Labor	1,163,176	1,159,234	1,163,176
Total Labor Expense	7,001,128	6,977,405	7,001,128
Region 3 - Total Labor	8,921,682	8,897,959	8,921,682
Total Operating District Labor	22,066,333	21,439,851	22,066,333

5.2 General Office Labor

GSWC's Request and Cal Advocates' Position:

GSWC based its forecast for total General Office labor expense on its 2023 organizational structure and actual annual salaries. Within the 2023 organizational structure, GSWC requested to add fifteen (15) new positions, eliminate seven (7) positions, and add eight (8) new customer service positions as part of the centralizing of the customer service function, which resulted in a net reduction of one customer service position (see also Section 5.1, above). The proposed changes brings the proposed General Office headcount to 334.

New Positions (including Customer Service (*))		
Position #	Location	Title
633	Regulated Activities (GO-COPS)	Public Policy & Gov Affairs Manager
634	Procurement Admin (GO-COPS)	Supply Chain Management Analyst
635	Technology Services (GO-COPS)	Sr. Digital Transform Analyst
636*	Customer Service Center (GO-COPS)	Customer Service Center Supervisor
637*	Customer Service Center (GO-COPS)	Customer Service Specialist
638*	Customer Service Center (GO-COPS)	Customer Service Specialist
639*	Customer Service Center (GO-COPS)	Customer Service Specialist
640*	Customer Service Center (GO-COPS)	Customer Service Specialist
641	Environmental Matters (GO-COPS)	Learn & Dev Administrator
642	Information Services (GO-Corp Support)	Cybersecurity Analyst
643	Service Desk Support (GO-Corp Support)	Service Desk Support Analyst, Sr.
644	Network Service (GO-Corp Support)	Systems Administrator
653	Environmental Matters (GO-COPS)	Security Administrator
654	Water Quality (GO-COPS)	Treatment/WQ Engineer
655	Technology Services (GO-COPS)	SCADA Manager
656	Procurement Admin (GO-COPS)	Procurement Coordinator
657*	Customer Service Center (GO-COPS)	Field Customer Service Supervisor
658*	Customer Service Center (GO-COPS)	CS Business Systems Analyst
659*	Customer Service Center (GO-COPS)	CS Business Systems Analyst
660	Capital Program Management (GO-COPS)	Inspector II
661	Capital Program Management (GO-COPS)	Inspector II
662	Technical Services (GO-COPS)	EAM Manager
663	Water Quality (GO-COPS)	Grant Administrator

GSWC also requested to reclassify the following positions:

Position #	**New Title**	**Old Title**
166	Payroll Analyst (GO Corporate Support)	Property Accountant (GO COPS)

GSWC requested to eliminate eight (8) adopted positions:

Eliminated Positions including Customer Service (*)		
Position #	Location	Title
9	Regulated Activities- Senior Executive (GO-COPS)	Executive Support Associate
84	Cash Processing (GO-Utility)	General Clerk III
87	Cash Processing (GO-Utility)	General Clerk II
89	Cash Processing (GO-Utility)	General Clerk II
90	Cash Processing (GO-Utility)	General Clerk II
113	Asset Management (GO-COPS)	Executive Support Associate
203*	Customer Service (GO-COPS)	Customer Service Rep I
262	Environmental Matters (GO-COPS)	Environ Quality Support Analyst

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 request for new positions #633, #634, #641, #643, #644, #653, #654, #656, #660, #661, and #663, and to full recovery of executive labor costs in the General Office.

(See Exhibits GSW-JDL-003, pages 2 to 9, GSW-JDL-013, pages 26 to 28, GSW-DD-016/GSW-DD-016C, pages 51 to 60, GSW-DD-017, pages 8 to 12, GSW-GF-019, pages 23 to 25, GSW-PR-083, pages 1 to 37, GSW-PR-084/GSW-PR-84C, pages 2 to 23, and PUBADV-SL--002/PUBADV-SL-002C, pages 3-3 to 3-11.)

Resolution:

The Parties agree to the following General Office labor expense forecasts for 2025, which reflect all of GSWC's requested organizational changes and additions. 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.

General Office – 2025 Labor Expenses $			
	GSWC	Cal Advocates	Settlement
Corporate Support			
Operations Labor	(10)	(10)	(10)
Maintenance Labor	0	0	0
A&G Labor	10,393,267	10,004,041	10,393,267
Total GO-Corporate	10,393,256	10,004,032	10,393,256
Utility Support			
Operations Labor	510,870	493,166	510,870
Maintenance Labor	0	0	0
A&G Labor	1,310,245	1,264,839	1,310,245
Total GO-Utility	1,821,115	1,758,005	1,821,115
Centralized Operations Support			
Operations Labor	2,295,916	2,159,096	2,295,916
Maintenance Labor	0	0	0
A&G Labor	7,309,373	6,873,788	7,309,373
Total GO-COPS	9,605,289	9,032,884	9,605,289
Total General Office	21,819,660	20,794,920	21,819,660

6.0 Expenses – Common Issues

6.1 Escalation Factors

GSWC utilized the annual inflation (escalation) factors from the Cal Advocates Water Branch's May 2023 "Estimates of Non-Labor and Wage Escalation Rates" and "Summary of Compensation per Hour" memoranda ("Cal Advocates Memos"), and the May 2023 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 Commission's final decision in this proceeding. (See Exhibit GSW-MG-060, pages 5-6 & 14-15.)

In developing its expense estimates, Cal Advocates also used the factors from the same May 2023 Cal Advocates Memos. However, Cal Advocates opposed using the May 2023 CPI-U index and recommends using the November 2023 CPI-U index.

Resolution:

The Parties agree 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 2026 and 2027 expense escalations will be calculated in accordance with the Rate Case Plan guidelines. The agreed expense levels reflect concessions by both GSWC and Cal Advocates, and result in total expense levels that are between the values originally proposed by GSWC and Cal Advocates.

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 in the ratemaking areas to develop Test Year forecast amounts. (See Exhibit GSW-MG-060, pages 6 & 15, and Exhibit GSW-MG-061, pages 22 to 25.)

Cal Advocates opposed GSWC's inclusion of customer growth impacts to Test Year forecasts. (See Exhibit PUBADV-LC-010, Chapter 6.)

Resolution

The Parties agree 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.

6.3 Other Revenue

GSWC's Request and Cal Advocates' Position:

To forecast Other Revenue for all regions except Region 2, GSWC used the five-year average of recorded Other Revenue across all RMAs. For Region 2, GSWC also used the five-year average of recorded Other Revenue but made further adjustments to exclude revenue from ABC roofing.

Cal Advocates used the five-year average of recorded Other Revenue across all RMAs.

Resolution

The Parties agree to the following estimates for Other Revenue, which reflect Cal Advocates' recommendation to include revenues from ABC roofing in Region 2.

Other Revenue	2025 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	40,824	40,824	40,824

Other Revenue	2025 ($)		
CSA	GSWC	Cal Advocates	Settlement
Bay Point	36,380	36,380	36,380
Clearlake	10,132	10,132	10,132
Los Osos	7,762	7,762	7,762
Santa Maria	38,618	38,618	38,618
Simi Valley	46,334	46,334	46,334
Region 2	473,019	478,023	478,023
Region 3	281,668	281,668	281,668

(See Exhibits GSW-HW-089, page 7, GSW-HW-090, page 40 and PUBADV-HM-007, page 1-10 to 1-12.)

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 forecast new cellular service fees in Bay Point, Clearlake, Northern District Office and Region 3, (3) to increase SCADA cell connection expense forecast in relation to new capital projects, (4) to increase forecasted expenses related to cloud migration in Santa Maria, Simi Valley, Foothill District Office and Region 3 (5) to increase forecasted expenses related to building expenses in Arden Cordova and Orange County District Office, (6) to increase forecasted expenses for garbage disposal expenses in Arden Cordova. (See Exhibit GSW-MG-060, pages 17 to 18 and Exhibit GSW-MG-061, pages 18 to 21.)

In addition to the issues addressed in Sections 6.1 and 6.2, Cal Advocates recommended a decrease in the adjustment for the new cellular service fees, a decrease in the adjustment for the SCADA cell connection fees in relation to new capital projects, denial of the building expense adjustment

and to adjust all Office Supplies and Expense to be based on a three-year inflation adjusted historical average of the years 2020-2022. (See Exhibit PUBADV-LC-010, Chapter 2 and PUBADV-LC-010A page 2-3.)

Resolution:

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

Office Supplies	2025 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	109,857	94,847	109,857
Bay Point	71,710	55,885	60,332
Clearlake	81,594	72,496	81,594
Los Osos	83,153	76,030	83,153
Santa Maria	132,811	112,219	132,811
Simi Valley	95,408	89,024	95,408
Northern Dist.	52,470	37,038	52,470
Coastal Dist.	25,910	21,981	25,910
Region 2	544,249	519,478	544,249
Central Dist.	170,996	163,371	170,996
Southwest Dist.	262,018	258,411	262,018
Region 3	903,309	843,901	903,309
Foothill Dist.	138,512	140,982	138,512
Mountain/Desert Dist.	71,391	61,368	71,391
Orange County Dist.	98,248	66,500	98,248

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-MG-060, page 40.)

Cal Advocates did not contest GSWC's estimates, any differences are due to different non-capitalized percentage forecasts.

Resolution:

To ensure that GSWC has sufficient funding for this expense across the rate cycle, the Parties agree to the following estimates for Injuries and Damages expenses.

Injuries and Damages	2025 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	141,716	141,407	167,381
Bay Point	52,347	52,233	61,828
Clearlake	52,533	52,418	62,047
Los Osos	55,320	55,200	65,339
Santa Maria	129,470	129,188	152,917
Simi Valley	61,264	61,131	72,359
Northern Dist.	80,233	80,058	94,764
Coastal Dist.	72,087	71,930	85,142
Region 2	710,945	703,912	839,702
Central Dist.	118,430	118,172	139,878
Southwest Dist.	145,001	144,686	171,262
Region 3	841,714	839,882	994,154
Foothill Dist.	108,277	108,041	127,887
Mountain/Desert Dist.	64,072	63,932	75,675
Orange County Dist.	123,456	123,188	145,815

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-MG-060, page 19.)

Other than the issue addressed in Section 6.2, Cal Advocates did not contest GSWC's estimates. (See Exhibit PUBADV-LC-010, pages 1-2 to 1-3.)

Resolution:

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

Business Meals	2025 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	1,549	1,542	1,549
Bay Point	396	395	396
Clearlake	1,032	1,041	1,032
Los Osos	1,302	1,301	1,302
Santa Maria	1,637	1,627	1,637
Simi Valley	861	856	861
Northern Dist.	4,009	4,009	4,009
Coastal Dist.	2,232	2,232	2,232
Region 2	7,813	7,791	7,813
Central Dist.	1,869	1,869	1,869
Southwest Dist.	4,162	4,162	4,162
Region 3	6,854	6,831	6,854
Foothill Dist.	1,684	1,684	1,684
Mountain/Desert Dist.	1,316	1,316	1,316
Orange County Dist.	1,265	1,265	1,265

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, (2) to forecast costs related to newly regulated water loss audit standards (See Exhibit GSW-KN-074, pages 1-7.), and (3) to increase forecasted expenses related to consulting in Arden Cordova (See Exhibit GSW-MG-060, page 20 and Exhibit GSW-MG-061,

page 20.)

In addition to the issues addressed in Sections 6.1 and 6.2, Cal Advocates opposed the adjustment for costs related to water loss audit standards (See Exhibit PUBADV-LC-010, pages 2-4 to 2-6.) and the adjustment for consulting fees in the Arden Cordova CSA. (See Exhibit PUBADV-AS-004, pages 3-4 to 3-5.)

Resolution:

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

Outside Services	2025 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	97,853	85,508	97,853
Bay Point	6,805	6,618	6,805
Clearlake	10,480	10,303	10,480
Los Osos	7,940	7,727	7,940
Santa Maria	153,350	148,483	153,350
Simi Valley	6,195	6,003	6,195
Northern Dist.	55,789	13,161	55,789
Coastal Dist.	78,861	17,605	78,861
Region 2	122,728	119,224	122,728
Central Dist.	105,461	24,378	105,461
Southwest Dist.	123,869	62,796	123,869
Region 3	89,617	87,014	89,617
Foothill Dist.	76,209	16,019	76,209
Mountain/Desert Dist.	108,631	63,189	108,631
Orange County Dist.	87,761	29,836	87,761

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 any historical costs tracked in memorandum accounts. (See Exhibit GSW-MG-060, pages 20 to 21.)

Other than the issue addressed in Section 6.2, Cal Advocates did not contest GSWC's estimates. (See Exhibit PUBADV-LC-010, pages 1-2 to 1-3.)

Resolution:

The Parties agree to the following estimates for Miscellaneous expenses.

Miscellaneous	2025 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	48,408	48,192	48,408
Bay Point	669	668	669
Clearlake	513	518	513
Los Osos	1,406	1,404	1,406
Santa Maria	324	322	324
Simi Valley	5,844	5,812	5,844
Northern Dist.	5,454	5,454	5,454
Coastal Dist.	141	141	141
Region 2	4,760	4,746	4,760
Central Dist.	11,806	11,806	11,806
Southwest Dist.	9,998	9,998	9,998
Region 3	9,791	9,757	9,791
Foothill Dist.	1,525	1,525	1,525
Mountain/Desert Dist.	290	290	290
Orange County Dist.	718	718	718

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-MG-060, page 21.)

Resolution:

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

Allocated General Office Expenses – Corporate Support	2025 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	1,910,044	1,425,273	1,697,272
Bay Point	383,308	285,055	339,454
Clearlake	120,190	88,916	106,264
Los Osos	211,144	159,526	188,914
Santa Maria	1,078,460	805,475	959,328
Simi Valley	1,062,218	792,399	944,569
Region 2	9,897,797	7,385,266	8,799,251
Region 3	9,741,875	7,262,352	8,657,565

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-MG-060, page 21.)

Resolution:

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

Allocated General Office Expenses – Centralized Operations Support	2025 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	2,095,392	1,811,573	1,994,823

Allocated General Office Expenses – Centralized Operations Support	2025 ($)		
CSA	GSWC	Cal Advocates	Settlement
Bay Point	420,149	363,240	399,984
Clearlake	131,129	113,368	124,836
Los Osos	232,821	201,286	221,647
Santa Maria	1,182,839	1,022,625	1,126,069
Simi Valley	1,164,107	1,006,430	1,108,235
Region 2	10,854,290	9,384,088	10,333,335
Region 3	10,677,667	9,231,389	10,165,189

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 (Appendix I). Cal Advocates did not contest GSWC's allocation factors. (See Exhibit GSW-MG-060, page 21.)

Resolution:

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

Allocated District Office Expense	2025 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	912,831	744,228	850,232
Bay Point	182,751	148,996	170,218
Clearlake	56,692	46,221	52,804
Los Osos	93,119	76,792	89,500
Santa Maria	473,759	390,695	455,345
Simi Valley	466,628	384,814	448,491
Region 2	5,466,536	4,073,470	5,364,224
Region 3	5,567,629	4,391,727	5,348,923

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 further adjusted (1) to account for a permit fee reimbursement in Los Osos. (See Exhibit GSW-MG-060, page 22 and Exhibit GSW-MG-061, page 19.)

Along with the issue addressed in Section 6.2, Cal Advocates recommended a decrease to the adjustment for permit fees. (See Exhibit PUBADV-LC-010, pages 2-6 to 2-7.)

Resolution:

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

Other Maintenance General Plant	2025 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	14,618	14,552	14,618
Bay Point	1,853	1,849	1,853
Clearlake	387	391	387
Los Osos	15,967	14,538	15,967
Santa Maria	29,397	29,216	29,397
Simi Valley	20,741	20,627	20,741
Northern Dist.	1,981	1,981	1,981
Coastal Dist.	265	265	265
Region 2	22,605	22,539	22,605
Central Dist.	1,374	1,374	1,374
Southwest Dist.	1,076	1,076	1,076
Region 3	315,198	314,130	315,198
Foothill Dist.	16,584	16,584	16,584
Mountain/Desert Dist.	1,563	1,563	1,563
Orange County Dist.	11,174	11,174	11,174

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-MG-060, page 23.) Cal Advocates did not oppose GSWC's estimates.

Resolution:

The Parties agree to the following estimates for Rent expense. There is no difference in the Parties' positions for these estimates.

Rent	2025 ($)
CSA	Settlement
Arden Cordova	60,725
Bay Point	30,093
Clearlake	15,959
Los Osos	0
Santa Maria	110,537
Simi Valley	75,882
Northern Dist.	42,040
Coastal Dist.	0
Region 2	488,735
Central Dist.	126,777
Southwest Dist.	94,426
Region 3	346,664
Foothill Dist.	0
Mountain/Desert Dist.	25,542
Orange County Dist.	120,357

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 3.6.

Resolution:

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

Depreciation Expense	2025 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	2,338,433	2,169,848	2,308,366
Bay Point	607,366	573,652	603,869
Clearlake	389,403	376,687	354,432
Los Osos	866,439	740,761	829,989
Santa Maria	2,518,084	2,180,884	2,374,611
Simi Valley	1,010,283	955,751	990,452
Northern Dist.	26,498	26,360	26,308
Coastal Dist.	40,000	33,069	39,502
Region 2	15,435,336	13,469,959	14,749,722
Central Dist.	208,390	(53,348)	205,083
Southwest Dist.	669,707	(19,031)	665,293
Region 3	16,402,794	14,301,528	15,563,038
Foothill Dist.	225,453	27,007	221,178
Mountain/Desert Dist.	23,786	(18,411)	23,258
Orange County Dist.	242,324	13,791	236,980

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-MG-060, page 4.)

Resolution:

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

Allocated GO – Utility Support Services	2025 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	521,205	473,281	503,509
Bay Point	104,840	94,931	101,280
Clearlake	32,950	29,580	31,831
Los Osos	57,662	52,281	55,704

Allocated GO – Utility Support Services	2025 ($)		
CSA	GSWC	Cal Advocates	Settlement
Santa Maria	294,301	266,908	284,309
Simi Valley	289,808	262,781	279,968
Region 2	2,701,128	2,451,705	2,609,418
Region 3	2,657,694	2,411,806	2,567,459

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 in Region 3, (3) for forecasted increases in State Water Resources Control Board ("SWRCB") drinking water fees, (4) for accounting changes for brine removal expenses in Los Osos, (5) to normalize equipment expense in Simi Valley RMA and Southwest CSA, (6) for accounting changes to filter media change outs in San Gabriel CSA, (7) for a forecasted increase in NO-DES filter replacements in Region 3, (8) for forecasted increased costs for oxygen tank rentals in Southwest CSA, (9) for SCADA equipment costs in Santa Maria and Orange County District Office and (10) for forecasted increased expenses for generator and analyzer maintenance in Region 3. (See Exhibit GSW-MG-060, pages 4 to 12, and Exhibit GSW-MG-061, pages 2 to 15.)

In addition to the issue addressed in Section 6.2, Cal Advocates recommended reductions to forecasted brine disposal costs, generator and analyzer maintenance costs and SCADA equipment costs. Cal Advocates also opposed the expense adjustments for NO-DES filter replacements and equipment expense normalization. (See Exhibit PUBADV-LC-010, Chapter 1.)

Resolution:

The Parties agree to the following estimates for Other Operation Expense. 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, also include an adjustment related to brine disposal costs in Region 3.

Other Operation Expenses (including conservation)	2025 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	518,920	517,189	518,920
Bay Point	157,228	156,982	157,228
Clearlake	136,915	138,121	136,915
Los Osos	499,275	498,790	499,275
Santa Maria	636,108	626,833	636,108
Simi Valley	240,421	231,381	240,421
Northern Dist.	6,981	6,981	6,981
Coastal Dist.	1,408	1,408	1,408
Region 2	2,442,033	2,410,220	2,442,033
Central Dist.	284,479	284,479	284,479
Southwest Dist.	238,816	238,816	238,816
Region 3	4,975,987	3,936,233	4,303,726
Foothill Dist.	250,807	250,807	250,807
Mountain/Desert Dist.	153,205	153,205	153,205
Orange County Dist.	196,134	183,059	196,134

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, adopted under California Senate Bill 998 (Dodd 2018), 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-MG-060,

pages 4 to 5, and GSW-MG-061, pages 2 to 5.)

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 the effects of this new legislation have yet to be seen. (See Exhibit PUBADV-LC-010, pages 1-3 to 1-5 and PUBADV-LC-010A, page 1-4.)

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	2025		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	0.412%	0.275%	0.412%
Bay Point	0.856%	0.571%	0.856%
Clearlake	1.164%	0.776%	1.164%
Los Osos	0.156%	0.104%	0.156%
Santa Maria	0.198%	0.132%	0.198%
Simi Valley	0.359%	0.239%	0.359%
Region 2	0.470%	0.313%	0.470%
Region 3	0.321%	0.214%	0.321%

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, (2) to forecast the additional maintenance costs pertaining to the Robbins System in Arden Cordova and (3) to forecast the increased maintenance costs in the Los Alamitos and Placentia CSAs. (See Exhibit GSW-MG-060, page 13, and GSW-MG-061, pages 10 to 11.)

In addition to the issue addressed in Section 6.2, Cal Advocates recommended a decrease in the adjustment related to maintenance costs for the Robbins System and opposed the adjustment for increased maintenance costs in the Los Alamitos and Placentia CSAs. Cal Advocates also recommended a decrease in expenses related to pump efficiency tests. (See Exhibit PUBADV-AS-004, pages 3-1 to 3-4, Exhibit PUBADV-LC-010, pages 1-10 to 1-11 and Exhibit PUBADV-LC-010, pages 3-4 to 3-6.)

Resolution:

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

Other Maintenance Expenses	2025 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	296,460	256,956	296,460
Bay Point	103,596	101,450	103,596
Clearlake	76,756	73,060	76,756
Los Osos	179,089	170,011	179,089
Santa Maria	328,165	302,729	328,165
Simi Valley	156,002	144,295	156,002
Northern Dist.	29,390	29,390	29,390
Coastal Dist.	113	113	113
Region 2	3,518,344	3,456,136	3,518,344
Central Dist.	34,665	34,665	34,665
Southwest Dist.	3,644	3,644	3,644
Region 3	4,823,237	4,677,040	4,823,237
Foothill Dist.	38,639	38,639	38,639
Mountain/Desert Dist.	1,463	1,463	1,463
Orange County Dist.	4,516	4,516	4,516

8.5 Chemical Expenses

GSWC's Request:

To forecast Chemical expenses, GSWC used inflation-adjusted

methodologies to calculate unit costs per acre-foot of water. Forecasted volume of water supply needing treatment is applied to the unit costs to obtain chemical expense forecasts. GSWC used the 2022 recorded unit cost in Arden Cordova, Bay Point, Clearlake, Los Osos, Santa Maria, Simi Valley, Region 2 except Southwest district, and all CSAs in Region 3 except San Dimas. (See Exhibit GSW-ZZ-093 pages 14 to 15.)

In Region 2, GSWC adjusted its forecast to account for increased installation and usage of Dissolved Oxygen ("DO") treatment for pumped water in the Southwest District.

In Region 3, GSWC added the cost of media change out that GSWC is expected to incur in the rate cycle for its San Dimas CSA.

Cal Advocates' Position:

Cal Advocates did not contest GSWC's forecasting methodology for Chemical expenses. (See Exhibit PUBADV-LC-010 page 3-4 and page 3-6; see Exhibit PUBADV-LC-010A page 3-6.)

Cal Advocates, did however, recommend a reduction to Clearlake Customer Service Area's forecasted chemical expenses as part of its recommendation to reduce Clearlake supply expenses due to high non-revenue water volumes. For more details on this issue see Section 10.2.

Resolution:

Cal Advocates did not contest GSWC's forecasting methodology or GSWC's unit costs.

Although there is no dispute over chemical expenses, GSWC and Cal Advocates have different forecasted chemicals expenses. The differences in chemical expenses are due to differences in forecast supply volumes. Cal Advocates did not agree with GSWC's forecasted supply volumes and

GSWC's forecasted sales volume. This results in different forecasted supply volumes subject to chemical expenses. For additional details, see Section 10.1 and Section 10.2.

Chemical Unit costs ($/CCF)	
	2025 Unit Costs
Arden Cordova	0.04054
Bay Point	0.09490
Clearlake	0.40102
Los Osos	0.07756
Santa Maria	0.02574
Simi Valley	0.00000
Region 2	
Central Basin-East	0.12422
Central Basin-West	0.10698
Culver City	0.00000
Southwest	0.13551
Region 3	
Los Alamitos	0.01391
Placentia	0.00973
Claremont	0.02549
San Dimas	0.06635
San Gabriel	0.00672
Barstow	0.13174
Calipatria	0.76103
Morongo	0.06326
Apple Valley	0.02312
Wrightwood	0.01877

Lastly, Cal Advocates withdrew its recommendation to reduce Clearlake's chemical expense by 43.39% as a result of this overall settlement. See Section 10.2.

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 property tax expense has been forecasted by applying a rate to the forecasted rate base. This Property Tax rate is determined by considering: (i) the historical correlation between property tax expense and rate base, and (ii) anticipated increases in the ad valorem rate that will be applied to upcoming assessed values. The finalized property tax expense is determined based on a two-year weighted average[10]. Cal Advocates found this forecasting methodology to be reasonable. (See Exhibit GSW-WM, pages 17 to 21, and Exhibit PUBADV-JB-003, Chapter 3.)

Resolution:

The Parties agree to use the following estimated Property Tax percentages and amounts, and that these amounts are reasonable as part of the entire settlement. Below are the Property Tax rates for 2025.

Property Taxes Rate %	
	2025
CSA/Region	
Arden Cordova	1.1619%
Bay Point	1.0279%
Clearlake	1.1289%
Los Osos	0.9005%
Santa Maria	1.0764%
Simi Valley	1.0906%
Northern Dist.	1.2760%
Coastal Dist.	0.9578%
Region 2	1.1243%
Central Dist.	1.1117%
Southwest Dist.	1.0261%
Region 3	1.1371%
Foothill Dist.	1.0627%
Mountain/Desert Dist.	1.1075%
Orange County Dist.	1.2945%

[10] (Previous Year Property Tax Expense/2) + (Current Year Property Tax Expense/2)

Property Taxes Expense ($)	
	2025
CSA/Region	
Arden Cordova	712,247
Bay Point	189,784
Clearlake	127,873
Los Osos	208,214
Santa Maria	789,194
Simi Valley	281,740
Northern Dist.	4,424
Coastal Dist.	4,976
Region 2	6,499,166
Central Dist.	26,341
Southwest Dist.	17,878
Region 3	6,499,166
Foothill Dist.	17,202
Mountain/Desert Dist.	1,936
Orange County Dist.	18,736

9.2 Payroll Taxes

GSWC and Cal Advocates both applied a Payroll Tax rate of 7.6% 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 Exhibits GSW-JDL-003, page 9, and PUBADV-LC-10, Pages 7-1 to 7-2.)

Resolution:

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

Payroll Taxes	2025 ($)		
CSA	GSWC	Cal Advocates	Settlement
Arden Cordova	92,657	92,705	92,657
Bay Point	31,038	31,141	31,038
Clearlake	26,936	27,317	26,936
Los Osos	30,581	30,704	30,581

Payroll Taxes	2025 ($)		
CSA	GSWC	Cal Advocates	Settlement
Santa Maria	90,673	90,566	90,673
Simi Valley	45,013	44,992	45,013
Northern Dist.	38,093	38,284	38,093
Coastal Dist.	39,938	40,139	39,938
Region 2	463,119	421,452	463,119
Central Dist.	68,948	68,878	68,948
Southwest Dist.	68,691	68,618	68,691
Region 3	530,325	531,179	530,325
Foothill Dist.	54,393	54,666	54,393
Mountain/Desert Dist.	29,573	29,721	29,573
Orange County Dist.	61,513	61,821	61,513

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-GE-018, page 2, and Exhibit PUBADV-LC-010, Chapter 7, page 7-2.)

Resolution:

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

Local Taxes	**2025**
CSA/Region	Rate
Arden Cordova	1.165%
Bay Point	1.143%
Clearlake	1.020%
Los Osos	0.000%
Santa Maria	0.001%
Simi Valley	1.056%
Northern Dist.	0.000%
Coastal Dist.	0.000%
Region 2	1.393%
Central Dist.	0.000%
Southwest Dist.	0.000%
Region 3	1.048%
Foothill Dist.	0.000%

Local Taxes	2025
CSA/Region	Rate
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 2025. To calculate prior-year CCFT, GSWC used the most readily available prior-year CCFT for forecasting purposes. (See Exhibit GSW-WM-067, page 7.) Cal Advocates recommended using the adopted 2024 CCFT amounts for calculating the forecasted Test Year 2025 federal income tax deductions. (See Exhibit PUBADV-JB-003, Chapter 4.)

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 2024 CCFT expense to determine the CCFT deduction for FIT in 2025. The 2025 CCFT deduction amounts agreed upon by the Parties are shown in the following table:

Federal Income Tax CCFT Deduction	2025 ($)
CSA/Region	Settlement
Arden Cordova	134,915
Bay Point	72,740
Clearlake	61,427

Federal Income Tax CCFT Deduction	2025 ($)
CSA/Region	Settlement
Los Osos	120,934
Santa Maria	375,342
Simi Valley	75,892
Region 2	3,149,628
Region 3	2,709,781

10.0 Water Supply

10.1 Supply Mix

GSWC's Request:

GWSC's forecast is based on recorded historical five-year (2018 – 2022) average with adjustments as appropriate based on current and anticipated operational conditions. To determine its forecasted water supply mix and volumes (i.e., production from wells and purchased water), GSWC analyzed historical usage, operational needs, regulatory and water quality requirements, and constraints on the water systems. (See Exhibit GSW-ZZ-093 at pages 1 to 13.)

GSWC and Cal Advocates do not agree on the forecasted sales forecasts, which are addressed in Section 4.0 and related supply volumes forecast. In addition to not agreeing on the supply volumes, the Parties did not agree on the supply mix ratios in Region 2 and Region 3.

The total supply volumes are still in dispute. GSWC proposed the following supply mix volumes in 100 cubic feet ("CCF"), which reflect its proposed sales forecasts.

GSWC Water Supply Volume Forecast (100 cubic feet "CCF")			
Arden Cordova CSA	**2025**	**2026**	**2027**

GSWC Water Supply Volume Forecast (100 cubic feet "CCF")			
Wells Production	1,577,733	1,683,401	1,789,065
Purchased	2,178,000	2,178,000	2,178,000
Surface	2,178,000	2,178,000	2,178,000
Total	**5,933,733**	**6,039,401**	**6,145,065**

Bay Point CSA	**2025**	**2026**	**2027**
Wells Production	22,426	23,729	25,033
Purchased	778,066	778,066	778,066
Total	**800,492**	**801,795**	**803,098**

Clearlake CSA	**2025**	**2026**	**2027**
Purchased	217,310	220,144	221,597
Surface	58,344	58,344	58,344
Total	**275,654**	**278,488**	**279,941**

Los Osos CSA	**2025**	**2026**	**2027**
Wells Production	281,627	281,400	281,173
Total	**281,627**	**281,400**	**281,173**

Santa Maria CSA	**2025**	**2026**	**2027**
Wells Production	3,110,058	3,132,605	3,155,152

GSWC Water Supply Volume Forecast (100 cubic feet "CCF")			
Purchased	107,203	107,203	107,203
Total	**3,217,261**	**3,239,808**	**3,262,355**

Simi Valley CSA	**2025**	**2026**	**2027**
Wells Production	461,697	461,697	461,697
Purchased	2,011,904	2,022,861	2,033,817
Total	**2,473,601**	**2,484,557**	**2,495,514**

Region 2 CSAs	**2025**	**2026**	**2027**
Wells Production	8,500,348	8,500,348	8,500,348
Purchased	12,884,991	12,929,694	12,974,398
Recycled	358,708	358,708	358,708
Total	**21,744,047**	**21,788,750**	**21,833,455**

Region 3 CSAs	**2025**	**2026**	**2027**
Wells Production	12,095,536	12,115,202	12,134,871
Purchased	12,915,869	12,962,983	13,010,096
Recycled	96,840	96,840	96,840
Total	**25,108,245**	**25,175,026**	**25,241,808**

Company Wide Total	**59,834,659**	**60,089,224**	**60,342,409**

Cal Advocates' Position:

Cal Advocates did not agree with GSWC's supply mix volume forecasting methodology. Cal Advocates recommended the forecasting be solely based on the five-year average. Specifically, Cal Advocates recommended denial of GSWC's adjustments to historical pumped water and purchased water in Region 2 and parts of Region 3. (See Exhibits PUBADV-LC-010 at page 3-1 to page 3-2, and page 3-6.)

The total supply volumes are still in dispute. Cal Advocates recommended the following volumes in 100 CCF.

Cal Advocates Water Supply Volume Forecast (100 cubic feet "CCF")			
Arden Cordova CSA	**2025**	**2026**	**2027**
Wells Production	2,320,395	2,436,811	2,553,227
Purchased	2,178,000	2,178,000	2,178,000
Surface	2,178,000	2,178,000	2,178,000
Total	**6,676,395**	**6,792,811**	**6,909,227**

Bay Point CSA	**2025**	**2026**	**2027**
Wells Production	23,286	24,608	25,933
Purchased	778,066	778,066	778,066
Total	**801,351**	**802,674**	**803,999**

Clearlake CSA	**2025**	**2026**	**2027**
Purchased	221,641	224,513	225,952

Cal Advocates Water Supply Volume Forecast (100 cubic feet "CCF")			
Surface	58,344	58,344	58,344
Total	**279,985**	**282,858**	**284,297**

Los Osos CSA	**2025**	**2026**	**2027**
Wells Production	292,271	292,100	291,931
Total	**292,271**	**292,100**	**291,931**

Santa Maria CSA	**2025**	**2026**	**2027**
Wells Production	3,407,946	3,432,688	3,457,431
Purchased	107,203	107,203	107,203
Total	**3,515,149**	**3,539,891**	**3,564,633**

Simi Valley CSA	**2025**	**2026**	**2027**
Wells Production	461,697	461,697	461,697
Purchased	2,265,550	2,278,166	2,290,784
Total	**2,727,247**	**2,739,863**	**2,752,481**

Region 2 CSAs	**2025**	**2026**	**2027**
Wells Production	10,826,568	10,826,568	10,826,568
Purchased	11,500,646	11,549,177	11,597,710
Recycled	358,708	358,708	358,708
Total	**22,685,922**	**22,734,453**	**22,782,986**

Cal Advocates Water Supply Volume Forecast (100 cubic feet "CCF")

Region 3 CSAs	2025	2026	2027
Wells Production	15,095,045	15,115,126	15,135,208
Purchased	10,333,371	10,383,170	10,432,966
Recycled	96,840	96,840	96,840
Total	**25,525,257**	**25,595,137**	**25,665,014**

Company Wide Total	**62,503,576**	**62,779,787**	**63,054,568**

Resolution:

As discussed above, the Parties do not agree on supply volumes forecast; and the Parties do not agree on adjustments to supply mix volumes. These issues are in dispute and are being litigated.

10.2 Supply Expenses

GSWC's Request:

GSWC's methodology for forecasting supply expenses is described in Exhibit GSW-ZZ-093 at pages 13 to 15.

GSWC's supply mix and supply volumes are disputed. GSWC requested that supply expenses (purchased water, pump tax, lease water, chemical expense, and purchased power) should be updated as part of the final decision based on latest available tariffs at the time of issuance of the A.23-08-010 Decision.

Cal Advocates' Position:

While the parties have not agreed on the supply volumes, the Parties

agree with GSWC's request to use the latest available purveyor rates, when preparing the final decision in this proceeding. Cal Advocates did not contest GSWC's unit costs for chemical expenses as discussed in Section 8.5. Cal Advocates did not agree with GSWC's supply expenses due to disputed supply mix and supply volumes. (See Exhibits PUBADV-LC-010 at pages 3-1 to 3-6.)

Due to concerns regarding the non-revenue water volumes in Clearlake, Cal Advocates recommended adjustments to Clearlake supply expense. Cal Advocates recommended a proposed 43.39% across the board reduction to Clearlake's supply expenses – purchased water, purchased power, and chemicals. (See Exhibits PUBADV-MA-001 at pages 27 to 29.)

Resolution:

As a result of the disputed supply mix and supply volumes, supply expenses are disputed and will be litigated

Cal Advocates withdraw their recommended reduction in Clearlake's supply expense in light of the settled water loss reduction plan for Clearlake, which is attached as Appendix H.

The Parties agree that the final decision should use the latest available purveyor rates for purchased water and pump taxes to calculate purchased water and pump tax related expenses.

The Parties agree to GSWC's methodology to forecast purchased power costs using the latest available rates.

The parties agree to GSWC's chemical expense forecast methodology's unit costs. For additional details please refer to Section 8.5.

11.0 Conservation

11.1 Conservation Expenses

GSWC's Request and Cal Advocates' Position:

GSWC's conservation expense forecast was based on the authorized level from D.23-06-024. Cal Advocates agrees with GSWC's expense forecast. However, Cal Advocates recommends allocating more monies to conservation measures that directly impact water-use efficiency, track and measure water usage of customers participating in various conservation programs and to present post conservation program participation data in GSWC's next GRC. (See Exhibit GSW-ED-014, Exhibit GSW-ED-015 and Exhibit PUBADV-SL-002, Chapter 1.)

Resolution:

The Parties agree on the following estimates for Conservation Expenses. In addition to the CPUC annual conservation E-3 reporting, GSWC plans to explore the programming capabilities in its Customer Care and Billing System (CC&B) to better identify and track customers participating in the water conservation rebate programs. There is no difference in the Parties' positions for these estimates.

Conservation Expenses (Included in Other Operation Expenses)	2025 ($)
CSA	Settlement
Arden Cordova	132,488
Bay Point	12,252
Clearlake	4,143
Los Osos	13,964
Santa Maria	72,830
Simi Valley	47,047
Region 2*	389,511
Region 3*	443,954

*Conservation amounts are included in District Office Expenses in Section 8.2.

12.0 General Office Plant

12.1 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. GSWC requested an escalation rate of 6% based on the February 2023 CPI-U for all new General Office Capital Budget items. Below in Table 12.1 is a summary of GSWC's capital budget and CWIP requests for the GO. (See Exhibit GSW-BP-081 pages 21 to 58, Exhibit GSW-DD-016 pages 2 to 50, and Exhibit GSW-MJ-063.)

Table 12.1				
GSWC GO Plant Capital Request ($)				
Capital Budget	**2023**	**2024**	**2025**	**2026**
Corporate Support	0	7,323,400	9,646,300	3,192,400
COPS	0	4,615,400	2,776,500	3,304,600
Utility Support Serv.	0	462,700	0	1,959,200
CWIP	**2023**	**2024**	**2025**	**2026**
Corporate Support	2,146,951	0	0	0
COPS	2,363,332	111,028	0	0
Utility Support Serv.	0	0	0	0
Total	**4,510,283**	**12,512,528**	**12,422,800**	**8,456,200**

CWIP projects consist of previously authorized projects that are still open or not started as of December 31, 2022, and require additional funds to complete and close the projects in years 2023 through 2026.

Cal Advocates disputed the need for various capital projects and recommended adjustments to the amounts included in GSWC's proposed capital budgets for the GO. Cal Advocates also contested GSWC's request to apply a contingency rate to any capital project. Cal Advocates recommended removing the contingency rate from all capital projects requested by GSWC. (See Exhibit PUBADV-JM-008.)

Resolution:

The Parties agree to the GO capital additions and CWIP budgets by GO segment shown in Table 12.2 below. 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, including those not listed in the appendices to this Settlement Agreement, in order to best serve its customers.

Table 12.2				
GSWC GO Plant Settled Capital Budgets ($)				
Capital Budget	**2023**	**2024**	**2025**	**2026**
Corporate Support	0	6,005,190	9,067,520	3,229,110
COPS	0	3,784,630	2,609,910	3,342,600
Utility Support Serv.	0	379,410	0	1,981,730
CWIP	**2023**	**2024**	**2025**	**2026**
Corporate Support	2,146,951	0	0	0
COPS	2,363,332	104,366	0	0
Utility Support Serv.	0	0	0	0

Table 12.2				
GSWC GO Plant Settled Capital Budgets ($)				
Total	**4,510,283**	**10,273,596**	**11,677,430**	**8,553,440**

A listing of GSWC's requested new capital projects for the GO (including all segments) that are accepted in the settlement are provided in Appendix F. See also Appendix G for a complete listing of the GO (including all segments) CWIP projects that are accepted in the settlement.

12.2 Depreciation Accrual Rates

GSWC's Request and Cal Advocate's Position:
GSWC prepared separate depreciation studies for each of its General Office areas. Cal Advocates did not object to GSWC's proposed composite depreciation rates for General Office plant. (See Exhibit GSW-MW-91, GSW-MW-92, and PUBADV-JB-003, pages 5-1 to 5-3.)

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	6.32%
Utility Support	8.11%
COPS	13.57%

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 GSW-JDL-003, pages 25 to 41, and PUBADV-SL-002, Chapter 5 - General Office Allocation, pages 5-1 through 5-5.)

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 15.57% of Corporate Support being allocated to ASUS, 9.34% to Bear Valley Electric Service ("BVES"), and 75.09% to GSWC. (See Exhibit GSW-JDL-003, page 37.)

Cal Advocates recommended using three factors: (1) gross plant; (2) operating expenses; and (3) direct operating labor expenses. Cal Advocates' recommendation resulted in 20.8% of Corporate Support being allocated to ASUS, 9.6% to BVES, and 69.6% to GSWC. (See Exhibit PUBADV-SL-002, Chapter 5. General Office Allocation, page 5-1.)

Resolution:

For this GRC, the Parties agree to the following allocation percentages for the Corporate Support function: 17.17% to ASUS, 9.34% to BVES, and 73.49% to GSWC. Refer to Appendix I – 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 11.06% of GO Utility Support costs being allocated to BVES and 88.94% to GSWC. (See Exhibit GSW-JDL-003, page 37.)

Cal Advocates used the three-factor methodology 1) gross plant; (2) operating expenses; and (3) direct operating labor expenses. (See Exhibit PUBADV-SL-002, Chapter 5. General Office Allocation, page 5-1.)

Resolution:
For Utility Support, the Parties agree to use GSWC's allocation percentage of 11.06% to BVES and 88.94% to GSWC. Refer to Appendix I – 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-JDL-003, pages 25-41, and Exhibits PUBADV-SL-002, Chapter 5. General Office Allocation, page 5-1 through 5-5.) Refer to Appendix I – 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 in 2026 and 2027 should be handled in accordance with Section 6.1. (See Exhibit GSW-MG-060, pages 35 to 36.)

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-GE-018, pages 2 to 5.)

Cal Advocates did not contest GSWC's estimates for Other Revenues in the General Office. (See Exhibit PUBADV-HM-07, Chapter 1.D.)
Cal Advocates recommended disallowance of the proposed new Tampering Fee, which would have generated additional revenues.

Resolution:

GSWC agreed to withdraw its request for the new Tampering Fee. The Parties agree to the following estimates of Other Revenues:

Other Revenues	2025 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	95,674	95,674	95,674
Utility Support	0	0	0
COPS	686,621	649,452	649,452
Total GO	782,295	745,126	745,126

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 on-going annual expenses that will be incurred following the full transition of remaining bi-monthly billed customers to monthly billing.

Cal Advocates opposed the inclusion of adjustments to account for the on-going annual expenses that will be incurred following the full transition of remaining bi-monthly billed customers to monthly billing.

(See Exhibit GSW-MG-060, pages 36 to 37, Exhibit GSW-MG-061, pages 25 to 26, and Exhibit PUBADV-SL-002, Chapter 4.)

Resolution:
The Parties agree to the following estimates of Common Customer Account expense.

Common Customer Account	2025 ($)		
GO Segment	GSWC	Cal Advocates[11]	Settlement
Corporate Support	0	0	0
Utility Support	282,430	282,430	282,430
COPS	135,522	135,522	135,522
Total GO	417,952	417,952	417,952

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 on-going annual expenses that will be incurred following the full transition of remaining bi-monthly billed customers to monthly billing. (See Exhibit GSW-MG-060, pages 37 to 38 and Exhibit GSW-MG-061, pages 25 to

[11] While Cal Advocates opposed adjustments to Common Customer Account expenses, the adjustments for Cal Advocates' position are reflected in Section 14.14 Miscellaneous expenses.

26.)

Cal Advocates opposes GSWC's estimates for this account and recommended denial of expense adjustments related to on-going annual expenses that will be incurred following the full transition of remaining bi-monthly billed customers to monthly billing. (See Exhibit PUBADV-SL-002, Chapter 4.)

Resolution:
The Parties agree to the following estimates for Postage expense.

Postage	2025 ($)		
GO Segment	GSWC	Cal Advocates[12]	Settlement
Corporate Support	0	0	0
Utility Support	9	9	9
COPS	1,214,940	1,214,940	1,214,940
Total GO	1,214,949	1,214,949	1,214,949

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, (2) to reflect forecasted increases related to on-going annual expenses that will be incurred following the full transition of remaining bi-monthly billed customers to monthly billing. (See Exhibit GSW-MG-060, pages 38 to 39.)

Cal Advocates did not contest GSWC's estimates for this account. (See Exhibit PUBADV-SL-002, Chapter 4 and Exhibit PUBADV-SL-002A, Chapter 4.)

[12] While Cal Advocates opposed adjustments to Postage expenses, the adjustments for Cal Advocates' position are reflected in Section 14.14 Miscellaneous expenses.

Resolution:

The Parties agree to the following estimates for All Other Operating expenses. There is no difference in the Parties' positions for these estimates.

All Other Operating Expenses	2025 ($)
GO Segment	Settlement
Corporate Support	206
Utility Support	490,285
COPS	257,291
Total GO	747,782

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-MG-060, pages 38 to 39.)

Cal Advocates did not contest GSWC's estimates for this account. (See Exhibit PUBADV-SL-002, Chapter 4 and Exhibit PUBADV-SL-002A, Chapter 4.)

Resolution:

The Parties agree to the following estimates for All Other Maintenance Expenses. There is no difference in the Parties' positions for these estimates.

All Other Maintenance Expenses	2025 ($)
GO Segment	Settlement
Corporate Support	0
Utility Support	0
COPS	143
Total GO	143

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-MG-060, page 39.)

Cal Advocates recommended to adjust all Office Supplies and Expense to be based on a three-year inflation adjusted historical average of the years 2020-2022. (See Exhibit PUBADV-LC-010, Chapter 2 and PUBADV-LC-010A page 2-3.)

Resolution:

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

Office Supplies & Expenses	2025 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	1,323,397	1,231,163	1,323,397
Utility Support	147,152	94,054	147,152
COPS	628,033	561,104	628,033
Total GO	2,098,582	1,886,321	2,098,582

14.8 Property Insurance Expense

GSWC's Request and Cal Advocates' Position:

In projecting Test Year 2025 Property Insurance expenses, GSWC escalated the 2023 GSWC water operations' specific property insurance costs based upon its insurance broker's projection of insurance cost escalation. In particular, GSWC escalated the 2023 premium amounts by 10% in 2024 and 12.5% annually for years 2025-2027. (See Exhibit GSW-MG-060, page 40 and Exhibit GSW-MC-001, pages 2 to 20.)

Cal Advocates did not oppose GSWC's estimates for this account.

Resolution:

To ensure that GSWC has sufficient funding for this expense across the rate cycle, the Parties agree to the following estimates for Property Insurance expense.

Property Insurance	2025 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	11,458	11,484	12,445
Utility Support	0	0	0
COPS	364,542	365,384	395,958
Total GO	376,000	376,868	408,404

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, and Self-Insurance Fee.

GSWC estimated these expenses, other than General Liability Reserves, by escalating the recorded 2023 premiums by factors provided by GSWC's insurance broker. The General Liability Reserve was forecasted to be 16.5% of the combined premium for General, Umbrella, and Excess Liability policies. Workers' Compensation Reserve was forecasted using five-year average.

Cal Advocates did not oppose GSWC's estimates for this account.

Resolution:

To ensure that GSWC has sufficient funding for this expense across the rate cycle, the Parties agree to the following estimates for Injuries and Damages expense.

Injuries and Damages	2025 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	2,594,727	2,592,632	3,052,584
Utility Support	280,739	279,760	331,583
COPS	1,057,047	1,055,463	1,267,051
Total GO	3,932,513	3,927,855	4,651,218

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) plan employer contribution; group health insurance benefits including medical, dental and vision; co-paid life insurance; employee assistance program; pension plan (defined benefit); supplemental executive retirement plan ("SERP"); voluntary employees' beneficiary association plan ("VEBA"); 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

defined benefit pension plan, SERP and VEBA. Pension, SERP and VEBA costs are expensed by applying the recorded 2022 expensed percentage to the broker's forecasts. GSWC requested expensed amounts for the Pension Plan of $5,790,565, $5,851,924, and $6,040,474 for years 2025, 2026, 2027, respectively. The requested GSWC expensed amounts for SERP were $1,852,146, $1,892,894 and $1,934,537 for years 2025, 2026, 2027, respectively. The requested GSWC expensed amounts for VEBA were -$502,539, -$513,595 and -$524,894 for years 2025, 2026, 2027, respectively.

For the Defined Contribution Plan and the 401(k) Plan, GSWC's forecasts were based on 2022 recorded amounts escalated using 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 (15.9% in 2023, 7.0% in 2024, 6.5% in 2025) to adjust for increased participation in the new plan resulting from either employee retirements or turnovers.

GSWC forecasted health care insurance costs by escalating the 2023 premium amounts by 13.8% annually for years 2024-2027 for medical, 6.2% annually for years 2024-2027 for dental, and 2.0% and 2.2% for years 2024 and 2025, respectively, for vision.

The annual cash incentive bonuses (also known as Short-Term Incentive Program, or "STIP") portion of executive compensation and manager and director bonuses were forecasted by GSWC using the projected base salaries for the individual GSWC officers, managers and directors, and applying to them the target STIP award percentages in effect at the time of filing the general rate case application in 2023 of 31.2% for the Vice Presidents, 37.1% for the Senior Vice Presidents, 100% for the President, and 12.5% for managers and directors. GSWC escalated salaries to the 2025 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 a stock-based compensation. GSWC based the forecasted LTIP cost on 2023 target grant awards inflated by the same factors used in the labor forecast.

Cal Advocates contested the Healthcare, Defined Benefit Pension Plan, and Defined Contribution Plan expense levels. Cal Advocates recommended disallowing executive and manager STIP and LTIP from the expense forecast. Cal Advocates also disagreed with the inclusion of the customer growth factors used by GSWC in 2025 to escalate salary levels to derive the 2025 labor expense.

(See GSW-MC-001, pages 21 to 25, GSW-JDL-003, pages 9 to 13, GSW-GF-019, pages 1 to 21, GSW-JP-076, pages 2 to 27, GSW-MC-002, pages 1 to 10, GSW-GF-020, pages 2 to 16, GSW-JP-078/GSW-JP-078C, pages 2 to 27, PUBADV-SL-002/PUBADV-SL-002C, Chapter 2, and Chapter 3, pages 3-11 to 3-14, as corrected by PUBADV-SL-002A.)

Resolution:

The Parties agree to the following:

- To ensure that GSWC has sufficient funding across the rate cycle for group health care expense (medical, dental, and vision insurance), the Parties agree to an expense level of $7,672,146 in 2025.

Health Insurance ($)	2025
Medical	7,215,880
Dental	419,424
Vision	36,842

- Employee Assistance Program ("EAP") and Co-Paid Life Insurance expense will be funded at GSWC's requested level.
- Pension Plan expense for 2025, 2026 and 2027 will be $2,751,193.

The 2025 expense level will not be escalated in the attrition years, in compliance with the Rate Case Plan, because GSWC has a two-way Pension and Benefits Balancing Account that tracks this item.

- SERP expense in 2025 will be funded at GSWC's requested level.
- VEBA Plan expense in 2025 will be funded at GSWC's requested level.
- 401(k) Plan expense for 2025 will be calculated using GSWC's forecasting methodology.
- Defined Contribution Plan expense will be funded in 2025 based on GSWC's forecasting methodology.
- Manager and Director annual incentive bonuses will be funded in 2025 based on GSWC's forecasting methodology.
- Manager and Director restricted stock units will be funded in 2025 at GSWC's requested level.
- Executive compensation programs will be funded in 2025 at the following levels:

Executive Compensation Programs ($)	**GSWC**	**Cal Advocates**	**Settlement**
Base Salary (included in labor expense section 5.2)	2,821,906	2,480,305	2,821,906
Executive bonuses: STIP and LTIP	3,947,933	0	1,620,012
Total	6,769,839	2,480,305	4,441,917

GSWC's Pension and Benefits costs (expensed portion) for the 2025 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**
Bonus (LTIP & STIP)	5,159,731	0	2,831,809
Other Misc. Emp. Benefits	1,122,849	1,122,119	1,122,849

Pension & Benefits Components ($)	GSWC	Cal Advocates	Settlement
401(k) Plan Employer Contribution	1,661,640	1,658,442	1,661,640
Healthcare Costs	7,251,735	6,145,539	7,672,146
EAP and Co-paid Life Insurance	66,650	64,625	66,650
SERP	1,852,146	1,852,146	1,852,146
Pension Plan	5,790,565	1,680,849	2,751,193
VEBA Plan	(502,539)	(502,539)	(502,539)
Defined Contribution Plan	1,466,532	1,075,955	1,466,532
Total Pension & Benefits	23,869,308	13,097,137	18,922,426

The portion of Pension and Benefits expensed to the General Office in 2025 is set forth in the table below.

Table 14.2

Pension and Benefits $	GSWC	Cal Advocates	Settlement
Corporate Support	9,284,345	4,013,124	6,506,354
Utility Support	1,096,899	614,895	873,779
COPS	5,051,461	3,022,327	4,305,291
Total GO	15,432,706	7,650,346	11,685,424

The portion of Pension and Benefits expensed to the CSAs in 2025 is set forth in the table below.

Table 14.3

Pensions and Benefits	2025 $		
CSA	**GSWC**	**Cal Advocates**	**Settlement**
Arden Cordova	495,402	314,638	406,779
Bay Point	127,341	76,715	97,351
Clearlake	226,226	144,162	184,543
Los Osos	122,533	104,472	126,588
Santa Maria	390,019	273,038	347,300
Simi Valley	166,616	111,682	145,230
Northern Dist.	302,013	147,858	233,372
Coastal Dist.	240,278	131,826	208,803
Region 2	1,806,755	1,191,901	1,538,511
Central Dist.	458,010	326,589	438,880
Southwest Dist.	367,465	226,767	323,358
Region 3	2,478,065	1,628,431	2,089,480
Foothill Dist.	581,926	355,684	496,184
Mountain/Desert Dist.	173,075	79,572	142,587
Orange County Dist.	500,877	333,456	458,036
Total Operating Districts	8,436,603	5,446,791	7,237,002

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-MG-060, page 42.)

Cal Advocates did not contest GSWC's estimates for this account.

Resolution:

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

Business Meals	2025 ($)
GO Segment	Settlement
Corporate Support	11,628
Utility Support	6,028
COPS	25,004

Business Meals	2025 ($)
GO Segment	Settlement
Total GO	42,660

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 2025, 2026, and 2027.

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 prior rate case cycle's expenses and escalated to arrive at an average annual amount. GSWC estimated its postage cost by using the forecasted number of customers multiplied by the number of notices and the 2023 postage rate, and then escalating the total to arrive at the Test Year amount. (See Exhibit GSW-MG-060, page 45.)

Other than the issue addressed in Section 6.1, Cal Advocates did not contest GSWC's estimates for this account.

Resolution:

The Parties agree to the following estimates for Regulatory Expenses.

Regulatory Expenses	2025 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	0	0	0
Utility Support	0	0	0

Regulatory Expenses	2025 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
COPS	1,318,700	1,278,900	1,318,700
Total GO	1,318,700	1,278,900	1,318,700

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, (2) to forecast lock box service costs, (3) to forecast costs related to a new workforce management system, (4) to forecast a study that will research and weigh the benefits of owning offices as opposed to leasing and (5) various technology service projects. (See Exhibit GSW-MG-060, pages 43 to 44.)

In addition to the issue addressed in Section 6.1, Cal Advocates opposed the study that will research and weigh the benefits of owning offices as opposed to leasing. (See Exhibit PUBADV-SL-002, pages 3-14 to 3-15.)

Resolution:

The Parties agree to the following estimates for Outside Services reflecting the removal of the expenses related to the real estate ownership study.

Outside Services	2025 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	4,958,689	4,831,985	4,958,689
Utility Support	964,738	942,061	964,738
COPS	3,520,317	2,937,569	3,020,317
Total GO	9,443,744	8,711,615	8,943,744

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 any historical costs tracked in memorandum accounts. (See Exhibit GSW-MG-060, pages 44 to 45.)

Cal Advocates did not contest GSWC's estimates for this account.

Resolution:

The Parties agree to the following estimates for Miscellaneous expense.

Miscellaneous	2025 ($)		
GO Segment	GSWC	Cal Advocates[13]	Settlement
Corporate Support	2,317,337	1,952,538	2,317,337
Utility Support	1,395	1,395	1,395
COPS	471,880	471,880	471,880
Total GO	2,790,612	2,425,813	2,790,612

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 $3,371,493 for Test Year 2025. Additional costs were added to the account for expense items related to various technology service projects including ArcGIS annual maintenance, ParcelQuest

[13] While Cal Advocates did not oppose any GSWC's estimates for Miscellaneous Expenses, the deviation in Cal Advocates' position relates to their opposition to adjustments for Section 14.3 Common Customer Account and Section 14.4 Postage expenses.

subscription, Aveva Flex subscription and Aveva PI system subscription. (See Exhibit GSW-MG-060, page 44 to 45.)

Cal Advocates did not contest GSWC's estimates for this account.

Resolution:
The Parties agree to the following estimates for Maintenance of General Plant expense. There is no difference in the Parties' positions for these estimates.

Maintenance of General Plant	2025 ($)
GO Segment	Settlement
Corporate Support	2,221,225
Utility Support	1,385,506
COPS	720,783
Total GO	4,327,514

14.16 Rent Expense

GSWC's Request and Cal Advocates' Position:
To forecast Rent expense, GSWC used cost data from its lease agreements. (See Exhibit GSW-MG-060, page 23.)

Cal Advocates did not oppose GSWC's estimates.

Resolution:
The Parties agree to the following estimates for Rent expense. There is no difference in the Parties' positions for these estimates.

Rent	2025 ($)
GO Segment	Settlement
Corporate Support	0
Utility Support	0
COPS	464,149

Rent	2025 ($)
GO Segment	Settlement
Total GO	464,149

14.17 A&G Capitalized

GSWC's Request and Cal Advocates' Position:

GSWC's A&G Capitalized amounts are comprised of 25.9% of Office Supplies & Expense, Outside Services Expense and Corporate Expenses. Cal Advocates did not oppose GSWC's methodology, reflecting the final adopted expenses in those line items. (See Exhibit GSW-MG-060, page 45.)

Resolution:

The Parties agree to the A&G Capitalized expense estimates shown below. These values reflect the capitalized ratio of 25.9% and amounts for Office Supplies & Expense, Outside Services Expense and Corporate Expenses.

A&G Capitalized	2025 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	(2,207,076)	(2,136,103)	(2,207,076)
Utility Support	(288,439)	(267,010)	(288,439)
COPS	(1,077,024)	(902,500)	(947,318)
Total GO	(3,572,539)	(3,305,613)	(3,442,832)

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	2025 ($)		
GO Segment	GSWC	Cal Advocates	Settlement
Corporate Support	698,937	580,614	646,781
Utility Support	1,115,461	1,111,041	1,113,210
COPS	2,763,404	2,322,891	2,709,850
Total GO	4,577,802	4,014,546	4,469,841

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-GE018, page 2, and Exhibit PUBADV-LC-010, See Chapter 7, page 7-2.)

Resolution:

The Parties agree to the following Local Taxes amounts.

Local Taxes	2025	2025 ($)
GO Segment	Rate	Expense
Corporate Support	9.120%	8,725
Utility Support	0.000%	0
COPS	0.200%	1,285
Total GO	n/a	10,010

14.21 Property Taxes

GSWC calculated Property Taxes as a percentage of modified rate base

(rate base excluding working cash and common utility allocations). The property tax expense has been forecasted by applying a rate to the forecasted rate base. This Property Tax rate is determined by considering: (i) the historical correlation between property tax expense and rate base, and (ii) anticipated increases in the ad valorem rate that will be applied to upcoming assessed values. The finalized property tax expense is determined based on a two-year weighted average[14]. Cal Advocates found this forecasting methodology to be reasonable. (See Exhibit GSW-WM, pages 17 21, and Exhibit PUBADV-JB-003, Chapter 3.)

Resolution:

The Parties agree to use the following estimated Property Tax percentages and amounts, and that these amounts are reasonable as part of the entire settlement. Below are the Property Tax rates for 2025.

Property Taxes %	
	2025
GO Segment	
Corporate Support	1.1645%
Utility Support	1.3443%
COPS	1.2974%

Property Taxes Expense ($)	
	2025
GO Segment	
Corporate Support	169,662
Utility Support	47,043
COPS	193,735
Total GO	410,441

[14] (Previous Year Property Tax Expense/2)+ (Current Year Property Tax Expense/2)

14.22 Payroll Taxes

GSWC's Request and Cal Advocates' Position:

GSWC and Cal Advocates both applied a Payroll Tax rate of 7.6% 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 5.2. (See Exhibit GSW-JDL-003, page 9, and PUBADV-LC-10, Pages 7-1 to 7-2.)

Resolution:

The Parties agree to the following estimated 2025 Payroll Taxes, which reflect the settled labor expenses ($).

Payroll Taxes ($)			
	GSWC	Cal Advocates	Settlement
Corporate Support	787,274	761,591	787,274
Utility Support	137,947	133,834	137,947
COPS	727,587	687,659	727,587

15.0 Common Issues

15.1 Rates Charged for Purchased Water, Purchased Power, and Pump Taxes

Resolution:

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

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 (August 2023 "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 was prepared to calculate the present rates.[15]

(See Exhibits GSW-HW-089, Revenue section and PUBADV-HM-007, page 1-9.)

15.3 Private Fire Service Charge

GSWC proposed to increase its Private Fire service charge from $6.50 to $8.00 per inch of diameter of service connection, which is billed under tariff Schedule AA-4. Cal Advocates does not oppose the increase.

Resolution:
The Parties agree that GSWC's Private Fire service charge should be increased to $8.00 per inch of diameter of service connection for this GRC cycle.

(See Exhibits GSW-HW-089, page 10 and GSW-HW-090, page 38.)

15.4 Rate Design

GSWC's Request and Cal Advocates' Position:
GSWC did not propose any changes to its current rate design or its tier

[15] Effective July 1, 2024, the Commission approved Advice Letter 1941-W (IRS Private Letter Ruling – Rate Base Adjustment, applicable in all ratemaking areas, and Advice Letter 1942-W (Supply Expense Offsets), applicable in Bay Point and Region 2. The rate adjustments resulting from the implementation of these advice letters are not reflected in the Settlement Agreement or the Appendices. For more information see footnote 2 above.

breaks if its Special Request #2 for a revenue decoupling mechanism is adopted. GSWC proposed that if Special Request #2 is rejected that GSWC would require recovery of at least 45% of the revenue requirement, and not less than 50% of fixed costs, in the monthly service charges, in order to offset the resulting revenue instability resulting from the recoupling of revenues to sales volumes.

Cal Advocates proposed changes to the rate design, tier breaks and the incremental rate increase between the tiers. For example, GSWC proposes to either maintain a 30/70 split of its service charges and the quantity charges or increase the service charges if the Commission does not authorize its newly proposed WCAP. Cal Advocates not only opposes such a new water revenue decoupling mechanism, but also proposes that no shift is needed in the service/quantity rate structure when water utilities are transitioning to the Monterey-style WRAM.

The Parties did not reach agreement on this and it will be litigated.

(See Exhibits GSW-HW-090, pages 3 to 33 and PUBADV-HM-007, Chapter 2.)

16.0 Cost of Capital

16.1 Return on Rate Base

Resolution:
GSWC filed its GRC request on August 14, 2023 utilizing the most recently adopted Cost of Capital, with a return on rate base ("ROR") of 7.53%. Cal Advocates used the same Cost of Capital and ROR.

The Parties recommend that the final decision in this proceeding reflect the most recently adopted Cost of Capital. The Summary of Earnings Tables, which are in Appendix A – Comparison Exhibit of this settlement

document, present the settlement positions of the Parties at the 7.93% ROR, which is the rate in effect at the time that this settlement is submitted to the Commission for approval.

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 August of 2023, GSWC had 31 active BAMAs.

Appendix J of this Agreement presents a summary of the BAMA balances agreed to by the Parties. It is worth noting that GSWC states that it monitors all BAMA amortizations quarterly and discontinues surcharges/surcredits early when the balance approaches zero.

Cal Advocates reviewed GSWC's workpapers, 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 as noted below.

(See Exhibits GSW-RM-072, GSW-RM-073, as corrected by GSW-RM-073A, and PUBADV-JB-003 (Special Request #1, Pages 1-1 to 1-17.)

Item 1: M. Santa Maria Water Rights Memorandum Account ("SMWRMA")
<u>GSWC's Request and Cal Advocates' Position:</u>
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 D.23-06-024, GSWC was authorized to continue this account until December 2024. In this Application, GSWC requested to continue the account and its recalibration until December 2027.

The balance in the SMWRMA, as of May 31, 2023, is $281,939.

Cal Advocates does not oppose GSWC's request.

Resolution:
The Parties agree the account shall continue and the surcharge continue to be recalculated annually until December 31, 2027.

Item 2: Q. Customer Assistance Program Balancing Accounts ("CAPBA")
GSWC's Request and Cal Advocates' Position:
These balancing accounts track the differences between the CAP discounts and program costs, and the CAP 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 CAP surcharges in each region for years 2025-2027 and to continue the account until December 31, 2027.

The cumulative balance in the CAPBAs as of May 31, 2023 is an undercollection of $4,180,841.

The May 31, 2023 balance, broken down by Region, is as follows:

Region 1: $603,047
Region 2: $1,519,124
Region 3: $2,058,670

Cal Advocates does not oppose GSWC's request.

Resolution:

The surcharges are recalibrated by GSWC in every GRC based on the stipulated sales volumes and forecasted CAP costs plus the balances in the CAPBAs. 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.

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.

Resolution:

N/A

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, 2027.

The balance in the OCCSSMA as of May 31, 2023 is $10,059.

Cal Advocates does not oppose GSWC's request.

Resolution:

The Parties agree that the OCCSSMA shall continue through December 31, 2027.

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, 2027.

The balance in the PBBA as of May 31, 2023 is ($1,236,744).

Cal Advocates opposes GSWC's request to delay refunding the $1,236,744 over-collection in this account to customers and recommend that the balance should be amortized. Cal Advocates does not oppose continuing the account until December 31, 2027.

Resolution:

The Parties agree that this account shall continue through December 31, 2027 and GSWC shall refund the May 31, 2023 over-collection of $1,236,744 to customers through surcredits. Refer to Appendix J in this Agreement for a summary of all the BAMA balances. The implementation of the 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 this surcredit in its Tier 1 advice letter implementing tariff schedules resulting from the final decision.

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 expenses post-September 30, 2020 until May 31, 2023 and continue the account until December 31, 2027.

The balance in the LOAMA as of May 31, 2023 is $431,642.

Cal Advocates does not oppose GSWC's request.

Resolution:

The Parties agree that GSWC should be authorized to amortize the balance incurred in this account from post-September 30, 2020 until May

31, 2023, which totals $370,274. Refer to Appendix J in this Agreement for a summary of all the BAMA balances. The implementation of the 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, 2027 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 have the expenses incurred post-September 30, 2020 until May 31, 2023 reviewed and amortized. GSWC requested the account continue until December 31, 2027.

The balance in the SMSRPMA as of May 31, 2023 is $511,676.

Cal Advocates does not oppose GSWC's requests to amortize the expenses incurred post-September 30, 2020 until May 31, 2023, which totals $150,926, in this account and to continue the account until December 31, 2027.

Resolution:

The Parties agree that GSWC should be authorized to amortize the expenses incurred post-September 30, 2020 until May 31, 2023 in the

account. Refer to Appendix J in this Agreement for a summary of all the BAMA balances. The implementation of the 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, 2027.

Item 8: 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"). In this Application, GSWC did not request any CPUC action. The amortization for the TPRCCMA already began, pursuant to D.23-06-024. Once the amortization expires, GSWC will close the account.

The balance in the TPRCCMA as of May 31, 2023 is $842,952.

Cal Advocates does not oppose GSWC's request.

Resolution of TPRCCMA:

The Settlement Agreement adopted in D.23-06-024 authorizes GSWC to amortize the September 30, 2020 balance of $838,700 over a 12-month period. The amortization will expire on July 30, 2024. Any residual balance after the amortization period expires is to be transferred to the General Ratemaking Area Balancing Account ("GRABA") and the memo account shall be closed and its reference removed from GSWC's Preliminary Statement.

Item 9: 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, 2027.

The balance in the CEMA-EDRCO account as of May 31, 2023 is $41,545.

Cal Advocates recommends that GSWC should remove the recorded cost of $9,537 on May 12, 2023 from the balance, amortize the undercollection and close the account.

Resolution:

The Parties agree that $9,537 should be removed from the May 31, 2023 balance, resulting in an adjusted balance of $32,008. Refer to Appendix J in this Agreement for a summary of all the BAMA balances. The implementation of the 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 continue through December 31, 2027, because this is a CPUC mandated account.

Item 10: 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. In this Application, GSWC is seeking review and amortization (recovery) of the non-arrearage-related costs recorded in the CEMA-COVID-19, which totals $1,245,729. Additionally, GSWC acknowledges that recovery of CEMA- COVID 19-related unpaid bills shall not occur until state and federal funding appropriated has been disbursed and applied to customer accounts.

The balance in the CEMA-COVID-19, for non-arrearage-related expenses, as of May 31, 2023 is $1,245,729.

Cal Advocates recommend GSWC be allowed to recover the requested $1,245,729 undercollection of non-arrearage-related expenses for the CEMA-COVID 19 Memorandum Account, as of May 31, 2023. Additionally, Cal Advocates recommend GSWC close this account by June 2026, after the amortization of the requested $1,245,729. The remaining $2,472,226 recorded in this account is Account Receivable (AR) reserve, which should be offset by incoming state and federal funding.

Resolution:

The Parties agree that GSWC should be allowed to recover the requested $1,245,729 undercollection of non-arrearage-related expenses for the CEMA-COVID-19, as of May 31, 2023. Refer to Appendix J in this Agreement for a summary of all the BAMA balances. 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. When the amortization expires, GSWC

shall transfer any residual balance to the GRABA, close this account and remove its reference from GSWC's Preliminary Statement.

The parties further agree that the AR balance in this account, in the amount of $2,472,226, should be offset by incoming state and federal funding before GSWC seeks a request for amortization.

Item 11: JJJ. American Recovery and Reinvestment Act Balancing Account ("ARRABA")

GSWC's Request and Cal Advocates' Position:

The purpose of the ARRABA is to 1.) track revenues collected through the American Recovery and Reinvestment Act of 2009 ("ARRA") surcharge in GSWC's Arden Cordova District and 2.) track payments of principal, interest, and any fiscal agent or loan-related fees associated with the repayment of a $4.3 million loan, pursuant to an agreement between GSWC and the California Department of Public Health Services ("CDPHS") under the Safe Drinking Water State Revolving Fund Law of 1997 ("SDWSRF") and the ARRA. The ARRABA expires in March 2033.

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

GSWC did not seek any CPUC actions in this application for the ARRABA. The surcharge schedule is pursuant to Resolution No. W-4810.

The balance in the ARRABA as of May 31, 2023 is ($24,275).

Cal Advocates does not oppose 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 12: 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 expenses incurred post-September 30, 2020 until May 31, 2023 and to continue this account until December 31, 2027.

The balance in the LOBMCMA as of May 31, 2023 is $466,559.

Cal Advocates does not oppose GSWC's request.

Resolution:

The Parties agree that GSWC should be authorized to amortize the expenses incurred post-September 30, 2020 until May 31, 2023 in this account, which is $234,977. Refer to Appendix J in this Agreement for a summary of all the BAMA balances. The implementation of the 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 account shall be continued through December 31, 2027.

Item 13: 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 May 31, 2023 balance and to continue this account until December 31, 2027.

The balance in the OCBPRLMA as of May 31, 2023 is $2,024,414.

Cal Advocates does not oppose GSWC's request.

Resolution:

The Parties agree that GSWC should be authorized to amortize the expenses incurred post-September 30, 2020 until May 31, 2023 for this account, which is $704,426. Refer to Appendix J in this Agreement for a summary of all the BAMA balances. The implementation of the 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 account shall be continued through December 31, 2027.

Item 14: 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 this application, GSWC requested to continue the Aerojet amortization until August 2025, as ordered in D.05-07-045, and keep the account open to track any residual balance and any Water Availability Fees ("WAF") received from developers, pursuant to D.05-07-045, that will be credited to customers in the future.

The balance in the AEROJET account as of May 31, 2023 is $3,614,317.

Cal Advocates recommends that GSWC continue the authorized amortization until August 2025, close the account by June 2026, remove the account from its Preliminary Statement, and future WAF payments should be recorded in the GRABA.

Resolution:

The Parties agree that GSWC shall amortize the AEROJET until August 2025. Refer to Appendix J in this Agreement for a summary of all the BAMA balances. The implementation of the 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. GSWC shall recalibrate the AEROJET surcharge concurrently with the rates adopted in this application and the amortization will expire in August 2025. Further, GSWC agrees when the amortization expires, the

account shall be removed from GSWC's preliminary statement and any residual balance will be transferred to the GRABA. GSWC will track WAF payments (if any) in the GRABA once the AEROJET account is closed.

Item 15: 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 is seeking authority to include Clearlake supply expenses in the proposed Water Conservation Advancement Plan. If granted, then GSWC will amortize and close the CSEBA, via a Tier 1 advice letter, and remove reference to the CSEBA from its Preliminary Statement.

The residual balance in the CSEBA account as of May 31, 2023 is $36,906.

Cal Advocates recommend amortizing the May 31, 2023 balance recorded in the CSEBA and to close the account, regardless of the outcome of GSWC's request to include Clearlake supply expenses in the Water Conservation Advancement Plan.

Resolution:

The Parties agree to the amortization recorded in the CSEBA, which is $36,906, by implementing a surcharge in the applicable ratemaking area. Refer to Appendix J in this Agreement for a summary of all the BAMA balances. The implementation of the 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. When the amortization expires, GSWC shall transfer any residual balance to the GRABA, close this account and remove its reference from GSWC's Preliminary Statement.

Further, the Parties agree that the outcome of Special Request #2 will determine if the Clearlake supply expenses will be tracked in the consolidated Arden Cordova/Clearlake ratemaking area's Full Cost Balance or part of the consolidated Arden Cordova/Clearlake ratemaking area's Incremental Cost Balancing Account.

Item 16: 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 have the expenses incurred post-September 30, 2020 until May 31, 2023 reviewed and amortized. GSWC also requested to continue the account until December 30, 2027.

The balance in the GRABA as of May 30, 2023 is ($307,495).

Cal Advocates does not oppose GSWC's request.

Resolution:
The Parties agree that GSWC shall amortize the expenses recorded in this account post-September 30, 2020 until May 31, 2023, which totals ($12,519). Refer to Appendix J in this Agreement for a summary of all

the BAMA balances. The implementation of the surcharge/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 this surcharge in its Tier 1 advice letter implementing tariff schedules resulting from the final decision. Further, the account shall be continued through December 31, 2027.

Item 17: JJJJ. San Luis Obispo Valley Groundwater Basin Memorandum Account ("SLOVGBMA")

GSWC's Request and Cal Advocates' Position:

GSWC expects to continue to incur costs through 2027 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. 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 expenses incurred post-September 30, 2020 until May 31, 2023 and continue the account until December 31, 2027.

The balance in the SLOVGBMA as of May 31, 2023 is $67,202.

Cal Advocates does not oppose GSWC's request.

Resolution:

The Parties agree to amortizing the expenses incurred post-September 30, 2020 until May 31, 2023 in the SLOVGBMA, which is $25,400. Refer to Appendix J in this Agreement for a summary of all the BAMA balances.

The implementation of the 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 account shall continue until December 31, 2027.

Item 18: 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 expenses incurred post-September 30, 2020 until May 31, 2023 and to continue this account until December 31, 2027.

The balance in the PSPSMA as of May 31, 2023 is $1,546,802.

Cal Advocates object to continuance of the account and recommends closing it by June 2026. Further, Cal Advocates recommend GSWC forecast the PSPS expenses in its next GRC.

Resolution:

The Parties agree to the amortization of the balance incurred in the PSPSMA post-September 30, 2020 until May 31, 2023, which is $961,139, by implementing surcharges in the applicable ratemaking areas. Refer to Appendix J in this Agreement for a summary of all the BAMA balances. The implementation of the 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 account shall continue until December 31, 2027. In its next GRC, GSWC shall forecast expenses related to PSPS events and close the memorandum account.

Item 19: LLLL. Polyfluoroalkyl Substances Memorandum Account ("PFASMA")

GSWC's Request and Cal Advocates' Position:

The purpose of the PFASMA is to record incremental expenses that are not otherwise covered in GSWC's revenue requirement, to comply with the regulatory standards set by the State Water Control Board, to detect, monitor and report per-and polyfluoroalkyl substances (PFAS) in drinking water. GSWC requested to amortize the May 31, 2023 balance and continue the account until December 31, 2027.

The balance in the PFASMA as of May 31, 2023 is $161,302.

Cal Advocates does not oppose GSWC's request to amortize the PFASMA and continue the account.

Resolution:

The Parties agree to the amortization of the PFASMA balance. Refer to Appendix J in this Agreement for a summary of all the BAMA balances. The implementation of the 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 account shall continue until December 31, 2027.

Item 20: RRRR. 2022 Interim Rates Memorandum Account ("2022IRMA")

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.20-07-012. GSWC filed ALs 1908-W and 1909-W to amortize the 2022IRMA in each of its ratemaking areas. In this Application, GSWC requested no CPUC action, because D.23-06-024 authorized the amortization of the amounts recorded in the 2022IRMA.

The balance in the 2022IRMA as of May 31, 2023 is $0.

Cal Advocates does not oppose GSWC's requested action.

Resolution:

The Parties agree that there is no CPUC action required for this account in this application.

Item 21: SSSS. Lead and Copper Rule Revisions Memorandum Account ("LCRRMA")

GSWC's Request and Cal Advocates' Position:

The purpose of the LCRRMA is to track and recover any incremental expenses and carrying costs on capital investments incurred by GSWC that are required to comply with the United States Environmental Protection Agency's Lead and Copper Rule Revisions that are not otherwise covered in GSWC's authorized rates. GSWC did not request any CPUC action in this application for this account.

The balance in the LCRRMA as of May 31, 2023 is $0.

Resolution:

The Parties agree that there is no CPUC action required for this account in this application. This account will be open until one year after the

completion of the Lead and Copper Rule Revisions.

Item 22: HHH. CEMA-Extreme Heat Event ("CEMA-EHE")

GSWC's Request and Cal Advocates' Position:

The CEMA-EHE tracks extraordinary and incremental costs incurred during a declared emergency. These costs include, but are not limited to 1.) restoring utility service to the utility customers, 2.) repairing, replacing, or restoring damaged utility facilities, 3.) complying with governmental agency orders, and 4.) emergency customer protection activities resulting from the declared catastrophic event. GSWC activated the CEMA-EHE on August 31, 2022, due to Governor Gavin Newson's State of Emergency as a result of a significant heat wave in California, bringing temperatures in excess of 100 degrees throughout the State.

The balance in the CEMA-EHE as of May 31, 2023 is $27,113. GSWC requested to amortize and close this account.

Cal Advocates does not oppose GSWC's request.

Resolution:

The Parties agree to the amortization of the CEMA-EHE balance. Refer to Appendix J in this Agreement for a summary of all the BAMA balances. The implementation of the 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. When the amortization expires, GSWC shall transfer any residual balance to the GRABA, close this account and remove its reference from GSWC's Preliminary Statement.

Item 23: OOOO. 2021 Water Conservation Memorandum Account ("2021WCMA")

GSWC's Request and Cal Advocates' Position:

The purpose of the 2021WCMA is to record the extraordinary expenses and penalties associated with the activation of Schedule No. 14.1 and the implementation of Rule No.14.1. In this application, GSWC is requesting to amortize and close the 2021WCMA.

The balance in the 2021WCMA as of May 31, 2023 is $891,471.

Cal Advocates does not oppose GSWC's request.

Resolution:

The Parties agree to the amortization of the 2021WCMA balance. Refer to Appendix J in this Agreement for a summary of all the BAMA balances. The implementation of the 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. When the amortization expires, GSWC shall transfer any residual balance to the GRABA, close this account and remove its reference from GSWC's Preliminary Statement.

Item 24: PPPP. Sutter Pointe General Rate Case Memorandum Account ("SPGRCMA")

GSWC's Request and Cal Advocates' Position

The purpose of the SPGRCMA is to track the costs associated with preparing, filing, processing and litigating its initial stand-alone General Rate Case (GRC) for Sutter Pointe. Any costs recorded in this account will addressed in the final decision for the Sutter Pointe General Rate Case, which will be filed as a separate application in the future.

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.

Resolution:
N/A

Item 25: QQQQ. Drinking Water Fees Balancing Account ("DWFBA")
GSWC's Request and Cal Advocates' Position
The purpose of the DWFBA is to track the difference between actual drinking water fees charged by the State Water Resources Control Board (State Board) based upon the revised fee schedule adopted by the State Board on September 22, 2021 and on September 20, 2022 and the drinking water fees authorized in rates.

Note: The Drinking Water Fees Memorandum Account was changed to the Drinking Water Fees Balancing Account on December 14, 2023, via Advice Letter 1912-WA.

The balance in the DWFBA as of May 31, 2023 is $734,170. GSWC requested to amortize and close this account.

Cal Advocates does not oppose GSWC's request.

Resolution:
The Parties agree to the amortization of the DWFBA balance. Refer to Appendix J in this Agreement for a summary of all the BAMA balances. The implementation of the 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. When the amortization expires, GSWC shall transfer any residual balance to the GRABA, close this account and remove its reference from GSWC's Preliminary Statement.

TWO ACCOUNTS WITH ZERO BALANCES THAT SHALL REMAIN OPEN DURING THIS RATE CASE CYCLE (2025- 2027)

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 May 31, 2023
G. Contaminant Remediation Memorandum Account ("CRMA")	$0
ZZ. Low Income Customer Data Sharing Memo Account ("LICDSMA")	$0

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")

TWO ACCOUNTS WITH A ZERO BALANCE WERE CLOSED IN ADVICE LETTER 1940-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 1940-W, effective April 30, 2024:

Preliminary Statement

EEE. Credit Card Payment Program Memorandum Account ("CCPPMA")

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

THREE ACCOUNTS THAT WERE CLOSED IN ADVICE LETTER 1936-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 1936-W, effective March 1, 2024:

Preliminary Statement

OOO. School Lead Testing Memorandum Account ("SLTMA")

DDDD. Catastrophic Event Memorandum Account – Emergency Consumer Protection ("CEMA-ECP")

FFFF. 2018 Cost of Capital Interim Rate True-up Memorandum Account ("2018COCIRTMA")

FOUR ACCOUNTS THAT WERE CLOSED IN ADVICE LETTER 1907-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 1907-W, effective September 26, 2023:

Preliminary Statement

VV. Randall-Bold Balancing Account ("RBBA")

KKK. 2016 Interim Rates Memorandum Account ("2016IRMA")

AAAA. Bay Point Hill Street Water Treatment Plant ("HSWTP")

GGGG. 2019 Interim Rates Memorandum Account ("2019IRMA")

17.2 Special Request 2. Water Conservation Advancement Plan

GSWC's Request and Cal Advocates' Position:

Golden State requested authorization to implement a new revenue decoupling program, the Water Conservation Advancement Plan ("WCAP"). The WCAP includes two new balancing accounts: the Water Consumption Revenue Balancing Account ("WCRBA") and the Water Consumption Cost Balancing Account ("WCCBA"). The WCAP is designed to accommodate fully decoupled revenues and sales and track differences between recorded and Commission-authorized supply-related expenses. The WCRBA will track differences in total volumetric revenues received and total adopted volumetric revenues. The WCCBA will track differences between actual supply-related costs (including the cost incurred for purchased water, purchased power, and groundwater assessment fees (i.e., pump taxes)). If the Commission does not adopt the proposed WCAP, Golden State requested that it (i) employ a traditional Monterey-style WRAM, (ii) increase the amounts collected in its service charges, and (iii) implement the proposed full cost balancing account for supply related costs (the WCCBA).

Cal Advocates recommended GSWC transition to a Monterey-style WRAM and recommended against the approval of this request. The Monterey-style WRAM tracks the difference in billed quantify-rate revenues at actual sales over a calendar year period between the adopted tiered rate design and a revenue-neutral uniform rate. The Incremental

Cost Balancing Account ("ICBA") tracks the differences in the authorized prices of water production components and actual water production price components.

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

(See Exhibit GSW-KS-087, pages 2 to 75, GSW-DM-070, pages 3 to 32, GSW-KS-088, GSW-DM-071, pages 19 to 50, and PUBADV-SL-002/PUBADV-SL-002C, Chapter 6.)

17.3 Special Request 3. Sales Reconciliation Mechanism

GSWC's Request and Cal Advocates' Position:
GSWC requested to maintain its Sales Reconciliation Mechanism ("SRM") in ratemaking areas with a Water Revenue Adjustment Mechanism ("WRAM"), with three additional modifications, (i) the adjustment would be made to all adopted sales forecasts in a ratemaking area, if the trigger is met; (ii) a semi-annual evaluation of the difference between recorded and adopted sales, in addition to the current annual evaluation; and (iii) no upward adjustment in adopted sales would occur if Schedule 14.1 is active in the ratemaking area.

Cal Advocates opposes this request and recommended that the SRM should be discontinued beginning in 2025, for the reasons stated in its testimony.

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

(See Exhibits GSW-JDL-003, pages 3 to 20, GSW-JDL-013, pages 12 to

19, and PUBADV-SL-002/PUBADV-SL-002C, page 6-16.)

17.4 Special Request 4. Finding on Water Quality

GSWC's Request and Cal Advocates' Position:

GSWC requested that, based upon the Company's operational data and results, the Commission make an explicit finding that, with the exception of the Robbins system, the Company is in compliance with all pertinent and necessary state and federal water quality standards. With respect to the Robbins system, GSWC is in compliance with EPA's Administrative Order on Consent and is in progress to bring the system into compliance by June 2025.

Cal Advocates reviewed GSWC's Consumer Confidence Reports, Annual Reports, and discovery responses, coordinated with the State Water Resources Control Board and recommended that the Commission should grant GSWC's Special Request #4. All GSWC's systems, except the Robbins system, meet the applicable water quality standards. GSWC has a plan to bring the Robbins system into compliance with the arsenic MCL by June 2025. GSWC has also entered into an Administrative Order on Consent with the United States Environmental Protection Agency to bring the Robbins system arsenic MCL running average into compliance by June 2026 by adhering to the Compliance Plan.

Resolution:

The Commission should grant GSWC's Special Request 4. All GSWC's systems, except the Robbins system, meet the applicable water quality standards. GSWC has a plan to bring the Robbins system into compliance with the arsenic MCL running average by June 2026 by adhering to the Compliance Plan.

(See Exhibits GSW-SP-079, pages 2 to 5, and PUBADV-CS-005, Chapter 1.)

17.5 Special Request 5. Consolidation of Arden Cordova and Clearlake for Ratemaking Purposes

GSWC's Request and Cal Advocates' Position:

Golden State requests approval to consolidate its Arden Cordova and Clearlake areas for ratemaking purposes. Golden State's goal is to implement, after a transition period, a single, combined set of rates for these two areas in the new, consolidated Northern District ratemaking district. Golden State proposes to freeze the metered rates for the existing Clearlake district for the instant GRC cycle as part of its transition to the fully combined rates.

Cal Advocates does not oppose GSWC's request.

Resolution:

The Parties agree that Golden State's proposal to consolidate its Arden Cordova and Clearlake areas for ratemaking purposes should be approved by the Commission. The metered rates in the Clearlake area will be fixed at their current level for the 2025 through 2027 rate cycle.

GSWC will continue to report water losses on a stand-alone basis for both the Arden Cordova and Clearlake CSAs.

(See Exhibits GSW-JP-076, pages 20 to 22, and PUBADV-MA-001, pages 34 to 35.)

17.6 Special Request 6. Customer Assistance Program and Credit/Debit Card Bill Payment Expense Recovery

GSWC's Request and Cal Advocates' Position:

Golden State requests approval to continue its credit card payment program and to recover the costs of the program through the Customer

Assistance Program (CAP) Balancing Account, so that the cost will not be recovered from customers who participate in the CAP, as required by California Assembly Bill 1180.

Cal Advocates agrees with GSWC's request.

(See Exhibits GSW-HW-089, pages 15 to 20, and PUBADV-LC-010, Chapter 5.)

17.7 Special Request 7. Special Fees

GSWC's Request and Cal Advocates' Position:
Golden State requested approval to increase fire flow testing fees from $300 to $375 per test, reconnection fees from $40 to $45 during regular working hours, and from $120 to $130 after working hours and Cross Connection Control fees from $1.98 to $2.42 per month. Additionally, Golden State requested approval to implement a new Tampering Fee.

Cal Advocates support GSWC's request to increase fire flow testing fees, reconnection fees and Cross Connection Control fees. However, Cal Advocates does not agree with the implementation of the new Tampering Fee.

Resolution:
The Parties agree to increase fire flow testing fees, reconnection fees and Cross Connection Control fees only as recommended by GSWC. GSWC withdraws its request to establish a Tampering Fee.

(See Exhibits GSW-HW-089, pages 21 to 27, GSW-GE-018, pages 4 to 5, GSW-KN-074, pages 7 to 10, GSW-KN-075, pages 6 to 9 and PUBADV-KE-009, Chapter 2.)

17.8 Special Request 8. Modification to PFAS Memorandum Account

GSWC's Request and Cal Advocates' Position:

GSWC requested to modify its existing PFAS Memorandum Account to allow for the inclusion of carrying costs at Golden State's adopted rate of return on all incremental plant investments to address treatment for PFAS, once a maximum contaminant level has been set.

Cal Advocates opposes this request for the reasons stated in its testimony.

Resolution:

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

(See Exhibits GSW-SP-079, pages 5 to 12, GSW-SP-080, pages 19 to 24, and PUBADV-JB-003, Chapter 2.)

17.9 Special Request 9. Supply Mix Adjustment Mechanism

GSWC's Request and Cal Advocates' Position:

Golden State requested approval of a pilot Supply Mix Adjustment Mechanism ("SMAM"), applicable to its Region 2 ratemaking area that will adjust the adopted well production volumes in the escalation years if a threshold trigger is met. Under the SMAM pilot mechanism, if the recorded well production volume in GSWC's Region 2 deviates from the adopted production level by more than 5%, the adopted well production volume will be adjusted by 50% of the deviation, with an offsetting increase or decrease, as appropriate, in other adopted production sources, consistent with the forecasting methodology originally used to set the adopted supply mix. Adopted chemical costs would also be adjusted to reflect adjustments to the well production volume. The trigger for the SMAM would be evaluated annually, based on twelve-month ended

recorded well production volumes in the test year and first escalation year, September 2025 and September 2026 respectively, to adjust the adopted sales for the 2nd and 3rd years of the rate cycle, if the trigger threshold is met.

Cal Advocates opposes this request for the reasons stated in its testimony.

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

(See Exhibits GSW-JDL-003, pages 20 to 25, GSW-JDL-013, pages 19 to 26, and PUBADV-HM-07, Chapter 3.)

18.0 Other Issues

18.1 Customer Assistance Program ("CAP")

GSWC's Request and Cal Advocates' Position:
GSWC proposed to maintain CAP discounts equivalent to 20% of the average bill for CAP customers. Additionally, GSWC proposed updating the CAP surcharge paid by non-CAP customers and including the Private Fire customers to fund the program. GSWC proposed calculating the CAP discount based on a usage of 10 Ccf per month in Region 1's CSAs and Region 3, and 9 Ccf per month in Region 2, reflecting the average 2022 usage by CAP customers in each region. Additionally, GSWC proposed recovering the program costs through the Customer Assistance Program (CAP) Balancing Account, as discussed in Section 17.6 - Special Request 6.

Cal Advocates did not dispute GSWC's CAP customer forecasts, the methodology for calculating the CAP discounts for eligible customers, the

surcharge to fund the CAP program or recovering the program costs through the Customer Assistance Program (CAP) Balancing Account.

Resolution:
The Parties agree that CAP monthly discounts adopted in this GRC will be calculated based on monthly usage of 10 Ccf for Region 1 CSAs and Region 3 and 9 Ccf for Region 2. Private Fire customers will fund the CAP program, in addition to the existing customer classes.

The table below sets forth the Test Year 2025 CAP customer forecasts agreed to by the Parties.

Table 18.1 – CAP Customer Forecast

Ratemaking Area	No. of CAP Customers
Arden Cordova	1,286
Bay Point	1,131
Clearlake	510
Los Osos	352
Santa Maria	1,947
Simi Valley	1,634
Region 2	19,345
Region 3	12,669
Total	**38,874**

The Parties agree that the cost of the CAP in each Region will be calculated using the settled forecasted number of CAP customers, forecasted administrative costs, CAP residual balance estimates and Credit Card cost. Additionally, the CAP surcharge will be funded by non-CAP customers, including Private Fire customers. Furthermore, the CAP credit will be calculated to reflect the final adopted revenue requirement and rates for the Test Year 2025.

(See Exhibits GSW-HW-089, pages 18 to 20; and PUBADV-LC-010, Chapter 10.)

18.2 Determination of Rate Base for Third Year Rates – Tax Normalization Issue

GSWC's Request and Cal Advocates' Position:

In A.20-07-012, GSWC requested a deviation from Decision 04-06-018 (interim order adopting rate case plan ("RCP")) for setting the third year ("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 expressed concerns that the prescribed computational method in the RCP[16] ("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. Per D.23-06-024, GSWC requested a Private Letter Ruling ("PLR") from the Internal Revenue Service to determine if implementing Year-3 rates under the RCP Method is permissible or would violate the normalization consistency requirement. For the purpose of determining Year-3 rates in this proceeding, Year-3 rate base was initially computed in the filing using the RCP Method. (See Exhibit GSW-WM-067, pages 2 to 3.)

Cal Advocates maintains its previously established position that GSWC should only deviate from the RCP if directed to do so in the PLR. (See Exhibit PUBADV-KE-009, pages 3-12 to 3-14.)

Resolution:

As GSWC received a PLR after the filing of its Application in this

[16] For example, 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."

proceeding confirming GSWC's concern that implementation of rates under the RCP Method would result in a normalization violation, the Year-3 (i.e. 2027) depreciation-reserve and deferred-income-tax components of rate base should be calculated to make an appropriate adjustment necessary to achieve consistency with the Year-3 (i.e. 2027) cost-of-service depreciation and income-tax expenses.

19.0 TERMS AND CONDITIONS - APPROVAL BY THE COMMISSION

19.1 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.

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

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

20.0 GOVERNING LAW

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

21.0 CONCLUSION

21.1 The Parties mutually believe that the record in this proceeding has been

fully developed to allow the Commission to determine that this Agreement is just and reasonable, consistent with the law, in the public interest, and should be adopted by the Commission.

21.2 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: July 12, 2024

/s/ Chris Ungson
CHRIS UNGSON
Deputy Director,
The Public Advocates Office

California Public Utilities Commission
505 Van Ness Ave
San Francisco, CA 94102
(415) 703-2574

Dated: July 12, 2024

/s/ Jon Pierotti
JON PIEROTTI
Vice President of Regulatory Affairs

Golden State Water Company
630 East Foothill Boulevard
San Dimas, CA 91773
(909) 394-3600

APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
GSWC - TOTAL
(Dollars in Thousand)

	2025 AT PRESENT RATES						
Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
	2025	Change	2025		2025	Change	2025
OPERATING REVENUES	379,411,232	39,361,512	418,772,744	**(11,803,917)**	430,576,661	40,652,384	389,924,277
1							
OPERATING EXPENSES:							
-Purchased Water	101,843,734	-	101,843,734	**10,160,635**	91,683,099	(230,892)	91,913,991
2 -Balancing Account Provision	0	-	0	-	0	-	0
3 -Purchased Power	13,570,100	398	13,570,498	**(414,305)**	13,984,803	78,690	13,906,114
4 -Pump Taxes	18,261,338	15	18,261,354	**(6,473,120)**	24,734,474	8,788	24,725,686
5 TOTAL SUPPLY EXPENSES	133,675,173	413	133,675,585	**3,273,209**	130,402,376	(143,415)	130,545,791
6 REVENUE LESS SUPPLY EXPENSES	245,736,059	39,361,100	285,097,159	**(15,077,126)**	300,174,285	40,795,798	259,378,487
7							
-Chemical	2,635,245	139	2,635,385	**(317,383)**	2,952,768	48,838	2,903,930
8 -Allocated (GO) Utility Support Services	6,659,587	(159,915)	6,499,672	-	6,499,672	456,398	6,043,274
9 --Common Customer Account	0	-	0	-	0	-	0
10 --Allocated Customer Acct. Labor	0	-	0	-	0	-	0
11 --Allocated Customer Acct. Other	0	-	0	-	0	-	0
12 -Postage	0	-	0	-	0	0	0
13 -Uncollectible	1,517,532	152,203	1,669,735	**(46,459)**	1,716,194	676,833	1,039,361
14 -Operation Labor	11,664,525	-	11,664,525	-	11,664,525	431,551	11,232,974
15 -Other Operation Expenses	9,606,887	(672,262)	8,934,626	-	8,934,626	418,876	8,515,749
16 TOTAL OPERATION EXPENSES	165,758,949	(679,421)	165,079,528	**2,909,367**	162,170,161	1,889,082	160,281,079
17							
-Maintenance Labor	2,970,201	-	2,970,201	-	2,970,201	88,163	2,882,039
18 -Other Maintenance	9,481,648	-	9,481,648	-	9,481,648	299,973	9,181,675
19 TOTAL MAINTENANCE EXPENSES	12,451,850	-	12,451,850	-	12,451,850	388,136	12,063,714
20 TOTAL O&M EXCLUDING A&G	178,210,799	(679,421)	177,531,378	**2,909,367**	174,622,011	2,277,218	172,344,793
21							
-Office Supplies & Expenses	2,022,090	(11,378)	2,010,712	-	2,010,712	146,831	1,863,881
22 -Property Insurance	0	-	0	-	0	-	0
23 -Injuries and Damages	2,045,308	370,420	2,415,728	-	2,415,728	380,357	2,035,371
24 -Pension and Benefits	5,812,958	(877,176)	4,935,781	-	4,935,781	1,090,742	3,845,040
25 -Business Meals	21,444	-	21,444	-	21,444	60	21,383
26 -Regulatory Expenses	0	-	0	-	0	-	0
27 -Outside Services	494,968	-	494,968	-	494,968	24,087	470,881
28 -Miscellaneous	71,714	-	71,714	-	71,714	296	71,419
29 -Allocated GO and District Office	64,383,378	(3,533,011)	60,850,368	-	60,850,368	9,255,163	51,595,204
30 --Allocated A&G Labor	0	-	0	-	0	-	0
31 --Allocated A&G Other	0	-	0	-	0	-	0
32 -Other Maintenance of General Plant	420,765	-	420,765	-	420,765	2,922	417,842
33 -Rent	1,128,594	-	1,128,594	-	1,128,594	-	1,128,594
34 -A&G Capitalized	0	-	0	-	0	-	0
35 -A&G Labor	2,663,863	-	2,663,863	-	2,663,863	95,808	2,568,055
36 TOTAL ADMIN & GENERAL EXPENSES	79,065,081	(4,051,145)	75,013,936	-	75,013,936	10,996,266	64,017,670
37							
DEPRECIATION AND AMORTIZATION	39,568,137	(2,017,537)	37,550,600	-	37,550,600	2,781,529	34,769,071
38							
-Property Taxes	16,059,081	(1,020,291)	15,038,790	-	15,038,790	1,779,512	13,259,279
39 -Payroll Taxes	1,310,343	-	1,310,343	-	1,310,343	40,288	1,270,055
40 -Local Taxes	4,349,413	444,449	4,793,863	**(130,765)**	4,924,627	458,262	4,466,365
41 TOTAL TAXES NOT ON INCOME	21,718,838	(575,842)	21,142,996	**(130,765)**	21,273,761	2,278,062	18,995,699
42							
TOTAL EXPENSES EXCLUDING INCOME TAX	318,562,855	(7,323,945)	311,238,909	**2,778,603**	308,460,307	18,333,075	290,127,232
43 NET OP REVENUE BEFORE INCOME TAX	60,848,377	46,685,458	107,533,835	**(14,582,520)**	122,116,354	22,319,309	99,797,046
44							
-State Income Tax	(140,524)	4,354,132	4,213,609	**(1,290,146)**	5,503,755	1,593,319	3,910,436
45 -Federal Income Tax	2,955,808	9,981,927	12,937,736	**(3,064,827)**	16,002,563	3,423,435	12,579,128
46 TOTAL INCOME TAXES	2,815,285	14,336,059	17,151,344	**(4,354,974)**	21,506,318	5,016,754	16,489,564
47 TOTAL OPERATING EXPENSES	321,378,139	7,012,114	328,390,253	**(1,576,371)**	329,966,625	23,349,829	306,616,796
48							
NET OPERATING REVENUE	58,033,092	32,349,398	90,382,490	**(10,227,546)**	100,610,036	17,302,555	83,307,481
49 RATE BASE	1,570,014,254	(113,523,197)	1,456,491,058	**542,464**	1,455,948,593	199,507,720	1,256,440,873
50 RATE OF RETURN	3.70%		6.21%		6.91%	0	6.63%
51							

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
GSWC - TOTAL
(Dollars in Thousand)

	2025 AT PROPOSED RATES						
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
1	OPERATING REVENUES	466,466,785	(11,363,660)	455,103,125	**3,062,084**	452,041,041	45,836,703	406,204,338
	OPERATING EXPENSES:							
2	-Purchased Water	101,843,734	-	101,843,734	**10,160,635**	91,683,099	(230,892)	91,913,991
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	13,570,100	398	13,570,498	**(414,305)**	13,984,803	78,690	13,906,114
5	-Pump Taxes	18,261,338	15	18,261,354	**(6,473,120)**	24,734,474	8,788	24,725,686
6	TOTAL SUPPLY EXPENSES	133,675,173	413	133,675,585	**3,273,209**	130,402,376	(143,415)	130,545,791
7	REVENUE LESS SUPPLY EXPENSES	332,791,613	(11,364,073)	321,427,540	**(211,125)**	321,638,665	45,980,117	275,658,547
8	-Chemical	2,635,245	139	2,635,385	**(317,383)**	2,952,768	48,838	2,903,930
9	-Allocated (GO) Utility Support Services	6,659,587	(159,915)	6,499,672	-	6,499,672	456,398	6,043,274
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor	0	-	0	-	0	-	0
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	0	0
14	-Uncollectible	1,853,345	(43,941)	1,809,405	**11,516**	1,797,889	720,382	1,077,507
15	-Operation Labor	11,664,525	-	11,664,525	-	11,664,525	431,551	11,232,974
16	-Other Operation Expenses	9,606,887	(672,262)	8,934,626	-	8,934,626	418,876	8,515,749
17	TOTAL OPERATION EXPENSES	166,094,762	(875,565)	165,219,197	**2,967,342**	162,251,855	1,932,631	160,319,224
18	-Maintenance Labor	2,970,201	-	2,970,201	-	2,970,201	88,163	2,882,039
19	-Other Maintenance	9,481,648	-	9,481,648	-	9,481,648	299,973	9,181,675
20	TOTAL MAINTENANCE EXPENSES	12,451,850	-	12,451,850	-	12,451,850	388,136	12,063,714
21	TOTAL O&M EXCLUDING A&G	178,546,612	(875,565)	177,671,047	**2,967,342**	174,703,705	2,320,767	172,382,938
22	-Office Supplies & Expenses	2,022,090	(11,378)	2,010,712	-	2,010,712	146,831	1,863,881
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	2,045,308	370,420	2,415,728	-	2,415,728	380,357	2,035,371
25	-Pension and Benefits	5,812,958	(877,176)	4,935,781	-	4,935,781	1,090,742	3,845,040
26	-Business Meals	21,444	-	21,444	-	21,444	60	21,383
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	494,968	-	494,968	-	494,968	24,087	470,881
29	-Miscellaneous	71,714	-	71,714	-	71,714	296	71,419
30	-Allocated GO and District Office	64,383,378	(3,533,011)	60,850,368	-	60,850,368	9,255,163	51,595,204
31	--Allocated A&G Labor	0	-	0	-	0	-	0
32	--Allocated A&G Other	0	-	0	-	0	-	0
33	-Other Maintenance of General Plant	420,765	-	420,765	-	420,765	2,922	417,842
34	-Rent	1,128,594	-	1,128,594	-	1,128,594	-	1,128,594
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	2,663,863	-	2,663,863	-	2,663,863	95,808	2,568,055
37	TOTAL ADMIN & GENERAL EXPENSES	79,065,081	(4,051,145)	75,013,936	-	75,013,936	10,996,266	64,017,670
38	DEPRECIATION AND AMORTIZATION	39,568,137	(2,017,537)	37,550,600	-	37,550,600	2,781,529	34,769,071
39	-Property Taxes	16,059,081	(1,020,291)	15,038,790	-	15,038,790	1,779,512	13,259,279
40	-Payroll Taxes	1,310,343	-	1,310,343	-	1,310,343	40,288	1,270,055
41	-Local Taxes	5,321,262	(125,850)	5,195,412	**38,493**	5,156,919	526,034	4,630,885
42	TOTAL TAXES NOT ON INCOME	22,690,687	(1,146,141)	21,544,545	**38,493**	21,506,053	2,345,834	19,160,219
43	TOTAL EXPENSES EXCLUDING INCOME TAX	319,870,516	(8,090,389)	311,780,128	**3,005,835**	308,774,293	18,444,396	290,329,897
44	NET OP REVENUE BEFORE INCOME TAX	146,596,269	(3,273,271)	143,322,998	**56,250**	143,266,748	27,392,307	115,874,441
45	-State Income Tax	7,439,590	(62,219)	7,377,371	**3,921**	7,373,450	2,041,772	5,331,678
46	-Federal Income Tax	20,962,866	(509,406)	20,453,460	**9,314**	20,444,146	4,488,764	15,955,381
47	TOTAL INCOME TAXES	28,402,456	(571,625)	27,830,831	**13,235**	27,817,595	6,530,536	21,287,059
48	TOTAL OPERATING EXPENSES	348,272,972	(8,662,014)	339,610,958	**3,019,070**	336,591,888	24,974,932	311,616,956
49	NET OPERATING REVENUE	118,193,813	(2,701,646)	115,492,167	**43,015**	115,449,153	20,861,771	94,587,382
50	RATE BASE	1,570,014,254	(113,523,197)	1,456,491,058	**542,464**	1,455,948,593	199,507,720	1,256,440,873
51	RATE OF RETURN	7.53%		7.93%		7.93%		7.53%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Arden Cordova (RMA) (RCOR)
(Dollars in Thousand)

	2025 AT PRESENT RATES							
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
1	OPERATING REVENUES	16,776,449	900,065	17,676,514	**(1,503,946)**	19,180,460	1,009,548	18,170,912
	OPERATING EXPENSES:							
2	-Purchased Water	835,463	-	835,463	-	835,463	-	835,463
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	869,976	-	869,976	**(80,798)**	950,774	-	950,774
5	-Pump Taxes	66,543	-	66,543	**(7,010)**	73,552	-	73,552
6	TOTAL SUPPLY EXPENSES	1,771,982	-	1,771,982	**(87,808)**	1,859,790	-	1,859,790
7	REVENUE LESS SUPPLY EXPENSES	15,004,468	900,065	15,904,533	**(1,416,138)**	17,320,670	1,009,548	16,311,122
8	-Chemical	152,268	-	152,268	**(30,110)**	182,377	-	182,377
9	-Allocated (GO) Utility Support Services	521,205	(12,516)	508,689	-	508,689	35,408	473,281
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-		-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	69,080	3,706	72,787	**(6,193)**	78,979	29,098	49,882
15	-Operation Labor	889,713	-	889,713	-	889,713	3,986	885,728
16	-Other Operation Expenses	518,920	-	518,920	-	518,920	1,731	517,189
17	TOTAL OPERATION EXPENSES	3,923,168	(8,809)	3,914,359	**(124,110)**	4,038,469	70,223	3,968,246
18	-Maintenance Labor	202,651	-	202,651	-	202,651	908	201,743
19	-Other Maintenance	296,460	-	296,460	-	296,460	39,504	256,956
20	TOTAL MAINTENANCE EXPENSES	499,111	-	499,111	-	499,111	40,412	458,699
21	TOTAL O&M EXCLUDING A&G	4,422,279	(8,809)	4,413,469	**(124,110)**	4,537,580	110,635	4,426,945
22	-Office Supplies & Expenses	109,857	-	109,857	-	109,857	15,010	94,847
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	141,716	25,666	167,381	-	167,381	25,974	141,407
25	-Pension and Benefits	495,402	(88,624)	406,779	-	406,779	92,141	314,638
26	-Business Meals	1,549	-	1,549	-	1,549	7	1,542
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	97,853	-	97,853	-	97,853	12,345	85,508
29	-Miscellaneous	48,408	-	48,408	-	48,408	217	48,192
30	-Allocated GO and District Office	4,918,267	(301,364)	4,616,903	-	4,616,903	635,829	3,981,074
31	--Allocated A&G Labor		-		-		-	
32	--Allocated A&G Other		-		-		-	
33	-Other Maintenance of General Plant	14,618	-	14,618	-	14,618	65	14,552
34	-Rent	60,725	-	60,725	-	60,725	-	60,725
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	130,857	-	130,857	-	130,857	586	130,271
37	TOTAL ADMIN & GENERAL EXPENSES	6,019,254	(364,322)	5,654,932	-	5,654,932	782,175	4,872,757
38	DEPRECIATION AND AMORTIZATION	2,338,433	(48,011)	2,290,421	-	2,290,421	120,573	2,169,848
39	-Property Taxes	725,423	(20,811)	704,613	-	704,613	98,688	605,925
40	-Payroll Taxes	92,657	-	92,657	-	92,657	(47)	92,705
41	-Local Taxes	195,472	10,487	205,959	**(17,523)**	223,482	11,763	211,719
42	TOTAL TAXES NOT ON INCOME	1,013,552	(10,323)	1,003,229	**(17,523)**	1,020,752	110,403	910,349
43	TOTAL EXPENSES EXCLUDING INCOME TAX	13,793,517	(431,466)	13,362,051	**(141,633)**	13,503,685	1,123,785	12,379,900
44	NET OP REVENUE BEFORE INCOME TAX	2,982,932	1,331,531	4,314,463	**(1,362,312)**	5,676,775	(114,237)	5,791,012
45	-State Income Tax	(29,409)	127,177	97,768	**(120,409)**	218,177	(27,783)	245,960
46	-Federal Income Tax	118,774	307,697	426,472	**(286,038)**	712,510	(60,422)	772,932
47	TOTAL INCOME TAXES	89,365	434,874	524,240	**(406,447)**	930,687	(88,205)	1,018,892
48	TOTAL OPERATING EXPENSES	13,882,883	3,408	13,886,291	**(548,080)**	14,434,372	1,035,580	13,398,791
49	NET OPERATING REVENUE	2,893,567	896,656	3,790,223	**(955,865)**	4,746,088	(26,032)	4,772,120
50	RATE BASE	70,929,616	(2,895,543)	68,034,073	**(10,234)**	68,044,307	11,111,728	56,932,579
51	RATE OF RETURN	4.08%		5.57%		6.97%	(0)	8.38%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

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GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Arden Cordova (RMA) (RCOR)
(Dollars in Thousand)

	2025 AT PROPOSED RATES						
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
1	OPERATING REVENUES	20,318,851	(318,744)	20,000,107	**(120,885)**	20,120,992	2,653,077	17,467,915
	OPERATING EXPENSES:							
2	-Purchased Water	835,463	-	835,463	-	835,463	-	835,463
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	869,976	-	869,976	**(80,798)**	950,774	-	950,774
5	-Pump Taxes	66,543	-	66,543	**(7,010)**	73,552	-	73,552
6	TOTAL SUPPLY EXPENSES	1,771,982	-	1,771,982	**(87,808)**	1,859,790	-	1,859,790
7	REVENUE LESS SUPPLY EXPENSES	18,546,869	(318,744)	18,228,125	**(33,077)**	18,261,202	2,653,077	15,608,125
8	-Chemical	152,268	-	152,268	**(30,110)**	182,377	-	182,377
9	-Allocated (GO) Utility Support Services	521,205	(12,516)	508,689	-	508,689	35,408	473,281
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-		-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	83,667	(1,312)	82,355	**(498)**	82,852	34,900	47,952
15	-Operation Labor	889,713	-	889,713	-	889,713	3,986	885,728
16	-Other Operation Expenses	518,920	-	518,920	-	518,920	1,731	517,189
17	TOTAL OPERATION EXPENSES	3,937,755	(13,828)	3,923,927	**(118,415)**	4,042,342	76,026	3,966,316
18	-Maintenance Labor	202,651	-	202,651	-	202,651	908	201,743
19	-Other Maintenance	296,460	-	296,460	-	296,460	39,504	256,956
20	TOTAL MAINTENANCE EXPENSES	499,111	-	499,111	-	499,111	40,412	458,699
21	TOTAL O&M EXCLUDING A&G	4,436,865	(13,828)	4,423,037	**(118,415)**	4,541,452	116,437	4,425,015
22	-Office Supplies & Expenses	109,857	-	109,857	-	109,857	15,010	94,847
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	141,716	25,666	167,381	-	167,381	25,974	141,407
25	-Pension and Benefits	495,402	(88,624)	406,779	-	406,779	92,141	314,638
26	-Business Meals	1,549	-	1,549	-	1,549	7	1,542
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	97,853	-	97,853	-	97,853	12,345	85,508
29	-Miscellaneous	48,408	-	48,408	-	48,408	217	48,192
30	-Allocated GO and District Office	4,918,267	(301,364)	4,616,903	-	4,616,903	635,829	3,981,074
31	--Allocated A&G Labor		-		-		-	
32	--Allocated A&G Other		-		-		-	
33	-Other Maintenance of General Plant	14,618	-	14,618	-	14,618	65	14,552
34	-Rent	60,725	-	60,725	-	60,725	-	60,725
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	130,857	-	130,857	-	130,857	586	130,271
37	TOTAL ADMIN & GENERAL EXPENSES	6,019,254	(364,322)	5,654,932	-	5,654,932	782,175	4,872,757
38	DEPRECIATION AND AMORTIZATION	2,338,433	(48,011)	2,290,421	-	2,290,421	120,573	2,169,848
39	-Property Taxes	725,423	(20,811)	704,613	-	704,613	98,688	605,925
40	-Payroll Taxes	92,657	-	92,657	-	92,657	(47)	92,705
41	-Local Taxes	236,746	(3,714)	233,032	**(1,408)**	234,441	30,912	203,528
42	TOTAL TAXES NOT ON INCOME	1,054,827	(24,524)	1,030,302	**(1,408)**	1,031,711	129,553	902,158
43	TOTAL EXPENSES EXCLUDING INCOME TAX	13,849,378	(450,686)	13,398,693	**(119,824)**	13,518,516	1,148,738	12,369,779
44	NET OP REVENUE BEFORE INCOME TAX	6,469,472	131,942	6,601,414	**(1,061)**	6,602,475	1,504,340	5,098,136
45	-State Income Tax	278,801	21,134	299,935	**(74)**	300,009	115,299	184,710
46	-Federal Income Tax	850,948	55,784	906,732	**(176)**	906,907	279,479	627,428
47	TOTAL INCOME TAXES	1,129,749	76,917	1,206,666	**(250)**	1,206,916	394,778	812,138
48	TOTAL OPERATING EXPENSES	14,979,127	(373,769)	14,605,359	**(120,073)**	14,725,432	1,543,516	13,181,916
49	NET OPERATING REVENUE	5,339,723	55,025	5,394,748	**(811)**	5,395,560	1,109,561	4,285,998
50	RATE BASE	70,929,616	(2,895,543)	68,034,073	**(10,234)**	68,044,307	11,111,728	56,932,579
51	RATE OF RETURN	7.53%		7.93%		7.93%		7.53%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Bay Point (RMA) (RBAY)
(Dollars in Thousand)

	2025 AT PRESENT RATES							
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
1	OPERATING REVENUES	7,284,752	339,867	7,624,619	**(10,437)**	7,635,056	340,329	7,294,727
	OPERATING EXPENSES:							
2	-Purchased Water	2,930,454	-	2,930,454	-	2,930,454	-	2,930,454
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	94,201	-	94,201	**(64)**	94,265	-	94,265
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	3,024,655	-	3,024,655	**(64)**	3,024,719	-	3,024,719
7	REVENUE LESS SUPPLY EXPENSES	4,260,097	339,867	4,599,964	**(10,373)**	4,610,337	340,329	4,270,008
8	-Chemical	2,128	-	2,128	**(82)**	2,210	-	2,210
9	-Allocated (GO) Utility Support Services	104,840	(2,517)	102,323	-	102,323	7,391	94,931
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-		-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	62,372	2,910	65,282	**(89)**	65,371	23,733	41,638
15	-Operation Labor	316,996	-	316,996	-	316,996	538	316,458
16	-Other Operation Expenses	157,228	-	157,228	-	157,228	246	156,982
17	TOTAL OPERATION EXPENSES	3,668,219	392	3,668,611	**(235)**	3,668,846	31,908	3,636,938
18	-Maintenance Labor	49,912	-	49,912	-	49,912	85	49,827
19	-Other Maintenance	103,596	-	103,596	-	103,596	2,147	101,450
20	TOTAL MAINTENANCE EXPENSES	153,508	-	153,508	-	153,508	2,231	151,277
21	TOTAL O&M EXCLUDING A&G	3,821,727	392	3,822,120	**(235)**	3,822,355	34,139	3,788,215
22	-Office Supplies & Expenses	71,710	(11,378)	60,332	-	60,332	4,447	55,885
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	52,347	9,480	61,828	-	61,828	9,594	52,233
25	-Pension and Benefits	127,341	(29,990)	97,351	-	97,351	20,635	76,715
26	-Business Meals	396	-	396	-	396	1	395
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	6,805	-	6,805	-	6,805	186	6,618
29	-Miscellaneous	669	-	669	-	669	1	668
30	-Allocated GO and District Office	986,208	(61,620)	924,588	-	924,588	127,297	797,291
31	--Allocated A&G Labor		-		-		-	
32	--Allocated A&G Other		-		-		-	
33	-Other Maintenance of General Plant	1,853	-	1,853	-	1,853	3	1,849
34	-Rent	30,093	-	30,093	-	30,093	-	30,093
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	42,843	-	42,843	-	42,843	73	42,770
37	TOTAL ADMIN & GENERAL EXPENSES	1,320,263	(93,507)	1,226,756	-	1,226,756	162,238	1,064,519
38	DEPRECIATION AND AMORTIZATION	607,366	(4,985)	602,381	-	602,381	28,729	573,652
39	-Property Taxes	191,042	(1,955)	189,087	-	189,087	15,499	173,588
40	-Payroll Taxes	31,038	-	31,038	-	31,038	(103)	31,141
41	-Local Taxes	83,230	3,883	87,113	**(119)**	87,232	3,888	83,344
42	TOTAL TAXES NOT ON INCOME	305,310	1,928	307,238	**(119)**	307,357	19,285	288,073
43	TOTAL EXPENSES EXCLUDING INCOME TAX	6,054,666	(96,172)	5,958,495	**(354)**	5,958,849	244,391	5,714,458
44	NET OP REVENUE BEFORE INCOME TAX	1,230,086	436,039	1,666,124	**(10,083)**	1,676,207	95,938	1,580,269
45	-State Income Tax	35,709	39,150	74,858	**(891)**	75,750	5,221	70,528
46	-Federal Income Tax	112,433	90,367	202,800	**(2,117)**	204,917	9,768	195,149
47	TOTAL INCOME TAXES	148,141	129,516	277,658	**(3,009)**	280,667	14,989	265,678
48	TOTAL OPERATING EXPENSES	6,202,808	33,345	6,236,153	**(3,363)**	6,239,516	259,380	5,980,136
49	NET OPERATING REVENUE	1,081,944	306,522	1,388,466	**(7,074)**	1,395,541	80,949	1,314,591
50	RATE BASE	19,755,584	(29,930)	19,725,654	**(2)**	19,725,656	1,962,986	17,762,670
51	RATE OF RETURN	5.48%		7.04%		7.07%	-0.33%	7.40%

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GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Bay Point (RMA) (RBAY)
(Dollars in Thousand)

	2025 AT PROPOSED RATES							
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
1	OPERATING REVENUES	7,874,207	5,911	7,880,118	**(149)**	7,880,267	552,740	7,327,527
	OPERATING EXPENSES:							
2	-Purchased Water	2,930,454	-	2,930,454	-	2,930,454	-	2,930,454
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	94,201	-	94,201	**(64)**	94,265	-	94,265
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	3,024,655	-	3,024,655	**(64)**	3,024,719	-	3,024,719
7	REVENUE LESS SUPPLY EXPENSES	4,849,552	5,911	4,855,463	**(85)**	4,855,548	552,740	4,302,808
8	-Chemical	2,128	-	2,128	**(82)**	2,210	-	2,210
9	-Allocated (GO) Utility Support Services	104,840	(2,517)	102,323	-	102,323	7,391	94,931
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-		-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	67,419	51	67,469	**(1)**	67,471	25,645	41,825
15	-Operation Labor	316,996	-	316,996	-	316,996	538	316,458
16	-Other Operation Expenses	157,228	-	157,228	-	157,228	246	156,982
17	TOTAL OPERATION EXPENSES	3,673,266	(2,467)	3,670,799	**(147)**	3,670,946	33,820	3,637,125
18	-Maintenance Labor	49,912	-	49,912	-	49,912	85	49,827
19	-Other Maintenance	103,596	-	103,596	-	103,596	2,147	101,450
20	TOTAL MAINTENANCE EXPENSES	153,508	-	153,508	-	153,508	2,231	151,277
21	TOTAL O&M EXCLUDING A&G	3,826,774	(2,467)	3,824,307	**(147)**	3,824,454	36,052	3,788,402
22	-Office Supplies & Expenses	71,710	(11,378)	60,332	-	60,332	4,447	55,885
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	52,347	9,480	61,828	-	61,828	9,594	52,233
25	-Pension and Benefits	127,341	(29,990)	97,351	-	97,351	20,635	76,715
26	-Business Meals	396	-	396	-	396	1	395
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	6,805	-	6,805	-	6,805	186	6,618
29	-Miscellaneous	669	-	669	-	669	1	668
30	-Allocated GO and District Office	986,208	(61,620)	924,588	-	924,588	127,297	797,291
31	--Allocated A&G Labor		-		-		-	
32	--Allocated A&G Other		-		-		-	
33	-Other Maintenance of General Plant	1,853	-	1,853	-	1,853	3	1,849
34	-Rent	30,093	-	30,093	-	30,093	-	30,093
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	42,843	-	42,843	-	42,843	73	42,770
37	TOTAL ADMIN & GENERAL EXPENSES	1,320,263	(93,507)	1,226,756	-	1,226,756	162,238	1,064,519
38	DEPRECIATION AND AMORTIZATION	607,366	(4,985)	602,381	-	602,381	28,729	573,652
39	-Property Taxes	191,042	(1,955)	189,087	-	189,087	15,499	173,588
40	-Payroll Taxes	31,038	-	31,038	-	31,038	(103)	31,141
41	-Local Taxes	89,964	68	90,032	**(2)**	90,034	6,315	83,719
42	TOTAL TAXES NOT ON INCOME	312,045	(1,888)	310,157	**(2)**	310,159	21,711	288,447
43	TOTAL EXPENSES EXCLUDING INCOME TAX	6,066,448	(102,846)	5,963,601	**(149)**	5,963,750	248,730	5,715,020
44	NET OP REVENUE BEFORE INCOME TAX	1,807,759	108,758	1,916,517	**(0)**	1,916,517	304,010	1,612,507
45	-State Income Tax	86,775	10,218	96,993	**(0)**	96,993	23,615	73,378
46	-Federal Income Tax	233,744	21,638	255,382	**(0)**	255,382	53,463	201,919
47	TOTAL INCOME TAXES	320,519	31,856	352,375	**(0)**	352,375	77,078	275,297
48	TOTAL OPERATING EXPENSES	6,386,967	(70,991)	6,315,976	**(149)**	6,316,125	325,808	5,990,317
49	NET OPERATING REVENUE	1,487,240	76,902	1,564,142	**(0)**	1,564,142	226,933	1,337,209
50	RATE BASE	19,755,584	(29,930)	19,725,654	**(2)**	19,725,656	1,962,986	17,762,670
51	RATE OF RETURN	7.53%		7.93%		7.93%		7.53%

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GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Clearlake (RMA) (RCLL)
(Dollars in Thousand)

	2025 AT PRESENT RATES							
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
1	OPERATING REVENUES	2,870,124	169,000	3,039,124	**(23,755)**	3,062,879	170,305	2,892,574
	OPERATING EXPENSES:							
2	-Purchased Water	34,542	-	34,542	**(688)**	35,231	15,287	19,944
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	178,271	-	178,271	**(2,292)**	180,564	78,347	102,217
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	212,813	-	212,813	**(2,981)**	215,794	93,633	122,161
7	REVENUE LESS SUPPLY EXPENSES	2,657,310	169,000	2,826,311	**(20,774)**	2,847,085	76,672	2,770,413
8	-Chemical	110,542	-	110,542	**(1,737)**	112,279	48,718	63,561
9	-Allocated (GO) Utility Support Services	32,950	(791)	32,159	-	32,159	2,578	29,580
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-		-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	33,402	1,967	35,369	**(276)**	35,646	13,203	22,442
15	-Operation Labor	263,058	-	263,058	-	263,058	(2,389)	265,447
16	-Other Operation Expenses	136,915	-	136,915	-	136,915	(1,206)	138,121
17	TOTAL OPERATION EXPENSES	789,681	1,176	790,856	**(4,994)**	795,850	154,538	641,313
18	-Maintenance Labor	50,598	-	50,598	-	50,598	(460)	51,057
19	-Other Maintenance	76,756	-	76,756	-	76,756	3,696	73,060
20	TOTAL MAINTENANCE EXPENSES	127,354	-	127,354	-	127,354	3,237	124,117
21	TOTAL O&M EXCLUDING A&G	917,034	1,176	918,210	**(4,994)**	923,204	157,774	765,430
22	-Office Supplies & Expenses	81,594	-	81,594	-	81,594	9,097	72,496
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	52,533	9,514	62,047	-	62,047	9,628	52,418
25	-Pension and Benefits	226,226	(41,683)	184,543	-	184,543	40,380	144,162
26	-Business Meals	1,032	-	1,032	-	1,032	(9)	1,041
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	10,480	-	10,480	-	10,480	177	10,303
29	-Miscellaneous	513	-	513	-	513	(5)	518
30	-Allocated GO and District Office	308,011	(19,449)	288,562	-	288,562	40,058	248,505
31	--Allocated A&G Labor		-		-		-	
32	--Allocated A&G Other		-		-		-	
33	-Other Maintenance of General Plant	387	-	387	-	387	(4)	391
34	-Rent	15,959	-	15,959	-	15,959	-	15,959
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	41,945	-	41,945	-	41,945	(381)	42,326
37	TOTAL ADMIN & GENERAL EXPENSES	738,679	(51,618)	687,062	-	687,062	98,943	588,119
38	DEPRECIATION AND AMORTIZATION	389,403	(36,377)	353,025	-	353,025	(23,662)	376,687
39	-Property Taxes	143,975	(16,692)	127,283	-	127,283	(10,867)	138,150
40	-Payroll Taxes	26,936	-	26,936	-	26,936	(381)	27,317
41	-Local Taxes	29,286	1,724	31,011	**(242)**	31,253	1,738	29,516
42	TOTAL TAXES NOT ON INCOME	200,198	(14,967)	185,230	**(242)**	185,473	(9,510)	194,982
43	TOTAL EXPENSES EXCLUDING INCOME TAX	2,245,314	(101,786)	2,143,527	**(5,237)**	2,148,764	223,545	1,925,219
44	NET OP REVENUE BEFORE INCOME TAX	624,810	270,787	895,597	**(18,518)**	914,115	(53,240)	967,355
45	-State Income Tax	13,628	29,854	43,482	**(1,637)**	45,119	(6)	45,125
46	-Federal Income Tax	42,450	62,074	104,524	**(3,889)**	108,413	(8,861)	117,274
47	TOTAL INCOME TAXES	56,078	91,928	148,006	**(5,526)**	153,533	(8,867)	162,400
48	TOTAL OPERATING EXPENSES	2,301,392	(9,858)	2,291,534	**(10,763)**	2,302,297	214,678	2,087,619
49	NET OPERATING REVENUE	568,732	178,859	747,590	**(12,992)**	760,582	(44,373)	804,956
50	RATE BASE	13,478,044	(1,680,950)	11,797,094	**81**	11,797,013	(1,053,575)	12,850,588
51	RATE OF RETURN	4.22%		6.34%		6.45%	0.18%	6.26%

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A.23-08-010
Clearlake (RMA) (RCLL)
(Dollars in Thousand)

	2025 AT PROPOSED RATES						
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
1	OPERATING REVENUES	3,519,895	(207,036)	3,312,859	**(4,815)**	3,317,674	189,304	3,128,369
	OPERATING EXPENSES:							
2	-Purchased Water	34,542	-	34,542	**(688)**	35,231	15,287	19,944
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	178,271	-	178,271	**(2,292)**	180,564	78,347	102,217
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	212,813	-	212,813	**(2,981)**	215,794	93,633	122,161
7	REVENUE LESS SUPPLY EXPENSES	3,307,082	(207,036)	3,100,046	**(1,834)**	3,101,880	95,671	3,006,208
8	-Chemical	110,542	-	110,542	**(1,737)**	112,279	48,718	63,561
9	-Allocated (GO) Utility Support Services	32,950	(791)	32,159	-	32,159	2,578	29,580
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-		-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	40,964	(2,409)	38,555	**(56)**	38,611	14,339	24,272
15	-Operation Labor	263,058	-	263,058	-	263,058	(2,389)	265,447
16	-Other Operation Expenses	136,915	-	136,915	-	136,915	(1,206)	138,121
17	TOTAL OPERATION EXPENSES	797,242	(3,201)	794,042	**(4,774)**	798,816	155,673	643,142
18	-Maintenance Labor	50,598	-	50,598	-	50,598	(460)	51,057
19	-Other Maintenance	76,756	-	76,756	-	76,756	3,696	73,060
20	TOTAL MAINTENANCE EXPENSES	127,354	-	127,354	-	127,354	3,237	124,117
21	TOTAL O&M EXCLUDING A&G	924,596	(3,201)	921,396	**(4,774)**	926,169	158,910	767,259
22	-Office Supplies & Expenses	81,594	-	81,594	-	81,594	9,097	72,496
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	52,533	9,514	62,047	-	62,047	9,628	52,418
25	-Pension and Benefits	226,226	(41,683)	184,543	-	184,543	40,380	144,162
26	-Business Meals	1,032	-	1,032	-	1,032	(9)	1,041
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	10,480	-	10,480	-	10,480	177	10,303
29	-Miscellaneous	513	-	513	-	513	(5)	518
30	-Allocated GO and District Office	308,011	(19,449)	288,562	-	288,562	40,058	248,505
31	--Allocated A&G Labor		-		-		-	
32	--Allocated A&G Other		-		-		-	
33	-Other Maintenance of General Plant	387	-	387	-	387	(4)	391
34	-Rent	15,959	-	15,959	-	15,959	-	15,959
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	41,945	-	41,945	-	41,945	(381)	42,326
37	TOTAL ADMIN & GENERAL EXPENSES	738,679	(51,618)	687,062	-	687,062	98,943	588,119
38	DEPRECIATION AND AMORTIZATION	389,403	(36,377)	353,025	-	353,025	(23,662)	376,687
39	-Property Taxes	143,975	(16,692)	127,283	-	127,283	(10,867)	138,150
40	-Payroll Taxes	26,936	-	26,936	-	26,936	(381)	27,317
41	-Local Taxes	35,917	(2,113)	33,804	**(49)**	33,853	1,932	31,922
42	TOTAL TAXES NOT ON INCOME	206,828	(18,804)	188,024	**(49)**	188,073	(9,316)	197,388
43	TOTAL EXPENSES EXCLUDING INCOME TAX	2,259,506	(110,000)	2,149,506	**(4,823)**	2,154,329	224,875	1,929,454
44	NET OP REVENUE BEFORE INCOME TAX	1,260,389	(97,036)	1,163,353	**8**	1,163,345	(35,571)	1,198,915
45	-State Income Tax	69,813	(2,661)	67,152	**1**	67,151	1,556	65,595
46	-Federal Income Tax	175,922	(15,169)	160,753	**1**	160,752	(5,150)	165,902
47	TOTAL INCOME TAXES	245,735	(17,830)	227,905	**2**	227,903	(3,594)	231,497
48	TOTAL OPERATING EXPENSES	2,505,241	(127,830)	2,377,411	**(4,821)**	2,382,232	221,281	2,160,952
49	NET OPERATING REVENUE	1,014,654	(79,206)	935,448	**6**	935,442	(31,976)	967,418
50	RATE BASE	13,478,044	(1,680,950)	11,797,094	**81**	11,797,013	(1,053,575)	12,850,588
51	RATE OF RETURN	7.53%		7.93%		7.93%		7.53%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Region 1 - Northern Consolidation (R1ND)
(Dollars in Thousand)

		2025 AT PRESENT RATES						
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
1	OPERATING REVENUES	19,646,573	1,069,065	20,715,638	**(1,527,701)**	22,243,339	1,179,853	21,063,486
	OPERATING EXPENSES:							
2	-Purchased Water	870,005	0	870,005	**(688)**	870,693	15,287	855,407
3	-Balancing Account Provision	0	0	0	-	0	-	0
4	-Purchased Power	1,048,247	0	1,048,247	**(83,091)**	1,131,338	78,347	1,052,992
5	-Pump Taxes	66,543	0	66,543	**(7,010)**	73,552	-	73,552
6	TOTAL SUPPLY EXPENSES	1,984,795	0	1,984,795	**(90,789)**	2,075,584	93,633	1,981,951
7	REVENUE LESS SUPPLY EXPENSES	17,661,778	1,069,065	18,730,843	**(1,436,912)**	20,167,755	1,086,220	19,081,535
8	-Chemical	262,809	0	262,809	**(31,846)**	294,656	48,718	245,938
9	-Allocated (GO) Utility Support Services	554,154	(13,307)	540,848	-	540,848	37,987	502,861
10	--Common Customer Account	0	0	0	-	0	-	0
11	--Allocated Customer Acct. Labor		0		-		-	
12	--Allocated Customer Acct. Other	0	0	0	-	0	-	0
13	-Postage	0	0	0	-	0	-	0
14	-Uncollectible	102,483	5,673	108,156	**(6,469)**	114,625	42,301	72,324
15	-Operation Labor	1,152,772	0	1,152,772	-	1,152,772	1,597	1,151,175
16	-Other Operation Expenses	655,836	0	655,836	-	655,836	525	655,310
17	TOTAL OPERATION EXPENSES	4,712,849	(7,634)	4,705,215	**(129,105)**	4,834,319	224,760	4,609,559
18	-Maintenance Labor	253,249	0	253,249	-	253,249	448	252,800
19	-Other Maintenance	373,216	0	373,216	-	373,216	43,200	330,015
20	TOTAL MAINTENANCE EXPENSES	626,464	0	626,464	-	626,464	43,648	582,816
21	TOTAL O&M EXCLUDING A&G	5,339,313	(7,634)	5,331,679	**(129,105)**	5,460,784	268,409	5,192,375
							-	
22	-Office Supplies & Expenses	191,451	0	191,451	-	191,451	24,107	167,344
23	-Property Insurance	0	0	0	-	0	-	0
24	-Injuries and Damages	194,248	35,180	229,428	-	229,428	35,603	193,826
25	-Pension and Benefits	721,628	(130,307)	591,322	-	591,322	132,521	458,800
26	-Business Meals	2,581	0	2,581	-	2,581	(2)	2,583
27	-Regulatory Expenses	0	0	0	-	0	-	0
28	-Outside Services	108,333	0	108,333	-	108,333	12,522	95,811
29	-Miscellaneous	48,922	0	48,922	-	48,922	212	48,709
30	-Allocated GO and District Office	5,226,278	(320,813)	4,905,466	-	4,905,466	675,887	4,229,579
31	--Allocated A&G Labor		0		-			
32	--Allocated A&G Other		0		-			
33	-Other Maintenance of General Plant	15,005	0	15,005	-	15,005	62	14,943
34	-Rent	76,684	0	76,684	-	76,684	-	76,684
35	-A&G Capitalized	0	0	0	-	0	-	0
36	-A&G Labor	172,802	0	172,802	-	172,802	205	172,597
37	TOTAL ADMIN & GENERAL EXPENSES	6,757,933	(415,939)	6,341,993	-	6,341,993	881,117	5,460,876
38	DEPRECIATION AND AMORTIZATION	2,727,835	(84,389)	2,643,447	-	2,643,447	96,911	2,546,536
39	-Property Taxes	869,398	(37,502)	831,896	-	831,896	87,821	744,074
40	-Payroll Taxes	119,594	0	119,594	-	119,594	(428)	120,022
41	-Local Taxes	224,758	12,212	236,970	**(17,766)**	254,736	13,501	241,235
42	TOTAL TAXES NOT ON INCOME	1,213,750	(25,291)	1,188,459	**(17,766)**	1,206,225	100,894	1,105,331
43	TOTAL EXPENSES EXCLUDING INCOME TAX	16,038,831	(533,252)	15,505,579	**(146,870)**	15,652,449	1,347,331	14,305,118
44	NET OP REVENUE BEFORE INCOME TAX	3,607,742	1,602,318	5,210,060	**(1,380,831)**	6,590,890	(167,477)	6,758,367
45	-State Income Tax	(15,781)	157,031	141,250	**(122,046)**	263,296	(27,789)	291,085
46	-Federal Income Tax	161,225	369,771	530,996	**(289,928)**	820,924	(69,283)	890,206
47	TOTAL INCOME TAXES	145,443	526,803	672,246	**(411,973)**	1,084,219	(97,072)	1,181,291
48	TOTAL OPERATING EXPENSES	16,184,275	(6,450)	16,177,825	**(558,844)**	16,736,668	1,250,259	15,486,410
49	NET OPERATING REVENUE	3,462,298	1,075,515	4,537,814	**(968,857)**	5,506,671	(70,405)	5,577,076
50	RATE BASE	84,407,660	(4,576,493)	79,831,167	**(10,153)**	79,841,320	10,058,154	69,783,167
51	RATE OF RETURN	4.10%	0.00%	5.68%		6.90%	-1.09%	7.99%
								7.99%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

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GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Region 1 - Northern Consolidation (R1ND)
(Dollars in Thousand)

	2025 AT PROPOSED RATES							
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
1	OPERATING REVENUES	23,819,032	(506,066)	23,312,966	**(125,699)**	23,438,666	2,862,095	20,576,570
	OPERATING EXPENSES:							
2	-Purchased Water	870,005	0	870,005	**(688)**	870,693	15,287	855,407
3	-Balancing Account Provision	0	0	0	-	0	-	0
4	-Purchased Power	1,048,247	0	1,048,247	**(83,091)**	1,131,338	78,347	1,052,992
5	-Pump Taxes	66,543	0	66,543	**(7,010)**	73,552	-	73,552
6	TOTAL SUPPLY EXPENSES	1,984,795	0	1,984,795	**(90,789)**	2,075,584	93,633	1,981,951
7	REVENUE LESS SUPPLY EXPENSES	21,834,237	(506,066)	21,328,171	**(34,911)**	21,363,082	2,768,462	18,594,620
8	-Chemical	262,809	0	262,809	**(31,846)**	294,656	48,718	245,938
9	-Allocated (GO) Utility Support Services	554,154	(13,307)	540,848	-	540,848	37,987	502,861
10	--Common Customer Account	0	0	0	-	0	-	0
11	--Allocated Customer Acct. Labor		0		-		-	
12	--Allocated Customer Acct. Other	0	0	0	-	0	-	0
13	-Postage	0	0	0	-	0	-	0
14	-Uncollectible	124,631	(3,722)	120,909	**(554)**	121,463	49,240	72,224
15	-Operation Labor	1,152,772	0	1,152,772	-	1,152,772	1,597	1,151,175
16	-Other Operation Expenses	655,836	0	655,836	-	655,836	525	655,310
17	TOTAL OPERATION EXPENSES	4,734,997	(17,029)	4,717,968	**(123,189)**	4,841,158	231,699	4,609,459
18	-Maintenance Labor	253,249	0	253,249	-	253,249	448	252,800
19	-Other Maintenance	373,216	0	373,216	-	373,216	43,200	330,015
20	TOTAL MAINTENANCE EXPENSES	626,464	0	626,464	-	626,464	43,648	582,816
21	TOTAL O&M EXCLUDING A&G	5,361,462	(17,029)	5,344,433	**(123,189)**	5,467,622	275,347	5,192,274
							-	
22	-Office Supplies & Expenses	191,451	0	191,451	-	191,451	24,107	167,344
23	-Property Insurance	0	0	0	-	0	-	0
24	-Injuries and Damages	194,248	35,180	229,428	-	229,428	35,603	193,826
25	-Pension and Benefits	721,628	(130,307)	591,322	-	591,322	132,521	458,800
26	-Business Meals	2,581	0	2,581	-	2,581	(2)	2,583
27	-Regulatory Expenses	0	0	0	-	0	-	0
28	-Outside Services	108,333	0	108,333	-	108,333	12,522	95,811
29	-Miscellaneous	48,922	0	48,922	-	48,922	212	48,709
30	-Allocated GO and District Office	5,226,278	(320,813)	4,905,466	-	4,905,466	675,887	4,229,579
31	--Allocated A&G Labor				-			
32	--Allocated A&G Other				-			
33	-Other Maintenance of General Plant	15,005	0	15,005	-	15,005	62	14,943
34	-Rent	76,684	0	76,684	-	76,684	-	76,684
35	-A&G Capitalized	0	0	0	-	0	-	0
36	-A&G Labor	172,802	0	172,802	-	172,802	205	172,597
37	TOTAL ADMIN & GENERAL EXPENSES	6,757,933	(415,939)	6,341,993	-	6,341,993	881,117	5,460,876
38	DEPRECIATION AND AMORTIZATION	2,727,835	(84,389)	2,643,447	-	2,643,447	96,911	2,546,536
39	-Property Taxes	869,398	(37,502)	831,896	-	831,896	87,821	744,074
40	-Payroll Taxes	119,594	0	119,594	-	119,594	(428)	120,022
41	-Local Taxes	272,663	(5,826)	266,837	**(1,458)**	268,294	32,844	235,450
42	TOTAL TAXES NOT ON INCOME	1,261,655	(43,329)	1,218,326	**(1,458)**	1,219,784	120,237	1,099,546
43	TOTAL EXPENSES EXCLUDING INCOME TAX	16,108,884	(560,685)	15,548,199	**(124,647)**	15,672,846	1,373,613	14,299,233
44	NET OP REVENUE BEFORE INCOME TAX	7,710,148	54,620	7,764,767	**(1,053)**	7,765,820	1,488,483	6,277,337
45	-State Income Tax	346,871	20,215	367,086	**(73)**	367,160	118,598	248,562
46	-Federal Income Tax	1,008,899	58,586	1,067,485	**(174)**	1,067,659	292,300	775,359
47	TOTAL INCOME TAXES	1,355,770	78,801	1,434,571	**(248)**	1,434,819	410,898	1,023,921
48	TOTAL OPERATING EXPENSES	17,464,654	(481,885)	16,982,770	**(124,894)**	17,107,664	1,784,510	15,323,154
49	NET OPERATING REVENUE	6,354,377	(24,181)	6,330,196	**(805)**	6,331,002	1,077,585	5,253,416
50	RATE BASE	84,407,660	(4,576,493)	79,831,167	**(10,153)**	79,841,320	10,058,154	69,783,167
51	RATE OF RETURN	7.53%	0.40%	7.93%		7.93%	0.40%	7.53%

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GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Los Osos (RMA) (RLOS)
(Dollars in Thousand)

	2025 AT PRESENT RATES							
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
1	OPERATING REVENUES	4,706,760	449,752	5,156,513	**(141,420)**	5,297,932	464,081	4,833,851
	OPERATING EXPENSES:							
2	-Purchased Water	0	-	0	-	0	-	0
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	245,371	-	245,371	**(5,925)**	251,296	-	251,296
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	245,371	-	245,371	**(5,925)**	251,296	-	251,296
7	REVENUE LESS SUPPLY EXPENSES	4,461,389	449,752	4,911,141	**(135,495)**	5,046,636	464,081	4,582,555
8	-Chemical	21,843	-	21,843	**(840)**	22,683	-	22,683
9	-Allocated (GO) Utility Support Services	57,662	(1,385)	56,277	-	56,277	3,996	52,281
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-		-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	7,352	703	8,055	**(221)**	8,276	3,242	5,034
15	-Operation Labor	296,166	-	296,166	-	296,166	296	295,870
16	-Other Operation Expenses	499,275	-	499,275	-	499,275	485	498,790
17	TOTAL OPERATION EXPENSES	1,127,669	(682)	1,126,987	**(6,986)**	1,133,973	8,019	1,125,954
18	-Maintenance Labor	30,616	-	30,616	-	30,616	31	30,586
19	-Other Maintenance	179,089	-	179,089	-	179,089	9,078	170,011
20	TOTAL MAINTENANCE EXPENSES	209,706	-	209,706	-	209,706	9,109	200,597
21	TOTAL O&M EXCLUDING A&G	1,337,375	(682)	1,336,693	**(6,986)**	1,343,679	17,128	1,326,551
22	-Office Supplies & Expenses	83,153	-	83,153	-	83,153	7,123	76,030
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	55,320	10,019	65,339	-	65,339	10,139	55,200
25	-Pension and Benefits	122,533	4,054	126,588	-	126,588	22,116	104,472
26	-Business Meals	1,302	-	1,302	-	1,302	1	1,301
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	7,940	-	7,940	-	7,940	212	7,727
29	-Miscellaneous	1,406	-	1,406	-	1,406	1	1,404
30	-Allocated GO and District Office	537,085	(29,066)	508,018	-	508,018	70,414	437,604
31	--Allocated A&G Labor		-		-		-	
32	--Allocated A&G Other		-		-		-	
33	-Other Maintenance of General Plant	15,967	-	15,967	-	15,967	1,429	14,538
34	-Rent	0	-	0	-	0	-	0
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	76,935	-	76,935	-	76,935	77	76,858
37	TOTAL ADMIN & GENERAL EXPENSES	901,640	(14,993)	886,647	-	886,647	111,513	775,134
38	DEPRECIATION AND AMORTIZATION	866,439	(37,250)	829,189	-	829,189	88,429	740,761
39	-Property Taxes	217,963	(10,007)	207,956	-	207,956	26,263	181,693
40	-Payroll Taxes	30,581	-	30,581	-	30,581	(123)	30,704
41	-Local Taxes	-	-	-	-	-	-	-
42	TOTAL TAXES NOT ON INCOME	248,544	(10,007)	238,537	-	238,537	26,141	212,396
43	TOTAL EXPENSES EXCLUDING INCOME TAX	3,353,998	(62,932)	3,291,067	**(6,986)**	3,298,052	243,210	3,054,842
44	NET OP REVENUE BEFORE INCOME TAX	1,352,762	512,684	1,865,446	**(134,434)**	1,999,880	220,871	1,779,009
45	-State Income Tax	42,148	48,268	90,416	**(11,883)**	102,300	12,468	89,832
46	-Federal Income Tax	121,324	107,699	229,023	**(28,230)**	257,253	22,652	234,601
47	TOTAL INCOME TAXES	163,473	155,967	319,440	**(40,113)**	359,553	35,120	324,433
48	TOTAL OPERATING EXPENSES	3,517,471	93,035	3,610,506	**(47,099)**	3,657,606	278,331	3,379,275
49	NET OPERATING REVENUE	1,189,289	356,717	1,546,006	**(94,321)**	1,640,327	185,751	1,454,576
50	RATE BASE	25,966,473	(1,520,138)	24,446,335	**(249)**	24,446,585	3,640,359	20,806,226
51	RATE OF RETURN	4.58%		6.32%		6.71%	-0.28%	6.99%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Los Osos (RMA) (RLOS)
(Dollars in Thousand)

	2025 AT PROPOSED RATES							
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
1	OPERATING REVENUES	5,799,572	(82,804)	5,716,768	**(6,801)**	5,723,569	730,261	4,993,308
	OPERATING EXPENSES:							
2	-Purchased Water	0	-	0	-	0	-	0
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	245,371	-	245,371	**(5,925)**	251,296	-	251,296
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	245,371	-	245,371	**(5,925)**	251,296	-	251,296
7	REVENUE LESS SUPPLY EXPENSES	5,554,201	(82,804)	5,471,397	**(876)**	5,472,273	730,261	4,742,011
8	-Chemical	21,843	-	21,843	**(840)**	22,683	-	22,683
9	-Allocated (GO) Utility Support Services	57,662	(1,385)	56,277	-	56,277	3,996	52,281
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-		-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	9,060	(129)	8,930	**(11)**	8,941	3,741	5,200
15	-Operation Labor	296,166	-	296,166	-	296,166	296	295,870
16	-Other Operation Expenses	499,275	-	499,275	-	499,275	485	498,790
17	TOTAL OPERATION EXPENSES	1,129,376	(1,514)	1,127,862	**(6,776)**	1,134,638	8,518	1,126,120
18	-Maintenance Labor	30,616	-	30,616	-	30,616	31	30,586
19	-Other Maintenance	179,089	-	179,089	-	179,089	9,078	170,011
20	TOTAL MAINTENANCE EXPENSES	209,706	-	209,706	-	209,706	9,109	200,597
21	TOTAL O&M EXCLUDING A&G	1,339,082	(1,514)	1,337,568	**(6,776)**	1,344,344	17,627	1,326,717
22	-Office Supplies & Expenses	83,153	-	83,153	-	83,153	7,123	76,030
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	55,320	10,019	65,339	-	65,339	10,139	55,200
25	-Pension and Benefits	122,533	4,054	126,588	-	126,588	22,116	104,472
26	-Business Meals	1,302	-	1,302	-	1,302	1	1,301
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	7,940	-	7,940	-	7,940	212	7,727
29	-Miscellaneous	1,406	-	1,406	-	1,406	1	1,404
30	-Allocated GO and District Office	537,085	(29,066)	508,018	-	508,018	70,414	437,604
31	--Allocated A&G Labor		-		-		-	
32	--Allocated A&G Other		-		-		-	
33	-Other Maintenance of General Plant	15,967	-	15,967	-	15,967	1,429	14,538
34	-Rent	0	-	0	-	0	-	0
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	76,935	-	76,935	-	76,935	77	76,858
37	TOTAL ADMIN & GENERAL EXPENSES	901,640	(14,993)	886,647	-	886,647	111,513	775,134
38	DEPRECIATION AND AMORTIZATION	866,439	(37,250)	829,189	-	829,189	88,429	740,761
39	-Property Taxes	217,963	(10,007)	207,956	-	207,956	26,263	181,693
40	-Payroll Taxes	30,581	-	30,581	-	30,581	(123)	30,704
41	-Local Taxes	-	-	-	-	0	-	-
42	TOTAL TAXES NOT ON INCOME	248,544	(10,007)	238,537	-	238,537	26,141	212,396
43	TOTAL EXPENSES EXCLUDING INCOME TAX	3,355,706	(63,764)	3,291,942	**(6,776)**	3,298,717	243,709	3,055,008
44	NET OP REVENUE BEFORE INCOME TAX	2,443,866	(19,040)	2,424,826	**(26)**	2,424,852	486,552	1,938,300
45	-State Income Tax	138,602	1,264	139,865	**(2)**	139,867	35,954	103,913
46	-Federal Income Tax	350,456	(3,963)	346,493	**(4)**	346,497	78,446	268,052
47	TOTAL INCOME TAXES	489,058	(2,699)	486,359	**(6)**	486,365	114,400	371,965
48	TOTAL OPERATING EXPENSES	3,844,764	(66,463)	3,778,300	**(6,782)**	3,785,082	358,109	3,426,973
49	NET OPERATING REVENUE	1,954,808	(16,341)	1,938,467	**(20)**	1,938,487	372,153	1,566,334
50	RATE BASE	25,966,473	(1,520,138)	24,446,335	**(249)**	24,446,585	3,640,359	20,806,226
51	RATE OF RETURN	7.53%		7.93%		7.93%		7.53%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Santa Maria (RMA) (RSMA)
(Dollars in Thousand)

	2025 AT PRESENT RATES							
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
1	OPERATING REVENUES	15,891,331	2,034,257	17,925,589	**(1,161,877)**	19,087,465	2,194,408	16,893,057
	OPERATING EXPENSES:							
2	-Purchased Water	708,624	-	708,624	-	708,624	(112,924)	821,548
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	2,349,588	-	2,349,588	**(174,403)**	2,523,990	-	2,523,990
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	3,058,212	-	3,058,212	**(174,403)**	3,232,614	(112,924)	3,345,538
7	REVENUE LESS SUPPLY EXPENSES	12,833,119	2,034,257	14,867,377	**(987,474)**	15,854,851	2,307,332	13,547,519
8	-Chemical	80,068	-	80,068	**(7,669)**	87,737	-	87,737
9	-Allocated (GO) Utility Support Services	294,301	(7,067)	287,234	-	287,234	20,325	266,908
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-		-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	0	0
14	-Uncollectible	31,453	4,026	35,480	**(2,300)**	37,779	15,489	22,291
15	-Operation Labor	977,057	-	977,057	-	977,057	6,020	971,036
16	-Other Operation Expenses	636,108	-	636,108	-	636,108	9,275	626,833
17	TOTAL OPERATION EXPENSES	5,077,198	(3,041)	5,074,158	**(184,371)**	5,258,529	(61,815)	5,320,344
18	-Maintenance Labor	81,051	-	81,051	-	81,051	499	80,552
19	-Other Maintenance	328,165	-	328,165	-	328,165	25,436	302,729
20	TOTAL MAINTENANCE EXPENSES	409,216	-	409,216	-	409,216	25,936	383,280
21	TOTAL O&M EXCLUDING A&G	5,486,414	(3,041)	5,483,373	**(184,371)**	5,667,745	(35,879)	5,703,624
22	-Office Supplies & Expenses	132,811	-	132,811	-	132,811	20,592	112,219
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	129,470	23,448	152,917	-	152,917	23,730	129,188
25	-Pension and Benefits	390,019	(42,719)	347,300	-	347,300	74,262	273,038
26	-Business Meals	1,637	-	1,637	-	1,637	10	1,627
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	153,350	-	153,350	-	153,350	4,867	148,483
29	-Miscellaneous	324	-	324	-	324	2	322
30	-Allocated GO and District Office	2,735,059	(153,882)	2,581,177	-	2,581,177	362,382	2,218,795
31	--Allocated A&G Labor		-		-		-	
32	--Allocated A&G Other		-		-		-	
33	-Other Maintenance of General Plant	29,397	-	29,397	-	29,397	181	29,216
34	-Rent	110,537	-	110,537	-	110,537	-	110,537
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	138,918	-	138,918	-	138,918	856	138,062
37	TOTAL ADMIN & GENERAL EXPENSES	3,821,521	(173,153)	3,648,368	-	3,648,368	486,882	3,161,486
38	DEPRECIATION AND AMORTIZATION	2,518,084	(157,218)	2,360,866	-	2,360,866	179,981	2,180,884
39	-Property Taxes	846,634	(62,710)	783,924	-	783,924	67,065	716,859
40	-Payroll Taxes	90,673	-	90,673	-	90,673	107	90,566
41	-Local Taxes	133	17	151	**(10)**	160	18	142
42	TOTAL TAXES NOT ON INCOME	937,440	(62,693)	874,748	**(10)**	874,757	67,190	807,567
43	TOTAL EXPENSES EXCLUDING INCOME TAX	12,763,459	(396,105)	12,367,355	**(184,381)**	12,551,736	698,174	11,853,562
44	NET OP REVENUE BEFORE INCOME TAX	3,127,872	2,430,362	5,558,234	**(977,496)**	6,535,730	1,496,234	5,039,496
45	-State Income Tax	(11,836)	229,780	217,944	**(86,393)**	304,338	113,026	191,312
46	-Federal Income Tax	104,491	524,571	629,061	**(205,233)**	834,294	247,213	587,081
47	TOTAL INCOME TAXES	92,655	754,351	847,005	**(291,626)**	1,138,631	360,239	778,393
48	TOTAL OPERATING EXPENSES	12,856,114	358,246	13,214,360	**(476,007)**	13,690,367	1,058,413	12,631,954
49	NET OPERATING REVENUE	3,035,217	1,676,012	4,711,229	**(685,870)**	5,397,098	1,135,995	4,261,103
50	RATE BASE	87,686,402	(7,704,461)	79,981,941	**(8,997)**	79,990,938	9,925,354	70,065,584
51	RATE OF RETURN	3.46%		5.89%		6.75%	0.67%	6.08%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Santa Maria (RMA) (RSMA)
(Dollars in Thousand)

	2025 AT PROPOSED RATES							
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
1	OPERATING REVENUES	20,984,109	(729,313)	20,254,796	**(183,369)**	20,438,165	2,098,525	18,339,640
	OPERATING EXPENSES:							
2	-Purchased Water	708,624	-	708,624	-	708,624	(112,924)	821,548
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	2,349,588	-	2,349,588	**(174,403)**	2,523,990	-	2,523,990
5	-Pump Taxes	0	-	0	-	0	-	0
6	TOTAL SUPPLY EXPENSES	3,058,212	-	3,058,212	**(174,403)**	3,232,614	(112,924)	3,345,538
7	REVENUE LESS SUPPLY EXPENSES	17,925,897	(729,313)	17,196,584	**(8,966)**	17,205,550	2,211,449	14,994,101
8	-Chemical	80,068	-	80,068	**(7,669)**	87,737	-	87,737
9	-Allocated (GO) Utility Support Services	294,301	(7,067)	287,234	-	287,234	20,325	266,908
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-		-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	0	0
14	-Uncollectible	41,533	(1,444)	40,090	**(363)**	40,453	16,253	24,199
15	-Operation Labor	977,057	-	977,057	-	977,057	6,020	971,036
16	-Other Operation Expenses	636,108	-	636,108	-	636,108	9,275	626,833
17	TOTAL OPERATION EXPENSES	5,087,278	(8,510)	5,078,768	**(182,435)**	5,261,202	(61,050)	5,322,252
18	-Maintenance Labor	81,051	-	81,051	-	81,051	499	80,552
19	-Other Maintenance	328,165	-	328,165	-	328,165	25,436	302,729
20	TOTAL MAINTENANCE EXPENSES	409,216	-	409,216	-	409,216	25,936	383,280
21	TOTAL O&M EXCLUDING A&G	5,496,494	(8,510)	5,487,984	**(182,435)**	5,670,418	(35,115)	5,705,533
22	-Office Supplies & Expenses	132,811	-	132,811	-	132,811	20,592	112,219
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	129,470	23,448	152,917	-	152,917	23,730	129,188
25	-Pension and Benefits	390,019	(42,719)	347,300	-	347,300	74,262	273,038
26	-Business Meals	1,637	-	1,637	-	1,637	10	1,627
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	153,350	-	153,350	-	153,350	4,867	148,483
29	-Miscellaneous	324	-	324	-	324	2	322
30	-Allocated GO and District Office	2,735,059	(153,882)	2,581,177	-	2,581,177	362,382	2,218,795
31	--Allocated A&G Labor		-		-		-	
32	--Allocated A&G Other		-		-		-	
33	-Other Maintenance of General Plant	29,397	-	29,397	-	29,397	181	29,216
34	-Rent	110,537	-	110,537	-	110,537	-	110,537
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	138,918	-	138,918	-	138,918	856	138,062
37	TOTAL ADMIN & GENERAL EXPENSES	3,821,521	(173,153)	3,648,368	-	3,648,368	486,882	3,161,486
38	DEPRECIATION AND AMORTIZATION	2,518,084	(157,218)	2,360,866	-	2,360,866	179,981	2,180,884
39	-Property Taxes	846,634	(62,710)	783,924	-	783,924	67,065	716,859
40	-Payroll Taxes	90,673	-	90,673	-	90,673	107	90,566
41	-Local Taxes	176	(6)	170	**(2)**	172	18	154
42	TOTAL TAXES NOT ON INCOME	937,483	(62,716)	874,767	**(2)**	874,769	67,189	807,580
43	TOTAL EXPENSES EXCLUDING INCOME TAX	12,773,582	(401,598)	12,371,984	**(182,436)**	12,554,420	698,938	11,855,483
44	NET OP REVENUE BEFORE INCOME TAX	8,210,527	(327,716)	7,882,811	**(933)**	7,883,744	1,399,588	6,484,157
45	-State Income Tax	437,471	(14,034)	423,437	**(65)**	423,502	104,482	319,020
46	-Federal Income Tax	1,171,848	(54,626)	1,117,222	**(154)**	1,117,377	226,917	890,460
47	TOTAL INCOME TAXES	1,609,319	(68,660)	1,540,659	**(220)**	1,540,879	331,399	1,209,479
48	TOTAL OPERATING EXPENSES	14,382,901	(470,258)	13,912,644	**(182,656)**	14,095,299	1,030,337	13,064,962
49	NET OPERATING REVENUE	6,601,208	(259,056)	6,342,152	**(713)**	6,342,865	1,068,188	5,274,677
50	RATE BASE	87,686,402	(7,704,461)	79,981,941	**(8,997)**	79,990,938	9,925,354	70,065,584
51	RATE OF RETURN	7.53%		7.93%		7.93%		7.53%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

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GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Simi Valley (RMA) (RSIM)
(Dollars in Thousand)

	2025 AT PRESENT RATES							
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
1	OPERATING REVENUES	15,470,812	1,691,925	17,162,737	**(1,240,248)**	18,402,985	1,856,187	16,546,798
	OPERATING EXPENSES:							
2	-Purchased Water	8,901,168	-	8,901,168	**(1,007,363)**	9,908,531	9,924	9,898,607
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	341,122	-	341,122	**(19,851)**	360,973	-	360,973
5	-Pump Taxes	100	-	100	-	100	-	100
6	TOTAL SUPPLY EXPENSES	9,242,390	-	9,242,390	**(1,027,213)**	10,269,603	9,924	10,259,679
7	REVENUE LESS SUPPLY EXPENSES	6,228,422	1,691,925	7,920,347	**(213,035)**	8,133,382	1,846,263	6,287,119
8	-Chemical	0	-	0	-	0	-	0
9	-Allocated (GO) Utility Support Services	289,808	(6,959)	282,849	-	282,849	20,068	262,781
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-		-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	55,573	6,078	61,651	**(4,455)**	66,106	26,480	39,625
15	-Operation Labor	442,062	-	442,062	-	442,062	2,418	439,644
16	-Other Operation Expenses	240,421	-	240,421	-	240,421	9,040	231,381
17	TOTAL OPERATION EXPENSES	10,270,254	(881)	10,269,373	**(1,031,668)**	11,301,041	67,930	11,233,111
18	-Maintenance Labor	54,673	-	54,673	-	54,673	299	54,374
19	-Other Maintenance	156,002	-	156,002	-	156,002	11,706	144,295
20	TOTAL MAINTENANCE EXPENSES	210,674	-	210,674	-	210,674	12,005	198,669
21	TOTAL O&M EXCLUDING A&G	10,480,929	(881)	10,480,047	**(1,031,668)**	11,511,716	79,935	11,431,780
22	-Office Supplies & Expenses	95,408	-	95,408	-	95,408	6,384	89,024
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	61,264	11,095	72,359	-	72,359	11,229	61,131
25	-Pension and Benefits	166,616	(21,386)	145,230	-	145,230	33,548	111,682
26	-Business Meals	861	-	861	-	861	5	856
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	6,195	-	6,195	-	6,195	192	6,003
29	-Miscellaneous	5,844	-	5,844	-	5,844	32	5,812
30	-Allocated GO and District Office	2,692,953	(151,848)	2,541,105	-	2,541,105	357,462	2,183,643
31	--Allocated A&G Labor		-		-		-	
32	--Allocated A&G Other		-		-		-	
33	-Other Maintenance of General Plant	20,741	-	20,741	-	20,741	113	20,627
34	-Rent	75,882	-	75,882	-	75,882	-	75,882
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	97,513	-	97,513	-	97,513	533	96,980
37	TOTAL ADMIN & GENERAL EXPENSES	3,223,277	(162,138)	3,061,138	-	3,061,138	409,499	2,651,639
38	DEPRECIATION AND AMORTIZATION	1,010,283	(21,345)	988,938	-	988,938	33,187	955,751
39	-Property Taxes	291,389	(10,365)	281,024	-	281,024	31,588	249,435
40	-Payroll Taxes	45,013	-	45,013	-	45,013	22	44,992
41	-Local Taxes	163,380	17,868	181,247	**(13,098)**	194,345	19,602	174,743
42	TOTAL TAXES NOT ON INCOME	499,782	7,503	507,284	**(13,098)**	520,382	51,212	469,170
43	TOTAL EXPENSES EXCLUDING INCOME TAX	15,214,270	(176,862)	15,037,407	**(1,044,766)**	16,082,173	573,834	15,508,340
44	NET OP REVENUE BEFORE INCOME TAX	256,542	1,868,787	2,125,329	**(195,482)**	2,320,812	1,282,353	1,038,458
45	-State Income Tax	(103,799)	166,717	62,917	**(17,187)**	80,104	107,757	(27,653)
46	-Federal Income Tax	(157,109)	396,172	239,063	**(40,828)**	279,891	256,109	23,782
47	TOTAL INCOME TAXES	(260,908)	562,888	301,981	**(58,014)**	359,995	363,866	(3,871)
48	TOTAL OPERATING EXPENSES	14,953,362	386,026	15,339,388	**(1,102,780)**	16,442,168	937,700	15,504,469
49	NET OPERATING REVENUE	517,450	1,305,899	1,823,349	**(137,468)**	1,960,817	918,487	1,042,330
50	RATE BASE	30,120,924	(781,992)	29,338,932	**(48,534)**	29,387,466	2,890,181	26,497,285
51	RATE OF RETURN	1.72%		6.21%		6.67%	2.74%	3.93%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Simi Valley (RMA) (RSIM)
(Dollars in Thousand)

	2025 AT PROPOSED RATES							
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
1	OPERATING REVENUES	18,001,082	(111,011)	17,890,071	**(1,047,065)**	18,937,136	1,014,996	17,922,140
	OPERATING EXPENSES:							
2	-Purchased Water	8,901,168	-	8,901,168	**(1,007,363)**	9,908,531	9,924	9,898,607
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	341,122	-	341,122	**(19,851)**	360,973	-	360,973
5	-Pump Taxes	100	-	100	-	100	-	100
6	TOTAL SUPPLY EXPENSES	9,242,390	-	9,242,390	**(1,027,213)**	10,269,603	9,924	10,259,679
7	REVENUE LESS SUPPLY EXPENSES	8,758,692	(111,011)	8,647,681	**(19,851)**	8,667,533	1,005,072	7,662,461
8	-Chemical	0	-	0	-	0	-	0
9	-Allocated (GO) Utility Support Services	289,808	(6,959)	282,849	-	282,849	20,068	262,781
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-		-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	64,662	(399)	64,263	**(3,761)**	68,025	25,106	42,919
15	-Operation Labor	442,062	-	442,062	-	442,062	2,418	439,644
16	-Other Operation Expenses	240,421	-	240,421	-	240,421	9,040	231,381
17	TOTAL OPERATION EXPENSES	10,279,343	(7,358)	10,271,986	**(1,030,974)**	11,302,960	66,555	11,236,405
18	-Maintenance Labor	54,673	-	54,673	-	54,673	299	54,374
19	-Other Maintenance	156,002	-	156,002	-	156,002	11,706	144,295
20	TOTAL MAINTENANCE EXPENSES	210,674	-	210,674	-	210,674	12,005	198,669
21	TOTAL O&M EXCLUDING A&G	10,490,018	(7,358)	10,482,660	**(1,030,974)**	11,513,634	78,561	11,435,074
22	-Office Supplies & Expenses	95,408	-	95,408	-	95,408	6,384	89,024
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	61,264	11,095	72,359	-	72,359	11,229	61,131
25	-Pension and Benefits	166,616	(21,386)	145,230	-	145,230	33,548	111,682
26	-Business Meals	861	-	861	-	861	5	856
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	6,195	-	6,195	-	6,195	192	6,003
29	-Miscellaneous	5,844	-	5,844	-	5,844	32	5,812
30	-Allocated GO and District Office	2,692,953	(151,848)	2,541,105	-	2,541,105	357,462	2,183,643
31	--Allocated A&G Labor		-		-		-	
32	--Allocated A&G Other		-		-		-	
33	-Other Maintenance of General Plant	20,741	-	20,741	-	20,741	113	20,627
34	-Rent	75,882	-	75,882	-	75,882	-	75,882
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	97,513	-	97,513	-	97,513	533	96,980
37	TOTAL ADMIN & GENERAL EXPENSES	3,223,277	(162,138)	3,061,138	-	3,061,138	409,499	2,651,639
38	DEPRECIATION AND AMORTIZATION	1,010,283	(21,345)	988,938	-	988,938	33,187	955,751
39	-Property Taxes	291,389	(10,365)	281,024	-	281,024	31,588	249,435
40	-Payroll Taxes	45,013	-	45,013	-	45,013	22	44,992
41	-Local Taxes	190,101	(1,172)	188,928	**(11,058)**	199,986	10,719	189,267
42	TOTAL TAXES NOT ON INCOME	526,503	(11,537)	514,965	**(11,058)**	526,023	42,329	483,694
43	TOTAL EXPENSES EXCLUDING INCOME TAX	15,250,080	(202,379)	15,047,701	**(1,042,032)**	16,089,733	563,575	15,526,158
44	NET OP REVENUE BEFORE INCOME TAX	2,751,003	91,368	2,842,370	**(5,033)**	2,847,403	451,420	2,395,983
45	-State Income Tax	116,711	9,593	126,304	**(351)**	126,655	34,303	92,352
46	-Federal Income Tax	366,728	22,913	389,642	**(833)**	390,475	81,613	308,862
47	TOTAL INCOME TAXES	483,439	32,506	515,945	**(1,184)**	517,130	115,916	401,214
48	TOTAL OPERATING EXPENSES	15,733,519	(169,872)	15,563,647	**(1,043,216)**	16,606,863	679,491	15,927,372
49	NET OPERATING REVENUE	2,267,563	58,861	2,326,425	**(3,848)**	2,330,273	335,505	1,994,769
50	RATE BASE	30,120,924	(781,992)	29,338,932	**(48,534)**	29,387,466	2,890,181	26,497,285
51	RATE OF RETURN	7.53%		7.93%		7.93%		7.53%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Region 2 - Metro (RMA) (REG2)
(Dollars in Thousand)

	2025 AT PRESENT RATES							
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
1	OPERATING REVENUES	162,747,184	16,360,900	179,108,085	**(5,457,771)**	184,565,856	16,931,526	167,634,330
	OPERATING EXPENSES:							
2	-Purchased Water	50,936,212	-	50,936,212	**3,890,116**	47,046,097	(5,755)	47,051,852
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	3,014,545	-	3,014,545	**(57,835)**	3,072,381	-	3,072,381
5	-Pump Taxes	8,301,799	-	8,301,799	**(2,258,932)**	10,560,731	8,775	10,551,956
6	TOTAL SUPPLY EXPENSES	62,252,556	-	62,252,556	**1,573,348**	60,679,209	3,020	60,676,189
7	REVENUE LESS SUPPLY EXPENSES	100,494,628	16,360,900	116,855,528	**(7,031,119)**	123,886,647	16,928,506	106,958,141
8	-Chemical	1,125,899	-	1,125,899	**(269,719)**	1,395,618	-	1,395,618
9	-Allocated (GO) Utility Support Services	2,701,128	(64,861)	2,636,266	-	2,636,266	184,561	2,451,705
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-		-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	765,029	76,908	841,937	**(25,655)**	867,593	342,258	525,335
15	-Operation Labor	4,176,541	-	4,176,541	-	4,176,541	406,102	3,770,439
16	-Other Operation Expenses	2,442,033	-	2,442,033	-	2,442,033	31,813	2,410,220
17	TOTAL OPERATION EXPENSES	73,463,186	12,047	73,475,232	**1,277,973**	72,197,259	967,754	71,229,505
18	-Maintenance Labor	965,679	-	965,679	-	965,679	81,599	884,080
19	-Other Maintenance	3,518,344	-	3,518,344	-	3,518,344	62,208	3,456,136
20	TOTAL MAINTENANCE EXPENSES	4,484,023	-	4,484,023	-	4,484,023	143,808	4,340,215
21	TOTAL O&M EXCLUDING A&G	77,947,209	12,047	77,959,255	**1,277,973**	76,681,282	1,111,562	75,569,720
22	-Office Supplies & Expenses	544,249	-	544,249	-	544,249	24,770	519,478
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	710,945	128,757	839,702	-	839,702	135,790	703,912
25	-Pension and Benefits	1,806,755	(268,244)	1,538,511	-	1,538,511	346,610	1,191,901
26	-Business Meals	7,813	-	7,813	-	7,813	23	7,791
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	122,728	-	122,728	-	122,728	3,504	119,224
29	-Miscellaneous	4,760	-	4,760	-	4,760	14	4,746
30	-Allocated GO and District Office	26,218,623	(1,369,176)	24,849,447	-	24,849,447	4,006,623	20,842,824
31	--Allocated A&G Labor		-		-		-	
32	--Allocated A&G Other		-		-		-	
33	-Other Maintenance of General Plant	22,605	-	22,605	-	22,605	65	22,539
34	-Rent	488,735	-	488,735	-	488,735	-	488,735
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	971,675	-	971,675	-	971,675	90,122	881,553
37	TOTAL ADMIN & GENERAL EXPENSES	30,898,888	(1,508,663)	29,390,225	-	29,390,225	4,607,522	24,782,703
38	DEPRECIATION AND AMORTIZATION	15,435,336	(766,543)	14,668,792	-	14,668,792	1,198,834	13,469,959
39	-Property Taxes	6,872,296	(413,404)	6,458,892	-	6,458,892	845,766	5,613,127
40	-Payroll Taxes	463,119	-	463,119	-	463,119	41,667	421,452
41	-Local Taxes	2,267,459	227,947	2,495,405	**(76,040)**	2,571,445	235,897	2,335,548
42	TOTAL TAXES NOT ON INCOME	9,602,874	(185,458)	9,417,416	**(76,040)**	9,493,456	1,123,329	8,370,127
43	TOTAL EXPENSES EXCLUDING INCOME TAX	133,884,306	(2,448,617)	131,435,689	**1,201,934**	130,233,755	8,041,246	122,192,509
44	NET OP REVENUE BEFORE INCOME TAX	28,862,878	18,809,518	47,672,396	**(6,659,705)**	54,332,101	8,890,280	45,441,821
45	-State Income Tax	176,247	1,757,842	1,934,090	**(588,973)**	2,523,063	601,505	1,921,558
46	-Federal Income Tax	1,944,877	3,999,573	5,944,449	**(1,399,144)**	7,343,594	1,252,617	6,090,977
47	TOTAL INCOME TAXES	2,121,124	5,757,415	7,878,539	**(1,988,118)**	9,866,657	1,854,122	8,012,535
48	TOTAL OPERATING EXPENSES	136,005,430	3,308,798	139,314,228	**(786,184)**	140,100,412	9,895,368	130,205,044
49	NET OPERATING REVENUE	26,741,754	13,052,103	39,793,857	**(4,671,587)**	44,465,444	7,036,158	37,429,287
50	RATE BASE	671,909,812	(49,045,877)	622,863,934	**131,656**	622,732,279	95,117,482	527,614,797
51	RATE OF RETURN	3.98%		6.39%		7.14%	0.05%	7.09%

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GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Region 2 - Metro (RMA) (REG2)
(Dollars in Thousand)

	2025 AT PROPOSED RATES						
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
1	OPERATING REVENUES	197,373,220	(4,328,115)	193,045,104	**1,342,292**	191,702,813	20,746,958	170,955,855
	OPERATING EXPENSES:							
2	-Purchased Water	50,936,212	-	50,936,212	**3,890,116**	47,046,097	(5,755)	47,051,852
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	3,014,545	-	3,014,545	**(57,835)**	3,072,381	-	3,072,381
5	-Pump Taxes	8,301,799	-	8,301,799	**(2,258,932)**	10,560,731	8,775	10,551,956
6	TOTAL SUPPLY EXPENSES	62,252,556	-	62,252,556	**1,573,348**	60,679,209	3,020	60,676,189
7	REVENUE LESS SUPPLY EXPENSES	135,120,663	(4,328,115)	130,792,548	**(231,056)**	131,023,604	20,743,939	110,279,666
8	-Chemical	1,125,899	-	1,125,899	**(269,719)**	1,395,618	-	1,395,618
9	-Allocated (GO) Utility Support Services	2,701,128	(64,861)	2,636,266	-	2,636,266	184,561	2,451,705
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-		-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	927,796	(20,345)	907,451	**6,310**	901,141	365,398	535,744
15	-Operation Labor	4,176,541	-	4,176,541	-	4,176,541	406,102	3,770,439
16	-Other Operation Expenses	2,442,033	-	2,442,033	-	2,442,033	31,813	2,410,220
17	TOTAL OPERATION EXPENSES	73,625,953	(85,207)	73,540,746	**1,309,939**	72,230,808	990,894	71,239,914
18	-Maintenance Labor	965,679	-	965,679	-	965,679	81,599	884,080
19	-Other Maintenance	3,518,344	-	3,518,344	-	3,518,344	62,208	3,456,136
20	TOTAL MAINTENANCE EXPENSES	4,484,023	-	4,484,023	-	4,484,023	143,808	4,340,215
21	TOTAL O&M EXCLUDING A&G	78,109,976	(85,207)	78,024,769	**1,309,939**	76,714,831	1,134,701	75,580,129
22	-Office Supplies & Expenses	544,249	-	544,249	-	544,249	24,770	519,478
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	710,945	128,757	839,702	-	839,702	135,790	703,912
25	-Pension and Benefits	1,806,755	(268,244)	1,538,511	-	1,538,511	346,610	1,191,901
26	-Business Meals	7,813	-	7,813	-	7,813	23	7,791
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	122,728	-	122,728	-	122,728	3,504	119,224
29	-Miscellaneous	4,760	-	4,760	-	4,760	14	4,746
30	-Allocated GO and District Office	26,218,623	(1,369,176)	24,849,447	-	24,849,447	4,006,623	20,842,824
31	--Allocated A&G Labor		-		-		-	
32	--Allocated A&G Other		-		-		-	
33	-Other Maintenance of General Plant	22,605	-	22,605	-	22,605	65	22,539
34	-Rent	488,735	-	488,735	-	488,735	-	488,735
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	971,675	-	971,675	-	971,675	90,122	881,553
37	TOTAL ADMIN & GENERAL EXPENSES	30,898,888	(1,508,663)	29,390,225	-	29,390,225	4,607,522	24,782,703
38	DEPRECIATION AND AMORTIZATION	15,435,336	(766,543)	14,668,792	-	14,668,792	1,198,834	13,469,959
39	-Property Taxes	6,872,296	(413,404)	6,458,892	-	6,458,892	845,766	5,613,127
40	-Payroll Taxes	463,119	-	463,119	-	463,119	41,667	421,452
41	-Local Taxes	2,749,882	(60,301)	2,689,581	**18,701**	2,670,880	289,055	2,381,825
42	TOTAL TAXES NOT ON INCOME	10,085,297	(473,705)	9,611,592	**18,701**	9,592,891	1,176,487	8,416,404
43	TOTAL EXPENSES EXCLUDING INCOME TAX	134,529,497	(2,834,118)	131,695,379	**1,328,640**	130,366,739	8,117,544	122,249,195
44	NET OP REVENUE BEFORE INCOME TAX	62,843,722	(1,493,997)	61,349,725	**13,652**	61,336,074	12,629,414	48,706,659
45	-State Income Tax	3,180,154	(36,988)	3,143,166	**952**	3,142,214	932,044	2,210,170
46	-Federal Income Tax	9,080,854	(264,165)	8,816,689	**2,261**	8,814,428	2,037,836	6,776,593
47	TOTAL INCOME TAXES	12,261,008	(301,154)	11,959,854	**3,212**	11,956,642	2,969,880	8,986,762
48	TOTAL OPERATING EXPENSES	146,790,505	(3,135,272)	143,655,233	**1,331,852**	142,323,381	11,087,424	131,235,957
49	NET OPERATING REVENUE	50,582,714	(1,192,843)	49,389,871	**10,440**	49,379,432	9,659,534	39,719,897
50	RATE BASE	671,909,812	(49,045,877)	622,863,934	**131,656**	622,732,279	95,117,482	527,614,797
51	RATE OF RETURN	7.53%		7.93%		7.93%		7.53%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Region 3 (REG3)
(Dollars in Thousand)

	2025 AT PRESENT RATES							
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
1	OPERATING REVENUES	153,663,819	17,415,745	171,079,564	**(2,264,463)**	173,344,027	17,685,999	155,658,028
	OPERATING EXPENSES:							
2	-Purchased Water	37,497,271	-	37,497,271	**7,278,570**	30,218,700	(137,424)	30,356,124
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	6,477,026	398	6,477,424	**(73,136)**	6,550,560	343	6,550,217
5	-Pump Taxes	9,892,897	15	9,892,912	**(4,207,178)**	14,100,090	13	14,100,077
6	TOTAL SUPPLY EXPENSES	53,867,194	413	53,867,606	**2,998,256**	50,869,351	(137,067)	51,006,418
7	REVENUE LESS SUPPLY EXPENSES	99,796,626	17,415,332	117,211,958	**(5,262,718)**	122,474,676	17,823,066	104,651,610
8	-Chemical	1,142,498	139	1,142,637	**(7,228)**	1,149,865	120	1,149,745
9	-Allocated (GO) Utility Support Services	2,657,694	(63,818)	2,593,876	-	2,593,876	182,069	2,411,806
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-		-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	493,270	55,906	549,176	**(7,269)**	556,445	223,330	333,114
15	-Operation Labor	4,302,931	-	4,302,931	-	4,302,931	14,580	4,288,351
16	-Other Operation Expenses	4,975,987	(672,262)	4,303,726	-	4,303,726	367,492	3,936,233
17	TOTAL OPERATION EXPENSES	67,439,574	(679,622)	66,759,952	**2,983,759**	63,776,193	650,525	63,125,668
18	-Maintenance Labor	1,535,021	-	1,535,021	-	1,535,021	5,201	1,529,820
19	-Other Maintenance	4,823,237	-	4,823,237	-	4,823,237	146,198	4,677,040
20	TOTAL MAINTENANCE EXPENSES	6,358,258	-	6,358,258	-	6,358,258	151,399	6,206,860
21	TOTAL O&M EXCLUDING A&G	73,797,833	(679,622)	73,118,210	**2,983,759**	70,134,451	801,924	69,332,527
22	-Office Supplies & Expenses	903,309	-	903,309	-	903,309	59,408	843,901
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	841,714	152,440	994,154	-	994,154	154,272	839,882
25	-Pension and Benefits	2,478,065	(388,585)	2,089,480	-	2,089,480	461,049	1,628,431
26	-Business Meals	6,854	-	6,854	-	6,854	23	6,831
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	89,617	-	89,617	-	89,617	2,602	87,014
29	-Miscellaneous	9,791	-	9,791	-	9,791	33	9,757
30	-Allocated GO and District Office	25,987,172	(1,446,606)	24,540,566	-	24,540,566	3,655,098	20,885,468
31	--Allocated A&G Labor		-		-		-	
32	--Allocated A&G Other		-		-		-	
33	-Other Maintenance of General Plant	315,198	-	315,198	-	315,198	1,068	314,130
34	-Rent	346,664	-	346,664	-	346,664	-	346,664
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	1,163,176	-	1,163,176	-	1,163,176	3,941	1,159,234
37	TOTAL ADMIN & GENERAL EXPENSES	32,141,559	(1,682,751)	30,458,808	-	30,458,808	4,337,495	26,121,313
38	DEPRECIATION AND AMORTIZATION	16,402,794	(945,807)	15,456,987	-	15,456,987	1,155,459	14,301,528
39	-Property Taxes	6,770,360	(484,348)	6,286,012	-	6,286,012	705,509	5,580,502
40	-Payroll Taxes	530,325	-	530,325	-	530,325	(853)	531,179
41	-Local Taxes	1,610,453	182,523	1,792,977	**(23,732)**	1,816,709	185,356	1,631,353
42	TOTAL TAXES NOT ON INCOME	8,911,138	(301,825)	8,609,314	**(23,732)**	8,633,046	890,012	7,743,034
43	TOTAL EXPENSES EXCLUDING INCOME TAX	131,253,324	(3,610,005)	127,643,318	**2,960,026**	124,683,292	7,184,890	117,498,402
44	NET OP REVENUE BEFORE INCOME TAX	22,410,496	21,025,750	43,436,246	**(5,224,489)**	48,660,735	10,501,109	38,159,625
45	-State Income Tax	(263,211)	1,955,344	1,692,132	**(462,773)**	2,154,905	781,132	1,373,774
46	-Federal Income Tax	668,568	4,493,775	5,162,343	**(1,099,347)**	6,261,691	1,704,358	4,557,333
47	TOTAL INCOME TAXES	405,356	6,449,119	6,854,476	**(1,562,120)**	8,416,596	2,485,489	5,931,106
48	TOTAL OPERATING EXPENSES	131,658,680	2,839,114	134,497,794	**1,397,906**	133,099,888	9,670,379	123,429,509
49	NET OPERATING REVENUE	22,005,139	14,576,631	36,581,770	**(3,662,369)**	40,244,139	8,015,620	32,228,519
50	RATE BASE	650,167,399	(49,864,306)	600,303,093	**478,743**	599,824,350	75,913,205	523,911,145
51	RATE OF RETURN	3.38%		6.09%		6.71%	0.56%	6.15%
								6.15%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Region 3 (REG3)
(Dollars in Thousand)

	2025 AT PROPOSED RATES							
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
1	OPERATING REVENUES	192,595,850	(5,592,548)	187,003,302	**3,082,876**	183,920,426	17,850,840	166,069,585
	OPERATING EXPENSES:						-	
2	-Purchased Water	37,497,271	-	37,497,271	**7,278,570**	30,218,700	(137,424)	30,356,124
3	-Balancing Account Provision	0	-	0	-	0	-	0
4	-Purchased Power	6,477,026	398	6,477,424	**(73,136)**	6,550,560	343	6,550,217
5	-Pump Taxes	9,892,897	15	9,892,912	**(4,207,178)**	14,100,090	13	14,100,077
6	TOTAL SUPPLY EXPENSES	53,867,194	413	53,867,606	**2,998,256**	50,869,351	(137,067)	51,006,418
7	REVENUE LESS SUPPLY EXPENSES	138,728,657	(5,592,961)	133,135,695	**84,620**	133,051,075	17,987,908	115,063,167
8	-Chemical	1,142,498	139	1,142,637	**(7,228)**	1,149,865	120	1,149,745
9	-Allocated (GO) Utility Support Services	2,657,694	(63,818)	2,593,876	-	2,593,876	182,069	2,411,806
10	--Common Customer Account	0	-	0	-	0	-	0
11	--Allocated Customer Acct. Labor		-		-		-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	618,244	(17,952)	600,292	**9,896**	590,396	235,000	355,396
15	-Operation Labor	4,302,931	-	4,302,931	-	4,302,931	14,580	4,288,351
16	-Other Operation Expenses	4,975,987	(672,262)	4,303,726	-	4,303,726	367,492	3,936,233
17	TOTAL OPERATION EXPENSES	67,564,548	(753,480)	66,811,068	**3,000,924**	63,810,144	662,195	63,147,949
18	-Maintenance Labor	1,535,021	-	1,535,021	-	1,535,021	5,201	1,529,820
19	-Other Maintenance	4,823,237	-	4,823,237	-	4,823,237	146,198	4,677,040
20	TOTAL MAINTENANCE EXPENSES	6,358,258	-	6,358,258	-	6,358,258	151,399	6,206,860
21	TOTAL O&M EXCLUDING A&G	73,922,807	(753,480)	73,169,326	**3,000,924**	70,168,402	813,594	69,354,809
22	-Office Supplies & Expenses	903,309	-	903,309	-	903,309	59,408	843,901
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	841,714	152,440	994,154	-	994,154	154,272	839,882
25	-Pension and Benefits	2,478,065	(388,585)	2,089,480	-	2,089,480	461,049	1,628,431
26	-Business Meals	6,854	-	6,854	-	6,854	23	6,831
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	89,617	-	89,617	-	89,617	2,602	87,014
29	-Miscellaneous	9,791	-	9,791	-	9,791	33	9,757
30	-Allocated GO and District Office	25,987,172	(1,446,606)	24,540,566	-	24,540,566	3,655,098	20,885,468
31	--Allocated A&G Labor		-		-		-	
32	--Allocated A&G Other		-		-		-	
33	-Other Maintenance of General Plant	315,198	-	315,198	-	315,198	1,068	314,130
34	-Rent	346,664	-	346,664	-	346,664	-	346,664
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	1,163,176	-	1,163,176	-	1,163,176	3,941	1,159,234
37	TOTAL ADMIN & GENERAL EXPENSES	32,141,559	(1,682,751)	30,458,808	-	30,458,808	4,337,495	26,121,313
38	DEPRECIATION AND AMORTIZATION	16,402,794	(945,807)	15,456,987	-	15,456,987	1,155,459	14,301,528
39	-Property Taxes	6,770,360	(484,348)	6,286,012	-	6,286,012	705,509	5,580,502
40	-Payroll Taxes	530,325	-	530,325	-	530,325	(853)	531,179
41	-Local Taxes	2,018,475	(58,612)	1,959,864	**32,310**	1,927,554	187,083	1,740,470
42	TOTAL TAXES NOT ON INCOME	9,319,160	(542,960)	8,776,200	**32,310**	8,743,891	891,740	7,852,151
43	TOTAL EXPENSES EXCLUDING INCOME TAX	131,786,320	(3,924,999)	127,861,321	**3,033,234**	124,828,087	7,198,287	117,629,800
44	NET OP REVENUE BEFORE INCOME TAX	60,809,530	(1,667,550)	59,141,980	**49,642**	59,092,338	10,652,553	48,439,785
45	-State Income Tax	3,131,263	(50,744)	3,080,519	**3,460**	3,077,059	794,519	2,282,540
46	-Federal Income Tax	8,732,365	(271,818)	8,460,547	**8,220**	8,452,327	1,736,161	6,716,166
47	TOTAL INCOME TAXES	11,863,628	(322,562)	11,541,067	**11,680**	11,529,386	2,530,680	8,998,706
48	TOTAL OPERATING EXPENSES	143,649,948	(4,247,560)	139,402,388	**3,044,914**	136,357,474	9,728,967	126,628,506
49	NET OPERATING REVENUE	48,945,902	(1,344,988)	47,600,914	**37,962**	47,562,952	8,121,873	39,441,079
50	RATE BASE	650,167,399	(49,864,306)	600,303,093	**478,743**	599,824,350	75,913,205	523,911,145
51	RATE OF RETURN	7.53%		7.93%		7.93%		7.53%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
GO - Corporate Support (GOCS)
(Dollars in Thousand)

	2025 AT PRESENT RATES						
	Description	GSWC 2025	Change	GSWC Stipulation 2025	Difference	Cal Advocates Stipulation 2025	Change	Cal Advocates 2025
1	OPERATING REVENUES	95,674	-	95,674	-	95,674	-	95,674
	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	95,674	-	95,674	-	95,674	-	95,674
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		-		-		-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	0	-	0	-	0	-	0
14	-Uncollectible	-	-	-	-	-	-	-
15	-Operation Labor	(10)	-	(10)	-	(10)	(0)	(10)
16	-Other Operation Expenses	206	-	206	-	206	-	206
17	TOTAL OPERATION EXPENSES	195	-	195	-	195	(0)	196
18	-Maintenance Labor	0	-	0	-	0	0	0
19	-Other Maintenance	0	-	0	-	0	-	0
20	TOTAL MAINTENANCE EXPENSES	0	-	0	-	0	0	0
21	TOTAL O&M EXCLUDING A&G	195	-	195	-	195	(0)	196
22	-Office Supplies & Expenses	1,323,397	-	1,323,397	-	1,323,397	92,234	1,231,163
23	-Property Insurance	11,458	987	12,445	-	12,445	961	11,484
24	-Injuries and Damages	2,594,727	457,858	3,052,584	-	3,052,584	459,953	2,592,632
25	-Pension and Benefits	9,284,345	(2,777,991)	6,506,354	-	6,506,354	2,493,230	4,013,124
26	-Business Meals	11,628	-	11,628	-	11,628	-	11,628
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	4,958,689	-	4,958,689	-	4,958,689	126,704	4,831,985
29	-Miscellaneous	2,317,337	-	2,317,337	-	2,317,337	364,799	1,952,538
30	-Allocated GO and District Office	-	-	-	-	-	-	-
31	--Allocated A&G Labor		-		-		-	
32	--Allocated A&G Other		-		-		-	
33	-Other Maintenance of General Plant	2,221,225	-	2,221,225	-	2,221,225	-	2,221,225
34	-Rent	0	-	0	-	0	-	0
35	-A&G Capitalized	(2,207,076)	-	(2,207,076)	-	(2,207,076)	(70,972)	(2,136,103)
36	-A&G Labor	10,393,267	-	10,393,267	-	10,393,267	389,225	10,004,041
37	TOTAL ADMIN & GENERAL EXPENSES	30,908,998	(2,319,146)	28,589,852	-	28,589,852	3,856,134	24,733,717
38	DEPRECIATION AND AMORTIZATION	698,937	(101,600)	597,337	-	597,337	16,723	580,614
39	-Property Taxes	175,290	(11,989)	163,301	-	163,301	680	162,621
40	-Payroll Taxes	787,274	-	787,274	-	787,274	25,683	761,591
41	-Local Taxes	8,725	-	8,725	-	8,725	-	8,725
42	TOTAL TAXES NOT ON INCOME	971,290	(11,989)	959,300	-	959,300	26,363	932,937
43	TOTAL EXPENSES EXCLUDING INCOME TAX	32,579,420	(2,432,736)	30,146,684	-	30,146,684	3,899,220	26,247,465
44	NET OP REVENUE BEFORE INCOME TAX	(32,483,746)	2,432,736	(30,051,010)	-	(30,051,010)	(3,899,220)	(26,151,791)
45	-State Income Tax	-	-	-	-	-	-	-
46	-Federal Income Tax	-	-	-	-	-	-	-
47	TOTAL INCOME TAXES	0	-	0	-	0	-	0
48	TOTAL OPERATING EXPENSES	32,579,420	(2,432,736)	30,146,684	-	30,146,684	3,899,220	26,247,465
49	NET OPERATING REVENUE	(32,483,746)	2,432,736	(30,051,010)	-	(30,051,010)	(3,899,220)	(26,151,791)
50	RATE BASE	17,759,166	(1,454,922)	16,304,244	-	16,304,244	284,517	16,019,727
51	RATE OF RETURN	0.00%		0.00%		0.00%		0.00%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

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GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
GO - Utility Support (GOUS)
(Dollars in Thousand)

		2025 AT PRESENT RATES						
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
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	282,430	-	282,430	-	282,430	-	282,430
11	--Allocated Customer Acct. Labor		-		-		-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	9	-	9	-	9	-	9
14	-Uncollectible	-	-	-	-	-	-	-
15	-Operation Labor	510,870	-	510,870	-	510,870	17,704	493,166
16	-Other Operation Expenses	490,285	-	490,285	-	490,285	-	490,285
17	TOTAL OPERATION EXPENSES	1,283,594	-	1,283,594	-	1,283,594	17,704	1,265,890
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	1,283,594	-	1,283,594	-	1,283,594	17,704	1,265,890
22	-Office Supplies & Expenses	147,152	-	147,152	-	147,152	53,098	94,054
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	280,739	50,844	331,583	-	331,583	51,823	279,760
25	-Pension and Benefits	1,096,899	(223,120)	873,779	-	873,779	258,884	614,895
26	-Business Meals	6,028	-	6,028	-	6,028	-	6,028
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	964,738	-	964,738	-	964,738	22,677	942,061
29	-Miscellaneous	1,395	-	1,395	-	1,395	-	1,395
30	-Allocated GO and District Office	-	-	-	-	-	-	-
31	--Allocated A&G Labor		-		-		-	
32	--Allocated A&G Other		-		-		-	
33	-Other Maintenance of General Plant	1,385,506	-	1,385,506	-	1,385,506	-	1,385,506
34	-Rent	0	-	0	-	0	-	0
35	-A&G Capitalized	(288,439)	-	(288,439)	-	(288,439)	(21,429)	(267,010)
36	-A&G Labor	1,310,245	-	1,310,245	-	1,310,245	45,406	1,264,839
37	TOTAL ADMIN & GENERAL EXPENSES	4,904,263	(172,276)	4,731,986	-	4,731,986	410,459	4,321,527
38	DEPRECIATION AND AMORTIZATION	1,115,461	(6,754)	1,108,707	-	1,108,707	(2,335)	1,111,041
39	-Property Taxes	47,307	(790)	46,516	-	46,516	(273)	46,790
40	-Payroll Taxes	137,947	-	137,947	-	137,947	4,113	133,834
41	-Local Taxes	-	-	-	-	-	-	-
42	TOTAL TAXES NOT ON INCOME	185,254	(790)	184,463	-	184,463	3,840	180,624
43	TOTAL EXPENSES EXCLUDING INCOME TAX	7,488,572	(179,821)	7,308,751	-	7,308,751	429,668	6,879,083
44	NET OP REVENUE BEFORE INCOME TAX	(7,488,572)	179,821	(7,308,751)	-	(7,308,751)	(429,668)	(6,879,083)
45	-State Income Tax	-	-	-	-	-	-	-
46	-Federal Income Tax	-	-	-	-	-	-	-
47	TOTAL INCOME TAXES	0	-	0	-	0	-	0
48	TOTAL OPERATING EXPENSES	7,488,572	(179,821)	7,308,751	-	7,308,751	429,668	6,879,083
49	NET OPERATING REVENUE	(7,488,572)	179,821	(7,308,751)	-	(7,308,751)	(429,668)	(6,879,083)
50	RATE BASE	3,039,068	(77,428)	2,961,640	-	2,961,640	(26,761)	2,988,401
51	RATE OF RETURN	0.00%		0.00%		0.00%		0.00%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
GO - Central Operations (GOCO)
(Dollars in Thousand)

		2025 AT PRESENT RATES						
	Description	GSWC 2025	Change	GSWC Stipulation 2025	Difference	Cal Advocates Stipulation 2025	Change	Cal Advocates 2025
1	OPERATING REVENUES	686,621	(37,169)	649,452	-	649,452	(37,169)	686,621
	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	686,621	(37,169)	649,452	-	649,452	(37,169)	686,621
8	-Chemical	0	-	0	-	0	-	0
9	-Allocated (GO) Utility Support Services	-	-	-	-	-	-	-
10	--Common Customer Account	135,522	-	135,522	-	135,522	-	135,522
11	--Allocated Customer Acct. Labor		-		-		-	
12	--Allocated Customer Acct. Other	0	-	0	-	0	-	0
13	-Postage	1,214,940	-	1,214,940	-	1,214,940	-	1,214,940
14	-Uncollectible	-	-	-	-	-	-	-
15	-Operation Labor	2,295,916	-	2,295,916	-	2,295,916	136,820	2,159,096
16	-Other Operation Expenses	257,291	-	257,291	-	257,291	-	257,291
17	TOTAL OPERATION EXPENSES	3,903,668	-	3,903,668	-	3,903,668	136,820	3,766,848
18	-Maintenance Labor	0	-	0	-	0	-	0
19	-Other Maintenance	143	-	143	-	143	-	143
20	TOTAL MAINTENANCE EXPENSES	143	-	143	-	143	-	143
21	TOTAL O&M EXCLUDING A&G	3,903,810	-	3,903,810	-	3,903,810	136,820	3,766,991
22	-Office Supplies & Expenses	628,033	-	628,033	-	628,033	66,929	561,104
23	-Property Insurance	364,542	31,417	395,958	-	395,958	30,575	365,384
24	-Injuries and Damages	1,057,047	210,003	1,267,051	-	1,267,051	211,587	1,055,463
25	-Pension and Benefits	5,051,461	(746,170)	4,305,291	-	4,305,291	1,282,963	3,022,327
26	-Business Meals	25,004	-	25,004	-	25,004	-	25,004
27	-Regulatory Expenses	1,318,700	-	1,318,700	-	1,318,700	39,800	1,278,900
28	-Outside Services	3,520,317	(500,000)	3,020,317	-	3,020,317	82,748	2,937,569
29	-Miscellaneous	471,880	-	471,880	-	471,880	-	471,880
30	-Allocated GO and District Office	-	-	-	-	-	-	-
31	--Allocated A&G Labor		-		-		-	
32	--Allocated A&G Other		-		-		-	
33	-Other Maintenance of General Plant	720,783	-	720,783	-	720,783	-	720,783
34	-Rent	464,149	-	464,149	-	464,149	-	464,149
35	-A&G Capitalized	(1,077,024)	129,707	(947,318)	-	(947,318)	(44,818)	(902,500)
36	-A&G Labor	7,309,373	-	7,309,373	-	7,309,373	435,585	6,873,788
37	TOTAL ADMIN & GENERAL EXPENSES	19,854,265	(875,044)	18,979,221	-	18,979,221	2,105,370	16,873,851
38	DEPRECIATION AND AMORTIZATION	2,763,404	(124,943)	2,638,461	-	2,638,461	315,570	2,322,891
39	-Property Taxes	197,266	(8,257)	189,010	-	189,010	18,826	170,184
40	-Payroll Taxes	727,587	-	727,587	-	727,587	39,928	687,659
41	-Local Taxes	1,359	(74)	1,285	-	1,285	(74)	1,359
42	TOTAL TAXES NOT ON INCOME	926,212	(8,330)	917,882	-	917,882	58,681	859,201
43	TOTAL EXPENSES EXCLUDING INCOME TAX	27,447,691	(1,008,317)	26,439,374	-	26,439,374	2,616,441	23,822,933
44	NET OP REVENUE BEFORE INCOME TAX	(26,761,070)	971,148	(25,789,922)	-	(25,789,922)	(2,653,610)	(23,136,312)
45	-State Income Tax	-	-	-	-	-	-	-
46	-Federal Income Tax	-	-	-	-	-	-	-
47	TOTAL INCOME TAXES	0	-	0	-	0	-	0
48	TOTAL OPERATING EXPENSES	27,447,691	(1,008,317)	26,439,374	-	26,439,374	2,616,441	23,822,933
49	NET OPERATING REVENUE	(26,761,070)	971,148	(25,789,922)	-	(25,789,922)	(2,653,610)	(23,136,312)
50	RATE BASE	15,891,009	(854,142)	15,036,867	-	15,036,867	2,040,183	12,996,684
51	RATE OF RETURN	0.00%		0.00%		0.00%		0.00%

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APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Northern District (ND)
(Dollars in Thousand)

		2025 AT PRESENT RATES						
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
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	40,625	-	40,625	-	40,625	-	40,625
16	-Other Operation Expenses	6,981	-	6,981	-	6,981	-	6,981
17	TOTAL OPERATION EXPENSES	47,606	-	47,606	-	47,606	-	47,606
18	-Maintenance Labor	261	-	261	-	261	-	261
19	-Other Maintenance	29,390	-	29,390	-	29,390	-	29,390
20	TOTAL MAINTENANCE EXPENSES	29,651	-	29,651	-	29,651	-	29,651
21	TOTAL O&M EXCLUDING A&G	77,257	-	77,257	-	77,257	-	77,257
22	-Office Supplies & Expenses	52,470	-	52,470	-	52,470	15,432	37,038
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	80,233	14,531	94,764	-	94,764	14,705	80,058
25	-Pension and Benefits	302,013	(68,641)	233,372	-	233,372	85,514	147,858
26	-Business Meals	4,009	-	4,009	-	4,009	-	4,009
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	55,789	-	55,789	-	55,789	42,628	13,161
29	-Miscellaneous	5,454	-	5,454	-	5,454	-	5,454
30	-Allocated GO and District Office	-	-	-	-	-	-	-
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	1,981	-	1,981	-	1,981	-	1,981
34	-Rent	42,040	-	42,040	-	42,040	-	42,040
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	461,996	-	461,996	-	461,996	-	461,996
37	TOTAL ADMIN & GENERAL EXPENSES	1,005,985	(54,110)	951,875	-	951,875	158,280	793,595
38	DEPRECIATION AND AMORTIZATION	26,498	(397)	26,101	-	26,101	(259)	26,360
39	-Property Taxes	4,442	(40)	4,402	-	4,402	452	3,950
40	-Payroll Taxes	38,093	-	38,093	-	38,093	(191)	38,284
41	-Local Taxes	-	-	-	-	-	-	-
42	TOTAL TAXES NOT ON INCOME	42,534	(40)	42,494	-	42,494	261	42,233
43	TOTAL EXPENSES EXCLUDING INCOME TAX	1,152,274	(54,547)	1,097,727	-	1,097,727	158,282	939,445
44	NET OP REVENUE BEFORE INCOME TAX	(1,152,274)	54,547	(1,097,727)	-	(1,097,727)	(158,282)	(939,445)
45	-State Income Tax	-	-	-	-	-	-	-
46	-Federal Income Tax	-	-	-	-	-	-	-
47	TOTAL INCOME TAXES	0	-	0	-	0	-	0
48	TOTAL OPERATING EXPENSES	1,152,274	(54,547)	1,097,727	-	1,097,727	158,282	939,445
49	NET OPERATING REVENUE	(1,152,274)	54,547	(1,097,727)	-	(1,097,727)	(158,282)	(939,445)
50	RATE BASE	352,512	(4,345)	348,166	-	348,166	(3,015)	351,182
51	RATE OF RETURN	0.00%		0.00%		0.00%		0.00%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Coastal District (CL)
(Dollars in Thousand)

	2025 AT PRESENT RATES						
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
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	3,980	-	3,980	-	3,980	-	3,980
16	-Other Operation Expenses	1,408	-	1,408	-	1,408	-	1,408
17	TOTAL OPERATION EXPENSES	5,388	-	5,388	-	5,388	-	5,388
18	-Maintenance Labor	281	-	281	-	281	-	281
19	-Other Maintenance	113	-	113	-	113	-	113
20	TOTAL MAINTENANCE EXPENSES	394	-	394	-	394	-	394
21	TOTAL O&M EXCLUDING A&G	5,782	-	5,782	-	5,782	-	5,782
22	-Office Supplies & Expenses	25,910	-	25,910	-	25,910	3,929	21,981
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	72,087	13,055	85,142	-	85,142	13,212	71,930
25	-Pension and Benefits	240,278	(31,475)	208,803	-	208,803	76,978	131,826
26	-Business Meals	2,232	-	2,232	-	2,232	-	2,232
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	78,861	-	78,861	-	78,861	61,256	17,605
29	-Miscellaneous	141	-	141	-	141	-	141
30	-Allocated GO and District Office	-	-	-	-	-	-	-
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	265	-	265	-	265	-	265
34	-Rent	0	-	0	-	0	-	0
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	522,988	-	522,988	-	522,988	-	522,988
37	TOTAL ADMIN & GENERAL EXPENSES	942,763	(18,420)	924,343	-	924,343	155,375	768,969
38	DEPRECIATION AND AMORTIZATION	40,000	(1,414)	38,585	-	38,585	5,517	33,069
39	-Property Taxes	5,023	(137)	4,886	-	4,886	543	4,343
40	-Payroll Taxes	39,938	-	39,938	-	39,938	(200)	40,139
41	-Local Taxes	-	-	-	-	-	-	-
42	TOTAL TAXES NOT ON INCOME	44,961	(137)	44,825	-	44,825	343	44,482
43	TOTAL EXPENSES EXCLUDING INCOME TAX	1,033,507	(19,971)	1,013,536	-	1,013,536	161,234	852,302
44	NET OP REVENUE BEFORE INCOME TAX	(1,033,507)	19,971	(1,013,536)	-	(1,013,536)	(161,234)	(852,302)
45	-State Income Tax	-	-	-	-	-	-	-
46	-Federal Income Tax	-	-	-	-	-	-	-
47	TOTAL INCOME TAXES	0	-	0	-	0	-	0
48	TOTAL OPERATING EXPENSES	1,033,507	(19,971)	1,013,536	-	1,013,536	161,234	852,302
49	NET OPERATING REVENUE	(1,033,507)	19,971	(1,013,536)	-	(1,013,536)	(161,234)	(852,302)
50	RATE BASE	533,563	(19,071)	514,491	-	514,491	74,121	440,370
51	RATE OF RETURN	0.00%		0.00%		0.00%		0.00%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Central District (CD)
(Dollars in Thousand)

	2025 AT PRESENT RATES						
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
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	126,877	-	126,877	-	126,877	763	126,114
16	-Other Operation Expenses	284,479	-	284,479	-	284,479	-	284,479
17	TOTAL OPERATION EXPENSES	411,356	-	411,356	-	411,356	763	410,593
18	-Maintenance Labor	2,100	-	2,100	-	2,100	13	2,087
19	-Other Maintenance	34,665	-	34,665	-	34,665	-	34,665
20	TOTAL MAINTENANCE EXPENSES	36,764	-	36,764	-	36,764	13	36,752
21	TOTAL O&M EXCLUDING A&G	448,120	-	448,120	-	448,120	775	447,345
22	-Office Supplies & Expenses	170,996	-	170,996	-	170,996	7,625	163,371
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	118,430	21,448	139,878	-	139,878	21,706	118,172
25	-Pension and Benefits	458,010	(19,130)	438,880	-	438,880	112,291	326,589
26	-Business Meals	1,869	-	1,869	-	1,869	-	1,869
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	105,461	-	105,461	-	105,461	81,084	24,378
29	-Miscellaneous	11,806	-	11,806	-	11,806	-	11,806
30	-Allocated GO and District Office	-	-	-	-	-	-	-
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	1,374	-	1,374	-	1,374	-	1,374
34	-Rent	126,777	-	126,777	-	126,777	-	126,777
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	781,251	-	781,251	-	781,251	4,697	776,554
37	TOTAL ADMIN & GENERAL EXPENSES	1,775,974	2,318	1,778,292	-	1,778,292	227,402	1,550,890
38	DEPRECIATION AND AMORTIZATION	208,390	(8,711)	199,678	-	199,678	253,026	(53,348)
39	-Property Taxes	26,711	(1,015)	25,696	-	25,696	2,852	22,845
40	-Payroll Taxes	68,948	-	68,948	-	68,948	71	68,878
41	-Local Taxes	196	-	196	-	196	-	196
42	TOTAL TAXES NOT ON INCOME	95,856	(1,015)	94,841	-	94,841	2,923	91,919
43	TOTAL EXPENSES EXCLUDING INCOME TAX	2,528,340	(7,408)	2,520,932	-	2,520,932	484,127	2,036,805
44	NET OP REVENUE BEFORE INCOME TAX	(2,528,340)	7,408	(2,520,932)	-	(2,520,932)	(484,127)	(2,036,805)
45	-State Income Tax	-	-	-	-	-	-	-
46	-Federal Income Tax	-	-	-	-	-	-	-
47	TOTAL INCOME TAXES	0	-	0	-	0	-	0
48	TOTAL OPERATING EXPENSES	2,528,340	(7,408)	2,520,932	-	2,520,932	484,127	2,036,805
49	NET OPERATING REVENUE	(2,528,340)	7,408	(2,520,932)	-	(2,520,932)	(484,127)	(2,036,805)
50	RATE BASE	2,511,034	(123,122)	2,387,913	-	2,387,913	296,860	2,091,052
51	RATE OF RETURN	0.00%		0.00%		0.00%		0.00%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Southwest District (SW)
(Dollars in Thousand)

	2025 AT PRESENT RATES						
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
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	98,936	-	98,936	-	98,936	599	98,337
16	-Other Operation Expenses	238,816	-	238,816	-	238,816	-	238,816
17	TOTAL OPERATION EXPENSES	337,752	-	337,752	-	337,752	599	337,153
18	-Maintenance Labor	654	-	654	-	654	4	650
19	-Other Maintenance	3,644	-	3,644	-	3,644	-	3,644
20	TOTAL MAINTENANCE EXPENSES	4,298	-	4,298	-	4,298	4	4,294
21	TOTAL O&M EXCLUDING A&G	342,051	-	342,051	-	342,051	603	341,448
22	-Office Supplies & Expenses	262,018	-	262,018	-	262,018	3,607	258,411
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	145,001	26,261	171,262	-	171,262	26,576	144,686
25	-Pension and Benefits	367,465	(44,107)	323,358	-	323,358	96,591	226,767
26	-Business Meals	4,162	-	4,162	-	4,162	-	4,162
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	123,869	-	123,869	-	123,869	61,073	62,796
29	-Miscellaneous	9,998	-	9,998	-	9,998	-	9,998
30	-Allocated GO and District Office	-	-	-	-	-	-	-
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	1,076	-	1,076	-	1,076	-	1,076
34	-Rent	94,426	-	94,426	-	94,426	-	94,426
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	807,242	-	807,242	-	807,242	4,885	802,357
37	TOTAL ADMIN & GENERAL EXPENSES	1,815,257	(17,846)	1,797,411	-	1,797,411	192,733	1,604,678
38	DEPRECIATION AND AMORTIZATION	669,707	(10,320)	659,387	-	659,387	678,418	(19,031)
39	-Property Taxes	17,763	(113)	17,649	-	17,649	1,425	16,225
40	-Payroll Taxes	68,691	-	68,691	-	68,691	73	68,618
41	-Local Taxes	24,727	-	24,727	-	24,727	-	24,727
42	TOTAL TAXES NOT ON INCOME	111,181	(113)	111,068	-	111,068	1,498	109,570
43	TOTAL EXPENSES EXCLUDING INCOME TAX	2,938,196	(28,280)	2,909,916	-	2,909,916	873,252	2,036,665
44	NET OP REVENUE BEFORE INCOME TAX	(2,938,196)	28,280	(2,909,916)	-	(2,909,916)	(873,252)	(2,036,665)
45	-State Income Tax	-	-	-	-	-	-	-
46	-Federal Income Tax	-	-	-	-	-	-	-
47	TOTAL INCOME TAXES	0	-	0	-	0	-	0
48	TOTAL OPERATING EXPENSES	2,938,196	(28,280)	2,909,916	-	2,909,916	873,252	2,036,665
49	NET OPERATING REVENUE	(2,938,196)	28,280	(2,909,916)	-	(2,909,916)	(873,252)	(2,036,665)
50	RATE BASE	1,115,094	(47,757)	1,067,338	-	1,067,338	76,249	991,089
51	RATE OF RETURN	0.00%		0.00%		0.00%		0.00%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Foothill District (FH)
(Dollars in Thousand)

	2025 AT PRESENT RATES						
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
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	132,029	-	132,029	-	132,029	-	132,029
16	-Other Operation Expenses	250,807	-	250,807	-	250,807	-	250,807
17	TOTAL OPERATION EXPENSES	382,836	-	382,836	-	382,836	-	382,836
18	-Maintenance Labor	371	-	371	-	371	-	371
19	-Other Maintenance	38,639	-	38,639	-	38,639	-	38,639
20	TOTAL MAINTENANCE EXPENSES	39,010	-	39,010	-	39,010	-	39,010
21	TOTAL O&M EXCLUDING A&G	421,846	-	421,846	-	421,846	-	421,846
22	-Office Supplies & Expenses	138,512	-	138,512	-	138,512	(2,469)	140,982
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	108,277	19,610	127,887	-	127,887	19,845	108,041
25	-Pension and Benefits	581,926	(85,742)	496,184	-	496,184	140,500	355,684
26	-Business Meals	1,684	-	1,684	-	1,684	-	1,684
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	76,209	-	76,209	-	76,209	60,189	16,019
29	-Miscellaneous	1,525	-	1,525	-	1,525	-	1,525
30	-Allocated GO and District Office	-	-	-	-	-	-	-
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	16,584	-	16,584	-	16,584	-	16,584
34	-Rent	0	-	0	-	0	-	0
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	585,675	-	585,675	-	585,675	-	585,675
37	TOTAL ADMIN & GENERAL EXPENSES	1,510,392	(66,132)	1,444,260	-	1,444,260	218,066	1,226,194
38	DEPRECIATION AND AMORTIZATION	225,453	(9,187)	216,266	-	216,266	189,260	27,007
39	-Property Taxes	17,527	(763)	16,764	-	16,764	826	15,938
40	-Payroll Taxes	54,393	-	54,393	-	54,393	(273)	54,666
41	-Local Taxes	10,349	-	10,349	-	10,349	-	10,349
42	TOTAL TAXES NOT ON INCOME	82,269	(763)	81,506	-	81,506	553	80,953
43	TOTAL EXPENSES EXCLUDING INCOME TAX	2,239,961	(76,082)	2,163,878	-	2,163,878	407,879	1,756,000
44	NET OP REVENUE BEFORE INCOME TAX	(2,239,961)	76,082	(2,163,878)	-	(2,163,878)	(407,879)	(1,756,000)
45	-State Income Tax	-	-	-	-	-	-	-
46	-Federal Income Tax	-	-	-	-	-	-	-
47	TOTAL INCOME TAXES	0	-	0	-	0	-	0
48	TOTAL OPERATING EXPENSES	2,239,961	(76,082)	2,163,878	-	2,163,878	407,879	1,756,000
49	NET OPERATING REVENUE	(2,239,961)	76,082	(2,163,878)	-	(2,163,878)	(407,879)	(1,756,000)
50	RATE BASE	1,802,139	(99,550)	1,702,590	-	1,702,590	159,745	1,542,845
51	RATE OF RETURN	0.00%		0.00%		0.00%		0.00%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Mountain District (MT)
(Dollars in Thousand)

		2025 AT PRESENT RATES						
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
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	2,751	-	2,751	-	2,751	-	2,751
16	-Other Operation Expenses	153,205	-	153,205	-	153,205	-	153,205
17	TOTAL OPERATION EXPENSES	155,956	-	155,956	-	155,956	-	155,956
18	-Maintenance Labor	17,851	-	17,851	-	17,851	-	17,851
19	-Other Maintenance	1,463	-	1,463	-	1,463	-	1,463
20	TOTAL MAINTENANCE EXPENSES	19,314	-	19,314	-	19,314	-	19,314
21	TOTAL O&M EXCLUDING A&G	175,270	-	175,270	-	175,270	-	175,270
22	-Office Supplies & Expenses	71,391	-	71,391	-	71,391	10,023	61,368
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	64,072	11,604	75,675	-	75,675	11,743	63,932
25	-Pension and Benefits	173,075	(30,487)	142,587	-	142,587	63,015	79,572
26	-Business Meals	1,316	-	1,316	-	1,316	-	1,316
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	108,631	-	108,631	-	108,631	45,442	63,189
29	-Miscellaneous	290	-	290	-	290	-	290
30	-Allocated GO and District Office	-	-	-	-	-	-	-
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	1,563	-	1,563	-	1,563	-	1,563
34	-Rent	25,542	-	25,542	-	25,542	-	25,542
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	369,809	-	369,809	-	369,809	-	369,809
37	TOTAL ADMIN & GENERAL EXPENSES	815,688	(18,883)	796,804	-	796,804	130,224	666,581
38	DEPRECIATION AND AMORTIZATION	23,786	(1,553)	22,233	-	22,233	40,644	(18,411)
39	-Property Taxes	1,974	(113)	1,861	-	1,861	388	1,473
40	-Payroll Taxes	29,573	-	29,573	-	29,573	(148)	29,721
41	-Local Taxes	-	-	-	-	-	-	-
42	TOTAL TAXES NOT ON INCOME	31,547	(113)	31,434	-	31,434	240	31,194
43	TOTAL EXPENSES EXCLUDING INCOME TAX	1,046,291	(20,549)	1,025,741	-	1,025,741	171,107	854,634
44	NET OP REVENUE BEFORE INCOME TAX	(1,046,291)	20,549	(1,025,741)	-	(1,025,741)	(171,107)	(854,634)
45	-State Income Tax	-	-	-	-	-	-	-
46	-Federal Income Tax	-	-	-	-	-	-	-
47	TOTAL INCOME TAXES	0	-	0	-	0	-	0
48	TOTAL OPERATING EXPENSES	1,046,291	(20,549)	1,025,741	-	1,025,741	171,107	854,634
49	NET OPERATING REVENUE	(1,046,291)	20,549	(1,025,741)	-	(1,025,741)	(171,107)	(854,634)
50	RATE BASE	177,015	(13,431)	163,584	-	163,584	40,631	122,953
51	RATE OF RETURN	0.00%		0.00%		0.00%		0.00%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR
A.23-08-010
Orange County District (OC)
(Dollars in Thousand)

	2025 AT PRESENT RATES						
	Description	GSWC		GSWC Stipulation	Difference	Cal Advocates Stipulation		Cal Advocates
		2025	Change	2025		2025	Change	2025
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	29,821	-	29,821	-	29,821	-	29,821
16	-Other Operation Expenses	196,134	-	196,134	-	196,134	13,075	183,059
17	TOTAL OPERATION EXPENSES	225,955	-	225,955	-	225,955	13,075	212,880
18	-Maintenance Labor	60,240	-	60,240	-	60,240	-	60,240
19	-Other Maintenance	4,516	-	4,516	-	4,516	-	4,516
20	TOTAL MAINTENANCE EXPENSES	64,757	-	64,757	-	64,757	-	64,757
21	TOTAL O&M EXCLUDING A&G	290,712	-	290,712	-	290,712	13,075	277,637
22	-Office Supplies & Expenses	98,248	-	98,248	-	98,248	31,748	66,500
23	-Property Insurance	0	-	0	-	0	-	0
24	-Injuries and Damages	123,456	22,359	145,815	-	145,815	22,628	123,188
25	-Pension and Benefits	500,877	(42,842)	458,036	-	458,036	124,580	333,456
26	-Business Meals	1,265	-	1,265	-	1,265	-	1,265
27	-Regulatory Expenses	0	-	0	-	0	-	0
28	-Outside Services	87,761	-	87,761	-	87,761	57,925	29,836
29	-Miscellaneous	718	-	718	-	718	-	718
30	-Allocated GO and District Office	-	-	-	-	-	-	-
31	--Allocated A&G Labor		-		-	0	-	
32	--Allocated A&G Other		-		-	0	-	
33	-Other Maintenance of General Plant	11,174	-	11,174	-	11,174	-	11,174
34	-Rent	120,357	-	120,357	-	120,357	-	120,357
35	-A&G Capitalized	0	-	0	-	0	-	0
36	-A&G Labor	722,006	-	722,006	-	722,006	-	722,006
37	TOTAL ADMIN & GENERAL EXPENSES	1,665,863	(20,483)	1,645,380	-	1,645,380	236,881	1,408,499
38	DEPRECIATION AND AMORTIZATION	242,324	(13,182)	229,142	-	229,142	215,351	13,791
39	-Property Taxes	19,086	(913)	18,173	-	18,173	738	17,435
40	-Payroll Taxes	61,513	-	61,513	-	61,513	(308)	61,821
41	-Local Taxes	2,000	-	2,000	-	2,000	-	2,000
42	TOTAL TAXES NOT ON INCOME	82,599	(913)	81,686	-	81,686	429	81,256
43	TOTAL EXPENSES EXCLUDING INCOME TAX	2,281,497	(34,578)	2,246,919	-	2,246,919	465,736	1,781,183
44	NET OP REVENUE BEFORE INCOME TAX	(2,281,497)	34,578	(2,246,919)	-	(2,246,919)	(465,736)	(1,781,183)
45	-State Income Tax	-	-	-	-	-	-	-
46	-Federal Income Tax	-	-	-	-	-	-	-
47	TOTAL INCOME TAXES	0	-	0	-	0	-	0
48	TOTAL OPERATING EXPENSES	2,281,497	(34,578)	2,246,919	-	2,246,919	465,736	1,781,183
49	NET OPERATING REVENUE	(2,281,497)	34,578	(2,246,919)	-	(2,246,919)	(465,736)	(1,781,183)
50	RATE BASE	1,571,252	(94,617)	1,476,635	-	1,476,635	93,485	1,383,151
51	RATE OF RETURN	0.00%		0.00%		0.00%		0.00%

"GSWC 2025" and "Cal Advocates 2025" columns represent GSWC's and Cal Advocates' original positions. "GSWC Stipulation 2025" and "Cal Advocates Stipulation 2025" columns represent the outcome if the settlement is adopted and the named party prevails on its litigation positions. The "Change" columns represent the difference between the original and stipulated positions for each party. The "Difference" column represents the difference between the "GSWC Stipulation" and "Cal Advocates Stipulation" columns. To the extent the amount in the "Difference" column is zero, the parties have settled all issues related to that specific account. The accounts that are not settled are represented by an amount in the "Difference" column.

Appendix B
Golden State Water Company
A.23-08-010
Settled - Advice Letter Projects

CSA	Funding Project	Work Order	Description	ALP Addition
Arden Cordova	1152151-99	11811847	Mather Plant Generator	$ 482,587
Clearlake	1282251-99	13111290	Clearlake Sonoma Well Number 1	$ 1,571,422
Los Osos	1452153-01	14631241	Pecho Rd to Cabrillo Pipeline	$ 1,216,812
Santa Maria	1572251-05	15931704	Kenneth Plant, Disinfection Fac.	$ 314,961
Santa Maria	1572251-06	15800126	Lake Marie Plant Generator	$ 431,566
Santa Maria	1572351-02	15931709	Crescent Well 1 Site Improvements	$ 967,553
Santa Maria	1572351-03	16400107	Replace CR Reservoir 2 (South)	$ 1,202,830
Santa Maria	1572351-04	16400108	Replace El Campo Reservoir 2	$ 1,757,914
Santa Maria	1572351-08	16400109	Cameo Well #1	$ 651,694
Simi Valley	1661951-08	16731228	Fitzgerald Plant, Booster Station	$ 732,891
Central Basin-East	2172153-09	21911359	Elaine Ave AMR	$ 56,602
Central Basin-East	2172251-99	21911413	Tank Recoating Studies Central	$ 52,734
Central Basin-East	2172253-08	21911360	Clarkdale & 186th	$ 755,870
Central Basin-East	2172254-99	22011344	Dace Benzene Treatment	$ 5,183,997
Central Basin-East	2172353-13	22011303	Volunteer Ave AMR	$ 410,411
Central Basin-West	2242151-02	22750308	Gage Plant, Relocate Drainline	$ 238,635
Central Basin-West	2242253-01	22911154	Center St AMR	$ 1,804,266
Central Basin-West	2242253-02	22750311	Crafton Ave. Area Main Replacements	$ 3,283,826
Central Basin-West	2242253-09	22811323	Wilmington AMR Ph II	$ 40,461
Central Basin-West	2242353-06	22811344	Prince Ave. Area Main Replacements	$ 462,468
Central Basin-West	2242353-08	22811324	Walnut Dr. AMR	$ 785,003
Culver City	2341352-99	23611172	Higuera Bridge	$ 320,327
Culver City	2341853-04	23611439	Overland Over Ballona Creek	$ 1,051,628
Culver City	2341951-01	23611478	New WB23A Piping - Phase I	$ 335,944
Culver City	2342153-99	23611847	Culver Park, Diller AMR	$ 245,978
Culver City	2342253-01	23611714	Madison Avenue AMR	$ 94,941
Culver City	2342253-03	23611715	Purdue Avenue AMR	$ 182,740
Culver City	2342253-06	23611755	Westwood & Virginia Area Main Rplc	$ 2,211,562
Culver City	2342353-07	23611756	Wrightcrest Dr. Area Main Rplc	$ 3,240,381
Southwest	2471851-04	25031569	Remote Valve Control at 9 MWD	$ 184,731
Southwest	2471853-07	25031761	St. Andrews Area Main Replacement	$ 816,053
Southwest	2471951-02	25032750	Century Blvd. & Yukon Ave. Vault A	$ 372,380
Southwest	2471951-99	25032208	Dalton Plant Treatment Improvement	$ 129,177
Southwest	2471953-08	25031927	161st Street Area Main Replacement	$ 480,580
Southwest	2471954-05	25031937	Ballona Wells No. 4 & 5 - Treatment	$ 171,873
Southwest	2471954-07	25031932	Nitrification Control in Reservoirs	$ 100,225
Southwest	2472255-98	25032706	Water Quality Area 4	$ 3,242,877
Southwest	2472255-99	24700244	Southwest CSA Tenant Improvment	$ 321,645
Southwest	2472351-02	25032424	Chadron Plant Upgrade Booster Sta.	$ 3,162,838
Southwest	2472353-02	25032357	108th - 110th Street AMR	$ 1,355,736
Apple Valley	3631951-09	36700124	Meb Destroy Well & Raze Site	$ 137,445
Apple Valley	3632254-04	36700147	Lucerne Valley Chlorine Analyzers	$ 7,362
Apple Valley	3632351-02	36700141	Destroy Pawnee Well	$ 181,543
Apple Valley	3632354-01	36600259	APV North Chlorine Analyzers	$ 7,390
Apple Valley	3632354-02	36400338	APV South Chlorine Analyzers	$ 7,362
Apple Valley	3632354-03	36500088	APV Desert View Chlorine Analyzers	$ 7,308
Barstow	3451151-01	34731080	Linda Vista Reservoir	$ 1,775,269
Barstow	3451251-05	34731074	Irwin Reservoir & Transmission Main	$ 1,503,534
Barstow	3451651-02	34731254	College Reservoir Seismic Coupling	$ 117,059
Barstow	3451951-05	34731306	Destroy Wells-Bradshaw, Agate, Arro	$ 987,479

Appendix B
Golden State Water Company
A.23-08-010
Settled - Advice Letter Projects

CSA	Funding Project	Work Order	Description	ALP Addition
Barstow	3452053-99	34731456	Rensselaer FH Replacement-Ph. 2	$ 190,969
Barstow	3452251-99	34731477	Bradshaw Well Field Onsite Blending	$ 511,808
Barstow	3452354-01	34731400	Barstow Chlorine Residual Monitors	$ 90,424
Claremont	3152252-99	31731593	Foothill, Indian Hill to Harvard	$ 1,061,420
Los Alamitos	2672354-01	26931917	Ball Well 1, Fe & Mn Removal System	$ 785,699
Morongo	3572154-03	35931095	Morongo Del Sur Chlorine Analyzers	$ 9,664
Morongo	3572254-02	35831032	Morongo Del Norte Chlorine Analyzer	$ 38,868
Placentia	2721751-04	27611071	College Mdfy Reservoir Overflow	$ 1,172,735
Placentia	2721951-05	27431154	LaVereda, Replace Site Drain	$ 423,744
Placentia	2721951-14	27611083	Larkridge, Drain Modify-BoosterIncr	$ 1,740,330
Placentia	2722153-03	27531370	La Jolla Replace Discharge Piping	$ 1,051,171
Placentia	2722153-99	27531406	SR-57 Pipeline Replacement	$ 1,462,604
Placentia	2722251-04	27431221	Hunting Horn, Reservoir Retrofit	$ 2,828,159
Placentia	2722251-06	27531352	La Jolla Well #3	$ 2,852,019
Placentia	2722253-05	27431214	Murray Lane Main Replacement	$ 604,238
Placentia	2722253-99	27431269	Fairhaven Transmission Main	$ 2,631,974
Placentia	2722353-02	27431213	Greenbrier Main Replacement	$ 552,047
Placentia	2722353-04	27531380	Moonbeam St AMR	$ 1,080,456
San Dimas	3212151-02	32631568	Highway Plant, Replace Reservoir	$ 704,041
San Dimas	3212151-03	32631543	Drill & Equip Baseline 6, Destroy 3	$ 2,147,382
San Dimas	3212353-02	32631570	W Arrow Hwy	$ 1,558,521
San Gabriel	3302151-02	33210463	Farna Tank - Perform seismic upgrad	$ 638,701
San Gabriel	3302351-03	33210466	Jeffries Plant, Construct 1.25 MG R	$ 1,598,789
San Gabriel	3302351-04	33210467	Jeffries Plant, Construct Booster S	$ 4,987,197
Wrightwood	3712254-01	37231149	Wrightwood Chlorine Analyzers	$ 6,819
			Total	$ 75,887,649

GOLDEN STATE WATER COMPANY (U 133 W)
630 E. FOOTHILL BLVD. – P.O. BOX 9016
SAN DIMAS, CALIFORNIA 91773-9016

Preliminary Statement
2023 GRC Capital Memorandum Account

XXXX. 2023 GRC Capital Memorandum Account (N)

1. **Purpose**
The purpose of the 2023 GRC Capital Memorandum Account (2023GRCCAPMA) is to record and recover (i) accrued Interest During Construction (IDC) at the adopted Cost of Debt until the applicable capital projects are placed in service, and (ii) the full adopted rate of return and all applicable components of the revenue requirement after the assets are placed in service, which will include the other capital related expenses such as property taxes, federal and state income taxes and depreciation, etc. This is applicable to the capital projects, for investments made after December 31, 2022, as authorized by the Commission in Decision No. xx-xx-xxx in Application No. 23-08-010.

2. **Applicability**
GSWC shall maintain the 2023GRCCAPMA by making entries at the end of each month as follows:

   a. A debit entry equal to GSWC's incremental capital-related costs incurred for the capital project.

      Capital-related costs include (i) accrued IDC at the adopted cost of debt during the construction period, and (ii) the full adopted rate of return and other applicable components of the revenue requirement including capital related expenses (property taxes, federal and state income taxes and depreciation, etc.) after the project is in service.

3. **Effective Date**
The 2023GRCCAPMA shall go into effect on the effective date of Advice Letter No. xxxx-W.

4. **Disposition**
At the time GSWC files its attrition year filings for Years 2026 and 2027, the completed assets and the associated amounts in the 2023GRCCAPMA will be added to the adopted rate base for that respective year.

(N)

Appendix D
Golden State Water Company
A.23-08-010
Settled - Construction Work in Progress

CSA	Funding Project	Work Order	WO Description	Additional Capital Requested ($) *
Arden/Cordova	1151760-02	11811391	CA Mil Dept - Headquarters	-
Arden/Cordova	1151760-02	11811449	Westborough Development	-
Arden/Cordova	1151951-07	11811557	Folsom S. Canal, Intake Improvement	78,020
Arden/Cordova	1152101-01	11700256	117 Arden 2" Meter Replacement 2021	-
Arden/Cordova	1152102-01	11811907	Alicante 10825 Emergency Srv Leak	-
Arden/Cordova	1152110-01	11500184	Replace Vehcl Units 1257,1277, 1278	-
Arden/Cordova	1152151-03	11811753	Coloma WTP, Recoat Reservoir 2	538,738
Arden/Cordova	1152151-98	11811876	Church Well No. 25	3,616,446
Arden/Cordova	1152153-01	11700247	Arden Way Pipeline Abandonment	-
Arden/Cordova	1152153-02	11700248	Hurley Way Pipeline	4,579,502
Arden/Cordova	1152153-03	11811755	Mills Park Dr. Pipeline	409,221
Arden/Cordova	1152160-02	11811790	2926 Prospect Park Dr	-
Arden/Cordova	1152160-02	11811819	10851 Bear Hollow Dr	-
Arden/Cordova	1152160-02	11811875	10846 Bear Hollow Drive	-
Arden/Cordova	1152160-02	11811948	Stonecreek Industrial Park	-
Arden/Cordova	1152201-01	11811868	2022 Cordova 1 1/2" Meter Replacemt	-
Arden/Cordova	1152201-01	11811955	Cordova Aged/Failed Meter Repl.	-
Arden/Cordova	1152202-60	11811961	Creekside Bike Buffer Landscape irr	-
Arden/Cordova	1152202-60	11811989	Cordova Rec&Park Williamson Water M	-
Arden/Cordova	1152206-01	11700284	UTILITY REIMBURSEMENT AGREEMENT	9,278
Arden/Cordova	1152206-01	11811887	Rancho Cordova Paving Project RC02	68,285
Arden/Cordova	1152207-01	11700283	Trussel Res Warranty Inspection	1,445
Arden/Cordova	1152207-01	11700289	Trussel Well 9 Emergency Electrical	26,231
Arden/Cordova	1152207-01	11700292	Rushden Well #6 Aquasteam Pump Well	39,918
Arden/Cordova	1152207-01	11811881	Permitting the GET H-A facility	20,735
Arden/Cordova	1152207-01	11811900	Rpr Coloma Gas Booster B Engine	76,662
Arden/Cordova	1152207-01	11811951	Well and Pump Motor - 125 HP	-
Arden/Cordova	1152207-01	11811969	Landscaping Paseo Well #24	28,377
Arden/Cordova	1152208-01	11811968	CTP/PTP Finished Water CL2 Analyzer	-
Arden/Cordova	1152208-01	11900003	Robbins - SCADA Phase 1	34,188
Arden/Cordova	1152208-01	11900004	Wagner Aviation Well Check Valves	425
Arden/Cordova	1152209-01	11811912	Coloma SCADA Server	10,370
Arden/Cordova	1152209-01	11811953	Cordova Coloma Site Security	26,042
Arden/Cordova	1152210-01	11500193	Replace Truck Vehicle # 2184	35,000
Arden/Cordova	1152211-01	11500199	replace lost/stolen 3" hydrant mete	-
Arden/Cordova	1152251-98	11700290	Arden Cordova Tank Evaluations	-
Arden/Cordova	1152260-02	11811905	3500 Spoto Dr - Stone Creek Village	-
Arden/Cordova	1152260-02	11811906	NorthPoint Development	-
Arden/Cordova	1152260-02	11811915	10765 North Mather	-

Appendix D
Golden State Water Company
A.23-08-010
Settled - Construction Work in Progress

CSA	Funding Project	Work Order	WO Description	Additional Capital Requested ($) *
Arden/Cordova	1152260-02	11811930	2738 Sunrise Blvd	-
Arden/Cordova	1152260-02	11811931	Goddard School	-
Arden/Cordova	1152260-02	11811941	3390 Zinfandel Drive	-
Arden/Cordova	1152260-02	11811947	11201 Sun Center Dr	-
Arden/Cordova	1152260-02	11811980	11295 Folsom Blvd.	-
Arden/Cordova	1152301-01	11700293	2023 Arden 2-inch Meter Replacement	1,000
Arden/Cordova	1152301-01	11700294	2023 Arden 1.5-inch Meter Replmnt	1,000
Arden/Cordova	1152301-01	11700295	2023 Arden 1-inch Meter replacement	1,000
Arden/Cordova	1152301-01	11700296	2023 Arden 3/4-inch meter Rplmnt	1,000
Arden/Cordova	1152301-01	11700297	2023 Arden 5/8-inch Meter Rplmnt	1,000
Arden/Cordova	1152301-01	11700303	Arden way 3108-3118 large meter Rpl	5,316
Arden/Cordova	1152301-01	11811974	2023 Cordova 2" Meter replacement	-
Arden/Cordova	1152301-01	11811975	2023 Cordova 1.5inch Meter Replacem	1,000
Arden/Cordova	1152301-01	11811976	2023 Cordova 1-inch Meter Rplmnt	1,000
Arden/Cordova	1152301-01	11811977	2023 Cordova 3/4-inch Meter Rplmnt	1,000
Arden/Cordova	1152301-01	11811987	Sunrise blvd 2204/2280 8inch meter	-
Arden/Cordova	1152301-01	New WO	2023 Meters	173,060
Arden/Cordova	1152302-01	11700299	Hurley 3165 flat to metered upgrade	-
Arden/Cordova	1152302-01	11811991	Filmore 2328 Emergency 4x short Srv	-
Arden/Cordova	1152306-01	11811992	Wood Bridge 10429/33 Emergency main	1,329
Arden/Cordova	1152306-01	11900006	Pepper & San Francisco Hydrant Rpl	6,923
Arden/Cordova	1152306-01	New WO	2023 Minor Main Replacements	40,000
Arden/Cordova	1152307-01	11700300	Greenhills Well#5 Motor Rewire-Dip	393
Arden/Cordova	1152307-01	11811986	Capital Ctr Well 23 Security Fencng	16,944
Arden/Cordova	1152307-01	New WO	2023 Minor Pumping Plant Equipment	2,097
Arden/Cordova	1152308-01	11811984	CTP NTU Meter Photocell Replacement	211
Arden/Cordova	1152308-01	11811985	Coloma Filter N6 Production Meter	1,444
Arden/Cordova	1152308-01	11811996	Pyrites Coag Aid Pump Replacement	6,487
Arden/Cordova	1152308-01	New WO	2023 Minor Purification Equipment	3,975
Arden/Cordova	1152309-01	WO Not Open	2023 Office Furniture and Equipment	1,145
Arden/Cordova	1152311-01	11500201	2x MagneFlow meter loggers	853
Arden/Cordova	1152311-01	11812000	Metal detector Arden Cordova	1,020
Arden/Cordova	1152311-01	New WO	2023 Tools & Safety Equipment	159
Arden/Cordova	1152351-01	11811796	Cordova Systemwide SCADA Project	3,685,944
Arden/Cordova	1152351-02	11811748	Coloma WTP, Filter Backwash	988,926
Arden/Cordova	1152354-02	11811750	Coloma WTP Replc Filter Media N4&N5	154,800
Arden/Cordova	1152354-03	11811751	South Bridge Plant Disinfection Fac	594,717
Bay Point	1221953-02	12411204	Ambrose Ave, Willow Pass to Hill	-
Bay Point	1222060-02	12411339	778 Port Chicago	-
Bay Point	1222107-01	12411360	Mota Booster Station Mota PRV Vault	-

Appendix D
Golden State Water Company
A.23-08-010
Settled - Construction Work in Progress

CSA	Funding Project	Work Order	WO Description	Additional Capital Requested ($) *
Bay Point	1222160-02	12411375	Loreto Bay Project	-
Bay Point	1222202-60	12411385	Crivello 95 - Upgrade to 1" Service	-
Bay Point	1222260-02	12411386	589 Pacifica Ave	-
Bay Point	1222260-02	12411389	Alves Lane Apartments	-
Bay Point	1222301-01	12411397	2023 Meter Aged Program 5/8" X 3/4"	16,196
Bay Point	1222301-01	12411398	2023 Meter Aged Program 1"	2,415
Bay Point	1222301-01	12411399	2023 Meter Aged Program 1 1/2"	1,397
Bay Point	1222301-01	12411400	2023 Meter Replacement 2"	3,363
Bay Point	1222301-01	New WO	2023 Meters	30,004
Bay Point	1222302-01	12411413	Pt Chicago Higway 2" Service Rplmnt	28,791
Bay Point	1222302-01	12411415	Tradewinds Court 450 Service Replac	33,887
Bay Point	1222302-01	New WO	2023 Services	32,247
Bay Point	1222307-01	WO Not Open	2023 Main Pumping Plant Eqpmt & Stc	31,462
Bay Point	1222308-01	WO Not Open	2023 Purification Equipment/Struct	3,420
Bay Point	1222309-01	WO Not Open	2023 Office Equipment & Furniture	5,840
Bay Point	1222311-01	12200093	Tools & Safety Equipment for BP CSA	7,320
Bay Point	1222351-01	12411327	Bay Point, Systemwide SCADA	1,618,502
Bay Point	1222360-02	12411412	Mota Booster Site Rehab	-
Clearlake	1282202-01	13111320	8th St 3204 Rpl Leaking Water Srv	-
Clearlake	1282202-60	13111299	Lakeshore 14006 New Service Instal	-
Clearlake	1282202-60	13111300	Lakeshore 14010 New Service Install	-
Clearlake	1282202-60	13111301	Lakeshore 12441 New Service Install	-
Clearlake	1282206-01	13111276	Sulphur Fire Paving Project	33,202
Clearlake	1282206-01	13111313	Modoc & 2nd Sts Lower & Raise Iron	6,802
Clearlake	1282206-01	13111319	Arrowhead Rd 13506 Rpl Section 2"	-
Clearlake	1282254-99	13111323	Rpl Sonoma WTP Sludge Chain & Equip	290,961
Clearlake	1282260-02	13111322	3627,3629,3631 Kulbedah Street	-
Clearlake	1282301-01	13111305	2023 Meter Change Outs 5.8Inch Mtr	13,262
Clearlake	1282301-01	New WO	2023 Meters	4,932
Clearlake	1282302-01	New WO	2023 Services	21,774
Clearlake	1282306-01	WO Not Open	2023 Main Replacements	35,867
Clearlake	1282307-01	New WO	2023 Main Pumping Plant Eqpmt & Stc	63,210
Clearlake	1282308-01	New WO	2023 Purification Equipment/Struct	35,390
Clearlake	1282309-01	WO Not Open	2023 Office Equipment & Furniture	3,491
Clearlake	1282310-01	WO Not Open	2023 Vehicles	56,160
Clearlake	1282311-01	WO Not Open	2023 Tools & Safety Equipment	3,164
Coastal District Office	1402211-01	14011050	Pressure Data Loggers	1,938
Coastal District Office	1402309-01	14011055	Telemetry Equipment for I and C	16,423
Coastal District Office	1402310-01	14011052	SCADA Van # 500476 Replacement	94,770
Coastal District Office	1402310-01	14011053	Replace GM Vehicle # 504187	57,073

Appendix D
Golden State Water Company
A.23-08-010
Settled - Construction Work in Progress

CSA	Funding Project	Work Order	WO Description	Additional Capital Requested ($) *
Coastal District Office	1402311-01	14011054	Well Sounders	33,545
Los Osos	1451251-02	14700120	Edna, Drill & Equip Well Water Supp	147,882
Los Osos	1451660-02	14700146	Tract 2429 - Jack Ranch	-
Los Osos	1451751-01	14631080	Cabrillo Tank - Demolish Reservoir	188,232
Los Osos	1451851-01	14700173	Country Club Res. Retaining Wall	254,914
Los Osos	1451951-05	14700155	Jack Ranch, Construct Reservoir	2,004,340
Los Osos	1451953-03	14631146	LosOsos Valley Rd,Palisades to 10th	468,794
Los Osos	1451960-02	14631192	Tract 1646	-
Los Osos	1452060-02	14631245	Sea Oaks - Move WL Mobile Prk	-
Los Osos	1452101-01	14700194	2021 5.8x3.4 inch Meters (Edna)	-
Los Osos	1452102-60	14700197	Install New 1-inch Srv Golf Course	-
Los Osos	1452160-02	14700198	Windmill Lane	-
Los Osos	1452202-60	14700212	Whiskey Run Ln 1052 New 1" Service	-
Los Osos	1452207-01	14631291	Rosina Well Pump & Motor Replacemnt	-
Los Osos	1452207-01	14631302	Bayview Booster A Replace	8,100
Los Osos	1452208-01	14631290	Rosina Plant PLC Upgrade	21,577
Los Osos	1452208-01	14700204	Country Club Plant Repipe Influent	-
Los Osos	1452208-01	14700208	CO2 Membrane Contactor Filter Chang	51,844
Los Osos	1452209-01	14500096	Office phone system	-
Los Osos	1452211-01	14500098	Pressure Data Loggers	1,431
Los Osos	1452251-03	14631254	Los Osos New Well Study	576,330
Los Osos	1452251-99	14631301	Los Osos Tank Evaluations	-
Los Osos	1452301-01	14631303	2023 Aged Meters 5/8" Replacemnt LO	13,894
Los Osos	1452301-01	14631304	2023 Aged Meters 3/4" Replacemnt LO	1,663
Los Osos	1452301-01	14631305	2023 Aged Meters 1" Replacement LO	1,024
Los Osos	1452301-01	14631306	2023 Aged Meters 1.5" Replacemnt LO	2,856
Los Osos	1452301-01	14631307	2023 Aged Meters 2" Replacement LO	14,168
Los Osos	1452301-01	14700213	2023 Aged Meters 5/8" Rplmnt Edna	3,279
Los Osos	1452301-01	14700214	2023 Aged Meters 3/4" Rplmnt Edna	1,784
Los Osos	1452301-01	14700215	2023 Aged Meters 1" Replacemnt Edna	698
Los Osos	1452301-01	14700216	2023 Aged Meters 2" Replmnt Edna	6,134
Los Osos	1452301-01	14700217	2023 Aged Meters 1.5" Rplmnt Edna	2,416
Los Osos	1452301-01	New WO	2023 Meters	23,046
Los Osos	1452302-01	14631310	Highland 416 Replace Service	3,013
Los Osos	1452302-01	New WO	2023 Services	39,000
Los Osos	1452306-01	14631309	Replace 8" Main @ 433 LOVR	4,714
Los Osos	1452306-01	New WO	2023 Main Replacements	64,679
Los Osos	1452307-01	14631311	LO SCADA Multiplexor Cabrillo & Los	8,052
Los Osos	1452307-01	14631313	Alamo Tank Site Landscape Monitorin	34,162
Los Osos	1452307-01	New WO	2023 Main Pumping Plant Eqpmt & Stc	119,384

Appendix D
Golden State Water Company
A.23-08-010
Settled - Construction Work in Progress

CSA	Funding Project	Work Order	WO Description	Additional Capital Requested ($) *
Los Osos	1452308-01	WO Not Open	2023 Purification Equipment/Struct	67,424
Los Osos	1452309-01	14500099	Los Osos Office Remodel/IT Room	14,540
Los Osos	1452311-01	WO Not Open	2023 Tools & Safety Equipment	2,407
Los Osos	1452351-02	14631255	Los Osos Systemwide SCADA	1,999,700
Los Osos	1452354-02	14700192	Country Club Pl ,Selenium Treatment	652,852
Northern District Office	1102309-01	WO Not Open	2023 Office Equipment & Furniture	2,484
Northern District Office	1102310-01	11011046	Replace Vehicle #503394	35,165
Northern District Office	1102311-01	WO Not Open	2023 Tools & Safety Equipment	1,950
Santa Maria	1571560-02	15931210	Pine Creek at Rice Ranch	-
Santa Maria	1571751-02	15931602	Kelt Reservoir	3,204,890
Santa Maria	1571753-01	16400031	NCSD Pipeline	748,370
Santa Maria	1571760-02	15931325	Key Site 30 Subdivision	-
Santa Maria	1571951-05	16000084	Foxen Canyon Plant, Construct Reser	-
Santa Maria	1571954-01	16000086	Sisquoc, Residual Analyzers	-
Santa Maria	1571960-02	15931559	RR - 20" Main	-
Santa Maria	1571960-02	15931560	Orcutt Hill Reservoir	-
Santa Maria	1571960-02	15931575	RR Valley View Tract 14805	-
Santa Maria	1572060-02	15931728	Tract 14812 - Vintage Ranch	-
Santa Maria	1572060-02	15931735	2770 Santa Maria Way - DMV	-
Santa Maria	1572102-60	15931811	Chancellor St 1719 New 1in Service	-
Santa Maria	1572110-01	15710658	Replace Vehicle 500826	-
Santa Maria	1572150-01	16400106	Cypress Ridge Well Land Acquisition	154,691
Santa Maria	1572153-01	15931703	Kelt Transmission Pipeline	3,208,350
Santa Maria	1572160-02	15931758	RR - Meadows South	-
Santa Maria	1572160-02	15931827	3025 Santa Maria Way	-
Santa Maria	1572202-01	15931840	Mira Flores 1305 service Replacemnt	-
Santa Maria	1572202-01	15931845	Hillview, 3705 Service Replacement	-
Santa Maria	1572202-01	15931909	Stubblefield 1165 Service Rplmnt	500
Santa Maria	1572202-01	15931942	Bent Tree 3340, 3350 Service Rplmnt	-
Santa Maria	1572202-01	16200365	S Las Flores 360 380 Service Rplmnt	-
Santa Maria	1572202-60	15931898	Solomon Rd 1430 Hydrant #927 upgrde	-
Santa Maria	1572202-60	15931899	3 New Services at 520 E Clark Ave,	-
Santa Maria	1572202-60	15931922	Oak Knoll 1155 install new 1" Srv	-
Santa Maria	1572202-60	15931937	680 Majestic Drive, Upgrade to 1in	-
Santa Maria	1572202-60	15931940	421 Patterson Rd, New 1in service	-
Santa Maria	1572202-60	16400142	Pratt Tract 2718 Flushing, Pressure	-
Santa Maria	1572206-01	15931877	Dale Way Replace Hydrant 297	-
Santa Maria	1572206-01	15931915	Ruby Crest Valve abandonment 2" Val	-
Santa Maria	1572206-01	16400133	Hawkview 2720 Valve #171	-
Santa Maria	1572207-01	15931873	Crescent well replace head shaft	-

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Santa Maria	1572207-01	15931888	Oak Well Valve Change	-
Santa Maria	1572207-01	15931905	Woodmere #1 Top Bearing Replacement	-
Santa Maria	1572207-01	15931921	Replace Trans Net Radio4	-
Santa Maria	1572207-01	16100102	Pull Motor at Tanglewood 1 Well Sit	-
Santa Maria	1572207-01	16200371	Alta Mesa Plant Piping Replacement	-
Santa Maria	1572207-01	16400123	Install controls various site Plant	-
Santa Maria	1572208-01	15931858	Chemscan, MF 1	945
Santa Maria	1572208-01	16200360	Turbidimeter	275
Santa Maria	1572208-01	16200361	Ion-X Valves	38
Santa Maria	1572208-01	16400138	Chlorine Pump	316
Santa Maria	1572210-01	15710659	Replace Truck Vehicle # 500420	31,000
Santa Maria	1572210-01	15710661	Replace Truck Vehicle # 500418	31,000
Santa Maria	1572210-01	15710662	Replace Truck Vehicle # 500827	31,000
Santa Maria	1572210-01	15710663	Replace Truck Vehicle # 68589	31,000
Santa Maria	1572210-01	15710664	Replace Truck Vehicle # 500025	31,000
Santa Maria	1572210-01	15710665	Replace Vehicle # 500115	38,441
Santa Maria	1572210-01	15710670	Replace Vehicle #504104	50,665
Santa Maria	1572210-01	15710671	Replace Vehicle 504651	14,350
Santa Maria	1572211-01	15710656	Purchase CL2 Colorimeters	393
Santa Maria	1572211-01	15710657	Small Generators Cypress Ridge	33
Santa Maria	1572211-01	15710667	5 Colorimeters	1,199
Santa Maria	1572211-01	15710668	Purchase 4 FH Meters	214
Santa Maria	1572211-01	15710669	Purchase Cut off saw	151
Santa Maria	1572251-10	15931705	Woodmere Plant, Disinfection Fac.	417,282
Santa Maria	1572251-99	15931897	Santa Maria Tank Evaluations	-
Santa Maria	1572253-04	15931707	Valley View/Rice Ranch PPL Upsize	-
Santa Maria	1572260-02	15931850	775 E Clark - Key Site 18	-
Santa Maria	1572260-02	15931860	Key Site 2 - E Clark Ave	-
Santa Maria	1572260-02	15931867	RR VV- Tract 14805 - Phase 2	-
Santa Maria	1572260-02	15931872	Keysite 26 - Richards Ranch	-
Santa Maria	1572301-01	15800139	Lake Marie 2023 3.4" Meters	2,000
Santa Maria	1572301-01	15800140	Lake Marie 2023 1" Meters	2,000
Santa Maria	1572301-01	15800141	Lake Marie 2023 2" Meters	2,000
Santa Maria	1572301-01	15931927	Orcutt 2023 5.8 Meters	32,065
Santa Maria	1572301-01	15931928	Orcutt 2023 3.4" Meters	17
Santa Maria	1572301-01	15931929	Orcutt 2023 1" Meters	5,156
Santa Maria	1572301-01	15931930	Orcutt 2023 2" Meters	20,828
Santa Maria	1572301-01	16000104	Sisquoc 2023 5.8" Meters	400
Santa Maria	1572301-01	16000105	Sisquoc 2023 2" Meters	585
Santa Maria	1572301-01	16100103	Tanglewood 2023 5.8" Meters	2,366

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Santa Maria	1572301-01	16100104	Tanglewood 2023 1 Inch Meters	398
Santa Maria	1572301-01	16200367	Nipomo 2023 5.8" Meters	5,129
Santa Maria	1572301-01	16200368	Nipomo 3.4" Meters	168
Santa Maria	1572301-01	16200369	Nipomo 1" Meters	975
Santa Maria	1572301-01	16200370	Nipomo 2" Meters	1,110
Santa Maria	1572301-01	16200374	Nipomo 2023 1.5 Meter	1,025
Santa Maria	1572301-01	16400144	Cypress Ridge 3.4 AMR Meters	464
Santa Maria	1572301-01	16400146	2023 Cypress Ridge 1" AMR Meters	4,549
Santa Maria	1572301-01	New WO	2023 Meters	12,000
Santa Maria	1572302-01	15931938	Terry Ct 801, 802 Services Replmnt	-
Santa Maria	1572302-01	15931943	Caselli 311&317 Service Replacement	6,225
Santa Maria	1572302-01	15931944	Parkland, 1143, 1151 Service Rplmnt	-
Santa Maria	1572302-01	15931945	Arabian 1286-1294 Service Replaceme	6,901
Santa Maria	1572302-01	15931947	Oak Knoll 1154 Service Replacement	4,950
Santa Maria	1572302-01	15931948	Amberely 958-966 Service Replacemnt	6,476
Santa Maria	1572302-01	15931949	Majestic 660 Service Replacement	4,361
Santa Maria	1572302-01	15931950	Oak Knoll 1420-1422 Service Rplmnts	2,386
Santa Maria	1572302-01	15931951	Brookside 894 Service Replacement	997
Santa Maria	1572302-01	15931952	Berwyn 3842, 3845, 3848 Service Rpl	8,474
Santa Maria	1572302-01	15931953	Foxenwood Drive 1361-1381 Srv Rplmt	9,194
Santa Maria	1572302-01	15931954	Oakhill 5810 Service Replacement	8,308
Santa Maria	1572302-01	15931955	Sunshine 839 - 843 Service Replamnt	8,499
Santa Maria	1572302-01	15931956	Sharry, 387 Service Replacement	3,743
Santa Maria	1572302-01	15931957	Village 1174, 1180 Service Rplmnt	9,046
Santa Maria	1572302-01	15931958	Village Knoll 4442 - 4452 Srv Rplmt	9,616
Santa Maria	1572302-01	15931962	Old Mill 1095, Burlington 4568 Srvs	6,196
Santa Maria	1572302-01	15931963	Corsica, 1500/1504 Services	7,906
Santa Maria	1572302-01	15931964	Hibiscus, 4231/4237 Service Rplmnts	7,906
Santa Maria	1572302-01	15931966	Hibiscus, 4225 Service Replacement	7,336
Santa Maria	1572302-01	16200373	Tefft 1590 Service Replacement	-
Santa Maria	1572302-01	16400139	Falcon Crest, 260, 270 Service Repl	-
Santa Maria	1572302-01	16400145	Camino Contento 697 Service Replmnt	-
Santa Maria	1572302-01	New WO	2023 Services	3,000
Santa Maria	1572306-01	15931939	Terry Ct 802 Replace Valve #1473	-
Santa Maria	1572306-01	15931941	Hillview Gate Valve #1443 Replacmt	-
Santa Maria	1572306-01	15931959	Oak Valley Valve #77 Gate Valve Rpl	3,800
Santa Maria	1572306-01	15931960	Oak Hill Drive Valve #677 GV Rplmnt	4,000
Santa Maria	1572306-01	15931961	Oswego Valve #2650 Gate Valve Rplmt	4,000
Santa Maria	1572306-01	15931965	Air Vac Enclosure	5,500
Santa Maria	1572306-01	16200372	Primavera Ln 960 Main Replacement	-

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Santa Maria	1572306-01	16200375	Hydrant #71 Replacement, Cleveland/	7,800
Santa Maria	1572306-01	16400141	Valve Cans, Cypress Ridge	-
Santa Maria	1572306-01	New WO	2023 Main Replacements	34,910
Santa Maria	1572307-01	15931933	Mira Flores # 5 column inspection	-
Santa Maria	1572307-01	15931936	Crescent Motor Rebuilt	-
Santa Maria	1572307-01	16100105	Pinewood D Booster PLC Logic	2,320
Santa Maria	1572307-01	16400143	CR SCADA Additions	-
Santa Maria	1572307-01	New WO	2023 Main Pumping Plant Eqpmt & Stc	122,000
Santa Maria	1572308-01	WO Not Open	2023 Purification Equipment/Struct	12,631
Santa Maria	1572309-01	WO Not Open	2023 Office Equipment & Furniture	65,753
Santa Maria	1572311-01	15710673	Rebuild Concrete Saw and new blades	4,267
Santa Maria	1572351-07	15931710	Orcutt System SCADA	2,960,037
Simi Valley	1661960-02	16731272	3039-3041 Cochran Street	-
Simi Valley	1662110-01	16731349	Vehicle No.1252 Rpl - Simi Valley	-
Simi Valley	1662155-02	16731333	Tapo Reservoir Improvements	230,822
Simi Valley	1662160-02	16731355	1800 Tapo Canyon	-
Simi Valley	1662160-02	16731357	4180 Guardian Road	-
Simi Valley	1662251-03	16731334	Pineview Reservoir Improvements	1,662,567
Simi Valley	1662251-06	16731335	Sycamore Well 2, Destroy Well	276,691
Simi Valley	1662251-99	16731395	Simi Valley Tank Evaluations	-
Simi Valley	1662301-01	16731401	2023 Aged Meters 5/8" Replacement	-
Simi Valley	1662301-01	16731402	2023 Aged Meters 1" Replacement	-
Simi Valley	1662301-01	16731404	2023 Aged Meters 2" Replacement	-
Simi Valley	1662301-01	New WO	2023 Meters	150,000
Simi Valley	1662302-01	16731410	Delilah 3603 Service Line Replacemt	2,174
Simi Valley	1662302-01	16731412	Highwood Court Service Replacement	-
Simi Valley	1662302-01	16731415	Moreno Drive Service Replacement	8,026
Simi Valley	1662302-01	16731416	Moreno 1467 Drive Service Replaceme	6,150
Simi Valley	1662302-01	New WO	2023 Services	11,195
Simi Valley	1662306-01	16731414	Park Meadow Gate-Valve Replacement	18,286
Simi Valley	1662306-01	New WO	2023 Main Replacements	36,738
Simi Valley	1662307-01	16731413	Sycamore Wall Replacement	3,466
Simi Valley	1662307-01	New WO	2023 Main Pumping Plant Eqpmt & Stc	20,229
Simi Valley	1662308-01	WO Not Open	2023 Purification Equipment/Struct	1,330
Simi Valley	1662309-01	WO Not Open	2023 Office Equipment & Furniture	11,406
Simi Valley	1662311-01	WO Not Open	2023 Tools & Safety Equipment	7,080
Simi Valley	1662351-05	16731341	Simi Valley System SCADA	2,193,343
Simi Valley	1662353-04	16731343	Watson Ave, Talbert to Beaver PPL	-
Sutter Pointe	1201960-02	11900002	Robbins Well & Treatment	-
Sutter Pointe	1201960-02	12100001	Sutter Pointe - Phase 1	-

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Central Basin East	2171960-02	22011251	13211 San Antonio Drive	-
Central Basin East	2172007-99	21911361	Centralia 6 Well Rehab	11
Central Basin East	2172051-98	22011304	Studebaker 3 PFAS Treatment	-
Central Basin East	2172060-02	22011284	11201 Carmenita Rd	-
Central Basin East	2172060-02	22011285	12623 Norwalk Blvd, Building A	-
Central Basin East	2172060-02	22011305	13321-1329 & 13351 Florence Ave	-
Central Basin East	2172102-01	22011336	Sunshine Acres Service Repl.	8,048
Central Basin East	2172107-99	21911369	Roseton 2 Well Rehab	277,434
Central Basin East	2172151-04	21911340	Massinger Well Replc. - Armstrong	7,760,437
Central Basin East	2172153-11	22011286	Meyer Rd. AMR	433,100
Central Basin East	2172202-60	21911408	Hawaiian Ave 21924 Relocation & 2 N	-
Central Basin East	2172202-60	21911409	FUNSTION AVE 22421 1" CS Installat	-
Central Basin East	2172202-60	21911418	Verne Ave 21916 New Service Install	-
Central Basin East	2172202-60	21911419	Devlin Ave 18504 New Service Instal	-
Central Basin East	2172202-60	21911420	Gridley Road 18600 IRR 1" CS	-
Central Basin East	2172202-60	21911421	Walcroft St #B 11709 Install 1" CS	-
Central Basin East	2172202-60	22011343	Splendora Ave 13119 Install 1" CS	-
Central Basin East	2172202-60	22011349	CRESSON ST 11914 New Service Insta	-
Central Basin East	2172206-01	22011345	Mondon 11728 sheared hydrant	12,910
Central Basin East	2172209-01	21731143	Blackburn Yard 15527 HVAC Repl	102
Central Basin East	2172251-01	21911357	Roseton Plant, New Tank and Booster	11,441,873
Central Basin East	2172251-99	21911412	Tank Recoating Studies - SW	31,357
Central Basin East	2172260-02	21911398	17127 Roseton Ave	-
Central Basin East	2172260-02	21911402	21821 Hawaiian Ave	-
Central Basin East	2172260-02	21911416	11504 Artesia Blvd	-
Central Basin East	2172260-02	22011339	11401 Bloomfield Ave (PD station)	-
Central Basin East	2172260-02	22011340	13231 Lakeland Rd - The Whole Child	-
Central Basin East	2172301-01	21911422	2023 Artesia 1 new & stuck meters	6,519
Central Basin East	2172301-01	21911423	2023 Artesia 1.5" new & stuck meter	6,519
Central Basin East	2172301-01	21911424	2023 Artesia 5/8 new & stuck meters	3,626
Central Basin East	2172301-01	21911425	2023 Artesia 2" new & stuck meters	5,308
Central Basin East	2172301-01	21911430	2023 Artesia small meter replacemen	6,690
Central Basin East	2172301-01	22011350	2023 Norwalk 5/8" new & stuck meter	2,259
Central Basin East	2172301-01	22011351	2023 Norwalk 1" new & stuck meters	6,690
Central Basin East	2172301-01	22011352	2023 Norwalk 1.5" new & stuck meter	6,690
Central Basin East	2172301-01	22011353	2023 Norwalk 2" new & stuck meters	6,690
Central Basin East	2172301-01	22011354	2023 Norwalk small meter replacemen	6,690
Central Basin East	2172301-01	New WO	2023 Meters	235,188
Central Basin East	2172302-01	21911426	2023 Artesia 1 service installation	2,139
Central Basin East	2172302-01	21911427	2023 Artesia 2 service installation	11,606

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Central Basin East	2172302-01	22011355	2023 Norwalk 2" service installatio	6,690
Central Basin East	2172302-01	22011356	2023 Norwalk 1" service installatio	4,459
Central Basin East	2172302-01	New WO	2023 Services	140,770
Central Basin East	2172306-01	21911428	2023 Artesia gate valve installatio	-
Central Basin East	2172306-01	21911432	20161 Pioneer sheared hydrant (hyd#	4,839
Central Basin East	2172306-01	21911433	Norwalk 20713 Emergency main leak	47,859
Central Basin East	2172306-01	21911434	Carson 12150 sheared hydrant #714	5,381
Central Basin East	2172306-01	22011357	2023 Norwalk gate valve installatio	-
Central Basin East	2172306-01	22011363	imperial 11951 sheared hydrant (hyd	4,834
Central Basin East	2172306-01	22011364	Imperial Hwy 12038 sheared hydrant	4,358
Central Basin East	2172306-01	New WO	2023 Main Replacements	10,181
Central Basin East	2172307-01	21911431	Roseton Replace Remaining Backwash	36,346
Central Basin East	2172307-01	New WO	2023 Main Pumping Plant Eqpmt & Stc	108,153
Central Basin East	2172309-01	WO Not Open	2023 Office Equipment & Furniture	16,490
Central Basin East	2172310-01	21731139	Replace Vehicle #501370	23,544
Central Basin East	2172310-01	21731140	Replace Vehicle #68707	23,544
Central Basin East	2172310-01	21731141	Replace Vehicle #70940	44,141
Central Basin East	2172310-01	21731142	Replace Vehicle #70943	44,141
Central Basin East	2172311-01	21731144	Octave Programming calbes	758
Central Basin East	2172311-01	New WO	2023 Tools & Safety Equipment	26,572
Central Basin West	2241760-02	23011088	11720 Wilmington Ave - Metro	-
Central Basin West	2242102-60	22811357	82nd Place 1522 & 1524 1" service	-
Central Basin West	2242102-60	22811380	E 74th St 1419 New 1" C service ins	-
Central Basin West	2242110-01	22431089	Replace Vehicle #68974	40,807
Central Basin West	2242150-01	22811345	Systemwide, Replacement Well Land A	142,000
Central Basin West	2242151-04	22750309	Tract 180 Export Connection, Remove	-
Central Basin West	2242154-99	22911164	McKinley Well No. 3 - PFAS Treatmen	60,572
Central Basin West	2242160-02	22750346	5620 Quinn St	-
Central Basin West	2242202-60	22750367	Flora Ave 6531 & 6533 2 1in Servic	-
Central Basin West	2242202-60	22811401	Converse A & B 6375 & 6377 New Serv	-
Central Basin West	2242202-60	22811402	Juniper St 8706 Domestic & Irrigat	-
Central Basin West	2242202-60	22811403	Hickory 8426 Installing 1 1" CS	-
Central Basin West	2242202-60	22811406	E 76th Pl 1246 1/2 Installing 1" S	-
Central Basin West	2242202-60	22811408	E 83rd St 1718 #A & #B Two 1" Addit	-
Central Basin West	2242202-60	22911167	Main St 6070 B 1" CS Installation	-
Central Basin West	2242202-60	23011174	2409 Unit A-C & Irrigation Wilmingt	-
Central Basin West	2242206-01	22750357	Eastern Ave 6821 Replace Sheared Hy	-
Central Basin West	2242206-01	22811390	5 damaged fire hydrant replace at	2,613
Central Basin West	2242251-03	22911153	CBW New CB-MWD interconnection	1,184,983
Central Basin West	2242251-05	22750310	Well Replacement, Gage Well 2	8,803,722

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Central Basin West	2242251-06	22811343	Well Replacement, Miramonte Well 1	7,873,167
Central Basin West	2242251-07	23011156	Well Replacement, Willowbrook Well	6,621,498
Central Basin West	2242251-98	22750377	Bell-Grdn CSA Office Relocation	1,591,172
Central Basin West	2242254-99	22750359	PFAS Treatment at Clara Plant	762,884
Central Basin West	2242260-02	22750352	7102 Eastern Ave	-
Central Basin West	2242260-02	22750353	7604 Perry Rd	-
Central Basin West	2242260-02	22750364	6619 King Ave, A-G	-
Central Basin West	2242260-02	22811394	1216 Nadeau St	-
Central Basin West	2242260-02	22811395	1920 Randolph St	-
Central Basin West	2242260-02	22811417	6305 Holmes Ave	-
Central Basin West	2242301-01	22750372	2023 BG 58 New and Stuck Meters	4,015
Central Basin West	2242301-01	22750373	2023 BG 1" New and Stuck Meters	4,479
Central Basin West	2242301-01	22750374	2023 BG 1-1/2" New and Stuck Meters	2,809
Central Basin West	2242301-01	22750375	2023 GB 2" New and Stuck Meters	2,469
Central Basin West	2242301-01	22750379	old compaund meter replace Bell Gar	33,620
Central Basin West	2242301-01	22811411	2023 FG 5/8" New and Stuck Meters	5,967
Central Basin West	2242301-01	22811412	2023 FG 1" New and Stuck Meters	4,321
Central Basin West	2242301-01	22811413	2023 FG 1-1/2" New and Stuck Meters	3,728
Central Basin West	2242301-01	22811414	2023 FG 2" New and Stuck Meters	3,728
Central Basin West	2242301-01	22811416	3" compound meter replace Randolph	1,563
Central Basin West	2242301-01	22911178	2023 Hollydale 5'8 New and Stuck Me	3,728
Central Basin West	2242301-01	22911179	2023 Hollydale 1" New and Stuck Met	3,728
Central Basin West	2242301-01	22911180	2023 Hollydale 1-1/2" New and Stuck	1,947
Central Basin West	2242301-01	22911181	2023 Hollydale 2" New and Stuck Met	1,947
Central Basin West	2242301-01	22911184	replace two 3" old compound meters	7,655
Central Basin West	2242301-01	23011177	2023 Willowbrook 58 New and Stuck M	3,728
Central Basin West	2242301-01	23011178	2023 Willowbrook 1" New and Stuck M	3,480
Central Basin West	2242301-01	23011179	2023 Willowbrook 1-1/2" New and Stu	1,947
Central Basin West	2242301-01	23011180	2023 Willlowbrook 2" New and Stuck	1,947
Central Basin West	2242301-01	New WO	2023 Meters	140,234
Central Basin West	2242302-01	22750370	2023 BG 2 Service InstallationsRepl	15,664
Central Basin West	2242302-01	22811409	2023 FG 2 Service InstallationsRepl	15,664
Central Basin West	2242302-01	22911176	2023 Hollydale 2" Service Installat	7,238
Central Basin West	2242302-01	22911177	2023 Hollydale 1" Service Installat	15,664
Central Basin West	2242302-01	23011175	2023 Willowbrook 2" Service Install	16,234
Central Basin West	2242302-01	23011176	2023 Willowbrook 1" Service Install	15,664
Central Basin West	2242302-01	New WO	2023 Services	112,434
Central Basin West	2242302-60	22750378	Gage Ave 6030 Six 1" New Service Li	-
Central Basin West	2242306-01	22750376	2023 BG Fire Hydrant Replacements	15,664
Central Basin West	2242306-01	22911182	2023 Hollydale Fire Hydrant Replace	7,832

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Central Basin West	2242306-01	22911183	Oklahoma 11923 replace valve and re	23,623
Central Basin West	2242306-01	23011181	2023 Willowbrook Fire Hydrant Repla	1,003
Central Basin West	2242306-01	23011182	fire hydrant and valve relocation 1	28,447
Central Basin West	2242306-01	New WO	2023 Main Replacements	111,963
Central Basin West	2242307-01	22811418	MIRAMONTE WELLHOUSE 2&3 ROLLUP DOOR	6,399
Central Basin West	2242307-01	23011184	Willowbrook HMI	4,298
Central Basin West	2242307-01	New WO	2023 Main Pumping Plant Eqpmt & Stc	186,297
Central Basin West	2242309-01	New WO	2023 Office Equipment & Furniture	744
Central Basin West	2242311-01	New WO	2023 Tools & Safety Equipment	1,614
Central District Office	2102010-01	21011050	Water Supply Vehicle Rplc V#69373	-
Central District Office	2102308-01	WO Not Open	2023 Purification Equipment/Struct	37,750
Central District Office	2102309-01	WO Not Open	2023 Office Equipment & Furniture	14,370
Central District Office	2102310-01	21200135	Replace Vehicle #502426	44,032
Central District Office	2102310-01	21200136	Replace Vehicle #502427	44,032
Central District Office	2102310-01	21200137	Replace Vehicle 71024	44,032
Central District Office	2102311-01	21200139	SMALL TOOLS	31,320
Culver City	2341660-02	23611334	5800 Bristol Parkway	-
Culver City	2341660-02	23611372	3814 Lenawee Ave.	-
Culver City	2341760-02	23611382	8824 National Blvd - Ivy Station	-
Culver City	2341760-02	23611409	9919 Jefferson Blvd	-
Culver City	2341851-02	23611289	WB-23 Replacement	-
Culver City	2341860-02	23611531	8777 Washington Blvd	-
Culver City	2341860-02	23611551	8825-8827 National Blvd	-
Culver City	2341951-01	23611831	New WB23A MWD & GSWC PRV Vaults-Pll	7,112,430
Culver City	2342060-02	23611723	6181 W Centinela Ave	-
Culver City	2342060-02	23611730	9336 Washington Blvd (FS)	-
Culver City	2342060-02	23611769	11141 Washington Blvd	-
Culver City	2342060-02	23611776	3961 Tilden Ave	-
Culver City	2342102-60	23611819	Tilden Ave 3946 Install new 1" ser	-
Culver City	2342111-01	23431046	New Backhoe Loader	153,866
Culver City	2342151-01	23611712	Baldwin Hills East and West Tanks	-
Culver City	2342160-02	23611778	4130 Overland Ave	-
Culver City	2342160-02	23611781	Bentley Ave & Venice Blvd	-
Culver City	2342160-02	23611788	5616 Corryne Pl	-
Culver City	2342160-02	23611794	9735 Washington Blvd	-
Culver City	2342160-02	23611798	5665 Selmaraine Dr	-
Culver City	2342160-02	23611799	5669 Selmaraine Dr	-
Culver City	2342160-02	23611802	5707 Mesmer Ave	-
Culver City	2342160-02	23611804	5719 Mesmer Ave	-
Culver City	2342160-02	23611812	5660-5668 Selmaraine Dr	-

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Culver City	2342160-02	23611817	8750 Washington Blvd	-
Culver City	2342160-02	23611830	3516-3520 Schaefer St	-
Culver City	2342160-02	23611843	8476 Steller Dr	-
Culver City	2342160-02	23611851	8833 National Blvd	-
Culver City	2342201-01	23611832	2022 2" New and Stuck Meters	-
Culver City	2342201-01	23611834	2022 1" New and Stuck Meters	253
Culver City	2342201-01	23611887	Canterbury Slauson Culver Vault LID	15,332
Culver City	2342201-01	23611888	Hetzler 6300 Large Meter Replacemen	202
Culver City	2342201-01	23611889	Slauson 6101 Replace 3" Meter	-
Culver City	2342201-01	23611899	Culver 9500 Large Meter Replacement	179
Culver City	2342202-60	23611869	Hubbard 8943 Install new 1" c water	-
Culver City	2342202-60	23611880	Jefferson Blvd 10023 Install new 2"	-
Culver City	2342202-60	23611881	Keystone Ave 4206 Install new 1" c	-
Culver City	2342202-60	23611883	Minvera 4016 Install new 1" c water	-
Culver City	2342206-01	23611877	Jefferson 11800 Main Leak	38,185
Culver City	2342209-01	23431048	Charnock Office Improvements	63
Culver City	2342210-01	23431047	Replace Vehicle #71245	40,807
Culver City	2342260-02	23611868	11259 Washington Blvd	-
Culver City	2342260-02	23611874	3832 Bentley Ave	-
Culver City	2342260-02	23611875	3727 Robertson Blvd	-
Culver City	2342260-02	23611882	11111 Jefferson Blvd	-
Culver City	2342260-02	23611884	3828 Delmas Terrace	-
Culver City	2342260-02	23611900	3855 Watseka	-
Culver City	2342260-02	23611905	10858 & 10876 Culver Blvd	-
Culver City	2342301-01	23611890	2023 5.8 in New and Stuck Meters	1,851
Culver City	2342301-01	23611891	2023 1in New and Stuck Meters	327
Culver City	2342301-01	23611892	2023 1.5in New and Stuck Meters	1,864
Culver City	2342301-01	23611893	2023 2in New and Stuck Meters	2,150
Culver City	2342301-01	23611898	2023 Aged Meter Replacement Program	3,252
Culver City	2342301-01	23611901	Culver Blvd/Astaire Replace 3" Mete	87
Culver City	2342301-01	23611902	Culver Blvd 9770 Replace 4" Meter	100
Culver City	2342301-01	23611903	Vault Replacement 8439 Stellar & 84	-
Culver City	2342301-01	23611911	Replace Damaged Vault Freshman Driv	-
Culver City	2342301-01	23611912	Hayden 3542 4" Meter Change	1,995
Culver City	2342301-01	New WO	2023 Meters	11,541
Culver City	2342302-01	23611894	2023 1in Service Install/Replacemen	50,283
Culver City	2342302-01	23611895	2023 2in Install Replacement	21,244
Culver City	2342302-01	New WO	2023 Services	9,916
Culver City	2342302-60	23611904	Van Buren Pl 4122 Install new 1" c	-
Culver City	2342302-60	23611907	Oregon Ave 10747 Install new 1" c w	-

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Culver City	2342302-60	23611913	Mclaughlin 4248 Install new 1" c wa	-
Culver City	2342302-60	23611914	Culver Blvd & Center St 2in Service	-
Culver City	2342306-01	23611896	2023 GV Install/Replacement Program	21,575
Culver City	2342306-01	23611897	2023 FH Replacement Program	7,738
Culver City	2342306-01	23611908	Elenda 4336 Main Leak	321
Culver City	2342306-01	23611919	Blackwelder 5927 : Main Leak	20,520
Culver City	2342306-01	New WO	2023 Main Replacements	212,763
Culver City	2342307-01	WO Not Open	2023 Main Pumping Plant Eqpmt & Stc	45,893
Culver City	2342309-01	23431053	Replace Charnock Gate Motor	8,534
Culver City	2342309-01	New WO	2023 Office Equipment & Furniture	971
Culver City	2342311-01	23431051	New VM-81-0 Locators	62
Culver City	2342311-01	23431052	SMALL TOOLS	10,034
Culver City	2342311-01	New WO	2023 Tools & Safety Equipment	489
Culver City	2342312-01	WO Not Open	2023 Addition to General Structure	3,549
Southwest	2471154-02	25003254	Chadron Plant - Site Remediation	987,766
Southwest	2471801-01	25032399	Marine, 3533 3" Octave Meter	-
Southwest	2471802-60	25032379	160, 4107 W #B, Install New 1"CS	-
Southwest	2471851-05	25031571	SCADA at 4 Zone Break PRVs	104,622
Southwest	2471853-08	25031562	169th & Denker Area Mains P2	82,678
Southwest	2471860-02	25032118	3155 El Segundo Blvd	-
Southwest	2471860-02	25032171	Inglewood Basketball & Ent. Center	-
Southwest	2471960-02	25032252	1017 W 141st St	-
Southwest	2471960-02	25032288	1341 W Gardena Blvd	-
Southwest	2471960-02	25032292	14124-14128 Kornblum Ave	-
Southwest	2471960-02	25032294	1515 W 178th St	-
Southwest	2471960-02	25032351	2129 Rosecrans Ave	-
Southwest	2471960-02	25032352	1007 E Victoria St	-
Southwest	2472060-02	25032385	12850 Crenshaw Blvd	-
Southwest	2472060-02	25032433	4859 W El Segundo Blvd	-
Southwest	2472060-02	25032440	159 E Rosecrans Ave	-
Southwest	2472060-02	25032450	13200 S Avalon Blvd	-
Southwest	2472060-02	25032453	13615 & 13633 Vermont Ave	-
Southwest	2472101-01	25032472	2021 Meter Box Replacements	2,064
Southwest	2472102-60	25032464	Budlong 11137 S, Service Reloc	-
Southwest	2472102-60	25032534	W 147th St A-E 1621 New services	-
Southwest	2472153-01	25032425	105th Street AMR	9,423
Southwest	2472153-03	25032370	122nd Street AMR	354,526
Southwest	2472160-02	25032494	1335 - 1343 141st St	-
Southwest	2472160-02	25032515	15808 S Broadway St	-
Southwest	2472160-02	25032517	1048 W 149th St	-

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Southwest	2472160-02	25032531	15601 Avalon Blvd	-
Southwest	2472160-02	25032550	10304 Burin Ave	-
Southwest	2472160-02	25032559	2500 Rosecrans Ave - Walnut Place	-
Southwest	2472160-02	25032561	11001-11015 S Vermont Ave	-
Southwest	2472160-02	25032584	11814 Aviation	-
Southwest	2472160-02	25032593	215-229 E El Segundo Blvd	-
Southwest	2472201-01	25032637	2022 Small Meter Replacement Progra	790,339
Southwest	2472201-01	25032639	Large 3" Meter Replacements	21,825
Southwest	2472201-01	25032691	4" Meter Changes	41,451
Southwest	2472202-60	25032625	W 162nd St 4026 New Service Install	-
Southwest	2472202-60	25032632	1932$1934 W. 154th St 2 CS Installa	-
Southwest	2472202-60	25032636	Dalerose Ave 10221 New Service Inst	-
Southwest	2472202-60	25032642	HAWTHORNE BLVD 14611 New Service In	-
Southwest	2472202-60	25032649	YUKON AVE 10816 1/2 New Service Ins	-
Southwest	2472202-60	25032653	W 97TH ST 1146 Service Installation	-
Southwest	2472202-60	25032655	S DALTON AVE #B 16317 New Service	-
Southwest	2472202-60	25032657	La Salle Unit B, 16825 New Service	-
Southwest	2472202-60	25032682	E 122nd St 708 New Service Installa	-
Southwest	2472202-60	25032683	W 153rd St 1444 ADU New Service Ins	-
Southwest	2472202-60	25032685	Eastwood Ave Units A-D 11132 New Se	-
Southwest	2472202-60	25032686	S Berendo Unit B 11812 New Service	-
Southwest	2472202-60	25032687	S Wilton Pl 15622 New Service Insta	-
Southwest	2472202-60	25032712	Dalerose 11029 1/2 New Service Inst	-
Southwest	2472202-60	25032713	103rd 4245 1/2 New Service Installa	-
Southwest	2472202-60	25032723	138th 5001 W upgrade to 1 copper se	-
Southwest	2472207-01	25032611	Goldmedal Filter rehab and Media Re	3,458
Southwest	2472207-01	25032635	12" Isolation Valve and Ammonia Poi	16,901
Southwest	2472207-01	25032641	Red Lion OIT's	1,101
Southwest	2472207-01	25032690	Goldmedal Cla-Val Conversion	15,112
Southwest	2472210-01	24700231	Replace Vehicle #501203	44,032
Southwest	2472210-01	24700245	Replace Vehicle 502248	-
Southwest	2472211-01	25032660	3G Mobile Laptop	10,833
Southwest	2472212-01	25032714	Gardena Heights Cell Radio	72
Southwest	2472251-04	25032377	Yukon Wells 4 and 5, Destroy	295,299
Southwest	2472260-02	25032607	15725 Normandie Ave	-
Southwest	2472260-02	25032609	1608 W 139th St	-
Southwest	2472260-02	25032628	14715 S Avalon Blvd	-
Southwest	2472260-02	25032638	15650-15700 S Avalon Blvd	-
Southwest	2472260-02	25032644	16325-16407 S Main St	-
Southwest	2472260-02	25032647	13919 Normandie Ave	-

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Southwest	2472260-02	25032654	5151 W El Segundo Blvd	-
Southwest	2472260-02	25032672	4130 W 154th St	-
Southwest	2472260-02	25032674	100 W Alondra Blvd	-
Southwest	2472260-02	25032688	638 E El Segundo Blvd	-
Southwest	2472260-02	25032708	2545 Marine Blvd	-
Southwest	2472260-02	25032727	15022 Kingsdale Ave	-
Southwest	2472260-02	25032736	16627 S. Avalon Blvd.	-
Southwest	2472301-01	25032728	2023 5/8" & 3/4" new and stuck me	12,490
Southwest	2472301-01	25032729	2023 1" new and stuck meters	12,360
Southwest	2472301-01	25032730	2023 1.5" new and stuck meters	13,213
Southwest	2472301-01	25032731	2023 2" new and stuck meters	12,911
Southwest	2472301-01	25032742	2023 Small Meter Replcement Program	198,683
Southwest	2472301-01	New WO	2023 Meters	340,253
Southwest	2472302-60	25032733	129, 425 1/2 E one 1" copper servic	-
Southwest	2472302-60	25032734	Cranbrook 12533 Unit B Service Inst	-
Southwest	2472302-60	25032738	W 110th Pl 1408 1" Copper Service	-
Southwest	2472306-01	25032717	W. 136th. St. 4861 Main Replacement	6,393
Southwest	2472306-01	25032718	2023 Fire hydrant replacement progr	35,075
Southwest	2472306-01	25032721	Van Ness Ave 10827 Main Replacement	10,873
Southwest	2472306-01	25032722	Tarrant 15417 Ave Main Replacement	10,952
Southwest	2472306-01	25032726	Century Blvd. 2138 Main Replacement	4,322
Southwest	2472306-01	25032739	W 142nd St 4934 Main Replacement	15,266
Southwest	2472306-01	25032741	Cimarron St. 10411 Main Replacement	3,200
Southwest	2472306-01	25032743	St. Andrews Pl. 11657 Main Replacem	22,203
Southwest	2472306-01	25032748	W. 166th. St. 4014 Main Replacement	33,713
Southwest	2472306-01	25032753	Ogram 15637 Main Replacement	22,306
Southwest	2472306-01	25032754	W. 157th St 3162 Main Replacement	18,886
Southwest	2472306-01	25032755	Figueroa 16100 FH Replacement	5,038
Southwest	2472306-01	25032756	Patronella Ave. 15645 Main Replacem	15,523
Southwest	2472306-01	25032757	W Rosecrans 1611 Fire Service Repl	90,533
Southwest	2472307-01	25032735	Yukon PLC programming	28,637
Southwest	2472307-01	25032737	Southern #5 Filter Media Replacemen	63,736
Southwest	2472307-01	25032762	PLC for PAX Mixer	4,125
Southwest	2472307-01	New WO	2023 Main Pumping Plant Eqpmt & Stc	292
Southwest	2472308-01	WO Not Open	2023 Purification Equipment/Struct	76,480
Southwest	2472309-01	New WO	2023 Office Equipment & Furniture	24,572
Southwest	2472310-01	24700248	Replace Vehicle 504164	-
Southwest	2472310-98	25032749	John Deere Skid Steers	207,780
Southwest	2472310-99	24700249	Replace Vehicle 509030	90,968
Southwest	2472311-01	25032758	Locators	11,553

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Southwest	2472311-01	New WO	2023 Tools & Safety Equipment	16,137
Southwest	2472312-01	WO Not Open	2023 Addition to General Structure	3,160
Southwest	2472353-10	25032366	Firmona Ave AMR	146,444
Southwest District Office	2402309-01	24200069	Ballona Card Access System	3,658
Southwest District Office	2402309-01	New WO	2023 Office Equipment & Furniture	24,512
Southwest District Office	2402310-01	24011036	Replace Vehicle #502746	40,807
Southwest District Office	2402311-01	WO Not Open	2023 Tools & Safety Equipment	11,000
Apple Valley	3631651-01	36600214	APV North SCADA Ph.III	201,518
Apple Valley	3631651-02	36400253	APV South SCADA - Ph.III	267,249
Apple Valley	3631751-01	36600291	Waalew Environmental Monitoring	38,700
Apple Valley	3631751-02	36400259	Kiowa Reservoir & Booster Station	15,126
Apple Valley	3631751-05	36700114	Lucerne Valley SCADA	274,782
Apple Valley	3631951-03	36600226	Central Plant, Demo Tanks & Piping	-
Apple Valley	3631951-04	36400276	Mohawk & Bear Valley Wells-Repl MCC	120,338
Apple Valley	3632102-60	36400346	Lancelet Ave, 10834-New 1" Copper S	-
Apple Valley	3632102-60	36400355	Ottawa Rd, 23181 - New one inch cop	-
Apple Valley	3632102-60	36400359	Quinnault Rd, 10838 - new one inch	-
Apple Valley	3632102-60	36600275	Valley Crest Terr, 23493 - New one	-
Apple Valley	3632102-60	36600276	Saguaro Rd, 22675 - new 1" CS	-
Apple Valley	3632110-01	36331041	Replace Vehicle#501748-3/4 ton	368
Apple Valley	3632110-01	36331042	Repl Veh#502613 Ford F-350 1 Ton	68,952
Apple Valley	3632110-01	36331043	Replace Truck 500071 1/4 ton	78,263
Apple Valley	3632110-01	36331044	Replace Vehicle 503991 3/4 ton	78,263
Apple Valley	3632150-01	36500092	Desert View Tank	3,704,235
Apple Valley	3632151-96	36600278	Apple Valley North SCADA (R3 2022)	184,250
Apple Valley	3632151-97	36400354	Apple Valley South SCADA (R3 2022)	1,236,645
Apple Valley	3632151-98	36700156	Lucerne SCADA (R3 2022)	316,074
Apple Valley	3632151-99	36500091	Desert View SCADA (R3 2022)	303,018
Apple Valley	3632201-01	36400350	AVS 2022 Aged Meter Program	-
Apple Valley	3632201-01	36700150	AV Lucerne 2022 5/8" Meter Replacem	2,094
Apple Valley	3632201-01	36700153	LV 2022 1" Meter Replacements	-
Apple Valley	3632202-01	36400349	AV South 2022 1" Service Replacemen	328
Apple Valley	3632202-60	36400361	Marmoset, 20882 - new one inch copp	-
Apple Valley	3632202-60	36400362	Sauk, 10804 - New 1" copper service	-
Apple Valley	3632202-60	36400363	Sioux, 22235 - New one inch Copper	-
Apple Valley	3632202-60	36400364	Wisteria, 21044 - New One inch Copp	-
Apple Valley	3632202-60	36600280	Ouray Rd, 16983 - new 1" Copper Srv	-
Apple Valley	3632202-60	36600281	Tenaya, 16184 - New one inch Copper	-
Apple Valley	3632202-60	36600283	Central, 16935 - New One inch CS	-
Apple Valley	3632202-60	36600284	Central, 16945 - New one inch CS	-

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Apple Valley	3632202-60	36600286	Ocotilla, 16480 Unit B (ADU) - New	-
Apple Valley	3632202-60	36700157	Topaz Rd, 32786 - new one inch copp	-
Apple Valley	3632202-60	36700159	Agate, 32553 - New One inch Copper	-
Apple Valley	3632202-60	36700160	Butte, 8877 - New One inch Copper S	-
Apple Valley	3632260-02	36600282	16948 Sycamore Lane	-
Apple Valley	3632301-01	36400365	AVS 2023 5/8" Meter Replacements	510
Apple Valley	3632301-01	36400366	AVS 2023 1" Meter Replacements	308
Apple Valley	3632301-01	36600287	AVN 2023 5/8" Meter Replacements	99
Apple Valley	3632301-01	36600288	AVN 2023 1" Meter Replacements	104
Apple Valley	3632301-01	36700161	Lucerne 2023 5/8" Meter Replacemen	99
Apple Valley	3632301-01	36700162	Lucerne 2023 1" Meter Replacements	104
Apple Valley	3632301-01	New WO	2023 Meters	15,166
Apple Valley	3632302-01	36400367	AVS 2023 1" Service Replacements	981
Apple Valley	3632302-01	36600289	AVN 2023 1" Service Replacements	1,302
Apple Valley	3632307-01	36400368	Mohawk Well 2-Repl Section of Eyewa	4,435
Apple Valley	3632309-01	WO Not Open	2023 Office Equipment & Furniture	702
Apple Valley	3632311-01	WO Not Open	2023 Tools & Safety Equipment	162
Barstow	3451251-02	34731179	Rimrock Tank Demo/PRV Installation	282,700
Barstow	3451552-01	34731180	1st Ave. Bridge Replacement	58,811
Barstow	3451951-02	34731304	Basalt, Demo Plant	394,184
Barstow	3451951-03	34731305	Beryl, Demo Plant	72,863
Barstow	3451951-07	34731308	Barstow SCADA Upgrades	174,770
Barstow	3451953-03	34731311	Main St., w/of Yucca Replacement	298,108
Barstow	3452101-01	34731401	Barstow 2021 5/8" Meter Repl.	34
Barstow	3452102-01	34731405	Barstow 2021 1" Service Repl.	675
Barstow	3452110-01	34510963	Replace Vehicle 69544	70,900
Barstow	3452110-01	34510964	Replace Vehicle 67490	78,263
Barstow	3452110-01	34510965	Replace Vehicle 501747	70,900
Barstow	3452110-01	34510972	Replace Vehicle#500086-3/4 ton	368
Barstow	3452110-01	34510973	Replace Vehicle#500266-3/4 ton	31,009
Barstow	3452110-01	34510974	Replace Vehicle 500566 Ford F-450	80,708
Barstow	3452151-04	34731413	Lenwood Seismic Couplings	2,091,158
Barstow	3452151-05	34731417	Barstow SCADA (R3 Imprmts 2021)	2,580,388
Barstow	3452151-05	34731431	Morongo SCADA (R3 Imprmts 2021)	-
Barstow	3452201-01	34731446	Barstow 2022 2" Meter Repl	424
Barstow	3452201-01	34731449	Barstow 2022 Aged Meter Program	1,107
Barstow	3452202-01	34731447	Barstow 2022 1" Service Repl.	1,952
Barstow	3452202-60	34731491	Commercre, 2557 & 2559- 4 1"CS	-
Barstow	3452206-01	34731487	W Main 2531-Replace 2" wheel valve	-
Barstow	3452207-01	34731459	Agate Well#5-Replace 75 HP Motor	52

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Barstow	3452207-01	34731472	Bradshaw 11-Replace 125 HP Motor	339
Barstow	3452207-01	34731476	Bradshaw 14-Replace 125 HP motor	117
Barstow	3452207-01	34731486	Bradshaw 6 Replace Pump	8,968
Barstow	3452207-01	34731489	Bradshaw 11-Emergency Pump Replace	34,981
Barstow	3452207-01	34731490	Mojave Booster B-Replace VFD	-
Barstow	3452208-01	34731475	Bradshaw NTP-Replace 2 Softener Ta	47,230
Barstow	3452208-01	34731481	Bradshaw Nitrate Treatment Pilot Te	24,840
Barstow	3452255-99	34731503	Renewable Energy Feasability Study	190,000
Barstow	3452260-02	34731492	25322 Agate Rd	-
Barstow	3452301-01	34731493	Barstow 2023 5/8" Meter Repl	14,359
Barstow	3452301-01	34731494	Barstow 2023 1" Meter Replacements	1,982
Barstow	3452301-01	34731495	Barstow 2023 2" Meter Replacements	3,996
Barstow	3452301-01	34731498	Barstow 2023 Age Meter Replacements	50,230
Barstow	3452301-01	34731501	300 S G-Replace 4" Compound with 4"	5,212
Barstow	3452302-01	34731496	Barstow 2023 1" Service Replacement	191,084
Barstow	3452302-01	34731497	Barstow 2023 2" Service Replacement	10,072
Barstow	3452302-01	New WO	2023 Services	24,450
Barstow	3452306-01	34731502	300 G-Replace 3" and 4" Gate valve	10,830
Barstow	3452306-01	New WO	2023 Main Replacements	67,184
Barstow	3452311-01	New WO	2023 Tools & Safety Equipment	172
Barstow	3452351-01	34731411	Bear Valley Phase 3	2,774,695
Barstow	3452353-02	34731410	Ave E Main Replacement	9,754
Barstow	3452353-03	34731414	Mtn View Area Main Replacement	-
Calipatria	3511052-99	35200224	Calipatria Driveway	-
Calipatria	3511951-01	35231107	Niland Plant, Demo	5,437
Calipatria	3511951-03	35231109	Blair Booster Station, Improve Fac	918,410
Calipatria	3512151-01	35231150	Holabird Plant Upgrades	23,583
Calipatria	3512151-99	35231167	Calipatria SCADA (R3 2023)	2,768,650
Calipatria	3512201-01	35231160	Calipatria 2022 Aged Meter Replace	246
Calipatria	3512201-01	35231182	International 220 -Replace 3"Octave	1,160
Calipatria	3512202-01	35231159	Calipatria 2022 1" Service Repl.	1,236
Calipatria	3512206-01	35231181	Sorensen Ave & Main Rpl GV332	-
Calipatria	3512206-01	35231183	Main St 321-Replace 6"GV#358	322
Calipatria	3512301-01	35231184	Calipatria 2023 5/8" Meter Repl	-
Calipatria	3512301-01	35231186	Calipatia 2023 Age Meter Repl	-
Calipatria	3512306-01	35231187	Railroad &Sorensen-Repl GV 277-280	20,150
Calipatria	3512306-01	35231188	650 S Intl-Rlp Hydrant #90 & Latera	2,017
Calipatria	3512306-01	35231189	Isis Ave & 3rd-Repl FH #124	8,490
Calipatria	3512306-01	35231190	N Railroad &E California Repl FH #4	8,280
Calipatria	3512306-01	New WO	2023 Main Replacements	54

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Calipatria	3512311-01	WO Not Open	2023 Tools & Safety Equipment	61
Calipatria	3512353-03	35231141	Noffsinger Rd. Transmission Main	2,033,656
Claremont	3151460-02	31731218	Tr.#71420 Baseline @ Towne	-
Claremont	3151460-02	31731237	College Well #1 transmission line	-
Claremont	3151660-02	31731307	Claremont Campus Sports Field	-
Claremont	3151760-02	31731357	Tract 73078 - 501 W Foothill Blvd	-
Claremont	3151860-02	31731404	Tract 68052 - Gable Crossing	-
Claremont	3151951-02	31731382	Mountain View, New Well	2,151,406
Claremont	3151951-03	31731381	Claraboya Booster Station Upgr	2,188,612
Claremont	3151953-04	31731497	College, Arrow to 1st St.	1,317,778
Claremont	3151954-01	31731384	Del Monte Treatment and Booster Sta	2,974,373
Claremont	3151960-02	31731478	511 Colby Claremont Townhomes	-
Claremont	3152110-01	31500117	Replace Vehicle#69412 3/4 ton	-
Claremont	3152110-01	31500118	Replace Vehicle#1239-3/4 ton	-
Claremont	3152153-05	31731517	Meredith St AMR	991,027
Claremont	3152160-02	31731553	365 W San Jose	-
Claremont	3152160-02	31731565	667 Auto Center Drive	-
Claremont	3152202-60	31731591	W 10th St, 125 - 1" HDPE Service	-
Claremont	3152251-05	31731519	Indian Hill North, Repl. Booster St	3,345,332
Claremont	3152251-06	31731502	Lower O'Neil, Demolish Reservoir	-
Claremont	3152251-08	31731520	Claremont Fire Hardening	32,878
Claremont	3152251-99	31731598	Mtn Dsrt 2022 Tank Evaluations	132,521
Claremont	3152251-99	31731599	Foothill 2022 Tank Evaluations	20,236
Claremont	3152251-99	31731600	Orange County 2022 Tank Evaluations	24,447
Claremont	3152253-01	31731521	Cinderella Dr AMR	321,978
Claremont	3152253-04	31731523	E. Arrow Hwy	37,867
Claremont	3152260-02	31731579	956 W Baseline	-
Claremont	3152260-02	31731585	CMC Science Center E - 9th St	-
Claremont	3152260-02	31731601	235 N Yale Ave	-
Claremont	3152260-02	31731614	South Village - Tract 83463 - North	-
Claremont	3152260-02	31731615	South Village - Tract 83439 - South	-
Claremont	3152301-01	31731604	Claremont 2023 3/4" Meter Replaceme	2,725
Claremont	3152301-01	31731605	Claremont 2023 5/8" Meter Replaceme	3,849
Claremont	3152301-01	31731606	Claremont 2023 1" Meter Replacement	12,115
Claremont	3152301-01	31731607	Claremont 2023 1-1/2" Meter Replace	1,605
Claremont	3152301-01	31731608	Claremont 2023 2" Meter Replacement	3,812
Claremont	3152301-01	31731610	Claremont 2023 Aged Meter Program	19,684
Claremont	3152301-01	31731616	E. 6th St 651-661-671 - Replace 3"	100
Claremont	3152301-01	31731617	601 Doane Ave - Replace 4" Octave M	3,217
Claremont	3152301-01	31731620	N Mills Ave 311 - Replace 3" Octave	2,477

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Claremont	3152301-01	31731621	N Indian Hill Blvd 840 - Replace 3"	2,477
Claremont	3152301-01	New WO	2023 Meters	14,350
Claremont	3152302-01	31731609	Claremont 2023 1" Service Replaceme	98,985
Claremont	3152302-01	New WO	2023 Services	12,966
Claremont	3152302-60	31731611	Via Padova, 4322 - 1" HDPE Service	-
Claremont	3152306-01	31731624	E 9th St 130 - Repl Body of FH#1077	54,735
Claremont	3152307-01	31731618	Mountain Reservoir-Emergency PLC Re	63,490
Claremont	3152307-01	31731619	Mt. Interconnection-Emerg PLC R	1,762
Claremont	3152307-01	New WO	2023 Main Pumping Plant Eqpmt & Stc	214
Claremont	3152308-01	WO Not Open	2023 Purification Equipment/Struct	13,926
Claremont	3152351-09	31731506	Towne, Demolish Towne Reservoir	-
Foothill District Office	3102110-01	31021072	Replace Vehicle 500271-1 ton	78,064
Foothill District Office	3102309-01	New WO	2023 Office Equipment & Furniture	226
Foothill District Office	3102311-01	31021076	Repl Water Pump-Portable Gen SE#488	2,147
Los Alamitos	2671760-02	26931454	Stanton Village, Beach & GG Blvd	-
Los Alamitos	2671953-01	26931531	Howard Main Replacement	-
Los Alamitos	2671960-02	26931744	Denni St & Lincoln Ave - OC SAN	-
Los Alamitos	2672002-60	26931936	Luster Ct 7010,20,30,31,40,41 1" CS	-
Los Alamitos	2672060-02	26931897	12736 Beach Blvd	-
Los Alamitos	2672101-01	26931899	2021 New & Stuck 5/8" Meter Changes	-
Los Alamitos	2672102-01	26931959	Burton Way 11177,79 Stanton Srv Rpl	-
Los Alamitos	2672102-60	26932019	Belmont 8622 & Grace 4822&32 Srvs	-
Los Alamitos	2672102-60	26932026	Davenport Rd. 12002 1" Copper Srv	-
Los Alamitos	2672106-01	26931988	Katella Ave 4390 Los Alamitos 6" G	-
Los Alamitos	2672151-01	26931912	Ball Plant, Site Improvements	-
Los Alamitos	2672153-99	26932056	West OC FH Replace Program	25,835
Los Alamitos	2672160-02	26931972	7320 Katella Ave	-
Los Alamitos	2672160-02	26932000	5099-5253 Katella Ave-Shea Prop	-
Los Alamitos	2672160-02	26932014	Vessels Cir West of Western - Melia	-
Los Alamitos	2672160-02	26932042	10442 Magnolia Ave	-
Los Alamitos	2672160-02	26932058	12345 Beach Blvd - Cloud House	-
Los Alamitos	2672160-02	26932060	9470 Moody St - Citrus Square	-
Los Alamitos	2672201-01	26932033	2022 New and Stuck 2" Meters	-
Los Alamitos	2672201-01	26932125	Purchase Octave Meter Encoders	1,597
Los Alamitos	2672202-01	26932106	Rose St Stanton 10932 Srv Rplmnt	-
Los Alamitos	2672202-60	26932061	Eileen St, 7743 - 1" Copper Service	-
Los Alamitos	2672202-60	26932062	Camp St 5424-26- Two 1" Copper Srv	-
Los Alamitos	2672202-60	26932066	Sumner Pl, 8652 - Two 1" Copper Svc	-
Los Alamitos	2672202-60	26932067	Pine St, 10852-54 - 1" Copper Srvs	-
Los Alamitos	2672202-60	26932075	Devonwood Ave, 7801-03 - Add 1"CS	-

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Los Alamitos	2672202-60	26932094	Cortese Dr, 3423 1" Copper Service	-
Los Alamitos	2672202-60	26932095	Yana Dr, 10254 - 1" Copper Service	-
Los Alamitos	2672202-60	26932099	Hopi Rd, 7914 - 1" Copper Service	-
Los Alamitos	2672202-60	26932102	Walker St, 9361-63 - 1" Copper Srv	-
Los Alamitos	2672202-60	26932115	Farquhar Ave 3751-57 - Four 1" Srvs	-
Los Alamitos	2672202-60	26932129	Danny Ave, 5622 - 1" Copper Service	-
Los Alamitos	2672206-01	26932124	Los Alamitos Blvd 11061 FH Rplmnt	2,701
Los Alamitos	2672206-01	26932127	Annapolis Ave 8851 Water Main Ext	77,140
Los Alamitos	2672206-01	26932130	Copa De Oro 3061 Rossmoor Hydrant	-
Los Alamitos	2672206-01	26932144	Syracuse Ave 8801 Install Valve	-
Los Alamitos	2672207-01	26932088	Replacement of pump equipment	45,000
Los Alamitos	2672207-01	26932141	Circuit Breaker replacement for OC-	5,136
Los Alamitos	2672210-01	26700116	Replace Truck Vehicle # 1216	-
Los Alamitos	2672260-02	26932063	7091 Kermore Ln	-
Los Alamitos	2672260-02	26932081	10921 Western Ave	-
Los Alamitos	2672260-02	26932089	11850 & 11870 Beach Blvd	-
Los Alamitos	2672260-02	26932105	11752 Beach Blvd	-
Los Alamitos	2672260-02	26932111	12200 Beach Blvd	-
Los Alamitos	2672260-02	26932116	10560 Magnolia Ave	-
Los Alamitos	2672260-02	26932157	11892 Beach Blvd	-
Los Alamitos	2672260-02	26932176	11151 Los Alamitos Blvd	-
Los Alamitos	2672301-01	26932150	2023 New and Stuck 2" Meter Changes	18,762
Los Alamitos	2672301-01	26932151	2023 New and Stuck 1" Meter Changes	44,877
Los Alamitos	2672301-01	26932152	2023 New and Stuck 1.5" Meter Chang	4,941
Los Alamitos	2672301-01	26932153	2023 New & Stuck 3/4" Meter Changes	1,824
Los Alamitos	2672301-01	26932154	2023 New & Stuck 5/8" Meter Changes	34,751
Los Alamitos	2672301-01	26932155	2023 Aged Small Meter Changes	110,000
Los Alamitos	2672301-01	26932164	6" Meter Replacement 8061 Cerritos	-
Los Alamitos	2672301-01	26932177	Markev 5093Large Meter Replacement	5,000
Los Alamitos	2672301-01	26932178	3" Meter Replacement	8,368
Los Alamitos	2672301-01	26932181	Beach Blvd 11161 3" Meter Rplmnt	-
Los Alamitos	2672302-01	26932160	Antietam Ave 5082, 5081 Srv Rplmnt	-
Los Alamitos	2672302-01	26932161	El Dorado Way 10432 Service Replace	-
Los Alamitos	2672302-01	26932169	Capistrano Dr 8160 Service Rplmnt	-
Los Alamitos	2672302-01	26932170	Via Irana 6841 Stanton Service Rpl	-
Los Alamitos	2672302-01	26932174	Market Pl 5573 - Cypress Srv Rpl	-
Los Alamitos	2672302-01	26932175	Royal Oaks Way 10531 Service Rplmnt	8,000
Los Alamitos	2672302-01	26932183	ROME ST CYPRESS SERVICE REPLACEMENT	39,000
Los Alamitos	2672302-01	26932185	WOODSTOCK 3201 Service Replacement	10,000
Los Alamitos	2672302-01	26932190	Larwin ave 4775 Service Replacement	5,000

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Los Alamitos	2672302-01	26932193	Weatherby Rd. 11832 Service Replace	5,000
Los Alamitos	2672306-01	26932167	Magnolia Ave 10500 Hydrant Replace	-
Los Alamitos	2672306-01	26932172	Winner Cir Cypress Abandon laterals	-
Los Alamitos	2672306-01	New WO	2023 Main Replacements	6,400
Los Alamitos	2672307-01	26932171	Florista "A" Booster motor rewind	-
Los Alamitos	2672309-01	WO Not Open	2023 Office Equipment & Furniture	4,304
Los Alamitos	2672310-01	WO Not Open	2023 Vehicles	14,590
Los Alamitos	2672311-01	WO Not Open	2023 Tools & Safety Equipment	774
Los Alamitos	2672312-01	WO Not Open	2023 Addition to General Structure	690
Los Alamitos	2672353-03	26931916	Ruth Elaine Dr Area Main Replacemen	250,762
Morongo	3571051-01	35931007	Mojave Booster Station	2,820,890
Morongo	3571554-01	35831013	Elm Well-Uranium Removal System	103,038
Morongo	3571651-01	35931059	Mojave Reservoir	1,383,923
Morongo	3571851-99	35931117	Mojave PSPS Generator	166,306
Morongo	3571951-01	35831017	Morongo Del Norte SCADA Ph.III	498,299
Morongo	3571951-02	35931066	Morongo Del Sur SCADA Ph.III	672,026
Morongo	3571953-01	35831018	Navajo Booster Zone Expansion	459,630
Morongo	3571953-04	35931091	Knobb Ave. Zone Realignment	48,385
Morongo	3572102-60	35931109	Paradise Ave, 49111-New one inch Co	-
Morongo	3572102-60	35931110	Tamarisk Lane, 49005 - New 1" Coppe	-
Morongo	3572107-01	35831038	Elm Well 24 - Replace Pumping Equip	-
Morongo	3572107-01	35831039	Bella Vista Well 1 - Replace Pumpin	4,244
Morongo	3572151-01	35831034	Navajo Booster Station	2,446,531
Morongo	3572151-98	35931111	Morongo Del Sur SCADA (R3 2021)	547,160
Morongo	3572151-99	35831044	Morongo Del Norte SCADA (R3 2021)	190,668
Morongo	3572153-01	35831025	1st St. Main Replacement	-
Morongo	3572201-01	35831042	MDN 2022 5/8" Meter ReplacementsMDN	107
Morongo	3572202-60	35931112	Cholla Ave, 11130 - New 1" CS	-
Morongo	3572202-60	35931113	Elbow, 11517 - new 1" copper servic	-
Morongo	3572202-60	35931114	Pioneer, 49297, new 1" copper servi	-
Morongo	3572202-60	35931115	Park, 49244 - New One inch Copper S	-
Morongo	3572210-99	35711039	Replace Vehicle 70183 Chevy 3500HD	78,064
Morongo	3572254-01	35831033	Highway Well-Uranium Treatment	-
Morongo	3572260-02	35931121	49182 Cedar Drive	-
Morongo	3572301-01	35831046	MDel Norte 2023 5/8" Meter Replace	51
Morongo	3572301-01	35831047	MDel Norte 2023 1" Meter Replaceme	51
Morongo	3572301-01	35931118	MDel Sur 2023 5/8" Yearly Meter Rep	51
Morongo	3572301-01	35931119	MDel Sur 2023 1" Meter Replacement	57
Morongo	3572302-01	35831048	MDel Norte 2023 1" Service Replace	-
Morongo	3572302-01	35931120	MDel Sur 2023 1" Service Replaceme	-

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Morongo	3572306-01	WO Not Open	2023 Main Replacements	3,810
Morongo	3572307-01	WO Not Open	2023 Main Pumping Plant Eqpmt & Stc	1,005
Morongo	3572308-01	35931124	Emergency Repl. Uranium Treatment P	2,600
Mountain/Desert District Office	3402110-01	34011025	Replace Vehicle 505498 Jeep Cheroke	78,263
Mountain/Desert District Office	3402309-01	WO Not Open	2023 Office Equipment & Furniture	400
Orange County District Office	2602110-01	26011049	Replace Truck Vehicle # 1297	58,821
Orange County District Office	2602110-01	26011050	Replace Truck Vehicle # 69349	-
Orange County District Office	2602309-01	WO Not Open	2023 Office Equipment & Furniture	6,507
Orange County District Office	2602311-01	WO Not Open	2023 Tools & Safety Equipment	8,892
Placentia/Yorba Linda	2721260-02	27531032	Bradford Plant - OCTA relocations	-
Placentia/Yorba Linda	2721651-01	27431082	Timberline Reservoir - Recoat Tank	186,551
Placentia/Yorba Linda	2721851-99	27431184	PSPS Genset Project	-
Placentia/Yorba Linda	2721953-01	27431149	Old Foothill Blvd Main Replacement	567,353
Placentia/Yorba Linda	2721960-02	27431212	Cowan Ranch Estates	-
Placentia/Yorba Linda	2721960-02	27531303	S. Rose Dr. & Alta Vista St.	-
Placentia/Yorba Linda	2722060-02	27531403	501 & 503 W Crowther Ave	-
Placentia/Yorba Linda	2722101-01	27431226	2021 1 1/2" New & Stuck Meter Cowan	-
Placentia/Yorba Linda	2722101-01	27531388	2021 1 1/2" New & Stuck Mtr (PL/YL)	-
Placentia/Yorba Linda	2722107-01	27531426	Ruby Pump & Equipment	33,247
Placentia/Yorba Linda	2722151-98	27431254	Country Hill & Hideaway PRVs	17,561
Placentia/Yorba Linda	2722151-99	27431247	Fairhaven #2 - Destroy	34,546
Placentia/Yorba Linda	2722153-97	27431259	CH FH Replace Program	25,987
Placentia/Yorba Linda	2722160-02	27531422	Tract 19104 - 443 S Van Buren St	-
Placentia/Yorba Linda	2722201-01	27431277	2023 new & stuck 2" meters Cowan H	1,367
Placentia/Yorba Linda	2722201-01	27531431	MCP 2022 for PL - YL @ Various Loc	10,647
Placentia/Yorba Linda	2722201-01	New WO	2022 Meters	2,942
Placentia/Yorba Linda	2722202-01	27531458	Diamond Rd- 525 Replace Service	925
Placentia/Yorba Linda	2722202-01	27531499	Nenno Ave 656 placentia Service Rpl	8,716
Placentia/Yorba Linda	2722202-01	27531510	Avon Place 1250 (Placentia) Service	3,151
Placentia/Yorba Linda	2722202-60	27531478	N Kraemer Blvd, 1478 - Service Upgr	-
Placentia/Yorba Linda	2722202-60	27531492	2219 Montgomery Cir New Service	-
Placentia/Yorba Linda	2722206-01	27431271	county paving project raise 60Valve	33,440
Placentia/Yorba Linda	2722206-01	27531506	Lower & raise gate cans due to City	35,532
Placentia/Yorba Linda	2722207-01	27431261	Peacock PLC panel Upgrade	327
Placentia/Yorba Linda	2722251-05	27531382	La Jolla Site Improvements	-
Placentia/Yorba Linda	2722251-07	27431238	OC Fire Hardening - Timberline	574,863
Placentia/Yorba Linda	2722251-99	27531493	Bradford Plant SD Connection	351,533
Placentia/Yorba Linda	2722254-01	27531384	Concerto Uranium Removal Syst	-
Placentia/Yorba Linda	2722260-02	27531496	1314 N Angelina	-
Placentia/Yorba Linda	2722301-01	27431273	2023 small mtr chnge prog Cowan Ht	20,000

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Placentia/Yorba Linda	2722301-01	27431274	2023 new & stuck 5/8" meters Cw Hts	775
Placentia/Yorba Linda	2722301-01	27431275	2023 new & stuck 1"meters Cowan Ht	941
Placentia/Yorba Linda	2722301-01	27431276	2023 new & stuck 1 1/2" mtr CW Hts	1,110
Placentia/Yorba Linda	2722301-01	27531501	2023 meter change Program PL-YL	36,000
Placentia/Yorba Linda	2722301-01	27531502	2023 new & stuck 5/8" meter Placent	4,806
Placentia/Yorba Linda	2722301-01	27531503	2023 new &stuck 1" meter placentia	4,319
Placentia/Yorba Linda	2722301-01	27531504	2023 new & stuck 1 1/2" meters Pl	1,110
Placentia/Yorba Linda	2722301-01	27531505	2023 new & stuck 2" meters placent	1,368
Placentia/Yorba Linda	2722301-01	27531511	La Jolla 840 Replace 3" Octave Mtr	770
Placentia/Yorba Linda	2722301-01	New WO	2023 Meters	18,483
Placentia/Yorba Linda	2722302-01	27531513	New Hampshire Way 342 Srv Rplmnt	2,197
Placentia/Yorba Linda	2722302-01	27531515	Pala Circle 231 Service Replacement	8,887
Placentia/Yorba Linda	2722306-01	New WO	2023 Main Replacements	14,735
Placentia/Yorba Linda	2722307-01	27431278	Timberline PLC panel upgrade	15,466
Placentia/Yorba Linda	2722307-01	27531514	Ruby Well 1 VFD Replacement	20,685
Placentia/Yorba Linda	2722307-01	27531516	Concerto VFD replacement	12,204
Placentia/Yorba Linda	2722307-01	New WO	2023 Main Pumping Plant Eqpmt & Stc	28,095
Placentia/Yorba Linda	2722309-01	WO Not Open	2023 Office Equipment & Furniture	1,780
Placentia/Yorba Linda	2722310-01	27210649	Truck Replacement for Unit #1109	10,305
Placentia/Yorba Linda	2722311-01	WO Not Open	2023 Tools & Safety Equipment	3,240
Placentia/Yorba Linda	2722351-01	27431222	Clearview Reservoirs & Pump Station	6,386,204
Placentia/Yorba Linda	2722351-01	27431265	Clearview - Drainline	-
Placentia/Yorba Linda	2722353-01	27431215	Camden Dr Main Replacement	124,636
San Dimas	3210960-02	32600541	Tr.#70583 Cataract n/o Foothill	-
San Dimas	3211360-02	32631183	Tr.#70583 Brasada Booster Station	-
San Dimas	3211360-02	32631184	Tr.#70583 Brasada Reservoir	-
San Dimas	3211460-02	32631224	Tr.#53984 De Anza Heights Rd	-
San Dimas	3211751-99	32631385	Baseline Well No. 5	1,028,554
San Dimas	3211951-05	32631423	Eaglecliff, Electrical Upgr	169,204
San Dimas	3211951-09	32631422	Via Verde, Replace Electrical	118,060
San Dimas	3212052-99	32631553	Gladstone Gold Line Rearrangements	17,175
San Dimas	3212060-02	32631540	21332 E Arrow Hwy	-
San Dimas	3212102-60	32631623	W. Commercial St, 217-233 - Five 1"	-
San Dimas	3212110-01	32110958	Replace Vehicle#1280-3/4 ton	89,878
San Dimas	3212152-98	32631634	San Dimas Canyon (East Side) GL	12,799
San Dimas	3212152-98	32631635	San Dimas Canyon (West Side) GL	97,153
San Dimas	3212152-98	32631636	San Dimas Avenue Gold Line	127,471
San Dimas	3212202-60	32631665	Calle Cristina, 1532 - 1" Service I	-
San Dimas	3212207-01	32631682	Glendora Connection-COR for 10" Pro	719
San Dimas	3212251-01	32631569	Sunflower Well No. 1	3,544,073

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CSA	Funding Project	Work Order	WO Description	Additional Capital Requested ($) *
San Dimas	3212251-02	32631571	San Dimas Fire Hardening	296,914
San Dimas	3212260-02	32631679	APN 8382-0113-023 (S Walnut Ave)	-
San Dimas	3212260-02	32631684	1330 E Cypress St	-
San Dimas	3212301-01	32631667	San Dimas 2023 3/4" Meter Replaceme	1,907
San Dimas	3212301-01	32631668	San Dimas 2023 5/8" Meter Replaceme	3,923
San Dimas	3212301-01	32631669	San Dimas 2023 1" Meter Replacement	9,207
San Dimas	3212301-01	32631670	San Dimas 2023 1.5" Meter Replaceme	1,535
San Dimas	3212301-01	32631671	San Dimas 2023 2" Meter Replacement	4,988
San Dimas	3212301-01	32631673	San Dimas 2023 Aged Meter Program	94,542
San Dimas	3212301-01	32631683	502 W. Arrow Hwy-replace 3" octave	2,213
San Dimas	3212301-01	32631688	WCovina Blvd 1630-Rep 4" Octave Met	2,917
San Dimas	3212301-01	32631689	Covina Blvd 19525-Repalced 3" Octav	2,214
San Dimas	3212301-01	New WO	2023 Meters	33,225
San Dimas	3212302-01	32631672	San Dimas 2023 1" Service Replaceme	-
San Dimas	3212306-01	32631677	Park Via Verde 1050-Repl 10' of 10"	12,857
San Dimas	3212306-01	32631691	446 Coronado- Replace 3'of 6" Stl M	5,122
San Dimas	3212306-01	New WO	2023 Main Replacements	4,861
San Dimas	3212307-01	32631675	PM-7 Booster A Emergency Replacemen	82,373
San Dimas	3212307-01	32631678	Puddingstone Emergency PLC Replacem	37,813
San Dimas	3212307-01	32631685	Replace Brasada Reservoir mixer	11,890
San Dimas	3212307-01	32631686	Gainsborough Breaker	2,739
San Dimas	3212308-01	WO Not Open	2023 Purification Equipment/Struct	10,305
San Gabriel	3301853-13	33210343	Lynd Ave: Mayflower to e/o Myrtle	119,349
San Gabriel	3301951-02	33331213	Teresa, Electrical Upgr	4,010,487
San Gabriel	3301953-06	33210388	LiveOak-Lynrose, Tyler to Mayflower	2,205,198
San Gabriel	3302060-02	33210455	4251 Live Oak	-
San Gabriel	3302060-02	33210478	4343 E. Live Oaks	-
San Gabriel	3302110-01	33000116	Replace Truck 500354	60,500
San Gabriel	3302153-99	33210504	Jeffries Discharge Pipeline Upgrade	385,400
San Gabriel	3302202-60	33210517	Mayflower Ave, 2641 - 1" HDPE Servi	-
San Gabriel	3302202-60	33210522	Rio Hondo Ave, 4928 - 1" HDPE	-
San Gabriel	3302202-60	33210524	Halifax Rd, 5225 #B - 1" HDPE Servi	-
San Gabriel	3302202-60	33210525	S. 9th Ave, 3160 - 1" HDPE Service	-
San Gabriel	3302202-60	33210526	8th Ave, 3036 - 1" HDPE	-
San Gabriel	3302202-60	33331339	Kelburn Ave, 2546-50 - Five 1" HDPE	-
San Gabriel	3302202-60	33331341	Falling Leaf Ave, 2513 - 1" HDPE Se	-
San Gabriel	3302202-60	33331342	W Norwood Pl, 117 #1-4 - Four 1" HD	-
San Gabriel	3302202-60	33331343	Virginia St, 7929 - Two 1" HDPE	-
San Gabriel	3302202-60	33331344	Graves Ave, 8258 - 1" HDPE Service	-
San Gabriel	3302202-60	33331345	Kelburn Ave, 3407 - 1" HDPE Service	-

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CSA	Funding Project	Work Order	WO Description	Additional Capital Requested ($) *
San Gabriel	3302202-60	33331346	Klingerman St, 8242 - 1" HDPE Servi	-
San Gabriel	3302202-60	33331347	Charlotte Ave 22818 1" HDPE	-
San Gabriel	3302202-60	33331348	Kelburn Ave 2709-2711 1" HDPE	-
San Gabriel	3302202-60	33331349	W Norwood 311-315 - Two 1" HDPE	-
San Gabriel	3302202-60	33331350	Brighton St, 3425 - 1" HDPE Service	-
San Gabriel	3302202-60	33331351	Stevens Ave, 3250 - 1" HDPE Service	-
San Gabriel	3302202-60	33331352	Lafayette St, 3351 - 1" HDPE Servic	-
San Gabriel	3302202-60	33331353	Fern Ave, 7660 - 1" HDPE	-
San Gabriel	3302202-60	33331354	Graves Ave, 8308 - 1" HDPE Service	-
San Gabriel	3302202-60	33331359	W. Glendon Way, 450 - 1" HDPE Servi	-
San Gabriel	3302202-60	33331360	Kelburn Ave, 2532 - 1" HDPE Service	-
San Gabriel	3302210-01	33000117	Replace Vehicle#1182-3/4 ton	-
San Gabriel	3302210-01	33000119	Replace Veh#500355-1 ton	78,263
San Gabriel	3302210-99	33000120	Replace Skid Steer	-
San Gabriel	3302251-01	33210464	Encinita Plant, New Field Office	2,618,577
San Gabriel	3302251-06	33331286	Saxon Plant, Construct 0.75 MG Rese	3,127,092
San Gabriel	3302251-08	33331287	Well Replacement, Saxon Well #3	2,681,528
San Gabriel	3302252-98	33210521	Extend FH at 1300 Boley St.	-
San Gabriel	3302252-99	33210519	Fairgreen Ave Main Replacement	2,413,107
San Gabriel	3302260-02	33210516	4241 East Live Oak	-
San Gabriel	3302301-01	33210527	Arcadia 2023 5/8" Meter Replacement	3,532
San Gabriel	3302301-01	33210528	Arcadia 2023 1" Meter Replacement	886
San Gabriel	3302301-01	33210529	Arcadia 2023 Aged Meter Program	12,559
San Gabriel	3302301-01	33331355	San Gabriel 2023 5/8" Meter Replace	3,015
San Gabriel	3302301-01	33331356	San Gabriel 2023 1" Meter Replaceme	1,516
San Gabriel	3302301-01	33331357	San Gabriel 2023 Aged Meter Program	12,559
San Gabriel	3302302-01	33210530	Arcadia 2023 1" Service Replacement	-
San Gabriel	3302302-01	33331361	Garvey 7950 2" Service Replacement	280
San Gabriel	3302302-60	33331364	7759 Emerson Pl #A & #B - Two 1" HD	-
San Gabriel	3302302-60	33331365	3426 Brighton St #B - 1" HDPE	-
San Gabriel	3302302-60	33331366	2307 Denton Ave - 1" HDPE Service	-
San Gabriel	3302306-01	33210538	406 E Live Oak - Repl Body of FH/sp	4,705
San Gabriel	3302306-01	33331373	1905 Jackson Ave- Replace Body of F	4,689
San Gabriel	3302306-01	New WO	2023 Main Replacements	74,175
San Gabriel	3302307-01	33210535	Encinita Vessel 5 Production Meter	3,376
San Gabriel	3302307-01	33210536	Londgen Connection Production Meter	39
San Gabriel	3302307-01	New WO	2023 Main Pumping Plant Eqpmt & Stc	18,996
San Gabriel	3302308-01	WO Not Open	2023 Purification Equipment/Struct	29,180
San Gabriel	3302309-01	WO Not Open	2023 Office Equipment & Furniture	4,560
San Gabriel	3302310-01	33000118	Replace Veh#501836-1/2 ton	78,263

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CSA	Funding Project	Work Order	WO Description	Additional Capital Requested ($) *
San Gabriel	3302311-01	33000122	SG 2023 Tools & Safety Equipment	4,917
San Gabriel	3302311-01	New WO	2023 Tools & Safety Equipment	1,482
San Gabriel	3302312-01	33000121	Demolition of Glass/Payment Counter	6,213
San Gabriel	3302312-01	New WO	2023 Addition to General Structure	33,737
San Gabriel	3302351-07	33331288	Saxon Plant, Install Booster Statio	5,871,276
San Gabriel	3302353-04	33210468	Persimmon Ave	150,656
Wrightwood	3710960-02	37200206	Pacific Crest Tract 16573 - 1 & 2	-
Wrightwood	3711551-02	37231060	Sheep Creek Res & Pipe USFS Easemnt	149,213
Wrightwood	3711951-04	37231116	Gov't Canyon Improve Site	1,750,448
Wrightwood	3711951-05	37231117	Wrightwood SCADA Phase III	1,662,283
Wrightwood	3711951-06	37231118	Lone Pine Plant, Demo Tank	36,976
Wrightwood	3712110-01	37110932	Replace Veh#2104	-
Wrightwood	3712110-01	37110933	Replace Vehicle#68693-3/4 ton	374
Wrightwood	3712110-01	37110934	Replace Vehicle 70732 Chevy 3500HD	78,498
Wrightwood	3712151-01	37231139	Destroy Buford Canyon Well 2	104,134
Wrightwood	3712151-02	37231147	Wrightwood Fire Hardening (2021)	88,790
Wrightwood	3712151-99	37231164	Wrightwood SCADA (R3 2022)	2,258,122
Wrightwood	3712207-01	37231165	Heath Creek 7-Replace Pumping Equip	2,975
Wrightwood	3712251-03	37231150	Sheep Creek Reservoir	3,418,648
Wrightwood	3712301-01	37231166	WW 2023 5/8 Meter Repl	4,292
Wrightwood	3712301-01	37231167	WW 2023 1" Meter Replacements	4,473
Wrightwood	3712301-01	37231169	Wrightwood 2023 Aged Meter Program	8,351
Wrightwood	3712301-01	New WO	2023 Meters	23,573
Wrightwood	3712306-01	New WO	2023 Main Replacements	1,533
Wrightwood	3712307-01	37231171	Buford 5 Motor Replacement	-
Wrightwood	3712307-01	New WO	2023 Main Pumping Plant Eqpmt & Stc	13,539
Wrightwood	3712308-01	WO Not Open	2023 Purification Equipment/Struct	1,395

* Capital requested amounts shown in this appendix reflect GSWC's originally requested amounts for each capital project; however, GSWC and Cal Advocates agreed on an overall (i.e. not project specific) total capital budget as part of the entirety of the Settlement Agreement. GSWC's originally requested amounts for capital projects presented in this appendix are estimates made at the time of the filing of the General Rate Case. Final capital project costs may vary from the estimates provided in this appendix due to numerous variables (e.g., increases in materials and construction costs, additional permitting requirements, unforeseen conditions, supply chain impacts, etc.) unknown at the time the estimates were created.

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CSA	Project Name	Capital Requested ($) *
Arden Cordova	Singingwood Road Area Main Replacement	244,300
Arden Cordova	Watt Avenue and Northrop Avenue Main Replacement	4,385,000
Arden Cordova	Folsom South Canal, Install Back-up Generator	1,018,900
Arden Cordova	Coloma WTP (Pyrites), Recoat Reservoir No. 4	3,761,600
Arden Cordova	Coloma WTP, Replace Filter Media (N1, S1)	197,500
Arden Cordova	Coloma WTP, Replace Filter Media (S3, S4)	203,500
Arden Cordova	Marcel-Hunt AMR	6,189,800
Arden Cordova	El Segundo Dr AMR	628,200
Arden Cordova	Pyrites WTP, Install Back-up Generator	809,900
Arden Cordova	Pyrites WTP, Replace Filter Media (Filters 1 & 2)	209,900
Arden Cordova	Cordova System, 2025 Urban Water Management Plan	80,000
Arden Cordova	Sac Valley Blvd Plant, Site Improvements	166,100
Arden Cordova	Pepper St Main Replacement	24,200
Arden Cordova	Sac Valley Blvd and James Site Main Replacement	543,200
Arden Cordova	Sac Valley Blvd and Hwy 113 Main Replacement	27,500
Bay Point	Hill Street Plant, Replace Well No. 2	317,800
Bay Point	Baypoint System, Trailer Vac Assembly	116,400
Bay Point	Baypoint System, Recycled Water Study	189,900
Bay Point	Bay Point System, Ductile Iron Pipeline Condition Pilot Study	113,300
Bay Point	Lincoln St Main Replacement	382,600
Bay Point	Suisun Ave Main Replacement	687,600
Bay Point	Willow Pass Rd Main Installation	2,016,200
Bay Point	Azores Circle Area Main Replacement	239,500
Bay Point	Bay Point System, 2025 Urban Water Management Plan	80,000
Clearlake	Manchester Plant, Site Improvements	394,900
Clearlake	Sonoma WTP, Change-out GAC & Recoat Interior	610,600
Clearlake	Clearlake Systemwide SCADA Upgrade Design	970,000
Clearlake	Lower Lakeshore Easement Main Installation	201,700
Clearlake	Oak Crest Drive	121,600
Clearlake	Olympic Drive AMR	255,700
Clearlake	Valley Ave AMR	2,140,600
Los Osos	South Bay Well No. 1, Well Improvements	996,700
Los Osos	Rosina Well No. 1, Well Improvements	824,800
Los Osos	Los Osos System, Chlorine Analyzers	171,000
Los Osos	Los Osos System, Fire Hardening Improvements	447,900
Los Osos	Calle Cordoniz Plant, Recoat Reservoir	238,600
Los Osos	Doris Ave	423,400
Los Osos	Santa Ynez Ave	174,700
Los Osos	Vista Court to Mar Vista Drive	84,500
Los Osos	Travis Dr, Replace Check Valve with PRV	30,700
Los Osos	Edna Road, Destroy Well No. 2	321,700
Los Osos	Whiskey Run Lane	531,100
Santa Maria	Lake Marie Plant, Replace Booster Station	1,200,100
Santa Maria	Lake Marie Systemwide SCADA Upgrade	390,300
Santa Maria	Crystal Dr & Berryessa Ln	97,900
Santa Maria	Mesa Verde Plant, Raze Site	205,500
Santa Maria	Mira Flores No. 1 Plant, Nitrate Blending Modifications Study	207,600
Santa Maria	Orcutt Hill Plant, Recoat Reservoir No. 2	370,200
Santa Maria	Mira Flores Well No. 3, Destroy Well, Raze Site, and Pipeline Improvements	69,600
Santa Maria	Orcutt Well Plant, Replace Well No. 1	359,200
Santa Maria	Townsend AMR	97,900
Santa Maria	Clark Ave	886,000
Santa Maria	Country Club Transmission Main	1,535,400
Santa Maria	Orcutt System, 2025 Urban Water Management Plan	80,000
Santa Maria	Sisquoc Systemwide SCADA Upgrade	585,300
Santa Maria	Foxen Canyon Rd	285,700
Santa Maria	Willowood Plant, Destroy Well No. 1	41,300
Santa Maria	Willowood Plant, Drill New Well	358,100
Santa Maria	Tanglewood Systemwide SCADA Upgrade	585,300
Santa Maria	Eastern AMR	228,400
Santa Maria	La Serena Plant, Recoat Reservoir No.1 & 2	2,246,100
Santa Maria	Nipomo System, Chlorine Analyzers	171,600
Santa Maria	Nipomo Systemwide SCADA Upgrade	1,365,900
Santa Maria	La Serena Way	42,600
Santa Maria	Mercury Dr	288,500
Santa Maria	Orchard Rd	637,300
Santa Maria	Otono Pl and Primavera Ln	60,800
Santa Maria	Primavera Ln	317,300
Santa Maria	Cypress Ridge Plant, Replace Reservoir No. 1	2,282,100
Santa Maria	Rural Well No. 1, Destroy Well	322,900
Santa Maria	Rural Well No. 5, Equip Well	2,005,700
Santa Maria	Cypress Ridge Well No. 8, Destroy Well	360,400
Santa Maria	El Campo Rd, Replace NC Valve with PRV	134,300
Santa Maria	Cypress Ridge System, Nitrate Treatment Feasibility Study	282,600

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CSA	Project Name	Capital Requested ($) *
Santa Maria	Cypress Ridge System, Fire Hardening Improvements	639,100
Simi Valley	Simi Valley System, Fire Hardening Improvements	10,900
Simi Valley	Tapo Plant, Access Road	464,000
Simi Valley	Clover and Angela Area Main Replacement	1,850,700
Simi Valley	Rebecca St Area Main Replacement	223,800
Simi Valley	Sequoia and Royal Area Main Replacements	8,936,500
Simi Valley	Simi Valley System, 2025 Urban Water Management Plan	80,000
Central Basin-East	Systemwide, Drought Tolerant Landscaping - Artesia System	159,900
Central Basin-East	Centralia Plant, Install Back-up Generator	1,102,400
Central Basin-East	Artesia System, Replace Filter Media	2,220,600
Central Basin-East	Hawaiian Plant, Backwash Tanks Recoat and Improvement	277,700
Central Basin-East	Roseton Plant, Backwash Tanks Recoat and Improvement	260,100
Central Basin-East	Roseton Plant, Replace Roseton Well No. 1	7,448,200
Central Basin-East	Artesia Systemwide SCADA Upgrade	1,410,900
Central Basin-East	206th & Pioneer Blvd. - Armstrong Getaway Pipe	1,703,500
Central Basin-East	215th St. AMR	2,018,500
Central Basin-East	223rd St. Crossing Open Channel	443,800
Central Basin-East	Artesia Bl. and Elaine Ave. AMR	1,784,200
Central Basin-East	Artesia System, 2025 Urban Water Management Plan	80,000
Central Basin-East	Systemwide, Drought Tolerant Landscaping for Norwalk System	64,000
Central Basin-East	Imperial Plant, Install Back-up Generator	683,300
Central Basin-East	Imperial Plant, Destroy Imperial Well #1	223,300
Central Basin-East	Norwalk Systemwide SCADA Upgrade	1,813,900
Central Basin-East	Cecilia AMR	4,602,800
Central Basin-East	Imperial Hwy fr. Edwards Rd. to Valleyview Ave.	1,076,600
Central Basin-East	Norwalk System, 2025 Urban Water Management Plan	80,000
Central Basin-West	Systemwide, Drought Tolerant Landscaping for Bell-Bell Gardens System	127,600
Central Basin-West	Bissell Plant, Install Back-up Generator	683,300
Central Basin-West	Bissell Plant, Replace Filter Media	1,116,300
Central Basin-West	Bell Gardens Systemwide SCADA Upgrade	1,612,400
Central Basin-West	Alley north of Florence Ave.	287,300
Central Basin-West	Flora Ave. AMR	4,133,100
Central Basin-West	River Dr. from Cecilia St to Fostoria St	192,700
Central Basin-West	Bell-Bell Gardens System, 2025 Urban Water Management Plan	80,000
Central Basin-West	Systemwide, Drought Tolerant Landscaping for Florence Graham System	401,300
Central Basin-West	Miramonte Plant, Install Back-up Generator	676,800
Central Basin-West	Hampshire Plant Improvements	417,100
Central Basin-West	Florence Graham, Drill & Equip New Well (Phase II of Replace Converse Well 1)	2,265,600
Central Basin-West	Florence Graham, Land Acquisition to replace Goodyear Well 4	4,070,600
Central Basin-West	Miramonte Plant, Chromium removal & treatment	3,785,100
Central Basin-West	Florence Graham Systemwide SCADA Upgrade	1,813,900
Central Basin-West	76th St. and 76 Pl. Main Replacement	1,248,800
Central Basin-West	Alameda St. & 85th St.	183,900
Central Basin-West	Compton Ave Area Main Replacements Ph II	4,762,800
Central Basin-West	Hooper Ave. AMR	2,221,600
Central Basin-West	Florence Graham System, 2025 Urban Water Management Plan	80,000
Central Basin-West	Systemwide, Drought Tolerant Landscaping for Hollydale System	88,000
Central Basin-West	McKinley Plant, Install Back-up Generator	659,100
Central Basin-West	Century Plant, Replace Filter Media	555,100
Central Basin-West	Century Plant - Replace plastic backwash tank with bolted steel tank	1,001,300
Central Basin-West	Hollydale Systemwide SCADA Upgrade	604,600
Central Basin-West	Gardendale Ave. AMR	1,836,300
Central Basin-West	Systemwide, Drought Tolerant Landscaping for Willowbrook System	171,900
Central Basin-West	Willowbrook Systemwide SCADA Upgrade	398,100
Central Basin-West	123rd St. Main Replacement	210,500
Central Basin-West	Willowbrook Ave.	312,800
Culver City	Systemwide, Drought Tolerant Landscaping for Culver City System	829,200
Culver City	New emergency interconnection	71,800
Culver City	Culver City Systemwide SCADA Upgrade	2,217,000
Culver City	Bentley Ave.	1,633,700
Culver City	Jasmine Ave. AMR	5,419,700
Culver City	Mentone Ave. AMR	192,500
Culver City	Smiley Dr. Main Replacement	389,100
Culver City	Washington Blvd. AMR	329,500
Culver City	Wrightcrest Dr. AMR	1,471,600
Culver City	Culver City System, 2025 Urban Water Management Plan	80,000
Southwest	Systemwide, Install Back-up Generators in various plant sites	3,725,800
Southwest	Systemwide, Drought Tolerant Landscaping for Southwest System	972,800
Southwest	Budlong Plant, Recoat North Reservoir	1,105,100
Southwest	Budlong Plant, Recoat South Reservoir	1,169,800
Southwest	Chadron Plant, Replace Reservoir	4,342,100
Southwest	Doty Plant, Recoat Backwash Tank A	242,700
Southwest	Doty Plant, Recoat Backwash Tank B	250,200
Southwest	Gardena Heights Plant, Reservoir Improvements	1,184,000

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CSA	Project Name	Capital Requested ($) *
Southwest	Goldmedal Plant, Recoat Backwash Tank	250,200
Southwest	Southern Plant, Recoat Backwash Tank	258,000
Southwest	Wadsworth Plant, Reservoir Improvements	968,200
Southwest	Yukon Plant, Reservoir Improvements	127,000
Southwest	129th St. Plant, Well Site Pump-to-Waste Valve	290,000
Southwest	Manhattan Plant & WB-25 Upgrades	378,400
Southwest	Compton-Doty Plant, Replace Well #1	7,253,300
Southwest	Doty Plant, Expand Treatment Capacity for Compton-Doty	3,543,700
Southwest	Gardena Heights Plant, Upgrade Booster Station	731,300
Southwest	Southwest System, Replace Filter Media	1,191,200
Southwest	Systemwide, Installation of Distribution Valves and FH for NO-DES Flushing	1,672,100
Southwest	Dalton Plant, Replace Well No. 1	817,300
Southwest	Southwest Systemwide SCADA Upgrade	4,232,500
Southwest	121st St. AMR	1,520,000
Southwest	124th St. AMR	4,834,600
Southwest	Century Blvd. AMR	7,939,600
Southwest	Van Wick St. AMR	417,900
Southwest	WQ Area 4 AMR Phase 2	5,602,200
Southwest	WQ Area 4 AMR Phase 3	6,664,000
Southwest	WQ Area 4 AMR Phase 4	4,215,500
Southwest	I-405 Auxiliary Lanes Improvement GSWC Main Relocations - 166th St.	304,500
Southwest	I-405 Auxiliary Lanes Improvement GSWC Main Relocations - Manhattan Beach Blvd.	469,300
Southwest	I-405 Auxiliary Lanes Improvement GSWC Main Relocations - Rosecrans Ave.	119,600
Southwest	Southwest System, 2025 Urban Water Management Plan	80,000
Los Alamitos	Ball Rd Plant, Electrical Upgrades	1,129,100
Los Alamitos	Bloomfield Plant, Bloomfield Backwash Recoat & Upgrades	195,300
Los Alamitos	Bloomfield Plant, Filter Media Replacement	115,600
Los Alamitos	Cherry Plant, Electrical Upgrades	1,135,200
Los Alamitos	Cherry Plant, Filter Media Replacement	346,800
Los Alamitos	Clair Plant, PLC Upgrade	136,100
Los Alamitos	Sherrill Plant, Land Acquisition	1,625,800
Los Alamitos	West Orange System, Chlorine Analyzers	461,000
Los Alamitos	West Orange System, Drought Tolerant Landscaping	371,100
Los Alamitos	Crescent Ave Secondary Feeder Line	511,900
Los Alamitos	Katella Ave - Bootbarn Main Replacement	427,800
Los Alamitos	Parkewood Transmission Main	2,284,700
Los Alamitos	West Orange System, 2025 Urban Water Management Plan	80,000
Placentia	Cowan Heights System, Chlorine Analyzers	504,000
Placentia	Fairhaven Plant, Filter Media Replacement	349,800
Placentia	Fox Run Plant, Booster Pump Station Upgrades	2,029,400
Placentia	Kimberwicke Plant, Relocate Booster Pump Station	571,100
Placentia	La Vereda Plant, Install 24 Mesh Overflow Upgrade	57,300
Placentia	Newport Plant, Install 24 Mesh Overflow Upgrade	57,300
Placentia	Newport Plant, PLC Upgrade	271,200
Placentia	Peacock Hill Plant, Driveway Improvements Phase 1	92,200
Placentia	Timberline Plant, Install 24 Mesh Overflow Upgrade	57,300
Placentia	Timberline Plant, Install Production Meter, Permanent Generator, Replace Hydropneumatic	1,123,400
Placentia	Ambervale Ln Secondary Feeder	1,276,300
Placentia	Highcliff Dr & Newport Blvd Crossing Main Replacement	463,600
Placentia	Ridgeway Zone Looping	279,800
Placentia	Bradford Plant, Filter Media Replacement	316,400
Placentia	Concerto Plant, Booster Station Building & Purchase Portable Pump	106,300
Placentia	La Jolla Plant, Fencing Upgrades & Expand Rolling Gate	157,800
Placentia	La Jolla Plant, Filter Media Replacement	316,400
Placentia	Larkridge Plant, Install 24 Mesh Overflow Upgrade	53,400
Placentia	Larkridge Plant, Larkridge Plant, Remove BPS & Pump Building, Relocate Hydropneumatic	209,200
Placentia	Linda Vista Plant, Install 24 Mesh Overflow Upgrade	53,400
Placentia	OC-37, Install Pedestal with SCADA	247,200
Placentia	Orange County Office Relocation & Upgrade	1,316,500
Placentia	Orangethorpe Relief Valve Reloaction	103,400
Placentia	Placentia - Yorba Linda System, Chlorine Analyzers	565,400
Placentia	Placentia - Yorba Linda System, Drought Tolerant Landscaping	132,500
Placentia	Bradford Well #4 Discharge Transmission Main	2,420,200
Placentia	Cypress Ave & Carbon Creek Main Replacement	915,700
Placentia	Emerald Way & Diamond Rd Main Replacement	391,800
Placentia	Olive St AMR	2,724,800
Placentia	Wallgreen & Easton Main Replacement	880,000
Placentia	Placentia - Yorba Linda System, 2025 Urban Water Management Plan	80,000
Claremont	Fergus Falls Plant, Install Production Meter	65,400
Claremont	Montana Lane Plant, Montana Lane Well #1	6,377,600
Claremont	Upper O'Neil Plant, Re-construct Roadway to Upper O'Neil Reservoir Phase 1	95,900
Claremont	Claremont Systemwide SCADA Upgrade	5,463,300
Claremont	E Foothill Blvd & Sumner Ave	1,304,100
Claremont	S Claremont Blvd & Huntington Dr AMR	2,251,300

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CSA	Project Name	Capital Requested ($) *
Claremont	W 6th St, Mills to Harvard	1,926,400
Claremont	W Arrow Hwy, Indian Hill Blvd to College Ave	802,800
Claremont	Claremont System, Drought Tolerant Landscaping	265,300
Claremont	Claremont System, Chlorine Analyzers	356,400
Claremont	Margarita Plant, Filter Media Replacement	173,700
Claremont	Claremont System, 2025 Urban Water Management Plan	80,000
San Dimas	Wayhill Plant, Replace East & West Wayhill Reservoirs	3,969,200
San Dimas	Wayhill Plant, Construct Alternate Driveway	1,816,500
San Dimas	Walnut Booster Station, Replace Vault	299,900
San Dimas	Cienega Yard Plant, Site Feasibility Assessment	481,600
San Dimas	Mud Springs Plant, Reservoir and BPS Abandonment	176,700
San Dimas	PM-7 Plant Site, Piping & Valve Upgrade Analysis Phase 1	174,400
San Dimas	San Dimas System, Install Production Meters on BPS	573,300
San Dimas	San Dimas Systemwide SCADA Upgrade	4,878,000
San Dimas	Highway Plant, Replace Nitrate Treatment	5,502,500
San Dimas	San Dimas System, Chlorine Analyzers	277,000
San Dimas	Bonita Ave & Eucla Ave Main Replacement	1,376,900
San Dimas	Covina Blvd, Sunflower to Valley Center	1,079,800
San Dimas	Cypress St & Sunflower Ave Main Replacement	772,900
San Dimas	E Colver Pl & Langham Ave AMR	2,052,100
San Dimas	Gladstone Transmission Main	897,800
San Dimas	Malone Secondary Feeder	368,900
San Dimas	N San Dimas Canyon Rd Secondary Feeder	854,900
San Dimas	W 2nd St & Acacia St AMR	2,452,500
San Dimas	W 5th Pl & N Monte Vista Ave AMR	2,187,100
San Dimas	San Dimas System, 2025 Urban Water Management Plan	80,000
San Gabriel	Farna Plant, Install Genset & Production Meter	992,600
San Gabriel	Persimmon Plant, Destroy Sand Seperator & Redo Plant Piping	68,900
San Gabriel	South Arcadia Systemwide SCADA Upgrade	975,600
San Gabriel	Daines Dr Transmission Main	696,500
San Gabriel	Elmcrest St, Mulhall St, Ranchito St & Civic St Main Replacement	475,300
San Gabriel	South Arcadia System, Drought Tolerant Landscaping	316,500
San Gabriel	South Arcadia System, 2025 Urban Water Management Plan	80,000
San Gabriel	South San Gabriel System, Install Genset to Garvey, San Gabriel, and Saxon Plant Sites	2,010,400
San Gabriel	USG-1 Plant, Electrical & Vault Upgrades	621,700
San Gabriel	South San Gabriel Systemwide SCADA Upgrade	975,600
San Gabriel	Denton & Marshall Main Replacement	855,400
San Gabriel	Kelburn Ave & New Mark Ave AMR	1,125,300
San Gabriel	San Gabriel Blvd & Newmark Ave Main Replacement	825,400
San Gabriel	Garvey Plant, Filter Media Replacement	142,800
San Gabriel	South San Gabriel System, 2025 Urban Water Management Plan	80,000
Barstow	Barstow System, Install Back-up Generators - Phase 1	1,646,500
Barstow	Barstow System, Hydraulic Evaluation	128,400
Barstow	Bear Valley Plant, South Reservoir Structural Upgrades and Recoat	929,000
Barstow	Agarita Plant, Agarita Reservoir Structural Upgrades and Recoat	3,379,000
Barstow	Bradshaw Plant, Bradshaw Wells 13 and 14 Electrical Upgrades	737,500
Barstow	Glen Rd Plant, Glen Road Well 2 Electrical Upgrades	365,900
Barstow	Arrowhead Plant, Well 2 Electrical Upgrades	378,700
Barstow	Bradshaw Plant, Expand Nitrate Treatment	7,519,600
Barstow	Basalt Zone Area Main Replacement and Zone Realignment - Phase 1	5,375,700
Barstow	Eaton Rd Area Main Replacement	2,025,700
Barstow	Barstow System, 2025 Urban Water Management Plan	80,000
Calipatria	Holabird Plant, Replace East Raw Water Reservoir Liner	1,039,200
Calipatria	Holabird Plant, Replace West Raw Water Reservoir Liner	1,067,100
Calipatria	Holabird Plant, Replace Media and Recoat Vessels	3,081,000
Calipatria	Holabird Plant, East Finished Water Reservoir Improvements	1,875,800
Calipatria	Holabird Plant, West Finished Water Reservoir Improvements	1,925,700
Calipatria	Sorenson Ave NE Area Main Replacement	2,470,200
Calipatria	Niland Plant Primary Feeder Replacement	1,294,900
Morongo	Elm Plant, Well 24 Electrical Upgrades	382,700
Morongo	Bella Vista Plant, New Well - Phase 1	533,100
Morongo	Navajo Booster Zone Looping	108,800
Morongo	Navajo Tank Zone Looping	10,800
Morongo	Upper Pressure Zones, Hydraulic Evaluation	86,800
Morongo	Pinon Plant, Noise Reduction and Electrical Improvements	405,800
Morongo	Yeager Plant, New Well	5,233,000
Morongo	Covington Dr Area Main Replacement	505,000
Morongo	Juniper Ave Main Replacement	276,400
Morongo	Highway 62 Main Replacement	24,300
Morongo	Senilis Ave Main Replacement	164,300
Apple Valley	Del Oro Rd to Sequoia St Area Main Replacement	1,270,000
Apple Valley	Desert View Plant, Site Improvements	1,048,400
Apple Valley	Loma Vista Rd New Pipeline	409,200
Apple Valley	Apple Valley North System, Supply Evaluation	133,400

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CSA	Project Name	Capital Requested ($) *
Apple Valley	Llanto Rd Main Replacement	537,600
Apple Valley	Lucerne Valley System, New Well - Phase 1	533,100
Apple Valley	Sutter and Baker Zones, Hydraulic Evaluation	51,300
Apple Valley	Butte St Area Main Replacement	1,042,800
Wrightwood	Government Canyon Plant, South Reservoir Structural Upgrades and Recoat	2,107,800
Wrightwood	Acorn Plant, Construct 0.2 MG Reservoir	1,139,600
Wrightwood	Oriole and Acorn Zones, Construct New PRV Station	211,900
Wrightwood	Pinon Mesa West Zone, Upsize PRV Station 14	73,200
Wrightwood	Heath Creek Plant, Well 4 Treatment System Improvements	206,400
Wrightwood	Acorn Dr Main Replacement	1,957,000
Wrightwood	Mojave Scenic Dr	342,900
Southwest	Chlorine conversion study	654,700
Calipatria	Holabird Plant, Solar Generation	1,658,100
Apple Valley	Kiowa Plant, Solar Generation	1,167,400
Claremont	Indian Hill North Plant, Install Nitrate Treatment	2,930,900
Arden Cordova	2024 Blankets-Meters	721,700
Arden Cordova	2025 Blankets-Meters	481,900
Arden Cordova	2026 Blankets-Meters	406,100
Arden Cordova	2024 Blankets-Services	1,346,700
Arden Cordova	2025 Blankets-Services	1,387,100
Arden Cordova	2026 Blankets-Services	1,428,700
Arden Cordova	2024 Blankets-Main Replacements	339,700
Arden Cordova	2025 Blankets-Main Replacements	349,900
Arden Cordova	2026 Blankets-Main Replacements	360,400
Arden Cordova	2024 Blankets-Main Pumping Plant Eqpmt & Stc	257,700
Arden Cordova	2025 Blankets-Main Pumping Plant Eqpmt & Stc	265,400
Arden Cordova	2026 Blankets-Main Pumping Plant Eqpmt & Stc	273,400
Arden Cordova	2024 Blankets-Purification Equipment/Struct	62,200
Arden Cordova	2025 Blankets-Purification Equipment/Struct	64,100
Arden Cordova	2026 Blankets-Purification Equipment/Struct	66,000
Arden Cordova	2024 Blankets-Office Equipment & Furniture	74,200
Arden Cordova	2025 Blankets-Office Equipment & Furniture	76,400
Arden Cordova	2026 Blankets-Office Equipment & Furniture	78,700
Arden Cordova	2024 Blankets-Vehicles	389,000
Arden Cordova	2025 Blankets-Vehicles	304,900
Arden Cordova	2026 Blankets-Vehicles	376,700
Arden Cordova	2024 Blankets-Tools & Safety Equipement	10,700
Arden Cordova	2025 Blankets-Tools & Safety Equipement	11,000
Arden Cordova	2026 Blankets-Tools & Safety Equipement	11,300
Bay Point	2024 Blankets-Meters	67,600
Bay Point	2025 Blankets-Meters	38,300
Bay Point	2026 Blankets-Meters	32,900
Bay Point	2024 Blankets-Services	252,700
Bay Point	2025 Blankets-Services	260,300
Bay Point	2026 Blankets-Services	268,100
Bay Point	2024 Blankets-Main Replacements	189,200
Bay Point	2025 Blankets-Main Replacements	194,900
Bay Point	2026 Blankets-Main Replacements	200,700
Bay Point	2024 Blankets-Main Pumping Plant Eqpmt & Stc	83,200
Bay Point	2025 Blankets-Main Pumping Plant Eqpmt & Stc	85,700
Bay Point	2026 Blankets-Main Pumping Plant Eqpmt & Stc	88,300
Bay Point	2024 Blankets-Office Equipment & Furniture	9,400
Bay Point	2025 Blankets-Office Equipment & Furniture	9,700
Bay Point	2026 Blankets-Office Equipment & Furniture	10,000
Bay Point	2024 Blankets-Vehicles	295,200
Bay Point	2025 Blankets-Vehicles	101,400
Bay Point	2026 Blankets-Vehicles	49,600
Bay Point	2024 Blankets-Tools & Safety Equipement	5,900
Bay Point	2025 Blankets-Tools & Safety Equipement	6,100
Bay Point	2026 Blankets-Tools & Safety Equipement	6,200
Clearlake	2024 Blankets-Meters	22,900
Clearlake	2025 Blankets-Meters	31,500
Clearlake	2026 Blankets-Meters	65,900
Clearlake	2024 Blankets-Services	77,900
Clearlake	2025 Blankets-Services	80,200
Clearlake	2026 Blankets-Services	82,600
Clearlake	2024 Blankets-Main Replacements	83,800
Clearlake	2025 Blankets-Main Replacements	86,300
Clearlake	2026 Blankets-Main Replacements	88,900
Clearlake	2024 Blankets-Main Pumping Plant Eqpmt & Stc	23,600
Clearlake	2025 Blankets-Main Pumping Plant Eqpmt & Stc	24,400
Clearlake	2026 Blankets-Main Pumping Plant Eqpmt & Stc	25,100
Clearlake	2024 Blankets-Purification Equipment/Struct	56,600
Clearlake	2025 Blankets-Purification Equipment/Struct	58,300

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CSA	Project Name	Capital Requested ($) *
Clearlake	2026 Blankets-Purification Equipment/Struct	60,100
Clearlake	2024 Blankets-Office Equipment & Furniture	12,100
Clearlake	2025 Blankets-Office Equipment & Furniture	12,400
Clearlake	2026 Blankets-Office Equipment & Furniture	12,800
Clearlake	2024 Blankets-Vehicles	389,000
Clearlake	2025 Blankets-Vehicles	151,200
Clearlake	2026 Blankets-Vehicles	122,600
Clearlake	2024 Blankets-Tools & Safety Equipement	4,100
Clearlake	2025 Blankets-Tools & Safety Equipement	4,200
Clearlake	2026 Blankets-Tools & Safety Equipement	4,300
Coastal District	2024 Blankets-Office Equipment & Furniture	8,500
Coastal District	2025 Blankets-Office Equipment & Furniture	8,700
Coastal District	2026 Blankets-Office Equipment & Furniture	9,000
Coastal District	2024 Blankets-Vehicles	98,400
Coastal District	2024 Blankets-Tools & Safety Equipement	3,600
Coastal District	2025 Blankets-Tools & Safety Equipement	3,700
Coastal District	2026 Blankets-Tools & Safety Equipement	3,800
Los Osos	2024 Blankets-Meters	14,300
Los Osos	2025 Blankets-Meters	14,900
Los Osos	2026 Blankets-Meters	18,500
Los Osos	2024 Blankets-Services	42,400
Los Osos	2025 Blankets-Services	43,600
Los Osos	2026 Blankets-Services	44,900
Los Osos	2024 Blankets-Main Replacements	62,100
Los Osos	2025 Blankets-Main Replacements	63,900
Los Osos	2026 Blankets-Main Replacements	65,900
Los Osos	2024 Blankets-Main Pumping Plant Eqpmt & Stc	53,900
Los Osos	2025 Blankets-Main Pumping Plant Eqpmt & Stc	55,500
Los Osos	2026 Blankets-Main Pumping Plant Eqpmt & Stc	57,200
Los Osos	2024 Blankets-Purification Equipment/Struct	38,700
Los Osos	2025 Blankets-Purification Equipment/Struct	39,800
Los Osos	2026 Blankets-Purification Equipment/Struct	41,000
Los Osos	2024 Blankets-Office Equipment & Furniture	3,000
Los Osos	2025 Blankets-Office Equipment & Furniture	3,100
Los Osos	2026 Blankets-Office Equipment & Furniture	3,200
Los Osos	2024 Blankets-Vehicles	98,400
Los Osos	2025 Blankets-Vehicles	101,400
Los Osos	2026 Blankets-Vehicles	155,700
Los Osos	2024 Blankets-Tools & Safety Equipement	3,900
Los Osos	2025 Blankets-Tools & Safety Equipement	4,100
Los Osos	2026 Blankets-Tools & Safety Equipement	4,200
Northern District	2024 Blankets-Office Equipment & Furniture	18,600
Northern District	2025 Blankets-Office Equipment & Furniture	19,200
Northern District	2026 Blankets-Office Equipment & Furniture	19,700
Northern District	2026 Blankets-Vehicles	85,000
Northern District	2024 Blankets-Tools & Safety Equipement	2,500
Northern District	2025 Blankets-Tools & Safety Equipement	2,600
Northern District	2026 Blankets-Tools & Safety Equipement	2,700
Santa Maria	2024 Blankets-Meters	383,300
Santa Maria	2025 Blankets-Meters	296,200
Santa Maria	2026 Blankets-Meters	104,600
Santa Maria	2024 Blankets-Services	418,600
Santa Maria	2025 Blankets-Services	431,100
Santa Maria	2026 Blankets-Services	444,100
Santa Maria	2024 Blankets-Main Replacements	210,400
Santa Maria	2025 Blankets-Main Replacements	216,700
Santa Maria	2026 Blankets-Main Replacements	223,200
Santa Maria	2024 Blankets-Main Pumping Plant Eqpmt & Stc	457,500
Santa Maria	2025 Blankets-Main Pumping Plant Eqpmt & Stc	471,200
Santa Maria	2026 Blankets-Main Pumping Plant Eqpmt & Stc	485,400
Santa Maria	2024 Blankets-Purification Equipment/Struct	27,000
Santa Maria	2025 Blankets-Purification Equipment/Struct	27,800
Santa Maria	2026 Blankets-Purification Equipment/Struct	28,600
Santa Maria	2024 Blankets-Office Equipment & Furniture	3,600
Santa Maria	2025 Blankets-Office Equipment & Furniture	3,700
Santa Maria	2026 Blankets-Office Equipment & Furniture	3,800
Santa Maria	2024 Blankets-Vehicles	482,400
Santa Maria	2025 Blankets-Vehicles	250,800
Santa Maria	2026 Blankets-Vehicles	226,900
Santa Maria	2024 Blankets-Tools & Safety Equipement	5,200
Santa Maria	2025 Blankets-Tools & Safety Equipement	5,400
Santa Maria	2026 Blankets-Tools & Safety Equipement	5,500
Simi Valley	2024 Blankets-Meters	325,400
Simi Valley	2025 Blankets-Meters	202,100

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CSA	Project Name	Capital Requested ($) *
Simi Valley	2026 Blankets-Meters	90,600
Simi Valley	2024 Blankets-Services	125,300
Simi Valley	2025 Blankets-Services	129,100
Simi Valley	2026 Blankets-Services	132,900
Simi Valley	2024 Blankets-Main Replacements	89,100
Simi Valley	2025 Blankets-Main Replacements	91,700
Simi Valley	2026 Blankets-Main Replacements	94,500
Simi Valley	2024 Blankets-Main Pumping Plant Eqpmt & Stc	58,100
Simi Valley	2025 Blankets-Main Pumping Plant Eqpmt & Stc	59,800
Simi Valley	2026 Blankets-Main Pumping Plant Eqpmt & Stc	61,600
Simi Valley	2024 Blankets-Office Equipment & Furniture	800
Simi Valley	2025 Blankets-Office Equipment & Furniture	800
Simi Valley	2026 Blankets-Office Equipment & Furniture	800
Simi Valley	2024 Blankets-Vehicles	192,200
Simi Valley	2025 Blankets-Vehicles	149,500
Simi Valley	2026 Blankets-Vehicles	343,600
Simi Valley	2024 Blankets-Tools & Safety Equipement	7,100
Simi Valley	2025 Blankets-Tools & Safety Equipement	7,300
Simi Valley	2026 Blankets-Tools & Safety Equipement	7,500
Central Basin-East	2024 Blankets-Meters	340,100
Central Basin-East	2025 Blankets-Meters	350,300
Central Basin-East	2026 Blankets-Meters	360,800
Central Basin-East	2024 Blankets-Services	466,600
Central Basin-East	2025 Blankets-Services	480,600
Central Basin-East	2026 Blankets-Services	495,000
Central Basin-East	2024 Blankets-Main Replacements	851,600
Central Basin-East	2025 Blankets-Main Replacements	877,200
Central Basin-East	2026 Blankets-Main Replacements	903,500
Central Basin-East	2024 Blankets-Main Pumping Plant Eqpmt & Stc	312,200
Central Basin-East	2025 Blankets-Main Pumping Plant Eqpmt & Stc	321,600
Central Basin-East	2026 Blankets-Main Pumping Plant Eqpmt & Stc	331,200
Central Basin-East	2024 Blankets-Purification Equipment/Struct	200
Central Basin-East	2025 Blankets-Purification Equipment/Struct	200
Central Basin-East	2026 Blankets-Purification Equipment/Struct	200
Central Basin-East	2024 Blankets-Office Equipment & Furniture	143,400
Central Basin-East	2025 Blankets-Office Equipment & Furniture	147,700
Central Basin-East	2026 Blankets-Office Equipment & Furniture	152,100
Central Basin-East	2024 Blankets-Vehicles	290,600
Central Basin-East	2025 Blankets-Vehicles	506,800
Central Basin-East	2026 Blankets-Vehicles	349,500
Central Basin-East	2024 Blankets-Tools & Safety Equipement	35,400
Central Basin-East	2025 Blankets-Tools & Safety Equipement	36,500
Central Basin-East	2026 Blankets-Tools & Safety Equipement	37,600
Central Basin-West	2024 Blankets-Meters	628,100
Central Basin-West	2025 Blankets-Meters	647,000
Central Basin-West	2026 Blankets-Meters	666,400
Central Basin-West	2024 Blankets-Services	630,100
Central Basin-West	2025 Blankets-Services	649,000
Central Basin-West	2026 Blankets-Services	668,500
Central Basin-West	2024 Blankets-Main Replacements	260,400
Central Basin-West	2025 Blankets-Main Replacements	268,200
Central Basin-West	2026 Blankets-Main Replacements	276,200
Central Basin-West	2024 Blankets-Main Pumping Plant Eqpmt & Stc	490,100
Central Basin-West	2025 Blankets-Main Pumping Plant Eqpmt & Stc	504,800
Central Basin-West	2026 Blankets-Main Pumping Plant Eqpmt & Stc	520,000
Central Basin-West	2024 Blankets-Office Equipment & Furniture	30,800
Central Basin-West	2025 Blankets-Office Equipment & Furniture	31,800
Central Basin-West	2026 Blankets-Office Equipment & Furniture	32,700
Central Basin-West	2024 Blankets-Vehicles	585,800
Central Basin-West	2025 Blankets-Vehicles	423,000
Central Basin-West	2026 Blankets-Vehicles	245,100
Central Basin-West	2024 Blankets-Tools & Safety Equipement	46,600
Central Basin-West	2025 Blankets-Tools & Safety Equipement	48,000
Central Basin-West	2026 Blankets-Tools & Safety Equipement	49,500
Central Basin-West	2024 Blankets-Additions to General Structure	57,700
Central Basin-West	2025 Blankets-Additions to General Structure	59,400
Central Basin-West	2026 Blankets-Additions to General Structure	61,200
Central District	2024 Blankets-Purification Equipment/Struct	43,800
Central District	2025 Blankets-Purification Equipment/Struct	45,100
Central District	2026 Blankets-Purification Equipment/Struct	46,500
Central District	2024 Blankets-Office Equipment & Furniture	21,000
Central District	2025 Blankets-Office Equipment & Furniture	21,700
Central District	2026 Blankets-Office Equipment & Furniture	22,300
Central District	2024 Blankets-Vehicles	597,300

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CSA	Project Name	Capital Requested ($) *
Central District	2025 Blankets-Vehicles	112,100
Central District	2026 Blankets-Vehicles	150,400
Central District	2024 Blankets-Tools & Safety Equipement	18,700
Central District	2025 Blankets-Tools & Safety Equipement	19,200
Central District	2026 Blankets-Tools & Safety Equipement	19,800
Culver City	2024 Blankets-Meters	327,600
Culver City	2025 Blankets-Meters	337,500
Culver City	2026 Blankets-Meters	347,600
Culver City	2024 Blankets-Services	335,200
Culver City	2025 Blankets-Services	345,200
Culver City	2026 Blankets-Services	355,600
Culver City	2024 Blankets-Main Replacements	628,700
Culver City	2025 Blankets-Main Replacements	647,500
Culver City	2026 Blankets-Main Replacements	667,000
Culver City	2024 Blankets-Main Pumping Plant Eqpmt & Stc	57,700
Culver City	2025 Blankets-Main Pumping Plant Eqpmt & Stc	59,400
Culver City	2026 Blankets-Main Pumping Plant Eqpmt & Stc	61,200
Culver City	2024 Blankets-Office Equipment & Furniture	18,600
Culver City	2025 Blankets-Office Equipment & Furniture	19,200
Culver City	2026 Blankets-Office Equipment & Furniture	19,700
Culver City	2024 Blankets-Vehicles	435,700
Culver City	2025 Blankets-Vehicles	48,100
Culver City	2026 Blankets-Vehicles	435,700
Culver City	2024 Blankets-Tools & Safety Equipement	15,900
Culver City	2025 Blankets-Tools & Safety Equipement	16,400
Culver City	2026 Blankets-Tools & Safety Equipement	16,900
Culver City	2024 Blankets-Additions to General Structure	1,800
Culver City	2025 Blankets-Additions to General Structure	1,900
Culver City	2026 Blankets-Additions to General Structure	2,000
Southwest	2024 Blankets-Meters	1,077,900
Southwest	2025 Blankets-Meters	1,110,200
Southwest	2026 Blankets-Meters	1,143,500
Southwest	2024 Blankets-Services	297,100
Southwest	2025 Blankets-Services	306,000
Southwest	2026 Blankets-Services	315,200
Southwest	2024 Blankets-Main Replacements	1,716,700
Southwest	2025 Blankets-Main Replacements	1,768,200
Southwest	2026 Blankets-Main Replacements	1,821,200
Southwest	2024 Blankets-Main Pumping Plant Eqpmt & Stc	444,300
Southwest	2025 Blankets-Main Pumping Plant Eqpmt & Stc	457,600
Southwest	2026 Blankets-Main Pumping Plant Eqpmt & Stc	471,400
Southwest	2024 Blankets-Purification Equipment/Struct	51,000
Southwest	2025 Blankets-Purification Equipment/Struct	52,500
Southwest	2026 Blankets-Purification Equipment/Struct	54,100
Southwest	2024 Blankets-Office Equipment & Furniture	37,800
Southwest	2025 Blankets-Office Equipment & Furniture	39,000
Southwest	2026 Blankets-Office Equipment & Furniture	40,100
Southwest	2024 Blankets-Vehicles	1,031,300
Southwest	2025 Blankets-Vehicles	1,012,400
Southwest	2026 Blankets-Vehicles	1,148,000
Southwest	2024 Blankets-Tools & Safety Equipement	46,200
Southwest	2025 Blankets-Tools & Safety Equipement	47,600
Southwest	2026 Blankets-Tools & Safety Equipement	49,000
Southwest	2024 Blankets-Additions to General Structure	7,500
Southwest	2025 Blankets-Additions to General Structure	7,800
Southwest	2026 Blankets-Additions to General Structure	8,000
Southwest District	2024 Blankets-Office Equipment & Furniture	25,100
Southwest District	2025 Blankets-Office Equipment & Furniture	25,900
Southwest District	2026 Blankets-Office Equipment & Furniture	26,700
Southwest District	2024 Blankets-Vehicles	365,000
Southwest District	2025 Blankets-Vehicles	214,600
Southwest District	2026 Blankets-Vehicles	99,100
Southwest District	2024 Blankets-Tools & Safety Equipement	8,100
Southwest District	2025 Blankets-Tools & Safety Equipement	8,400
Southwest District	2026 Blankets-Tools & Safety Equipement	8,600
Claremont	2024 Blankets-Meters	267,400
Claremont	2025 Blankets-Meters	275,500
Claremont	2026 Blankets-Meters	283,700
Claremont	2024 Blankets-Services	154,700
Claremont	2025 Blankets-Services	159,300
Claremont	2026 Blankets-Services	164,100
Claremont	2024 Blankets-Main Replacements	160,200
Claremont	2025 Blankets-Main Replacements	165,000
Claremont	2026 Blankets-Main Replacements	169,900

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CSA	Project Name	Capital Requested ($) *
Claremont	2024 Blankets-Main Pumping Plant Eqpmt & Stc	328,900
Claremont	2025 Blankets-Main Pumping Plant Eqpmt & Stc	338,700
Claremont	2026 Blankets-Main Pumping Plant Eqpmt & Stc	348,900
Claremont	2024 Blankets-Purification Equipment/Struct	47,200
Claremont	2025 Blankets-Purification Equipment/Struct	48,600
Claremont	2026 Blankets-Purification Equipment/Struct	50,000
Claremont	2024 Blankets-Office Equipment & Furniture	1,800
Claremont	2025 Blankets-Office Equipment & Furniture	1,900
Claremont	2026 Blankets-Office Equipment & Furniture	1,900
Claremont	2024 Blankets-Vehicles	482,800
Claremont	2025 Blankets-Vehicles	209,500
Claremont	2026 Blankets-Vehicles	331,300
Claremont	2024 Blankets-Tools & Safety Equipement	7,300
Claremont	2025 Blankets-Tools & Safety Equipement	7,600
Claremont	2026 Blankets-Tools & Safety Equipement	7,800
Foothill District	2024 Blankets-Office Equipment & Furniture	11,300
Foothill District	2025 Blankets-Office Equipment & Furniture	11,600
Foothill District	2026 Blankets-Office Equipment & Furniture	12,000
Foothill District	2024 Blankets-Vehicles	266,600
Foothill District	2025 Blankets-Vehicles	214,600
Foothill District	2026 Blankets-Vehicles	99,100
Foothill District	2024 Blankets-Tools & Safety Equipement	198,400
Foothill District	2025 Blankets-Tools & Safety Equipement	204,300
Foothill District	2026 Blankets-Tools & Safety Equipement	210,400
Foothill District	2024 Blankets-Additions to General Structure	36,400
Foothill District	2025 Blankets-Additions to General Structure	37,500
Foothill District	2026 Blankets-Additions to General Structure	38,600
San Dimas	2024 Blankets-Meters	247,700
San Dimas	2025 Blankets-Meters	255,200
San Dimas	2026 Blankets-Meters	262,800
San Dimas	2024 Blankets-Services	396,900
San Dimas	2025 Blankets-Services	408,800
San Dimas	2026 Blankets-Services	421,000
San Dimas	2024 Blankets-Main Replacements	279,500
San Dimas	2025 Blankets-Main Replacements	287,900
San Dimas	2026 Blankets-Main Replacements	296,500
San Dimas	2024 Blankets-Main Pumping Plant Eqpmt & Stc	277,000
San Dimas	2025 Blankets-Main Pumping Plant Eqpmt & Stc	285,300
San Dimas	2026 Blankets-Main Pumping Plant Eqpmt & Stc	293,900
San Dimas	2024 Blankets-Purification Equipment/Struct	37,600
San Dimas	2025 Blankets-Purification Equipment/Struct	38,800
San Dimas	2026 Blankets-Purification Equipment/Struct	39,900
San Dimas	2024 Blankets-Office Equipment & Furniture	3,300
San Dimas	2025 Blankets-Office Equipment & Furniture	3,400
San Dimas	2026 Blankets-Office Equipment & Furniture	3,500
San Dimas	2024 Blankets-Vehicles	533,600
San Dimas	2025 Blankets-Vehicles	201,000
San Dimas	2026 Blankets-Vehicles	276,500
San Dimas	2024 Blankets-Tools & Safety Equipement	7,900
San Dimas	2025 Blankets-Tools & Safety Equipement	8,100
San Dimas	2026 Blankets-Tools & Safety Equipement	8,300
San Dimas	2024 Blankets-Additions to General Structure	3,700
San Dimas	2025 Blankets-Additions to General Structure	3,800
San Dimas	2026 Blankets-Additions to General Structure	3,900
San Gabriel	2024 Blankets-Meters	129,600
San Gabriel	2025 Blankets-Meters	133,500
San Gabriel	2026 Blankets-Meters	137,500
San Gabriel	2024 Blankets-Services	359,500
San Gabriel	2025 Blankets-Services	370,300
San Gabriel	2026 Blankets-Services	381,400
San Gabriel	2024 Blankets-Main Replacements	100,600
San Gabriel	2025 Blankets-Main Replacements	103,600
San Gabriel	2026 Blankets-Main Replacements	106,700
San Gabriel	2024 Blankets-Main Pumping Plant Eqpmt & Stc	202,600
San Gabriel	2025 Blankets-Main Pumping Plant Eqpmt & Stc	208,700
San Gabriel	2026 Blankets-Main Pumping Plant Eqpmt & Stc	215,000
San Gabriel	2024 Blankets-Purification Equipment/Struct	22,500
San Gabriel	2025 Blankets-Purification Equipment/Struct	23,200
San Gabriel	2026 Blankets-Purification Equipment/Struct	23,900
San Gabriel	2024 Blankets-Office Equipment & Furniture	400
San Gabriel	2025 Blankets-Office Equipment & Furniture	400
San Gabriel	2026 Blankets-Office Equipment & Furniture	400
San Gabriel	2024 Blankets-Vehicles	52,500
San Gabriel	2025 Blankets-Vehicles	101,400

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CSA	Project Name	Capital Requested ($) *
San Gabriel	2026 Blankets-Vehicles	154,000
San Gabriel	2024 Blankets-Tools & Safety Equipement	5,700
San Gabriel	2025 Blankets-Tools & Safety Equipement	5,900
San Gabriel	2026 Blankets-Tools & Safety Equipement	6,100
San Gabriel	2024 Blankets-Additions to General Structure	5,600
San Gabriel	2025 Blankets-Additions to General Structure	5,800
San Gabriel	2026 Blankets-Additions to General Structure	5,900
Apple Valley	2024 Blankets-Meters	14,900
Apple Valley	2025 Blankets-Meters	15,300
Apple Valley	2026 Blankets-Meters	15,800
Apple Valley	2024 Blankets-Services	84,700
Apple Valley	2025 Blankets-Services	87,300
Apple Valley	2026 Blankets-Services	89,900
Apple Valley	2024 Blankets-Main Replacements	31,900
Apple Valley	2025 Blankets-Main Replacements	32,800
Apple Valley	2026 Blankets-Main Replacements	33,800
Apple Valley	2024 Blankets-Main Pumping Plant Eqpmt & Stc	63,800
Apple Valley	2025 Blankets-Main Pumping Plant Eqpmt & Stc	65,700
Apple Valley	2026 Blankets-Main Pumping Plant Eqpmt & Stc	67,700
Apple Valley	2024 Blankets-Purification Equipment/Struct	100
Apple Valley	2025 Blankets-Purification Equipment/Struct	100
Apple Valley	2026 Blankets-Purification Equipment/Struct	100
Apple Valley	2024 Blankets-Vehicles	196,800
Apple Valley	2024 Blankets-Tools & Safety Equipement	300
Apple Valley	2025 Blankets-Tools & Safety Equipement	300
Apple Valley	2026 Blankets-Tools & Safety Equipement	300
Barstow	2024 Blankets-Meters	102,100
Barstow	2025 Blankets-Meters	105,200
Barstow	2026 Blankets-Meters	108,300
Barstow	2024 Blankets-Services	779,600
Barstow	2025 Blankets-Services	803,000
Barstow	2026 Blankets-Services	827,100
Barstow	2024 Blankets-Main Replacements	375,500
Barstow	2025 Blankets-Main Replacements	386,700
Barstow	2026 Blankets-Main Replacements	398,300
Barstow	2024 Blankets-Main Pumping Plant Eqpmt & Stc	258,800
Barstow	2025 Blankets-Main Pumping Plant Eqpmt & Stc	266,600
Barstow	2026 Blankets-Main Pumping Plant Eqpmt & Stc	274,600
Barstow	2024 Blankets-Purification Equipment/Struct	54,500
Barstow	2025 Blankets-Purification Equipment/Struct	56,200
Barstow	2026 Blankets-Purification Equipment/Struct	57,900
Barstow	2024 Blankets-Office Equipment & Furniture	1,300
Barstow	2025 Blankets-Office Equipment & Furniture	1,300
Barstow	2026 Blankets-Office Equipment & Furniture	1,400
Barstow	2025 Blankets-Vehicles	262,700
Barstow	2026 Blankets-Vehicles	104,400
Barstow	2024 Blankets-Tools & Safety Equipement	34,300
Barstow	2025 Blankets-Tools & Safety Equipement	35,300
Barstow	2026 Blankets-Tools & Safety Equipement	36,400
Barstow	2024 Blankets-Additions to General Structure	2,000
Barstow	2025 Blankets-Additions to General Structure	2,000
Barstow	2026 Blankets-Additions to General Structure	2,100
Calipatria	2024 Blankets-Meters	20,200
Calipatria	2025 Blankets-Meters	20,800
Calipatria	2026 Blankets-Meters	21,400
Calipatria	2024 Blankets-Services	69,200
Calipatria	2025 Blankets-Services	71,200
Calipatria	2026 Blankets-Services	73,400
Calipatria	2024 Blankets-Main Replacements	86,400
Calipatria	2025 Blankets-Main Replacements	88,900
Calipatria	2026 Blankets-Main Replacements	91,600
Calipatria	2024 Blankets-Main Pumping Plant Eqpmt & Stc	56,100
Calipatria	2025 Blankets-Main Pumping Plant Eqpmt & Stc	57,800
Calipatria	2026 Blankets-Main Pumping Plant Eqpmt & Stc	59,500
Calipatria	2024 Blankets-Purification Equipment/Struct	29,200
Calipatria	2025 Blankets-Purification Equipment/Struct	30,100
Calipatria	2026 Blankets-Purification Equipment/Struct	31,000
Calipatria	2024 Blankets-Office Equipment & Furniture	400
Calipatria	2025 Blankets-Office Equipment & Furniture	400
Calipatria	2026 Blankets-Office Equipment & Furniture	500
Calipatria	2024 Blankets-Vehicles	98,400
Calipatria	2025 Blankets-Vehicles	101,400
Calipatria	2024 Blankets-Tools & Safety Equipement	2,800
Calipatria	2025 Blankets-Tools & Safety Equipement	2,900

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CSA	Project Name	Capital Requested ($) *
Calipatria	2026 Blankets-Tools & Safety Equipement	3,000
Morongo	2024 Blankets-Meters	5,100
Morongo	2025 Blankets-Meters	5,200
Morongo	2026 Blankets-Meters	5,400
Morongo	2024 Blankets-Services	55,300
Morongo	2025 Blankets-Services	56,900
Morongo	2026 Blankets-Services	58,600
Morongo	2024 Blankets-Main Replacements	6,000
Morongo	2025 Blankets-Main Replacements	6,200
Morongo	2026 Blankets-Main Replacements	6,400
Morongo	2024 Blankets-Main Pumping Plant Eqpmt & Stc	72,900
Morongo	2025 Blankets-Main Pumping Plant Eqpmt & Stc	75,100
Morongo	2026 Blankets-Main Pumping Plant Eqpmt & Stc	77,400
Morongo	2024 Blankets-Purification Equipment/Struct	200
Morongo	2025 Blankets-Purification Equipment/Struct	200
Morongo	2026 Blankets-Purification Equipment/Struct	200
Morongo	2024 Blankets-Vehicles	98,400
Morongo	2025 Blankets-Vehicles	49,800
Morongo	2026 Blankets-Vehicles	104,400
Mountain District	2024 Blankets-Office Equipment & Furniture	3,400
Mountain District	2025 Blankets-Office Equipment & Furniture	3,500
Mountain District	2026 Blankets-Office Equipment & Furniture	3,600
Mountain District	2024 Blankets-Vehicles	80,200
Mountain District	2026 Blankets-Vehicles	99,100
Wrightwood	2024 Blankets-Meters	11,600
Wrightwood	2025 Blankets-Meters	12,000
Wrightwood	2026 Blankets-Meters	12,300
Wrightwood	2024 Blankets-Services	178,100
Wrightwood	2025 Blankets-Services	183,500
Wrightwood	2026 Blankets-Services	189,000
Wrightwood	2024 Blankets-Main Replacements	25,700
Wrightwood	2025 Blankets-Main Replacements	26,500
Wrightwood	2026 Blankets-Main Replacements	27,300
Wrightwood	2024 Blankets-Main Pumping Plant Eqpmt & Stc	60,200
Wrightwood	2025 Blankets-Main Pumping Plant Eqpmt & Stc	62,000
Wrightwood	2026 Blankets-Main Pumping Plant Eqpmt & Stc	63,800
Wrightwood	2024 Blankets-Purification Equipment/Struct	1,400
Wrightwood	2025 Blankets-Purification Equipment/Struct	1,400
Wrightwood	2026 Blankets-Purification Equipment/Struct	1,500
Wrightwood	2024 Blankets-Vehicles	240,500
Wrightwood	2025 Blankets-Vehicles	101,400
Wrightwood	2026 Blankets-Vehicles	122,600
Wrightwood	2024 Blankets-Tools & Safety Equipement	600
Wrightwood	2025 Blankets-Tools & Safety Equipement	600
Wrightwood	2026 Blankets-Tools & Safety Equipement	600
Los Alamitos	2024 Blankets-Meters	465,700
Los Alamitos	2025 Blankets-Meters	479,600
Los Alamitos	2026 Blankets-Meters	494,000
Los Alamitos	2024 Blankets-Services	353,200
Los Alamitos	2025 Blankets-Services	363,800
Los Alamitos	2026 Blankets-Services	374,700
Los Alamitos	2024 Blankets-Main Replacements	280,700
Los Alamitos	2025 Blankets-Main Replacements	289,100
Los Alamitos	2026 Blankets-Main Replacements	297,800
Los Alamitos	2024 Blankets-Main Pumping Plant Eqpmt & Stc	223,700
Los Alamitos	2025 Blankets-Main Pumping Plant Eqpmt & Stc	230,400
Los Alamitos	2026 Blankets-Main Pumping Plant Eqpmt & Stc	237,300
Los Alamitos	2024 Blankets-Purification Equipment/Struct	3,700
Los Alamitos	2025 Blankets-Purification Equipment/Struct	3,800
Los Alamitos	2026 Blankets-Purification Equipment/Struct	4,000
Los Alamitos	2024 Blankets-Office Equipment & Furniture	3,200
Los Alamitos	2025 Blankets-Office Equipment & Furniture	3,300
Los Alamitos	2026 Blankets-Office Equipment & Furniture	3,400
Los Alamitos	2024 Blankets-Vehicles	288,900
Los Alamitos	2025 Blankets-Vehicles	256,800
Los Alamitos	2026 Blankets-Vehicles	325,400
Los Alamitos	2024 Blankets-Tools & Safety Equipement	20,400
Los Alamitos	2025 Blankets-Tools & Safety Equipement	21,000
Los Alamitos	2026 Blankets-Tools & Safety Equipement	21,600
Orange County District	2024 Blankets-Office Equipment & Furniture	94,400
Orange County District	2025 Blankets-Office Equipment & Furniture	97,300
Orange County District	2026 Blankets-Office Equipment & Furniture	100,200
Orange County District	2024 Blankets-Vehicles	436,900
Orange County District	2025 Blankets-Vehicles	144,300

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CSA	Project Name	Capital Requested ($) *
Orange County District	2026 Blankets-Vehicles	219,900
Orange County District	2024 Blankets-Tools & Safety Equipement	10,600
Orange County District	2025 Blankets-Tools & Safety Equipement	10,900
Orange County District	2026 Blankets-Tools & Safety Equipement	11,300
Placentia	2024 Blankets-Meters	274,700
Placentia	2025 Blankets-Meters	283,000
Placentia	2026 Blankets-Meters	291,500
Placentia	2024 Blankets-Services	215,700
Placentia	2025 Blankets-Services	222,200
Placentia	2026 Blankets-Services	228,900
Placentia	2024 Blankets-Main Replacements	193,900
Placentia	2025 Blankets-Main Replacements	199,800
Placentia	2026 Blankets-Main Replacements	205,700
Placentia	2024 Blankets-Main Pumping Plant Eqpmt & Stc	276,600
Placentia	2025 Blankets-Main Pumping Plant Eqpmt & Stc	284,900
Placentia	2026 Blankets-Main Pumping Plant Eqpmt & Stc	293,400
Placentia	2024 Blankets-Office Equipment & Furniture	1,000
Placentia	2025 Blankets-Office Equipment & Furniture	1,000
Placentia	2026 Blankets-Office Equipment & Furniture	1,100
Placentia	2024 Blankets-Vehicles	649,800
Placentia	2025 Blankets-Vehicles	108,100
Placentia	2026 Blankets-Vehicles	226,900

* Capital requested amounts shown in this appendix reflect GSWC's originally requested amounts for each capital project; however, GSWC and Cal Advocates agreed on an overall (i.e. not project specific) total capital budget as part of the entirety of the Settlement Agreement. GSWC's originally requested amounts for capital projects presented in this appendix are estimates made at the time of the filing of the General Rate Case. Final capital project costs may vary from the estimates provided in this appendix due to numerous variables (e.g., increases in materials and construction costs, additional permitting requirements, unforeseen conditions, supply chain impacts, etc.) unknown at the time the estimates were created.

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GO Segment	Department	Project Name	Capital Requested ($) *
GO - Corporate Support	Information Technology	Email Protection	188,300
GO - Corporate Support	Information Technology	Multi-factor Authentication	279,500
GO - Corporate Support	Information Technology	Network Boundary Refresh	143,600
GO - Corporate Support	Information Technology	Web Internet Protection	193,100
GO - Corporate Support	Information Technology	Endpoint Detection and Response	668,700
GO - Corporate Support	Information Technology	Vulnerability Management	378,100
GO - Corporate Support	Information Technology	Password Blacklist Checking Solution	24,400
GO - Corporate Support	Information Technology	Application Control System	255,300
GO - Corporate Support	Information Technology	Privileged Access Management	21,200
GO - Corporate Support	Information Technology	User Awareness Training and Phishing Simulation System	138,400
GO - Corporate Support	Information Technology	File Security Management	290,000
GO - Corporate Support	Information Technology	Encrypted File Recovery	3,200
GO - Corporate Support	Information Technology	Personal Computers and Peripherals	488,600
GO - Corporate Support	Information Technology	Microsoft Enterprise Licenses Installment Payment and True-up	829,200
GO - Corporate Support	Information Technology	Inventory and Software Deployment suite	23,100
GO - Corporate Support	Information Technology	Imaging Software	17,400
GO - Corporate Support	Information Technology	CompuTrace Software	141,700
GO - Corporate Support	Information Technology	Database Monitoring Tools	268,800
GO - Corporate Support	Information Technology	Microsoft Exchange Upgrade	201,800
GO - Corporate Support	Information Technology	Datacenter Server Refresh	618,100
GO - Corporate Support	Information Technology	Datacenter Server Refresh	12,800
GO - Corporate Support	Information Technology	Enterprise Backup and Recovery Refresh	544,000
GO - Corporate Support	Information Technology	Enterprise Backup and Recovery Refresh	360,000
GO - Corporate Support	Information Technology	Network Refresh	334,300
GO - Corporate Support	Information Technology	Network Refresh	32,800
GO - Corporate Support	Information Technology	Powerplan Provision Module Upgrade	59,900
GO - Corporate Support	Information Technology	JDE Tools and App Upgrade	555,200
GO - Corporate Support	Information Technology	Citrix Upgrade and Redesign	87,500
GO - Corporate Support	Information Technology	Network Detection and Response	1,136,900
GO - Corporate Support	Information Technology	Data Loss Prevention & Enterprise Digital Rights Management	243,100
GO - Corporate Support	Information Technology	File Security Management	307,400
GO - Corporate Support	Information Technology	Datacenter Server Refresh	655,200
GO - Corporate Support	Information Technology	Datacenter Server Refresh	13,500
GO - Corporate Support	Information Technology	Datacenter Storage Refresh	1,254,700
GO - Corporate Support	Information Technology	Datacenter Storage Refresh	2,504,200
GO - Corporate Support	Information Technology	WAN Optimization Refresh	136,900
GO - Corporate Support	Information Technology	WAN Optimization Refresh	852,000
GO - Corporate Support	Information Technology	Improve Remote Site Support Refresh	245,600
GO - Corporate Support	Information Technology	Imaging Software	18,400
GO - Corporate Support	Information Technology	Mobile Device Management	107,200
GO - Corporate Support	Information Technology	Personal Computers and Peripherals	517,900
GO - Corporate Support	Information Technology	Inventory and Software Deployment suite	24,500
GO - Corporate Support	Information Technology	Microsoft Enterprise Licenses Installment Payment and True-up	879,000
GO - Corporate Support	Information Technology	Sharepoint Upgrade	39,800
GO - Corporate Support	Information Technology	Transform AP (TAP) Upgrade	44,800
GO - Corporate Support	Information Technology	File Security Management	325,800
GO - Corporate Support	Information Technology	Datacenter Server Refresh	694,500
GO - Corporate Support	Information Technology	Datacenter Server Refresh	14,400
GO - Corporate Support	Information Technology	Load-Balancer Refresh	156,800
GO - Corporate Support	Information Technology	Load-Balancer Refresh	28,500
GO - Corporate Support	Information Technology	Imaging Software	19,500
GO - Corporate Support	Information Technology	Personal Computers and Peripherals	549,000
GO - Corporate Support	Information Technology	Inventory and Software Deployment suite	26,000
GO - Corporate Support	Information Technology	Microsoft Enterprise Licenses Renewal and True-up	1,238,200
GO - Corporate Support	Information Technology	Replace Pool Vehicle #502447	36,000
GO - Corporate Support	Human Capital Management	Electronic Timekeeping System Implementation	66,500
GO - Corporate Support	GO Facility	Install Data Center Security Glass and Doors	21,200
GO - Corporate Support	GO Facility	GO Facility Replacements	59,300
GO - Corporate Support	GO Facility	Replace Data Center AC units and condensors	471,100
GO - Corporate Support	GO Facility	Replace all Flourescent Lighting in GO with LED lighting	111,800
GO - Corporate Support	GO Facility	GO Facility replacements	62,800
GO - Corporate Support	GO Facility	GO Facility replacements	66,600
GO - Corporate Support	GO Facility	Replace (80) UPS Batteries (3-5 year lifespan)	37,100
GO - Corporate Support	GO Facility	Replace waterless urinals with low flow urinals	19,500
GO - Corporate Support	GO Facility	Replace (3) Refrigerators	4,200
GO - Corporate Support	GO Facility	Replace (4) EVs	13,200
GO - Utility Support	Information Technology	Powerplan Upgrade	442,200
GO - Utility Support	Accounting & Finance	Powerplan Upgrade - Outside Tax Support	20,500
GO - Utility Support	Information Technology	Customer Care and Billing Upgrade	526,500
GO - Utility Support	Information Technology	Customer Care and Billing Upgrade	1,432,700
GO - Central Operations	Asset Management	Misc. Office Furniture & Equipment	7,700

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GO Segment	Department	Project Name	Capital Requested ($) *
GO - Central Operations	Asset Management	Misc. Office Furniture & Equipment	4,500
GO - Central Operations	Asset Management	Misc. Office Furniture & Equipment	4,800
GO - Central Operations	Capital Program Management - I	Misc. Office Furniture & Equipment	6,000
GO - Central Operations	Capital Program Management - I	Misc. Office Furniture & Equipment	6,300
GO - Central Operations	Capital Program Management - I	Misc. Office Furniture & Equipment	6,700
GO - Central Operations	Capital Program Management - I	Replace Vehicle Number 505970	69,000
GO - Central Operations	Capital Program Management - I	Replace Vehicle Number 507756	55,800
GO - Central Operations	Capital Program Management - I	Replace Vehicle Number 508102	60,600
GO - Central Operations	Capital Program Management - I	Replace Vehicle Number 507690	59,200
GO - Central Operations	Capital Program Management - I	Replace Vehicle Number 508104	52,700
GO - Central Operations	Capital Program Management - I	Replace Vehicle Number 508103	52,700
GO - Central Operations	Capital Program Management - I	Replace Vehicle Number 67477	69,000
GO - Central Operations	Capital Program Management - I	Replace Vehicle Number 2190	53,900
GO - Central Operations	Capital Program Management - I	Replace Vehicle Number 500054	59,200
GO - Central Operations	Capital Program Management - I	Replace Vehicle Number 500475	113,200
GO - Central Operations	Capital Program Management - II	Misc. Office Furniture & Equipment	6,000
GO - Central Operations	Capital Program Management - II	Misc. Office Furniture & Equipment	6,300
GO - Central Operations	Capital Program Management - II	Misc. Office Furniture & Equipment	6,700
GO - Central Operations	Capital Program Management - II	Replace Vehicle Number 505344	50,900
GO - Central Operations	Capital Program Management - II	Replace Vehicle Number 507954	64,200
GO - Central Operations	Capital Program Management - II	Replace Vehicle Number 505778	69,000
GO - Central Operations	Capital Program Management - II	Replace Vehicle Number 507042	57,200
GO - Central Operations	Capital Program Management - II	Replace Vehicle Number 506880	55,800
GO - Central Operations	Capital Program Management - II	Replace Vehicle Number 506879	55,800
GO - Central Operations	Capital Program Management - II	Replace Vehicle Number 504336	55,800
GO - Central Operations	Capital Program Management - II	Replace Vehicle Number 68924	52,700
GO - Central Operations	Capital Program Management - II	Replace Vehicle Number 67976	61,400
GO - Central Operations	Capital Program Management - III	Misc. Office Furniture & Equipment	9,100
GO - Central Operations	Capital Program Management - III	Misc. Office Furniture & Equipment	9,600
GO - Central Operations	Capital Program Management - III	Misc. Office Furniture & Equipment	10,200
GO - Central Operations	Capital Program Management - III	Replace Vehicle Number 503608	52,700
GO - Central Operations	Capital Program Management - III	Replace Vehicle Number 505069	65,100
GO - Central Operations	Capital Program Management - III	Replace Vehicle Number 504650	52,700
GO - Central Operations	Capital Program Management - III	Replace Vehicle Number 500597	57,200
GO - Central Operations	Capital Program Management - III	Replace Vehicle Number 501873	50,900
GO - Central Operations	Capital Program Management - III	Replace Vehicle Number 500626	52,700
GO - Central Operations	Capital Program Management - III	Replace CPM Manager Laptop	3,800
GO - Central Operations	Customer Service Center	Agent Headsets	6,700
GO - Central Operations	Customer Service Center	Agent Headsets	7,500
GO - Central Operations	Customer Service Center	CSC Workstation UPS Replacements	2,700
GO - Central Operations	Customer Service Center	CSC Workstation UPS Replacements	2,900
GO - Central Operations	Customer Service Center	CSC Workstation UPS Replacements	3,000
GO - Central Operations	Customer Service Center	Itron Meter Reading Handheld CN80 Device Replacements	477,100
GO - Central Operations	Customer Service Center	Agent Headsets	7,100
GO - Central Operations	Engineering Planning	Upgrade Hydraulic Modeling Licenses to InfoWater Pro	81,700
GO - Central Operations	Engineering Planning	Replace CAD/GIS Laptop & Docking Station (2)	6,800
GO - Central Operations	Engineering Planning	Replace CAD/GIS Laptop & Docking Station (2)	7,200
GO - Central Operations	Engineering Planning	Replace CAD/GIS Laptop & Docking Station (2)	7,600
GO - Central Operations	Engineering Planning	Misc. Office Furniture & Equipment	1,800
GO - Central Operations	Engineering Planning	Misc. Office Furniture & Equipment	1,900
GO - Central Operations	Engineering Planning	Misc. Office Furniture & Equipment	2,100
GO - Central Operations	Engineering Design Center	Replace CAD/GIS Laptop & Docking Station (5)	17,000
GO - Central Operations	Engineering Design Center	Replace CAD/GIS Laptop & Docking Station (5)	18,000
GO - Central Operations	Engineering Design Center	Replace CAD/GIS Laptop & Docking Station (5)	19,100
GO - Central Operations	Engineering Design Center	Misc. Office Furniture & Equipment	4,600
GO - Central Operations	Engineering Design Center	Misc. Office Furniture & Equipment	4,900
GO - Central Operations	Engineering Design Center	Misc. Office Furniture & Equipment	5,200
GO - Central Operations	Engineering Design Center	Replace Plotter/Scanner	30,600
GO - Central Operations	Engineering Design Center	Replace Vehicle Number 503277	53,900
GO - Central Operations	Engineering Design Center	Replace Vehicle Number 506054	65,100
GO - Central Operations	Engineering Design Center	Replace Vehicle Number 503388	57,200
GO - Central Operations	Engineering Design Center	Replace Vehicle Number 503403	57,200
GO - Central Operations	Technical Services	Replace CAD/GIS Laptop & Docking Station (3)	10,200
GO - Central Operations	Technical Services	Replace CAD/GIS Laptop & Docking Station (3)	10,800
GO - Central Operations	Technical Services	Replace CAD/GIS Laptop & Docking Station (3)	11,500
GO - Central Operations	Technical Services	Fire Hydrant Pressure Data Logger (4)	4,400
GO - Central Operations	Technical Services	Fire Hydrant Pressure Data Logger (4)	4,700
GO - Central Operations	Technical Services	Fire Hydrant Pressure Data Logger (4)	4,900
GO - Central Operations	Technical Services	Misc. Office Furniture & Equipment	3,500
GO - Central Operations	New Business	NB Portal software upgrades	13,700

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GO Segment	Department	Project Name	Capital Requested ($) *
GO - Central Operations	New Business	NB Portal software upgrades	14,600
GO - Central Operations	New Business	NB Portal software upgrades	15,400
GO - Central Operations	New Business	NB Portal Enhancements	62,400
GO - Central Operations	New Business	NB Portal Enhancements	66,200
GO - Central Operations	New Business	NB Portal Enhancements	70,200
GO - Central Operations	Field Technology Services	Leak Detection Pilot Project	108,800
GO - Central Operations	Field Technology Services	Technology Services Laptop Refresh Project	15,000
GO - Central Operations	Field Technology Services	Technology Services Laptop Refresh Project	23,800
GO - Central Operations	Field Technology Services	Technology Services Laptop Refresh Project	26,700
GO - Central Operations	Field Technology Services	MWM Study Project	68,700
GO - Central Operations	Field Technology Services	MWM Phase 2 Project	37,500
GO - Central Operations	Field Technology Services	MWM Phase 2 Project	39,700
GO - Central Operations	Field Technology Services	MWM Phase 2 Project	42,100
GO - Central Operations	Field Technology Services	Data Warehouse Phase 2 Project	119,900
GO - Central Operations	Field Technology Services	Data Warehouse Phase 2 Project	127,100
GO - Central Operations	Field Technology Services	Data Warehouse Phase 2 Project	134,700
GO - Central Operations	Field Technology Services	GIS Phase 2 Project	412,500
GO - Central Operations	Field Technology Services	GIS Phase 2 Project	33,200
GO - Central Operations	Field Technology Services	GIS Phase 2 Project	35,200
GO - Central Operations	Field Technology Services	CPMS Project	760,000
GO - Central Operations	Field Technology Services	CPMS Project	370,700
GO - Central Operations	Field Technology Services	CPMS Project	370,700
GO - Central Operations	Field Technology Services	SCADA Command Center Implementation Project	387,100
GO - Central Operations	Field Technology Services	SCADA Command Center Implementation Project	489,800
GO - Central Operations	Field Technology Services	SCADA Command Center Implementation Project	435,000
GO - Central Operations	Field Technology Services	SCADA Cybersecurity Assessment Project	171,000
GO - Central Operations	Field Technology Services	SCADA Technology Equipment Project	134,700
GO - Central Operations	Field Technology Services	SCADA Master Plan & Standards Update Project	254,800
GO - Central Operations	Field Technology Services	SCADA Master Plan & Standards Update Project	270,000
GO - Central Operations	Field Technology Services	SCADA Master Plan & Standards Update Project	82,800
GO - Central Operations	Field Technology Services	Data Warehouse Cloud Hosting Fees	117,800
GO - Central Operations	Field Technology Services	Data Warehouse Cloud Hosting Fees	129,600
GO - Central Operations	Field Technology Services	Data Warehouse Cloud Hosting Fees	141,400
GO - Central Operations	Field Technology Services	MWM Cloud Hosting & Mapping Licensing Fees	76,400
GO - Central Operations	Field Technology Services	MWM Cloud Hosting & Mapping Licensing Fees	80,200
GO - Central Operations	Field Technology Services	MWM Cloud Hosting & Mapping Licensing Fees	84,000
GO - Central Operations	Field Technology Services	EAMS Software Subscription Fees	153,200
GO - Central Operations	Field Technology Services	EAMS Software Subscription Fees	176,700
GO - Central Operations	Field Technology Services	EAMS Software Subscription Fees	169,800
GO - Central Operations	Field Technology Services	FDM Licensing Fees	23,200
GO - Central Operations	Field Technology Services	FDM Licensing Fees	24,600
GO - Central Operations	Field Technology Services	FDM Licensing Fees	26,000
GO - Central Operations	Planning & Analysis	Misc. Office Furniture & Equipment	13,100
GO - Central Operations	Planning & Analysis	Misc. Office Furniture & Equipment	8,000
GO - Central Operations	Planning & Analysis	Misc. Office Furniture & Equipment	14,700
GO - Central Operations	Procurement	Misc. Office Furniture & Equipment	8,200
GO - Central Operations	Procurement	Misc. Office Furniture & Equipment	8,700
GO - Central Operations	Procurement	Misc. Office Furniture & Equipment	9,200
GO - Central Operations	Procurement	Air Purifiers - 12	8,700
GO - Central Operations	Procurement	Air Purifiers - 12	9,700
GO - Central Operations	Procurement	Misc. Office Furniture & Equipment - Via Verde	20,400
GO - Central Operations	Procurement	Misc. Office Furniture & Equipment - Via Verde	7,200
GO - Central Operations	Procurement	Misc. Office Furniture & Equipment - Via Verde	7,600
GO - Central Operations	Procurement	Xerox Copiers	185,800
GO - Central Operations	Procurement	Xerox Copiers	202,800
GO - Central Operations	Procurement	2 New Pool Vehicles Purchase	125,200
GO - Central Operations	Water Resources	Misc. Office Furniture & Equipment	3,700
GO - Central Operations	Water Resources	Misc. Office Furniture & Equipment	3,500
GO - Central Operations	Environmental Complliance	Ergonomic equipment sets for 25 employees.	93,200
GO - Central Operations	Environmental Complliance	Ergonomic equipment sets for 25 employees.	102,400
GO - Central Operations	Environmental Complliance	Ergonomic equipment sets for 25 employees.	112,400
GO - Central Operations	Environmental Complliance	Automatic External Defibrillators (AED)	12,300
GO - Central Operations	Environmental Complliance	Automatic External Defibrillators (AED)	13,700
GO - Central Operations	Environmental Complliance	Automatic External Defibrillators (AED)	15,300
GO - Central Operations	Environmental Complliance	Safety Training Videos/DVDs	8,700
GO - Central Operations	Environmental Complliance	Safety Training Videos/DVDs	9,600
GO - Central Operations	Environmental Complliance	Safety Training Videos/DVDs	10,700
GO - Central Operations	Environmental Complliance	Mobile Incident Command/Bacteriogical Lab Trailer (2)	277,700
GO - Central Operations	Environmental Complliance	Emergency Equipment Mobile Response Trailer (2)	285,900
GO - Central Operations	Water Quality	Misc. Office Furniture & Equipment	4,800

Appendix F
Golden State Water Company
A.23-08-010
Settled - General Office New Capital Projects

GO Segment	Department	Project Name	Capital Requested ($) *
GO - Central Operations	Water Quality	Replace vehicle number 507079	61,400
GO - Central Operations	Water Quality	Replace vehicle number 507861	69,000

* Capital requested amounts shown in this appendix reflect GSWC's originally requested amounts for each capital project; however, GSWC and Cal Advocates agreed on an overall (i.e. not project specific) total capital budget as part of the entirety of the Settlement Agreement. GSWC's originally requested amounts for capital projects presented in this appendix are estimates made at the time of the filing of the General Rate Case. Final capital project costs may vary from the estimates provided in this appendix due to numerous variables (e.g., increases in materials and construction costs, additional permitting requirements, unforeseen conditions, supply chain impacts, etc.) unknown at the time the estimates were created.

Appendix G
Golden State Water Company
A.23-08-010
Settled - General Office Construction Work in Progress

CSA	Funding Project	Work Order	WO Description	Additional Capital Requested ($) *
Asset Management	212309-01	WO Not Open	Misc. Office Furniture & Equipment	1,440
Asset Management	212309-02	WO Not Open	Replace CAD/GIS Workstation PCs	3,690
Asset Management	242309-01	WO Not Open	Misc. Office Furniture & Equipment	9,540
Construction Management	302209-98	03010075	AMI project	313,500
Construction Management	302309-01	WO Not Open	Misc. Office Furniture & Equipment	5,580
Construction Management	312210-98	03111027	Replace Vehicle 1317	41,000
Construction Management	312309-01	WO Not Open	Misc. Office Furniture & Equipment	5,580
Construction Management	322210-98	03200079	Chevy Colorado Replacement Vehicle	16,874
Construction Management	322309-01	03200080	Misc. Office Furniture and Equipmen	5,580
Construction Management	342109-99	03400001	Develop Web Based Portal-NB Apps	100,576
Construction Management	382309-01	WO Not Open	Misc. Office Furniture & Equipment	2,250
Customer Service Center	912109-02	09100080	Training Room West Conversion to CS	-
Customer Service Center	912309-01	WO Not Open	Agent Wireless Headsets (10)	3,510
Customer Service Center	912309-02	WO Not Open	Call Center Systems Hardware/Softwa	368,910
Environmental & Water Quality	712309-01	WO Not Open	Automatic External Defibrillators -	1,690
Field Technology Services	362009-98	03600007	Office 365 Migration	282,461
Field Technology Services	362209-97	03600030	GIS Enterprise Agreement	77,683
Field Technology Services	362209-97	03600031	Cityworks Project	747,749
Field Technology Services	362209-97	03600034	GIS Software Licensing	28,638
Field Technology Services	362209-98	03600026	Data Warehouse Microsoft Azure Host	109,670
Field Technology Services	362209-98	03600028	MWM Hosting	56,434
Field Technology Services	362209-98	03600029	Field Mobile Device Refresh	222,055
Field Technology Services	362209-98	03600033	Microsoft Power Platform License	44,405
Field Technology Services	362209-98	03600035	MWM HERE License	21,134
Field Technology Services	362209-99	03600025	SCADA Control Room	-
Planning & Analysis	372309-01	03700059	Replace Laptop	4,410
GO Facility	792109-03	07900115	3 new Elite SL3000 1hp gate operato	16,959
GO Facility	792209-01	07900118	Replace damaged flooring at GO ice	2,625
GO Facility	792209-02	WO Not Open	Replace carpet in Executive area	16,380
GO Facility	792309-01	WO Not Open	Slurry, Seal & Stripe Parking lots	32,040
GO Facility	792309-02	WO Not Open	Replace (80) UPS batteries	18,090
GO Facility	792309-03	WO Not Open	General Office Facility Replacements	18,535
Information Technology	852109-02	08500246	SIEM	334,530
Information Technology	862309-01	08600122	Datacenter Server Refresh	705,743

Appendix G
Golden State Water Company
A.23-08-010
Settled - General Office Construction Work in Progress

CSA	Funding Project	Work Order	WO Description	Additional Capital Requested ($) *
Information Technology	872309-01	08700097	Personal Computers and Peripherals	354,334
Information Technology	872309-02	08700098	Microsoft Annual Renewal	647,715

* Capital requested amounts shown in this appendix reflect GSWC's originally requested amounts for each capital project; however, GSWC and Cal Advocates agreed on an overall (i.e. not project specific) total capital budget as part of the entirety of the Settlement Agreement. GSWC's originally requested amounts for capital projects presented in this appendix are estimates made at the time of the filing of the General Rate Case. Final capital project costs may vary from the estimates provided in this appendix due to numerous variables (e.g., increases in materials and construction costs, additional permitting requirements, unforeseen conditions, supply chain impacts, etc.) unknown at the time the estimates were created.

APPENDIX H

GOLDEN STATE WATER COMPANY
A.23-08-010

Clearlake Water Loss Control Plan – 2024

The Clearlake Water Loss Control Plan will consist of four areas of focus:

- **Leak Detection:**
  Each year, the entire Clearlake water system will undergo a leak detection survey. All leaks detected will be promptly mitigated through either replacement of the leaking asset or by temporarily patching the leak until the replacement can be scheduled.

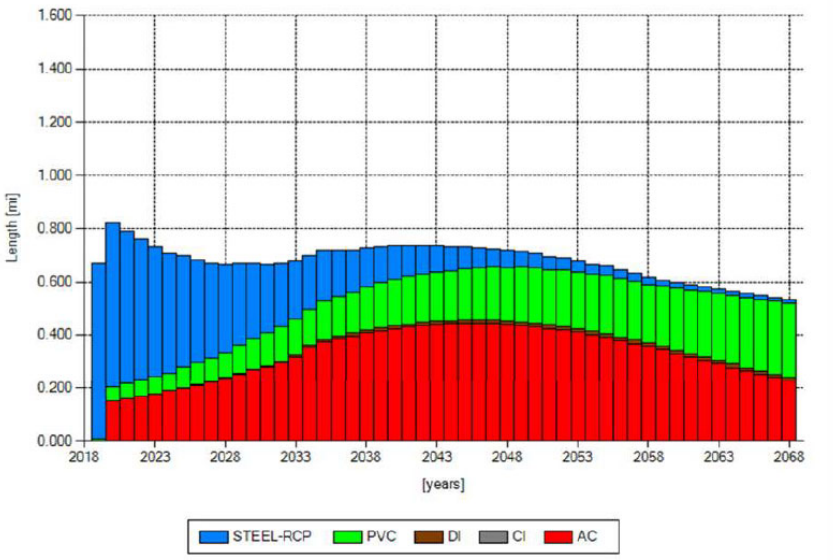
  In addition, a pilot project using acoustic loggers will be conducted in the Clearlake system to determine their effectiveness in identifying unauthorized water use as well as leaks in areas with older mains.

- **Main and Service Replacements:**
  Mains and services that are found leaking will be promptly replaced or repaired.

  Historically the main replacement program was approximately 30% of what is recommended by KANEW due to rate constraints. The intent is to increase the rate of main replacement in future years (assuming rate consolidation is approved) as this will result in reduced losses.

  The below graphic is from the Pipeline Management Plan[1] and depicts the length of main that should be replaced each year in Clearlake:

[1] A.23-08-010, Exhibit GSW-EG-021 (Vol 2 of 13), Attachment H, Page 100 of 217 (GSWC PMP 2023, page 7-18)



CLEARLAKE AVERAGE ASSUMPTION REPLACEMENT NEEDS

- **Aged Meter Replacement Program:**
  The Clearlake system will continue to replace aged meters in a timely manner. It is estimated that 340 meters will be replaced during the next three years (2024-2026).

- **Water Used in Operations:**
  In 2023 the total "Water Used in Operation" (36,299 CCF) was 33.8% of the "Unbilled Non-Revenue Water" (107,300 CCF) or 15.1% of the Water Supply (240,056 CCF)[2]. Of the "Water Used in Operation", the metered water used for the surface water treatment plant operations was 35,975 CCF. This was approximately 33.5% of the "Unbilled Non-Revenue Water". A lessor amount is estimated water flushed from hydrants during fire flow tests, hydrant maintenance and dead-end flushing.

  While these losses are unavoidable and necessary, optimization of the water used in the treatment process will be completed by 2026.

  We will also utilize a hydrant meter for hydrant flushing and dead end flushing where possible. This will provide a higher degree of accuracy of reporting water used in operations for these activities.

- **Reporting**
  GSWC will submit a copy of the annual Clearlake Water Audit report, which is submitted annually to the California Department of Water Resources, for three years beginning in 2025 to the CPUC's Water Division and a copy provided to the Public Advocates Office.

[2] See Table 1 for 2023 amounts.

Water Loss Reduction Goal

Table 1								
Golden State Water Company - Northern District Clearlake System								
	A	B	C		D		E	
Year Ending	**Supply (CCF)**	**Sales (CCF)**	**Water Used in Operation (CCF)**		**Water Loss (CCF) (A - B - C)**		**Unbilled Non-Revenue Water (CCF) (C+D)**	
2017	269,532	142,098	20,099	7.46%	107,335	39.82%	127,434	47.28%
2018	**259,378**	**130,240**	**18,436**	**7.11%**	**110,703**	**42.68%**	**129,138**	**49.79%**
2019	284,442	129,581	33,069	11.63%	121,792	42.82%	154,861	54.44%
2020	**316,443**	**145,786**	**33,392**	**10.55%**	**137,265**	**43.38%**	**170,657**	**53.93%**
2021	324,843	145,517	31,800	9.79%	147,527	45.41%	179,326	55.20%
2022	**220,804**	**135,622**	**39,739**	**18.00%**	**45,443**	**20.58%**	**85,182**	**38.58%**
2023	240,056	132,756	36,299	15.12%	71,001	29.58%	107,300	44.70%

Achieving significant reduction in the "Real Losses"[3], (which, along with "Apparent Losses"[4], makes up total "Water Loss") will require an increase in the length of water main replaced each year. In 2022 the "Real Losses" per the AWWA Water Audit was 44,126 CCF while the total Water Loss from Table 1 for the same year was 45,443 CCF. There is currently 39,090 feet of steel main, of which 25,402 feet is 2-inch diameter[5]. At the historical replacement level of approximately 1,584 feet per year (0.3 miles) it will take approximately 24.5 years to replace the aged steel main. Rate consolidation will significantly improve the ability to increase the main replacement program in future GRC cycles but not in this current (2023) GRC.

A reduction in Water Used in Operations will be addressed more aggressively with the primary focus of reducing the metered system water used at the surface water treatment plant. As mentioned above, this will be completed by 2026 and reflected in the submittal of the annual Water Audit report under "Unbilled Metered Consumption".

In 2023, the total "Unbilled Non-Revenue" water totaled 44.7% of the total water supply, as shown in the table above. By performing the activities listed above, and an increase in the annual length of main replacements, we could see a reduction in "Unbilled Non Revenue" water by up to 5% per year. Also, conducting leak detection every year of the entire system will result in an increase in emergency service and main replacements with a corresponding reduction in Water Loss. The average Water Loss over the last seven years (2017-2023) is 105,854 CCF which is significantly higher than years 2022 (45,443 CCF) and 2023 (71,011 CCF).

[3] Real Losses are defined by AWWA as "Physical water losses from the pressurized system (water mains and customer service connections) and the utilities storage tanks, up to the point of customer consumption. In metered systems this is the customer meter, in unmetered situations this is the first point of consumption (stop tap/tap) within the property. The annual volume lost through all types of leaks, breaks and overflows depends on frequencies, flow rates, and average duration of individual leaks, breaks and overflows."

[4] Apparent Losses are defined by AWWA as "Apparent Losses include all types of inaccuracies associated with customer metering (worn meters as well as improperly sized meters or wrong type of meter for the water usage profile) as well as systematic data handling errors (meter reading, billing, archiving and reporting), plus unauthorized consumption (theft or illegal use)."

[5] Refer to A.23-08-010, Exhibit GSW-EG-031 Attachment F-10 Clearlake Master Plan, Section 2.2.7

Appendix I
Golden State Water Company
A.23-08-010
General Office Allocations Rates

CSA Code	District Office	CSA	Equivalent Customers	Water (W) Allocation	Corporate Support (A) Allocation	Regulated Utility (U) Allocation	District Office Allocation Rates	Region Allocation Rates	GSWC Allocation Rates
1001	1025	Arden Cordova	36,264	7.83%	5.75%	6.96%	79.22%	40.09%	7.83%
1002	1025	Bay Point	7,261	1.57%	1.15%	1.40%	15.86%	8.03%	1.57%
1003	1025	Clearlake	2,253	0.49%	0.36%	0.44%	4.92%	2.49%	0.49%
1004	1026	Los Osos	4,024	0.87%	0.64%	0.77%	9.01%	4.45%	0.87%
1005	1026	Santa Maria	20,475	4.42%	3.25%	3.93%	45.84%	22.64%	4.42%
1006	1026	Simi Valley	20,164	4.35%	3.20%	3.87%	45.15%	22.30%	4.35%
1025	1025	Northern District	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1026	1026	Coastal District	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1050	1050	Region 1 Headquarters	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2001	2025	Central Basin-East	32,006	6.91%	5.08%	6.15%	35.75%	17.04%	6.91%
2002	2025	Central Basin-West	33,668	7.27%	5.34%	6.47%	37.60%	17.92%	7.27%
2003	2025	Culver City	23,865	5.15%	3.78%	4.58%	26.65%	12.70%	5.15%
2004	2026	Southwest	98,314	21.23%	15.61%	18.88%	100.00%	52.34%	21.23%
2025	2025	Central District	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2026	2026	Southwest District	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2050	2050	Region 2 Headquarters	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3001	3025	Los Alamitos	51,297	11.08%	8.14%	9.85%	62.81%	27.77%	11.08%
3002	3025	Placentia	30,378	6.56%	4.82%	5.83%	37.19%	16.43%	6.56%
3003	3026	Claremont	26,977	5.82%	4.28%	5.18%	35.23%	14.59%	5.82%
3004	3026	San Dimas	30,619	6.61%	4.87%	5.88%	39.97%	16.56%	6.61%
3005	3026	San Gabriel	18,981	4.10%	3.01%	3.65%	24.79%	10.27%	4.10%
3006	3027	Barstow	16,246	3.51%	2.58%	3.12%	61.10%	8.79%	3.51%
3007	3027	Calipatria	2,234	0.48%	0.35%	0.43%	8.40%	1.21%	0.48%
3008	3027	Morongo	1,167	0.25%	0.18%	0.22%	4.39%	0.63%	0.25%
3009	3027	Apple Valley	3,632	0.78%	0.57%	0.69%	13.66%	1.96%	0.78%
3010	3027	Wrightwood	3,312	0.72%	0.53%	0.64%	12.46%	1.79%	0.72%
		BVE			9.34%	11.06%			
		ASUS			17.17%				
Total			463,137	100.0%	100.0%	100.0%	700.0%	300.0%	100.0%

Appendix J

Golden State Water Company
Balancing and Memporandum Account Balances
As of 5/31/2023

Account Name	BAMA Balances As of May 31, 2023*	Balance To Be Amortized
Contaminant Remediation Memorandum Account ("CRMA")	$0	$0
Santa Maria Water Rights Memorandum Account ("SMWRMA")	$281,939	$0
Customer Assistance Program Balancing Accounts ("CAPBA")	$4,180,841	$4,180,841
Omega Chemical Corporation Superfund Site Memorandum Account ("OCCSSMA")	$10,059	$0
Pension and Benefits Balancing Account ("PBBA")	($1,236,744)	($1,236,744)
Los Osos Groundwater Adjudication Memorandum Account ("LOAMA")	$431,642	$370,274
Santa Maria Steelhead Recovery Plan Memorandum Account ("SMSRPMA")	$511,676	$150,926
Low-Income Customer Data Sharing Memorandum Account ("LICDSMA")	$0	$0
Tangible Property Regulations Collateral Consequences Memorandum Account ("TPRCCMA")	$842,952	No Action Requested
Catastrophic Event Memorandum Account ("CEMA")	$0	$0
CEMA - Emergency Disaster Relief Customer Outreach ("CEMA-EDRCO")	$41,545	$32,008
CEMA - COVID 19 ("CEMA-COVID19")- Non Arrearage	$1,245,729	$1,245,729
CEMA - COVID 19 ("CEMA-COVID19")- Arrearage	$2,472,226	No Action Requested
American Recovery and Reinvestment Act Balancing Account ("ARRABA")	($24,275)	No Action Requested
Los Osos Basin Management Committee Memorandum Account ("LOBMCMA")	$466,559	$234,977
Basin Pumping Rights Litigation Memorandum Account ("OCBPRLMA")	$2,024,414	$704,426
School Lead Testing Memorandum Account ("SLTMA")	$20,149	No Action Requested
Aerojet Water Litigation Memorandum Account ("AEROJET")	$3,614,317	$3,614,317
Clearlake Supply Expense Balancing Account ("CSEBA")	$36,906	$36,906
CEMA - Emergency Consumer Protection ("CEMA-ECP")	$42,357	No Action Requested
2018 Cost of Capital Interim Rate True-up Memorandum Account ("2018COCIRTMA")	($1,028,956)	No Action Requested
General Ratemaking Area Balancing Account ("GRABA")	($307,495)	($12,519)
San Luis Obispo Valley Groundwater Basin Memorandum Account ("SLOVGBMA")	$67,202	$25,400
Public Safety Power Shut-Off Memorandum Account ("PSPSMA")	$1,546,802	$961,139
Polyfluoroalkyl Substances Memorandum Account ("PFAS") -	$161,302	$161,302
2021 Water Conservation Memorandum Account (“2021WCMA”)	$891,471	$891,471
Sutter Pointe GRC Memorandum Account ("SPGRCMA")	$10,350	No Action Requested
Drinking Water Fees Balancing Account ("DWFBA")	$734,170	$734,170
2022 Interim Rates Memorandum Account ("2022IRMA")	$0	No Action Requested
Lead and Copper Rule Memorandum Account ("LCRMA")	$0	No Action Requested
CEMA - Extreme Heat Event ("CEMA-EHE")	$27,113	$27,113
Total	**$17,064,251**	**$12,121,736**

** May Include amounts previously approved for amortization in D. 23-06-024.*

APPENDIX K
EXHIBIT LIST A.23-08-010

Golden State Water Company, Public Advocates, California Water Association, and National Association of Water Companies

EXHIBIT NO.	SPONSOR/WITNESS	DESCRIPTION	Date (Mark/ Identified)	CPUC SUPPORTING DOCUMENTS WEBSITE EXHIBIT LINK
GSW-MC-001	Currie, Matt	Testimony – Currie M – Insurance	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7456/532042873.pdf
GSW-MC-002	Currie, Matt	Rebuttal – Currie M – Healthcare	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7456/532042364.pdf
GSW-JDL-003	Darney-Lane, Jenny	Testimony – Darney-Lane J – Labor Expense and Payroll Taxes, Pension and Benefits Expenses, Special Requests #3 (Sales Reconciliation Mechanism), Special Request #9 (Supply Mix Adjustment Mechanism), General Office Allocation, and Reports on Results of Operations	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7475/532043472.pdf
GSW-JDL-004	Darney-Lane, Jenny	General Office Report on Results of Operations	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7439/532043311.pdf
GSW-JDL-005	Darney-Lane, Jenny	Arden Cordova Report on Results of Operations	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7439/532042981.pdf
GSW-JDL-006	Darney-Lane, Jenny	Bay Point Report on Results of Operations	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7439/532042417.pdf
GSW-JDL-007	Darney-Lane, Jenny	Clearlake Report on Results of Operations	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7439/532042342.pdf
GSW-JDL-008	Darney-Lane, Jenny	Los Osos Report on Results of Operations	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7439/532043442.pdf
GSW-JDL-009	Darney-Lane, Jenny	Santa Maria Report on Results of Operations	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7439/532043312.pdf
GSW-JDL-010	Darney-Lane, Jenny	Simi Valley Report on Results of Operations	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7439/532042418.pdf

APPENDIX K
EXHIBIT LIST A.23-08-010

EXHIBIT NO.	SPONSOR/WITNESS	DESCRIPTION	Date (Mark/ Identified)	CPUC SUPPORTING DOCUMENTS WEBSITE EXHIBIT LINK
GSW-JDL-011	Darney-Lane, Jenny	Region 2 Report on Results of Operations	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7439/532042419.pdf
GSW-JDL-012	Darney-Lane, Jenny	Region 3 Report on Results of Operations	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7439/532043208.pdf
GSW-JDL-013	Darney-Lane, Jenny	Rebuttal – Darney–Lane – GO Alloc SR3 SR9 Labor	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7476/532042882.pdf
GSW-ED-014	DeLeon, Edwin	Testimony – DeLeon E – Conservation Expense	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7484/532043010.pdf
GSW-ED-015	DeLeon, Edwin	Rebuttal – DeLeon E – Conservation	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7483/532043473.pdf
GSW-DD-016	Diaz, Daniel	Testimony – Diaz D – I.T. Capital, CWIP, related maintenance costs and I.T. staffing PUBLIC	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7447/532042798.pdf
GSW-DD-016C	Diaz, Daniel	Testimony – Diaz D – I.T. Capital, CWIP, related maintenance costs and I.T. staffing CONFIDENTIAL	22-May-24	CONFIDENTIAL
GSW-DD-017	Diaz, Daniel	Rebuttal – Diaz D – Information Technology	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7447/532042867.pdf
GSW-GE-018	Estrada, Gladys	Testimony – Estrada G – Local Taxes, and Other Revenue (GO)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7485/532043231.pdf
GSW-GF-019	Farrow, Gladys	Testimony – Farrow G – Pension Expense, Managers & Directors Incentive Plan, and Staffing Changes	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7457/532043000.pdf
GSW-GF-020	Farrow, Gladys	Rebuttal – Farrow G – Pension and Manager Comp	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7457/532042874.pdf
GSW-EG-021 (Vol 1)	Gisler, Ernest, Mark Insco, Megan McWilliams, Dan Flores, and David Schickling	Testimony – Gisler E, Insco – Operating District Capital (13 Volumes)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7451/532042357.pdf

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EXHIBIT NO.	SPONSOR/WITNESS	DESCRIPTION	Date (Mark/ Identified)	CPUC SUPPORTING DOCUMENTS WEBSITE EXHIBIT LINK
GSW-EG-021 (Vol 2)	Gisler, Ernest, Mark Insco, Megan McWilliams, Dan Flores, and David Schickling	Testimony – Gisler E, Insco – Operating District Capital (13 Volumes)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7451/532042429.pdf
GSW-EG-021 (Vol 3)	Gisler, Ernest, Mark Insco, Megan McWilliams, Dan Flores, and David Schickling	Testimony – Gisler E, Insco – Operating District Capital (13 Volumes)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7451/532042994.pdf
GSW-EG-021 (Vol 4)	Gisler, Ernest, Mark Insco, Megan McWilliams, Dan Flores, and David Schickling	Testimony – Gisler E, Insco – Operating District Capital (13 Volumes)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7451/532043456.pdf
GSW-EG-021 (Vol 5)	Gisler, Ernest, Mark Insco, Megan McWilliams, Dan Flores, and David Schickling	Testimony – Gisler E, Insco – Operating District Capital (13 Volumes)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7451/532042995.pdf
GSW-EG-021 (Vol 6)	Gisler, Ernest, Mark Insco, Megan McWilliams, Dan Flores, and David Schickling	Testimony – Gisler E, Insco – Operating District Capital (13 Volumes)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7451/532043319.pdf
GSW-EG-021 (Vol 7)	Gisler, Ernest, Mark Insco, Megan McWilliams, Dan Flores, and David Schickling	Testimony – Gisler E, Insco – Operating District Capital (13 Volumes)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7451/532042870.pdf

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EXHIBIT NO.	SPONSOR/WITNESS	DESCRIPTION	Date (Mark/ Identified)	CPUC SUPPORTING DOCUMENTS WEBSITE EXHIBIT LINK
GSW-EG-021 (Vol 8)	Gisler, Ernest, Mark Insco, Megan McWilliams, Dan Flores, and David Schickling	Testimony – Gisler E, Insco – Operating District Capital (13 Volumes)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7451/532043454.pdf
GSW-EG-021 (Vol 9)	Gisler, Ernest, Mark Insco, Megan McWilliams, Dan Flores, and David Schickling	Testimony – Gisler E, Insco – Operating District Capital (13 Volumes)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7451/532042800.pdf
GSW-EG-021 (Vol 10)	Gisler, Ernest, Mark Insco, Megan McWilliams, Dan Flores, and David Schickling	Testimony – Gisler E, Insco – Operating District Capital (13 Volumes)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7454/532043460.pdf
GSW-EG-021 (Vol 11)	Gisler, Ernest, Mark Insco, Megan McWilliams, Dan Flores, and David Schickling	Testimony – Gisler E, Insco – Operating District Capital (13 Volumes)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7451/532043455.pdf
GSW-EG-021 (Vol 12)	Gisler, Ernest, Mark Insco, Megan McWilliams, Dan Flores, and David Schickling	Testimony – Gisler E, Insco – Operating District Capital (13 Volumes)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7451/532042356.pdf
GSW-EG-021 (Vol 13)	Gisler, Ernest, Mark Insco, Megan McWilliams, Dan Flores, and David Schickling	Testimony – Gisler E, Insco – Operating District Capital (13 Volumes)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7451/532042801.pdf

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EXHIBIT NO.	SPONSOR/WITNESS	DESCRIPTION	Date (Mark/ Identified)	CPUC SUPPORTING DOCUMENTS WEBSITE EXHIBIT LINK
GSW-EG-022	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–1 (Apple Valley North Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532043446.pdf
GSW-EG-023	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–2 (Apple Valley South Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7452/532042430.pdf
GSW-EG-024	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–3 (Arden Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532043448.pdf
GSW-EG-025	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–4 (Artesia Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532043317.pdf
GSW-EG-026	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–5 (Barstow Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532042866.pdf
GSW-EG-027	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–6 (Bay Point Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532043449.pdf
GSW-EG-028	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–7 (Bell–Bell Gardens Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532042350.pdf
GSW-EG-029	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–8 (Calipatria Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532043217.pdf
GSW-EG-030	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–9 (Claremont Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7445/532042990.pdf
GSW-EG-031	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–10 (Clearlake Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532042988.pdf
GSW-EG-032	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–11 (Cordova Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532042795.pdf
GSW-EG-033	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–12 (Cowan Heights Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532042791.pdf
GSW-EG-034	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–13 (Culver City Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532042345.pdf
GSW-EG-035	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–14 (Cypress Ridge Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532043212.pdf

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EXHIBIT NO.	SPONSOR/WITNESS	DESCRIPTION	Date (Mark/ Identified)	CPUC SUPPORTING DOCUMENTS WEBSITE EXHIBIT LINK
GSW-EG-036	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–15 (Desert View Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532043444.pdf
GSW-EG-037	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–16 (Edna Road Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532042346.pdf
GSW-EG-038	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–17 (Florence–Graham Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532043445.pdf
GSW-EG-039	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–18 (Hollydale Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532042984.pdf
GSW-EG-040	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–19 (Lake Marie Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532043213.pdf
GSW-EG-041	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–20 (Los Osos Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532042864.pdf
GSW-EG-042	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–21 (Lucerne Valley Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532042985.pdf
GSW-EG-043	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–22 (Morongo Del Norte Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532042422.pdf
GSW-EG-044	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–23 (Morongo Del Sur Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7453/532043458.pdf
GSW-EG-045	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–24 (Nipomo Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532042792.pdf
GSW-EG-046	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–25 (Norwalk Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532043447.pdf
GSW-EG-047	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–26 (Orcutt Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532042347.pdf
GSW-EG-048	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–27 (Placentia Yorba Linda Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532043316.pdf
GSW-EG-049	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–28 (Robbins Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532042865.pdf

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EXHIBIT NO.	SPONSOR/WITNESS	DESCRIPTION	Date (Mark/ Identified)	CPUC SUPPORTING DOCUMENTS WEBSITE EXHIBIT LINK
GSW-EG-050	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–29 (San Dimas Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532042986.pdf
GSW-EG-051	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–30 (Simi Valley Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532043214.pdf
GSW-EG-052	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–31 (Sisquoc Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532042793.pdf
GSW-EG-053	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–32 (South Arcadia Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532043215.pdf
GSW-EG-054	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–33 (South San Gabriel Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532042348.pdf
GSW-EG-055	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–34 (Southwest Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532042349.pdf
GSW-EG-056	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–35 (Tanglewood Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532043216.pdf
GSW-EG-057	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–36 (West Orange County Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532042987.pdf
GSW-EG-058	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–37 (Willowbrook Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532042794.pdf
GSW-EG-059	Gisler, Ernest	Testimony – Gisler E, Insco – Attachment F–38 (Wrightwood Master Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7444/532042423.pdf
GSW-MG-060	Gomez, Marcus	Testimony – Gomez M – O&M and A&G Expenses	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7456/532043321.pdf
GSW-MG-061	Gomez, Marcus	Rebuttal – Gomez M – OM and AG	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7456/532042998.pdf
GSW-MI-062	Insco, Mark and Megan McWilliams	Rebuttal – Insco M, McWilliams – Capital	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7465/532042805.pdf
GSW-MJ-063 (Vol 1)	Jeung, Martin and Patrick Kubiak	Testimony – Jeung M, Kubiak P – Field Technology Initiatives (2 volumes)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7467/532042438.pdf

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EXHIBIT NO.	SPONSOR/WITNESS	DESCRIPTION	Date (Mark/ Identified)	CPUC SUPPORTING DOCUMENTS WEBSITE EXHIBIT LINK
GSW-MJ-063 (Vol 2)	Jeung, Martin and Patrick Kubiak	Testimony – Jeung M, Kubiak P – Field Technology Initiatives (2 volumes)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7467/532043467.pdf
GSW-PK-064	Kubiak, Patrick	Rebuttal – Kubiak P – Field Technology – PUBLIC	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7461/532043224.pdf
GSW-PK-064C	Kubiak, Patrick	Rebuttal – Kubiak P – Field Technology – CONFIDENTIAL	22-May-24	CONFIDENTIAL
GSW-SL-065	Lau, Stanley	Testimony – Lau S – Overhead	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7468/532042806.pdf
GSW-SL-066	Lau, Stanley	Rebuttal – Lau S – Overhead	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7468/532042877.pdf
GSW-WM-067	McDonald, Wayne	Testimony – McDonald W – Taxes (Income, Deferred and Property)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7469/532042368.pdf
GSW-EM-068 (Vol 1)	McDonough, Elizabeth and Dane Sinagra	Testimony – McDonough E, Sinagra – Operating District CWIP (5 volumes)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7449/532043453.pdf
GSW-EM-068 (Vol 2)	McDonough, Elizabeth and Dane Sinagra	Testimony – McDonough E, Sinagra – Operating District CWIP (5 volumes)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7449/532042354.pdf
GSW-EM-068 (Vol 3)	McDonough, Elizabeth and Dane Sinagra	Testimony – McDonough E, Sinagra – Operating District CWIP (5 volumes)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7449/532043220.pdf
GSW-EM-068 (Vol 4)	McDonough, Elizabeth and Dane Sinagra	Testimony – McDonough E, Sinagra – Operating District CWIP (5 volumes)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7449/532042992.pdf
GSW-EM-068 (Vol 5)	McDonough, Elizabeth and Dane Sinagra	Testimony – McDonough E, Sinagra – Operating District CWIP (5 volumes)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7449/532042799.pdf
GSW-EM-069	McDonough, Elizabeth and Dane Sinagra	Rebuttal – McDonough E, Sinagra – CWIP	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7457/532043322.pdf
GSW-DM-070	Mitchell, David	Testimony – Mitchell D – Sales and Customers, Rate Design and Affordability	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7477/532043008.pdf
GSW-DM-071	Mitchell, David	Rebuttal – Mitchell D – Sales Rate Design Affordability	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7477/532042884.pdf

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EXHIBIT NO.	SPONSOR/WITNESS	DESCRIPTION	Date (Mark/ Identified)	CPUC SUPPORTING DOCUMENTS WEBSITE EXHIBIT LINK
GSW-RM-072	Moore, Ronald	Testimony – Moore R – Special Request #1 (Balancing Accounts and Memorandum Accounts)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7466/532042437.pdf
GSW-RM-073	Moore, Ronald	Rebuttal – Moore R – SR1 Balancing and Memo Accounts	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7466/532043465.pdf
GSW-RM-073A	Moore, Ronald	ERRATA -Rebuttal – Moore R – SR1 Balancing and Memo Accounts	12-June-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7540/533244269.pdf
GSW-KN-074	Nutting, Katherine	Testimony – Nutting K – Water Loss Standards and Special Request #7 (Tampering Fee)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7455/532042434.pdf
GSW-KN-075	Nutting, Katherine	Rebuttal – Nutting K– Water Loss Audit SR7 Tampering Fee	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7455/532043463.pdf
GSW-JP-076	Pierotti, Jon	Testimony – Pierotti J – Executive Compensation, and Special Request #5 (Rate Consolidation of Arden Cordova and Clearlake)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7455/532042804.pdf
GSW-JP-077	Pierotti, Jon	Rebuttal – Pierotti J – Executive Summary	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7455/532043221.pdf
GSW-JP-078	Pierotti, Jon	Rebuttal – Pierotti J – Executive Comp – PUBLIC	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7455/532042363.pdf
GSW-JP-078C	Pierotti, Jon	Rebuttal – Pierotti J – Executive Comp – CONFIDENTIAL	22-May-24	CONFIDENTIAL
GSW-SP-079	Pillai, Sunil	Testimony – Pillai S – Special Request #4 (Finding on Water Quality) and #8 (Modification to PFASMA)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7470/532043468.pdf
GSW-SP-080	Pillai, Sunil	Rebuttal – Pillai S – PFAS Benzene SR8	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7470/532042370.pdf
GSW-BP-081	Powell, Brad	Testimony – Powell B – Rate Base, General Office Capital, Working Cash	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7481/532043009.pdf
GSW-BP-082	Powell, Brad	Rebuttal – Powell B– Rate Base	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7447/532042426.pdf

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GSW-PR-083	Rowley, Paul	Testimony – Rowley P – Staffing Changes	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7472/532042371.pdf
GSW-PR-084	Rowley, Paul	Rebuttal – Rowley P – Staffing Cust Service – PUBLIC	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7464/532042366.pdf
GSW-PR-084C	Rowley, Paul	Rebuttal – Rowley P – Staffing Cust Service –CONFIDENTIAL	22-May-24	CONFIDENTIAL
GSW-DS-085	Schickling, David	Testimony – Schickling D – Land Survey	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7448/532043318.pdf
GSW-DS-086	Schickling, David	Rebuttal – Schickling D – Land Study Veh Replacements	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7447/532042797.pdf
GSW-KS-087	Switzer, Keith	Testimony – Switzer K – Special Request #2 (Water Conservation Advancement Plan)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7482/532192253.pdf
GSW-KS-088	Switzer, Keith	Rebuttal – Switzer K – SR2 WCAP	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7479/532192252.pdf
GSW-HW-089	Wahhab, Hilda	Testimony – Wahhab H – Purchased Power, CAP including Special Requests #6 (Inclusion of Credit Card Payment Option in Rates) and #7 (Special Fees)	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7457/532042365.pdf
GSW-HW-090	Wahhab, Hilda	Rebuttal – Wahhab H – Rate Design	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7457/532042435.pdf
GSW-MW-091	Winslow, Matt	Testimony – Winslow W – Depreciation Studies	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7473/532043469.pdf
GSW-MW-092	Winslow, Matt	Rebuttal – Winslow W – Depreciation	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7460/532043005.pdf
GSW-ZZ-093	Zhu, Zeng	Testimony – Zhu Z – Supply Mix, Purchased Water, Pump Taxes	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7471/532042807.pdf
GSW-ZZ-094	Zhu, Zeng	Rebuttal – Zhu Z – Supply Volume and Supply Expenses	22-May-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7471/532042879.pdf

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EXHIBIT NO.	SPONSOR/WITNESS	DESCRIPTION	Date (Mark/ Identified)	CPUC SUPPORTING DOCUMENTS WEBSITE EXHIBIT LINK
GSW-STIP-095	Stipulation Exhibit	A2308010 - GSW-STIP-095 - HMC-001 Data Request Response - Attachment Samples	3-Jun-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7508/532702636.pdf
GSW-STIP-096	Stipulation Exhibit	A2308010 - GSW-STIP-096 - HMC-008 Data Request Response - AC Residential Bill Data Sample	3-Jun-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7508/532845127.pdf
GSW-STIP-097	Stipulation Exhibit	A2308010 - GSW-STIP-097 - GSWC Data Request Response - BiMonthly Allocation Clarification	3-Jun-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7508/532677276.pdf
GSW-STIP-098	Stipulation Exhibit	A2308010 - GSW-STIP-098 - HMC-008 Supplement Data Request Response - Attachment Samples	3-Jun-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7508/532694055.pdf
GSW-STIP-099	Stipulation Exhibit	A2308010 - GSW-STIP-099 - Public Advocates Office Response - GSWC HW-02 Data Request	3-Jun-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7508/532685949.pdf
GSW-STIP-100	Stipulation Exhibit	A2308010 - GSW-STIP-100 - Public Advocates Office Response - GSWC MG-03 Data Request	3-Jun-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7508/532702637.pdf
PUBADV-MA-001	Mehboob Aslam	Testimony of Mehboob Aslam (Executive Summary; Results of Operations Tables)	27-Feb-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7487/532192260.pdf
PUBADV-MA-001A	Mehboob Aslam	Testimony of Mehboob Aslam (Executive Summary; Results of Operations Tables) [Errata Version]	12-Apr-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7487/532043336.pdf
PUBADV-SL-002	Sam Lam	[PUBLIC] Testimony of Sam Lam (General Office Expenses Budget, Conservation Program Budget, Special Request #2 and #3)	27-Feb-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7487/532192261.pdf

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PUBADV-SL-002C	Sam Lam	[CONFIDENTIAL] Testimony of Sam Lam (General Office Expenses Budget, Conservation Program Budget, Special Request #2 and #3)	27-Feb-24	CONFIDENTIAL
PUBADV-SL-002A	Sam Lam	[PUBLIC] Testimony of Sam Lam (General Office Expenses Budget, Conservation Program Budget, Special Request #2 and #3) [Errata Version]	27-Feb-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7487/532042449.pdf
PUBADV-JB-003	Jawad Baki	Testimony of Jawad Baki (Special Request 1; Special Request 8; Taxes Other Than Income; Income Taxes, Depreciation; Working Cash)	27-Feb-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7487/532043337.pdf
PUBADV-AS-004	Ama Serwaa	Testimony of Ama Serwaa (Customer Service; Environmental and Social Justice Action Plan; Robbins Expenses)	27-Feb-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7487/532194187.pdf
PUBADV-AS-004A	Ama Serwaa	Testimony of Ama Serwaa (Customer Service; Environmental and Social Justice Action Plan; Robbins Expenses) [Errata Version]	12-Apr-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7487/532042812.pdf
PUBADV-CS-005	Chandrika Sharma	Testimony of Chandrika Sharma (Special Request 4; Construction-Work-In-Progress)	27-Feb-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7489/532043242.pdf
PUBADV-CS-005A	Chandrika Sharma	Testimony of Chandrika Sharma (Special Request 4; Construction-Work-In-Progress) [Errata Version]	12-Apr-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7487/532042889.pdf
PUBADV-DG-006	Daphne Goldberg	Testimony of Daphne Goldberg (Pipeline Replacements)	27-Feb-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7487/532043015.pdf
PUBADV-DG-006A	Daphne Goldberg	Testimony of Daphne Goldberg (Pipeline Replacements) [Errata Version]	12-Apr-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7487/532042448.pdf

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PUBADV-HM-007	Herbert Merida	Testimony of Herbert Merida (Revenue, Rate Design; Special Request #9)	27-Feb-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7486/532043233.pdf
PUBADV-HM-007A	Herbert Merida	Testimony of Herbert Merida (Revenue, Rate Design; Special Request #9) [Errata Version]	12-Apr-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7486/532043012.pdf
PUBADV-JM-008	Justin Menda	Testimony of Justin Menda (General Office Plant; Cost Adders)	27-Feb-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7486/532042810.pdf
PUBADV-KE-009	Kerrie Evans	Testimony of Kerrie Evans (Blanket Items; Special Request #7; Attrition Year Rate Base)	27-Feb-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7489/532042897.pdf
PUBADV-KE-009A	Kerrie Evans	Testimony of Kerrie Evans (Blanket Items; Special Request #7; Attrition Year Rate Base) [Errata Version]	12-Apr-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7486/532043331.pdf
PUBADV-LC-010	Lauren Cunningham	Testimony of Lauren Cunningham (O&M; A&G; Supply Costs; District Labor & Payroll; Special Request #6; Customer Growth Factor; Payroll & Local Taxes)	27-Feb-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7486/532043330.pdf
PUBADV-LC-010A	Lauren Cunningham	Testimony of Lauren Cunningham (O&M; A&G; Supply Costs; District Labor & Payroll; Special Request #6; Customer Growth Factor; Payroll & Local Taxes) [Errata Version]	12-Apr-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7486/532043329.pdf
PUBADV-SI-011	Sari Ibrahim	Testimony of Sari Ibrahim (Capital Project Cost Estimates; Cost Adders; Region III Capital Projects Forecast; Early Retirements; Rate base; and RO Model)	27-Feb-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7486/532042445.pdf

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PUBADV-SI-011A	Sari Ibrahim	Testimony of Sari Ibrahim (Capital Project Cost Estimates; Cost Adders; Region III Capital Projects Forecast; Early Retirements; Rate base; and RO Model) [Errata Version]	12-Apr-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7486/532192255.pdf
PUBADV-SN-012	Susana Nasserie	Testimony of Susana Nasserie Region I Capital Projects Forecast)	27-Feb-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7486/532042887.pdf
PUBADV-CS-013	Cortney Sorensen	Testimony of Cortney Sorensen (Region II Capital Projects Forecast)	27-Feb-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7486/532194183.pdf
PUBADV-CS-013A	Cortney Sorensen	Testimony of Cortney Sorensen (Region II Capital Projects Forecast) [Errata Version]	12-Apr-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7486/532043328.pdf
PUBADV-016	Stipulation Exhibit	GSWC response to Cal Adv DR HMC-001	5-Jun-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7541/533537781.pdf
PUBADV-017	Stipulation Exhibit	GSWC response to Cal Adv DR HMC-008 and related emails	5-Jun-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7541/533312665.pdf
PUBADV-018	Stipulation Exhibit	GSWC preliminary statement	5-Jun-24	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7541/533541326.pdf
CWA-DS-001	David P. Stephenson	Testimony of David P. Stephenson on Behalf of California Water Association	May 22, 2024	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7490/532194199.pdf
CWA-GT-002	Gregg H. Therrien	Direct Testimony of Gregg H. Therrien on Behalf of California Water Association	May 22, 2024	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7490/532042904.pdf

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NAWC-NJK-1	Norman J. Kennard	Opening Testimony of Norman J. Kennard on behalf of the National Association of Water Companies Addressing Golden State Water Company's Special Request No. 2 Proposing Water Conservation Advancement Plan	5/22/2024	https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7450/532042993.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 at the California Public Utilities Commission in the Settlement Agreement between such parties in Application 23-08-010 ("Settlement Agreement").

REQUESTED FINDINGS OF FACT

1. The Settlement Agreement resolves all but the following issues in Golden State's Application 23-08-010:

    a. Whether Golden State's proposed sales forecasts and rate design are just and reasonable

    b. Whether Golden State's proposed supply mix and supply costs are just and reasonable

    c. Special Request No. 2, under which Golden State would be authorized to implement a new revenue decoupling program, the Water Conservation Advancement Plan

    d. Special Request No. 3, under which Golden State would continue its current Sales Reconciliation Mechanism with three minor modifications

    e. Special Request No. 8, under which Golden State would be permitted to track carrying costs at its adopted rate of return on all incremental plant investments to address treatment for polyfluoroalkyl substances ("PFAS")

    f. Special Request No. 9, under which Golden State would be authorized to implement a pilot Supply Mix Adjustment Mechanism in its Region 2 ratemaking area.

2. Other than in connection with the Robbins System in the Arden Cordova CSA, 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.

3. Golden State's Emergency Response Plan complies with the requirements of the America's Water Infrastructure Act.

REQUESTED CONCLUSIONS OF LAW

1. The Settlement Agreement is reasonable, consistent with the law, and in the public interest.

REQUESTED ORDERING PARAGRAPHS

1. With respect to each of the accounts listed in Table 1 below, Golden State is authorized to (i) impose a surcharge or surcredit, as the case may be, 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, concurrent with or as part of the revised tariff schedules adopted in this proceeding. At the time the relevant surcharge expires, Golden State is authorized to continue or dispose of the account as follows, in each case as set forth in the Settlement Agreement: (a) continue the account, or (b) file a Tier 1 advice letter to transfer any small residual balance to the GRABA, close the account, and remove the reference to the account from Golden State's Preliminary Statement.

Table 1		
Account	**Preliminary Statement Part**	**Authorized Surcharge or Surcredit Amount**
Customer Assistance Program Balancing Accounts	Q	The surcharges to fund the program will be calculated in the final decision, based on the CAP discounts adopted in this proceeding.
Pension and Benefits Balancing Account	OO	The implementation of the surcredit shall be concurrent with or as part of the revised tariff schedules adopted in this proceeding.
Los Osos Groundwater Adjudication Memorandum Account	TT	The implementation of the surcharge shall be concurrent with or as part of the revised tariff schedules adopted in this proceeding.
Santa Maria Steelhead Recovery Plan Memorandum Account	UU	The implementation of the surcharge shall be concurrent with or as part of the revised tariff schedules adopted in this proceeding.
CEMA- Emergency Disaster Relief Customer Outreach	HHH	The implementation of the surcharge shall be concurrent with or as part of the revised tariff schedules adopted in this proceeding.
CEMA- COVID-19	HHH	The implementation of this surcharge shall be concurrent with or as part of the revised tariff schedules adopted in this proceeding
Los Osos Basin Management Committee Memorandum Account	MMM	The implementation of the surcharge shall be concurrent with or as part of the revised tariff schedules adopted in this proceeding.
Basin Pumping Rights Litigation Memorandum Account	NNN	The implementation of the surcharge shall be concurrent with or as part of the revised tariff schedules adopted in this proceeding.
Aerojet Water Litigation	RRR	The implementation of the surcharge shall be concurrent with or as part of the revised tariff

Memorandum Account		schedules adopted in this proceeding, and Golden State shall recalibrate this surcharge concurrently with the rates adopted in this proceeding.
Clearlake Supply Expense Balancing Account	TTT	The implementation of the surcharge shall be concurrent with or as part of the revised tariff schedules adopted in this proceeding.
General Ratemaking Area Balancing Account	IIII	The implementation of the surcharge/surcredit shall be concurrent with or as part of the revised tariff schedules adopted in this proceeding.
San Luis Obispo Valley Groundwater Basin Memorandum Account	JJJJ	The implementation of the surcharge shall be concurrent with or as part of the revised tariff schedules adopted in this proceeding.
Public Safety Power Shut-Off Memorandum Account	KKKK	The implementation of the surcharge shall be concurrent with or as part of the revised tariff schedules adopted in this proceeding.
Polyfluoroalkyl Substances Memorandum Account	LLLL	The implementation of the surcharge shall be concurrent with or as part of the revised tariff schedules adopted in this proceeding.
CEMA-Extreme Heat Event	HHH	The implementation of the surcharge shall be concurrent with or as part of the revised tariff schedules adopted in this proceeding.
2021 Water Conservation Memorandum Account	OOOO	The implementation of the surcharge shall be concurrent with or as part of the revised tariff schedules adopted in this proceeding.
Drinking Water Fees Balancing Account	QQQQ	The implementation of the surcharge shall be concurrent with or as part of the revised tariff schedules adopted in this proceeding.

Appendix B
Summary of Earnings

APPENDIX xx
GOLDEN STATE WATER COMPANY
SUMMARY of EARNINGS- TEST YEAR 2022
A.23-08-010
Region 1 - Northern Consolidation

	Description	AT PRESENT RATES 2025	AT ADOPTED RATES 2025
1	OPERATING REVENUES	20,713,060	23,436,410
	OPERATING EXPENSES:		
2	-Purchased Water	882,405	882,405
3	-Balancing Account Provision	0	0
4	-Purchased Power	1,156,629	1,156,629
5	-Pump Taxes	66,643	66,643
6	TOTAL SUPPLY EXPENSES	2,105,676	2,105,676
7	REVENUE LESS SUPPLY EXPENSES	18,607,384	21,330,734
8	-Chemical	262,809	262,809
9	-Allocated (GO) Utility Support Services	540,848	540,848
10	--Common Customer Account	0	0
11	--Allocated Customer Acct. Labor		
12	--Allocated Customer Acct. Other	0	0
13	-Postage	0	0
14	-Uncollectible	108,130	121,664
15	-Operation Labor	1,152,772	1,152,772
16	-Other Operation Expenses	655,836	655,836
17	TOTAL OPERATION EXPENSES	4,826,070	4,839,604
18	-Maintenance Labor	253,249	253,249
19	-Other Maintenance	373,216	373,216
20	TOTAL MAINTENANCE EXPENSES	626,464	626,464
21	TOTAL O&M EXCLUDING A&G	5,452,535	5,466,069
22	-Office Supplies & Expenses	191,451	191,451
23	-Property Insurance	0	0
24	-Injuries and Damages	229,428	229,428
25	-Pension and Benefits	591,322	591,322
26	-Business Meals	2,581	2,581
27	-Regulatory Expenses	0	0
28	-Outside Services	108,333	108,333
29	-Miscellaneous	48,922	48,922
30	-Allocated GO and District Office	4,905,466	4,905,466
31	--Allocated A&G Labor		
32	--Allocated A&G Other		
33	-Other Maintenance of General Plant	15,005	15,005
34	-Rent	76,684	76,684
35	-A&G Capitalized	0	0
36	-A&G Labor	172,802	172,802
37	TOTAL ADMIN & GENERAL EXPENSES	6,341,993	6,341,993
38	DEPRECIATION AND AMORTIZATION	2,643,447	2,643,447
39	-Property Taxes	831,896	831,896
40	-Payroll Taxes	119,594	119,594
41	-Local Taxes	236,943	268,227
42	TOTAL TAXES NOT ON INCOME	1,188,432	1,219,717
43	TOTAL EXPENSES EXCLUDING INCOME TAX	15,626,407	15,671,226
44	NET OP REVENUE BEFORE INCOME TAX	5,086,653	7,765,184
45	-State Income Tax	130,333	367,115
46	-Federal Income Tax	505,062	1,067,554
47	TOTAL INCOME TAXES	635,395	1,434,669
48	TOTAL OPERATING EXPENSES	16,261,802	17,105,895
49	NET OPERATING REVENUE	4,451,258	6,330,515
50	RATE BASE	79,835,187	79,835,187
51	RATE OF RETURN	5.58%	7.93%

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GOLDEN STATE WATER COMPANY
SUMMARY of EARNINGS- TEST YEAR 2025
A.23-08-010
Bay Point (RMA)

	Description	AT PRESENT RATES 2025	AT ADOPTED RATES 2025
1	OPERATING REVENUES	7,836,984	8,359,490
	OPERATING EXPENSES:		
2	-Purchased Water	3,379,106	3,379,106
3	-Balancing Account Provision	0	0
4	-Purchased Power	116,070	116,070
5	-Pump Taxes	0	0
6	TOTAL SUPPLY EXPENSES	3,495,176	3,495,176
7	REVENUE LESS SUPPLY EXPENSES	4,341,808	4,864,314
8	-Chemical	2,128	2,128
9	-Allocated (GO) Utility Support Services	102,323	102,323
10	--Common Customer Account	0	0
11	--Allocated Customer Acct. Labor		
12	--Allocated Customer Acct. Other	0	0
13	-Postage	0	0
14	-Uncollectible	67,100	71,574
15	-Operation Labor	316,996	316,996
16	-Other Operation Expenses	157,228	157,228
17	TOTAL OPERATION EXPENSES	4,140,951	4,145,424
18	-Maintenance Labor	49,912	49,912
19	-Other Maintenance	103,596	103,596
20	TOTAL MAINTENANCE EXPENSES	153,508	153,508
21	TOTAL O&M EXCLUDING A&G	4,294,459	4,298,933
22	-Office Supplies & Expenses	60,332	60,332
23	-Property Insurance	0	0
24	-Injuries and Damages	61,828	61,828
25	-Pension and Benefits	97,351	97,351
26	-Business Meals	396	396
27	-Regulatory Expenses	0	0
28	-Outside Services	6,805	6,805
29	-Miscellaneous	669	669
30	-Allocated GO and District Office	924,588	924,588
31	--Allocated A&G Labor		
32	--Allocated A&G Other		
33	-Other Maintenance of General Plant	1,853	1,853
34	-Rent	30,093	30,093
35	-A&G Capitalized	0	0
36	-A&G Labor	42,843	42,843
37	TOTAL ADMIN & GENERAL EXPENSES	1,226,756	1,226,756
38	DEPRECIATION AND AMORTIZATION	602,381	602,381
39	-Property Taxes	189,087	189,087
40	-Payroll Taxes	31,038	31,038
41	-Local Taxes	89,539	95,509
42	TOTAL TAXES NOT ON INCOME	309,664	315,634
43	TOTAL EXPENSES EXCLUDING INCOME TAX	6,433,260	6,443,704
44	NET OP REVENUE BEFORE INCOME TAX	1,403,723	1,915,786
45	-State Income Tax	51,676	96,942
46	-Federal Income Tax	147,728	255,261
47	TOTAL INCOME TAXES	199,404	352,203
48	TOTAL OPERATING EXPENSES	6,632,664	6,795,907
49	NET OPERATING REVENUE	1,204,320	1,563,583
50	RATE BASE	19,718,609	19,718,609
51	RATE OF RETURN	6.11%	7.93%

APPENDIX xx
GOLDEN STATE WATER COMPANY
SUMMARY of EARNINGS- TEST YEAR 2025
A.23-08-010
Los Osos (RMA)

	Description	AT PRESENT RATES 2025	AT ADOPTED RATES 2025
1	OPERATING REVENUES	5,152,334	5,772,019
	OPERATING EXPENSES:		
2	-Purchased Water	0	0
3	-Balancing Account Provision	0	0
4	-Purchased Power	300,321	300,321
5	-Pump Taxes	0	0
6	TOTAL SUPPLY EXPENSES	300,321	300,321
7	REVENUE LESS SUPPLY EXPENSES	4,852,013	5,471,698
8	-Chemical	21,843	21,843
9	-Allocated (GO) Utility Support Services	56,277	56,277
10	--Common Customer Account	0	0
11	--Allocated Customer Acct. Labor		
12	--Allocated Customer Acct. Other	0	0
13	-Postage	0	0
14	-Uncollectible	8,048	9,016
15	-Operation Labor	296,166	296,166
16	-Other Operation Expenses	499,275	499,275
17	TOTAL OPERATION EXPENSES	1,181,930	1,182,898
18	-Maintenance Labor	30,616	30,616
19	-Other Maintenance	179,089	179,089
20	TOTAL MAINTENANCE EXPENSES	209,706	209,706
21	TOTAL O&M EXCLUDING A&G	1,391,636	1,392,604
22	-Office Supplies & Expenses	83,153	83,153
23	-Property Insurance	0	0
24	-Injuries and Damages	65,339	65,339
25	-Pension and Benefits	126,588	126,588
26	-Business Meals	1,302	1,302
27	-Regulatory Expenses	0	0
28	-Outside Services	7,940	7,940
29	-Miscellaneous	1,406	1,406
30	-Allocated GO and District Office	508,018	508,018
31	--Allocated A&G Labor		
32	--Allocated A&G Other		
33	-Other Maintenance of General Plant	15,967	15,967
34	-Rent	0	0
35	-A&G Capitalized	0	0
36	-A&G Labor	76,935	76,935
37	TOTAL ADMIN & GENERAL EXPENSES	886,647	886,647
38	DEPRECIATION AND AMORTIZATION	829,189	829,189
39	-Property Taxes	207,956	207,956
40	-Payroll Taxes	30,581	30,581
41	-Local Taxes	-	-
42	TOTAL TAXES NOT ON INCOME	238,537	238,537
43	TOTAL EXPENSES EXCLUDING INCOME TAX	3,346,010	3,346,978
44	NET OP REVENUE BEFORE INCOME TAX	1,806,324	2,425,042
45	-State Income Tax	85,186	139,881
46	-Federal Income Tax	216,598	346,529
47	TOTAL INCOME TAXES	301,784	486,409
48	TOTAL OPERATING EXPENSES	3,647,794	3,833,387
49	NET OPERATING REVENUE	1,504,540	1,938,632
50	RATE BASE	24,448,414	24,448,414
51	RATE OF RETURN	6.15%	7.93%

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GOLDEN STATE WATER COMPANY
SUMMARY of EARNINGS- TEST YEAR 2025
A.23-08-010
Santa Maria (RMA)

		AT PRESENT RATES	AT ADOPTED RATES
	Description	**2025**	**2025**
1	OPERATING REVENUES	17,883,563	20,839,317
	OPERATING EXPENSES:		
2	-Purchased Water	780,212	780,212
3	-Balancing Account Provision	0	0
4	-Purchased Power	2,859,496	2,859,496
5	-Pump Taxes	0	0
6	TOTAL SUPPLY EXPENSES	3,639,708	3,639,708
7	REVENUE LESS SUPPLY EXPENSES	14,243,856	17,199,609
8	-Chemical	80,068	80,068
9	-Allocated (GO) Utility Support Services	287,234	287,234
10	--Common Customer Account	0	0
11	--Allocated Customer Acct. Labor		
12	--Allocated Customer Acct. Other	0	0
13	-Postage	0	0
14	-Uncollectible	35,396	41,247
15	-Operation Labor	977,057	977,057
16	-Other Operation Expenses	636,108	636,108
17	TOTAL OPERATION EXPENSES	5,655,570	5,661,420
18	-Maintenance Labor	81,051	81,051
19	-Other Maintenance	328,165	328,165
20	TOTAL MAINTENANCE EXPENSES	409,216	409,216
21	TOTAL O&M EXCLUDING A&G	6,064,786	6,070,636
22	-Office Supplies & Expenses	132,811	132,811
23	-Property Insurance	0	0
24	-Injuries and Damages	152,917	152,917
25	-Pension and Benefits	347,300	347,300
26	-Business Meals	1,637	1,637
27	-Regulatory Expenses	0	0
28	-Outside Services	153,350	153,350
29	-Miscellaneous	324	324
30	-Allocated GO and District Office	2,581,177	2,581,177
31	--Allocated A&G Labor		
32	--Allocated A&G Other		
33	-Other Maintenance of General Plant	29,397	29,397
34	-Rent	110,537	110,537
35	-A&G Capitalized	0	0
36	-A&G Labor	138,918	138,918
37	TOTAL ADMIN & GENERAL EXPENSES	3,648,368	3,648,368
38	DEPRECIATION AND AMORTIZATION	2,360,866	2,360,866
39	-Property Taxes	783,924	783,924
40	-Payroll Taxes	90,673	90,673
41	-Local Taxes	150	175
42	TOTAL TAXES NOT ON INCOME	874,747	874,772
43	TOTAL EXPENSES EXCLUDING INCOME TAX	12,948,767	12,954,642
44	NET OP REVENUE BEFORE INCOME TAX	4,934,796	7,884,675
45	-State Income Tax	162,798	423,567
46	-Federal Income Tax	498,056	1,117,531
47	TOTAL INCOME TAXES	660,854	1,541,098
48	TOTAL OPERATING EXPENSES	13,609,621	14,495,740
49	NET OPERATING REVENUE	4,273,942	6,343,577
50	RATE BASE	79,999,913	79,999,913
51	RATE OF RETURN	5.34%	7.93%

APPENDIX xx
GOLDEN STATE WATER COMPANY
SUMMARY of EARNINGS- TEST YEAR 2025
A.23-08-010
Simi Valley (RMA)

	Description	AT PRESENT RATES 2025	AT ADOPTED RATES 2025
1	OPERATING REVENUES	17,155,749	18,831,756
	OPERATING EXPENSES:		
2	-Purchased Water	9,743,533	9,743,533
3	-Balancing Account Provision	0	0
4	-Purchased Power	422,852	422,852
5	-Pump Taxes	100	100
6	TOTAL SUPPLY EXPENSES	10,166,485	10,166,485
7	REVENUE LESS SUPPLY EXPENSES	6,989,264	8,665,270
8	-Chemical	0	0
9	-Allocated (GO) Utility Support Services	282,849	282,849
10	--Common Customer Account	0	0
11	--Allocated Customer Acct. Labor		
12	--Allocated Customer Acct. Other	0	0
13	-Postage	0	0
14	-Uncollectible	61,626	67,646
15	-Operation Labor	442,062	442,062
16	-Other Operation Expenses	240,421	240,421
17	TOTAL OPERATION EXPENSES	11,193,443	11,199,463
18	-Maintenance Labor	54,673	54,673
19	-Other Maintenance	156,002	156,002
20	TOTAL MAINTENANCE EXPENSES	210,674	210,674
21	TOTAL O&M EXCLUDING A&G	11,404,117	11,410,138
22	-Office Supplies & Expenses	95,408	95,408
23	-Property Insurance	0	0
24	-Injuries and Damages	72,359	72,359
25	-Pension and Benefits	145,230	145,230
26	-Business Meals	861	861
27	-Regulatory Expenses	0	0
28	-Outside Services	6,195	6,195
29	-Miscellaneous	5,844	5,844
30	-Allocated GO and District Office	2,541,105	2,541,105
31	--Allocated A&G Labor		
32	--Allocated A&G Other		
33	-Other Maintenance of General Plant	20,741	20,741
34	-Rent	75,882	75,882
35	-A&G Capitalized	0	0
36	-A&G Labor	97,513	97,513
37	TOTAL ADMIN & GENERAL EXPENSES	3,061,138	3,061,138
38	DEPRECIATION AND AMORTIZATION	988,938	988,938
39	-Property Taxes	281,024	281,024
40	-Payroll Taxes	45,013	45,013
41	-Local Taxes	181,174	198,873
42	TOTAL TAXES NOT ON INCOME	507,211	524,910
43	TOTAL EXPENSES EXCLUDING INCOME TAX	15,961,404	15,985,124
44	NET OP REVENUE BEFORE INCOME TAX	1,194,346	2,846,632
45	-State Income Tax	(19,461)	126,601
46	-Federal Income Tax	43,367	390,347
47	TOTAL INCOME TAXES	23,906	516,948
48	TOTAL OPERATING EXPENSES	15,985,310	16,502,072
49	NET OPERATING REVENUE	1,170,440	2,329,684
50	RATE BASE	29,380,033	29,380,033
51	RATE OF RETURN	3.98%	7.93%

APPENDIX xx
GOLDEN STATE WATER COMPANY
SUMMARY of EARNINGS- TEST YEAR 2025
A.23-08-010
Region 2 - Metro (RMA)

	Description	AT PRESENT RATES 2025	AT ADOPTED RATES 2025
1	OPERATING REVENUES	181,034,586	198,042,478
	OPERATING EXPENSES:		
2	-Purchased Water	52,519,040	52,519,040
3	-Balancing Account Provision	0	0
4	-Purchased Power	3,533,368	3,533,368
5	-Pump Taxes	10,997,952	10,997,952
6	TOTAL SUPPLY EXPENSES	67,050,360	67,050,360
7	REVENUE LESS SUPPLY EXPENSES	113,984,226	130,992,118
8	-Chemical	1,260,758	1,260,758
9	-Allocated (GO) Utility Support Services	2,636,266	2,636,266
10	--Common Customer Account	0	0
11	--Allocated Customer Acct. Labor		
12	--Allocated Customer Acct. Other	0	0
13	-Postage	0	0
14	-Uncollectible	850,993	930,942
15	-Operation Labor	4,176,541	4,176,541
16	-Other Operation Expenses	2,442,033	2,442,033
17	TOTAL OPERATION EXPENSES	78,416,951	78,496,901
18	-Maintenance Labor	965,679	965,679
19	-Other Maintenance	3,518,344	3,518,344
20	TOTAL MAINTENANCE EXPENSES	4,484,023	4,484,023
21	TOTAL O&M EXCLUDING A&G	82,900,974	82,980,924
22	-Office Supplies & Expenses	544,249	544,249
23	-Property Insurance	0	0
24	-Injuries and Damages	839,702	839,702
25	-Pension and Benefits	1,538,511	1,538,511
26	-Business Meals	7,813	7,813
27	-Regulatory Expenses	0	0
28	-Outside Services	122,728	122,728
29	-Miscellaneous	4,760	4,760
30	-Allocated GO and District Office	24,849,447	24,849,447
31	--Allocated A&G Labor		
32	--Allocated A&G Other		
33	-Other Maintenance of General Plant	22,605	22,605
34	-Rent	488,735	488,735
35	-A&G Capitalized	0	0
36	-A&G Labor	971,675	971,675
37	TOTAL ADMIN & GENERAL EXPENSES	29,390,225	29,390,225
38	DEPRECIATION AND AMORTIZATION	14,668,792	14,668,792
39	-Property Taxes	6,458,892	6,458,892
40	-Payroll Taxes	463,119	463,119
41	-Local Taxes	2,522,246	2,759,207
42	TOTAL TAXES NOT ON INCOME	9,444,257	9,681,218
43	TOTAL EXPENSES EXCLUDING INCOME TAX	136,404,249	136,721,159
44	NET OP REVENUE BEFORE INCOME TAX	44,630,337	61,321,319
45	-State Income Tax	1,665,703	3,141,186
46	-Federal Income Tax	5,306,879	8,811,985
47	TOTAL INCOME TAXES	6,972,582	11,953,171
48	TOTAL OPERATING EXPENSES	143,376,830	148,674,330
49	NET OPERATING REVENUE	37,657,756	49,368,148
50	RATE BASE	622,589,987	622,589,987
51	RATE OF RETURN	6.05%	7.93%

APPENDIX xx
GOLDEN STATE WATER COMPANY
SUMMARY of EARNINGS- TEST YEAR 2025
A.23-08-010
Region 3 - (RMA)

	Description	AT PRESENT RATES 2025	AT ADOPTED RATES 2025
1	OPERATING REVENUES	170,945,110	189,687,221
	OPERATING EXPENSES:		
2	-Purchased Water	36,863,715	36,863,715
3	-Balancing Account Provision	0	0
4	-Purchased Power	7,057,491	7,057,491
5	-Pump Taxes	12,626,939	12,626,939
6	TOTAL SUPPLY EXPENSES	56,548,144	56,548,144
7	REVENUE LESS SUPPLY EXPENSES	114,396,966	133,139,076
8	-Chemical	1,163,205	1,163,205
9	-Allocated (GO) Utility Support Services	2,593,876	2,593,876
10	--Common Customer Account	0	0
11	--Allocated Customer Acct. Labor		
12	--Allocated Customer Acct. Other	0	0
13	-Postage	0	0
14	-Uncollectible	548,744	608,907
15	-Operation Labor	4,302,931	4,302,931
16	-Other Operation Expenses	4,303,726	4,303,726
17	TOTAL OPERATION EXPENSES	69,460,626	69,520,789
18	-Maintenance Labor	1,535,021	1,535,021
19	-Other Maintenance	4,823,237	4,823,237
20	TOTAL MAINTENANCE EXPENSES	6,358,258	6,358,258
21	TOTAL O&M EXCLUDING A&G	75,818,884	75,879,048
22	-Office Supplies & Expenses	903,309	903,309
23	-Property Insurance	0	0
24	-Injuries and Damages	994,154	994,154
25	-Pension and Benefits	2,089,480	2,089,480
26	-Business Meals	6,854	6,854
27	-Regulatory Expenses	0	0
28	-Outside Services	89,617	89,617
29	-Miscellaneous	9,791	9,791
30	-Allocated GO and District Office	24,540,566	24,540,566
31	--Allocated A&G Labor		
32	--Allocated A&G Other		
33	-Other Maintenance of General Plant	315,198	315,198
34	-Rent	346,664	346,664
35	-A&G Capitalized	0	0
36	-A&G Labor	1,163,176	1,163,176
37	TOTAL ADMIN & GENERAL EXPENSES	30,458,808	30,458,808
38	DEPRECIATION AND AMORTIZATION	15,456,987	15,456,987
39	-Property Taxes	6,286,012	6,286,012
40	-Payroll Taxes	530,325	530,325
41	-Local Taxes	1,791,568	1,987,992
42	TOTAL TAXES NOT ON INCOME	8,607,905	8,804,329
43	TOTAL EXPENSES EXCLUDING INCOME TAX	130,342,583	130,599,171
44	NET OP REVENUE BEFORE INCOME TAX	40,602,527	59,088,050
45	-State Income Tax	1,442,640	3,076,760
46	-Federal Income Tax	4,569,657	8,451,617
47	TOTAL INCOME TAXES	6,012,297	11,528,377
48	TOTAL OPERATING EXPENSES	136,354,881	142,127,548
49	NET OPERATING REVENUE	34,590,230	47,559,673
50	RATE BASE	599,782,995	599,782,995
51	RATE OF RETURN	5.77%	7.93%

APPENDIX xx
GOLDEN STATE WATER COMPANY
SUMMARY of EARNINGS- TEST YEAR 2025
A.23-08-010
GO - Corporate Support

	Description	AT PRESENT RATES 2025	AT ADOPTED RATES 2025
1	OPERATING REVENUES	95,674	95,674
	OPERATING EXPENSES:		
2	-Purchased Water	0	0
3	-Balancing Account Provision	0	0
4	-Purchased Power	0	0
5	-Pump Taxes	0	0
6	TOTAL SUPPLY EXPENSES	0	0
7	REVENUE LESS SUPPLY EXPENSES	95,674	95,674
8	-Chemical	0	0
9	-Allocated (GO) Utility Support Services	-	-
10	--Common Customer Account	0	0
11	--Allocated Customer Acct. Labor		
12	--Allocated Customer Acct. Other	0	0
13	-Postage	0	0
14	-Uncollectible	-	-
15	-Operation Labor	(10)	(10)
16	-Other Operation Expenses	206	206
17	TOTAL OPERATION EXPENSES	195	195
18	-Maintenance Labor	0	0
19	-Other Maintenance	0	0
20	TOTAL MAINTENANCE EXPENSES	0	0
21	TOTAL O&M EXCLUDING A&G	195	195
22	-Office Supplies & Expenses	1,323,397	1,323,397
23	-Property Insurance	12,445	12,445
24	-Injuries and Damages	3,052,584	3,052,584
25	-Pension and Benefits	6,506,354	6,506,354
26	-Business Meals	11,628	11,628
27	-Regulatory Expenses	0	0
28	-Outside Services	4,958,689	4,958,689
29	-Miscellaneous	2,317,337	2,317,337
30	-Allocated GO and District Office	-	-
31	--Allocated A&G Labor		
32	--Allocated A&G Other		
33	-Other Maintenance of General Plant	2,221,225	2,221,225
34	-Rent	0	0
35	-A&G Capitalized	(2,207,076)	(2,207,076)
36	-A&G Labor	10,393,267	10,393,267
37	TOTAL ADMIN & GENERAL EXPENSES	28,589,852	28,589,852
38	DEPRECIATION AND AMORTIZATION	597,337	597,337
39	-Property Taxes	163,301	163,301
40	-Payroll Taxes	787,274	787,274
41	-Local Taxes	8,725	8,725
42	TOTAL TAXES NOT ON INCOME	959,300	959,300
43	TOTAL EXPENSES EXCLUDING INCOME TAX	30,146,684	30,146,684
44	NET OP REVENUE BEFORE INCOME TAX	(30,051,010)	(30,051,010)
45	-State Income Tax	-	-
46	-Federal Income Tax	-	-
47	TOTAL INCOME TAXES	0	0
48	TOTAL OPERATING EXPENSES	30,146,684	30,146,684
49	NET OPERATING REVENUE	(30,051,010)	(30,051,010)
50	RATE BASE	16,304,244	16,304,244
51	RATE OF RETURN	0.00%	0.00%

APPENDIX xx
GOLDEN STATE WATER COMPANY
SUMMARY of EARNINGS- TEST YEAR 2025
A.23-08-010
GO - Utility Support

	Description	AT PRESENT RATES 2025	AT ADOPTED RATES 2025
1	OPERATING REVENUES	-	-
	OPERATING EXPENSES:		
2	-Purchased Water	0	0
3	-Balancing Account Provision	0	0
4	-Purchased Power	0	0
5	-Pump Taxes	0	0
6	TOTAL SUPPLY EXPENSES	0	0
7	REVENUE LESS SUPPLY EXPENSES	0	0
8	-Chemical	0	0
9	-Allocated (GO) Utility Support Services	-	-
10	--Common Customer Account	282,430	282,430
11	--Allocated Customer Acct. Labor		
12	--Allocated Customer Acct. Other	0	0
13	-Postage	9	9
14	-Uncollectible	-	-
15	-Operation Labor	510,870	510,870
16	-Other Operation Expenses	490,285	490,285
17	TOTAL OPERATION EXPENSES	1,283,594	1,283,594
18	-Maintenance Labor	0	0
19	-Other Maintenance	0	0
20	TOTAL MAINTENANCE EXPENSES	0	0
21	TOTAL O&M EXCLUDING A&G	1,283,594	1,283,594
22	-Office Supplies & Expenses	147,152	147,152
23	-Property Insurance	0	0
24	-Injuries and Damages	331,583	331,583
25	-Pension and Benefits	873,779	873,779
26	-Business Meals	6,028	6,028
27	-Regulatory Expenses	0	0
28	-Outside Services	964,738	964,738
29	-Miscellaneous	1,395	1,395
30	-Allocated GO and District Office	-	-
31	--Allocated A&G Labor		
32	--Allocated A&G Other		
33	-Other Maintenance of General Plant	1,385,506	1,385,506
34	-Rent	0	0
35	-A&G Capitalized	(288,439)	(288,439)
36	-A&G Labor	1,310,245	1,310,245
37	TOTAL ADMIN & GENERAL EXPENSES	4,731,986	4,731,986
38	DEPRECIATION AND AMORTIZATION	1,108,707	1,108,707
39	-Property Taxes	46,516	46,516
40	-Payroll Taxes	137,947	137,947
41	-Local Taxes	-	-
42	TOTAL TAXES NOT ON INCOME	184,463	184,463
43	TOTAL EXPENSES EXCLUDING INCOME TAX	7,308,751	7,308,751
44	NET OP REVENUE BEFORE INCOME TAX	(7,308,751)	(7,308,751)
45	-State Income Tax	-	-
46	-Federal Income Tax	-	-
47	TOTAL INCOME TAXES	0	0
48	TOTAL OPERATING EXPENSES	7,308,751	7,308,751
49	NET OPERATING REVENUE	(7,308,751)	(7,308,751)
50	RATE BASE	2,961,640	2,961,640
51	RATE OF RETURN	0.00%	0.00%

APPENDIX xx
GOLDEN STATE WATER COMPANY
SUMMARY of EARNINGS- TEST YEAR 2025
A.23-08-010
GO - Central Operations

	Description	AT PRESENT RATES 2025	AT ADOPTED RATES 2025
1	OPERATING REVENUES	649,452	649,452
	OPERATING EXPENSES:		
2	-Purchased Water	0	0
3	-Balancing Account Provision	0	0
4	-Purchased Power	0	0
5	-Pump Taxes	0	0
6	TOTAL SUPPLY EXPENSES	0	0
7	REVENUE LESS SUPPLY EXPENSES	649,452	649,452
8	-Chemical	0	0
9	-Allocated (GO) Utility Support Services	-	-
10	--Common Customer Account	135,522	135,522
11	--Allocated Customer Acct. Labor		
12	--Allocated Customer Acct. Other	0	0
13	-Postage	1,214,940	1,214,940
14	-Uncollectible	-	-
15	-Operation Labor	2,295,916	2,295,916
16	-Other Operation Expenses	257,291	257,291
17	TOTAL OPERATION EXPENSES	3,903,668	3,903,668
18	-Maintenance Labor	0	0
19	-Other Maintenance	143	143
20	TOTAL MAINTENANCE EXPENSES	143	143
21	TOTAL O&M EXCLUDING A&G	3,903,810	3,903,810
22	-Office Supplies & Expenses	628,033	628,033
23	-Property Insurance	395,958	395,958
24	-Injuries and Damages	1,267,051	1,267,051
25	-Pension and Benefits	4,305,291	4,305,291
26	-Business Meals	25,004	25,004
27	-Regulatory Expenses	1,318,700	1,318,700
28	-Outside Services	3,020,317	3,020,317
29	-Miscellaneous	471,880	471,880
30	-Allocated GO and District Office	-	-
31	--Allocated A&G Labor		
32	--Allocated A&G Other		
33	-Other Maintenance of General Plant	720,783	720,783
34	-Rent	464,149	464,149
35	-A&G Capitalized	(947,318)	(947,318)
36	-A&G Labor	7,309,373	7,309,373
37	TOTAL ADMIN & GENERAL EXPENSES	18,979,221	18,979,221
38	DEPRECIATION AND AMORTIZATION	2,638,461	2,638,461
39	-Property Taxes	189,010	189,010
40	-Payroll Taxes	727,587	727,587
41	-Local Taxes	1,285	1,285
42	TOTAL TAXES NOT ON INCOME	917,882	917,882
43	TOTAL EXPENSES EXCLUDING INCOME TAX	26,439,374	26,439,374
44	NET OP REVENUE BEFORE INCOME TAX	(25,789,922)	(25,789,922)
45	-State Income Tax	-	-
46	-Federal Income Tax	-	-
47	TOTAL INCOME TAXES	0	0
48	TOTAL OPERATING EXPENSES	26,439,374	26,439,374
49	NET OPERATING REVENUE	(25,789,922)	(25,789,922)
50	RATE BASE	15,036,867	15,036,867
51	RATE OF RETURN	0.00%	0.00%

(END OF APPENDIX B)

Appendix C
Ratebase

APPENDIX C
GOLDEN STATE WATER COMPANY
RATEBASE - TEST YEARS 2021-2023
A.23-08-010
Region 1 - Northern Consolidation

		Adopted		
				Attrition 1/
1	**Description**	**2025**	**2026**	**2027**
2	Utility Plant in Service	$ 192,389.2	$ 206,649.4	$ 220,909.6
3	Utility Plant under Construction	$ 4,649.6	$ 4,649.6	$ 4,649.6
3a	Acquisition Adjusment	$ 1.0	$ 1.0	$ 1.0
4	Total Utility Plant	$ 197,039.8	$ 211,300.0	$ 225,560.2
5	Depreciation Reserve	$ (61,775.4)	$ (64,381.5)	$ (67,279.9)
6	Net Utility Plant	$ 135,264.3	$ 146,918.5	$ 158,280.3
7	Materials & Supplies	$ 522.3	$ 522.3	$ 522.3
8	Advances	$ (15,342.2)	$ (14,611.0)	$ (13,879.9)
9	Contributions	$ (28,557.9)	$ (27,376.2)	$ (26,194.5)
10	Rate Base before Adjustments	$ 91,886.5	$ 105,453.6	$ 118,728.2
11	Investment Tax Credit	$ (116.9)	$ (106.2)	$ (95.4)
12	Deferred Income Taxes	$ (10,771.5)	$ (11,385.2)	$ (11,941.2)
12a	Excess Deferred Taxes	$ (4,837.2)	$ (4,760.3)	$ (4,683.4)
13	Deferred Revenues	$ (748.3)	$ (782.8)	$ (817.2)
13a	Investments in Mutuals	$ -	$ -	$ -
14	Allowance for Working Cash	$ 1,663.3	$ 1,663.3	$ 1,663.3
15	Common Utility Allocation	$ 2,759.4	$ 2,979.9	$ 3,159.2
16	Weighted Average Rate Base	$ 79,835.2	$ 93,062.4	$ 106,013.5

1/Tax Normalization Methodology - Settlement document - Section 18.2

APPENDIX C
GOLDEN STATE WATER COMPANY
RATEBASE - TEST YEARS 2025 - 2027
A.23-08-010
Bay Point (RMA)

	`	Adopted		
				Attrition 1/
1	**Description**	**2025**	**2026**	**2027**
2	Utility Plant in Service	$ 38,029.5	$ 40,529.6	$ 43,029.7
3	Utility Plant under Construction	$ 991.5	$ 991.5	$ 991.5
3a	Acquisition Adjustment	$ 747.0	$ 747.0	$ 747.0
4	Total Utility Plant	$ 39,767.9	$ 42,268.0	$ 44,768.1
5	Depreciation Reserve	$ (10,754.0)	$ (11,264.3)	$ (11,818.6)
6	Net Utility Plant	$ 29,014.0	$ 31,003.7	$ 32,949.5
7	Materials & Supplies	$ 18.9	$ 18.9	$ 18.9
8	Advances	$ (2,206.3)	$ (2,124.7)	$ (2,043.1)
9	Contributions	$ (2,735.6)	$ (2,678.9)	$ (2,622.3)
10	Rate Base before Adjustments	$ 24,091.0	$ 26,219.0	$ 28,303.1
11	Investment Tax Credit	$ (22.7)	$ (20.0)	$ (17.3)
12	Deferred Income Taxes	$ (3,381.5)	$ (3,447.8)	$ (3,512.5)
12a	Excess Deferred Taxes	$ (1,471.3)	$ (1,443.0)	$ (1,414.6)
13	Deferred Revenues	$ (115.5)	$ (121.9)	$ (128.4)
13a	Investments in Mutuals	$ -	$ -	$ -
14	Allowance for Working Cash	$ 98.4	$ 98.4	$ 98.4
15	Common Utility Allocation	$ 520.3	$ 561.7	$ 595.4
16	Weighted Average Rate Base	$ 19,718.6	$ 21,846.4	$ 23,924.0

1/Tax Normalization Methodology - Settlement document - Section 18.2

APPENDIX C
GOLDEN STATE WATER COMPANY
RATEBASE - TEST YEARS 2025 - 2027
A.23-08-010
Los Osos (RMA)

		Adopted		
				Attrition 1/
1	**Description**	**2025**	**2026**	**2027**
				0.0
2	Utility Plant in Service	$ 36,209.6	$ 38,737.9	$ 41,266.2
3	Utility Plant under Construction	$ 1,602.1	$ 1,602.1	$ 1,602.1
3a	Acquisition Adjustment	$ -	$ -	$ -
4	Total Utility Plant	$ 37,811.7	$ 40,340.0	$ 42,868.4
5	Depreciation Reserve	$ (9,701.9)	$ (10,310.1)	$ (10,979.8)
6	Net Utility Plant	$ 28,109.8	$ 30,029.9	$ 31,888.6
7	Materials & Supplies	$ 140.5	$ 140.5	$ 140.5
8	Advances	$ (222.9)	$ (200.4)	$ (178.0)
9	Contributions	$ (894.3)	$ (858.5)	$ (822.7)
10	Rate Base before Adjustments	$ 27,133.1	$ 29,111.5	$ 31,028.4
11	Investment Tax Credit	$ (0.1)	$ -	$ 0.1
12	Deferred Income Taxes	$ (2,115.6)	$ (2,195.7)	$ (2,269.8)
12a	Excess Deferred Taxes	$ (996.4)	$ (978.8)	$ (961.3)
13	Deferred Revenues	$ (44.5)	$ (48.1)	$ (51.7)
13a	Investments in Mutuals	$ -	$ -	$ -
14	Allowance for Working Cash	$ 167.6	$ 167.6	$ 167.6
15	Common Utility Allocation	$ 304.3	$ 321.7	$ 335.5
16	Weighted Average Rate Base	$ 24,448.4	$ 26,378.1	$ 28,248.9

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APPENDIX C
GOLDEN STATE WATER COMPANY
RATEBASE - TEST YEARS 2025 - 2027
A.23-08-010
Santa Maria (RMA)

		Adopted		
				Attrition 1/
1	**Description**	**2025**	**2026**	**2027**
2	Utility Plant in Service	$ 116,179.0	$ 126,817.8	$ 137,456.6
3	Utility Plant under Construction	$ 6,376.2	$ 6,376.2	$ 6,376.2
3a	Acquisition Adjustment	$ 971.2	$ 971.2	$ 971.2
4	Total Utility Plant	$ 123,526.3	$ 134,165.1	$ 144,803.9
5	Depreciation Reserve	$ (25,023.5)	$ (26,596.5)	$ (28,407.9)
6	Net Utility Plant	$ 98,502.8	$ 107,568.6	$ 116,396.0
7	Materials & Supplies	$ 229.2	$ 229.2	$ 229.2
8	Advances	$ (8,252.9)	$ (7,631.6)	$ (7,010.3)
9	Contributions	$ (5,632.5)	$ (5,494.5)	$ (5,356.6)
10	Rate Base before Adjustments	$ 84,846.6	$ 94,671.6	$ 104,258.3
11	Investment Tax Credit	$ (43.6)	$ (33.3)	$ (23.0)
12	Deferred Income Taxes	$ (5,116.3)	$ (5,459.1)	$ (5,804.1)
12a	Excess Deferred Taxes	$ (2,402.7)	$ (2,351.9)	$ (2,301.0)
13	Deferred Revenues	$ (165.5)	$ (183.7)	$ (202.0)
13a	Investments in Mutuals	$ -	$ -	$ -
14	Allowance for Working Cash	$ 1,334.7	$ 1,334.7	$ 1,334.7
15	Common Utility Allocation	$ 1,546.8	$ 1,634.7	$ 1,705.0
16	Weighted Average Rate Base	$ 79,999.9	$ 89,613.0	$ 98,967.7

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APPENDIX C
GOLDEN STATE WATER COMPANY
RATEBASE - TEST YEARS 2025 - 2027
A.23-08-010
Simi Valley (RMA)

		Adopted		
				Attrition 1/
1	**Description**	**2025**	**2026**	**2027**
2	Utility Plant in Service	$ 53,900.7	$ 60,103.8	$ 66,306.9
3	Utility Plant under Construction	$ 4,580.5	$ 4,580.5	$ 4,580.5
3a	Acquisition Adjustment	$ -	$ -	$ -
4	Total Utility Plant	$ 58,481.3	$ 64,684.3	$ 70,887.4
5	Depreciation Reserve	$ (16,839.1)	$ (17,711.3)	$ (18,704.4)
6	Net Utility Plant	$ 41,642.1	$ 46,973.0	$ 52,183.0
7	Materials & Supplies	$ 104.9	$ 104.9	$ 104.9
8	Advances	$ (6,848.7)	$ (6,477.4)	$ (6,106.1)
9	Contributions	$ (2,342.7)	$ (2,284.0)	$ (2,225.4)
10	Rate Base before Adjustments	$ 32,555.7	$ 38,316.5	$ 43,956.4
11	Investment Tax Credit	$ (26.2)	$ (24.5)	$ (22.9)
12	Deferred Income Taxes	$ (3,704.8)	$ (3,931.5)	$ (4,135.9)
12a	Excess Deferred Taxes	$ (1,710.2)	$ (1,686.1)	$ (1,662.1)
13	Deferred Revenues	$ (301.1)	$ (319.1)	$ (337.1)
13a	Investments in Mutuals	$ -	$ -	$ -
14	Allowance for Working Cash	$ 1,043.8	$ 1,043.8	$ 1,043.8
15	Common Utility Allocation	$ 1,522.7	$ 1,609.4	$ 1,678.6
16	Weighted Average Rate Base	$ 29,380.0	$ 35,008.5	$ 40,520.9

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APPENDIX C
GOLDEN STATE WATER COMPANY
RATEBASE - TEST YEARS 2025 - 2027
A.23-08-010
Region 2 - Metro (RMA)

		Adopted		
				Attrition 1/
1	**Description**	**2025**	**2026**	**2027**
2	Utility Plant in Service	$ 913,588.3	$ 980,332.8	$ 1,047,077.2
3	Utility Plant under Construction	$ 58,530.7	$ 58,530.7	$ 58,530.7
3a	Acquisition Adjustment	$ (8,321.1)	$ (8,321.1)	$ (8,321.1)
4	Total Utility Plant	$ 963,797.9	$ 1,030,542.4	$ 1,097,286.9
5	Depreciation Reserve	$ (200,545.5)	$ (212,067.4)	$ (224,738.1)
6	Net Utility Plant	$ 763,252.4	$ 818,475.0	$ 872,548.8
7	Materials & Supplies	$ 2,210.4	$ 2,210.4	$ 2,210.4
8	Advances	$ (6,877.4)	$ (6,547.9)	$ (6,218.3)
9	Contributions	$ (52,447.2)	$ (51,237.3)	$ (50,027.4)
10	Rate Base before Adjustments	$ 706,138.2	$ 762,900.2	$ 818,513.5
11	Investment Tax Credit	$ (270.7)	$ (259.2)	$ (247.6)
12	Deferred Income Taxes	$ (66,845.9)	$ (69,269.5)	$ (71,796.6)
12a	Excess Deferred Taxes	$ (31,030.3)	$ (30,761.0)	$ (30,491.6)
13	Deferred Revenues	$ (4,604.6)	$ (4,772.4)	$ (4,940.1)
13a	Investments in Mutuals	$ -	$ -	$ -
14	Allowance for Working Cash	$ 3,720.5	$ 3,720.5	$ 3,720.5
15	Common Utility Allocation	$ 15,482.8	$ 14,875.3	$ 14,318.1
16	Weighted Average Rate Base	$ 622,590.0	$ 676,434.1	$ 729,076.1

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APPENDIX C
GOLDEN STATE WATER COMPANY
RATEBASE - TEST YEARS 2025 - 2027
A.23-08-010
Region 3 - (RMA)

		Adopted		
				Attrition 1/
1	**Description**	**2025**	**2026**	**2027**
2	Utility Plant in Service	$ 864,929.3	$ 924,545.2	$ 984,161.2
3	Utility Plant under Construction	$ 63,980.0	$ 63,980.0	$ 63,980.0
3a	Acquisition Adjustment	$ -	$ -	$ -
4	Total Utility Plant	$ 928,909.3	$ 988,525.2	$ 1,048,141.2
5	Depreciation Reserve	$ (214,586.7)	$ (224,883.8)	$ (236,306.5)
6	Net Utility Plant	$ 714,322.6	$ 763,641.4	$ 811,834.6
7	Materials & Supplies	$ 2,060.0	$ 2,060.0	$ 2,060.0
8	Advances	$ (14,991.9)	$ (14,140.6)	$ (13,289.3)
9	Contributions	$ (29,893.9)	$ (29,063.9)	$ (28,233.8)
10	Rate Base before Adjustments	$ 671,496.8	$ 722,497.0	$ 772,371.6
11	Investment Tax Credit	$ (427.2)	$ (395.8)	$ (364.4)
12	Deferred Income Taxes	$ (59,080.6)	$ (62,051.9)	$ (65,003.5)
12a	Excess Deferred Taxes	$ (25,167.8)	$ (24,788.0)	$ (24,408.3)
13	Deferred Revenues	$ (2,479.1)	$ (2,644.2)	$ (2,809.3)
13a	Investments in Mutuals	$ 31.6	$ 31.6	$ 31.6
14	Allowance for Working Cash	$ 233.7	$ 233.7	$ 233.7
15	Common Utility Allocation	$ 15,175.5	$ 16,300.4	$ 17,214.4
16	Weighted Average Rate Base	$ 599,783.0	$ 649,182.8	$ 697,265.8

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APPENDIX C
GOLDEN STATE WATER COMPANY
RATEBASE - TEST YEARS 2025 - 2027
A.23-08-010
GO - Corporate Support

		Adopted		
1	**Description**	**2025**	**2026**	**Attrition 1/ 2027**
2	Utility Plant in Service	$ 30,442.9	$ 31,148.2	$ 31,853.4
3	Utility Plant under Construction	$ (268.3)	$ (268.3)	$ (268.3)
3a	Acquisition Adjustment	$ (812.3)	$ (812.3)	$ (812.3)
4	Total Utility Plant	$ 29,362.3	$ 30,067.6	$ 30,772.8
5	Depreciation Reserve	$ (13,043.4)	$ (9,484.4)	$ (5,970.0)
6	Net Utility Plant	$ 16,318.9	$ 20,583.2	$ 24,802.8
7	Materials & Supplies	$ (17.1)	$ (17.1)	$ (17.1)
8	Advances	$ -	$ -	$ -
9	Contributions	$ -	$ -	$ -
10	Rate Base before Adjustments	$ 16,301.9	$ 20,566.1	$ 24,785.8
11	Investment Tax Credit	$ -	$ -	$ -
12	Deferred Income Taxes	$ -	$ -	$ -
12a	Excess Deferred Taxes	$ 5.0	$ 5.0	$ 5.0
13	Deferred Revenues	$ -	$ -	$ -
13a	Investments in Mutuals	$ -	$ -	$ -
14	Allowance for Working Cash	$ (2.6)	$ (2.6)	$ (2.6)
15	Common Utility Allocation	$ -	$ -	$ -
16	Weighted Average Rate Base	$ 16,304.2	$ 20,568.5	$ 24,788.2

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APPENDIX C
GOLDEN STATE WATER COMPANY
RATEBASE - TEST YEARS 2025 - 2027
A.23-08-010
GO - Utility Support

		Adopted		
1	**Description**	**2025**	**2026**	**Attrition 1/ 2027**
2	Utility Plant in Service	$ 17,107.3	$ 17,599.9	$ 18,092.5
3	Utility Plant under Construction	$ 319.3	$ 319.3	$ 319.3
3a	Acquisition Adjustment	$ -	$ -	$ -
4	Total Utility Plant	$ 17,426.6	$ 17,919.2	$ 18,411.8
5	Depreciation Reserve	$ (14,465.0)	$ (15,374.1)	$ (16,323.1)
6	Net Utility Plant	$ 2,961.6	$ 2,545.1	$ 2,088.7
7	Materials & Supplies	$ -	$ -	$ -
8	Advances	$ -	$ -	$ -
9	Contributions	$ -	$ -	$ -
10	Rate Base before Adjustments	$ 2,961.6	$ 2,545.1	$ 2,088.7
11	Investment Tax Credit	$ -	$ -	$ -
12	Deferred Income Taxes	$ -	$ -	$ -
12a	Excess Deferred Taxes	$ -	$ -	$ -
13	Deferred Revenues	$ -	$ -	$ -
13a	Investments in Mutuals	$ -	$ -	$ -
14	Allowance for Working Cash	$ -	$ -	$ -
15	Common Utility Allocation	$ -	$ -	$ -
16	Weighted Average Rate Base	$ 2,961.6	$ 2,545.1	$ 2,088.7

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APPENDIX C
GOLDEN STATE WATER COMPANY
RATEBASE - TEST YEARS 2025 - 2027
A.23-08-010
GO - Central Operations

		Adopted		
1	**Description**	**2025**	**2026**	**Attrition 1/ 2027**
2	Utility Plant in Service	$ 20,341.8	$ 22,437.7	$ 24,533.5
3	Utility Plant under Construction	$ 91.9	$ 91.9	$ 91.9
3a	Acquisition Adjustment	$ -	$ -	$ -
4	Total Utility Plant	$ 20,433.7	$ 22,529.5	$ 24,625.4
5	Depreciation Reserve	$ (7,106.4)	$ (9,128.6)	$ (11,435.2)
6	Net Utility Plant	$ 13,327.3	$ 13,401.0	$ 13,190.2
7	Materials & Supplies	$ -	$ -	$ -
8	Advances	$ -	$ -	$ -
9	Contributions	$ -	$ -	$ -
10	Rate Base before Adjustments	$ 13,327.3	$ 13,401.0	$ 13,190.2
11	Investment Tax Credit	$ -	$ -	$ -
12	Deferred Income Taxes	$ (996.2)	$ (1,496.4)	$ (2,083.5)
12a	Excess Deferred Taxes	$ 2,705.8	$ 2,718.2	$ 2,730.6
13	Deferred Revenues	$ -	$ -	$ -
13a	Investments in Mutuals	$ -	$ -	$ -
14	Allowance for Working Cash	$ -	$ -	$ -
15	Common Utility Allocation	$ -	$ -	$ -
16	Weighted Average Rate Base	$ 15,036.9	$ 14,622.8	$ 13,837.3

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(END OF APPENDIX C)

Appendix D
Summary of Earnings

APPENDIX D
GOLDEN STATE WATER COMPANY
COMPUTATION of TAXES ON INCOME AT PRESENT AND PROPOSED RATES
A.23-08-010
Region 1 - Northern Consolidation

	DESCRIPTION	AT PRESENT RATES	AT PROPOSED RATES
		2025	2025
1	Operating Revenues	20,713.1	23,436.4
2	Deductions:		
3	Operating Expenses	15,626.4	15,671.2
4	Interest	1,750.8	1,750.8
5	Deductions including interest	17,377.2	17,422.0
	STATE TAX CALCULATION:		
6	Taxable Income before Tax Depreciation		
7	and Other Sch. M's	3,335.9	6,014.4
8	Add (Deduct):		
9	Flow Through State Tax Depreciation Adjustment	(1,194.0)	(1,194.0)
10	Other Schedule M Items	(667.5)	(667.5)
11	State Taxable Income	1,474.4	4,152.9
12	Total State Tax @ 8.84%	130.3	367.1
	FEDERAL TAX CALCULATION:		
13	Taxable Income before Tax Deprc'n		
14	and Other Schedule M's	3,335.9	6,014.4
15	Add (Deduct):		
16	Flow Through Federal Tax Depreciation Adjustment	87.9	87.9
17	Prior Year State Tax	(196.3)	(196.3)
18	Other Schedule M Items	(664.2)	(664.2)
19	Federal Taxable Income	2,563.2	5,241.8
20	Federal Tax @ 21.00%	538.3	1,100.8
21	<Excess> Deferred Federal Income Tax	(33.2)	(33.2)
22	Total Federal & State Tax	635.4	1,434.7

APPENDIX D
GOLDEN STATE WATER COMPANY
COMPUTATION of TAXES ON INCOME AT PRESENT AND PROPOSED RATES
A.23-08-010
Bay Point (RMA)

	DESCRIPTION	AT PRESENT RATES	AT PROPOSED RATES
		2025	2025
1	Operating Revenues	7,837.0	8,359.5
2	Deductions:		
3	Operating Expenses	6,433.3	6,443.7
4	Interest	432.4	432.4
5	Deductions including interest	6,865.7	6,876.1
	STATE TAX CALCULATION:		
6	Taxable Income before Tax Depreciation		
7	and Other Sch. M's	971.3	1,483.4
8	Add (Deduct):		
9	Flow Through State Tax Depreciation Adjustment	(260.8)	(260.8)
10	Other Schedule M Items	(126.0)	(126.0)
11	State Taxable Income	584.6	1,096.6
12	Total State Tax @ 8.84%	51.7	96.9
	FEDERAL TAX CALCULATION:		
13	Taxable Income before Tax Deprc'n		
14	and Other Schedule M's	971.3	1,483.4
15	Add (Deduct):		
16	Flow Through Federal Tax Depreciation Adjustment	25.0	25.0
17	Prior Year State Tax	(72.2)	(72.2)
18	Other Schedule M Items	(125.3)	(125.3)
19	Federal Taxable Income	798.8	1,310.8
20	Federal Tax @ 21.00%	167.7	275.3
21	<Excess> Deferred Federal Income Tax	(20.0)	(20.0)
22	Total Federal & State Tax	199.4	352.2

APPENDIX D
GOLDEN STATE WATER COMPANY
COMPUTATION of TAXES ON INCOME AT PRESENT AND PROPOSED RATES
A.23-08-010
Los Osos (RMA)

	DESCRIPTION	AT PRESENT RATES	AT PROPOSED RATES
		2025	2025
1	Operating Revenues	5,152.3	5,772.0
2	Deductions:		
3	Operating Expenses	3,346.0	3,347.0
4	Interest	536.2	536.2
5	Deductions including interest	3,882.2	3,883.1
	STATE TAX CALCULATION:		
6	Taxable Income before Tax Depreciation		
7	and Other Sch. M's	1,270.2	1,888.9
8	Add (Deduct):		
9	Flow Through State Tax Depreciation Adjustment	(236.7)	(236.7)
10	Other Schedule M Items	(69.8)	(69.8)
11	State Taxable Income	963.6	1,582.4
12	Total State Tax @ 8.84%	85.2	139.9
	FEDERAL TAX CALCULATION:		
13	Taxable Income before Tax Deprc'n		
14	and Other Schedule M's	1,270.2	1,888.9
15	Add (Deduct):		
16	Flow Through Federal Tax Depreciation Adjustment	12.6	12.6
17	Prior Year State Tax	(120.9)	(120.9)
18	Other Schedule M Items	(69.5)	(69.5)
19	Federal Taxable Income	1,092.3	1,711.1
20	Federal Tax @ 21.00%	229.4	359.3
21	<Excess> Deferred Federal Income Tax	(12.8)	(12.8)
22	Total Federal & State Tax	301.8	486.4

APPENDIX D
GOLDEN STATE WATER COMPANY
COMPUTATION of TAXES ON INCOME AT PRESENT AND PROPOSED RATES
A.23-08-010
Santa Maria (RMA)

	DESCRIPTION	AT PRESENT RATES	AT PROPOSED RATES
		2025	2025
1	Operating Revenues	17,883.6	20,839.3
2	Deductions:		
3	Operating Expenses	12,948.8	12,954.6
4	Interest	1,754.4	1,754.4
5	Deductions including interest	14,703.2	14,709.0
	STATE TAX CALCULATION:		
6	Taxable Income before Tax Depreciation		
7	and Other Sch. M's	3,180.4	6,130.3
8	Add (Deduct):		
9	Flow Through State Tax Depreciation Adjustment	(984.2)	(984.2)
10	Other Schedule M Items	(354.6)	(354.6)
11	State Taxable Income	1,841.6	4,791.5
12	Total State Tax @ 8.84%	162.8	423.6
	FEDERAL TAX CALCULATION:		
13	Taxable Income before Tax Deprc'n		
14	and Other Schedule M's	3,180.4	6,130.3
15	Add (Deduct):		
16	Flow Through Federal Tax Depreciation Adjustment	48.3	48.3
17	Prior Year State Tax	(375.3)	(375.3)
18	Other Schedule M Items	(352.8)	(352.8)
19	Federal Taxable Income	2,500.5	5,450.4
20	Federal Tax @ 21.00%	525.1	1,144.6
21	<Excess> Deferred Federal Income Tax	(27.0)	(27.0)
22	Total Federal & State Tax	660.9	1,541.1

APPENDIX D
GOLDEN STATE WATER COMPANY
COMPUTATION of TAXES ON INCOME AT PRESENT AND PROPOSED RATES
A.23-08-010
Simi Valley (RMA)

	DESCRIPTION	AT PRESENT RATES	AT PROPOSED RATES
		2025	2025
1	Operating Revenues	17,155.7	18,831.8
2	Deductions:		
3	Operating Expenses	15,961.4	15,985.1
4	Interest	644.3	644.3
5	Deductions including interest	16,605.7	16,629.4
	STATE TAX CALCULATION:		
6	Taxable Income before Tax Depreciation		
7	and Other Sch. M's	550.0	2,202.3
8	Add (Deduct):		
9	Flow Through State Tax Depreciation Adjustment	(421.2)	(421.2)
10	Other Schedule M Items	(349.0)	(349.0)
11	State Taxable Income	(220.1)	1,432.1
12	Total State Tax @ 8.84%	(19.5)	126.6
	FEDERAL TAX CALCULATION:		
13	Taxable Income before Tax Deprc'n		
14	and Other Schedule M's	550.0	2,202.3
15	Add (Deduct):		
16	Flow Through Federal Tax Depreciation Adjustment	81.7	81.7
17	Prior Year State Tax	(75.9)	(75.9)
18	Other Schedule M Items	(347.3)	(347.3)
19	Federal Taxable Income	208.6	1,860.9
20	Federal Tax @ 21.00%	43.8	390.8
21	<Excess> Deferred Federal Income Tax	(0.4)	(0.4)
22	Total Federal & State Tax	23.9	516.9

APPENDIX D
GOLDEN STATE WATER COMPANY
COMPUTATION of TAXES ON INCOME AT PRESENT AND PROPOSED RATES
A.23-08-010
Region 2 - Metro (RMA)

	DESCRIPTION	AT PRESENT RATES	AT PROPOSED RATES
		2025	2025
1	Operating Revenues	181,034.6	198,042.5
2	Deductions:		
3	Operating Expenses	136,404.2	136,721.2
4	Interest	13,653.4	13,653.4
5	Deductions including interest	150,057.6	150,374.6
	STATE TAX CALCULATION:		
6	Taxable Income before Tax Depreciation		
7	and Other Sch. M's	30,976.9	47,667.9
8	Add (Deduct):		
9	Flow Through State Tax Depreciation Adjustment	(8,880.7)	(8,880.7)
10	Other Schedule M Items	(3,253.4)	(3,253.4)
11	State Taxable Income	18,842.8	35,533.8
12	Total State Tax @ 8.84%	1,665.7	3,141.2
	FEDERAL TAX CALCULATION:		
13	Taxable Income before Tax Deprc'n		
14	and Other Schedule M's	30,976.9	47,667.9
15	Add (Deduct):		
16	Flow Through Federal Tax Depreciation Adjustment	899.4	899.4
17	Prior Year State Tax	(3,149.6)	(3,149.6)
18	Other Schedule M Items	(3,237.1)	(3,237.1)
19	Federal Taxable Income	25,489.6	42,180.6
20	Federal Tax @ 21.00%	5,352.8	8,857.9
21	<Excess> Deferred Federal Income Tax	(45.9)	(45.9)
22	Total Federal & State Tax	6,972.6	11,953.2

APPENDIX D
GOLDEN STATE WATER COMPANY
COMPUTATION of TAXES ON INCOME AT PRESENT AND PROPOSED RATES
A.23-08-010
Region 3 - (RMA)

	DESCRIPTION	AT PRESENT RATES	AT PROPOSED RATES
		2025	2025
1	Operating Revenues	170,945.1	189,687.2
2	Deductions:		
3	Operating Expenses	130,342.6	130,599.2
4	Interest	13,153.2	13,153.2
5	Deductions including interest	143,495.8	143,752.4
	STATE TAX CALCULATION:		
6	Taxable Income before Tax Depreciation		
7	and Other Sch. M's	27,449.3	45,934.8
8	Add (Deduct):		
9	Flow Through State Tax Depreciation Adjustment	(7,927.8)	(7,927.8)
10	Other Schedule M Items	(3,202.1)	(3,202.1)
11	State Taxable Income	16,319.5	34,805.0
12	Total State Tax @ 8.84%	1,442.6	3,076.8
	FEDERAL TAX CALCULATION:		
13	Taxable Income before Tax Deprc'n		
14	and Other Schedule M's	27,449.3	45,934.8
15	Add (Deduct):		
16	Flow Through Federal Tax Depreciation Adjustment	1,010.8	1,010.8
17	Prior Year State Tax	(2,709.8)	(2,709.8)
18	Other Schedule M Items	(3,186.0)	(3,186.0)
19	Federal Taxable Income	22,564.3	41,049.9
20	Federal Tax @ 21.00%	4,738.5	8,620.5
21	<Excess> Deferred Federal Income Tax	(168.9)	(168.9)
22	Total Federal & State Tax	6,012.3	11,528.4

(END OF APPENDIX D)

Appendix E
Adopted Quantities
(Customers, Sales & Production)

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Arden Cordova (RMA)

Schedule AC-1-R
Residential

Number of Metered Services	2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	2,484	2,486	2,487
3/4"	10,921	10,928	10,936
1"	949	950	950
1-1/2"	0	0	0
2"	18	18	18
3"	1	1	1
4"	0	0	0
1" to 5/8"	0	0	0
1" to 3/4"	472	472	473
1 1/2" to 3/4"	0	0	0
1 1/2" to 1"	0	0	0
2" to 3/4"	0	0	0
2" to 1"	0	0	0
TOTAL METERED SERVICES	14,845	14,855	14,865
Private Fire (by Inch)	582	585	588
Company Use	1	1	1
Total Customers	17,446.00	17,520.00	17,594.00

Schedule AC-1-NR
Non-Residential

	2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	22	24	24
3/4"	99	101	105
1"	596	616	633
1-1/2"	123	126	130
2"	956	984	1,012
3"	117	121	124
4"	48	49	51
6"	5	5	6
8"	1	1	1
10"	1	1	1
6" to 1 1/2"	2	2	2
6" to 2"	1	1	1
6" to 3"	15	15	16
6" to 4"	2	2	2
8" to 5/8"	0	0	0
8" to 3/4"	0	0	0
8" to 1"	0	0	0
8" to 1 1/2"	0	0	0
8" to 2"	4	4	4
8" to 3"	6	7	7
8" to 4"	1	1	1
8" to 6"	2	2	2
3B - Two Size 2	14	14	15
3C - Three Size 2	3	3	3
TOTAL METERED SERVICES	2,018	2,079	2,140

APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Arden Cordova (RMA)

WATER CONSUMPTION

Classification	Service Connection			Usage (CCF/CUST)		Consumption (KCcf)		
METERED SERVICES :	2025	2026	2027			2025	2026	2027
Residential	14,845	14,855	14,865	134.3		1,993.7	1,995.0	1,996.4
					Tier 1	*1,376.2*	*1,377.2*	*1,378.1*
					Tier 2	*556.1*	*556.5*	*556.9*
					Tier 3	*61.3*	*61.4*	*61.4*
Commercial	1,433	1,481	1,529	1,452.5		2,081.4	2,151.2	2,220.9
Industrial	4	4	4	412.4		1.7	1.7	1.7
Public Authority	28	28	28	4,042.5		113.2	113.2	113.2
Irrigation	553	566	579	1,138.1		629.4	644.2	659.0
Other Sales	0	0	0	0.0		-	-	-
Residential Flat (R1-AC-2)	0	0	0	0.0		-	-	-
Total Metered	16,863	16,934	17,005			4,819.3	4,905.2	4,991.0
PRIVATE FIRE PROTECTION	582	585	588	2.9		1.7	1.7	1.7
Company Use	1	1	1	892.6		0.9	0.9	0.9
TOTAL CONNECTIONS	17,446	17,520	17,594			4,821.9	4,907.8	4,993.6
WATER LOSS	18.74%	18.74%	18.74%			1,111.8	1,131.6	1,151.4
TOTAL WATER PRODUCTION						5,933.7	6,039.4	6,145.1
Pumped(in KCF)						1,577.7	1,683.4	1,789.1
Purchased Water(in KCF)						2,178.0	2,178.0	2,178.0
Surface Water(in KCF)						2,178.0	2,178.0	2,178.0

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Bay Point (RMA)

Number of Metered Services	Schedule BY-1-R Residential 2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	4,706	4,710	4,714
3/4"	0	0	0
1"	9	9	9
1-1/2"	0	0	0
2"	0	0	0
3"	0	0	0
4"	0	0	0
1" to 5/8"	86	86	86
1" to 3/4"	1	1	1
1 1/2" to 3/4"	0	0	0
1 1/2" to 1"	0	0	0
2" to 3/4"	0	0	0
2" to 1"	0	0	0
TOTAL METERED SERVICES	4,802	4,806	4,810
Private Fire (by Inch)	34	34	34
Company Use	1	1	1
Total Customers	5,118.00	5,123.00	5,128.00

	Schedule BY-1-NR Non-Residential 2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	118	118	119
3/4"	0	0	0
1"	56	57	56
1-1/2"	14	14	14
2"	70	70	71
3"	10	10	10
4"	5	5	5
6"	0	0	0
8"	0	0	0
10"	0	0	0
6" to 1 1/2"	3	3	3
6" to 2"	0	0	0
6" to 3"	2	2	2
6" to 4"	0	0	0
8" to 5/8"	0	0	0
8" to 3/4"	0	0	0
8" to 1"	0	0	0
8" to 1 1/2"	0	0	0
8" to 2"	2	2	2
8" to 3"	1	1	1
8" to 4"	0	0	0
8" to 6"	0	0	0
3B - Two Size 2	0	0	0
3C - Three Size 2	0	0	0
TOTAL METERED SERVICES	281	282	283

APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Bay Point (RMA)

WATER CONSUMPTION

Classification	Service Connection			Usage (CCF/CUST)		Consumption (KCcf)		
METERED SERVICES :	2025	2026	2027			2025	2026	2027
Residential	4,802	4,806	4,810	85.7		411.5	411.9	412.2
					Tier 1	*321.8*	*322.1*	*322.4*
					Tier 2	*65.4*	*65.5*	*65.5*
					Tier 3	*24.3*	*24.3*	*24.3*
Commercial	212	212	212	1,032.7		218.9	218.9	218.9
Industrial	6	6	6	5,499.7		33.0	33.0	33.0
Public Authority	16	16	16	1,485.0		23.8	23.8	23.8
Irrigation	47	48	49	848.4		39.9	40.7	41.6
Other Sales	0	0	0	0.0		-	-	-
Contracts (Westwood Village HC	0	0	0	0.0		-	-	-
Total Metered	5,083	5,088	5,093			727.1	728.3	729.5
PRIVATE FIRE PROTECTION	34	34	34	0.3		0.0	0.0	0.0
Company Use	1	1	1	4,632.6		4.6	4.6	4.6
TOTAL CONNECTIONS	5,118	5,123	5,128			731.7	732.9	734.1
WATER LOSS	8.59%	8.59%	8.59%			68.8	68.9	69.0
TOTAL WATER PRODUCTION						800.5	801.8	803.1
Pumped(in KCF)						22.4	23.7	25.0
Purchased Water(in KCF)						778.1	778.1	778.1
Surface Water(in KCF)						0.0	0.0	0.0

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Clearlake (RMA)

Number of Metered Services	Schedule CL-1 Residential 2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	2,046	2,067	2,076
3/4"	2	2	2
1"	4	4	4
1-1/2"	0	0	0
2"	0	0	0
3"	0	0	0
4"	0	0	0
1" to 5/8"	21	21	21
1" to 3/4"	0	0	0
1 1/2" to 3/4"	0	0	0
1 1/2" to 1"	0	0	0
2" to 3/4"	0	0	0
2" to 1"	0	0	0
TOTAL METERED SERVICES	2,073	2,094	2,103
Private Fire (by Inch)	4	4	4
Company Use	1	1	1
Total Customers	2,167	2,189	2,199

	Schedule CL-1 Non-Residential 2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	75	76	77
3/4"	2	2	2
1"	6	6	6
1-1/2"	1	1	1
2"	3	3	3
3"	1	1	1
4"	0	0	0
6"	0	0	0
8"	0	0	0
10"	0	0	0
1" to 5/8"	1	1	1
6" to 2"	0	0	0
6" to 3"	0	0	0
6" to 4"	0	0	0
8" to 5/8"	0	0	0
8" to 3/4"	0	0	0
8" to 1"	0	0	0
8" to 1 1/2"	0	0	0
8" to 2"	0	0	0
8" to 3"	0	0	0
8" to 4"	0	0	0
8" to 6"	0	0	0
3B - Two Size 2	0	0	0
3C - Three Size 2	0	0	0
TOTAL METERED SERVICES	89	90	91

APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Clearlake (RMA)

WATER CONSUMPTION

Classification	Service Connection			Usage (CCF/CUST)		Consumption (KCcf)		
METERED SERVICES :	2025	2026	2027			2025	2026	2027
Residential	2,073	2,094	2,103	57.1		118.4	119.6	120.1
					Tier 1	*118.4*	*119.6*	*120.1*
					Tier 2	-	-	-
					Tier 3	-	-	-
Commercial	89	90	91	206.7		18.4	18.6	18.8
Industrial	0	0	0	0.0		-	-	-
Public Authority	0	0	0	0.0		-	-	-
Irrigation	0	0	0	0.0		-	-	-
Other Sales	0	0	0	0.0		-	-	-
Contracts (Westwood Village HC	0	0	0	0.0		-	-	-
Total Metered	2,162	2,184	2,194			136.8	138.2	138.9
PRIVATE FIRE PROTECTION	4	4	4	0.0		0.0	0.0	0.0
Company Use	1	1	1	0.0		0.0	0.0	0.0
TOTAL CONNECTIONS	2,167	2,189	2,199			136.8	138.2	138.9
WATER LOSS	50.39%	50.39%	50.39%			138.9	140.3	141.1
TOTAL WATER PRODUCTION						275.7	278.5	279.9
Pumped(in KCF)						0.0	0.0	0.0
Purchased Water (Untreated)(in KCF)						217.3	220.1	221.6
Surface Water(in KCF)						58.3	58.3	58.3

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Los Osos (RMA)

Schedule LO-1-R
Residential

Number of Metered Services	2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	2,446	2,448	2,450
3/4"	414	415	415
1"	190	189	189
1-1/2"	0	0	0
2"	0	0	0
3"	0	0	0
4"	0	0	0
1" to 5/8"	2	2	2
1" to 3/4"	19	19	19
1 1/2" to 3/4"	0	0	0
1 1/2" to 1"	0	0	0
2" to 3/4"	0	0	0
2" to 1"	0	0	0
TOTAL METERED SERVICES	3,071	3,073	3,075

Schedule LO-1-NR
Non-Residential

	2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	103	103	102
3/4"	12	13	13
1"	59	58	58
1-1/2"	9	9	10
2"	28	28	28
3"	5	5	5
4"	0	0	0
6"	0	0	0
8"	0	0	0
10"	0	0	0
6" to 1 1/2"	0	0	0
6" to 2"	0	0	0
6" to 3"	1	1	1
6" to 4"	0	0	0
8" to 5/8"	0	0	0
8" to 3/4"	0	0	0
8" to 1"	0	0	0
8" to 1 1/2"	0	0	0
8" to 2"	0	0	0
8" to 3"	0	0	0
8" to 4"	0	0	0
8" to 6"	0	0	0
3B - Two Size 2	0	0	0
3C - Three Size 2	0	0	0
TOTAL METERED SERVICES	217	217	217

Schedule LO-RCW

Number of Customers	2025	2026	2027
5/8 x 3/4"	1	1	1
3/4"	0	0	0
1"	0	0	0
	0	0	0
TOTAL FLAT RATE CUSTOMERS	1	1	1
Private Fire (by Inch)	26	26	26
Company Use	1	1	1
Total Customers	3,316.00	3,318.00	3,320.00

APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Los Osos (RMA)

WATER CONSUMPTION

Classification	Service Connection			Usage (CCF/CUST)		Consumption (KCcf)		
METERED SERVICES :	2025	2026	2027			2025	2026	2027
Residential	3,071	3,073	3,075	65.1		199.9	200.1	200.2
					Tier 1	*161.3*	*161.4*	*161.5*
					Tier 2	*28.9*	*28.9*	*28.9*
					Tier 3	*9.8*	*9.8*	*9.8*
Commercial	152	150	148	261.7		39.8	39.3	38.7
Industrial	1	1	1	839.3		0.8	0.8	0.8
Public Authority	8	8	8	1,382.0		11.1	11.1	11.1
Irrigation	56	58	60	92.2		5.2	5.3	5.5
Other Sales	0	0	0	0.0		-	-	-
Irrigation Recycle (R1-LO-RCW)	1	1	1	210.0		0.2	0.2	0.2
Total Metered	3,289	3,291	3,293			257.0	256.8	256.6
PRIVATE FIRE PROTECTION	26	26	26	0.4		0.0	0.0	0.0
Company Use	1	1	1	1,207.8		1.2	1.2	1.2
TOTAL CONNECTIONS	3,316	3,318	3,320			258.2	258.0	257.8
WATER LOSS	8.32%	8.32%	8.32%			23.4	23.4	23.4
TOTAL WATER PRODUCTION						281.6	281.4	281.2
Pumped(in KCF)						281.6	281.4	281.2
Purchased Water(in KCF)						0.0	0.0	0.0
Surface Water(in KCF)						0.0	0.0	0.0

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Santa Maria (RMA)

Schedule SM-1-R
Residential

Number of Metered Services	2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	11,475	11,532	11,589
3/4"	1,442	1,449	1,456
1"	1,512	1,520	1,528
1-1/2"	8	8	8
2"	5	5	5
3"	0	0	0
4"	0	0	0
1" to 5/8"	0	0	0
1" to 3/4"	40	40	40
1 1/2" to 3/4"	0	0	0
1 1/2" to 1"	0	0	0
2" to 3/4"	0	0	0
2" to 1"	0	0	0
TOTAL METERED SERVICES	14,482	14,554	14,626

Schedule SM-1-NR
Non-Residential

	2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	225	228	231
3/4"	49	50	50
1"	202	205	208
1-1/2"	61	62	63
2"	197	201	205
3"	24	24	25
4"	10	10	10
6"	2	2	2
8"	0	0	0
10"	0	0	0
6" to 1 1/2"	0	0	0
6" to 2"	1	1	1
6" to 3"	1	1	1
6" to 4"	0	0	0
8" to 5/8"	0	0	0
8" to 3/4"	0	0	0
8" to 1"	0	0	0
8" to 1 1/2"	0	0	0
8" to 2"	3	3	3
8" to 3"	0	0	0
8" to 4"	0	0	0
8" to 6"	0	0	0
3B - Two Size 2	0	0	0
3C - Three Size 2	0	0	0
TOTAL METERED SERVICES	775	787	799

Schedule SM-3ML

Number of Customers	2025	2026	2027
3/4"	4	4	4
1"	1	1	1
3"	2	2	2
	0	0	0
TOTAL FLAT RATE CUSTOMERS	7	7	7
Private Fire (by Inch)	118	124	130
Company Use	1	1	1
Total Customers	15,383	15,473	15,563

APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Santa Maria (RMA)

WATER CONSUMPTION

Classification	Service Connection			Usage (CCF/CUST)		Consumption (KCcf)		
METERED SERVICES :	2025	2026	2027			2025	2026	2027
Residential	14,482	14,554	14,626	152.2		2,204.2	2,215.1	2,226.1
					Tier 1	*1,576.5*	*1,584.3*	*1,592.2*
					Tier 2	*536.8*	*539.5*	*542.1*
					Tier 3	*90.9*	*91.3*	*91.8*
Commercial	663	672	681	646.6		428.7	434.5	440.3
Industrial	4	4	4	69.4		0.3	0.3	0.3
Public Authority	13	13	13	3,524.3		45.8	45.8	45.8
Irrigation	95	98	101	906.6		86.1	88.8	91.6
Other Sales	0	0	0	0.0		-	-	-
Irrigation Limited (R1-SM-3ML)	7	7	7	1,370.4		9.6	9.6	9.6
Total Metered	15,264	15,348	15,432			2,774.7	2,794.2	2,813.7
PRIVATE FIRE PROTECTION	118	124	130	0.8		0.1	0.1	0.1
Company Use	1	1	1	8,149.2		8.1	8.1	8.1
TOTAL CONNECTIONS	15,383	15,473	15,563			2,782.9	2,802.4	2,821.9
WATER LOSS	13.50%	13.50%	13.50%			434.3	437.4	440.4
TOTAL WATER PRODUCTION						3,217.3	3,239.8	3,262.4
Pumped(in KCF)						3110.1	3132.6	3155.2
Purchased Water(in KCF)						107.2	107.2	107.2
Surface Water(in KCF)						0.0	0.0	0.0

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Simi Valley (RMA)

Number of Metered Services	Schedule SI-1-R Residential 2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	12,401	12,462	12,522
3/4"	6	6	6
1"	332	333	335
1-1/2"	1	1	1
2"	1	1	1
3"	0	0	0
4"	0	0	0
1" to 5/8"	236	237	238
1" to 3/4"	1	1	1
1 1/2" to 3/4"	0	0	0
1 1/2" to 1"	0	0	0
2" to 3/4"	0	0	0
2" to 1"	0	0	0
TOTAL METERED SERVICES	12,978	13,041	13,104
Private Fire (by Inch)	197	201	205
Company Use	1	1	1
Total Customers	14,079	14,151	14,223

Schedule SI-1-NR Non-Residential	2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	152	151	150
3/4"	5	5	5
1"	169	168	172
1-1/2"	154	158	160
2"	387	390	391
3"	24	24	23
4"	3	3	3
6"	1	1	1
8"	1	1	1
10"	0	0	0
6" to 1 1/2"	1	1	1
6" to 2"	1	1	1
6" to 3"	2	2	2
6" to 4"	0	0	0
8" to 5/8"	0	0	0
8" to 3/4"	0	0	0
8" to 1"	0	0	0
8" to 1 1/2"	0	0	0
8" to 2"	1	1	1
8" to 3"	1	1	1
8" to 4"	0	0	0
8" to 6"	0	0	0
3B - Two Size 2	0	0	0
3C - Three Size 2	1	1	1
TOTAL METERED SERVICES	903	908	913

APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Simi Valley (RMA)

WATER CONSUMPTION

Classification	Service Connection			Usage (CCF/CUST)		Consumption (KCcf)		
METERED SERVICES :	2025	2026	2027			2025	2026	2027
Residential	12,978	13,041	13,104	128.0		1,661.2	1,669.2	1,677.3
					Tier 1	*1,248.7*	*1,254.8*	*1,260.9*
					Tier 2	*354.9*	*356.6*	*358.3*
					Tier 3	*57.6*	*57.9*	*58.1*
Commercial	645	645	645	592.6		382.2	382.2	382.2
Industrial	25	25	25	303.9		7.6	7.6	7.6
Public Authority	73	68	63	1,906.0		139.1	129.6	120.1
Irrigation	160	170	180	1,201.6		192.3	204.3	216.3
Other Sales	0	0	0	0.0		-	-	-
Total Metered	13,881	13,949	14,017			2,382.403	2,393.0	2,403.5
PRIVATE FIRE PROTECTION	197	201	205	0.9		0.2	0.2	0.2
Company Use	1	1	1	132.6		0.1	0.1	0.1
TOTAL CONNECTIONS	14,079	14,151	14,223			2,382.7	2,393.3	2,403.8
WATER LOSS	3.67%	3.67%	3.67%			90.9	91.3	91.7
TOTAL WATER PRODUCTION						2,473.6	2,484.6	2,495.5
Pumped(in KCF)						461.7	461.7	461.7
Purchased Water(in KCF)						2011.9	2022.9	2033.8
Surface Water(in KCF)						0.0	0.0	0.0

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Region 2 - Metro (RMA)

Number of Metered Services	Schedule ME-1-R Residential 2025	2026	2027		Schedule ME-1-NR Non-Residential 2025	2026	2027
Meter Size				Meter Size			
5/8 x 3/4" -inch meter	68,054	68,227	68,399	5/8 x 3/4" -inch meter	13,253	13,281	13,308
3/4"	995	997	1,000	3/4"	161	161	161
1"	6,128	6,144	6,160	1"	6,830	6,852	6,872
1-1/2"	91	91	91	1-1/2"	2,823	2,831	2,839
2"	24	24	24	2"	3,729	3,744	3,757
3"	1	1	1	3"	422	419	419
4"	0	0	0	4"	110	109	110
1" to 5/8"	132	132	132	6"	28	28	28
1" to 3/4"	16	16	16	8"	1	1	1
1 1/2" to 3/4"	0	0	0	10"	1	1	1
				8" to 5/8"	0	0	0
				8" to 3/4"	0	0	0
				8" to 1"	0	0	0
				8" to 1 1/2"	1	1	1
				8" to 2"	10	10	10
				8" to 3"	9	9	9
				8" to 4"	0	0	0
				8" to 6"	0	0	0
				10" to 2"	1	1	1
				10" to 3"	1	1	1
				10" to 4"	1	1	1
				3B - Two Size 2	4	4	4
				3C - Three Size 2	0	0	0
TOTAL METERED SERVICES	75,441	75,632	75,823		27,423	27,492	27,561

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Region 2 - Metro (RMA)

Schedule ME-3

Number of Customers	2025	2026	2027
5/8 x 3/4"	0	0	0
3/4"	0	0	0
1"	1	1	1
1-1/2"	0	0	0
2"	14	14	14
3"	24	24	24
4"	9	9	9
6"	5	5	5
8"	0	0	0
10"	0	0	0
TOTAL FLAT RATE CUSTOMERS	53	53	53
Private Fire (by Inch)	2,329	2,363	2,397
Company Use	4	4	4
Total Customers	105,250	105,544	105,838

APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Region 2 - Metro (RMA)

WATER CONSUMPTION

Classification	Service Connection			Usage (CCF/CUST)		Consumption (KCcf)		
METERED SERVICES :	2025	2026	2027			2025	2026	2027
Residential	75,441	75,632	75,823	104.8		7,906.2	7,926.2	7,946.3
					Tier 1	*5,954.2*	*5,969.3*	*5,984.4*
					Tier 2	*1,615.2*	*1,619.3*	*1,623.4*
					Tier 3	*336.7*	*337.6*	*338.5*
Commercial	25,836	25,877	25,918	414.0		10,696.1	10,713.1	10,730.1
Industrial	210	206	202	1,233.9		259.1	254.2	249.2
Public Authority	581	575	569	1,452.0		843.6	834.9	826.2
Irrigation	795	833	871	490.9		390.3	408.9	427.6
Other Sales	1	1	1	7,247.4		7.2	7.2	7.2
Reclaimed Irrigation (R2-ME-3)	53	53	53	6,736.5		357.0	357.0	357.0
Total Metered	102,917	103,177	103,437			20,459.6	20,501.6	20,543.6
PRIVATE FIRE PROTECTION	2,329	2,363	2,397	2.4		5.6	5.7	5.8
Company Use	4	4	4	476.4		1.9	1.9	1.9
TOTAL CONNECTIONS	105,250	105,544	105,838 0			20,467.1	20,509.2	20,551.3
WATER LOSS	5.87%	5.87%	5.87%			1,277.0	1,279.6	1,282.2
TOTAL WATER PRODUCTION						21,744.0	21,788.8	21,833.5
Pumped(in KCF)						9663.5	9663.5	9663.5
Purchased Water(in KCF)						11721.9	11766.6	11811.3
Surface Water(in KCF)						0.0	0.0	0.0
Reclaimed/Recycle(in KCF)						358.7	358.7	358.7

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Region 3 - (RMA)

	Schedule R3-1-R Residential				**Schedule R3-1-NR** Non-Residential		
Number of Metered Services	2025	2026	2027		2025	2026	2027
Meter Size				Meter Size			
5/8 x 3/4" -inch meter	63,866	64,049	64,232	5/8 x 3/4" -inch meter	3,046	3,056	3,065
3/4"	5,921	5,938	5,955	3/4"	136	137	137
1"	17,808	17,859	17,909	1"	2,941	2,952	2,964
1-1/2"	176	177	177	1-1/2"	888	893	898
2"	101	101	101	2"	2,975	2,992	3,009
3"	0	0	0	3"	358	358	360
4"	0	0	0	4"	93	94	94
1" to 5/8"	1,795	1,800	1,806	6"	25	25	25
1" to 3/4"	614	615	617	8"	5	5	5
1 1/2" to 3/4"	2	2	2	10"	0	0	0
				6" to 5/8"	0	0	0
				6" to 3/4"	0	0	0
				6" to 1"	0	0	0
				6" to 1 1/2"	29	29	29
				6" to 2"	10	10	10
				6" to 3"	21	21	21
				6" to 4"	2	2	2
				8" to 5/8"	0	0	0
				8" to 3/4"	0	0	0
				8" to 1"	0	0	0
				8" to 1 1/2"	0	0	0
				8" to 2"	10	10	10
				8" to 3"	11	11	11
				8" to 4"	2	2	2
				8" to 6"	3	3	3
				10" to 2"	0	0	0
				10" to 3"	0	0	0
				10" to 4"	0	0	0
				10" to 6"	1	1	1
				3B - Two Size 2	7	7	7
				3C - Three Size 2	0	0	0
TOTAL METERED SERVICES	90,391	90,650	90,909		10,578	10,623	10,668

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Region 3 - (RMA)

	Schedule R3-CMH-3M				Schedule R3-CM-7ML		
Number of Metered Services	2025	2026	2027		2025	2026	2027
Meter Size							
5/8 x 3/4" -inch meter	0	0	0	5/8 x 3/4" -inch meter	48	47	47
3/4"	0	0	0	3/4"	6	6	6
1"	1	1	1	1"	58	58	57
1-1/2"	0	0	0	1-1/2"	16	15	15
2"	7	7	7	2"	71	71	70
3"	0	0	0	3"	12	12	12
4"	0	0	0	4"	3	3	3
6"	0	0	0	6"	0	0	0
8"	0	0	0	8"	0	0	0
10"	0	0	0	10"	0	0	0
TOTAL METERED SERVICES	8.0	8.0	8.0		214.0	212.0	210.0

	Schedule R3-SD-3				Schedule R3-RCW (Recycled)		
Number of Metered Services	2025	2026	2027		2025	2026	2027
Meter Size							
5/8 x 3/4" -inch meter	0	0	0	5/8 x 3/4" -inch meter	0	0	0
3/4"	0	0	0	3/4"	0	0	0
1"	1	1	1	1"	0	0	0
1-1/2"	0	0	0	1-1/2"	0	0	0
2"	0	0	0	2"	3	3	3
3"	0	0	0	3"	0	0	0
4"	0	0	0	4"	0	0	0
6"	0	0	0	6"	0	0	0
8"	0	0	0	8"	0	0	0
10"	0	0	0	10"	0	0	0
TOTAL METERED SERVICES	1.0	1.0	1.0		3.0	3.0	3.0

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Region 3 - (RMA)

OTHER SCHEDULES

Number of Metered Services	Schedule R3-PCW-1 2025	2026	2027		Schedule R3-OC-3m 2025	2026	2027
Meter Size							
5/8 x 3/4" -inch meter	0	0	0	5/8 x 3/4" -inch meter	0	0	0
3/4"	0	0	0	3/4"	0	0	0
1"	0	0	0	1"	0	0	0
1-1/2"	0	0	0	1-1/2"	0	0	0
2"	0	0	0	2"	0	0	0
3"	0	0	0	3"	0	0	0
4"	1	1	1	4"	1	1	1
6"	0	0	0	6"	0	0	0
8"	0	0	0	8"	0	0	0
10"	0	0	0	10"	0	0	0
TOTAL METERED SERVICES	1.0	1.0	1.0		1.0	1.0	1.0

METERED CONTRACT CUSTOMERS

	2025	2026	2027
Schedule R3-3 (Forest Lawn Covina)			
Forest Lawn (Covina)	1	1	1
R3-CONT-Forest Lawn Cypress			
6"	1	1	1
R3-CONT-Calipatria Prison			
8"	1	1	1
R3-CONT-Navy Barstow			
6"	1	1	1
R3-CONT-Malone Well			
6"	0	0	0
Total	4	4	4
Total Metered Services - all tariffs	101,201	101,503	101,805

FLAT SERVICES

	Schedule R3-DEM-2H 2025	2026	2027
Domestic	4	4	4
Private Fire (by Inch)	1,504	1,521	1,538
Company Use	10	10	10
Total Customers	102,719	103,038	103,357

APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Region 3 - (RMA)

WATER CONSUMPTION

Classification	Service Connection			Usage (CCF/CUST)				Consumption (KCcf)		
								136.7	136.7	136.7
METERED SERVICES :	2025	2026	2027					2025	2026	2027
Residential	90,391	90,650	90,909	136.7	136.7	136.7		12,359.1	12,392.1	12,425.1
							Tier 1	*8,861.6*	*8,885.3*	*8,908.9*
							Tier 2	*3,035.7*	*3,043.8*	*3,051.9*
							Tier 3	*461.8*	*463.0*	*464.3*
Commercial	8,891	8,910	8,929	823.3	823.0	822.7		7,319.8	7,332.7	7,345.6
Industrial	57	57	57	1,805.4	1,805.4	1,805.4		102.9	102.9	102.9
Public Authority	537	536	535	2,467.3	2,467.2	2,467.2		1,324.9	1,322.4	1,319.9
Irrigation	1,088	1,115	1,142	770.0	768.7	767.5		837.8	857.1	876.4
Other Sales	2	2	2	1,808.0	1,808.0	1,808.0		3.6	3.6	3.6
Resale	3	3	3	10,326.7	10,326.7	10,326.7		31.0	31.0	31.0
								-	-	-
Irrigation (Forest Lawn-Covina R3-3)	1	1	1	2.0	2.0	2.0		0.0	0.0	0.0
Contracts (Calipatria Prison R3)	1	1	1	226,840.0	226,840.0	226,840.0		226.8	226.8	226.8
Contracts (Navy Barstow R3)	1	1	1	84,029.0	84,029.0	84,029.0		84.0	84.0	84.0
Malone Well SD-4 R3	1	1	1	120,410.0	120,410.0	120,410.0		120.4	120.4	120.4
Contracts (Forest Lawn Cypress R3)	1	1	1	91,060.0	91,060.0	91,060.0		91.1	91.1	91.1
Recycled (R3-RCW)	3	3	3	2,111.0	2,111.0	2,111.0		6.3	6.3	6.3
Haulage (R3-DEM-2H)	4	4	4	0.0	0.0	0.0		-	-	-
Limited Metered (Claremont R3-CM-7ML)	214	212	210	1,021.3	1,021.3	1,021.3		218.6	216.5	214.5
Irrigation Measured (Claremont - R3-CMH-:	8	8	8	1,192.4	1,192.4	1,192.4		9.5	9.5	9.5
Other (Pomona R3-PCW-1)	1	1	1	121,581.0	121,581.0	121,581.0		121.6	121.6	121.6
Irrigation Measured (San Dimas R3-SD-3)	1	1	1	560.0	560.0	560.0		0.6	0.6	0.6
Irrigation Metered (Orange County R3-OC-:	1	1	1	7,603.0	7,603.0	7,603.0		7.6	7.6	7.6
Total Metered	101,206	101,508	101,810					22,865.6	22,926.3	22,987.0
PRIVATE FIRE PROTECTION	1,504	1,521	1,538	2.3	2.3	2.3		3.5	3.5	3.6
Company Use	10	10	10	1,172.9	1,172.9	1,172.9		11.7	11.7	11.7
TOTAL CONNECTIONS	102,720	103,039	103,358					22,880.8	22,941.6	23,002.3
WATER LOSS	8.87%	8.87%	8.87%					2,227.4	2,233.5	2,239.5
TOTAL WATER PRODUCTION								25,108.2	25,175.0	25,241.8
Pumped(in KCF)								13,653.5	13,673.1	13,692.8
Purchased Water(in KCF)								10,660.5	10,704.7	10,748.8
Surface Water(in KCF)								0.0	0.0	0.0
Reclaimed/Recycle(in KCF)								96.8	96.8	96.8
Purchased Water (Untreated)(in KCF)								697.4	700.4	703.4

(END OF APPENDIX E)

Appendix E
Adopted Quantities
(Customers, Sales & Production)

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Arden Cordova (RMA)

Schedule AC-1-R
Residential

Number of Metered Services	2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	2,484	2,486	2,487
3/4"	10,921	10,928	10,936
1"	949	950	950
1-1/2"	0	0	0
2"	18	18	18
3"	1	1	1
4"	0	0	0
1" to 5/8"	0	0	0
1" to 3/4"	472	472	473
1 1/2" to 3/4"	0	0	0
1 1/2" to 1"	0	0	0
2" to 3/4"	0	0	0
2" to 1"	0	0	0
TOTAL METERED SERVICES	14,845	14,855	14,865
Private Fire (by Inch)	582	585	588
Company Use	1	1	1
Total Customers	17,446.00	17,520.00	17,594.00

Schedule AC-1-NR
Non-Residential

	2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	22	24	24
3/4"	99	101	105
1"	596	616	633
1-1/2"	123	126	130
2"	956	984	1,012
3"	117	121	124
4"	48	49	51
6"	5	5	6
8"	1	1	1
10"	1	1	1
6" to 1 1/2"	2	2	2
6" to 2"	1	1	1
6" to 3"	15	15	16
6" to 4"	2	2	2
8" to 5/8"	0	0	0
8" to 3/4"	0	0	0
8" to 1"	0	0	0
8" to 1 1/2"	0	0	0
8" to 2"	4	4	4
8" to 3"	6	7	7
8" to 4"	1	1	1
8" to 6"	2	2	2
3B - Two Size 2	14	14	15
3C - Three Size 2	3	3	3
TOTAL METERED SERVICES	2,018	2,079	2,140

APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Arden Cordova (RMA)

WATER CONSUMPTION

Classification	Service Connection			Usage (CCF/CUST)		Consumption (KCcf)		
METERED SERVICES :	2025	2026	2027			2025	2026	2027
Residential	14,845	14,855	14,865	134.3		1,993.7	1,995.0	1,996.4
					Tier 1	*1,376.2*	*1,377.2*	*1,378.1*
					Tier 2	*556.1*	*556.5*	*556.9*
					Tier 3	*61.3*	*61.4*	*61.4*
Commercial	1,433	1,481	1,529	1,452.5		2,081.4	2,151.2	2,220.9
Industrial	4	4	4	412.4		1.7	1.7	1.7
Public Authority	28	28	28	4,042.5		113.2	113.2	113.2
Irrigation	553	566	579	1,138.1		629.4	644.2	659.0
Other Sales	0	0	0	0.0		-	-	-
Residential Flat (R1-AC-2)	0	0	0	0.0		-	-	-
Total Metered	16,863	16,934	17,005			4,819.3	4,905.2	4,991.0
PRIVATE FIRE PROTECTION	582	585	588	2.9		1.7	1.7	1.7
Company Use	1	1	1	892.6		0.9	0.9	0.9
TOTAL CONNECTIONS	17,446	17,520	17,594			4,821.9	4,907.8	4,993.6
WATER LOSS	18.74%	18.74%	18.74%			1,111.8	1,131.6	1,151.4
TOTAL WATER PRODUCTION						5,933.7	6,039.4	6,145.1
Pumped(in KCF)						1,577.7	1,683.4	1,789.1
Purchased Water(in KCF)						2,178.0	2,178.0	2,178.0
Surface Water(in KCF)						2,178.0	2,178.0	2,178.0

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Bay Point (RMA)

Number of Metered Services	Schedule BY-1-R Residential 2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	4,706	4,710	4,714
3/4"	0	0	0
1"	9	9	9
1-1/2"	0	0	0
2"	0	0	0
3"	0	0	0
4"	0	0	0
1" to 5/8"	86	86	86
1" to 3/4"	1	1	1
1 1/2" to 3/4"	0	0	0
1 1/2" to 1"	0	0	0
2" to 3/4"	0	0	0
2" to 1"	0	0	0
TOTAL METERED SERVICES	4,802	4,806	4,810
Private Fire (by Inch)	34	34	34
Company Use	1	1	1
Total Customers	5,118.00	5,123.00	5,128.00

	Schedule BY-1-NR Non-Residential 2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	118	118	119
3/4"	0	0	0
1"	56	57	56
1-1/2"	14	14	14
2"	70	70	71
3"	10	10	10
4"	5	5	5
6"	0	0	0
8"	0	0	0
10"	0	0	0
6" to 1 1/2"	3	3	3
6" to 2"	0	0	0
6" to 3"	2	2	2
6" to 4"	0	0	0
8" to 5/8"	0	0	0
8" to 3/4"	0	0	0
8" to 1"	0	0	0
8" to 1 1/2"	0	0	0
8" to 2"	2	2	2
8" to 3"	1	1	1
8" to 4"	0	0	0
8" to 6"	0	0	0
3B - Two Size 2	0	0	0
3C - Three Size 2	0	0	0
TOTAL METERED SERVICES	281	282	283

APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Bay Point (RMA)

WATER CONSUMPTION

Classification	Service Connection			Usage (CCF/CUST)		Consumption (KCcf)		
METERED SERVICES :	2025	2026	2027			2025	2026	2027
Residential	4,802	4,806	4,810	85.7		411.5	411.9	412.2
					Tier 1	*321.8*	*322.1*	*322.4*
					Tier 2	*65.4*	*65.5*	*65.5*
					Tier 3	*24.3*	*24.3*	*24.3*
Commercial	212	212	212	1,032.7		218.9	218.9	218.9
Industrial	6	6	6	5,499.7		33.0	33.0	33.0
Public Authority	16	16	16	1,485.0		23.8	23.8	23.8
Irrigation	47	48	49	848.4		39.9	40.7	41.6
Other Sales	0	0	0	0.0		-	-	-
Contracts (Westwood Village HC	0	0	0	0.0		-	-	-
Total Metered	5,083	5,088	5,093			727.1	728.3	729.5
PRIVATE FIRE PROTECTION	34	34	34	0.3		0.0	0.0	0.0
Company Use	1	1	1	4,632.6		4.6	4.6	4.6
TOTAL CONNECTIONS	5,118	5,123	5,128			731.7	732.9	734.1
WATER LOSS	8.59%	8.59%	8.59%			68.8	68.9	69.0
TOTAL WATER PRODUCTION						800.5	801.8	803.1
Pumped(in KCF)						22.4	23.7	25.0
Purchased Water(in KCF)						778.1	778.1	778.1
Surface Water(in KCF)						0.0	0.0	0.0

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Clearlake (RMA)

Number of Metered Services	Schedule CL-1 Residential 2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	2,046	2,067	2,076
3/4"	2	2	2
1"	4	4	4
1-1/2"	0	0	0
2"	0	0	0
3"	0	0	0
4"	0	0	0
1" to 5/8"	21	21	21
1" to 3/4"	0	0	0
1 1/2" to 3/4"	0	0	0
1 1/2" to 1"	0	0	0
2" to 3/4"	0	0	0
2" to 1"	0	0	0
TOTAL METERED SERVICES	2,073	2,094	2,103
Private Fire (by Inch)	4	4	4
Company Use	1	1	1
Total Customers	2,167	2,189	2,199

	Schedule CL-1 Non-Residential 2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	75	76	77
3/4"	2	2	2
1"	6	6	6
1-1/2"	1	1	1
2"	3	3	3
3"	1	1	1
4"	0	0	0
6"	0	0	0
8"	0	0	0
10"	0	0	0
1" to 5/8"	1	1	1
6" to 2"	0	0	0
6" to 3"	0	0	0
6" to 4"	0	0	0
8" to 5/8"	0	0	0
8" to 3/4"	0	0	0
8" to 1"	0	0	0
8" to 1 1/2"	0	0	0
8" to 2"	0	0	0
8" to 3"	0	0	0
8" to 4"	0	0	0
8" to 6"	0	0	0
3B - Two Size 2	0	0	0
3C - Three Size 2	0	0	0
TOTAL METERED SERVICES	89	90	91

APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Clearlake (RMA)

WATER CONSUMPTION

Classification	Service Connection			Usage (CCF/CUST)		Consumption (KCcf)		
METERED SERVICES :	2025	2026	2027			2025	2026	2027
Residential	2,073	2,094	2,103	57.1		118.4	119.6	120.1
					Tier 1	*118.4*	*119.6*	*120.1*
					Tier 2	-	-	-
					Tier 3	-	-	-
Commercial	89	90	91	206.7		18.4	18.6	18.8
Industrial	0	0	0	0.0		-	-	-
Public Authority	0	0	0	0.0		-	-	-
Irrigation	0	0	0	0.0		-	-	-
Other Sales	0	0	0	0.0		-	-	-
Contracts (Westwood Village HC	0	0	0	0.0		-	-	-
Total Metered	2,162	2,184	2,194			136.8	138.2	138.9
PRIVATE FIRE PROTECTION	4	4	4	0.0		0.0	0.0	0.0
Company Use	1	1	1	0.0		0.0	0.0	0.0
TOTAL CONNECTIONS	2,167	2,189	2,199			136.8	138.2	138.9
WATER LOSS	50.39%	50.39%	50.39%			138.9	140.3	141.1
TOTAL WATER PRODUCTION						275.7	278.5	279.9
Pumped(in KCF)						0.0	0.0	0.0
Purchased Water (Untreated)(in KCF)						217.3	220.1	221.6
Surface Water(in KCF)						58.3	58.3	58.3

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Los Osos (RMA)

Schedule LO-1-R
Residential

Number of Metered Services	2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	2,446	2,448	2,450
3/4"	414	415	415
1"	190	189	189
1-1/2"	0	0	0
2"	0	0	0
3"	0	0	0
4"	0	0	0
1" to 5/8"	2	2	2
1" to 3/4"	19	19	19
1 1/2" to 3/4"	0	0	0
1 1/2" to 1"	0	0	0
2" to 3/4"	0	0	0
2" to 1"	0	0	0
TOTAL METERED SERVICES	3,071	3,073	3,075

Schedule LO-1-NR
Non-Residential

	2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	103	103	102
3/4"	12	13	13
1"	59	58	58
1-1/2"	9	9	10
2"	28	28	28
3"	5	5	5
4"	0	0	0
6"	0	0	0
8"	0	0	0
10"	0	0	0
6" to 1 1/2"	0	0	0
6" to 2"	0	0	0
6" to 3"	1	1	1
6" to 4"	0	0	0
8" to 5/8"	0	0	0
8" to 3/4"	0	0	0
8" to 1"	0	0	0
8" to 1 1/2"	0	0	0
8" to 2"	0	0	0
8" to 3"	0	0	0
8" to 4"	0	0	0
8" to 6"	0	0	0
3B - Two Size 2	0	0	0
3C - Three Size 2	0	0	0
TOTAL METERED SERVICES	217	217	217

Schedule LO-RCW

Number of Customers	2025	2026	2027
5/8 x 3/4"	1	1	1
3/4"	0	0	0
1"	0	0	0
	0	0	0
TOTAL FLAT RATE CUSTOMERS	1	1	1
Private Fire (by Inch)	26	26	26
Company Use	1	1	1
Total Customers	3,316.00	3,318.00	3,320.00

APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Los Osos (RMA)

WATER CONSUMPTION

Classification	Service Connection			Usage (CCF/CUST)		Consumption (KCcf)		
METERED SERVICES :	2025	2026	2027			2025	2026	2027
Residential	3,071	3,073	3,075	65.1		199.9	200.1	200.2
					Tier 1	*161.3*	*161.4*	*161.5*
					Tier 2	*28.9*	*28.9*	*28.9*
					Tier 3	*9.8*	*9.8*	*9.8*
Commercial	152	150	148	261.7		39.8	39.3	38.7
Industrial	1	1	1	839.3		0.8	0.8	0.8
Public Authority	8	8	8	1,382.0		11.1	11.1	11.1
Irrigation	56	58	60	92.2		5.2	5.3	5.5
Other Sales	0	0	0	0.0		-	-	-
Irrigation Recycle (R1-LO-RCW)	1	1	1	210.0		0.2	0.2	0.2
Total Metered	3,289	3,291	3,293			257.0	256.8	256.6
PRIVATE FIRE PROTECTION	26	26	26	0.4		0.0	0.0	0.0
Company Use	1	1	1	1,207.8		1.2	1.2	1.2
TOTAL CONNECTIONS	3,316	3,318	3,320			258.2	258.0	257.8
WATER LOSS	8.32%	8.32%	8.32%			23.4	23.4	23.4
TOTAL WATER PRODUCTION						281.6	281.4	281.2
Pumped(in KCF)						281.6	281.4	281.2
Purchased Water(in KCF)						0.0	0.0	0.0
Surface Water(in KCF)						0.0	0.0	0.0

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Santa Maria (RMA)

Schedule SM-1-R
Residential

Number of Metered Services	2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	11,475	11,532	11,589
3/4"	1,442	1,449	1,456
1"	1,512	1,520	1,528
1-1/2"	8	8	8
2"	5	5	5
3"	0	0	0
4"	0	0	0
1" to 5/8"	0	0	0
1" to 3/4"	40	40	40
1 1/2" to 3/4"	0	0	0
1 1/2" to 1"	0	0	0
2" to 3/4"	0	0	0
2" to 1"	0	0	0
TOTAL METERED SERVICES	14,482	14,554	14,626

Schedule SM-1-NR
Non-Residential

	2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	225	228	231
3/4"	49	50	50
1"	202	205	208
1-1/2"	61	62	63
2"	197	201	205
3"	24	24	25
4"	10	10	10
6"	2	2	2
8"	0	0	0
10"	0	0	0
6" to 1 1/2"	0	0	0
6" to 2"	1	1	1
6" to 3"	1	1	1
6" to 4"	0	0	0
8" to 5/8"	0	0	0
8" to 3/4"	0	0	0
8" to 1"	0	0	0
8" to 1 1/2"	0	0	0
8" to 2"	3	3	3
8" to 3"	0	0	0
8" to 4"	0	0	0
8" to 6"	0	0	0
3B - Two Size 2	0	0	0
3C - Three Size 2	0	0	0
TOTAL METERED SERVICES	775	787	799

Schedule SM-3ML

Number of Customers	2025	2026	2027
3/4"	4	4	4
1"	1	1	1
3"	2	2	2
	0	0	0
TOTAL FLAT RATE CUSTOMERS	7	7	7
Private Fire (by Inch)	118	124	130
Company Use	1	1	1
Total Customers	15,383	15,473	15,563

APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Santa Maria (RMA)

WATER CONSUMPTION

Classification	Service Connection			Usage (CCF/CUST)		Consumption (KCcf)		
METERED SERVICES :	2025	2026	2027			2025	2026	2027
Residential	14,482	14,554	14,626	152.2		2,204.2	2,215.1	2,226.1
					Tier 1	*1,576.5*	*1,584.3*	*1,592.2*
					Tier 2	*536.8*	*539.5*	*542.1*
					Tier 3	*90.9*	*91.3*	*91.8*
Commercial	663	672	681	646.6		428.7	434.5	440.3
Industrial	4	4	4	69.4		0.3	0.3	0.3
Public Authority	13	13	13	3,524.3		45.8	45.8	45.8
Irrigation	95	98	101	906.6		86.1	88.8	91.6
Other Sales	0	0	0	0.0		-	-	-
Irrigation Limited (R1-SM-3ML)	7	7	7	1,370.4		9.6	9.6	9.6
Total Metered	15,264	15,348	15,432			2,774.7	2,794.2	2,813.7
PRIVATE FIRE PROTECTION	118	124	130	0.8		0.1	0.1	0.1
Company Use	1	1	1	8,149.2		8.1	8.1	8.1
TOTAL CONNECTIONS	15,383	15,473	15,563			2,782.9	2,802.4	2,821.9
WATER LOSS	13.50%	13.50%	13.50%			434.3	437.4	440.4
TOTAL WATER PRODUCTION						3,217.3	3,239.8	3,262.4
Pumped(in KCF)						3110.1	3132.6	3155.2
Purchased Water(in KCF)						107.2	107.2	107.2
Surface Water(in KCF)						0.0	0.0	0.0

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Simi Valley (RMA)

Number of Metered Services	Schedule SI-1-R Residential 2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	12,401	12,462	12,522
3/4"	6	6	6
1"	332	333	335
1-1/2"	1	1	1
2"	1	1	1
3"	0	0	0
4"	0	0	0
1" to 5/8"	236	237	238
1" to 3/4"	1	1	1
1 1/2" to 3/4"	0	0	0
1 1/2" to 1"	0	0	0
2" to 3/4"	0	0	0
2" to 1"	0	0	0
TOTAL METERED SERVICES	12,978	13,041	13,104
Private Fire (by Inch)	197	201	205
Company Use	1	1	1
Total Customers	14,079	14,151	14,223

Schedule SI-1-NR Non-Residential	2025	2026	2027
Meter Size			
5/8 x 3/4" -inch meter	152	151	150
3/4"	5	5	5
1"	169	168	172
1-1/2"	154	158	160
2"	387	390	391
3"	24	24	23
4"	3	3	3
6"	1	1	1
8"	1	1	1
10"	0	0	0
6" to 1 1/2"	1	1	1
6" to 2"	1	1	1
6" to 3"	2	2	2
6" to 4"	0	0	0
8" to 5/8"	0	0	0
8" to 3/4"	0	0	0
8" to 1"	0	0	0
8" to 1 1/2"	0	0	0
8" to 2"	1	1	1
8" to 3"	1	1	1
8" to 4"	0	0	0
8" to 6"	0	0	0
3B - Two Size 2	0	0	0
3C - Three Size 2	1	1	1
TOTAL METERED SERVICES	903	908	913

APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Simi Valley (RMA)

WATER CONSUMPTION

Classification	Service Connection			Usage (CCF/CUST)		Consumption (KCcf)		
METERED SERVICES :	2025	2026	2027			2025	2026	2027
Residential	12,978	13,041	13,104	128.0		1,661.2	1,669.2	1,677.3
					Tier 1	*1,248.7*	*1,254.8*	*1,260.9*
					Tier 2	*354.9*	*356.6*	*358.3*
					Tier 3	*57.6*	*57.9*	*58.1*
Commercial	645	645	645	592.6		382.2	382.2	382.2
Industrial	25	25	25	303.9		7.6	7.6	7.6
Public Authority	73	68	63	1,906.0		139.1	129.6	120.1
Irrigation	160	170	180	1,201.6		192.3	204.3	216.3
Other Sales	0	0	0	0.0		-	-	-
Total Metered	13,881	13,949	14,017			2,382.403	2,393.0	2,403.5
PRIVATE FIRE PROTECTION	197	201	205	0.9		0.2	0.2	0.2
Company Use	1	1	1	132.6		0.1	0.1	0.1
TOTAL CONNECTIONS	14,079	14,151	14,223			2,382.7	2,393.3	2,403.8
WATER LOSS	3.67%	3.67%	3.67%			90.9	91.3	91.7
TOTAL WATER PRODUCTION						2,473.6	2,484.6	2,495.5
Pumped(in KCF)						461.7	461.7	461.7
Purchased Water(in KCF)						2011.9	2022.9	2033.8
Surface Water(in KCF)						0.0	0.0	0.0

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Region 2 - Metro (RMA)

Number of Metered Services	Schedule ME-1-R Residential 2025	2026	2027		Schedule ME-1-NR Non-Residential 2025	2026	2027
Meter Size				Meter Size			
5/8 x 3/4" -inch meter	68,054	68,227	68,399	5/8 x 3/4" -inch meter	13,253	13,281	13,308
3/4"	995	997	1,000	3/4"	161	161	161
1"	6,128	6,144	6,160	1"	6,830	6,852	6,872
1-1/2"	91	91	91	1-1/2"	2,823	2,831	2,839
2"	24	24	24	2"	3,729	3,744	3,757
3"	1	1	1	3"	422	419	419
4"	0	0	0	4"	110	109	110
1" to 5/8"	132	132	132	6"	28	28	28
1" to 3/4"	16	16	16	8"	1	1	1
1 1/2" to 3/4"	0	0	0	10"	1	1	1
				8" to 5/8"	0	0	0
				8" to 3/4"	0	0	0
				8" to 1"	0	0	0
				8" to 1 1/2"	1	1	1
				8" to 2"	10	10	10
				8" to 3"	9	9	9
				8" to 4"	0	0	0
				8" to 6"	0	0	0
				10" to 2"	1	1	1
				10" to 3"	1	1	1
				10" to 4"	1	1	1
				3B - Two Size 2	4	4	4
				3C - Three Size 2	0	0	0
TOTAL METERED SERVICES	75,441	75,632	75,823		27,423	27,492	27,561

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Region 2 - Metro (RMA)

Schedule ME-3

Number of Customers	2025	2026	2027
5/8 x 3/4"	0	0	0
3/4"	0	0	0
1"	1	1	1
1-1/2"	0	0	0
2"	14	14	14
3"	24	24	24
4"	9	9	9
6"	5	5	5
8"	0	0	0
10"	0	0	0
TOTAL FLAT RATE CUSTOMERS	53	53	53
Private Fire (by Inch)	2,329	2,363	2,397
Company Use	4	4	4
Total Customers	105,250	105,544	105,838

APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Region 2 - Metro (RMA)

WATER CONSUMPTION

Classification	Service Connection			Usage (CCF/CUST)		Consumption (KCcf)		
METERED SERVICES :	2025	2026	2027			2025	2026	2027
Residential	75,441	75,632	75,823	104.8		7,906.2	7,926.2	7,946.3
					Tier 1	*5,954.2*	*5,969.3*	*5,984.4*
					Tier 2	*1,615.2*	*1,619.3*	*1,623.4*
					Tier 3	*336.7*	*337.6*	*338.5*
Commercial	25,836	25,877	25,918	414.0		10,696.1	10,713.1	10,730.1
Industrial	210	206	202	1,233.9		259.1	254.2	249.2
Public Authority	581	575	569	1,452.0		843.6	834.9	826.2
Irrigation	795	833	871	490.9		390.3	408.9	427.6
Other Sales	1	1	1	7,247.4		7.2	7.2	7.2
Reclaimed Irrigation (R2-ME-3)	53	53	53	6,736.5		357.0	357.0	357.0
Total Metered	102,917	103,177	103,437			20,459.6	20,501.6	20,543.6
PRIVATE FIRE PROTECTION	2,329	2,363	2,397	2.4		5.6	5.7	5.8
Company Use	4	4	4	476.4		1.9	1.9	1.9
TOTAL CONNECTIONS	105,250	105,544	105,838 0			20,467.1	20,509.2	20,551.3
WATER LOSS	5.87%	5.87%	5.87%			1,277.0	1,279.6	1,282.2
TOTAL WATER PRODUCTION						21,744.0	21,788.8	21,833.5
Pumped(in KCF)						9663.5	9663.5	9663.5
Purchased Water(in KCF)						11721.9	11766.6	11811.3
Surface Water(in KCF)						0.0	0.0	0.0
Reclaimed/Recycle(in KCF)						358.7	358.7	358.7

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Region 3 - (RMA)

	Schedule R3-1-R Residential				**Schedule R3-1-NR** Non-Residential		
Number of Metered Services	2025	2026	2027		2025	2026	2027
Meter Size				Meter Size			
5/8 x 3/4" -inch meter	63,866	64,049	64,232	5/8 x 3/4" -inch meter	3,046	3,056	3,065
3/4"	5,921	5,938	5,955	3/4"	136	137	137
1"	17,808	17,859	17,909	1"	2,941	2,952	2,964
1-1/2"	176	177	177	1-1/2"	888	893	898
2"	101	101	101	2"	2,975	2,992	3,009
3"	0	0	0	3"	358	358	360
4"	0	0	0	4"	93	94	94
1" to 5/8"	1,795	1,800	1,806	6"	25	25	25
1" to 3/4"	614	615	617	8"	5	5	5
1 1/2" to 3/4"	2	2	2	10"	0	0	0
				6" to 5/8"	0	0	0
				6" to 3/4"	0	0	0
				6" to 1"	0	0	0
				6" to 1 1/2"	29	29	29
				6" to 2"	10	10	10
				6" to 3"	21	21	21
				6" to 4"	2	2	2
				8" to 5/8"	0	0	0
				8" to 3/4"	0	0	0
				8" to 1"	0	0	0
				8" to 1 1/2"	0	0	0
				8" to 2"	10	10	10
				8" to 3"	11	11	11
				8" to 4"	2	2	2
				8" to 6"	3	3	3
				10" to 2"	0	0	0
				10" to 3"	0	0	0
				10" to 4"	0	0	0
				10" to 6"	1	1	1
				3B - Two Size 2	7	7	7
				3C - Three Size 2	0	0	0
TOTAL METERED SERVICES	90,391	90,650	90,909		10,578	10,623	10,668

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Region 3 - (RMA)

	Schedule R3-CMH-3M				Schedule R3-CM-7ML		
Number of Metered Services	2025	2026	2027		2025	2026	2027
Meter Size							
5/8 x 3/4" -inch meter	0	0	0	5/8 x 3/4" -inch meter	48	47	47
3/4"	0	0	0	3/4"	6	6	6
1"	1	1	1	1"	58	58	57
1-1/2"	0	0	0	1-1/2"	16	15	15
2"	7	7	7	2"	71	71	70
3"	0	0	0	3"	12	12	12
4"	0	0	0	4"	3	3	3
6"	0	0	0	6"	0	0	0
8"	0	0	0	8"	0	0	0
10"	0	0	0	10"	0	0	0
TOTAL METERED SERVICES	8.0	8.0	8.0		214.0	212.0	210.0

	Schedule R3-SD-3				Schedule R3-RCW (Recycled)		
Number of Metered Services	2025	2026	2027		2025	2026	2027
Meter Size							
5/8 x 3/4" -inch meter	0	0	0	5/8 x 3/4" -inch meter	0	0	0
3/4"	0	0	0	3/4"	0	0	0
1"	1	1	1	1"	0	0	0
1-1/2"	0	0	0	1-1/2"	0	0	0
2"	0	0	0	2"	3	3	3
3"	0	0	0	3"	0	0	0
4"	0	0	0	4"	0	0	0
6"	0	0	0	6"	0	0	0
8"	0	0	0	8"	0	0	0
10"	0	0	0	10"	0	0	0
TOTAL METERED SERVICES	1.0	1.0	1.0		3.0	3.0	3.0

APPENDIX E
GOLDEN STATE WATER COMPANY
CUSTOMERS - TEST YEARS 2025 - 2027
A.23-08-010
Region 3 - (RMA)

OTHER SCHEDULES

Number of Metered Services	Schedule R3-PCW-1 2025	2026	2027		Schedule R3-OC-3m 2025	2026	2027
Meter Size							
5/8 x 3/4" -inch meter	0	0	0	5/8 x 3/4" -inch meter	0	0	0
3/4"	0	0	0	3/4"	0	0	0
1"	0	0	0	1"	0	0	0
1-1/2"	0	0	0	1-1/2"	0	0	0
2"	0	0	0	2"	0	0	0
3"	0	0	0	3"	0	0	0
4"	1	1	1	4"	1	1	1
6"	0	0	0	6"	0	0	0
8"	0	0	0	8"	0	0	0
10"	0	0	0	10"	0	0	0
TOTAL METERED SERVICES	1.0	1.0	1.0		1.0	1.0	1.0

METERED CONTRACT CUSTOMERS

	2025	2026	2027
Schedule R3-3 (Forest Lawn Covina)			
Forest Lawn (Covina)	1	1	1
R3-CONT-Forest Lawn Cypress			
6"	1	1	1
R3-CONT-Calipatria Prison			
8"	1	1	1
R3-CONT-Navy Barstow			
6"	1	1	1
R3-CONT-Malone Well			
6"	0	0	0
Total	4	4	4
Total Metered Services - all tariffs	101,201	101,503	101,805

FLAT SERVICES

	Schedule R3-DEM-2H 2025	2026	2027
Domestic	4	4	4
Private Fire (by Inch)	1,504	1,521	1,538
Company Use	10	10	10
Total Customers	102,719	103,038	103,357

APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Region 3 - (RMA)

WATER CONSUMPTION

Classification	Service Connection			Usage (CCF/CUST)				Consumption (KCcf)		
								136.7	136.7	136.7
METERED SERVICES :	2025	2026	2027					2025	2026	2027
Residential	90,391	90,650	90,909	136.7	136.7	136.7		12,359.1	12,392.1	12,425.1
							Tier 1	*8,861.6*	*8,885.3*	*8,908.9*
							Tier 2	*3,035.7*	*3,043.8*	*3,051.9*
							Tier 3	*461.8*	*463.0*	*464.3*
Commercial	8,891	8,910	8,929	823.3	823.0	822.7		7,319.8	7,332.7	7,345.6
Industrial	57	57	57	1,805.4	1,805.4	1,805.4		102.9	102.9	102.9
Public Authority	537	536	535	2,467.3	2,467.2	2,467.2		1,324.9	1,322.4	1,319.9
Irrigation	1,088	1,115	1,142	770.0	768.7	767.5		837.8	857.1	876.4
Other Sales	2	2	2	1,808.0	1,808.0	1,808.0		3.6	3.6	3.6
Resale	3	3	3	10,326.7	10,326.7	10,326.7		31.0	31.0	31.0
								-	-	-
Irrigation (Forest Lawn-Covina R3-3)	1	1	1	2.0	2.0	2.0		0.0	0.0	0.0
Contracts (Calipatria Prison R3)	1	1	1	226,840.0	226,840.0	226,840.0		226.8	226.8	226.8
Contracts (Navy Barstow R3)	1	1	1	84,029.0	84,029.0	84,029.0		84.0	84.0	84.0
Malone Well SD-4 R3	1	1	1	120,410.0	120,410.0	120,410.0		120.4	120.4	120.4
Contracts (Forest Lawn Cypress R3)	1	1	1	91,060.0	91,060.0	91,060.0		91.1	91.1	91.1
Recycled (R3-RCW)	3	3	3	2,111.0	2,111.0	2,111.0		6.3	6.3	6.3
Haulage (R3-DEM-2H)	4	4	4	0.0	0.0	0.0		-	-	-
Limited Metered (Claremont R3-CM-7ML)	214	212	210	1,021.3	1,021.3	1,021.3		218.6	216.5	214.5
Irrigation Measured (Claremont - R3-CMH-:	8	8	8	1,192.4	1,192.4	1,192.4		9.5	9.5	9.5
Other (Pomona R3-PCW-1)	1	1	1	121,581.0	121,581.0	121,581.0		121.6	121.6	121.6
Irrigation Measured (San Dimas R3-SD-3)	1	1	1	560.0	560.0	560.0		0.6	0.6	0.6
Irrigation Metered (Orange County R3-OC-:	1	1	1	7,603.0	7,603.0	7,603.0		7.6	7.6	7.6
Total Metered	101,206	101,508	101,810					22,865.6	22,926.3	22,987.0
PRIVATE FIRE PROTECTION	1,504	1,521	1,538	2.3	2.3	2.3		3.5	3.5	3.6
Company Use	10	10	10	1,172.9	1,172.9	1,172.9		11.7	11.7	11.7
TOTAL CONNECTIONS	102,720	103,039	103,358					22,880.8	22,941.6	23,002.3
WATER LOSS	8.87%	8.87%	8.87%					2,227.4	2,233.5	2,239.5
TOTAL WATER PRODUCTION								25,108.2	25,175.0	25,241.8
Pumped(in KCF)								13,653.5	13,673.1	13,692.8
Purchased Water(in KCF)								10,660.5	10,704.7	10,748.8
Surface Water(in KCF)								0.0	0.0	0.0
Reclaimed/Recycle(in KCF)								96.8	96.8	96.8
Purchased Water (Untreated)(in KCF)								697.4	700.4	703.4

(END OF APPENDIX E)

Appendix F
Supply Expenses

APPENDIX F
GOLDEN STATE WATER COMPANY
SUPPLY EXPENSE SUMMARY
A.23-08-010
Arden Cordova (RMA)

	$/AF	Tiers	2025	2026	2027
Supply Volume					
Wells Production (CCF)			1,577,733	1,683,401	1,789,065
Purchased Water (CCF)			2,178,000	2,178,000	2,178,000
Surface Water (CCF)			2,178,000	2,178,000	2,178,000
Total Supply (CCF)			5,933,733	6,039,401	6,145,065
Supply Expenses					
Energy Cost - Electric					
Electric kwh			4,889,274	4,976,341	5,063,407
Total Energy Cost			$937,018	$948,755	$960,491
$/kwh			$0.1916	$0.1907	$0.1897
Total Energy Cost - Gas			$9,261	$9,439	$9,597
Total Energy Cost			$946,279	$958,193	$970,088
Purchased Water Cost					
AC-Carmichael WD					
Purchased Supply Volume (in CCf)			2,178,000	2,178,000	2,178,000
Quantity Cost $	$204.75 per AF		$1,023,750	$1,023,750	$1,023,750
Aerojet Adjstment	($175,887.12)		($175,887)	($175,887)	($175,887)
Total Cost			$847,863	$847,863	$847,863
$/CCF			$0.389	$0.389	$0.389
Pump Tax Cost					
Arden Basin					
Pumped Supply Volume (in CCf)			268,874	286,882	304,889
Fixed Cost	$12,562.00		$12,562	$12,562	$12,562
Production Cost	$7.74 per AF		$4,778	$5,097	$5,417
Total Cost			$17,340	$17,659	$17,979
$/CCF			$0.064	$0.062	$0.059
Cordova Basin					
Purchased Supply Volume (in CCf)			1,308,859	1,396,519	1,484,177
Fixed Cost	$38,967.00		$38,967	$38,967	$38,967
Production Cost	$3.44 per AF		$10,336	$11,029	$11,721
Total Cost			$49,303	$49,996	$50,688
$/CCF			$0.038	$0.036	$0.034
Total Pump Tax Cost					
Total Water Subject to Pump Tax (in CCf)			1,577,733	1,683,401	1,789,065
Total Cost			$66,643	$67,655	$68,667
$/CCF			$0.042	$0.040	$0.038
Chemical Cost			$152,268	$159,557	$166,678
Total Supply Expenses (Excl Chemicals)			$1,860,784.41	$1,873,711.22	$1,886,618.50

APPENDIX F
GOLDEN STATE WATER COMPANY
SUPPLY EXPENSE SUMMARY
A.23-08-010
Bay Point (RMA)

	$/AF	Tiers	2025	2026	2027
Supply Volume					
Wells Production (CCF)			22,426	23,729	25,033
Purchased Water (CCF)			778,066	778,066	778,066
Total Supply (CCF)			800,492	801,795	803,098
Supply Expenses					
Energy Cost - Electric					
Electric kwh			294,280	294,759	295,238
Total Energy Cost			$116,070	$116,185	$116,301
$/kwh			$0.3944	$0.3942	$0.3939
Total Energy Cost			$116,070	$116,185	$116,301
BY-Contra Costa Water District-Port Chicago					
Purchased Supply Volume (in CCf)			31,171	31,171	31,171
Quantity Cost $	$2687.65 per AF		$192,323	$192,323	$192,323
Reduced Pressure Backflow	$1,047.55		$1,048	$1,048	$1,048
Service and Demand	$16,019.85		$16,020	$16,020	$16,020
GSWC Minimum Take Quantity	$0		$0	$0	$0
Total Cost			$209,390	$209,390	$209,390
$/CCF			$6.718	$6.718	$6.718
BY-Contra Costa Water District-Treated MPP					
Purchased Supply Volume (in CCf)			746,895	746,895	746,895
Quantity Cost $	$1394.80 per AF		$2,391,580	$2,391,580	$2,391,580
Monthly Service Charge	$9.04		$108	$108	$108
Municipal Deman Monthly Charge	$0.00		$0	$0	$0
Total Cost			$2,614,235	$2,614,235	$2,614,235
$/CCF			$3.500	$3.500	$3.500
Randall-Bold WTP Capital Impr Program	$555,481.00		$555,481	$555,481	$555,481
Total Purchased Water CCF			778,066	778,066	778,066
Total Purchased Water $			$3,379,106	$3,379,106	$3,379,106
$/CCF			$4.343	$4.343	$4.343
Chemical Cost			$2,128	$2,295	$2,462
Total Supply Expenses (Excl Chemicals)			$3,495,176	$3,495,291	$3,495,407

APPENDIX F
GOLDEN STATE WATER COMPANY
SUPPLY EXPENSE SUMMARY
A.23-08-010
Clearlake (RMA)

	$/AF	Tiers	2025	2026	2027
Supply Volume					
Purchased Water (CCF)			217,310	220,144	221,597
Surface Water (CCF)			58,344	58,344	58,344
Total Supply (CCF)			275,654	278,488	279,941
Supply Expenses					
Energy Cost - Electric					
Electric kwh			595,579	601,702	604,841
Total Energy Cost			$209,118	$210,872	$211,771
$/kwh			$0.351	$0.350	$0.350
Total Energy Cost - Gas			$1,232	$1,255	$1,276
Total Energy Cost			$210,350	$212,127	$213,048
CL-Yolo County Flood Control					
Purchased Supply Volume (in CCf)			217,310	220,144	221,597
Quantity Cost $	$69.24 per AF		$34,542	$34,993	$35,224
Total Cost			$34,542	$34,993	$35,224
$/CCF			$0.159	$0.159	$0.159
Chemical Cost			$110,542	$113,822	$116,338
Total Supply Expenses (Excl Chemicals)			$244,891.88	$247,119.87	$248,271.34

APPENDIX F
GOLDEN STATE WATER COMPANY
SUPPLY EXPENSE SUMMARY
A.23-08-010
Los Osos (RMA)

	$/AF	Tiers	2025	2026	2027
Supply Volume					
Wells Production (CCF)			281,627	281,400	281,173
Total Supply (CCF)			281,627	281,400	281,173
Supply Expenses					
Energy Cost - Electric					
Electric kwh			708,106	707,536	706,965
Total Energy Cost			$299,053	$298,913	$298,774
$/kwh			$0.422	$0.422	$0.423
Total Energy Cost - Gas			$1,268	$1,292	$1,314
Total Energy Cost			$300,321	$300,206	$300,088
Chemical Cost			$21,843	$22,245	$22,600
Total Supply Expenses (Excl Chemicals)			$300,321	$300,206	$300,088

APPENDIX F
GOLDEN STATE WATER COMPANY
SUPPLY EXPENSE SUMMARY
A.23-08-010
Santa Maria (RMA)

	$/AF	Tiers	2025	2026	2027
Supply Volume					
Wells Production (CCF)			3,110,058	3,132,605	3,155,152
Purchased Water (CCF)			107,203	107,203	107,203
Total Supply (CCF)			3,217,261	3,239,808	3,262,355
Supply Expenses					
Energy Cost - Electric					
Electric kwh			8,514,702	8,574,374	8,634,046
Total Energy Cost			$2,855,451	$2,870,030	$2,884,608
$/kwh			$0.3354	$0.3347	$0.3341
Total Energy Cost - Gas			$4,045	$4,122	$4,192
Total Energy Cost			$2,859,496	$2,874,152	$2,888,800
SM-City of Santa Maria/CCWA					
Purchased Supply Volume (in CCf)			102,298	102,298	102,298
Total Cost			$0	$0	$0
$/CCF			$0.000	$0.000	$0.000
SM-Central Coast Water Authority					
Purchased Supply Volume (in CCf)			4,905	4,905	4,905
Total Cost			$0	$0	$0
$/CCF			$0.000	$0.000	$0.000
SM-Nipomo Supplemental Water					
Purchased Supply Volume (in CCf)			-	-	-
Nipomo Supplemental Water	$780,212.00		$780,212	$780,212	$780,212
Total Cost			$780,212	$780,212	$780,212
$/CCF			$0.000	$0.000	$0.000
Total Purchased Water CCF			107,203	107,203	107,203
Total Purchased Water $			$780,212	$780,212	$780,212
$/CCF			$7.2779	$7.2779	$7.2779
Chemical Cost			$80,068	$82,197	$84,179
Total Supply Expenses (Excl Chemicals)			$3,639,708	$3,654,364	$3,669,012

APPENDIX F
GOLDEN STATE WATER COMPANY
SUPPLY EXPENSE SUMMARY
A.23-08-010
Simi Valley (RMA)

	$/AF	Tiers	2025	2026	2027
Supply Volume					
Wells Production (CCF)			461,697	461,697	461,697
Purchased Water (CCF)			2,011,904	2,022,861	2,033,817
Total Supply (CCF)			2,473,601	2,484,557	2,495,514
Supply Expenses					
Energy Cost - Electric					
Electric kwh			1,661,188	1,668,546	1,675,904
Total Energy Cost			$418,301	$419,470	$420,640
$/kwh			$0.252	$0.251	$0.251
Total Energy Cost - Gas			$4,552	$4,639	$4,717
Total Energy Cost			$422,852	$424,109	$425,357
SV-Calleguas MWD					
Purchased Supply Volume (in CCf)			2,011,904	2,022,861	2,033,817
Quantity Cost $	$1895.00 per AF		$8,752,429	$8,800,094	$8,847,758
Capacity Reservation Charge	$449,880.00		$449,880	$449,880	$449,880
Readiness To Serve	$541,224.00		$541,224	$541,224	$541,224
Total Cost			$9,743,533	$9,791,198	$9,838,862
$/CCF			$4.843	$4.840	$4.838
Pump Tax Cost					
State Water Resource Control Board					
Pumped Supply Volume (in CCf)			461,697	461,697	461,697
Fixed Cost	$100.00		$100	$100	$100
Production Cost	$0.00 per AF		$0	$0	$0
Total Cost			$100	$100	$100
Chemical Cost			$0	$0	$0
Total Supply Expenses (Excl Chemicals)			$10,166,485.31	$10,215,406.89	$10,264,319.03

APPENDIX F
GOLDEN STATE WATER COMPANY
SUPPLY EXPENSE SUMMARY
A.23-08-010
Region 2 - Metro (RMA)

	$/AF	Tiers	2025	2026	2027
Supply Volume					
Wells Production (CCF)			9,663,458	9,663,458	9,663,458
Purchased Water (CCF)			11,721,881	11,766,584	11,811,288
Purchased-Reclaim/Recycle (CCF)			358,708	358,708	358,708
Total Supply (CCF)			21,744,047	21,788,750	21,833,455
Supply Expenses					
Energy Cost - Electric					
Electric kwh			15,704,108	15,721,408	15,738,708
Total Energy Cost			$3,532,802	$3,535,657	$3,538,511
$/kwh			$0.225	$0.225	$0.225
Total Energy Cost - Gas			$566	$577	$587
Total Energy Cost			$3,533,368	$3,536,234	$3,539,098
R2-Central Basin MWD					
Purchased Supply Volume (in CCf)			2,667,605	2,667,605	2,667,605
Quantity Cost $	$1565.00 per AF		$9,584,026	$9,584,026	$9,584,026
Capacity Reservation Charge	$107,460.00		$107,460	$107,460	$107,460
Readiness To Serve/Yearly Retail Meter (	$77,172.00		$77,172	$77,172	$77,172
Monthly Service Charge/cfs	$126,720.00		$126,720	$126,720	$126,720
Total Cost			$9,895,378	$9,895,378	$9,895,378
$/CCF			$3.709	$3.709	$3.709
R2-City of Cerritos					
Purchased Supply Volume (in CCf)			116,603	116,603	116,603
Quantity Cost $	$1580.92 per AF		$423,186	$423,186	$423,186
Capacity Reservation Charge	$11,753.28		$11,753	$11,753	$11,753
Monthly Service Charge	$13,737.60		$13,738	$13,738	$13,738
Total Cost			$453,225	$453,225	$453,225
$/CCF			$3.887	$3.887	$3.887
R2-City of Lakewood					
Purchased Supply Volume (in CCf)			40	40	40
Quantity Cost $	$1565.00 per AF		$144	$144	$144
Total Cost			$144	$144	$144
$/CCF			$3.593	$3.593	$3.593

APPENDIX F
GOLDEN STATE WATER COMPANY
SUPPLY EXPENSE SUMMARY
A.23-08-010
Region 2 - Metro (RMA)

	$/AF	Tiers	2025	2026	2027
R2-Suburban Water					
Purchased Supply Volume (in CCf)			2	2	2
Quantity Cost $	$1555.53 per AF		$6	$6	$6
Monthly Service Charge	$10,089.12		$10,089	$10,089	$10,089
Total Cost			$10,095	$10,095	$10,095
$/CCF			$6,309.271	$6,309.271	$6,309.271
R2-Central Basin MWD - Reclaimed Water					
Purchased Supply Volume (in CCf)			171,641	171,641	171,641
Quantity Cost $	$790.00 per AF		$311,287	$311,287	$311,287
Total Cost			$311,287	$311,287	$311,287
$/CCF			$1.814	$1.814	$1.814
R2-City of Paramount					
Purchased Supply Volume (in CCf)			1	1	1
Quantity Cost $	$0.0 per AF		$0	$0	$0
Monthly Service Charge	$935.10		$935	$935	$935
Total Cost			$935	$935	$935
$/CCF			$1,558.500	$1,558.500	$1,558.500
R2-City of South Gate					
Purchased Supply Volume (in CCf)			9,080	9,080	9,080
Quantity Cost $	$0.00 per AF		$0	$0	$0
Total Cost			$32,622	$32,622	$32,622
$/CCF			$3.593	$3.593	$3.593
R2-West Basin MWD					
Purchased Supply Volume (in CCf)			8,928,551	8,973,254	9,017,959
Quantity Cost $	$1899.00 per AF		$38,924,055	$39,118,939	$39,313,827
Capacity Reservation Charge	$426,492.00		$426,492	$426,492	$426,492
Readiness To Serve	$0.00		$0	$0	$0
Monthly Service Charge/cfs	$0.00		$0	$0	$0
Total Cost			$40,674,003	$40,868,887	$41,063,775
$/CCF			$4.555	$4.555	$4.554
R2-West Basin MWD - Reclaimed Water					
Purchased Supply Volume (in CCf)			185,151	185,151	185,151
Quantity Cost $ - Tier 1	$0.00 per AF	0.0%	$0	$0	$0
Quantity Cost $ - Tier 2	$0.00 per AF	0.0%	$0	$0	$0
Quantity Cost $ - Tier 3	$0.00 per AF	0.0%	$0	$0	$0
Total Cost			$780,390	$780,390	$780,390
$/CCF			$4.215	$4.215	$4.215

APPENDIX F
GOLDEN STATE WATER COMPANY
SUPPLY EXPENSE SUMMARY
A.23-08-010
Region 2 - Metro (RMA)

	$/AF	Tiers	2025	2026	2027
City of Cerritos-Recycled					
Purchased Supply Volume (in CCf)			1,916	1,916	1,916
Quantity Cost $	$0.00 per AF		$0	$0	$0
Total Cost			$3,468	$3,468	$3,468
$/CCF			$1.810	$1.810	$1.810
MWD Flow Violations					
Total Cost			$166,669	$166,669	$166,669
Total Purchased Water CCF			12,080,589	12,125,292	12,169,997
Total Purchased Water $			$52,328,216	$52,523,100	$52,717,988
$/CCF			$4.332	$4.332	$4.332
Pump Tax Cost					
Central Basin WRD					
Pumped Supply Volume (in CCf)			7,664,692	7,664,692	7,664,692
Fixed Cost	$22,479.24		$22,479	$22,479	$22,479
Production Cost	$494.00 per AF		$8,692,282	$8,692,282	$8,692,282
Total Cost			$8,714,761	$8,714,761	$8,714,761
$/CCF			$1.137	$1.137	$1.137
West Basin WRD					
Pumped Supply Volume (in CCf)			1,998,766	1,998,766	1,998,766
Fixed Cost	$16,455.16		$16,455	$16,455	$16,455
Production Cost	$494.00 per AF		$2,266,736	$2,266,736	$2,266,736
Total Cost			$2,283,191	$2,283,191	$2,283,191
$/CCF			$1.142	$1.142	$1.142
Total Pump Tax Cost					
Total Water Subject to Pump Tax (in CCf)			9,663,458	9,663,458	9,663,458
Total Cost			$10,997,952	$10,997,952	$10,997,952
$/CCF			$1.138	$1.138	$1.138

APPENDIX F
GOLDEN STATE WATER COMPANY
SUPPLY EXPENSE SUMMARY
A.23-08-010
Region 2 - Metro (RMA)

	$/AF	Tiers	2025	2026	2027
Leased Water Rights Cost					
Central Basin WRD					
Leased Volume (in CCf)			503,777	503,777	503,777
Quantity Cost	$165.00 per AF		190,824	190,824	190,824
Total Cost			$190,824	$190,824	$190,824
$/CCF			$0.379	$0.379	$0.379
West Basin WRD					
Leased Volume (in CCf)			-	-	-
Total Cost	$70.00 per AF		$0	$0	$0
$/CCF			$0.000	$0.000	$0.000
Chevron					
Leased Volume (in CCf)			-	-	-
Total Cost			$0	$0	$0
$/CCF			$0.000	$0.000	$0.000
Total Leased Water					
Total Leased Water (in CCf)			503,777	503,777	503,777
Total Leased Cost			$190,824	$190,824	$190,824
$/CCF			$0.379	$0.379	$0.379
Chemical Cost			$1,260,758	$1,284,965	$1,306,552
Total Supply Expenses (Excl Chemicals)			$67,050,360	$67,248,110	$67,445,863

APPENDIX F
GOLDEN STATE WATER COMPANY
SUPPLY EXPENSE SUMMARY
A.23-08-010
Region 3 - (RMA)

	$/AF	Tiers	2025	2026
Supply Volume				
Wells Production (CCF)			13,653,458	13,673,125
Purchased Water (CCF)			11,357,946	11,405,061
Purchased Reclaim/Recycle (CCF)			96,840	96,840
Total Supply (CCF)			25,108,245	25,175,026
Supply Expenses				
Energy Cost - Electric				
Electric kwh			31,985,774	32,078,401
Total Energy Cost			$7,043,899	$7,058,789
$/kwh			$0.2202	$0.2200
Total Energy Cost - Gas			$13,591	$13,852
Total Energy Cost			$7,057,491	$7,072,641
OC-Orange County MWD				
Purchased Supply Volume (in CCf)			3,466,168	3,489,626
Quantity Cost $	$1395.0 per AF		$11,100,333	$11,175,455
Readiness to Serve	$850,583.04		$850,583	$850,583
Capacity Charge	$154,608.00		$154,608	$154,608
Retail Service Charge (annually)	$635,518.50		$635,519	$635,519
Annual Choice Programs Charge	$0.00		$0	$0
Total Cost			$12,748,275	$12,823,398
$/CCF			$3.678	$3.675
OC-City of Seal Beach				
Purchased Supply Volume (in CCf)			13,165	13,165
Quantity Cost $	$0.00 per AF		$0	$0
Sewer Service Charges	$0.00		$0	$0
Monthly Charges	$19,365.36		$19,365	$19,365
Total Cost			$121,655	$121,655
$/CCF			$9.241	$9.241
City of Cerritos-Recycled				
Purchased Supply Volume (in CCf)			90,455	90,455
Quantity Cost $	$0.00 per AF		$0	$0
Total Cost			$114,878	$114,878
$/CCF			$1.270	$1.270
OC-East Orange County WD				
Purchased Supply Volume (in CCf)			769,121	769,121
Quantity Cost $	$1395.00 per AF		$2,463,093	$2,463,093
Monthly Capacity Fee	$48,018.48		$48,018	$48,018
Retail Service Charge	$38,954.75		$38,955	$38,955
Choice Program Charge	$0.00		$0	$0
WZ Reserve Fund Charge	$51,295.80		$51,296	$51,296
WZ Readiness to serve charge	$28,510.68		$28,511	$28,511
Monthly Readiness Serve Charge	$86,789.16		$86,789	$86,789
Monthly 12-mo Avg Shortfall	$118,763.19		$118,763	$118,763
Total Cost			$2,835,426	$2,835,426
$/CCF			$3.687	$3.687

APPENDIX F
GOLDEN STATE WATER COMPANY
SUPPLY EXPENSE SUMMARY
A.23-08-010
Region 3 - (RMA)

	$/AF	Tiers	2025	2026
CM-Three Valleys MWD				
Purchased Supply Volume (in CCf)			2,381,488	2,390,922
Quantity Cost $	$1411.00 per AF		$7,714,140	$7,744,700
TVMWD Connected Capacity (Monthly)	$12,934.35		$12,934	$12,934
TVMWD Equivalent Small Meter (Monthly)	$38,243.46		$38,243	$38,243
TVMWD Water Use Charge (Monthly)	$0.00		$0	$0
MWD Capacity Charge (Monthly)	$201,555.12		$201,555	$201,555
Total Cost			$7,991,094	$8,021,655
$/CCF			$3.356	$3.355
CM-West End Water Co.				
Purchased Supply Volume (in CCf)			72,666	72,666
Quantity Cost $	$96.53 per AF		$16,103	$16,103
Stock Assessment	$43,400.00		$43,400	$43,400
Total Cost			$59,503	$59,503
$/CCF			$0.819	$0.819
CM-College Well 1 (Wilcox)				
Purchased Supply Volume (in CCf)			43,987	43,987
Total Cost			$38,000	$38,000
$/CCF			$0.864	$0.864
CM-College Well 2 (Athearn)				
Purchased Supply Volume (in CCf)			113,536	113,536
Total Cost			$6,777	$6,777
$/CCF			$0.060	$0.060
CM-City of Upland				
Purchased Supply Volume (in CCf)			1,523	1,523
Quantity Cost $	$1542.02 per AF		$5,390	$5,390
Total Cost			$5,390	$5,390
$/CCF			$3.540	$3.540
SD-Three Valleys MWD				
Purchased Supply Volume (in CCf)			2,651,113	2,662,348
Quantity Cost $	$1411.00 per AF		$8,587,513	$8,623,906
TVMWD Connected Capacity (Monthly)	$30,180.16		$30,180	$30,180
TVMWD Equivalent Small Meter (Monthly)	$45,125.10		$45,125	$45,125
TVMWD Water Use Charge (Monthly)	$0.00		$0	$0
MWD Capacity Charge (Monthly)	$165,884.88		$165,885	$165,885
Total Cost			$8,876,352	$8,912,744
$/CCF			$3.348	$3.348
SD-Three Valleys MWD -Miramar Pipeline				
Purchased Supply Volume (in CCf)			810,083	810,083
Quantity Cost $	$1411.00 per AF		$2,624,030	$2,624,030
Total Cost			$2,624,030	$2,624,030
$/CCF			$3.239	$3.239

APPENDIX F
GOLDEN STATE WATER COMPANY
SUPPLY EXPENSE SUMMARY
A.23-08-010
Region 3 - (RMA)

	$/AF	Tiers	2025	2026
SD-Covina Irrigation				
Purchased Supply Volume (in CCf)			207,129	207,129
Quantity Cost $ - Tier 1	$497.00 per AF	2373 AF	$1,179,267	$1,179,267
Quantity Cost $ - Tier 2	$1566.00 per AF	-1897 AF	($2,971,120)	($2,971,120)
Monthly Charges	$145,092.00		$145,092	$145,092
Total Cost			$819,176	$819,176
$/CCF			$3.955	$3.955
SD-Walnut Valley Water District				
Purchased Supply Volume (in CCf)			87,859	87,859
Quantity Cost $	$1420.00 per AF		$286,408	$286,408
Monthly Charges	$20,460.00		$20,460	$20,460
Total Cost			$306,868	$306,868
$/CCF			$3.493	$3.493
SG-USGVMWD				
Purchased Supply Volume (in CCf)			42,691	42,691
Quantity Cost $	$1359.00 per AF		$133,189	$133,189
Capacity Charge	$0.00		$0	$0
Service Charge	$1,120.00		$1,120	$1,120
Total Cost			$134,309	$134,309
$/CCF			$3.146	$3.146
MWD Flow Violations				
Flow Violations				
Total Cost			$20,918	$20,918
Malone Well Agreement				
Total Cost	$43,721.64		$43,722	$43,722
Fair Oaks Well Lease				
Total Cost	$31,566.71		$31,567	$31,567
SG-Recycled Water				
Purchased Supply Volume (in CCf)			6,385	6,385
Quantity Cost $	$0.00 per AF		$0	$0
Total Cost			$12,970	$12,970
$/CCF			$2.031	$2.031
CN- Imperial Irrigation District				
Purchased Supply Volume (in CCf)			697,418	700,405
Quantity Cost $	$20.00 per AF		$32,021	$32,158
Total Cost			$32,021	$32,158
$/CCF			$0.046	$0.046
DE- Apple Valley Powhattan/AVRW				
Purchased Supply Volume (in CCf)			-	-
Quantity Cost $	$0.00 per AF		$0	$0
Connection Charge	$40,786.20		$40,786	$40,786
PUC Charge	$0.00		$0	$0
Total Cost			$40,786	$40,786
$/CCF			$0.000	$0.000
Total Purchased Water CCF			11,454,787	11,501,901
Total Purchased Water $			$36,863,715	$37,005,927
$/CCF			$3.218	$3.217

APPENDIX F
GOLDEN STATE WATER COMPANY
SUPPLY EXPENSE SUMMARY
A.23-08-010
Region 3 - (RMA)

	$/AF	Tiers	2025	2026
Pump Tax Cost				
Orange County Water District - Orange County				
Pumped Supply Volume (in CCf)			5,893,271	5,893,271
Total Cost	$688.00 per AF		$9,308,013	$9,308,013
$/CCF			$1.579	$1.579
Six Basin - Claremont CSA				
Pumped Supply Volume (in CCf)			982,499	982,499
Fixed Costs	$187,740.00		$187,740	$187,740
Production Cost	$28.00 per AF		$0	$0
Total Cost			$187,740	$187,740
$/CCF			$0.191	$0.191
Chino Basin - Claremont CSA				
Pumped Supply Volume (in CCf)			274,771	274,771
Fixed Costs	$11,139.97		$11,140	$11,140
Production Cost	$97.47 per AF		$61,483	$61,483
Total Cost			$72,623	$72,623
$/CCF			$0.264	$0.264
Main San Gabriel Basin (Wells&Surface) - San Dimas CSA				
Pumped Supply Volume (in CCf)			722,678	722,678
Fixed Costs	$41,262.36		$41,262	$41,262
Production Cost	$202.30 per AF		$335,624	$335,624
Total Cost			$376,886	$376,886
$/CCF			$0.522	$0.522
Main San Gabriel Basin (Wells) - San Gabriel CSA				
Pumped Supply Volume (in CCf)			2,346,505	2,356,008
Fixed Costs	$69,276.00		$69,276	$69,276
Production Cost	$202.30 per AF		$1,089,757	$1,094,170
Over Pumping Volume (in CCF)			310,650	139,458,471
Over Pumping Cost	$1115.00 per AF		$795,167	$356,970,144
Total Cost			$1,954,200	$1,982,936
$/CCF			$0.833	$0.842
Mojave Basin Area Watermaster (Barstow Sys)				
Pumped Supply Volume (in CCf)			2,579,114	2,583,072
Total Cost	$6.86 per AF		$40,617	$40,679
$/CCF			$0.016	$0.016
Alto Basin - Desert CSA (Apple Valley sys)				
Pumped Supply Volume (in CCf)			410,588	414,097
Total Cost	$6.86 per AF		$6,466	$6,521
$/CCF			$0.016	$0.016
Este Basin - Desert CSA (Apple Valley sys)				
Pumped Supply Volume (in CCf)			59,105	59,610
Total Cost	$6.86 per AF		$931	$939
$/CCF			$0.016	$0.016
Total Pump Tax Cost				
Total Water Subject to Pump Tax (in CCf)			13,268,530	13,286,006
Total Cost			$11,947,475	$11,976,338
$/CCF			$0.900	$0.901

APPENDIX F
GOLDEN STATE WATER COMPANY
SUPPLY EXPENSE SUMMARY
A.23-08-010
Region 3 - (RMA)

	$/AF	Tiers	2025	2026
Leased Water Rights Cost				
City of Claremont				
Leased Volume (in CCf)			156,973	156,973
Total Cost	$812.70 per AF		$292,865	$292,865
$/CCF			$1.866	$1.866
Chino Basin - Claremont CSA				
Leased Volume (in CCf)			47,930	47,930
Total Cost	$690.25 per AF		$75,949	$75,949
$/CCF			$1.585	$1.585
Valerie Maggiore				
Leased Volume (in CCf)			48,214	48,214
Total Cost	$905.40 per AF		$100,214	$100,214
$/CCF			$2.079	$2.079
ASWC- Alto Basin				
Leased Volume (in CCf)			187,839	191,349
Total Cost	$488.00 per AF		$210,435	$214,367
$/CCF			$1.120	$1.120
Total Leased Water				
Total Leased Water (in CCf)			440,956	444,466
Total Leased Cost			$679,463	$683,395
$/CCF			$1.541	$1.538
Chemical Cost			$1,163,205	$1,188,656
Total Supply Expenses (Excl Chemicals)			$56,548,144	$56,738,302

2027
13,692,794
11,452,174
96,840
25,241,808
32,171,033
$7,073,679
$0.2199
$14,085
$7,087,764
3,513,082
$11,250,574
$850,583
$154,608
$635,519
$0
$12,898,517
$3.672
13,165
$0
$0
$19,365
$121,655
$9.241
90,455
$0
$114,878
$1.270
769,121
$2,463,093
$48,018
$38,955
$0
$51,296
$28,511
$86,789
$118,763
$2,835,426
$3.687

2027
2,400,356
$7,775,257
$12,934
$38,243
$0
$201,555
$8,052,211
$3.355
72,666
$16,103
$43,400
$59,503
$0.819
43,987
$38,000
$0.864
113,536
$6,777
$0.060
1,523
$5,390
$5,390
$3.540
2,673,582
$8,660,295
$30,180
$45,125
$0
$165,885
$8,949,133
$3.347
810,083
$2,624,030
$2,624,030
$3.239

2027
207,129
$1,179,267
($2,971,120)
$145,092
$819,176
$3.955
87,859
$286,408
$20,460
$306,868
$3.493
42,691
$133,189
$0
$1,120
$134,309
$3.146
$20,918
$43,722
$31,567
6,385
$0
$12,970
$2.031
703,394
$32,295
$32,295
$0.046
-
$0
$40,786
$0
$40,786
$0.000
11,549,014
$37,148,130
$3.217

2027
5,893,271
$9,308,013
$1.579
982,499
$187,740
$0
$187,740
$0.191
274,771
$11,140
$61,483
$72,623
$0.264
722,678
$41,262
$335,624
$376,886
$0.522
2,365,509
$69,276
$1,098,582
143,597,315
$367,564,292
$2,011,670
$0.850
2,587,031
$40,742
$0.016
417,608
$6,577
$0.016
60,116
$947
$0.016
13,303,482
$12,005,197
$0.902

2027
156,973
$292,865
$1.866
47,930
$75,949
$1.585
48,214
$100,214
$2.079
194,860
$218,300
$1.120
447,977
$687,328
$1.534
$1,211,796
$56,928,419

(END OF APPENDIX F)

Appendix G
Tariffs

Schedule No. R1-AC-1-R

Arden Cordova District

GENERAL METERED SERVICE
Clearlake Consolidated with Arden Cordova RMA

APPLICABILITY

Applicable to all residential metered water services provided to single-family residential customers

TERRITORY

Arden Manor area located approximately six miles northeast of Sacramento and Rancho Cordova and vicinity, Sacramento County.

RATES

Quantity Rates:		Per ccf
Tier 1:	First 13 ccf, per 100 cu.ft.	$2.174
Tier 2:	Next 33 ccf, per 100 cu.ft.	$2.500
Tier 3:	Over 46 ccf, per 100 cu.ft.	$2.875

Service Charge:	
For 5/8 x 3/4" -inch meter	$15.49
For 3/4" -inch meter	$23.24
For 1" -inch meter	$38.73
For 1-1/2" -inch meter	$77.45
For 2" -inch meter	$123.92
For 3" -inch meter	$232.35
For 4" -inch meter	$387.25
Sprinkler 1" to 5/8"	$17.04
Sprinkler 1" to 3/4"	$24.01
Sprinkler 1 1/2" to 3/4"	$31.44
Sprinkler 2" to 3/4"	$34.39
Sprinkler 1 1/2" to 1"	$46.47
Sprinkler 2" to 1"	$49.26

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Schedule No. R1-AC-1-NR

Arden Cordova District

NON-RESIDENTIAL METERED SERVICE
Clearlake Consolidated with Arden Cordova RMA

APPLICABILITY

Applicable to all metered water services except those covered under R1-AC-1-R

TERRITORY

Arden Manor area located approximately six miles northeast of Sacramento and Rancho Cordova and vicinity, Sacramento County.

RATES

Quantity Rates:	Per ccf
For all water delivered, per 100 cu.ft.	$2.174

Service Charge:

For 5/8 x 3/4" -inch meter	$29.97
For 3/4" -inch meter	$44.96
For 1" -inch meter	$74.93
For 1-1/2" -inch meter	$149.85
For 2" -inch meter	$239.76
For 3" -inch meter	$449.55
For 4" -inch meter	$749.25
For 6" -inch meter	$1,498.50
For 8" -inch meter	$2,397.60
For 10" -inch meter	$3,446.55
For 6" to 1 1/2" -inch meter	$419.28
For 6" to 2" -inch meter	$503.20
For 6" to 3" -inch meter	$592.51
For 6" to 4" -inch meter	$849.65
For 8" to 2" -inch meter	$557.74
For 8" to 3" -inch meter	$647.35
For 8" to 4" -inch meter	$904.49
For 8" to 6" -inch meter	$1,553.35

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Schedule No. R1-CL-1

Clearlake District

GENERAL METERED SERVICE
Clearlake Consolidated with Arden Cordova RMA
Formerly Served Under CL-1

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Clearlake Park and areas, Lake County.

RATES

Quantity Rates:	Per ccf
Tier 1: For all water delivered, per 100 cu.ft.	$11.047

Service Charge:

For 5/8 x 3/4" -inch meter	$57.12
For 3/4" -inch meter	$85.68
For 1" -inch meter	$142.80
For 1-1/2" -inch meter	$285.60
For 2" -inch meter	$456.96
For 3" -inch meter	$856.80
For 4" -inch meter	$1,428.00
For 6" -inch meter	$2,856.00
For 8" -inch meter	$4,569.60
For 10" -inch meter	$6,568.80
Sprinkler 1" to 5/8"	$58.26
Sprinkler 1" to 3/4"	$85.68
Sprinkler 1 1/2" to 3/4"	$90.82
Sprinkler 2" to 3/4"	$92.53
Sprinkler 1 1/2" to 1"	$147.37
Sprinkler 2" to 1"	$150.23

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Schedule No. BY-1-R

Bay Point District

RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all residential metered water services provided to single-family residential customers.

TERRITORY

Portions of the City of Pittsburg and vicinity, Contra Costa County

RATES

Quantity Rates:	Per ccf
Tier 1: First 8 ccf, per 100 cu.ft.	$6.136
Tier 2: Next 7 ccf, per 100 cu.ft.	$7.057
Tier 3: Over 15 ccf, per 100 cu.ft.	$8.115

Service Charge:	
For 5/8 x 3/4" -inch meter	$37.86
For 3/4" -inch meter	$56.79
For 1" -inch meter	$94.65
For 1-1/2" -inch meter	$189.30
For 2" -inch meter	$302.88
Sprinkler 1" to 5/8"	$39.37
Sprinkler 1" to 3/4"	$57.55
Sprinkler 1 1/2" to 3/4"	$64.74
Sprinkler 2" to 3/4"	$67.77
Sprinkler 1 1/2" to 1"	$102.22
Sprinkler 2" to 1"	$105.25

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Schedule No. BY-1-NR

Bay Point District

NON-RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except those under BY-1-R.

TERRITORY

Portions of the City of Pittsburg and vicinity, Contra Costa County

RATES

Quantity Rates:	Per ccf
For all water delivered, per 100 cu.ft.	$6.136

Service Charge:

For 5/8 x 3/4" -inch meter	$102.98
For 3/4" -inch meter	$154.47
For 1" -inch meter	$257.45
For 1-1/2" -inch meter	$514.90
For 2" -inch meter	$823.84
For 3" -inch meter	$1,544.70
For 4" -inch meter	$2,574.50
For 6" -inch meter	$5,149.00
For 8" -inch meter	$8,238.40
For 10" -inch meter	$11,842.70
Sprinkler 6" to 1 1/2"	$724.98
Sprinkler 6" to 2"	$1,028.77
Sprinkler 6" to 3"	$1,655.92
Sprinkler 8" to 2"	$1,072.02
Sprinkler 8" to 3"	$1,699.17

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Schedule No. LO-1-R

Los Osos District

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all residential metered water services provided to single-family residential customers.

TERRITORY

Unincorporated areas south of the city of San Luis Obispo in the vicinity of Los Osos, San Luis Obispo County.

RATES

Quantity Rates:	Per ccf
Tier 1: First 8 ccf, per 100 cu.ft.	$11.473
Tier 2: Next 10 ccf, per 100 cu.ft.	$13.194
Tier 3: Over 18 ccf, per 100 cu.ft.	$15.173

Service Charge:

For 5/8 x 3/4" -inch meter	$50.26
For 3/4" -inch meter	$75.39
For 1" -inch meter	$125.65
For 1-1/2" -inch meter	$251.30
For 2" -inch meter	$402.08
Sprinkler 1" to 5/8"	$52.27
Sprinkler 1" to 3/4"	$76.40
Sprinkler 1 1/2" to 3/4"	$85.94
Sprinkler 2" to 3/4"	$89.97
Sprinkler 1 1/2" to 1"	$135.70
Sprinkler 2" to 1"	$139.72

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Schedule No. LO-1-NR

Los Osos District

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water services except those covered under LO-1-R

TERRITORY

Unincorporated areas south of the city of San Luis Obispo in the vicinity of Los Osos, San Luis Obispo County.

RATES

Quantity Rates:	Per ccf
For all water delivered, per 100 cu.ft.	$11.473

Service Charge:

For 5/8 x 3/4" -inch meter	$77.02
For 3/4" -inch meter	$115.53
For 1" -inch meter	$192.55
For 1-1/2" -inch meter	$385.10
For 2" -inch meter	$616.16
For 3" -inch meter	$1,155.30
For 4" -inch meter	$1,925.50
For 6" -inch meter	$3,851.00
For 8" -inch meter	$6,161.60
For 10" -inch meter	$8,857.30

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Schedule No. LO-RCW

Los Osos District

NON-RESIDENTIAL RECYCLED WATER SERVICE

APPLICABILITY

Applicable to all metered recycled (non-potable) water service for irrigation use, except those covered under LO-1-R.

TERRITORY

Unincorporated areas south of the city of San Luis Obispo in the vicinity of Los Osos, San Luis Obispo County.

RATES

Quantity Rates:	Per ccf
For all water delivered, per 100 cu.ft.	$10.326
Service Charge:	
For 5/8 x 3/4" -inch meter	$77.02
For 3/4" -inch meter	$115.53
For 1" -inch meter	$192.55
For 1-1/2" -inch meter	$385.10
For 2" -inch meter	$616.16
For 3" -inch meter	$1,155.30
For 4" -inch meter	$1,925.50
For 6" -inch meter	$3,851.00
For 8" -inch meter	$6,161.60
For 10" -inch meter	$8,857.30

Schedule No. SM-1-R

Santa Maria District

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all residential metered water services provided to single-family residential customers

TERRITORY

Within the established Santa Maria District, San Luis Obispo County and Santa Barbara County.

RATES

Quantity Rates:	Per ccf
Tier 1: First 14 ccf, per 100 cu.ft.	$3.962
Tier 2: Next 28 ccf, per 100 cu.ft.	$4.556
Tier 3: Over 42 ccf, per 100 cu.ft.	$5.240

Service Charge:	
For 5/8 x 3/4" -inch meter	$35.70
For 3/4" -inch meter	$53.55
For 1" -inch meter	$89.25
For 1-1/2" -inch meter	$178.50
For 2" -inch meter	$285.60
Sprinkler 1" to 5/8"	$37.84
Sprinkler 1" to 3/4"	$54.62
Sprinkler 1 1/2" to 3/4"	$63.90
Sprinkler 2" to 3/4"	$67.47
Sprinkler 1 1/2" to 1"	$99.25
Sprinkler 2" to 1"	$102.82

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Schedule No. SM-1-NR

Santa Maria District

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water services except those covered under SM-1-R

TERRITORY

Within the established Santa Maria District, San Luis Obispo County and Santa Barbara County.

RATES

Quantity Rates:	Per ccf
For all water delivered, per 100 cu.ft.	$3.962

Service Charge:

For 5/8 x 3/4" -inch meter	$43.19
For 3/4" -inch meter	$64.79
For 1" -inch meter	$107.98
For 1-1/2" -inch meter	$215.95
For 2" -inch meter	$345.52
For 3" -inch meter	$647.85
For 4" -inch meter	$1,079.75
For 6" -inch meter	$2,159.50
For 8" -inch meter	$3,455.20
For 10" -inch meter	$4,966.85

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Schedule No. SM-3ML

Santa Maria District

NON-RESIDENTIAL RECYCLED WATER SERVICE

APPLICABILITY

Applicable to metered irriagion water service.

TERRITORY

The unincorporated area known as Lake Marie Ranches located in the former Lake Marie Service Area.

RATES

Quantity Rates:	Per ccf
For all water delivered, per 100 cu.ft.	$3.220
Service Charge:	
For 3/4" -inch meter	$121.22
For 1" -inch meter	$136.27
For 3" -inch meter	$320.54

Schedule No. SI-1-R

Simi Valley District

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all residential metered water services provided to single-family residential customers.

TERRITORY

Portions of the City of Simi Valley and vicinity, Ventura County.

RATES

Quantity Rates:	Per ccf
Tier 1: First 10 ccf, per 100 cu.ft.	$4.185
Tier 2: Next 12 ccf, per 100 cu.ft.	$4.813
Tier 3: Over 22 ccf, per 100 cu.ft.	$5.534
Service Charge:	
For 5/8 x 3/4" -inch meter	$36.66
For 3/4" -inch meter	$54.99
For 1" -inch meter	$91.65
For 1-1/2" -inch meter	$183.30
For 2" -inch meter	$293.28
Sprinkler 1" to 5/8"	$38.13
Sprinkler 1" to 3/4"	$55.72
Sprinkler 1 1/2" to 3/4"	$62.69
Sprinkler 2" to 3/4"	$65.62
Sprinkler 1 1/2" to 1"	$98.25
Sprinkler 2" to 1"	$100.82

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Schedule No. SI-1-NR

Simi Valley District

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except those covered under SI-1-R.

TERRITORY

Portions of the City of Simi Valley and vicinity, Ventura County.

RATES

Quantity Rates:	Per ccf
For all water delivered, per 100 cu.ft.	$4.185

Service Charge:

For 5/8 x 3/4" -inch meter	$40.12
For 3/4" -inch meter	$60.18
For 1" -inch meter	$100.30
For 1-1/2" -inch meter	$200.60
For 2" -inch meter	$320.96
For 3" -inch meter	$601.80
For 4" -inch meter	$1,003.00
For 6" -inch meter	$2,006.00
For 8" -inch meter	$3,209.60
For 10" -inch meter	$4,613.80

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Schedule No. ME-1-R

Region 2 (Metropolitan District)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all residential metered water services defined under special condition no. 2

TERRITORY

Portions of the Cities of Artesia, Bell, Bell Gardens, Carson, Cerritos, Compton, Cudahy, Culver City, Downey, El Segundo, Gardena, Hawaiian Gardens, Hawthorne, Huntington Park, Inglewood, Lakewood, La Mirada, Lawndale, Long Beach, Norwalk, Paramount, Santa Fe Springs, South Gate, and the communities of Athens, Lennox, and Moneta and vicinity, Los Angeles County and portions of the City of Los Alamitos, Orange County.

RATES

Quantity Rates:	Per ccf
Tier 1: First 9 ccf, per 100 cu.ft.	$5.215
Tier 2: Next 12 ccf, per 100 cu.ft.	$5.997
Tier 3: Over 21 ccf, per 100 cu.ft.	$6.897

Service Charge:	
For 5/8 x 3/4" -inch meter	$34.86
For 3/4" -inch meter	$52.29
For 1" -inch meter	$87.15
For 1-1/2" -inch meter	$174.30
For 2" -inch meter	$278.88
Sprinkler 1" to 5/8"	$38.35
Sprinkler 1" to 3/4"	$52.29
Sprinkler 1 1/2" to 3/4"	$59.26
Sprinkler 2" to 3/4"	$62.75
Sprinkler 1 1/2" to 1"	$94.12
Sprinkler 2" to 1"	$97.61

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Schedule No. ME-1-NR

REGION 2: Metropolitan District

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water services except those covered under ME-1-R

TERRITORY

Portions of the Cities of Artesia, Bell, Bell Gardens, Carson, Cerritos, Compton, Cudahy, Culver City, Downey, El Segundo, Gardena, Hawaiian Gardens, Hawthorne, Huntington Park, Inglewood, Lakewood, La Mirada, Lawndale, Long Beach, Norwalk, Paramount, Santa Fe Springs, South Gate, and the communities of Athens, Lennox, and Moneta and vicinity, Los Angeles County and portions of the City of Los Alamitos, Orange County.

RATES

Quantity Rates:	Per ccf
For all water delivered, per 100 cu.ft.	$5.215

Service Charge:	
For 5/8 x 3/4" -inch meter	$50.47
For 3/4" -inch meter	$75.71
For 1" -inch meter	$126.18
For 1-1/2" -inch meter	$252.35
For 2" -inch meter	$403.76
For 3" -inch meter	$757.05
For 4" -inch meter	$1,261.75
For 6" -inch meter	$2,523.50
For 8" -inch meter	$4,037.60
For 10" -inch meter	$5,804.05
Sprinkler 3" to 5/8"	$141.32
Sprinkler 4" to 5/8"	$168.57
Sprinkler 4" to 1"	$242.76
Sprinkler 4" to 1 1/2"	$360.36
Sprinkler 4" to 3"	$784.30
Sprinkler 6" to 5/8"	$232.67
Sprinkler 6" to 1"	$306.86
Sprinkler 6" to 1 1/2"	$424.45
Sprinkler 6" to 2"	$571.83
Sprinkler 6" to 3"	$848.40
Sprinkler 6" to 4"	$1,325.85
Sprinkler 8" to 5/8"	$267.49
Sprinkler 8" to 1"	$342.19
Sprinkler 8" to 1 1/2"	$459.28
Sprinkler 8" to 2"	$606.65
Sprinkler 8" to 3"	$883.23
Sprinkler 10" to 2"	$767.65

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Schedule No. ME-3

REGION 2: Metropolitan District

RECLAIMED WATER SERVICE

APPLICABILITY

Applicable to all metered reclaimed (non-potable) water service for irrigation and/or industrial use.

TERRITORY

Portions of the Cities of Artesia, Bell, Bell Gardens, Carson, Cerritos, Compton, Cudahy, Culver City, Downey, El Segundo, Gardena, Hawaiian Gardens, Hawthorne, Huntington Park, Inglewood, Lakewood, La Mirada, Lawndale, Long Beach, Norwalk, Paramount, Santa Fe Springs, South Gate, and the communities of Athens, Lennox, and Moneta and vicinity, Los Angeles County and portions of the City of Los Alamitos, Orange County.

RATES

Quantity Rates:	Per ccf
For all water delivered, per 100 cu.ft.	$3.650

Service Charge:

For 5/8 x 3/4" -inch meter	$35.33
For 3/4" -inch meter	$53.00
For -inch meter	$88.33
For 1-1/2" -inch meter	$176.65
For 2" -inch meter	$282.64
For 3" -inch meter	$529.95
For 4" -inch meter	$883.25
For 6" -inch meter	$1,766.50
For 8" -inch meter	$2,826.40
For 10" -inch meter	$4,062.95

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Schedule No. R3-1-R

Region 3 Customer Service Areas

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all residential metered water services defined under special condition no. 2

TERRITORY

Barstow and vicinity, San Bernardino County, the City of Claremont, portions of Montclair, Pomona, Upland, within the area north of Thompson Creek and the Padua Hills Service Area, and adjacent unincorporated territory in Los Angeles and San Bernardino Counties, the City of Calipatria and community of Niland, and the adjacent territory in Imperial County, the vicinity of Victorville and Lucerne, San Bernardino County, all or portions of the Cities of Cypress, La Palma, Los Alamitos, Placentia, Seal Beach, Stanton, Yorba-Linda and vicinity, Cowan Heights, Orange County; San Dimas, Charter Oak and vicinity, Los Angeles County; and portions of the Cities of Arcadia, El Monte, Irwindale, Monrovia, Monterey Park, Rosemead, San Gabriel, Temple City and vicinity, Los Angeles County; Morongo Valley and vicinity, San Bernardino County and Wrightwood and vicinity, San Bernardino and Los Angeles Counties

RATES

Quantity Rates:	Per ccf
Tier 1: First 12 ccf, per 100 cu.ft.	$4.502
Tier 2: Next 32 ccf, per 100 cu.ft.	$5.177
Tier 3: Over 44 ccf, per 100 cu.ft.	$5.954

Service Charge:	
For 5/8 x 3/4" -inch meter	$33.65
For 3/4" -inch meter	$50.47
For 1" -inch meter	$84.12
For 1-1/2" -inch meter	$168.23
For 2" -inch meter	$269.17
For 1" to 5/8" -inch meter	$35.33
For 1" to 3/4" -inch meter	$50.97
For 1 1/2" to 3/4" -inch meter	$59.22
For 2" to 3/4" -inch meter	$62.58
For 1 1/2" to 1" -inch meter	$92.53
For 2" to 1" -inch meter	$95.22

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1 All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Schedule No. R3-1-NR

Region 3 Customer Service Areas

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water services except those covered under R3-1-R

TERRITORY

Barstow and vicinity, San Bernardino County, the City of Claremont, portions of Montclair, Pomona, Upland, within the area north of Thompson Creek and the Padua Hills Service Area, and adjacent unincorporated territory in Los Angeles and San Bernardino Counties, the City of Calipatria and community of Niland, and the adjacent territory in Imperial County, the vicinity of Victorville and Lucerne, San Bernardino County, all or portions of the Cities of Cypress, La Palma, Los Alamitos, Placentia, Seal Beach, Stanton, Yorba-Linda and vicinity, Cowan Heights, Orange County; San Dimas, Charter Oak and vicinity, Los Angeles County; and portions of the Cities of Arcadia, El Monte, Irwindale, Monrovia, Monterey Park, Rosemead, San Gabriel, Temple City and vicinity, Los Angeles County; Morongo Valley and vicinity, San Bernardino County and Wrightwood and vicinity, San Bernardino and Los Angeles Counties

RATES

Quantity Rates:	Per ccf
For all water delivered, per 100 cu.ft.	$4.502

Service Charge:

For 5/8 x 3/4" -inch meter	$57.18
For 3/4" -inch meter	$85.77
For 1" -inch meter	$142.95
For 1-1/2" -inch meter	$285.90
For 2" -inch meter	$457.44
For 3" -inch meter	$857.70
For 4" -inch meter	$1,429.50
For 6" -inch meter	$2,859.00
For 8" -inch meter	$4,574.40
For 10" -inch meter	$6,575.70
Sprinkler 3" to 5/8"	$160.68
Sprinkler 3" to 3/4"	$188.69
Sprinkler 3" to 1 1/2"	$377.96
Sprinkler 3" to 2"	$544.93
Sprinkler 4" to 3/4"	$219.57
Sprinkler 4" to 1"	$279.04
Sprinkler 4" to 1 1/2"	$408.84
Sprinkler 4" to 2"	$576.37
Sprinkler 4" to 3"	$888.58
Sprinkler 6" to 5/8"	$265.32
Sprinkler 6" to 1"	$349.37
Sprinkler 6" to 1 1/2"	$482.03
Sprinkler 6" to 2"	$649.56
Sprinkler 6" to 3"	$961.77
Sprinkler 8" to 5/8"	$304.77
Sprinkler 8" to 2"	$689.02
Sprinkler 8" to 3"	$1,001.79
Sprinkler 8" to 4"	$1,542.72
Sprinkler 8" to 6"	$2,899.03

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1 All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Schedule No. R3-CM-7ML

Claremont Customer Service Area

LIMITED METERED SERVICE

APPLICABILITY

Applicable to all metered water service. To the City of Claremont

TERRITORY

The City of Claremont, Los Angeles County

RATES

Quantity Rates:	Per ccf
For all water delivered, per 100 cu.ft.	$2.251

Service Charge:

For 5/8 x 3/4" -inch meter	$57.18
For 3/4" -inch meter	$85.77
For 1" -inch meter	$142.95
For 1-1/2" -inch meter	$285.90
For 2" -inch meter	$457.44
For 3" -inch meter	$857.70
For 4" -inch meter	$1,429.50
For 6" -inch meter	$2,859.00
For 8" -inch meter	$4,574.40
For 10" -inch meter	$6,575.70

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1 All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Schedule No. R3-CMH-3M

Claremont Customer Service Area

MEASURED IRRIGATION SERVICE

APPLICABILITY

Applicable to all metered irrigation service.

TERRITORY

Within the City of Claremont, in Los Angeles County, bounded on the east by the County Line, on the south by Bluefield Drive and its easterly extension, on the west by Bonnie Brea Avenue and its northerly extension, on the north by the westerly extension of 21st Street.

RATES

Quantity Rates:	Per ccf
For all water delivered, per 100 cu.ft.	$0.742
Turn-on Charge	
For each turn-on	$3.00

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1 All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Schedule No. R3-SD-3

Region 3 San Dimas Customer Service Area

MEASURED IRRIGATION SERVICE

APPLICABILITY

Applicable to all measured irrigation service.

TERRITORY

San Dimas, Charter Oak and vicinity, Los Angeles County.

RATES

Quantity Rates:	Per ccf
For all water delivered, per 100 cu.ft.	$1.970

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

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Schedule No. R3-OC-3M

Region 3 Orange County Customer Service Area

METERED IRRIGATION SERVICE

APPLICABILITY

Applicable to irrigation service furnished on a metered basis to territory in this schedule.

TERRITORY

The incorporated City of Placentia.

RATES

Quantity Rates:	Per ccf
For all water delivered, per 100 cu.ft.	$3.475
Service Charge:	
For 2" -inch meter	$518.00
For 3" -inch meter	$589.87
For 4" -inch meter	$1,389.54
For 6" -inch meter	$1,879.69
For 8" -inch meter	$3,131.96

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1 All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Schedule No. R3-3

Region III Territory

IRRIGATION WATER SERVICE TO FOREST LAWN
MEMORIAL-PARK - COVINA HILLS

APPLICABILITY

Applicable to water service supplied for back-up irrigation purposes to Forest Lawn Memorial Park - Covina Hills, located in an unincorporated area of Los Angeles County, CA.

TERRITORY

In the vicinity of San Dimas, Los Angeles County.

RATES

Quantity Rates:	Per ccf
Potable Water Quantity Fee (See Special Condition No. 6 for applica	$1.970
All potable water used, per 100 cu.ft.	

Water Service Fee

For service to Forest Lawn Memorial-Park - Covina Hills.....	$4,656.48

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1 All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Schedule No. R3-DEM-2H
Region 3 Desert Customer Service Area
Morongo Valley

HAULAGE FLAT RATE SERVICE

APPLICABILITY

Applicable to all water delivered from Company designated outlets for haulage by customers for domestic use.

TERRITORY

Morongo Valley and vicinity, San Bernardino County.

RATES

For water delivered for domestic use only and wh For service to Forest Lawn	$66.49

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Schedule No. R3-RCW

Region 3 Customer Service Areas

NON-RESIDENTIAL RECYCLED WATER SERVICE

APPLICABILITY

Applicable to all metered recycled (non-potable) water service for irrigaion and/or industrial use except except those covered under R3-1-R

TERRITORY

San Gabriel and vicinity, Los Angeles County.

RATES

Quantity Rates:	Per ccf
For all water delivered, per 100 cu.ft.	$3.827

Service Charge:	
For 5/8 x 3/4" -inch meter	$57.18
For 3/4" -inch meter	$85.77
For 1" -inch meter	$142.95
For 1-1/2" -inch meter	$285.90
For 2" -inch meter	$457.44
For 3" -inch meter	$857.70
For 4" -inch meter	$1,429.50
For 6" -inch meter	$2,859.00
For 8" -inch meter	$4,574.40
For 10" -inch meter	$6,575.70

Schedule No. AA-4

All Districts

PRIVATE FIRE PROTECTION SERVICE

APPLICABILITY

Applicable to all water service rendered for private fire protection purposes.

TERRITORY

Applicable within the Arden-Cordova, Barstow, Bay, Calipatria-Niland, Clearlake, Desert, Los Osos, Metropolitan, Ojai, Orange County, Pomona Valley, San Dimas, Santa Maria, San Gabriel Valley, Simi Valley, and Wrightwood Districts

RATES	Per Month
For each inch of diameter of service connection	$8.00

SPECIAL CONDITIONS

1. The customer will pay, without refund, the entire cost of the private fire service.

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Schedule No. LI
Customer Assistance Program (CAP)
Domestic Service - Single Family Accommodation
Arden Cordova and Clearlake Consolidated

APPLICABILITY

Applicable to residential water service for domestic use rendered to low-income households where the customer meets all the Special Conditions of this rate schedule.

TERRITORY

Within all Customer Service Areas served by the Company.

RATES

Discount applied to the regular filed tariff in the applicable Customer Service Area.

CSA	Monthly CARW Credit Amount
Arden Cordova (RMA) Consolidated	$7.00
Bay Point (RMA)	$20.00
Clearlake (RMA) Consolidated	$34.00
Los Osos	$34.00
Santa Maria	$15.00
Simi Valley	$16.00
Region 2	$16.00
Region 3	$16.00

QUALIFIED NON-PROFIT GROUP LIVING FACILITIES RATES

Non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers will receive a flat monthly credit of $26.45

(END OF APPENDIX G)

Appendix H
Balancing and Memorandum Accounts

Appendix H
Golden State Water Company
Balancing Account and Memorandum Account Surcharges and Surcredits Amortization
A.23-08-010
Pension and Benefits Balancing Account ("PBBA")
Rate True-up Memorandum Account

Arden Cordova		
Total Refund	$	(96,837.06)
Total Customer Equivalent for Metered Services		36,437
$ per Customer Equivalent for Metered Services		**($2.66)**

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	2506.00	2,506	**($2.66)**	($6,666)
3/4	1.50	11020.00	16,530	**($3.99)**	($43,970)
1	2.50	1545.00	3,863	**($6.64)**	($10,259)
1-1/2	5.00	123.00	615	**($13.29)**	($1,635)
2	8.00	974.00	7,792	**($21.26)**	($20,707)
3	15.00	118.00	1,770	**($39.86)**	($4,703)
4	25.00	48.00	1,200	**($66.44)**	($3,189)
6	50.00	5.00	250	**($132.88)**	($664)
8	80.00	1.00	80	**($212.61)**	($213)
10	115.00	1.00	115	**($305.63)**	($306)
3B - Two Size 2	14.10	14.00	197	**($37.47)**	($525)
3C - Three Size 2	17.25	3.00	52	**($45.84)**	($138)
3D - One Sz 3 & One Sz 9	15.00	0.00	-	**($39.86)**	$0
4B - Four Size 2	25.00	0.00	-	**($66.44)**	$0
Sprinkler 1 1/2 " to 1"	3.00	0.00	-	**($7.97)**	$0
Sprinkler 1 1/2" to 3/4"	2.03	0.00	-	**($5.40)**	$0
Sprinkler 1" to 3/4"	1.55	472.00	732	**($4.12)**	($1,945)
Sprinkler 1" to 5/8"	1.10	0.00	-	**($2.92)**	$0
Sprinkler 2 " to 3/4"	2.22	0.00	-	**($5.90)**	$0
Sprinkler 2" to 1"	3.18	0.00	-	**($8.45)**	$0
Sprinkler 4" to 1"	8.60		-	**($22.86)**	$0
Sprinkler 6" to 1 1/ 2"	13.99	2.00	28	**($37.18)**	($74)
Sprinkler 6" to 2"	16.79	1.00	17	**($44.62)**	($45)
Sprinkler 6" to 3"	19.77	15.00	297	**($52.54)**	($788)
Sprinkler 6" to 4"	28.35	2.00	57	**($75.34)**	($151)
Sprinkler 8" to 2"	18.61	4.00	74	**($49.46)**	($198)
Sprinkler 8" to 3"	21.60	6.00	130	**($57.41)**	($344)
Sprinkler 8" to 4"	30.18	1.00	30	**($80.21)**	($80)
Sprinkler 8" to 5/8"	12.35		-	**($32.82)**	$0
Sprinkler 8" to 6"	51.83	2.00	104	**($137.75)**	($276)

Appendix H
Golden State Water Company
Balancing Account and Memorandum Account Surcharges and Surcredits Amortization
A.23-08-010
Pension and Benefits Balancing Account ("PBBA")
Rate True-up Memorandum Account

Bay Point	
Total Refund	$ (19,416.88)
Total Customer Equivalent	6,073
$ per Customer Equivalent	**($3.20)**

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	4,824	4,824	**($3.20)**	($15,437)
3/4	1.50	0	0	**($4.80)**	$0
1	2.50	65	163	**($7.99)**	($519)
1 1/2	5	14	70	**($15.99)**	($224)
2	8.00	70	560	**($25.58)**	($1,791)
3	15.00	10	150	**($47.96)**	($480)
4	25.00	5	125	**($79.93)**	($400)
6	50.00	0	0	**($159.86)**	$0
8	80.00	0	0	**($255.78)**	$0
10	115.00	0	0	**($367.68)**	$0
Sprinkler 1" to 5/8"	1.04	86.00	89	**($3.33)**	($286)
Sprinkler 1" to 3/4"	1.52	1.00	2	**($4.84)**	($5)
Sprinkler 1 1/2" to 3/4"	1.71	0.00	0	**($5.47)**	$0
Sprinkler 1 1/2 " to 1"	2.70	0.00	0	**($8.63)**	$0
Sprinkler 2 " to 3/4"	1.79	0.00	0	**($5.71)**	$0
Sprinkler 2" to 1"	2.78	0.00	0	**($8.87)**	$0
Sprinkler 2" to 1 1/2"		0.00	0	**$0.00**	$0
Sprinkler 6" to 1 1/2"	7.04	3.00	21	**($22.51)**	($68)
Sprinkler 6" to 2"	9.99	0.00	0	**($31.94)**	$0
Sprinkler 6" to 3"	16.08	2.00	32	**($51.41)**	($103)
Sprinkler 8" to 2"	10.41	2.00	21	**($33.28)**	($67)
Sprinkler 8" to 3"	16.50	1.00	17	**($52.75)**	($53)
3B Two Size 2	14.1	0.00	0	**($45.08)**	$0
3C Three Size 2	17.25	0.00	0	**($55.15)**	$0
3C Three Size 2	17.25	0.00	0	**($55.15)**	$0
5B Three Size 1	5.75	0.00	0	**($18.38)**	$0

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Golden State Water Company
Balancing Account and Memorandum Account Surcharges and Surcredits Amortization
A.23-08-010
Pension and Benefits Balancing Account ("PBBA")
Rate True-up Memorandum Account

Clearlake		
Total Refund	$	(6,060.05)
Total Customer Equivalent		2,218
$ per Customer Equivalent		**($2.73)**

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	2,121	2,121	**($2.73)**	($5,790)
3/4	1.50	4	6	**($4.10)**	($16)
1	2.50	10	25	**($6.83)**	($68)
1-1/2	5	1	5	**($13.66)**	($14)
2	8.00	3	24	**($21.85)**	($66)
3	15.00	1	15	**($40.98)**	($41)
4	25.00	0	0	**($68.29)**	$0
6	50.00	0	0	**($136.58)**	$0
8	80.00	0	0	**($218.53)**	$0
10	115.00	0	0	**($314.14)**	$0
Sprinkler 1" to 5/8"	1.02	22	22	**($2.79)**	($61)
Sprinkler 1" to 3/4"	1.50	0	0	**($4.10)**	$0
Sprinkler 1 1/2" to 3/4"	1.59	0	0	**($4.34)**	$0
Sprinkler 2 " to 3/4"	1.62	0	0	**($4.43)**	$0
Sprinkler 1 1/2 " to 1"	2.58	0	0	**($7.05)**	$0
Sprinkler 2" to 1"	2.63	0	0	**($7.18)**	$0

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Golden State Water Company
Balancing Account and Memorandum Account Surcharges and Surcredits Amortization
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Pension and Benefits Balancing Account ("PBBA")
Rate True-up Memorandum Account

Los Osos	
Total Refund	$ (10,759.67)
Total Customer Equivalent	4,421
$ per Customer Equivalent	**($2.43)**

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	2,550	2,550	**($2.43)**	($6,197)
3/4	1.50	426	639	**($3.65)**	($1,555)
1	2.50	249	623	**($6.08)**	($1,514)
1-1/2	5	9	45	**($12.17)**	($110)
2	8.00	28	224	**($19.47)**	($545)
3	15.00	5	75	**($36.50)**	($183)
4	25.00	0	0	**($60.84)**	$0
6	50.00	0	0	**($121.68)**	$0
8	80.00	0	0	**($194.68)**	$0
10	115.00	2	230	**($279.86)**	($560)
Sprinkler 1" to 5/8"	1.04	19	20	**($2.53)**	($48)
Sprinkler 1" to 3/4"	1.52	0	0	**($3.69)**	$0
Sprinkler 1 1/2" to 3/4"	1.71	0	0	**($4.16)**	$0
Sprinkler 2 " to 3/4"	1.79	0	0	**($4.34)**	$0
Sprinkler 1 1/2 " to 1"	2.70	0	0	**($6.57)**	$0
Sprinkler 2" to 1"	2.78	0	0	**($6.75)**	$0
Sprinkler 6" to 3"	16.14	1	16	**($39.28)**	($39)
3B - Two Size 2	14.1	0	0	**($34.31)**	$0

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Golden State Water Company
Balancing Account and Memorandum Account Surcharges and Surcredits Amortization
A.23-08-010
Pension and Benefits Balancing Account ("PBBA")
Rate True-up Memorandum Account

Santa Maria	
Total Refund	$ (54,664.08)
Total Customer Equivalent	21,015
$ per Customer Equivalent	**($2.60)**

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	11,700	11,700	**($2.60)**	($30,420)
3/4	1.50	1,492	2,238	**($3.90)**	($5,819)
1	2.50	1,714	4,285	**($6.50)**	($11,141)
1-1/2	5	69	345	**($13.01)**	($898)
2	8.00	202	1,616	**($20.81)**	($4,204)
3	15.00	26	390	**($39.02)**	($1,015)
4	25.00	10	250	**($65.03)**	($650)
6	50.00	2	100	**($130.06)**	($260)
8	80.00	0	0	**($208.09)**	$0
10	115.00	0	0	**($299.13)**	$0
Sprinkler 1" to 5/8"	1.06	0	0	**($2.76)**	$0
Sprinkler 1" to 3/4"	1.53	40	61	**($3.98)**	($159)
Sprinkler 1 1/2" to 3/4"	1.79	0	0	**($4.64)**	$0
Sprinkler2 " to 3/4"	1.89	0	0	**($4.92)**	$0
Sprinkler 1 1/2 " to 1"	2.78	0	0	**($7.22)**	$0
Sprinkler 2" to 1"	2.88	0	0	**($7.48)**	$0
Sprinkler 4" to 3"	15.75	0	0	**($40.97)**	$0
Sprinkler 6" to 2"	12.62	1	13	**($32.83)**	($33)
Sprinkler 6" to 3"	17.51	1	18	**($45.55)**	($46)
Sprinkler 8" to 2"	13.58	0	0	**($35.32)**	$0

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Golden State Water Company
Balancing Account and Memorandum Account Surcharges and Surcredits Amortization
A.23-08-010
Pension and Benefits Balancing Account ("PBBA")
Rate True-up Memorandum Account

Simi Valley	
Total Refund	$ (53,798.36)
Total Customer Equivalent	18,616
$ per Customer Equivalent	**($2.89)**

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	12,553	12,553	**($2.89)**	($36,278)
3/4	1.50	11	17	**($4.33)**	($48)
1	2.50	501	1,253	**($7.22)**	($3,617)
1-1/2	5	155	775	**($14.45)**	($2,240)
2	8.00	388	3,104	**($23.12)**	($8,971)
3	15	24	360	**($43.35)**	($1,040)
4	25.00	3	75	**($72.25)**	($217)
6	50	1	50	**($144.49)**	($144)
8	80	1	80	**($231.19)**	($231)
10	115	0	0	**($332.33)**	$0
Sprinkler 1" to 5/8"	1.04	236.00	245	**($3.01)**	($710)
Sprinkler 1" to 3/4"	1.52	1.00	2	**($4.38)**	($4)
Sprinkler 1 1/2" to 3/4"	1.71	0.00	0	**($4.94)**	$0
Sprinkler 2 " to 3/4"	1.79	0.00	0	**($5.16)**	$0
Sprinkler 1 1/2 " to 1"	2.68	0.00	0	**($7.73)**	$0
Sprinkler 2" to 1"	2.75	0.00	0	**($7.95)**	$0
Sprinkler 4" to 3"	15.64	0.00	0	**($45.20)**	$0
Sprinkler 6" to 1 1/2"	9.08	1.00	9	**($26.24)**	($26)
Sprinkler 6" to 2"	11.99	1.00	12	**($34.65)**	($35)
Sprinkler 6" to 3"	17.17	2.00	34	**($49.62)**	($99)
Sprinkler 8" to 2"	12.81	1.00	13	**($37.02)**	($37)
Sprinkler 8" to 3"	17.99	1.00	18	**($51.99)**	($52)
2B - One Sz 5 & One Sz 2	10	0	0	**($28.90)**	$0
3B - Two Size 2	14.1	0	0	**($40.75)**	$0
3C - Three Size 2	17.25	1	17	**($49.85)**	($50)

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Golden State Water Company
Balancing Account and Memorandum Account Surcharges and Surcredits Amortization
A.23-08-010
Pension and Benefits Balancing Account ("PBBA")
Rate True-up Memorandum Account

Region 2	
Total Refund	$ (501,623.37)
Total Customer Equivalent	172,612
$ per Customer Equivalent	**($2.91)**

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	81,307	81,307	**($2.91)**	($236,603)
3/4	1.50	1,156	1,734	**($4.36)**	($5,040)
1	2.50	12,959	32,398	**($7.27)**	($94,212)
1-1/2	5	2,914	14,570	**($14.53)**	($42,340)
2	8.00	3,767	30,136	**($23.25)**	($87,583)
3	15	447	6,705	**($43.59)**	($19,485)
4	25	119	2,975	**($72.65)**	($8,645)
6	50	33	1,650	**($145.30)**	($4,795)
8	80	1	80	**($232.49)**	($232)
10	115	1	115	**($334.20)**	($334)
Sprinkler 1" to 5/8"	1.1	132.00	145	**($3.20)**	($422)
Sprinkler 1" to 3/4"	1.50	16.00	24	**($4.36)**	($70)
Sprinkler 1 1/2" to 3/4"	1.7	0.00	0	**($4.94)**	$0
Sprinkler 1 1/2 " to 1"	2.73	0.00	0	**($7.93)**	$0
Sprinkler 2 " to 3/4"	1.83	0.00	0	**($5.32)**	$0
Sprinkler 2" to 1"	2.80	0.00	0	**($8.14)**	$0
Sprinkler 3" to 5/8"	2.8	0	0	**($8.14)**	$0
Sprinkler 3" to 3/4"	3.29	2	7	**($9.56)**	($19)
Sprinkler 3" to 1 1/2"	6.6	0	0	**($19.18)**	$0
Sprinkler 4" to 5/8"	3.34	0	0	**($9.71)**	$0
Sprinkler 4" to 1"	4.81	7	34	**($13.98)**	($98)
Sprinkler 4" to 1 1/2"	7.14	2	14	**($20.75)**	($42)
Sprinkler 4" to 2"	10.06	2	20	**($29.24)**	($58)
Sprinkler 4" to 3"	15.54	4	62	**($45.16)**	($181)
Sprinkler 6" to 5/8"	4.61	0	0	**($13.40)**	$0
Sprinkler 6" to 1"	6.08	0	0	**($17.67)**	$0
Sprinkler 6" to 1 1/2"	8.41	10	84	**($24.44)**	($244)
Sprinkler 6" to 2"	11.33	2	23	**($32.93)**	($66)
Sprinkler 6" to 3"	16.81	8	134	**($48.85)**	($391)
Sprinkler 6" to 4"	26.27	1	26	**($76.34)**	($76)
Sprinkler 8" to 5/8"	5.3	0	0	**($15.40)**	$0
Sprinkler 8" to 1"	6.78	0	0	**($19.70)**	$0
Sprinkler 8" to 1 1/2"	9.1	1	9	**($26.45)**	($26)
Sprinkler 8" to 2"	12.02	10	120	**($34.93)**	($349)
Sprinkler 8" to 3"	17.5	9	158	**($50.86)**	($458)
Sprinkler 10" to 2"	15.21	1	15	**($44.20)**	($44)
Sprinkler 10" to 3"	20.69	1	21	**($60.13)**	($60)
Sprinkler 10" to 4"	30.15	1	30	**($87.62)**	($88)
Sprinkler 10" to 6"	53.88	0	0	**($156.58)**	$0
2B - One Sz 5 & One Sz 2	10	0	0	**($29.06)**	$0
3B - Two Size 2	4	4	16	**($11.62)**	($46)
3C - Three Size 2	17.25	0	0	**($50.13)**	$0
3D - One Sz 3 & One Sz 9	15	0	0	**($43.59)**	$0
5A - Two sz 1		0	0	**$0.00**	$0
6C - 6" Compnd Used 4 Fire	8	0	0	**($23.25)**	$0

Appendix H
Golden State Water Company
Balancing Account and Memorandum Account Surcharges and Surcredits Amortization
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Pension and Benefits Balancing Account ("PBBA")
Rate True-up Memorandum Account

Region 3	
Total Refund	$ (493,584.53)
Total Customer Equivalent	173,378
$ per Customer Equivalent	**($2.85)**

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	66,960	66,960	**($2.85)**	($190,836)
3/4	1.50	6,063	9,095	**($4.28)**	($25,950)
1	2.50	20,809	52,023	**($7.13)**	($148,368)
1-1/2	5	1,080	5,400	**($14.25)**	($15,390)
2	8.00	3,157	25,256	**($22.80)**	($71,980)
3	15.00	370	5,550	**($42.75)**	($15,818)
4	25.00	98	2,450	**($71.25)**	($6,983)
6	50.00	27	1,350	**($142.50)**	($3,848)
8	80.00	6	480	**($228.00)**	($1,368)
10	115.00	1	115	**($327.75)**	($328)
Sprinkler 1" to 5/8"	1.05	1795.00	1,885	**($2.99)**	($5,367)
Sprinkler 1" to 3/4"	1.515	614.00	930	**($4.32)**	($2,652)
Sprinkler 1 1/2" to 3/4"	1.755	2.00	4	**($5.00)**	($10)
Sprinkler 1 1/2 " to 1"	2.75	46.00	127	**($7.84)**	($361)
Sprinkler 2 " to 3/4"	1.86	1.00	2	**($5.30)**	($5)
Sprinkler 2" to 1"	2.825	61.00	172	**($8.05)**	($491)
Sprinkler 3" to 5/8"	2.81	0	0	**($8.01)**	$0
Sprinkler 3" to 3/4"	3.3	0	0	**($9.41)**	$0
Sprinkler 3" to 1 1/2"	6.61	0	0	**($18.84)**	$0
Sprinkler 3" to 2"	9.53	0	0	**($27.16)**	$0
Sprinkler 4" to 3/4"	3.84	0	0	**($10.94)**	$0
Sprinkler 4" to 1"	4.88	3	15	**($13.91)**	($42)
Sprinkler 4" to 1 1/2"	7.15	6	43	**($20.38)**	($122)
Sprinkler 4" to 2"	10.08	1	10	**($28.73)**	($29)
Sprinkler 4" to 3"	15.54	5	78	**($44.29)**	($221)
Sprinkler 6" to 5/8"	4.64	0	0	**($13.22)**	$0
Sprinkler 6" to 1"	6.11	0	0	**($17.41)**	$0
Sprinkler 6" to 1 1/2"	8.43	29	244	**($24.03)**	($697)
Sprinkler 6" to 2"	11.36	10	114	**($32.38)**	($324)
Sprinkler 6" to 3"	16.82	21	353	**($47.94)**	($1,007)
Sprinkler 6" to 4"	26.28	2	53	**($74.90)**	($150)
Sprinkler 8" to 5/8"	5.33	0	0	**($15.19)**	$0
Sprinkler 8" to 2"	12.05	10	121	**($34.34)**	($343)
Sprinkler 8" to 3"	17.52	11	193	**($49.93)**	($549)
Sprinkler 8" to 4"	26.98	2	54	**($76.89)**	($154)
Sprinkler 8" to 6"	50.7	3	152	**($144.50)**	($434)
Sprinkler 10" to 6"	53.9	1	54	**($153.62)**	($154)
1A - Two 5/8" meters	2.2	0	0	**($6.27)**	$0
2C - Two Sz 2 (Special)	8.48	0	0	**($24.17)**	$0
3B - Two Size 2	14.1	7	99	**($40.19)**	($281)
3C - Three Size 2	17.25	0	0	**($49.16)**	$0
4B - Four Size 2	25	0	0	**($71.25)**	$0
4G - Two Size 3	26.5	0	0	**($75.53)**	$0
4X - M/C Two Sz 3 , 1 C	26.5	0	0	**($75.53)**	$0
R3-3 Two 6" Manifold Meters (Covina)	1	0	0	**($2.85)**	$0
SCHEDULE R3-DEM-2H Flat	1	0	0	**($2.85)**	$0
Malone Well	1	0	0	**($2.85)**	$0
Pomona College	427	0	0	**($1,216.95)**	$0

Appendix H
Golden State Water Company
A.23-08-010
General Ratemaking Area Balancing Account ("GRABA")
Rate Design

Rate Making Area (RMA)	Allocation Factors	GO GRABA	RMA GRABA	Net Surcredit / Surcharge	2025 Adopted Sales	Surcharge
		$2,411.85				
Arden Cordova	7.83%	$188.85	$ (1,932.14)	$ (1,743.29)	4,819,326	See Surcredit Table
Bay Point	1.57%	$37.87	$ 5,844.67	$ 5,882.54	727,096	$0.008
Clearlake	0.49%	$11.82	$ (1,333.38)	$ (1,321.56)	136,764	See Surcredit Table
Los Osos	0.87%	$20.98	$ 1,516.94	$ 1,537.92	256,968	$0.006
Santa Maria	4.42%	$106.60	$ 1,163.33	$ 1,269.93	2,774,670	$0.0005
Simi Valley	4.35%	$104.92	$ 777.88	$ 882.80	2,382,403	$0.0004
Region 2	40.56%	$978.25	$ (9,749.93)	$ (8,771.68)	20,459,600	See Surcredit Table
Region 3	39.91%	$962.57	$ (11,218.39)	$ (10,255.82)	22,865,617	See Surcredit Table
	100.00%	**$2,411.85**	**$ (14,931.02)**	**$ (12,519.17)**		

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Balancing Account and Memorandum Account Surcharges and Surcredits Amortization
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General Ratemaking Area Balancing Account ("GRABA")

Arden Cordova		
Total Refund	$	(1,743.29)
Total Customer Equivalent for Metered Services		36,437
$ per Customer Equivalent for Metered Services		**($0.05)**

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	2506.00	2,506	**($0.05)**	($125)
3/4	1.50	11020.00	16,530	**($0.07)**	($771)
1	2.50	1545.00	3,863	**($0.12)**	($185)
1-1/2	5.00	123.00	615	**($0.24)**	($30)
2	8.00	974.00	7,792	**($0.38)**	($370)
3	15.00	118.00	1,770	**($0.72)**	($85)
4	25.00	48.00	1,200	**($1.20)**	($58)
6	50.00	5.00	250	**($2.39)**	($12)
8	80.00	1.00	80	**($3.83)**	($4)
10	115.00	1.00	115	**($5.50)**	($6)
3B - Two Size 2	14.10	14.00	197	**($0.67)**	($9)
3C - Three Size 2	17.25	3.00	52	**($0.83)**	($2)
3D - One Sz 3 & One Sz 9	15.00	0.00	-	**($0.72)**	$0
4B - Four Size 2	25.00	0.00	-	**($1.20)**	$0
Sprinkler 1 1/2 " to 1"	3.00	0.00	-	**($0.14)**	$0
Sprinkler 1 1/2" to 3/4"	2.03	0.00	-	**($0.10)**	$0
Sprinkler 1" to 3/4"	1.55	472.00	732	**($0.07)**	($33)
Sprinkler 1" to 5/8"	1.10	0.00	-	**($0.05)**	$0
Sprinkler 2 " to 3/4"	2.22	0.00	-	**($0.11)**	$0
Sprinkler 2" to 1"	3.18	0.00	-	**($0.15)**	$0
Sprinkler 4" to 1"	8.60		-	**($0.41)**	$0
Sprinkler 6" to 1 1/ 2"	13.99	2.00	28	**($0.67)**	($1)
Sprinkler 6" to 2"	16.79	1.00	17	**($0.80)**	($1)
Sprinkler 6" to 3"	19.77	15.00	297	**($0.95)**	($14)
Sprinkler 6" to 4"	28.35	2.00	57	**($1.36)**	($3)
Sprinkler 8" to 2"	18.61	4.00	74	**($0.89)**	($4)
Sprinkler 8" to 3"	21.60	6.00	130	**($1.03)**	($6)
Sprinkler 8" to 4"	30.18	1.00	30	**($1.44)**	($1)
Sprinkler 8" to 5/8"	12.35		-	**($0.59)**	$0
Sprinkler 8" to 6"	51.83	2.00	104	**($2.48)**	($5)
		16,863	36,437		

Total Refund	**($1,726)**
Over/under() refunded	($17.55)

Appendix H
Golden State Water Company
Balancing Account and Memorandum Account Surcharges and Surcredits Amortization
A.23-08-010
General Ratemaking Area Balancing Account ("GRABA")

Clearlake		
Total Refund	$	(1,321.56)
Total Customer Equivalent		2,218
$ per Customer Equivalent		**($0.60)**

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	2,121	2,121	**($0.60)**	($1,273)
3/4	1.50	4	6	**($0.89)**	($4)
1	2.50	10	25	**($1.49)**	($15)
1-1/2	5	1	5	**($2.98)**	($3)
2	8.00	3	24	**($4.77)**	($14)
3	15.00	1	15	**($8.94)**	($9)
4	25.00	0	0	**($14.89)**	$0
6	50.00	0	0	**($29.79)**	$0
8	80.00	0	0	**($47.66)**	$0
10	115.00	0	0	**($68.51)**	$0
Sprinkler 1" to 5/8"	1.02	22	22	**($0.61)**	($13)
Sprinkler 1" to 3/4"	1.50	0	0	**($0.89)**	$0
Sprinkler 1 1/2" to 3/4"	1.59	0	0	**($0.95)**	$0
Sprinkler 2 " to 3/4"	1.62	0	0	**($0.97)**	$0
Sprinkler 1 1/2 " to 1"	2.58	0	0	**($1.54)**	$0
Sprinkler 2" to 1"	2.63	0	0	**($1.57)**	$0
		2,162	2,218		

Total Refund		**($1,331)**
Over/under() refunded	$	9.15

2,162

Appendix H
Golden State Water Company
Balancing Account and Memorandum Account Surcharges and Surcredits Amortization
A.23-08-010
General Ratemaking Area Balancing Account ("GRABA")

Region 2	
Total Refund	$ (8,771.68)
Total Customer Equivalent	172,612
$ per Customer Equivalent	**($0.05)**

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	81,307	81,307	($0.05)	($4,065.35)
3/4	1.50	1,156	1,734	($0.08)	($92.48)
1	2.50	12,959	32,398	($0.13)	($1,684.67)
1-1/2	5	2,914	14,570	($0.25)	($728.50)
2	8.00	3,767	30,136	($0.41)	($1,544.47)
3	15	447	6,705	($0.76)	($339.72)
4	25	119	2,975	($1.27)	($151.13)
6	50	33	1,650	($2.54)	($83.82)
8	80	1	80	($4.07)	($4.07)
10	115	1	115	($5.84)	($5.84)
Sprinkler 1" to 5/8"	1.1	132.00	145	($0.06)	($7.92)
Sprinkler 1" to 3/4"	1.50	16.00	24	($0.08)	($1.28)
Sprinkler 1 1/2" to 3/4"	1.7	0.00	0	($0.09)	$0.00
Sprinkler 1 1/2 " to 1"	2.73	0.00	0	($0.14)	$0.00
Sprinkler 2 " to 3/4"	1.83	0.00	0	($0.09)	$0.00
Sprinkler 2" to 1"	2.80	0.00	0	($0.14)	$0.00
Sprinkler 3" to 5/8"	2.8	0	0	($0.14)	$0.00
Sprinkler 3" to 3/4"	3.29	2	7	($0.17)	($0.34)
Sprinkler 3" to 1 1/2"	6.6	0	0	($0.34)	$0.00
Sprinkler 4" to 5/8"	3.34	0	0	($0.17)	$0.00
Sprinkler 4" to 1"	4.81	7	34	($0.24)	($1.68)
Sprinkler 4" to 1 1/2"	7.14	2	14	($0.36)	($0.72)
Sprinkler 4" to 2"	10.06	2	20	($0.51)	($1.02)
Sprinkler 4" to 3"	15.54	4	62	($0.79)	($3.16)
Sprinkler 6" to 5/8"	4.61	0	0	($0.23)	$0.00
Sprinkler 6" to 1"	6.08	0	0	($0.31)	$0.00
Sprinkler 6" to 1 1/2"	8.41	10	84	($0.43)	($4.30)
Sprinkler 6" to 2"	11.33	2	23	($0.58)	($1.16)
Sprinkler 6" to 3"	16.81	8	134	($0.85)	($6.80)
Sprinkler 6" to 4"	26.27	1	26	($1.33)	($1.33)
Sprinkler 8" to 5/8"	5.3	0	0	($0.27)	$0.00
Sprinkler 8" to 1"	6.78	0	0	($0.34)	$0.00
Sprinkler 8" to 1 1/2"	9.1	1	9	($0.46)	($0.46)
Sprinkler 8" to 2"	12.02	10	120	($0.61)	($6.10)
Sprinkler 8" to 3"	17.5	9	158	($0.89)	($8.01)
Sprinkler 10" to 2"	15.21	1	15	($0.77)	($0.77)
Sprinkler 10" to 3"	20.69	1	21	($1.05)	($1.05)
Sprinkler 10" to 4"	30.15	1	30	($1.53)	($1.53)
Sprinkler 10" to 6"	53.88	0	0	($2.74)	$0.00
2B - One Sz 5 & One Sz 2	10	0	0	($0.51)	$0.00
3B - Two Size 2	4	4	16	($0.20)	($0.80)
3C - Three Size 2	17.25	0	0	($0.88)	$0.00
3D - One Sz 3 & One Sz 9	15	0	0	($0.76)	$0.00
5A - Two sz 1		0	0	$0.00	$0.00
6C - 6" Compnd Used 4 Fire	8	0	0	($0.41)	$0.00
		102,917	172,612		

Total Refund	**($8,748.48)**
Over/under() refunded	$ (23.20)

Appendix H
Golden State Water Company
Balancing Account and Memorandum Account Surcharges and Surcredits Amortization
A.23-08-010
General Ratemaking Area Balancing Account ("GRABA")
Rate True-up Memorandum Account

Region 3	
Total Refund	$ (10,255.82)
Total Customer Equivalent	173,378
$ per Customer Equivalent	**($0.06)**

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	66,960	66,960	**($0.06)**	($4,018)
3/4	1.50	6,063	9,095	**($0.09)**	($546)
1	2.50	20,809	52,023	**($0.15)**	($3,121)
1-1/2	5	1,080	5,400	**($0.30)**	($324)
2	8.00	3,157	25,256	**($0.48)**	($1,515)
3	15.00	370	5,550	**($0.90)**	($333)
4	25.00	98	2,450	**($1.50)**	($147)
6	50.00	27	1,350	**($3.00)**	($81)
8	80.00	6	480	**($4.80)**	($29)
10	115.00	1	115	**($6.90)**	($7)
Sprinkler 1" to 5/8"	1.05	1795.00	1,885	**($0.06)**	($108)
Sprinkler 1" to 3/4"	1.515	614.00	930	**($0.09)**	($55)
Sprinkler 1 1/2" to 3/4"	1.755	2.00	4	**($0.11)**	($0)
Sprinkler 1 1/2 " to 1"	2.75	46.00	127	**($0.17)**	($8)
Sprinkler 2 " to 3/4"	1.86	1.00	2	**($0.11)**	($0)
Sprinkler 2" to 1"	2.825	61.00	172	**($0.17)**	($10)
Sprinkler 3" to 5/8"	2.81	0	0	**($0.17)**	$0
Sprinkler 3" to 3/4"	3.3	0	0	**($0.20)**	$0
Sprinkler 3" to 1 1/2"	6.61	0	0	**($0.40)**	$0
Sprinkler 3" to 2"	9.53	0	0	**($0.57)**	$0
Sprinkler 4" to 3/4"	3.84	0	0	**($0.23)**	$0
Sprinkler 4" to 1"	4.88	3	15	**($0.29)**	($1)
Sprinkler 4" to 1 1/2"	7.15	6	43	**($0.43)**	($3)
Sprinkler 4" to 2"	10.08	1	10	**($0.60)**	($1)
Sprinkler 4" to 3"	15.54	5	78	**($0.93)**	($5)
Sprinkler 6" to 5/8"	4.64	0	0	**($0.28)**	$0
Sprinkler 6" to 1"	6.11	0	0	**($0.37)**	$0
Sprinkler 6" to 1 1/2"	8.43	29	244	**($0.51)**	($15)
Sprinkler 6" to 2"	11.36	10	114	**($0.68)**	($7)
Sprinkler 6" to 3"	16.82	21	353	**($1.01)**	($21)
Sprinkler 6" to 4"	26.28	2	53	**($1.58)**	($3)
Sprinkler 8" to 5/8"	5.33	0	0	**($0.32)**	$0
Sprinkler 8" to 2"	12.05	10	121	**($0.72)**	($7)
Sprinkler 8" to 3"	17.52	11	193	**($1.05)**	($12)
Sprinkler 8" to 4"	26.98	2	54	**($1.62)**	($3)
Sprinkler 8" to 6"	50.7	3	152	**($3.04)**	($9)
Sprinkler 10" to 6"	53.9	1	54	**($3.23)**	($3)
1A - Two 5/8" meters	2.2	0	0	**($0.13)**	$0
2C - Two Sz 2 (Special)	8.48	0	0	**($0.51)**	$0
3B - Two Size 2	14.1	7	99	**($0.85)**	($6)
3C - Three Size 2	17.25	0	0	**($1.04)**	$0
4B - Four Size 2	25	0	0	**($1.50)**	$0
4G - Two Size 3	26.5	0	0	**($1.59)**	$0
4X - M/C Two Sz 3 , 1 C	26.5	0	0	**($1.59)**	$0
R3-3 Two 6" Manifold Meters (Covina)	1	0	0	**($0.06)**	$0
SCHEDULE R3-DEM-2H Flat	1	0	0	**($0.06)**	$0
Malone Well	1	0	0	**($0.06)**	$0
Pomona College	427	0	0	**($25.62)**	$0

(END OF APPENDIX H)