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APPENDIX A

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Application of CALIFORNIA WATER SERVICE COMPANY (U60W), a California corporation, for an order (1) authorizing it to increase rates for water service by \$140,558,101 or 17.1% in test year 2026, (2) authorizing it to increase rates on January 1, 2027 by \$74,162,564 or 7.7%, (3) authorizing it to increase rates on January 1, 2028 by \$83,574,190 or 8.1% in accordance with the Rate Case Plan, and (4) adopting other related rulings and relief necessary to implement the Commissions ratemaking policies.

A.24-07-003
(Filed July 8, 2024)

PARTIAL SETTLEMENT AGREEMENT OF

**THE PUBLIC ADVOCATES OFFICE, CALIFORNIA WATER SERVICE COMPANY (U-60-W),
CALIFORNIA WATER ASSOCIATION, AND THE NATIONAL ASSOCIATION OF WATER COMPANIES**

August 4, 2025

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ATTACHMENT 3	SERVICE CONNECTIONS BY DISTRICT FOR 2026, 2027, AND 2028

1 **I. INTRODUCTION**

2 This Partial Settlement Agreement (“Partial Settlement”) resolves certain issues raised in
3 Application (“A.”) 24-07-003, the 2024 General Rate Case (“GRC”) filing of California Water
4 Service Company (“Cal Water”) for rates in calendar years 2026, 2027, and 2028 for 19 Class A
5 ratemaking areas (“Application”).¹ Pursuant to Article 12 of the Rules of Practice and Procedure
6 (“Rules”) of the California Public Utilities Commission (“Commission”), this Partial Settlement is
7 submitted for Commission approval by Cal Water, the Public Advocates Office at the California
8 Public Utilities Commission (“Cal Advocates”), California Water Association (“CWA”), and the
9 National Association of Water Companies (“NAWC”) (collectively, “Parties”).

10 The Partial Settlement expands on certain items on the **List of Undisputed Issues and**
11 **Partially Resolved Capital Projects** (“Undisputed Issues List”) to provide greater clarity. A
12 corrected version of the Undisputed Issues List was served on all parties on August 4, 2025, and
13 is identified as Exhibit Joint-02 on the Joint Exhibit List; it is also provided as **Attachment 1** to
14 this Partial Settlement.

15 In consideration of the mutual obligations, covenants, and conditions contained herein,
16 Cal Water and Cal Advocates agree to the terms of this Partial Settlement. The other active
17 parties, CWA and NAWC, are supportive of the Partial Settlement but do not take a stance on
18 specific issues, and the terms of the Partial Settlement do not impose any obligations on CWA
19 or NAWC. Nothing in this Partial Settlement shall be deemed to constitute an admission by any
20 Party that its position taken in testimony on any issue lacks merit or that its position taken in
21 testimony has greater or lesser merit than the position taken by any other Party.

¹ This GRC addresses the following original nineteen (19) Class A ratemaking areas: Bakersfield District, Bay Area Region, Bear Gulch District, Dixon District, East Los Angeles District, Kern River Valley District, Livermore District, Los Altos District, Los Angeles County Region, Marysville District, North Valley Region, Salinas Valley Region, Selma District, South Bay Region, Stockton District, Visalia District, Westlake District, Willows District, and Travis District. As discussed below, the Parties also propose to create the Diablo Canyon Region by consolidating the Dixon and Livermore Districts, so that this GRC addresses a total of eighteen (18) Class A ratemaking areas. Cal Water also has another Class A ratemaking area (the Millerton District), and a Class D ratemaking area (Grand Oaks), however rates for these areas are not being addressed in this proceeding.

1 **II. DISCUSSION**

2 This Partial Settlement addresses issues by **Item Number** as they appear in Exhibit Joint-
3 02 as updated on August 1, 2025.² For additional references, such as to relevant testimony or
4 Scoping Issue number, see Exhibit Joint-02.

5 **A. Sales and Services (Items 1 and 37, SR #4)**

6 **Items 1 and 37** reflect agreement that figures for sales and service connections should
7 be adopted for each year of rates, 2026, 2027, and 2028. While the amount of sales remains in
8 dispute, the Commission should adopt sales-per-customer figures for each year such as those
9 shown in **Attachment 2** to this Partial Settlement.³ For service connections, **Attachment 3**
10 provides the agreed-upon number for each customer class and operating district or sub-
11 district.⁴

12 **B. Rate Design (Items 2-8)**

13 Coast Springs Capacity Surcharges – **Item 2** reflects agreement that there will continue
14 to be capacity surcharges imposed on customers in the Coast Springs area of the Redwood
15 Valley District (part of the Bay Area Region) because of the continuing severe limitation on
16 water availability. The specific capacity surcharges provided in the Undisputed Issues List are
17 applicable regardless of which rate design methodology the Commission approves.

18 Bayshore Metered Recycled Water – **Item 3** incorporates a new recycled water
19 customer in the San Carlos area of the Bayshore District (part of the Bay Area Region) that has
20 agreed to take metered recycled water at a quantity rate that is 80% of the nonresidential

² The corrections to Exhibit Joint-02 dated August 1, 2025 consist of non-substantive changes to various numbers.

³ **Attachment 2** shows the sales per customer class by operating district or sub-district for 2026, 2027, and 2028. The column labelled “Unrestricted Sales,” referred to by Cal Advocates as the “Normal-Scenario” sales forecast, is recommended by Cal Advocates. The column labelled “Expected Sales,” referred to by Cal Advocates as the “Drought-Restricted” sales forecast, is recommended by Cal Water. CWS-02, Testimony Book #2, Attachment G, pp. 64-77 (Tables 48-75). For the purposes of certain calculations like water production expenses, some sales figures are addressed at the water system level, and some ratemaking areas contain multiple water systems.

⁴ **Attachment 3** provides the agreed-upon number of connections per customer class by operating district or sub-district for 2026, 2027, and 2028. For the five main customer classes, see CWS-02, Testimony Book #2, Attachment G, pp. 28-37 (Tables 8-35). Data for the remaining customer classes are located in the RO Model.

1 potable quantity rate (with recycled water service charges equal to nonresidential potable
2 service charges). The Commission approved this approach in Advice Letter 2529-A. The Parties
3 agree to the addition of a new Metered Recycled Water tariff for the Bayshore District and
4 corresponding adjustment to the Results of Operations (RO) Model adopted in this case.

5 PV Private Fire Hydrant Tariff – **Item 4** represents the agreement that Schedule No. PV-
6 4A for private fire hydrants in Palos Verdes can be eliminated because customers will be
7 transitioning to Schedule No. AA-4, the company-wide Private Fire Protection tariff.

8 For the Remaining Issues Listed in the “Rate Design” Category – All issues relating to the
9 RSF, including **Items 5, 6, and 7**, are discussed under **Section C**, below. **Item 8** relating to
10 consolidated areas is discussed below.

11 Additional Item: Revenue Allocation – While rate design is a disputed issue,⁵ the Parties
12 agree that the percentage of revenues recovered through the service charge in the adopted
13 rate design should be maintained in Cal Water’s rates over the course of the rate case period.

14 **C. Items Relating to the Rate Support Fund (Items 5-7 and 36, SR #2)**

15 Special Request #2 (Item 36) proposes various modifications to the Rate Support Fund
16 (RSF). All Items relating to the RSF are addressed in this section. The RSF provides subsidies to
17 customers located in certain districts with high costs and smaller customer bases.

18 Kern River Valley (KRV) – The RSF subsidy to KRV is provided in the form of discounted
19 quantity rates that appear on customers’ bills. The amount of the RSF subsidy to KRV is not
20 fixed; it depends upon the amount of water customers use in the district. Currently, there is a
21 discounted quantity rate that is given to all customers for their water usage up to 10 CCF per
22 month. (While KRV is the only district with a single quantity rate, the current RSF subsidy
23 effectively creates a two-tier quantity rate structure – one discounted quantity rate up to 10
24 CCF, and then the adopted single quantity rate for usage above 10 CCF.) The discounted rate
25 adopted in the last GRC was equal to 125% of the “residential systemwide average rate.” This
26 was calculated by taking the total adopted residential quantity revenues across all ratemaking

⁵ Exhibit Joint-01, Items 20-21.

1 areas, dividing it by the total adopted residential sales across all ratemaking areas, and
2 multiplying the result by 1.25.

3 Given KRV’s very high quantity rates in the absence of a discount, **Item 5** proposes to
4 modify the discounts so that water usage at all levels receive a discount, with lower usage
5 receiving higher discounts. Different discounts will be applied in three tiers of monthly usage: 0-
6 6 CCF, 7-10 CCF, and above 10 CCF. As referenced in **Item 7** (which refers to the discounted
7 rates as “RSF Index rates”), the discounted rates need to be updated based on the rates
8 adopted in final decision by calculating a new “residential systemwide average rate.” The
9 discounted quantity rate for the first tier of 0-6 CCFs will be equal to 100% of the calculated
10 systemwide average rate. The discounted rate for the second tier of 7-10 CCF will be 150% of
11 the systemwide average rate. The discounted rate for the third tier of usage over 10 CCF will be
12 calculated by dividing \$175,000 by the adopted CCF that is assumed will be above 10 CCF. Since
13 the actual amount that will be subsidized by the RSF is equal to the difference between each
14 discounted rate and the actual single quantity rate, multiplied by the usage in that tier, the total
15 subsidy provided to KRV will vary each year.

16 Willows, Dixon, and Selma – In **Item 6**, the RSF subsidies provided are fixed amounts per
17 year for a given district, and are applied by offsetting the adopted revenue requirement before
18 calculating rates, resulting in lower rates for the entire district. The \$700 thousand RSF subsidy
19 to the Willows District will continue in this GRC period. With the consolidation of the Dixon
20 District into the Diablo Ranch Region, however, the \$1.7 million in annual RSF subsidies
21 previously provided to Dixon can be eliminated.⁶ Instead, an RSF subsidy of \$500 thousand will
22 be provided to the Selma District.

23 Schedule No. RSF and Recalculation – The Parties agree that all of the above
24 modifications must be reflected in an updated version of Schedule No. RSF, and the RSF
25 surcharge should be recalculated based on the adopted sales and the rates that go into effect
26 with a final decision.⁷

⁶ If consolidation of the Dixon District with the Livermore District is not approved, the RSF subsidy for Dixon should be reinstated.

⁷ See the discussion of Item 38, below.

1 **D. Rate Design and Consolidated Regions (Items 8 and 35, SR #1)**

2 **Item 8** addresses how revenues should be allocated between districts in two ratemaking
3 areas – the existing North Valley Region and the newly proposed Diablo Ranch Region
4 (authorization for which is not in dispute).

5 In the 2021 GRC, the Oroville and Chico Districts were first consolidated into the North
6 Valley Region (NVR), but the districts maintained two different sets of tariffs so that an
7 “assessment” could be charged to Oroville customers to mitigate the impact of the
8 consolidation on Chico customers.⁸ In this GRC, the Parties agree to bring rates closer together,
9 but continue to apply an assessment on Oroville customers. The following additional
10 percentages of the consolidated NVR revenue requirement are shifted to Oroville before rates
11 are calculated: 5.7% in 2026, 5.2% in 2027, and 4.7% in 2028.⁹

12 In **Item 35**, the Parties agree that the Dixon and Livermore Districts should be
13 consolidated into the new Diablo Ranch Region (DRR). As with NVR, Dixon and Livermore will
14 retain different sets of tariffs with assessments to Dixon customers that will mitigate the impact
15 of the consolidation on Livermore customers. The following additional percentages of the
16 consolidated DRR revenue requirement are shifted to Dixon before rates are calculated: 4.0% in
17 2026, 3.5% in 2027, and 3.0% in 2028.

18 **E. Water Production Expenses (Items 9-12)**

19 Purchased Water – To clarify **Item 9**, the adopted amount of purchased in applicable
20 districts will be multiplied by the adopted purchased water rate for a given district. While the
21 Parties agree on this methodology, the Parties do not agree on what those adopted numbers
22 should be.

⁸ D.24-03-042, Exhibit A (Partial Settlement Agreement), p. 9. Based on the number of customers at the time, Oroville would have borne 10% of the consolidated revenue requirement. With the assessment, Oroville rates were calculated to bear 15% of the consolidated revenue requirement. *Id.*

⁹ Note that the assessment in this proceeding is characterized and calculated differently from the assessment in the 2021 GRC.

1 Pump Taxes – To clarify **Item 10**, the adopted amount of groundwater in applicable
2 districts will be multiplied by the adopted pump tax rate. While the Parties agree on this
3 methodology, the Parties do not agree on what those adopted numbers should be.

4 Purchased Power – To clarify **Item 10**, the adopted water production amounts will be
5 multiplied by the adopted rate of kilowatt-hours (kWh) per CCF. While the Parties agree on this
6 methodology, the Parties do not agree on what those adopted numbers should be.

7 Purchased Chemicals – To clarify **Item 11**, aside from the agreement that there will be
8 no purchased chemicals in the Antelope Valley and Coast Springs areas, the methodology for all
9 other purchased chemical costs is in dispute.

10 **F. Miscellaneous Expenses (Items 14, 17, 19, and 22)**

11 Transportation Expenses – **Item 14** refers to maintenance and other expenses relating
12 to vehicles. While the Parties do not agree on the number of additional employee positions
13 (complement) that should be in rates, to the extent approved complement is associated with
14 vehicles, the Parties agree that transportation expenses should be adjusted to reflect those
15 vehicles.

16 Water Treatment Expenses – In **Item 17**, the agreed-upon forecast for PFAS-related
17 expenses are for sampling and monitoring water quality, and are not for PFAS treatment.

18 Administrative & General Non-Specific Expenses – The reference to “savings” in **Item 22**
19 are the costs that would be avoided if certain proposed complement is approved. The amount
20 of savings varies by position, and this category of expenses should therefore be adjusted
21 depending upon the complement approved.

22 **G. Advanced Metering Infrastructure (AMI) Expense and Savings Adjustments (Items**
23 **16, 17, and 19)**

24 Items 16, 17, and 19 refer to adjustments that should be made in those expense
25 categories depending upon the AMI ratemaking methodology the Commission adopts. The
26 three ratemaking methodologies before the Commission are associated with (1) Cal Water’s
27 original application, (2) Public Advocates’ alternative proposal, and (3) Cal Water’s variation on

1 the alternative proposal. The specific incremental expenses and cost savings related to each
2 methodology are discussed in testimony and briefs.¹⁰

3 **H. Tax-Related Special Requests #14 and #15**

4 **Item 44** relates to a proposed methodology for attrition-year normalization and **Item 45**
5 relates to a proposed methodology for deferred tax liability, both of which are needed for full
6 compliance with federal tax laws. These methodologies are described in Cal Water's
7 testimony,¹¹ and are already embedded in Cal Advocates' and Cal Water's most current RO
8 Model.

9 **I. Water Quality (Item 48)**

10 The positions of Cal Advocates and Cal Water referenced in **Item 48** relate to
11 distribution system maintenance and are discussed in opening and reply briefs under Section
12 IV.J.

13 **J. Capital Projects (Items 50-138)**

14 Partially Resolved Capital Projects – For the capital projects listed as **Items 50-136**,
15 several projects are identified as having been reduced, cancelled, deferred, or otherwise
16 removed from forecasted rate base. For the remaining projects, the direct costs listed reflect
17 agreement except for the global plant items that are in dispute, as discussed in Parties' briefs.
18 The costs for these projects therefore may require adjustment depending upon the
19 Commission's resolution of those global plant issues.

20 Removal of Land from Rate Base – For **Item 137**, the extent to which Parties are in
21 accord is discussed in Parties' briefs.

22 Other Capital Projects – **Item 138** recognizes that approximately 500 capital projects
23 were proposed by Cal Water that were not addressed in Public Advocates' testimony and were

¹⁰ CWS-03, Attachment G-1; Cal Adv-08, Attachment Table 7-1; Opening Briefs, Section IV.C.1(w).

¹¹ CWS-01, pp. 136-142 (SR #14) and pp. 142-147 (SR #15).

1 not modified in Public Advocates' RO Model, but that may require adjustment depending upon
2 the Commission's resolution of those global plant issues.

3 **III. LEGAL TERMS OF AGREEMENT**

4 **A. Incorporation of Complete Agreement**

5 This Partial Settlement is to be treated as an integrated agreement and not as a
6 collection of separate agreements on discrete issues. To accommodate the interests related to
7 diverse issues, the Parties acknowledge that changes, concessions, or compromises by any
8 Party in one section of this Partial Settlement resulted in changes, concessions, or compromises
9 by the Parties in other sections.

10 **B. Signature Date and Effective Date**

11 This Partial Settlement shall become binding on the Parties as of the last signature date
12 of the Parties. The Partial Settlement shall become effective as provided in a decision approving
13 the Partial Settlement.

14 **C. Regulatory Approval**

15 The Parties, by signing this Partial Settlement, acknowledge that they support
16 Commission approval of this Partial Settlement. The Parties shall use their best efforts to
17 obtain Commission approval of the Partial Settlement.

18 Should any Proposed Decision or Alternate Proposed Decision seek a modification to
19 this Partial Settlement Agreement, and should any Party be unwilling to accept such
20 modification, that Party shall notify the other Party within five business days of issuance of such
21 Proposed Decision or Alternate Proposed Decision. The Parties shall thereafter promptly
22 discuss the proposed modification and negotiate in good faith to achieve a resolution
23 acceptable to the Parties, and shall promptly seek Commission approval of any resolution so
24 achieved. If the Commission adopts the joint position, the Parties shall file an amended
25 settlement agreement reflecting the modified terms within 30 days of the final decision. The
26 Parties may file joint comments on a Proposed Decision stating their agreement to the modified
27 terms.

1 The Parties agree to oppose any modification of this Partial Settlement not agreed to by
2 both Parties. Failure to resolve such proposed modification to the satisfaction of the Parties, or
3 to obtain Commission approval of such resolution promptly thereafter, shall entitle any Party to
4 terminate its participation from this Partial Settlement through prompt notice to the other
5 Parties and the terms and conditions reflected in this Partial Settlement shall no longer apply to
6 the Parties.

7 **D. Performance**

8 The Parties agree to support and defend this Partial Settlement, and shall perform
9 diligently, and in good faith, all actions required or implied hereunder, including, but not
10 necessarily limited to, the execution of any other documents required to effectuate the terms
11 of this Partial Settlement, and the preparation of exhibits for, and presentation of witnesses at,
12 any required hearings to obtain the approval and adoption of this Partial Settlement by the
13 Commission. No Party will contest in this proceeding, or in any other forum, or in any manner
14 before this Commission, the recommendations contained in this Partial Settlement. It is
15 understood by the Parties that time is of the essence in obtaining the Commission's approval of
16 this Partial Settlement and that all will extend their best efforts to ensure its adoption. In this
17 regard, Parties agree that they will not seek or support any measure that would delay
18 immediate Commission consideration and disposition of the motion filed submitting this Partial
19 Settlement for the Commission's approval.

20 **E. Non-Precedential**

21 This Partial Settlement is not intended by the Parties to be precedent for any other
22 proceeding, whether pending or instituted in the future. The Parties have assented to the
23 terms of this Partial Settlement only for the purpose of arriving at the settlement embodied in
24 this Partial Settlement. Each Party expressly reserves its right to advocate, in future
25 proceedings, or in the event that the Partial Settlement is rejected by the Commission,
26 positions, principles, assumptions, arguments and methodologies which may be different than
27 those underlying this Partial Settlement, and the Parties expressly declare that, as provided in

1 Rule 12.5 of the Commission's Rules of Practice and Procedure, this Partial Settlement should
2 not be considered as a precedent for or against them.

3 **F. Non-Waiver**

4 None of the provisions of this Partial Settlement shall be considered waived by any Party
5 unless such waiver is given in writing. The failure of a Party to insist in any one or more
6 instances upon strict performance of any of the provisions of this Partial Settlement or take
7 advantage of any of their rights hereunder shall not be construed as a waiver of any such
8 provisions or the relinquishment of any such rights for the future, but the same shall continue
9 and remain in full force and effect.

10 **G. General Provisions**

11 The Parties acknowledge that the positions expressed in the Partial Settlement were
12 reached after consideration of positions advanced by Parties in the proceeding and declare and
13 mutually agree that the terms and conditions herein are reasonable, consistent with the law,
14 and in the public interest. The Parties agree to support the terms of the Partial Settlement.
15 This Partial Settlement sets forth the entire agreement of the Parties on all of the subject
16 matters addressed herein and may only be modified in writing subscribed by all Parties.

17 No Party has relied, or presently relies, upon any statement, promise, or
18 representation by any other Party, whether oral or written, except as specifically set forth in
19 this Partial Settlement.

20 Should any dispute arise among the Parties regarding the manner in which this Partial
21 Settlement or any term shall be implemented, the Parties agree, prior to initiation of any other
22 remedy, to work in good faith to resolve such differences in a manner consistent with both the
23 express language and the intent of the Parties in entering into this Partial Settlement.

1 **H. Petition for Modification**

2 The Parties are prohibited from filing a petition for modification of a Commission
3 decision approving this Partial Settlement, in full or in part, regarding any issue resolved in this
4 Partial Settlement, unless the Parties agree.

5 **I. Governing Law**

6 This Partial Settlement shall be interpreted, governed and construed under the laws of
7 the State of California, including Commission decisions, orders and rulings, as if executed and to
8 be performed wholly within the State of California.

9 **J. Attachments**

10 The Attachments to this Partial Settlement are part of the agreement of the Parties and
11 are incorporated herein by reference.

12 **IV. EXECUTION**

13 This Partial Settlement Agreement may be executed in counterparts by the Parties with
14 the same effect as if all the Parties had signed one and the same document. All such
15 counterparts shall be deemed to be an original and shall together constitute one and the same
16 agreement.

17 The representatives of the Parties signing this Partial Settlement Agreement are fully
18 authorized to enter into this agreement.

<p>PUBLIC ADVOCATES OFFICE AT THE CALIFORNIA PUBLIC UTILITIES COMMISSION</p> <p>By: <u> /Richard Rauschmeier/ </u> Richard Rauschmeier Interim Deputy Director California Public Utilities Commission 505 Van Ness Avenue San Francisco, CA 94102 415-703-2732 richard.rauschmeier@cpuc.ca.gov</p>	<p>CALIFORNIA WATER SERVICE COMPANY</p> <p>By: <u> /Greg Milleman/ </u> Greg Milleman Vice President – Rates and Regulatory Affairs 1720 North First Street San Jose, CA 95112 408-367-8498 gilleman@calwater.com</p>
<p>CALIFORNIA WATER ASSOCIATION</p> <p>By: <u> /Jennifer Capitolo/ </u> Jennifer Capitolo 601 Van Ness Avenue, Suite 2047 Mail Code #E3-608 San Francisco, CA 94102 415-561-9650 jcapitolo@calwaterassn.com</p>	<p>NATIONAL ASSOCIATION OF WATER COMPANIES</p> <p>By: <u> /April Ballou / </u> April Ballou Two Liberty Place 50 S. 16th Street, Suite 2725 Philadelphia, PA, 19102 703-969-3203 april@nawc.com</p>
<p>August 4, 2025</p>	

SETTLEMENT ATTACHMENT 1

List of Undisputed Issues and Partially Resolved Capital Projects

A.24-07-003 ALJ/ABT/nd3

Item	Category	Scoping Issue #	Item	References	Summary of Stipulated Position
1	Services	1, 2, and 4	Number of services	CWS TB #2, pp. 112-114. CWS Reb. Book #1, pp. 67, 70. Lam, pp. 2-2 to 2-3.	- Parties agree that the number of services will be those proposed in Cal Water's application plus the following proposed adjustments identified in rebuttal: (1) an additional recycled water customer in its Bay Area Region and, (2) a reduction of three services in its South Bay Region to reflect the closure of a refinery.
2	Rate Design	1	Coast Springs Capacity Surcharge	CWS TB #2, pp. 110-111.	- For Coast Springs, Parties agree that there will continue to be a residential tier break at 6 CCFs, with two capacity surcharges per CCF (\$8/ccf for 3-6 ccf, and \$20/ccf for 7+ccf). (The \$20/CCF surcharge for usage at 7 CCF and above is in lieu of the \$8/CCF surcharge, not in addition to it.) - Non-residential customers in Coast Springs will continue to see a \$20/CCF capacity surcharge for usage at 7 CCF and above.
3	Rate Design	1	Recycled Water Rate for Bay Area Region	CWS Reb. Book #1, p. 66-67.	- In AL 2529-A, the new BAR tariff for recycled water was approved to reflect the Redwood City recycled water rate until 1/1/2025. - As agreed-upon with Caltrans, starting 1/1/25, rates will be based on the non-residential tariff, with the same service charges but with the quantity rate at 80%.
4	Rate Design	1 and 4	PV Private Fire Hydrant tariff	CWS TB #2, p. 111. CWS Reb. Book #1, p. 67.	- In the 2021 GRC, rates for Palos Verdes Private Fire Hydrants (Schedule No. PV-4A) increased to bring them closer to that of the company-wide Private Fire Protection tariff (Schedule No. AA-4), with the intention of matching the AA-4 rate in the 2024 GRC. - This approach has been carried out in this GRC so Schedule No. PV-4A can be eliminated, reducing the overall number of tariff schedules and establishing parity among customers with Private Fire Protection Service.
5	Rate Design	9 and 14	Modify RSF subsidy for KRV	CWS TB #2, pp. 19-21. CWS Reb. Book #1, p. 165. Lam, pp. 4-2 to 4-3.	- Modify RSF methodology to implement a three-tier discount system: a discount equal to the difference between the test year (TY) 1 single quantity rate and 100% of the systemwide average TY 1 residential quantity rate for the first 6 (0 to 6) CCF of usage, a discount equal to the difference between the TY 1 single quantity rate and 150% of the systemwide average TY 1 residential quantity rate for the next 4 (7 to 10) CCF of usage, and a discount for all usage above 10 CCF calculated by dividing \$175,000 by the adopted sales for TY 1 above 10 CCF.
6	Rate Design	1, 9 and 14	RSF Embedded Subsidies	CWS TB #2, pp. 19-21. CWS Reb. Book #1, p. 165. Lam, pp. 4-3 to 4-4.	- The RSF Program will offset the revenue requirement of the Willows District (\$700,000) as well as the Selma District (\$500,000) before rates are calculated. - The offset for the Dixon District will be removed in lieu of the proposed consolidation with the Livermore District. If the proposed consolidation is not adopted by the Commission, the existing RSF for Dixon (\$1,700,000) will need to remain as is.
7	Rate Design	9 and 14	RSF Funding	CWS TB #2, pp. 20-21. Lam, pp. 4-2 to 4-4.	- Update RSF Index Rates and companywide RSF surcharge based on the final commission decision for revenues and rates.

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Item	Category	Scoping Issue #	Item	References	Summary of Stipulated Position
8	Rate Design	13	Proposed Consolidations	CWS TB #1, pp. 16-17. Lam, p. 4-1. CWS Reb. Book #1, pp. 164.	- In the new Diablo Ranch Region (DRR) ratemaking area, DIX and LIV will have different tariffs so that DIX is partially subsidizing the consolidated DRR rates, similar to the subsidy included in the North Valley Region (NVR) between CH and ORO. However, these subsidies will be gradually reduced over time. - The assessment to DRR-DIX will be 4.0% of consolidated revenues in 2026, 3.5% in 2027, and 3.0% in 2028. - The assessment to NVR-ORO will be 5.7% of consolidated revenues in 2026, 5.2% in 2027, and 4.7% in 2028.
9	Expenses	1, 2, and 4	Purchased Water	CWS TB #1, pp. 56-57. Ronco, pp. 1-13 - 1-15. CWS Reb. Book #1, Ch 6, pp. 100-107.	- Parties agree on methodology that purchased water production times a rate should be used to calculate purchased water. - Parties do not agree on the rate and production to use.
10	Expenses	1, 2, and 4	Pump Tax	CWS TB #1, pp. 54-55. Ronco, pp. 1-6 - 1-10. CWS Reb. Book #1, pp. 100-107.	- Parties agree on methodology that ground water production times the most recent wholesaler rate should be used to calculate pump taxes. - Parties do not agree on the production to use. One specific element of Bakersfield pump tax is in dispute because it is calculated using surface water flows.
11	Expenses	1, 2, and 4	Purchased Power	CWS TB #1, p. 57. Ronco, pp. 1-10 - 1-13. CWS Reb. Book #1, pp. 100-107.	- Parties agree on methodology that water production times a power unit cost (Kwh used to move a ccf of water) should be used to calculate purchased power. - Parties do not agree to the rate and production to use.
12	Expenses	1, 2, and 4	Purchased Chemicals	CWS TB #1, p. 57. Ronco, pp. 1-10 - 1-13. CWS Reb. Book #1, pp. 100-107.	- Cal Water agrees in rebuttal to have \$0 purchased chemical expenses for Antelope Valley and Coast Springs. - The methodology for calculating purchased chemicals is in dispute.
13	Expenses	1, 2, and 4	Postage	CWS TB #1, Ch 5, p. 63. Ronco, pp. 2-6 - 2-9. CWS Reb. Book #1, Ch 6, pp. 124-125.	- Parties agree on overall methodology used to forecast postage and to use final proposed services to calculate postage. - Parties are in dispute on what percent increase to use for the postage rate.
14	Expenses	1, 2, and 4	Transportation	CWS TB #1, Ch 5, pp. 61-62. Ronco, pp. 2-2 - 2-6. CWS Reb. Book #1, Ch 6, pp. 122-124.	- Parties agree to adjust number of proposed vehicles to calculate transportation expense depending on outcome of proposed complements.
15	Expenses	1, 2, and 4	Source of supply	CWS TB #1, Ch 5, pp. 65-66. Ronco, pp. 2-9 - 2-14. CWS Reb. Book #1, Ch 6, pp. 108-120.	- There is no dispute on continuing Chico and East LA EPL treatments that were approved in prior GRCs. - There is no dispute on water re-use membership renewal.
16	Expenses	1, 2, and 4	Pumping	CWS TB #1, Ch 5, pp. 66-68. Ronco, pp. 2-14 - 2-17. CWS Reb. Book #1, Ch 6, pp. 108-120.	- There is no dispute on continuing the Bear Gulch and Hermosa-Redondo EPL treatments that were approved in prior GRCs. - There is no dispute on removing recorded expenses that will be recovered through the PSPS and CEMA memo accounts. - Parties agree that AMI expenses should be adjusted based on outcome of the disputed AMI issues.

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Item	Category	Scoping Issue #	Item	References	Summary of Stipulated Position
17	Expenses	1, 2, and 4	Water Treatment	CWS TB #1, Ch 5, pp. 68-71. Ronco, pp. 2-17 - 2-20. CWS Reb. Book #1, Ch 6, pp. 108-120.	<ul style="list-style-type: none"> - There is no dispute on removing recorded expenses that will be recovered through the CEMA and School Lead Testing memo accounts. - There is no dispute on continuing the Bakersfield Southwest Water Treatment Plant EPL treatment approved in a prior GRC. - There is no dispute on proposed expenses associated with the State Water Resources Board Fees. - Parties agree that AMI expenses should be adjusted based on outcome of the disputed AMI issues. - There is no dispute about using a three-year expense average for PFAS related expenses. - Parties agree to start reflecting the ELA Water Quality Lab savings in 2026.
18	Expenses	1, 2, and 4	Transmission & Distribution	CWS TB #1, Ch 5, pp. 71-73. Ronco, pp. 2-20 - 2-23. CWS Reb. Book #1, Ch 6, pp. 108-120.	<ul style="list-style-type: none"> - There is no dispute on removing recorded expenses that will be recovered through the PSPS, CEMA, and DRMA2 memo accounts. - There is no dispute on removing a one-time expense associated with Dominguez' Automatic Meter Reading meter defect. - Parties agree to include projected solar project expenses in CSS.
19	Expenses	1, 2, and 4	Customer Accounting	CWS TB #1, Ch 5, pp. 73-75. Ronco, pp. 2-23 - 2-29. CWS Reb. Book #1, Ch 6, pp. 108-120.	<ul style="list-style-type: none"> - There is no dispute on removing recorded expenses that will be recovered through the CEMA and DRMA2 memo accounts. - There is no dispute on removing Central RCC expenses from Bakersfield, and allocating them across all Central RCC districts served. - Parties agree that AMI expenses should be adjusted based on outcome of the disputed AMI issues. - There is no dispute on projected expenses associated with service lines for lead inventory. - There is no dispute on Bluebeam software floating network licenses for Engineering. - There is no dispute on the annual subscription cost for a Governance, Risk and Compliance app for use by Internal Audit, Environmental Social and Governance, and Environmental Affairs departments. - There is no dispute on including subscription fees for a Zero Trust Security model.
20	Expenses	1, 2, and 4	Contracted Maintenance	CWS TB #1, Ch 5, pp. 77-79.	<ul style="list-style-type: none"> - There is no dispute on adjustments made to recorded expenses consistent with those approved in prior GRCs. - There is no dispute regarding Cal Water's exclusion of well rehab expenses in recorded years for Chico and Dominguez. - There is no dispute regarding removing recorded tank painting expenses, and forecasting for specific projects instead of using a 5-year inflation-adjusted average.
21	Expenses	1, 2, and 4	Maintenance Expense - stores	CWS TB #1, Ch 5, pp. 76-77. CWS Reb. Book #1, Ch 6, p. 121.	<ul style="list-style-type: none"> - There is no dispute of Cal Water's proposed maintenance expense - stores.
22	Expenses	1, 2, and 4	A&G Non-Specifics	CWS TB #1, Ch 5, pp. 82-85. CWS TB #1, Ch 5, pp. 89-96. Keowen, pp. 1-2 - 1-7. Keowen, pp. 1-21 - 1-29. CWS Reb. Book #1, Ch 6, pp. 125-129. CWS Reb. Book #1, Ch 5, pp. 79-89	<ul style="list-style-type: none"> - There is no dispute on adjustments made to recorded expenses consistent with those approved in prior GRCs. - There is no dispute on adjustments for legal, Promise Pay Program, liability insurance, and amortization of intervenor compensation expenses. - If proposed complements with savings are approved, there is no dispute on incorporating the savings for 2026-2028.

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Item	Category	Scoping Issue #	Item	References	Summary of Stipulated Position
23	Expenses	1, 2, and 4	Rent	CWS TB #1, Ch 5, pp. 79-80. CWS Reb. Book #1, Ch 6, p. 130.	- There is no dispute of Cal Water's proposed rent expenses.
24	Expenses	1, 2, and 4	Admin Charges (Revenue Sharing)	CWS TB #1, Ch 5, pp. 85-87. CWS Reb. Book #1, Ch 6, p. 130.	- There is no dispute of Cal Water's proposed admin charges transferred expense adjustments.
25	Expenses	1, 2, and 4	Amortization of limited term investment	CWS TB #1, Ch 5, pp. 87-88.	- There is no dispute of Cal Water's methodology.
26	Expenses	1, 2, and 4	Workers Compensation	CWS TB #1, Ch 5, pp. 80-82. CWS Reb. Book #1, Ch 6, p. 130.	- There is no dispute of Cal Water's proposed workers' compensation expense.
27	Expenses	1, 2, and 4	Conservation	CWS TB #1, Ch 5, pp. 75-76. Lam, pp. 1-1 - 1-13. CWS Reb. Book #1, Ch 6, p. 129.	- There is no dispute on removing recorded expenses that will be recovered through the DRMA2.
28	Expenses	1, 2, and 4	Dues & Donations	CWS TB #1, Ch 5, pp. 88-89. CWS Reb. Book #1, Ch 6, p. 130.	- There is no dispute of Cal Water's proposed dues and donations adjustments.
29	Expenses	1, 2, and 4	Synergy Adjustments	CWS TB #1, Ch 5, p. 85. CWS TB #1, Ch 8. CWS TB #1, Ch 9.	- There is no dispute on synergy adjustments used for expenses and rate base.
30	Unregulated Activities (Non-Tariffed Products and Services)	1, 2, and 4	CWS TB #1, pp. 194-195 CWS Reb. Book #1, pp. 157	CWS TB #1, pp. 194-195. CWS Reb. Book #1, p. 157.	- Revenue sharing is implemented as an offset to expenses through the Administrative Charges Transferred account and will be implemented in ROM per Cal Water's proposal.
31	Taxes	1, 2, and 4	TOTI and Income Taxes	CWS TB #1, pp. 105 to 114. CWS Reb. Book #1, pp. 144 to 146.	- Parties agree on the methodologies for calculating expenses for income taxes and taxes-other-than-income (TOTI). Federal income tax expense will be calculated by deducting current-year California Corporate Franchise Taxes (CCFT) from federally taxable income. Final TOTI expenses are dependent upon amounts adopted for net plant, revenues, uncollectibles, and payroll.
32	Rate Base	1, 2, 3, and 4	Methodologies used for various rate base calculations	CWS TB #1, pp. 115-135. Sharma, Ch. 7. CWS Reb. Book #1, pp. 136-143.	- Aside from AFUDC and adjustments associated with items "not used and useful" issues specifically addressed in, Parties agree to methodologies used to calculate ratebase for all other categories and final numbers will depend on the outcome of Commission decision pending disputed items affecting these categories.
33	Rate Base	1, 2, 3, and 4	Proposed Depreciation Rates	Depreciation Book 5A and 5B. CWS TB #1, pp. 122-123. CWS Reb. Book #1, pp.136-137.	- Cal Water's proposed depreciation rates for years 2024-2027 will be used.
34	GRC Model	1, 2, 3, and 4	RO Model inputs and functions	[not addressed in testimony]	- The parties agree that their positions are reflected in the text of their reports, and take precedence over any inconsistencies contained in their GRC models.
35	SR 1 - Proposed Consolidations	13	Consolidation of DIX/LIV (DRR)	CWS TB #1, pp. 12-17. Lam, pp. 4-1 to 4-2.	- The Dixon and Livermore Districts will be consolidated for ratemaking purposes into the Diablo Ranch Region. Refer to item 8, above, for rate design details.
36	SR 2 - Updating the Rate Support Fund	14	RSF	CWS TB #2, pp. 17-21.	- Please refer to Items 5, 6, 7, and 8, above.

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Item	Category	Scoping Issue #	Item	References	Summary of Stipulated Position
37	SR 4 - Annual Sales and Services Forecasts	16	Authorizing Annual Sales and Services Forecast	CWS TB #2, p. 116. Lam, p. 4-4.	- Cal Advocates does not oppose forecasting sales and services over the GRC period to reflect changing water use. - Cal Advocates and Cal Water desire different sales forecasts, but both reflect changes in water use over the GRC period. - The Parties agree to use the sales forecast authorized by the Commission in implementing the water use changes in the 2nd and 3rd year of the GRC.
38	SR 5 - Subsequent Rates	17	Incorporating Subsequent Rate Changes into Final Rates	CWS TB #2, pp. 59-60. CWS Reb. Book #1, pp. 165-166.	- Final rates that are implemented will reflect GRC rates as well as any other CPUC-approved revenue/rate changes.
39	SR 6 - Most Current Escalation Factors	18	Use of most current Commission escalation rates in the final decision	CWS TB #1, pp. 98-99. CWS Reb. Book #1, p. 166.	- The Commission should use the most current Commission escalation rates in the final decision to most accurately reflect the cost of service in Cal Water's 2026 revenue requirement.
40	SR 8 - Amortizing Memo and Balancing Accounts	20	CEMA and PSPS Amortizations	CWS TB #3, pp. 9-10, 17-18. Evans, pp. 1-7 to 1-8. CWS Reb. Book #1, p. 168.	- Cal Advocates does not oppose the amortization amounts requested for the Catastrophic Event Memo Account (CEMA) and the Public Safety Power Shut-off Program Memo Account (PSPS MA).
41	SR 8 - Amortizing Memo and Balancing Accounts	20	Asbestos Litigation Memo Account Amortization and Continuation	CWS TB #3, pp. 15-16. Evans, pp. 1-7 to 1-8. CWS Reb. Book #1, p. 168.	- Cal Advocates does not oppose the amortization amount requested for the Asbestos Litigation Memo Account (ALMA), nor the extension of the closing date for the account from 12/31/2025 to 12/31/2028.
42	SR 8 - Amortizing Memo and Balancing Accounts	20	General District Balancing Account Amortization	CWS TB #3, pp. 14-15. Evans, pp. 1-6 to 1-7. CWS Reb. Book #1, pp. 179-180.	- Amortization of the General District Balancing Accounts reflecting the balances in the accounts when the advice letter is submitted via a Tier 2 advice letter.
43	SR 9 - Reauthorize Memo and Balancing Accounts	21	Re-authorization of the conservation and pension BAs for the 2024 GRC period	CEBA: CWS TB #2, p. 119. Evans, p.1-13 to 1-14 (except amortization timing). PCBA: CWS TB #1, pp. 187. Evans, pp. 1-14 to 1-17. CWS Reb. Book #1, pp. 185-188 (except SERP and amortization timing)	- Undisputed: Cal Water should be authorized to open a Conservation Expense Balancing Account (CEBA) and Pension Cost Balancing Account (PCBA) for the period of 2026-2028. - Disputed: For the PCBA, Cal Advocates proposes that any amount approved for the Supplemental Executive Retirement Plan (SERP) (which are themselves in dispute) should not be tracked in the PCBA. - Disputed: For the PCBA and the CEBA, Cal Advocates proposes "prompt refunds" when there's an overcollection, whereas Cal Water proposes amortization at end of 3-year tracking period.
44	SR 14 - Attrition Year Normalization	24	Attrition Year Normalization	CWS TB #1, pp. 135 to 136. CWS Reb. Book #1, p. 143.	- Parties agree to the method in which Cal Water has reflected this SR in its Rebuttal Results of Operations Model.
45	SR 15 - Deferred Tax Liability	25	Deferred Tax Liability with Current year Capital Additions	CWS TB #1, pp. 142 to 147. CWS Reb. Book #1, p. 144.	- Parties agree to the method in which Cal Water has reflected this SR in its Rebuttal Results of Operations Model.
46	General Scoping Issue #8	8	Whether Cal Water's Water Rights Leases comply with prior Commission orders	CWS Reb. Book #1, p. 9.	- Parties agree there is no dispute over whether Cal Water's water rights leases are in compliance with Commission orders in this proceeding.
47	General Scoping Issue #9	9	Whether Cal Water is in compliance with California's regulatory requirements for the provision of safe and reliable water service, including but not limited to adequate Emergency Preparedness Plans, the Low-Income Rate Assistance (LIRA) program, and any other conservation, accessibility, and water equity safeguards.	CWS TB # 2, pp. 3-26; 80-103. CWS TB #3, pp. 33-54. CWS Reb. Book #1, pp. 1-3, 164.	- Cal Water confirmed submission of its Emergency Preparedness Plans to the cities it operates in and to the Water Division and is in compliance with Assembly Bill 1650. - Additionally, Cal Water certified to the federal EPA that it has completed the risk assessment and mitigation process required by the American Water Infrastructure Act of 2018. - Cal Advocates conducted a review of Cal Water's submissions and did not identified any inadequacies.

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Item	Category	Scoping Issue #	Item	References	Summary of Stipulated Position
48	General Scoping Issue #10	10	Whether Cal Water's water quality meets all applicable local, state and federal drinking water standards and other provisions of General Order 103-A.	CWSTB #3, 75-150. CWS Reb. Book #1, p. 9.	- Cal Water meets all applicable local, state and federal drinking water standards and other provisions of General Order 103-A. - The Parties are still in dispute with Cal Water's distribution system maintenance (flushing).
49	Utility Plant in Service	1, 2, 3, and 4	Partially Resolved Capital Projects	See the pages that follow.	- See the list of "Partially Resolved Capital Projects" for capital projects associated with issues that were resolved after issuance of Cal Advocates' Reports.

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This list represents the capital issues that have been partially resolved between Cal Advocates and Cal Water. They are not fully resolved to the extent that they reflect a global plant issue in dispute.

*As defined in this case, Direct Costs do not include overhead and AFUDC, but may include amounts in dispute because an applicable global plant issue is in dispute. The Parties agree that the Commission's resolution of global plant issues in this proceeding will apply to all relevant projects, whether partially resolved or fully disputed.

Item	Area	PID	Capital Project Description	Year	Direct Cost*	Undisputed Items
50	Bakersfield	00133577	Bakersfield Onsite Solar	2026	\$ -	This capital project is cancelled and replaced with a lease
51	Bakersfield	BKD0900_25	Meter Replacement Program	2025	\$ 558,054	In Rebuttal Cal Water agreed to Cal Advocates' position
52	Bakersfield	BKD0900_26	Meter Replacement Program	2026	\$ 572,006	In Rebuttal Cal Water agreed to Cal Advocates' position
53	Bay Area Region ("BAR") - Bayshore	00132991	SC 109 New Generator and ATS	2027	\$ -	In Rebuttal Cal Water agreed to defer the project
54	Bakersfield	BKD0900_27	Meter Replacement Program	2027	\$ 586,306	In Rebuttal Cal Water agreed to Cal Advocates' position
55	BAR - Bayshore	SMD0900_25	Meter Replacement Program	2025	\$ 427,348	In Rebuttal Cal Water agreed to Cal Advocates' position
56	BAR - Bayshore	SMD0900_26	Meter Replacement Program	2026	\$ 438,032	In Rebuttal Cal Water agreed to Cal Advocates' position
57	BAR - Bayshore	SSF0900_25	Meter Replacement Program	2025	\$ 212,066	In Rebuttal Cal Water agreed to Cal Advocates' position
58	BAR - Bayshore	SSF0900_26	Meter Replacement Program	2026	\$ 217,368	In Rebuttal Cal Water agreed to Cal Advocates' position
59	BAR - Redwood Valley ("RDV")	00125523	ARM 2024 Physical Security Upgrades	2024	\$ -	In Rebuttal Cal Water agreed to defer the project
60	BAR - RDV	00125524	COS 2024 Physical Security Upgrades	2024	\$ -	In Rebuttal Cal Water agreed to defer the project
61	BAR - RDV	00133260	LUC PRV Install 17th & Country Club	2027	\$ -	In Rebuttal Cal Water agreed to defer the project
62	Bear Gulch	BGD0900_25	Meter Replacement Program	2025	\$ 300,718	In Rebuttal Cal Water agreed to Cal Advocates' position
63	Bear Gulch	BGD0900_26	Meter Replacement Program	2026	\$ 308,236	In Rebuttal Cal Water agreed to Cal Advocates' position
64	Dixon	DIX0900_25	Meter Replacement Program	2025	\$ 19,316	In Rebuttal Cal Water agreed to Cal Advocates' position
65	Dixon	DIX0900_26	Meter Replacement Program	2026	\$ 19,799	In Rebuttal Cal Water agreed to Cal Advocates' position
66	Dixon	DIX0900_27	Meter Replacement Program	2027	\$ 20,294	In Rebuttal Cal Water agreed to Cal Advocates' position
67	East Los Angeles	00132442	ELA - ADDITIONAL LEAK TRUCKS	2027	\$ -	In Rebuttal Cal Water agreed to defer the project
68	East Los Angeles	ELA0900_25	Meter Replacement Program	2025	\$ 246,161	In Rebuttal Cal Water agreed to Cal Advocates' position
69	East Los Angeles	ELA0900_26	Meter Replacement Program	2026	\$ 252,315	In Rebuttal Cal Water agreed to Cal Advocates' position
70	East Los Angeles	ELA0900_27	Meter Replacement Program	2027	\$ 233,189	In Rebuttal Cal Water agreed to Cal Advocates' position
71	East Los Angeles	00126481	2023 ELA 62 Carbon Change Outs	2024	\$ -	In Rebuttal, Cal Water agreed to remove this project as a planned plant addition.
72	East Los Angeles	00126480	2022 ELA 62 Carbon Change Outs	2024	\$ -	In Rebuttal, Cal Water agreed to remove this project as a planned plant addition.
73	Kern River Valley	KRV0900_25	Meter Replacement Program	2025	\$ 13,925	In Rebuttal Cal Water agreed to Cal Advocates' position
74	Kern River Valley	KRV0900_26	Meter Replacement Program	2026	\$ 14,273	In Rebuttal Cal Water agreed to Cal Advocates' position
75	Kern River Valley	KRV0900_27	Meter Replacement Program	2027	\$ 14,630	In Rebuttal Cal Water agreed to Cal Advocates' position
76	Livermore	LIV0900_25	Meter Replacement Program	2025	\$ 197,155	In Rebuttal Cal Water agreed to Cal Advocates' position
77	Livermore	LIV0900_26	Meter Replacement Program	2027	\$ 202,084	In Rebuttal Cal Water agreed to Cal Advocates' position
78	Livermore	LIV0900_27	Meter Replacement Program	2027	\$ 207,136	In Rebuttal Cal Water agreed to Cal Advocates' position
79	Los Altos	00132757	LAS LA Hills Stations SCADA upgrade	2025	\$ -	In Rebuttal Cal Water agreed to defer the project
80	Los Altos	111-NON-SP	111-Los Altos Suburban Non-Specific	2025	\$ 834,100	In Rebuttal Cal Water agreed to remove land from forecast
81	Los Altos	111-NON-SP	111-Los Altos Suburban Non-Specific	2026	\$ 854,900	In Rebuttal Cal Water agreed to remove land from forecast
82	Los Altos	111-NON-SP	111-Los Altos Suburban Non-Specific	2027	\$ 876,300	In Rebuttal Cal Water agreed to remove land from forecast
83	Los Altos	LAS0900_25	Meter Replacement Program	2025	\$ 274,002	In Rebuttal Cal Water agreed to Cal Advocates' position
84	Los Altos	LAS0900_26	Meter Replacement Program	2026	\$ 280,852	In Rebuttal Cal Water agreed to Cal Advocates' position
85	Los Angeles County Region ("LAR") - Antelope Valley ("AV")	00132973	LEO-001 Generator	2027	\$ -	Cal Water agrees to cancel this project
86	LAR - AV	AVD0900_25	Meter Replacement Program	2025	\$ 13,863	In Rebuttal Cal Water agreed to Cal Advocates' position
87	LAR - AV	AVD0900_26	Meter Replacement Program	2026	\$ 10,058	In Rebuttal Cal Water agreed to Cal Advocates' position
88	LAR - Palos Verdes	PVD0900_25	Meter Replacement Program	2025	\$ 403,313	In Rebuttal Cal Water agreed to Cal Advocates' position
89	LAR - Palos Verdes	PVD0900_26	Meter Replacement Program	2026	\$ 438,123	In Rebuttal Cal Water agreed to Cal Advocates' position
90	Marysville	MRL0900_25	Meter Replacement Program	2025	\$ 27,884	In Rebuttal Cal Water agreed to Cal Advocates' position
91	Marysville	MRL0900_26	Meter Replacement Program	2026	\$ 28,581	In Rebuttal Cal Water agreed to Cal Advocates' position
92	Marysville	MRL0900_27	Meter Replacement Program	2027	\$ 29,296	In Rebuttal Cal Water agreed to Cal Advocates' position
93	North Valley Region ("NVR") - Chico	00132669	CH 2025 Carbon Changeouts	2025	\$ 229,898	In Rebuttal Cal Water agreed to lower budget for this project
94	NVR - Chico	00132670	CH 2025 Carbon Changeouts	2026	\$ 235,645	In Rebuttal Cal Water agreed to lower budget for this project
95	NVR - Chico	00132671	CH 2025 Carbon Changeouts	2027	\$ 241,536	In Rebuttal Cal Water agreed to lower budget for this project
96	NVR - Chico	CHD0900_25	Meter Replacement Program	2025	\$ 251,733	In Rebuttal Cal Water agreed to Cal Advocates' position
97	NVR - Chico	CHD0900_26	Meter Replacement Program	2026	\$ 258,026	In Rebuttal Cal Water agreed to Cal Advocates' position
98	NVR - Chico	CHD0900_27	Meter Replacement Program	2027	\$ 264,477	In Rebuttal Cal Water agreed to Cal Advocates' position
99	NVR - Oroville	ORO0900_25	Meter Replacement Program	2025	\$ 46,756	In Rebuttal Cal Water agreed to Cal Advocates' position
100	NVR - Oroville	ORO0900_26	Meter Replacement Program	2026	\$ 47,925	In Rebuttal Cal Water agreed to Cal Advocates' position
101	NVR - Oroville	ORO0900_27	Meter Replacement Program	2027	\$ 36,406	In Rebuttal Cal Water agreed to Cal Advocates' position

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Item	Area	PID	Capital Project Description	Year	Direct Cost*	Undisputed Items
102	Salinas Valley Region ("SVR") - King City	KCD0900_25	Meter Replacement Program	2025	\$ 30,705	In Rebuttal Cal Water agreed to Cal Advocates' position
103	SVR - King City	KCD0900_26	Meter Replacement Program	2026	\$ 31,473	In Rebuttal Cal Water agreed to Cal Advocates' position
104	SVR - King City	KCD0900_27	Meter Replacement Program	2027	\$ 32,260	In Rebuttal Cal Water agreed to Cal Advocates' position
105	SVR - Salinas	00116899	SLN-LL new Chromium treatment	2025	\$ -	In Rebuttal Cal Water agreed to defer the project
106	SVR - Salinas	SLN0900_25	Meter Replacement Program	2025	\$ 273,679	In Rebuttal Cal Water agreed to Cal Advocates' position
107	SVR - Salinas	SLN0900_26	Meter Replacement Program	2026	\$ 280,521	In Rebuttal Cal Water agreed to Cal Advocates' position
108	SVR - Salinas	SLN0900_27	Meter Replacement Program	2027	\$ 274,818	In Rebuttal Cal Water agreed to Cal Advocates' position
109	Selma	SEL0900_25	Meter Replacement Program	2025	\$ 43,586	In Rebuttal Cal Water agreed to Cal Advocates' position
110	Selma	SEL0900_26	Meter Replacement Program	2026	\$ 44,675	In Rebuttal Cal Water agreed to Cal Advocates' position
111	Selma	SEL0900_27	Meter Replacement Program	2027	\$ 45,792	In Rebuttal Cal Water agreed to Cal Advocates' position
112	South Bay Region ("SBR") - Dominguez	DOM0900_25	Meter Replacement Program	2025	\$ 839,696	In Rebuttal Cal Water agreed to Cal Advocates' position
113	SBR - Dominguez	DOM0900_26	Meter Replacement Program	2026	\$ 761,778	In Rebuttal Cal Water agreed to Cal Advocates' position
114	SBR - Dominguez	DOM0900_27	Meter Replacement Program	2027	\$ 780,823	In Rebuttal Cal Water agreed to Cal Advocates' position
115	SBR - Dominguez	00123738	DOM 275-01 Replace Pump & Motor	2024	\$ -	Cal Water agree to cancel this project. (This is a change from Cal Water's Rebuttal position.)
116	SBR - Hermosa Redondo ("HR")	HRD0900_25	Meter Replacement Program	2025	\$ 377,787	In Rebuttal Cal Water agreed to Cal Advocates' position
117	SBR - HR	HRD0900_26	Meter Replacement Program	2026	\$ 387,231	In Rebuttal Cal Water agreed to Cal Advocates' position
118	SBR - HR	HRD0900_27	Meter Replacement Program	2027	\$ 422,258	In Rebuttal Cal Water agreed to Cal Advocates' position
119	Stockton	STK0900_25	Meter Replacement Program	2025	\$ 325,999	In Rebuttal Cal Water agreed to Cal Advocates' position
120	Stockton	STK0900_26	Meter Replacement Program	2026	\$ 334,149	In Rebuttal Cal Water agreed to Cal Advocates' position
121	Stockton	STK0900_27	Meter Replacement Program	2027	\$ 342,503	In Rebuttal Cal Water agreed to Cal Advocates' position
122	Visalia	00132456	VIS 2025 Chevrolet 1500 Pickup	2025	\$ -	Cal Water agrees to cancel this project
123	Visalia	00132458	VIS 2025 FORD F350	2025	\$ -	Cal Water agrees to cancel this project
124	Visalia	VIS0900_25	Meter Replacement Program	2025	\$ 409,239	In Rebuttal Cal Water agreed to Cal Advocates' position
125	Visalia	VIS0900_26	Meter Replacement Program	2026	\$ 419,470	In Rebuttal Cal Water agreed to Cal Advocates' position
126	Visalia	VIS0900_27	Meter Replacement Program	2027	\$ 429,957	In Rebuttal Cal Water agreed to Cal Advocates' position
127	Westlake	WLK0900_25	Meter Replacement Program	2025	\$ 110,437	In Rebuttal Cal Water agreed to Cal Advocates' position
128	Westlake	WLK0900_26	Meter Replacement Program	2026	\$ 100,791	In Rebuttal Cal Water agreed to Cal Advocates' position
129	Willows	WIL0900_25	Meter Replacement Program	2025	\$ 26,390	In Rebuttal Cal Water agreed to Cal Advocates' position
130	Willows	WIL0900_26	Meter Replacement Program	2026	\$ 19,389	In Rebuttal Cal Water agreed to Cal Advocates' position
131	Willows	WIL0900_27	Meter Replacement Program	2027	\$ 19,874	In Rebuttal Cal Water agreed to Cal Advocates' position
132	NVR - Chico	00125425	CH 2023 Physical Security Upgrades	2024	\$ -	In Rebuttal Cal Water agreed to Cal Advocates' position
133	Los Altos	00125466	LAS 2023 Physical Security Upgrades	2024	\$ -	In Rebuttal Cal Water agreed to Cal Advocates' position
134	Willows	00125502	WIL Physical Security Upgrades	2024	\$ -	In Rebuttal Cal Water agreed to Cal Advocates' position
135	Salinas	00125494	SLN 2024 Physical Security Upgrades	2024	\$ -	In Rebuttal Cal Water agreed to Cal Advocates' position
136	Kern River Valley	00125508	KRV 2024 Physical Security Upgrades	2024	\$ -	In Rebuttal Cal Water agreed to Cal Advocates' position
137	Rate Base	Scoping Issues 1, 2, 3, and 4	Removal of Land from Rate Base <i>References: Do Testimony, pp. 12-1 to 12-4. Rebuttal Book #1, pp. 132 to 133.</i>	2026	\$1,021,385	Parties agree to remove \$1,021,385 from beginning plant balances associated with the land identified in Cal Water's response to DR KN3-008. Cal Water requests this to be a temporary adjustment until the Company is able to validate that these properties are in fact not used and useful. Cal Advocate disagrees that Cal Water needs additional time to validate the properties as Cal Water already provided to Cal Advocate on record DR KN3-008 a list of land identified as not use and not useful during the discovery process.
138	Various	Scoping Issues 1, 2, 3, and 4	Other Capital Projects	Varies	Various	Note that neither the Disputed Issues list nor this list of Partially Resolved Project reflect approximately 500 projects that were proposed by Cal Water but reflected as uncontested in Cal Advocates' RO Model. The Parties agree that the Commission's resolution of global plant issues in this proceeding will apply to all relevant projects, including those that appear as uncontested.

SETTLEMENT ATTACHMENT 2

Sales per Customer Class by District for 2026, 2027, and 2028

Table 48. AV-FRE Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	71	69	55	83
Multi-Residential	15	0	0	0	0
Commercial	02	0	0	0	0
Public Authority	11	0	0	0	0
2027 Attrition Year					
Residential Metered	01	71	69	55	82
Multi-Residential	15	0	0	0	0
Commercial	02	0	0	0	0
Public Authority	11	0	0	0	0
2028 Attrition Year					
Residential Metered	01	71	69	56	82
Multi-Residential	15	0	0	0	0
Commercial	02	0	0	0	0
Public Authority	11	0	0	0	0

Table 49. AV-LAN Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	214	209	166	228
Multi-Residential	15	0	0	0	0
Commercial	02	588	579	506	611
Public Authority	11	742	722	563	856
2027 Attrition Year					
Residential Metered	01	213	209	166	227
Multi-Residential	15	0	0	0	0
Commercial	02	588	579	506	610
Public Authority	11	742	722	563	852
2028 Attrition Year					
Residential Metered	01	213	208	165	227
Multi-Residential	15	0	0	0	0
Commercial	02	588	579	506	609
Public Authority	11	742	722	562	848

Table 50. AV-LEO Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	127	124	99	139
Multi-Residential	15	76	75	57	94
Commercial	02	223	220	187	237
Public Authority	11	913	889	708	1,001
2027 Attrition Year					
Residential Metered	01	127	124	99	138
Multi-Residential	15	76	75	57	95
Commercial	02	223	220	187	237
Public Authority	11	913	889	708	1,001
2028 Attrition Year					
Residential Metered	01	127	124	98	138
Multi-Residential	15	76	75	56	96
Commercial	02	223	220	187	237
Public Authority	11	913	889	708	1,001

Table 51. BG Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	227	221	177	243
Multi-Residential	15	636	627	565	653
Commercial	02	347	342	301	355
Public Authority	11	943	916	711	1,029
2027 Attrition Year					
Residential Metered	01	225	219	175	241
Multi-Residential	15	619	610	549	636
Commercial	02	348	342	301	355
Public Authority	11	930	904	702	1,015
2028 Attrition Year					
Residential Metered	01	223	217	173	239
Multi-Residential	15	602	593	533	619
Commercial	02	348	343	301	355
Public Authority	11	918	892	692	1,001

Table 52. BK Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	208	203	161	217
Multi-Residential	15	1,183	1,168	1,052	1,206
Commercial	02	674	664	588	694
Public Authority	11	2,846	2,767	2,194	3,081
2027 Attrition Year					
Residential Metered	01	208	203	161	217
Multi-Residential	15	1,178	1,162	1,047	1,201
Commercial	02	673	663	587	693
Public Authority	11	2,848	2,769	2,195	3,081
2028 Attrition Year					
Residential Metered	01	208	203	161	217
Multi-Residential	15	1,173	1,157	1,043	1,195
Commercial	02	672	662	586	692
Public Authority	11	2,850	2,771	2,196	3,081

Table 53. CH Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	167	162	131	180
Multi-Residential	15	1,117	1,101	998	1,157
Commercial	02	569	559	499	600
Public Authority	11	856	831	656	937
2027 Attrition Year					
Residential Metered	01	165	161	130	178
Multi-Residential	15	1,110	1,094	991	1,150
Commercial	02	569	560	499	600
Public Authority	11	846	821	648	926
2028 Attrition Year					
Residential Metered	01	163	159	128	176
Multi-Residential	15	1,103	1,088	985	1,143
Commercial	02	569	560	499	600
Public Authority	11	836	812	640	914

Table 54. DIX Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	107	104	83	114
Multi-Residential	15	1,379	1,361	1,216	1,416
Commercial	02	209	205	183	222
Public Authority	11	515	505	354	632
2027 Attrition Year					
Residential Metered	01	106	103	82	113
Multi-Residential	15	1,345	1,328	1,186	1,382
Commercial	02	214	210	187	227
Public Authority	11	518	508	357	635
2028 Attrition Year					
Residential Metered	01	105	102	81	112
Multi-Residential	15	1,311	1,294	1,155	1,347
Commercial	02	219	215	191	231
Public Authority	11	522	512	360	639

Table 55. DOM Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	113	110	87	117
Multi-Residential	15	1,305	1,288	1,152	1,318
Commercial	02	1,077	1,061	935	1,116
Public Authority	11	2,181	2,121	1,672	2,366
2027 Attrition Year					
Residential Metered	01	113	110	86	117
Multi-Residential	15	1,299	1,282	1,146	1,312
Commercial	02	1,085	1,068	941	1,123
Public Authority	11	2,215	2,155	1,698	2,401
2028 Attrition Year					
Residential Metered	01	112	110	86	116
Multi-Residential	15	1,293	1,276	1,141	1,306
Commercial	02	1,092	1,075	947	1,130
Public Authority	11	2,250	2,188	1,723	2,436

Table 56. ELA Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	126	123	96	130
Multi-Residential	15	459	453	406	466
Commercial	02	385	379	333	392
Public Authority	11	1,154	1,121	895	1,274
2027 Attrition Year					
Residential Metered	01	125	122	96	129
Multi-Residential	15	453	447	400	459
Commercial	02	385	379	333	392
Public Authority	11	1,168	1,135	905	1,287
2028 Attrition Year					
Residential Metered	01	125	122	95	129
Multi-Residential	15	447	441	395	453
Commercial	02	385	379	333	392
Public Authority	11	1,181	1,148	915	1,299

Table 57. HR Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	100	98	76	103
Multi-Residential	15	463	457	410	471
Commercial	02	309	304	267	317
Public Authority	11	474	461	362	504
2027 Attrition Year					
Residential Metered	01	100	97	76	103
Multi-Residential	15	462	456	409	470
Commercial	02	311	306	268	319
Public Authority	11	472	459	360	502
2028 Attrition Year					
Residential Metered	01	99	97	76	102
Multi-Residential	15	460	454	407	468
Commercial	02	313	308	270	320
Public Authority	11	470	457	359	499

Table 58. KC Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	126	123	97	130
Multi-Residential	15	951	939	830	968
Commercial	02	576	567	499	589
Public Authority	11	1,033	1,005	784	1,071
2027 Attrition Year					
Residential Metered	01	125	122	96	128
Multi-Residential	15	941	929	821	958
Commercial	02	581	572	503	594
Public Authority	11	1,056	1,027	801	1,094
2028 Attrition Year					
Residential Metered	01	124	121	96	127
Multi-Residential	15	931	919	812	948
Commercial	02	585	576	507	598
Public Authority	11	1,079	1,049	817	1,117

Table 59. KRV Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	48	47	37	50
Multi-Residential	15	249	245	214	267
Commercial	02	203	200	177	213
Public Authority	11	464	451	350	505
2027 Attrition Year					
Residential Metered	01	46	45	35	48
Multi-Residential	15	247	244	212	266
Commercial	02	204	201	178	214
Public Authority	11	457	444	345	498
2028 Attrition Year					
Residential Metered	01	43	42	33	45
Multi-Residential	15	245	242	210	264
Commercial	02	205	202	179	215
Public Authority	11	449	437	340	490

Table 60. LAS Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	172	168	134	181
Multi-Residential	15	1,527	1,506	1,365	1,572
Commercial	02	767	755	674	799
Public Authority	11	969	942	734	1,030
2027 Attrition Year					
Residential Metered	01	172	167	133	180
Multi-Residential	15	1,524	1,503	1,362	1,569
Commercial	02	784	771	687	815
Public Authority	11	992	964	751	1,053
2028 Attrition Year					
Residential Metered	01	171	166	132	179
Multi-Residential	15	1,521	1,500	1,358	1,566
Commercial	02	800	787	701	831
Public Authority	11	1,015	987	768	1,076

Table 61. LIV Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	138	134	106	147
Multi-Residential	15	1,453	1,433	1,283	1,503
Commercial	02	511	503	441	531
Public Authority	11	1,416	1,377	1,066	1,540
2027 Attrition Year					
Residential Metered	01	138	135	106	147
Multi-Residential	15	1,423	1,403	1,254	1,472
Commercial	02	516	508	446	537
Public Authority	11	1,445	1,405	1,087	1,569
2028 Attrition Year					
Residential Metered	01	138	135	106	148
Multi-Residential	15	1,392	1,373	1,226	1,441
Commercial	02	522	514	451	542
Public Authority	11	1,475	1,434	1,109	1,598

Table 62. MPS Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	96	94	74	100
Multi-Residential	15	1,092	1,078	965	1,102
Commercial	02	306	301	264	311
Public Authority	11	976	949	741	1,047
2027 Attrition Year					
Residential Metered	01	97	94	74	100
Multi-Residential	15	1,084	1,070	957	1,094
Commercial	02	311	306	268	316
Public Authority	11	993	965	753	1,063
2028 Attrition Year					
Residential Metered	01	97	94	74	101
Multi-Residential	15	1,076	1,061	949	1,085
Commercial	02	315	311	272	321
Public Authority	11	1,009	981	765	1,080

Table 63. MRL Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	105	102	81	112
Multi-Residential	15	855	843	753	880
Commercial	02	330	325	287	337
Public Authority	11	1,667	1,624	1,248	1,714
2027 Attrition Year					
Residential Metered	01	105	103	81	112
Multi-Residential	15	851	839	749	876
Commercial	02	335	330	291	342
Public Authority	11	1,690	1,646	1,265	1,737
2028 Attrition Year					
Residential Metered	01	105	103	81	112
Multi-Residential	15	848	836	746	873
Commercial	02	340	335	295	347
Public Authority	11	1,714	1,669	1,282	1,760

Table 64. ORO Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	108	106	85	115
Multi-Residential	15	869	857	786	896
Commercial	02	412	405	362	427
Public Authority	11	791	769	596	868
2027 Attrition Year					
Residential Metered	01	109	106	85	115
Multi-Residential	15	863	851	780	889
Commercial	02	413	406	363	428
Public Authority	11	776	754	584	852
2028 Attrition Year					
Residential Metered	01	109	107	85	116
Multi-Residential	15	857	845	774	883
Commercial	02	414	408	364	430
Public Authority	11	762	740	574	836

Table 65. PV Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	216	211	169	232
Multi-Residential	15	1,006	992	891	1,019
Commercial	02	1,348	1,325	1,161	1,494
Public Authority	11	1,134	1,102	896	1,286
2027 Attrition Year					
Residential Metered	01	214	209	167	230
Multi-Residential	15	990	977	876	1,002
Commercial	02	1,341	1,318	1,155	1,486
Public Authority	11	1,155	1,121	911	1,306
2028 Attrition Year					
Residential Metered	01	212	207	165	228
Multi-Residential	15	974	961	862	986
Commercial	02	1,334	1,311	1,148	1,479
Public Authority	11	1,175	1,141	926	1,327

Table 66. RDV-CSP Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	27	26	20	29
Multi-Residential	15	0	0	0	0
Commercial	02	196	192	99	278
Public Authority	11	2	1	1	2
2027 Attrition Year					
Residential Metered	01	27	26	20	29
Multi-Residential	15	0	0	0	0
Commercial	02	196	192	94	282
Public Authority	11	2	1	1	2
2028 Attrition Year					
Residential Metered	01	27	26	20	29
Multi-Residential	15	0	0	0	0
Commercial	02	196	192	88	287
Public Authority	11	2	1	1	2

Table 67. RDV-LUC Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	55	54	43	58
Multi-Residential	15	898	884	763	1,003
Commercial	02	81	80	66	90
Public Authority	11	327	315	207	418
2027 Attrition Year					
Residential Metered	01	55	54	43	58
Multi-Residential	15	898	884	765	1,000
Commercial	02	81	80	66	90
Public Authority	11	327	315	203	421
2028 Attrition Year					
Residential Metered	01	55	54	43	58
Multi-Residential	15	898	884	766	997
Commercial	02	81	79	67	89
Public Authority	11	327	315	199	424

Table 68. RDV-UNI Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	56	55	42	66
Multi-Residential	15	503	494	367	631
Commercial	02	233	230	188	291
Public Authority	11	79	77	45	142
2027 Attrition Year					
Residential Metered	01	56	55	42	66
Multi-Residential	15	503	494	379	617
Commercial	02	233	230	190	288
Public Authority	11	79	77	45	140
2028 Attrition Year					
Residential Metered	01	56	55	42	66
Multi-Residential	15	503	495	389	605
Commercial	02	233	230	191	285
Public Authority	11	79	77	46	138

Table 69. SEL Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	178	174	139	186
Multi-Residential	15	1,985	1,959	1,761	2,007
Commercial	02	462	455	408	484
Public Authority	11	967	940	744	1,009
2027 Attrition Year					
Residential Metered	01	176	171	136	183
Multi-Residential	15	1,947	1,921	1,727	1,969
Commercial	02	466	458	411	487
Public Authority	11	965	939	743	1,008
2028 Attrition Year					
Residential Metered	01	173	169	134	180
Multi-Residential	15	1,909	1,884	1,694	1,931
Commercial	02	469	461	413	490
Public Authority	11	964	938	742	1,007

Table 70. SLN Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	112	110	86	115
Multi-Residential	15	1,369	1,351	1,208	1,381
Commercial	02	661	651	571	670
Public Authority	11	1,267	1,231	966	1,334
2027 Attrition Year					
Residential Metered	01	112	109	85	114
Multi-Residential	15	1,364	1,346	1,202	1,375
Commercial	02	667	657	576	676
Public Authority	11	1,264	1,228	964	1,331
2028 Attrition Year					
Residential Metered	01	111	108	85	114
Multi-Residential	15	1,358	1,340	1,197	1,369
Commercial	02	673	663	581	682
Public Authority	11	1,261	1,226	962	1,328

Table 71. SSF Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	71	70	54	72
Multi-Residential	15	783	772	685	788
Commercial	02	673	662	583	690
Public Authority	11	509	495	385	537
2027 Attrition Year					
Residential Metered	01	71	70	54	72
Multi-Residential	15	761	750	664	766
Commercial	02	686	675	595	703
Public Authority	11	518	504	392	546
2028 Attrition Year					
Residential Metered	01	71	70	53	72
Multi-Residential	15	739	729	644	744
Commercial	02	700	689	606	717
Public Authority	11	527	513	398	555

Table 72. STK Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	113	110	88	119
Multi-Residential	15	1,500	1,479	1,337	1,546
Commercial	02	520	512	452	535
Public Authority	11	2,396	2,325	1,846	2,647
2027 Attrition Year					
Residential Metered	01	112	109	87	118
Multi-Residential	15	1,492	1,471	1,330	1,538
Commercial	02	519	511	452	534
Public Authority	11	2,380	2,310	1,833	2,625
2028 Attrition Year					
Residential Metered	01	111	108	86	117
Multi-Residential	15	1,483	1,463	1,322	1,529
Commercial	02	519	511	451	533
Public Authority	11	2,364	2,295	1,819	2,604

Table 73. VIS Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	186	182	143	199
Multi-Residential	15	624	617	555	647
Commercial	02	730	719	635	764
Public Authority	11	1,091	1,061	813	1,149
2027 Attrition Year					
Residential Metered	01	184	180	142	197
Multi-Residential	15	621	613	552	643
Commercial	02	731	720	636	765
Public Authority	11	1,106	1,076	825	1,164
2028 Attrition Year					
Residential Metered	01	183	179	141	196
Multi-Residential	15	617	609	548	639
Commercial	02	732	721	636	766
Public Authority	11	1,121	1,091	836	1,178

Table 74. WIL Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	133	129	107	145
Multi-Residential	15	1,222	1,205	1,097	1,251
Commercial	02	345	339	307	365
Public Authority	11	430	417	335	468
2027 Attrition Year					
Residential Metered	01	133	129	107	145
Multi-Residential	15	1,221	1,205	1,096	1,250
Commercial	02	345	339	307	365
Public Authority	11	430	417	335	466
2028 Attrition Year					
Residential Metered	01	133	129	107	145
Multi-Residential	15	1,220	1,204	1,096	1,250
Commercial	02	345	339	307	365
Public Authority	11	430	417	335	465

Table 75. WLK Test Year Avg. Use per Service Forecasts (CCF/Service)

Revenue Class	Rev Code	Unrestricted Sales	Expected Sales	95% CI	
				Lower	Upper
2026 Test Year					
Residential Metered	01	262	256	208	287
Multi-Residential	15	535	528	475	548
Commercial	02	1,190	1,170	1,005	1,311
Public Authority	11	709	688	496	839
2027 Attrition Year					
Residential Metered	01	258	251	205	282
Multi-Residential	15	532	525	473	545
Commercial	02	1,189	1,169	1,004	1,310
Public Authority	11	708	687	495	837
2028 Attrition Year					
Residential Metered	01	258	252	204	282
Multi-Residential	15	531	524	471	544
Commercial	02	1,216	1,196	1,032	1,337
Public Authority	11	731	710	518	860

SETTLEMENT ATTACHMENT 3

Services per Customer Class by District for 2026, 2027, and 2028

2026 # of Services	Bakersfield		Bear Gulch		East LA		Kern River Valley		Los Altos		Marysville		Selma		Stockton		Travis		Visalia		Westlake		Willows																																																																																																	
Residential Metered	66,703	17,055	20,577	3,992	17,010	3,067	5,929	40,146	0	44,253	6,214	2,038	1,204	189	733	7	171	137	66	416	0	925	125	37	6,253	1,252	4,597	107	1,126	469	468	3,910	0	3,308	504	276	29	1	102	0	3	2	19	77	0	63	0	0	103	27	7	6	22	13	28	36	0	88	4	12	755	149	358	17	197	55	120	317	0	946	89	49	0	0	2	0	1	0	0	0	0	0	18	0	931	397	688	4	416	66	106	899	0	833	148	35	119	27	41	0	18	10	13	42	0	87	8	8	76,097	19,096	27,103	4,132	18,963	3,818	6,748	45,843	0	50,503	7,110	2,455

2026 # of Services	Bay Area Region			Diablo Ranch Region		LA County Region			North Valley Region																																																																																																				
	Bayshore	Coast Springs	Lucerne	Livermore	Dixon	Fremont	Lancaster	Leona	Palos Verdes	Chico	Oroville																																																																																																		
Residential Metered	45,501	245	1,200	17,410	2,963	86	663	23,388	26,891	2,681	965	0	13	106	27	0	0	5	227	1,140	92	5,352	7	43	990	157	0	11	21	681	3,224	704	128	0	0	0	3	0	0	0	0	23	17	61	0	0	14	0	0	0	1	10	33	14	513	2	6	222	32	0	7	7	251	433	112	1	0	0	0	0	0	0	0	1	0	0	1,671	0	5	388	36	0	2	4	194	620	113	71	0	0	41	7	0	0	0	7	60	10	54,262	254	1,267	19,171	3,225	86	683	659	24,759	32,423	3,743

2026 # of Services	Salinas Valley Region		South Bay Region																																					
	King City	Salinas	Dominguez	Hermosa Redondo																																				
Residential Metered	2,534	24,684	29,332	22,902	35	438	746	1,851	333	2,620	2,803	1,794	21	32	132	23	12	45	48	11	63	295	251	355	0	0	99	23	65	782	1,234	381	6	47	4	32	3,069	28,943	34,649	27,372

2027 # of Services	Bakersfield		Bear Gulch		East LA		Kern River Valley		Los Altos		Marysville		Selma		Stockton		Travis		Visalia		Westlake		Willows																																																																																																	
Residential Metered	67,272	17,069	20,610	4,013	17,015	3,069	5,970	40,332	0	44,885	6,221	2,039	1,205	189	733	7	171	137	66	416	0	917	125	37	6,249	1,253	4,598	106	1,118	468	470	3,923	0	3,346	501	278	29	1	102	0	3	2	19	77	0	63	0	0	107	26	6	7	22	14	30	36	0	91	4	13	759	152	358	17	195	56	119	317	0	948	89	49	0	0	2	0	1	0	0	0	0	0	18	0	939	403	692	4	417	67	107	911	0	849	149	36	122	27	41	0	19	10	13	42	0	88	8	8	76,682	19,119	27,142	4,154	18,961	3,824	6,794	46,055	0	51,187	7,114	2,460

2027 # of Services	Bay Area Region			Diablo Ranch Region		LA County Region			North Valley Region																																																																																																			
	Bayshore	Coast Springs	Lucerne	Livermore	Dixon	Fremont	Lancaster	Leona	Palos Verdes	Chico	Oroville																																																																																																	
Residential Metered	45,520	245	1,207	17,456	2,993	86	665	23,460	27,127	2,684	970	0	13	106	27	0	0	228	1,159	94	5,362	8	43	989	157	0	11	21	682	3,247	708	126	0	0	0	3	0	0	0	0	23	17	60	0	0	13	0	0	0	0	7	33	15	511	2	6	221	32	0	7	7	250	433	115	1	0	0	0	0	0	0	0	1	0	0	1,689	0	5	391	36	0	2	4	196	639	115	72	0	0	41	7	0	0	0	7	61	10	54,310	254	1,274	19,217	3,255	86	684	662	24,831	32,723	3,758

2027 # of Services	Salinas Valley Region		South Bay Region																																					
	King City	Salinas	Dominguez	Hermosa Redondo																																				
Residential Metered	2,572	24,698	29,389	22,947	35	439	746	1,851	337	2,625	2,797	1,790	21	32	129	23	12	47	50	11	63	295	251	355	0	0	108	23	67	790	1,241	384	6	48	4	32	3,113	28,974	34,715	27,416

2028 # of Services	Bakersfield		Bear Gulch		East LA		Kern River Valley		Los Altos		Marysville		Selma		Stockton		Travis		Visalia		Westlake		Willows																																																																																																	
Residential Metered	67,841	17,084	20,643	4,034	17,020	3,072	6,011	40,518	0	45,517	6,227	2,040	1,206	189	734	7	171	138	66	416	0	909	125	37	6,246	1,253	4,599	105	1,111	468	472	3,936	0	3,385	498	279	29	1	102	0	3	2	19	77	0	63	0	0	111	25	5	8	22	15	32	36	0	94	4	14	762	154	359	17	193	57	119	317	0	950	89	49	0	0	2	0	1	0	0	0	0	0	18	0	947	409	696	4	418	68	108	923	0	865	150	37	125	27	41	0	20	10	13	42	0	89	8	8	77,267	19,143	27,181	4,176	18,959	3,829	6,840	46,266	0	51,871	7,119	2,464

2028 # of Services	Bay Area Region			Diablo Ranch Region		LA County Region			North Valley Region																																																																																																				
	Bayshore	Coast Springs	Lucerne	Livermore	Dixon	Fremont	Lancaster	Leona	Palos Verdes	Chico	Oroville																																																																																																		
Residential Metered	45,538	245	1,214	17,502	3,023	87	666	23,533	27,363	2,687	974	0	13	107	27	0	0	5	228	1,178	96	5,372	8	43	987	158	0	11	21	683	3,271	712	124	0	0	0	3	0	0	0	0	23	17	59	0	0	12	0	0	0	1	4	33	16	510	2	6	220	32	0	7	7	250	434	118	1	0	0	0	0	0	0	0	1	0	0	1,707	0	5	394	36	0	2	4	198	658	117	73	0	0	41	7	0	0	0	7	62	10	54,358	255	1,281	19,263	3,286	87	686	665	24,903	33,022	3,773

2028 # of Services	Salinas Valley Region		South Bay Region																																					
	King City	Salinas	Dominguez	Hermosa Redondo																																				
Residential Metered	2,610	24,712	29,447	22,992	35	439	745	1,852	340	2,631	2,791	1,787	21	32	126	23	12	49	52	11	64	296	251	355	0	0	117	23	69	798	1,248	387	6	49	4	32	3,157	29,005	34,781	27,461

(END OF APPENDIX A)