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Appendix F

Stipulated Issues

Resolved Issues – Park Water			
Customer, Water Sales, and Present Revenues			
	Company’s Request	Cal Advocates’ Recommendation	Stipulated
Customer Forecast	2025-2026: 28,522 2026-2027: 28,576 2027-2028: 28,629	2025-2026: 28,522 2026-2027: 28,576 2027-2028: 28,629	2025-2026: 28,522 2026-2027: 28,576 2027-2028: 28,629
Unaccounted for Water	2025-2028: 1.38%	2025-2028: 1.38%	2025-2028: 1.38%
Balancing and Memorandum Accounts			
	Company’s Request	Cal Advocates’ Recommendation	Stipulated
Customer Assistance Program (CAP) Reallocation Balancing Account ¹	(\$1,620,796)	(\$1,620,796)	(\$1,620,796)
Incremental Cost Balancing Account (ICBA) – Potable ²	\$688,898	\$688,898	\$688,898
Incremental Cost Balancing Account (ICBA) – Recycled Water ³	\$26,443	\$26,443	\$26,443
Pension Expense Balancing Account ⁴	\$0	\$0	\$0
Miscellaneous Revenues			
	Company’s Request	Cal Advocates’ Recommendation	Stipulated

¹ Park Water accepts Cal Advocates' balance as of 12/31/2023, including newer numbers of CAP participations in the calculation.

² Park Water accepts Cal Advocates' balance as of 12/31/2023.

³ Park Water accepts Cal Advocates' balance as of 12/31/2023.

⁴ No recovery is requested in this GRC as surcharge is currently in effect.

Misc. Service Revenues	\$157,839	\$157,839	\$157,839
Late Fees	\$134,559	\$134,559	\$134,559
Other Rates and Fees – Charges for Tariff Schedule PR-9CM/Rule 11 Reconnection Charge	Reconnection: Regular Hours: \$63, Other Than Working Hours: \$188. Tariff Schedule PR-9CM: Meter Relocation: \$60, Backflow test: \$75, 3" Meter Deposit with/without backflow: \$3,000	Reconnection: Regular Hours: \$63, Other Than Working Hours: \$188. Tariff Schedule PR-9CM: Meter Relocation: \$60, Backflow test: \$75, 3" Meter Deposit with/without backflow: \$3,000	Reconnection: Regular Hours: \$63, Other Than Working Hours: \$188. Tariff Schedule PR-9CM: Meter Relocation: \$60, Backflow test: \$75, 3" Meter Deposit with/without backflow: \$3,000

Resolved Issues – Apple Valley Ranchos Water			
Customer and Water Sales			
	Company's Request	Cal Advocates' Recommendation	Stipulated
Customer Forecast	2025-2026: 21,447 2026-2027: 21,556 2027-2028: 21,665	2025-2026: 21,447 2026-2027: 21,556 2027-2028: 21,665	2025-2026: 21,447 2026-2027: 21,556 2027-2028: 21,665
Unaccounted for Water	Domestic: 5.4%, Irrigation: 69.2%	Domestic: 5.4%, Irrigation: 69.2%	Domestic: 5.4%, Irrigation: 69.2%
Utility Plant			
	Company's Request	Cal Advocates' Recommendation	Stipulated
2023 CWIP ⁵	Main Rep 1: \$70,662 Main Rep 2: \$18,143 Main Rep 3: \$6,684	Main Rep 1: \$70,662 Main Rep 2: \$18,143 Main Rep 3: \$6,684	Main Rep 1: \$70,662 Main Rep 2: \$18,143 Main Rep 3: \$6,684
Gravity Irrigation Ag Well 4 ⁶	2024: \$0 2025: \$0	2024: \$0 2025: \$0	2024: \$0 2025: \$0
Balancing and Memorandum Accounts			
	Company's Request	Cal Advocates' Recommendation	Stipulated

⁵ Parties agree Main Replacement 1, 2, 3 should be closed to plant in 2024.

⁶ Liberty withdraws its request for Ag Well 4 capital expenditures in years 2024 and 2025.

Water Revenue Adjustment Mechanism (WRAM)/Modified Cost Balancing Account (MCBA) ⁷	(\$ 112,663)	(\$ 112,663)	(\$ 112,663)
Customer Assistance Program (CAP) Reallocation Balancing Account ⁸	\$409,207	\$409,207	\$409,207
Incremental Cost Balancing Account (ICBA) – Irrigation ⁹	\$285,102	\$285,102	\$285,102
Office Remodel Balancing Account (ORBA) ¹⁰	Terminated	Terminated	Terminated
Rates, Revenue and Rate Design			
	Company Request	Cal Advocates' Recommendation	Stipulated
Fixed Charge Ratios ¹¹	Company withdrew its request	No reduced rates for these customers.	No reduced rates for these customers.
Pension Expense Balancing Account ¹²	\$0	\$0	\$0
Misc. Service Revenues			
Misc. Service Revenues	2025-2028: \$55,947	2025-2028: \$55,947	2025-2028: \$55,947
Late Fees	2025-2028: \$51,741	2025-2028: \$51,741	2025-2028: \$51,741
NTPS - HomeServe	2025-2028: \$55,500	2025-2028: \$55,500	2025-2028: \$55,500

⁷ Apple Valley Ranchos accepts Cal Advocates' balance as of 12/31/2023.

⁸ Apple Valley Ranchos accepts Cal Advocates' balance as of 12/31/2023, including newer numbers of CAP participations in the calculation.

⁹ Apple Valley Ranchos accepts Cal Advocates' balance as of 12/31/2023.

¹⁰ Parties agree this account has already been terminated.

¹¹ Apple Valley Ranchos accepts Cal Advocates' proposed fixed charge ratios for residential customers with private fire sprinklers.

¹² No recovery is requested as surcharge is currently in effect.

Rule 11 Reconnection Charge ¹³	Regular Hours: \$38, Other Than Working Hours: \$188	Regular Hours: \$38, Other Than Working Hours: \$188	Regular Hours: \$38, Other Than Working Hours: \$188
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¹³ Cal Advocates did not contest this request.