

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**

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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 reasonable¹;

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

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

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
- 6.3 Other Revenue
- 7.1 Office Supplies
- 7.2 Property Insurance
- 7.3 Injuries and Damages
- 7.4 Pensions and Benefits
- 7.5 Business Meals
- 7.6 Outside Services
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- 7.12 Rent
- 7.13 Depreciation Expense
- 8.1 Utility Support Services Allocated from General Office
- 8.2 Other Operating Expenses
- 8.3 Uncollectible Rates
- 8.4 Other Maintenance Expenses
- 8.5 Chemical Expenses
- 9.1 Property Taxes
- 9.2 Payroll Taxes
- 9.3 Local Taxes
- 9.4 Income Taxes
- 10.1 Supply Mix
- 10.2 Supply Expenses
- 11.1 Conservation Expenses
- 14.1 Escalation Factors
- 14.2 Other Revenues
- 14.3 Common Customer Account Expense

- 14.4 Postage
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- 14.22 Payroll Taxes
- 15.1 Rates Charged for Purchased Water and Pump Taxes
- 15.2 Present Rates
- 15.3 Private Fire Service Charge
- 15.4 Rate Design
- 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
- 7.13 Depreciation Expense

- 12.1 General Office Plant Corporate Support, Utility Support and Centralized Operations Support
- 12.2 Depreciation Accrual Rates

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 reasonable³:

- 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.

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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, 2024⁵.

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

GSWC's Request and Cal Advocates' Position:

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

GSWC's Request and Cal Advocates' Position:

GSWC requested a contingency rate of 5% for pipeline projects and Blankets, and a contingency rate of 10% for non-pipeline projects included in the Region 1, 2 and 3 capital budgets. (See Exhibit GSW-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 acquisition⁸, 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 | |
| <u>Customer Class</u> | 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 | |
| <u>Customer Class</u> | 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 | |
| <u>Customer Class</u> | 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 | | |
| <u>Customer Class</u> | 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 | | |
| <u>Customer Class</u> | 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 | | |
| <u>Customer Class</u> | 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 | | |
| <u>Customer Class</u> | 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 | | |
| <u>Customer Class</u> | 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 | | |
| <u>Customer Class</u> | 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 | | |
| <u>Customer Class</u> | 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>Customer Class</u> | | |
| 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 |
| <u>District</u> | 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-Morongongo 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 (\$) | | |
|----------------------|-----------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| CSA Arden Cordova | 40,824 | 40,824 | 40,824 |

| Other Revenue | 2025 (\$) | | |
|---------------|-----------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| CSA | | | |
| 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 (\$) | | |
|-----------------------|-----------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| CSA | | | |
| 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 (\$) | | |
|-----------------------------|------------------|----------------------|-------------------|
| | GSWC | Cal Advocates | Settlement |
| CSA | | | |
| 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 (\$) | | |
|-----------------------|-----------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| CSA | | | |
| 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 (\$) | | |
|-----------------------|-----------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| CSA | | | |
| 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 (\$) | | |
|-----------------------|-----------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| CSA | | | |
| 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 (\$) | | |
|--|-----------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| CSA | | | |
| 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 (\$) | | |
|---|-----------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| CSA | | | |
| Arden Cordova | 2,095,392 | 1,811,573 | 1,994,823 |

| Allocated General Office Expenses – Centralized Operations Support | 2025 (\$) | | |
|--|------------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| CSA | | | |
| 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 (\$) | | |
|-----------------------------------|-----------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| CSA | | | |
| 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 (\$) | | |
|------------------------------------|-----------|------------------|------------|
| | GSWC | Cal Advocates | Settlement |
| CSA | | | |
| 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 (\$) | | |
|-----------------------|------------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| CSA | | | |
| 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 (\$) | | |
|---|-----------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| CSA | | | |
| 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 (\$) | | |
|---|-----------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| CSA | | | |
| 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 (\$) | | |
|--|-----------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| CSA | | | |
| 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 | | |
|--------------------|--------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| CSA | | | |
| 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 (\$) | | |
|----------------------------|-----------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| CSA | | | |
| 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 average¹⁰. 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 (\$) | | |
|---------------|-----------|---------------|------------|
| | 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 (\$) | | |
|-----------------------|-----------|---------------|------------|
| | 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:

GSWC’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 (\$) | | |
|-------------------|-----------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| GO Segment | | | |
| 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 ongoing 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 ongoing 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 (\$) | | |
|-------------------------|-----------|-----------------------------|------------|
| | GSWC | Cal Advocates ¹¹ | Settlement |
| GO Segment | | | |
| 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 ongoing 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 (\$) | | |
|-------------------|------------------|-----------------------------------|-------------------|
| | GSWC | Cal Advocates¹² | Settlement |
| GO Segment | | | |
| 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 (\$) | | |
|----------------------------|-----------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| GO Segment | | | |
| 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 (\$) | | |
|---------------------------|-----------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| GO Segment | | | |
| 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 (\$) | | |
|-----------------------------|------------------|----------------------|-------------------|
| | GSWC | Cal Advocates | Settlement |
| GO Segment | | | |
| 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 \$ | | |
|----------------------------------|------------------|----------------------|-------------------|
| | GSWC | Cal Advocates | Settlement |
| CSA | | | |
| 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 (\$) | | |
|---------------------|-----------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| GO Segment | | | |
| Corporate Support | 0 | 0 | 0 |
| Utility Support | 0 | 0 | 0 |

| Regulatory Expenses | 2025 (\$) | | |
|---------------------|-----------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| GO Segment | | | |
| 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 (\$) | | |
|-------------------|-----------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| GO Segment | | | |
| 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 (\$) | | |
|----------------------|-----------|-----------------------------|------------|
| | GSWC | Cal Advocates ¹³ | Settlement |
| GO Segment | | | |
| 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 (\$) | | |
|----------------------------|-------------|---------------|-------------|
| | GSWC | Cal Advocates | Settlement |
| GO Segment | | | |
| 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 (\$) | | |
|----------------------|-----------|---------------|------------|
| | GSWC | Cal Advocates | Settlement |
| GO Segment | | | |
| 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 Rate | 2025 (\$ Expense) |
|-------------------|-----------|-------------------|
| GO Segment | | |
| 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 average¹⁴. 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") GSWC's Request and Cal Advocates' Position:

D.07-05-041 authorized the SMWRMA to track the litigation costs incurred after December 31, 2005 associated with GSWC's efforts to protect its water rights in the Santa Maria Groundwater Basin due to the adjudication by the superior court. The recovery will be over a ten-year period (commencing from the effective date of Advice Letter 1244-WA). The

surcharge is re-calculated annually. In 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 Newsom 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 Judgment 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 (“OCBURLMA”)

GSWC’s Request and Cal Advocates’ Position:

The Commission approved GSWC’s Advice Letter 1667-W, effective September 29, 2016, to establish the OCBURLMA. The purpose of the OCBURLMA 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 OCBURLMA 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: III. 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 Newsom’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 be 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:

| <u>Preliminary Statement</u> | Balance as of <u>May 31, 2023</u> |
|---|--------------------------------------|
| 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 RCP¹⁶ (“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

Dated: July 12, 2024

/s/ Chris Ungson

/s/ Jon Pierotti

CHRIS UNGSON
Deputy Director,
The Public Advocates Office

JON PIEROTTI
Vice President of Regulatory Affairs

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Golden State Water Company
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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 |
| OPERATING EXPENSES: | | | | | | | |
| -Purchased Water | 101,843,734 | - | 101,843,734 | 10,160,635 | 91,683,099 | (230,892) | 91,913,991 |
| --Balancing Account Provision | 0 | - | 0 | - | 0 | - | 0 |
| -Purchased Power | 13,570,100 | 398 | 13,570,498 | (414,305) | 13,984,803 | 78,690 | 13,906,114 |
| -Pump Taxes | 18,261,338 | 15 | 18,261,354 | (6,473,120) | 24,734,474 | 8,788 | 24,725,686 |
| TOTAL SUPPLY EXPENSES | 133,675,173 | 413 | 133,675,585 | 3,273,209 | 130,402,376 | (143,415) | 130,545,791 |
| 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 |
| -Chemical | 2,635,245 | 139 | 2,635,385 | (317,383) | 2,952,768 | 48,838 | 2,903,930 |
| --Allocated (GO) Utility Support Services | 6,659,587 | (159,915) | 6,499,672 | - | 6,499,672 | 456,398 | 6,043,274 |
| --Common Customer Account | 0 | - | 0 | - | 0 | - | 0 |
| --Allocated Customer Acct. Labor | 0 | - | 0 | - | 0 | - | 0 |
| --Allocated Customer Acct. Other | 0 | - | 0 | - | 0 | - | 0 |
| -Postage | 0 | - | 0 | - | 0 | 0 | 0 |
| -Uncollectible | 1,517,532 | 152,203 | 1,669,735 | (46,459) | 1,716,194 | 676,833 | 1,039,361 |
| -Operation Labor | 11,664,525 | - | 11,664,525 | - | 11,664,525 | 431,551 | 11,232,974 |
| -Other Operation Expenses | 9,606,887 | (672,262) | 8,934,626 | - | 8,934,626 | 418,876 | 8,515,749 |
| TOTAL OPERATION EXPENSES | 165,758,949 | (679,421) | 165,079,528 | 2,909,367 | 162,170,161 | 1,889,082 | 160,281,079 |
| -Maintenance Labor | 2,970,201 | - | 2,970,201 | - | 2,970,201 | 88,163 | 2,882,039 |
| -Other Maintenance | 9,481,648 | - | 9,481,648 | - | 9,481,648 | 299,973 | 9,181,675 |
| TOTAL MAINTENANCE EXPENSES | 12,451,850 | - | 12,451,850 | - | 12,451,850 | 388,136 | 12,063,714 |
| 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 |
| -Office Supplies & Expenses | 2,022,090 | (11,378) | 2,010,712 | - | 2,010,712 | 146,831 | 1,863,881 |
| -Property Insurance | 0 | - | 0 | - | 0 | - | 0 |
| -Injuries and Damages | 2,045,308 | 370,420 | 2,415,728 | - | 2,415,728 | 380,357 | 2,035,371 |
| -Pension and Benefits | 5,812,958 | (877,176) | 4,935,781 | - | 4,935,781 | 1,090,742 | 3,845,040 |
| -Business Meals | 21,444 | - | 21,444 | - | 21,444 | 60 | 21,383 |
| -Regulatory Expenses | 0 | - | 0 | - | 0 | - | 0 |
| -Outside Services | 494,968 | - | 494,968 | - | 494,968 | 24,087 | 470,881 |
| -Miscellaneous | 71,714 | - | 71,714 | - | 71,714 | 296 | 71,419 |
| --Allocated GO and District Office | 64,383,378 | (3,533,011) | 60,850,368 | - | 60,850,368 | 9,255,163 | 51,595,204 |
| --Allocated A&G Labor | 0 | - | 0 | - | 0 | - | 0 |
| --Allocated A&G Other | 0 | - | 0 | - | 0 | - | 0 |
| -Other Maintenance of General Plant | 420,765 | - | 420,765 | - | 420,765 | 2,922 | 417,842 |
| -Rent | 1,128,594 | - | 1,128,594 | - | 1,128,594 | - | 1,128,594 |
| -A&G Capitalized | 0 | - | 0 | - | 0 | - | 0 |
| -A&G Labor | 2,663,863 | - | 2,663,863 | - | 2,663,863 | 95,808 | 2,568,055 |
| TOTAL ADMIN & GENERAL EXPENSES | 79,065,081 | (4,051,145) | 75,013,936 | - | 75,013,936 | 10,996,266 | 64,017,670 |
| DEPRECIATION AND AMORTIZATION | 39,568,137 | (2,017,537) | 37,550,600 | - | 37,550,600 | 2,781,529 | 34,769,071 |
| -Property Taxes | 16,059,081 | (1,020,291) | 15,038,790 | - | 15,038,790 | 1,779,512 | 13,259,279 |
| -Payroll Taxes | 1,310,343 | - | 1,310,343 | - | 1,310,343 | 40,288 | 1,270,055 |
| -Local Taxes | 4,349,413 | 444,449 | 4,793,863 | (130,765) | 4,924,627 | 458,262 | 4,466,365 |
| TOTAL TAXES NOT ON INCOME | 21,718,838 | (575,842) | 21,142,996 | (130,765) | 21,273,761 | 2,278,062 | 18,995,699 |
| 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 |
| 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 |
| -State Income Tax | (140,524) | 4,354,132 | 4,213,609 | (1,290,146) | 5,503,755 | 1,593,319 | 3,910,436 |
| -Federal Income Tax | 2,955,808 | 9,981,927 | 12,937,736 | (3,064,827) | 16,002,563 | 3,423,435 | 12,579,128 |
| TOTAL INCOME TAXES | 2,815,285 | 14,336,059 | 17,151,344 | (4,354,974) | 21,506,318 | 5,016,754 | 16,489,564 |
| TOTAL OPERATING EXPENSES | 321,378,139 | 7,012,114 | 328,390,253 | (1,576,371) | 329,966,625 | 23,349,829 | 306,616,796 |
| NET OPERATING REVENUE | 58,033,092 | 32,349,398 | 90,382,490 | (10,227,546) | 100,610,036 | 17,302,555 | 83,307,481 |
| 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 |
| RATE OF RETURN | 3.70% | | 6.21% | | 6.91% | 0 | 6.63% |

"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)

| Description | 2025 AT PROPOSED RATES | | | | | | |
|--|------------------------|---------------|------------------|-------------|---------------------------|-------------|---------------|
| | 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% |

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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 | 0 | - | 0 | - | 0 | - | 0 |
| 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% |

"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 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 | 0 | - | 0 | - | 0 | - | 0 |
| 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% |

"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
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 | 0 | - | 0 | - | 0 | - | 0 |
| 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% |

"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
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 | 0 | - | 0 | - | 0 | - | 0 |
| 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 | 0 | 0 | - | 0 | - | 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 | 0 | 0 | - | 0 | - | 0 |
| 32 --Allocated A&G Other | 0 | 0 | 0 | - | 0 | - | 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.

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 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 | 0 | 0 | - | 0 | - | 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 | 0 | 0 | 0 | - | 0 | - | 0 |
| 32 --Allocated A&G Other | 0 | 0 | 0 | - | 0 | - | 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 | 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% |

"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 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 | 0 | - | 0 | - | 0 | - | 0 |
| 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 | 3,379,276 |
| 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 | 0 | - | 0 | - | 0 | - | 0 |
| 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 | 0 | - | 0 | - | 0 | - | 0 |
| 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.

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 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 | 0 | - | 0 | - | 0 | - | 0 |
| 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% |

“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 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 | 0 | - | 0 | - | 0 | - | 0 |
| 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 | 75,589,129 |
| 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 | 0 | - | 0 | - | 0 | - | 0 |
| 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 | 0 | - | 0 | - | 0 | - | 0 |
| 32 --Allocated A&G Other | 0 | - | 0 | - | 0 | - | 0 |
| 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% |

"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 | 0 | - | 0 | - | 0 | - | 0 |
| 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 | Change | GSWC Stipulation | Difference | Cal Advocates | Change | Cal Advocates |
| | 2025 | | 2025 | | Stipulation | | 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 | 0 | - | 0 | - | 0 | - | 0 |
| 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 | 2,592,631 |
| 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.

**APPENDIX A - Comparison Exhibit
GOLDEN STATE WATER COMPANY
RECONCILIATION - FUNCTIONAL SUMMARY of EARNINGS-TEST YEAR**
A.23-05-010
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 | Change | GSWC Stipulation | Difference | Cal Advocates Stipulation | Change | Cal Advocates |
| | 2025 | | 2025 | | 2025 | | 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 | 0 | - | 0 | - | 0 | - | 0 |
| 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 | 18,836 | 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% |

"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
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 | - | - | - | - | - | - | - |
| 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 | Change | GSWC Stipulation | Difference | Cal Advocates Stipulation | Change | Cal Advocates |
| | 2025 | | 2025 | | 2025 | | 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 | - | 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 | - | 0 |
| 32 --Allocated A&G Other | - | - | - | - | 0 | - | 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 | Change | GSWC Stipulation | Difference | Cal Advocates Stipulation | Change | Cal Advocates |
| | 2025 | | 2025 | | 2025 | | 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 | - | 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 | - | 0 |
| 32 --Allocated A&G Other | - | - | - | - | 0 | - | 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 | - | 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 | - | 0 |
| 32 --Allocated A&G Other | - | - | - | - | 0 | - | 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 | - | 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 | - | 0 |
| 32 --Allocated A&G Other | - | - | - | - | 0 | - | 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 | - | 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 | - | 0 |
| 32 --Allocated A&G Other | - | - | - | - | 0 | - | 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 |

Appendix C

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

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

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)

(To be inserted by utility)

Advice Letter No. _____
Decision No. _____

Issued By
R. J. Sprowls
President

(To be inserted by P.U.C.)

Date Filed _____
Effective _____
Resolution No. _____

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 Highway 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 |

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| 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 | NCS D 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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| CSA | Funding Project | Work Order | WO Description | Additional Capital Requested (\$) * |
|---------------|------------------------|-------------------|-------------------------------------|--|
| 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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| CSA | Funding Project | Work Order | WO Description | Additional Capital Requested (\$) * |
|--------------------|------------------------|-------------------|-------------------------------------|--|
| 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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| CSA | Funding Project | Work Order | WO Description | Additional Capital Requested (\$) * |
|--------------------|------------------------|-------------------|-------------------------------------|--|
| 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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| CSA | Funding Project | Work Order | WO Description | Additional Capital Requested (\$) * |
|--------------------|------------------------|-------------------|-------------------------------------|--|
| 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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| CSA | Funding Project | Work Order | WO Description | Additional Capital Requested (\$) * |
|-------------------------|------------------------|-------------------|-------------------------------------|--|
| 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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| CSA | Funding Project | Work Order | WO Description | Additional Capital Requested (\$) * |
|-------------|------------------------|-------------------|-------------------------------------|--|
| 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 PI 4122 Install new 1" c | - |
| Culver City | 2342302-60 | 23611907 | Oregon Ave 10747 Install new 1" c w | - |

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| CSA | Funding Project | Work Order | WO Description | Additional Capital Requested (\$) * |
|-------------|------------------------|-------------------|-------------------------------------|--|
| 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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| CSA | Funding Project | Work Order | WO Description | Additional Capital Requested (\$) * |
|------------|------------------------|-------------------|--------------------------------------|--|
| 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 | Daleroase 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 | Daleroase 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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| CSA | Funding Project | Work Order | WO Description | Additional Capital Requested (\$) * |
|------------|------------------------|-------------------|-------------------------------------|--|
| 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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| CSA | Funding Project | Work Order | WO Description | Additional Capital Requested (\$) * |
|---------------------------|------------------------|-------------------|-------------------------------------|--|
| 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 | Calipatria 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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Settled - Construction Work in Progress

| CSA | Funding Project | Work Order | WO Description | Additional Capital Requested (\$) * |
|---------------------------------|------------------------|-------------------|--------------------------------------|--|
| 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 Cherokee | 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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| CSA | Funding Project | Work Order | WO Description | Additional Capital Requested (\$) * |
|-----------------------|------------------------|-------------------|-------------------------------------|--|
| 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 PI | 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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Settled - Construction Work in Progress

| 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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Settled - New Capital Projects

| 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 |

Appendix E
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Settled - New Capital Projects

| 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 Separator & 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 Equipment | 4,100 |
| Clearlake | 2025 Blankets-Tools & Safety Equipment | 4,200 |
| Clearlake | 2026 Blankets-Tools & Safety Equipment | 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 Equipment | 3,600 |
| Coastal District | 2025 Blankets-Tools & Safety Equipment | 3,700 |
| Coastal District | 2026 Blankets-Tools & Safety Equipment | 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 Equipment | 3,900 |
| Los Osos | 2025 Blankets-Tools & Safety Equipment | 4,100 |
| Los Osos | 2026 Blankets-Tools & Safety Equipment | 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 Equipment | 2,500 |
| Northern District | 2025 Blankets-Tools & Safety Equipment | 2,600 |
| Northern District | 2026 Blankets-Tools & Safety Equipment | 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 Equipment | 5,200 |
| Santa Maria | 2025 Blankets-Tools & Safety Equipment | 5,400 |
| Santa Maria | 2026 Blankets-Tools & Safety Equipment | 5,500 |
| Simi Valley | 2024 Blankets-Meters | 325,400 |
| Simi Valley | 2025 Blankets-Meters | 202,100 |

Appendix E
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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 Equipment | 7,100 |
| Simi Valley | 2025 Blankets-Tools & Safety Equipment | 7,300 |
| Simi Valley | 2026 Blankets-Tools & Safety Equipment | 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 Equipment | 35,400 |
| Central Basin-East | 2025 Blankets-Tools & Safety Equipment | 36,500 |
| Central Basin-East | 2026 Blankets-Tools & Safety Equipment | 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 Equipment | 46,600 |
| Central Basin-West | 2025 Blankets-Tools & Safety Equipment | 48,000 |
| Central Basin-West | 2026 Blankets-Tools & Safety Equipment | 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 Equipment | 18,700 |
| Central District | 2025 Blankets-Tools & Safety Equipment | 19,200 |
| Central District | 2026 Blankets-Tools & Safety Equipment | 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 Equipment | 15,900 |
| Culver City | 2025 Blankets-Tools & Safety Equipment | 16,400 |
| Culver City | 2026 Blankets-Tools & Safety Equipment | 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 Equipment | 46,200 |
| Southwest | 2025 Blankets-Tools & Safety Equipment | 47,600 |
| Southwest | 2026 Blankets-Tools & Safety Equipment | 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 Equipment | 8,100 |
| Southwest District | 2025 Blankets-Tools & Safety Equipment | 8,400 |
| Southwest District | 2026 Blankets-Tools & Safety Equipment | 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 Equipment | 7,300 |
| Claremont | 2025 Blankets-Tools & Safety Equipment | 7,600 |
| Claremont | 2026 Blankets-Tools & Safety Equipment | 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 Equipment | 198,400 |
| Foothill District | 2025 Blankets-Tools & Safety Equipment | 204,300 |
| Foothill District | 2026 Blankets-Tools & Safety Equipment | 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 Equipment | 7,900 |
| San Dimas | 2025 Blankets-Tools & Safety Equipment | 8,100 |
| San Dimas | 2026 Blankets-Tools & Safety Equipment | 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 Equipment | 5,700 |
| San Gabriel | 2025 Blankets-Tools & Safety Equipment | 5,900 |
| San Gabriel | 2026 Blankets-Tools & Safety Equipment | 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 Equipment | 300 |
| Apple Valley | 2025 Blankets-Tools & Safety Equipment | 300 |
| Apple Valley | 2026 Blankets-Tools & Safety Equipment | 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 Equipment | 34,300 |
| Barstow | 2025 Blankets-Tools & Safety Equipment | 35,300 |
| Barstow | 2026 Blankets-Tools & Safety Equipment | 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 Equipment | 2,800 |
| Calipatria | 2025 Blankets-Tools & Safety Equipment | 2,900 |

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| CSA | Project Name | Capital Requested (\$) * |
|------------------------|--|---------------------------------|
| Calipatria | 2026 Blankets-Tools & Safety Equipment | 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 Equipment | 600 |
| Wrightwood | 2025 Blankets-Tools & Safety Equipment | 600 |
| Wrightwood | 2026 Blankets-Tools & Safety Equipment | 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 Equipment | 20,400 |
| Los Alamitos | 2025 Blankets-Tools & Safety Equipment | 21,000 |
| Los Alamitos | 2026 Blankets-Tools & Safety Equipment | 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 |

Appendix E
Golden State Water Company
A.23-08-010
Settled - New Capital Projects

| CSA | Project Name | Capital Requested (\$) * |
|------------------------|--|---------------------------------|
| Orange County District | 2026 Blankets-Vehicles | 219,900 |
| Orange County District | 2024 Blankets-Tools & Safety Equipment | 10,600 |
| Orange County District | 2025 Blankets-Tools & Safety Equipment | 10,900 |
| Orange County District | 2026 Blankets-Tools & Safety Equipment | 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.

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

| 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 Fluorescent 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 |

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 | 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 50054 | 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 |

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 | 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 Compliance | Ergonomic equipment sets for 25 employees. | 93,200 |
| GO - Central Operations | Environmental Compliance | Ergonomic equipment sets for 25 employees. | 102,400 |
| GO - Central Operations | Environmental Compliance | Ergonomic equipment sets for 25 employees. | 112,400 |
| GO - Central Operations | Environmental Compliance | Automatic External Defibrillators (AED) | 12,300 |
| GO - Central Operations | Environmental Compliance | Automatic External Defibrillators (AED) | 13,700 |
| GO - Central Operations | Environmental Compliance | Automatic External Defibrillators (AED) | 15,300 |
| GO - Central Operations | Environmental Compliance | Safety Training Videos/DVDs | 8,700 |
| GO - Central Operations | Environmental Compliance | Safety Training Videos/DVDs | 9,600 |
| GO - Central Operations | Environmental Compliance | Safety Training Videos/DVDs | 10,700 |
| GO - Central Operations | Environmental Compliance | Mobile Incident Command/Bacteriological Lab Trailer (2) | 277,700 |
| GO - Central Operations | Environmental Compliance | 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
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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.

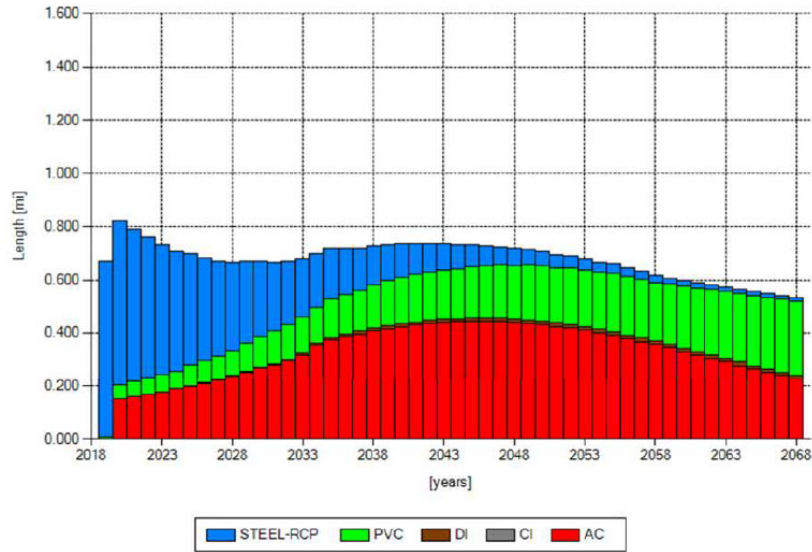
- **Main and Service Replacements:**

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 Plan¹ 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 lesser 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 diameter⁵. 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 Memorandum 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/Publis hedDocs/SupDoc/A2308010/7456/532042873.pdf |
| GSW-MC-002 | Currie, Matt | Rebuttal – Currie M – Healthcare | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/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/Publis hedDocs/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/Publis hedDocs/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/Publis hedDocs/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/Publis hedDocs/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/Publis hedDocs/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/Publis hedDocs/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/Publis hedDocs/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/Publis hedDocs/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/Publis hedDocs/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/Publis hedDocs/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/Publis hedDocs/SupDoc/A2308010/7476/532042882.pdf |
| GSW-ED-014 | DeLeon, Edwin | Testimony – DeLeon E – Conservation Expense | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/7484/532043010.pdf |
| GSW-ED-015 | DeLeon, Edwin | Rebuttal – DeLeon E – Conservation | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/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/Publis hedDocs/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/Publis hedDocs/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/Publis hedDocs/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/Publis hedDocs/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/Publis hedDocs/SupDoc/A2308010/7457/532042874.pdf |
| GSW-EG-021 (Vol 1) | Gisler, Ernest, Mark Insko, Megan McWilliams, Dan Flores, and David Schickling | Testimony – Gisler E, Insko – Operating District Capital (13 Volumes) | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/7451/532042357.pdf |

APPENDIX K
EXHIBIT LIST A.23-08-010

| EXHIBIT NO. | SPONSOR/WITNESS | DESCRIPTION | Date (Mark/Identified) | CPUC SUPPORTING DOCUMENTS WEBSITE EXHIBIT LINK |
|-----------------------|--|---|-------------------------------|---|
| GSW-EG-021 (Vol 2) | Gisler, Ernest, Mark Insko, Megan McWilliams, Dan Flores, and David Schickling | Testimony – Gisler E, Insko – 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 Insko, Megan McWilliams, Dan Flores, and David Schickling | Testimony – Gisler E, Insko – 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 Insko, Megan McWilliams, Dan Flores, and David Schickling | Testimony – Gisler E, Insko – 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 Insko, Megan McWilliams, Dan Flores, and David Schickling | Testimony – Gisler E, Insko – 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 Insko, Megan McWilliams, Dan Flores, and David Schickling | Testimony – Gisler E, Insko – 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 Insko, Megan McWilliams, Dan Flores, and David Schickling | Testimony – Gisler E, Insko – 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 Insko, Megan McWilliams, Dan Flores, and David Schickling | Testimony – Gisler E, Insko – 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 Insko, Megan McWilliams, Dan Flores, and David Schickling | Testimony – Gisler E, Insko – 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 Insko, Megan McWilliams, Dan Flores, and David Schickling | Testimony – Gisler E, Insko – 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 Insko, Megan McWilliams, Dan Flores, and David Schickling | Testimony – Gisler E, Insko – 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 Insko, Megan McWilliams, Dan Flores, and David Schickling | Testimony – Gisler E, Insko – 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 Insko, Megan McWilliams, Dan Flores, and David Schickling | Testimony – Gisler E, Insko – Operating District Capital (13 Volumes) | 22-May-24 | https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2308010/7451/532042801.pdf |

APPENDIX K
EXHIBIT LIST A.23-08-010

| EXHIBIT NO. | SPONSOR/WITNESS | DESCRIPTION | Date (Mark/Identified) | CPUC SUPPORTING DOCUMENTS WEBSITE EXHIBIT LINK |
|--------------------|------------------------|---|-------------------------------|---|
| GSW-EG-022 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–1 (Apple Valley North Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7444/532043446.pdf |
| GSW-EG-023 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–2 (Apple Valley South Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7452/532042430.pdf |
| GSW-EG-024 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–3 (Arden Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7444/532043448.pdf |
| GSW-EG-025 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–4 (Artesia Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7444/532043317.pdf |
| GSW-EG-026 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–5 (Barstow Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7444/532042866.pdf |
| GSW-EG-027 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–6 (Bay Point Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7444/532043449.pdf |
| GSW-EG-028 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–7 (Bell–Bell Gardens Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7444/532042350.pdf |
| GSW-EG-029 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–8 (Calipatria Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7444/532043217.pdf |
| GSW-EG-030 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–9 (Claremont Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7445/532042990.pdf |
| GSW-EG-031 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–10 (Clearlake Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7444/532042988.pdf |
| GSW-EG-032 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–11 (Cordova Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7444/532042795.pdf |
| GSW-EG-033 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–12 (Cowan Heights Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7444/532042791.pdf |
| GSW-EG-034 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–13 (Culver City Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7444/532042345.pdf |
| GSW-EG-035 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–14 (Cypress Ridge Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/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, Insko – Attachment F–15 (Desert View Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/7444/532043444.pdf |
| GSW-EG-037 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–16 (Edna Road Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/7444/532042346.pdf |
| GSW-EG-038 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–17 (Florence–Graham Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/7444/532043445.pdf |
| GSW-EG-039 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–18 (Hollydale Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/7444/532042984.pdf |
| GSW-EG-040 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–19 (Lake Marie Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/7444/532043213.pdf |
| GSW-EG-041 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–20 (Los Osos Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/7444/532042864.pdf |
| GSW-EG-042 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–21 (Lucerne Valley Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/7444/532042985.pdf |
| GSW-EG-043 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–22 (Morongo Del Norte Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/7444/532042422.pdf |
| GSW-EG-044 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–23 (Morongo Del Sur Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/7453/532043458.pdf |
| GSW-EG-045 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–24 (Nipomo Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/7444/532042792.pdf |
| GSW-EG-046 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–25 (Norwalk Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/7444/532043447.pdf |
| GSW-EG-047 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–26 (Orcutt Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/7444/532042347.pdf |
| GSW-EG-048 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–27 (Placentia Yorba Linda Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/7444/532043316.pdf |
| GSW-EG-049 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–28 (Robbins Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/7444/532042865.pdf |

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| GSW-EG-050 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–29 (San Dimas Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7444/532042986.pdf |
| GSW-EG-051 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–30 (Simi Valley Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7444/532043214.pdf |
| GSW-EG-052 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–31 (Sisquoc Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7444/532042793.pdf |
| GSW-EG-053 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–32 (South Arcadia Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7444/532043215.pdf |
| GSW-EG-054 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–33 (South San Gabriel Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7444/532042348.pdf |
| GSW-EG-055 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–34 (Southwest Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7444/532042349.pdf |
| GSW-EG-056 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–35 (Tanglewood Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7444/532043216.pdf |
| GSW-EG-057 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–36 (West Orange County Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7444/532042987.pdf |
| GSW-EG-058 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–37 (Willowbrook Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7444/532042794.pdf |
| GSW-EG-059 | Gisler, Ernest | Testimony – Gisler E, Insko – Attachment F–38 (Wrightwood Master Plan) | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/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/Publis/hedDocs/SupDoc/A2308010/7456/532043321.pdf |
| GSW-MG-061 | Gomez, Marcus | Rebuttal – Gomez M – OM and AG | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7456/532042998.pdf |
| GSW-MI-062 | Insko, Mark and Megan McWilliams | Rebuttal – Insko M, McWilliams – Capital | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/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/Publis/hedDocs/SupDoc/A2308010/7467/532042438.pdf |

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|-----------------------|---------------------------------------|---|-------------------------------|---|
| 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/Publis hedDocs/SupDoc/A2308010/74 67/532043467.pdf |
| GSW-PK-064 | Kubiak, Patrick | Rebuttal – Kubiak P – Field Technology – PUBLIC | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/74 61/532043224.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/Publis hedDocs/SupDoc/A2308010/74 68/532042806.pdf |
| GSW-SL-066 | Lau, Stanley | Rebuttal – Lau S – Overhead | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/74 68/532042877.pdf |
| GSW-WM-067 | McDonald, Wayne | Testimony – McDonald W – Taxes (Income, Deferred and Property) | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/74 69/532042368.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/Publis hedDocs/SupDoc/A2308010/74 49/532043453.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/Publis hedDocs/SupDoc/A2308010/74 49/532042354.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/Publis hedDocs/SupDoc/A2308010/74 49/532043220.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/Publis hedDocs/SupDoc/A2308010/74 49/532042992.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/Publis hedDocs/SupDoc/A2308010/74 49/532042799.pdf |
| GSW-EM-069 | McDonough, Elizabeth and Dane Sinagra | Rebuttal – McDonough E, Sinagra – CWIP | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/74 57/532043322.pdf |
| GSW-DM-070 | Mitchell, David | Testimony – Mitchell D – Sales and Customers, Rate Design and Affordability | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/74 77/532043008.pdf |
| GSW-DM-071 | Mitchell, David | Rebuttal – Mitchell D – Sales Rate Design Affordability | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/74 77/532042884.pdf |

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| GSW-RM-072 | Moore, Ronald | Testimony – Moore R – Special Request #1 (Balancing Accounts and Memorandum Accounts) | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/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/Publis hedDocs/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/Publis hedDocs/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/Publis hedDocs/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/Publis hedDocs/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/Publis hedDocs/SupDoc/A2308010/7455/532042804.pdf |
| GSW-JP-077 | Pierotti, Jon | Rebuttal – Pierotti J – Executive Summary | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/SupDoc/A2308010/7455/532043221.pdf |
| GSW-JP-078 | Pierotti, Jon | Rebuttal – Pierotti J – Executive Comp – PUBLIC | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/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/Publis hedDocs/SupDoc/A2308010/7470/532043468.pdf |
| GSW-SP-080 | Pillai, Sunil | Rebuttal – Pillai S – PFAS Benzene SR8 | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/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/Publis hedDocs/SupDoc/A2308010/7481/532043009.pdf |
| GSW-BP-082 | Powell, Brad | Rebuttal – Powell B– Rate Base | 22-May-24 | https://docs.cpuc.ca.gov/Publis hedDocs/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/Publis/hedDocs/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/Publis/hedDocs/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/Publis/hedDocs/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/Publis/hedDocs/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/Publis/hedDocs/SupDoc/A2308010/7482/532192253.pdf |
| GSW-KS-088 | Switzer, Keith | Rebuttal – Switzer K – SR2 WCAP | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/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/Publis/hedDocs/SupDoc/A2308010/7457/532042365.pdf |
| GSW-HW-090 | Wahhab, Hilda | Rebuttal – Wahhab H – Rate Design | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7457/532042435.pdf |
| GSW-MW-091 | Winslow, Matt | Testimony – Winslow W – Depreciation Studies | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/SupDoc/A2308010/7473/532043469.pdf |
| GSW-MW-092 | Winslow, Matt | Rebuttal – Winslow W – Depreciation | 22-May-24 | https://docs.cpuc.ca.gov/Publis/hedDocs/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/Publis/hedDocs/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/Publis/hedDocs/SupDoc/A2308010/7471/532042879.pdf |

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| 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 |
| | | | | |

APPENDIX K
EXHIBIT LIST A.23-08-010

| | | | | |
|------------|----------------------|---|-----------|---|
| 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.

| 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 | III | 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 | JJJ | 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 | LLL | 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 | AT ADOPTED RATES |
|--|------------------|------------------|
| | 2025 | 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 | 0 | 0 |
| 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 | 0 | 0 |
| 32 --Allocated A&G Other | 0 | 0 |
| 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% |

APPENDIX xx
GOLDEN STATE WATER COMPANY
SUMMARY of EARNINGS- TEST YEAR 2025
A.23-08-010
Bay Point (RMA)

| Description | AT PRESENT RATES | AT ADOPTED RATES |
|--|------------------|------------------|
| | 2025 | 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 | AT ADOPTED RATES |
|--|------------------|------------------|
| | 2025 | 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% |

APPENDIX xx
GOLDEN STATE WATER COMPANY
SUMMARY of EARNINGS- TEST YEAR 2025
A.23-08-010
Santa Maria (RMA)

| Description | AT PRESENT RATES | AT ADOPTED RATES |
|--|------------------|------------------|
| | 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 | AT ADOPTED RATES |
|--|------------------|------------------|
| | 2025 | 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 | AT ADOPTED RATES |
|--|------------------|------------------|
| | 2025 | 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 | AT ADOPTED RATES |
|--|------------------|------------------|
| | 2025 | 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 | AT ADOPTED RATES |
|--|------------------|------------------|
| | 2025 | 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 | AT ADOPTED RATES |
|--|------------------|------------------|
| | 2025 | 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 | AT ADOPTED RATES |
|---|------------------|------------------|
| | 2025 | 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

| 1 | Description | Adopted | | |
|-----|----------------------------------|---------------|---------------|----------------------|
| | | 2025 | 2026 | Attrition 1/ 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 Adjustment | \$ 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)

| 1 | Description | Adopted | | |
|-----|----------------------------------|---------------|---------------|----------------------|
| | | 2025 | 2026 | Attrition 1/ 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)

| 1 | Description | Adopted | | |
|-----|----------------------------------|--------------------|--------------------|----------------------|
| | | 2025 | 2026 | Attrition 1/ 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 | <u>\$ 24,448.4</u> | <u>\$ 26,378.1</u> | <u>\$ 28,248.9</u> |

1/Tax Normalization Methodology - Settlement document - Section 18.2

APPENDIX C
GOLDEN STATE WATER COMPANY
RATEBASE - TEST YEARS 2025 - 2027
A.23-08-010
Santa Maria (RMA)

| 1 | Description | Adopted | | Attrition 1/ 2027 |
|-----|----------------------------------|---------------|---------------|----------------------|
| | | 2025 | 2026 | |
| 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 |

1/Tax Normalization Methodology - Settlement document - Section 18.2

APPENDIX C
GOLDEN STATE WATER COMPANY
RATEBASE - TEST YEARS 2025 - 2027
A.23-08-010
Simi Valley (RMA)

| 1 | Description | Adopted | | Attrition 1/ 2027 |
|-----|----------------------------------|---------------|---------------|----------------------|
| | | 2025 | 2026 | |
| 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)

| 1 | Description | Adopted | | |
|-----|----------------------------------|----------------|----------------|----------------------|
| | | 2025 | 2026 | Attrition 1/ 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)

| 1 | Description | Adopted | | |
|-----|----------------------------------|----------------|----------------|----------------------|
| | | 2025 | 2026 | Attrition 1/ 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

| 1 | Description | Adopted | | Attrition 1/ 2027 |
|-----|----------------------------------|---------------|---------------|----------------------|
| | | 2025 | 2026 | |
| 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

| 1 | Description | Adopted | | Attrition 1/ 2027 |
|-----|----------------------------------|--------------|--------------|----------------------|
| | | 2025 | 2026 | |
| 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 |

1/Tax Normalization Methodology - Settlement document - Section 18.2

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 |

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)**

| <u>Number of Metered Services</u> | Schedule AC-1-R Residential | | | Schedule AC-1-NR Non-Residential | | | |
|---------------------------------------|--------------------------------|-------------|-------------|-------------------------------------|-------------|-------------|-------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| Meter Size | | | | Meter Size | | | |
| 5/8 x 3/4" -inch meter | 2,484 | 2,486 | 2,487 | 5/8 x 3/4" -inch meter | 22 | 24 | 24 |
| 3/4" | 10,921 | 10,928 | 10,936 | 3/4" | 99 | 101 | 105 |
| 1" | 949 | 950 | 950 | 1" | 596 | 616 | 633 |
| 1-1/2" | 0 | 0 | 0 | 1-1/2" | 123 | 126 | 130 |
| 2" | 18 | 18 | 18 | 2" | 956 | 984 | 1,012 |
| 3" | 1 | 1 | 1 | 3" | 117 | 121 | 124 |
| 4" | 0 | 0 | 0 | 4" | 48 | 49 | 51 |
| 1" to 5/8" | 0 | 0 | 0 | 6" | 5 | 5 | 6 |
| 1" to 3/4" | 472 | 472 | 473 | 8" | 1 | 1 | 1 |
| 1 1/2" to 3/4" | 0 | 0 | 0 | 10" | 1 | 1 | 1 |
| 1 1/2" to 1" | 0 | 0 | 0 | 6" to 1 1/2" | 2 | 2 | 2 |
| 2" to 3/4" | 0 | 0 | 0 | 6" to 2" | 1 | 1 | 1 |
| 2" to 1" | 0 | 0 | 0 | 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 | 14,845 | 14,855 | 14,865 | | 2,018 | 2,079 | 2,140 |
| Private Fire (by Inch) Company Use | 582 1 | 585 1 | 588 1 | | | | |
| Total Customers | 17,446.00 | 17,520.00 | 17,594.00 | | | | |

APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Arden Cordova (RMA)

WATER CONSUMPTION

| <u>Classification</u> | <u>Service Connection</u> | | | <u>Usage (CCF/CUST)</u> | <u>Consumption (KCcf)</u> | | |
|----------------------------|---------------------------|-------------|-------------|-------------------------|---------------------------|-------------|-------------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | | <u>2025</u> | <u>2026</u> | <u>2027</u> |
| METERED SERVICES : | | | | | | | |
| Residential | 14,845 | 14,855 | 14,865 | 134.3 | 1,993.7 | 1,995.0 | 1,996.4 |
| | | | | | Tier 1 | 1,377.2 | 1,378.1 |
| | | | | | Tier 2 | 556.1 | 556.9 |
| | | | | | Tier 3 | 61.3 | 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)**

| <u>Number of Metered Services</u> | Schedule BY-1-R Residential | | | Schedule BY-1-NR Non-Residential | | | |
|-----------------------------------|--------------------------------|-------------|-------------|-------------------------------------|-------------|-------------|-----|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| Meter Size | | | | Meter Size | | | |
| 5/8 x 3/4" -inch meter | 4,706 | 4,710 | 4,714 | 5/8 x 3/4" -inch meter | 118 | 118 | 119 |
| 3/4" | 0 | 0 | 0 | 3/4" | 0 | 0 | 0 |
| 1" | 9 | 9 | 9 | 1" | 56 | 57 | 56 |
| 1-1/2" | 0 | 0 | 0 | 1-1/2" | 14 | 14 | 14 |
| 2" | 0 | 0 | 0 | 2" | 70 | 70 | 71 |
| 3" | 0 | 0 | 0 | 3" | 10 | 10 | 10 |
| 4" | 0 | 0 | 0 | 4" | 5 | 5 | 5 |
| 1" to 5/8" | 86 | 86 | 86 | 6" | 0 | 0 | 0 |
| 1" to 3/4" | 1 | 1 | 1 | 8" | 0 | 0 | 0 |
| 1 1/2" to 3/4" | 0 | 0 | 0 | 10" | 0 | 0 | 0 |
| 1 1/2" to 1" | 0 | 0 | 0 | 6" to 1 1/2" | 3 | 3 | 3 |
| 2" to 3/4" | 0 | 0 | 0 | 6" to 2" | 0 | 0 | 0 |
| 2" to 1" | 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 | 4,802 | 4,806 | 4,810 | | 281 | 282 | 283 |
| Private Fire (by Inch) | 34 | 34 | 34 | | | | |
| Company Use | 1 | 1 | 1 | | | | |
| Total Customers | 5,118.00 | 5,123.00 | 5,128.00 | | | | |

**APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Bay Point (RMA)**

WATER CONSUMPTION

| <u>Classification</u> | <u>Service Connection</u> | | | <u>Usage (CCF/CUST)</u> | <u>Consumption (KCcf)</u> | | | |
|--------------------------------|---------------------------|-------------|-------------|-------------------------|---------------------------|-------------|-------------|-------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| METERED SERVICES : | | | | | | | | |
| 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)**

| <u>Number of Metered Services</u> | Schedule CL-1 Residential | | | Schedule CL-1 Non-Residential | | | |
|-----------------------------------|------------------------------|----------------|----------------|----------------------------------|-------------|-------------|-------------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| Meter Size | | | | Meter Size | | | |
| 5/8 x 3/4" -inch meter | 2,046 | 2,067 | 2,076 | 5/8 x 3/4" -inch meter | 75 | 76 | 77 |
| 3/4" | 2 | 2 | 2 | 3/4" | 2 | 2 | 2 |
| 1" | 4 | 4 | 4 | 1" | 6 | 6 | 6 |
| 1-1/2" | 0 | 0 | 0 | 1-1/2" | 1 | 1 | 1 |
| 2" | 0 | 0 | 0 | 2" | 3 | 3 | 3 |
| 3" | 0 | 0 | 0 | 3" | 1 | 1 | 1 |
| 4" | 0 | 0 | 0 | 4" | 0 | 0 | 0 |
| 1" to 5/8" | 21 | 21 | 21 | 6" | 0 | 0 | 0 |
| 1" to 3/4" | 0 | 0 | 0 | 8" | 0 | 0 | 0 |
| 1 1/2" to 3/4" | 0 | 0 | 0 | 10" | 0 | 0 | 0 |
| 1 1/2" to 1" | 0 | 0 | 0 | 1" to 5/8" | 1 | 1 | 1 |
| 2" to 3/4" | 0 | 0 | 0 | 6" to 2" | 0 | 0 | 0 |
| 2" to 1" | 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 | ----- 2,073 | ----- 2,094 | ----- 2,103 | | ----- 89 | ----- 90 | ----- 91 |
| Private Fire (by Inch) | 4 | 4 | 4 | | | | |
| Company Use | 1 | 1 | 1 | | | | |
| Total Customers | ----- 2,167 | ----- 2,189 | ----- 2,199 | | | | |
| | ===== | ===== | ===== | | | | |

**APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Clearlake (RMA)**

WATER CONSUMPTION

| <u>Classification</u> | <u>Service Connection</u> | | | <u>Usage (CCF/CUST)</u> | <u>Consumption (KCcf)</u> | | |
|-------------------------------------|---------------------------|-------------|-------------|-------------------------|---------------------------|-------------|-------------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | | <u>2025</u> | <u>2026</u> | <u>2027</u> |
| METERED SERVICES : | | | | | | | |
| Residential | 2,073 | 2,094 | 2,103 | 57.1 | 118.4 | 119.6 | 120.1 |
| | | | | | Tier 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 | | | | | | | |
| Company Use | 4 | 4 | 4 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 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)**

| <u>Number of Metered Services</u> | Schedule LO-1-R Residential | | | Schedule LO-1-NR Non-Residential | | | |
|-----------------------------------|--------------------------------|-------------|-------------|-------------------------------------|-------------|-------------|-----|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| Meter Size | | | | Meter Size | | | |
| 5/8 x 3/4" -inch meter | 2,446 | 2,448 | 2,450 | 5/8 x 3/4" -inch meter | 103 | 103 | 102 |
| 3/4" | 414 | 415 | 415 | 3/4" | 12 | 13 | 13 |
| 1" | 190 | 189 | 189 | 1" | 59 | 58 | 58 |
| 1-1/2" | 0 | 0 | 0 | 1-1/2" | 9 | 9 | 10 |
| 2" | 0 | 0 | 0 | 2" | 28 | 28 | 28 |
| 3" | 0 | 0 | 0 | 3" | 5 | 5 | 5 |
| 4" | 0 | 0 | 0 | 4" | 0 | 0 | 0 |
| 1" to 5/8" | 2 | 2 | 2 | 6" | 0 | 0 | 0 |
| 1" to 3/4" | 19 | 19 | 19 | 8" | 0 | 0 | 0 |
| 1 1/2" to 3/4" | 0 | 0 | 0 | 10" | 0 | 0 | 0 |
| 1 1/2" to 1" | 0 | 0 | 0 | 6" to 1 1/2" | 0 | 0 | 0 |
| 2" to 3/4" | 0 | 0 | 0 | 6" to 2" | 0 | 0 | 0 |
| 2" to 1" | 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 | 3,071 | 3,073 | 3,075 | | 217 | 217 | 217 |

| Schedule LO-RCW | | | |
|----------------------------|-------------|-------------|-------------|
| <u>Number of Customers</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> |
| 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

| <u>Classification</u> | <u>Service Connection</u> | | | <u>Usage (CCF/CUST)</u> | <u>Consumption (KCcf)</u> | | | |
|--------------------------------|---------------------------|-------------|-------------|-------------------------|---------------------------|-------------|-------------|-------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| METERED SERVICES : | | | | | | | | |
| 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)**

| <u>Number of Metered Services</u> | Schedule SM-1-R Residential | | | Schedule SM-1-NR Non-Residential | | | |
|-----------------------------------|--------------------------------|-------------|-------------|-------------------------------------|-------------|-------------|-----|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| Meter Size | | | | Meter Size | | | |
| 5/8 x 3/4" -inch meter | 11,475 | 11,532 | 11,589 | 5/8 x 3/4" -inch meter | 225 | 228 | 231 |
| 3/4" | 1,442 | 1,449 | 1,456 | 3/4" | 49 | 50 | 50 |
| 1" | 1,512 | 1,520 | 1,528 | 1" | 202 | 205 | 208 |
| 1-1/2" | 8 | 8 | 8 | 1-1/2" | 61 | 62 | 63 |
| 2" | 5 | 5 | 5 | 2" | 197 | 201 | 205 |
| 3" | 0 | 0 | 0 | 3" | 24 | 24 | 25 |
| 4" | 0 | 0 | 0 | 4" | 10 | 10 | 10 |
| 1" to 5/8" | 0 | 0 | 0 | 6" | 2 | 2 | 2 |
| 1" to 3/4" | 40 | 40 | 40 | 8" | 0 | 0 | 0 |
| 1 1/2" to 3/4" | 0 | 0 | 0 | 10" | 0 | 0 | 0 |
| 1 1/2" to 1" | 0 | 0 | 0 | 6" to 1 1/2" | 0 | 0 | 0 |
| 2" to 3/4" | 0 | 0 | 0 | 6" to 2" | 1 | 1 | 1 |
| 2" to 1" | 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" | 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 | 14,482 | 14,554 | 14,626 | | 775 | 787 | 799 |

| Schedule SM-3ML | | | |
|----------------------------------|-------------|-------------|-------------|
| <u>Number of Customers</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> |
| 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

| <u>Classification</u> | <u>Service Connection</u> | | | <u>Usage (CCF/CUST)</u> | <u>Consumption (KCcf)</u> | | | |
|--------------------------------|---------------------------|-------------|-------------|-------------------------|---------------------------|-------------|-------------|---------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| METERED SERVICES : | | | | | | | | |
| 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)**

| <u>Number of Metered Services</u> | Schedule SI-1-R Residential | | | Schedule SI-1-NR Non-Residential | | | |
|---------------------------------------|--------------------------------|---------------|---------------|-------------------------------------|-------------|-------------|------------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| Meter Size | | | | Meter Size | | | |
| 5/8 x 3/4" -inch meter | 12,401 | 12,462 | 12,522 | 5/8 x 3/4" -inch meter | 152 | 151 | 150 |
| 3/4" | 6 | 6 | 6 | 3/4" | 5 | 5 | 5 |
| 1" | 332 | 333 | 335 | 1" | 169 | 168 | 172 |
| 1-1/2" | 1 | 1 | 1 | 1-1/2" | 154 | 158 | 160 |
| 2" | 1 | 1 | 1 | 2" | 387 | 390 | 391 |
| 3" | 0 | 0 | 0 | 3" | 24 | 24 | 23 |
| 4" | 0 | 0 | 0 | 4" | 3 | 3 | 3 |
| 1" to 5/8" | 236 | 237 | 238 | 6" | 1 | 1 | 1 |
| 1" to 3/4" | 1 | 1 | 1 | 8" | 1 | 1 | 1 |
| 1 1/2" to 3/4" | 0 | 0 | 0 | 10" | 0 | 0 | 0 |
| 1 1/2" to 1" | 0 | 0 | 0 | 6" to 1 1/2" | 1 | 1 | 1 |
| 2" to 3/4" | 0 | 0 | 0 | 6" to 2" | 1 | 1 | 1 |
| 2" to 1" | 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" | 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 | 12,978 | 13,041 | 13,104 | | 903 | 908 | 913 |
| Private Fire (by Inch) Company Use | 197 1 | 201 1 | 205 1 | | | | |
| Total Customers | 14,079 | 14,151 | 14,223 | | | | |

**APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Simi Valley (RMA)**

WATER CONSUMPTION

| <u>Classification</u> | <u>Service Connection</u> | | | <u>Usage (CCF/CUST)</u> | <u>Consumption (KCcf)</u> | | | |
|-------------------------|---------------------------|-------------|-------------|-------------------------|---------------------------|-------------|-------------|---------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| METERED SERVICES : | | | | | | | | |
| 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)**

| <u>Number of Metered Services</u> | Schedule ME-1-R Residential | | | Schedule ME-1-NR Non-Residential | | | |
|-----------------------------------|--------------------------------|---------------|---------------|-------------------------------------|---------------|---------------|---------------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| 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

| <u>Number of Customers</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> |
|----------------------------|------------------|------------------|------------------|
| 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

| <u>Classification</u> | <u>Service Connection</u> | | | <u>Usage (CCF/CUST)</u> | <u>Consumption (KCcf)</u> | | | |
|--------------------------------|---------------------------|-------------|-------------|-------------------------|----------------------------|--|--|--|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| METERED SERVICES : | | | | | | | | |
| Residential | 75,441 | 75,632 | 75,823 | 104.8 | Tier 1 Tier 2 Tier 3 | 7,906.2 5,954.2 1,615.2 336.7 | 7,926.2 5,969.3 1,619.3 337.6 | 7,946.3 5,984.4 1,623.4 338.5 |
| 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)**

| <u>Number of Metered Services</u> | <u>Schedule R3-1-R</u> Residential | | | <u>Schedule R3-1-NR</u> Non-Residential | | | |
|-----------------------------------|---------------------------------------|---------------|---------------|--|---------------|---------------|---------------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| 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)**

| <u>Number of Metered Services</u> | Schedule R3-CMH-3M | | | Schedule R3-CM-7ML | | | |
|-----------------------------------|---------------------------|-------------|-------------|---------------------------|-------------|-------------|-------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| 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 |

| <u>Number of Metered Services</u> | Schedule R3-SD-3 | | | Schedule R3-RCW (Recycled) | | | |
|-----------------------------------|-------------------------|-------------|-------------|-----------------------------------|-------------|-------------|-----|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| 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

| <u>Number of Metered Services</u> | <u>Schedule R3-PCW-1</u> | | | | <u>Schedule R3-OC-3m</u> | | |
|-----------------------------------|--------------------------|-------------|-------------|------------------------|--------------------------|-------------|-------------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | | <u>2025</u> | <u>2026</u> | <u>2027</u> |
| 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

| | <u>2025</u> | <u>2026</u> | <u>2027</u> |
|---|-------------|-------------|-------------|
| 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

| | <u>Schedule R3-DEM-2H</u> | | |
|------------------------|---------------------------|-------------|-------------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> |
| 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 (KCF) | | |
|---|--------------------|---------|---------|------------------|-----------|-----------|-------------------|----------|----------|
| | 2025 | 2026 | 2027 | | | | 2025 | 2026 | 2027 |
| METERED SERVICES : | | | | | | | 136.7 | 136.7 | 136.7 |
| 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 |

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)**

| <u>Number of Metered Services</u> | <u>Schedule AC-1-R Residential</u> | | | | <u>Schedule AC-1-NR Non-Residential</u> | | |
|---------------------------------------|--|------------------|------------------|------------------------|---|--------------|--------------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | | <u>2025</u> | <u>2026</u> | <u>2027</u> |
| <u>Meter Size</u> | | | | <u>Meter Size</u> | | | |
| 5/8 x 3/4" -inch meter | 2,484 | 2,486 | 2,487 | 5/8 x 3/4" -inch meter | 22 | 24 | 24 |
| 3/4" | 10,921 | 10,928 | 10,936 | 3/4" | 99 | 101 | 105 |
| 1" | 949 | 950 | 950 | 1" | 596 | 616 | 633 |
| 1-1/2" | 0 | 0 | 0 | 1-1/2" | 123 | 126 | 130 |
| 2" | 18 | 18 | 18 | 2" | 956 | 984 | 1,012 |
| 3" | 1 | 1 | 1 | 3" | 117 | 121 | 124 |
| 4" | 0 | 0 | 0 | 4" | 48 | 49 | 51 |
| 1" to 5/8" | 0 | 0 | 0 | 6" | 5 | 5 | 6 |
| 1" to 3/4" | 472 | 472 | 473 | 8" | 1 | 1 | 1 |
| 1 1/2" to 3/4" | 0 | 0 | 0 | 10" | 1 | 1 | 1 |
| 1 1/2" to 1" | 0 | 0 | 0 | 6" to 1 1/2" | 2 | 2 | 2 |
| 2" to 3/4" | 0 | 0 | 0 | 6" to 2" | 1 | 1 | 1 |
| 2" to 1" | 0 | 0 | 0 | 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 | 14,845 | 14,855 | 14,865 | | 2,018 | 2,079 | 2,140 |
| | | | | | | | |
| Private Fire (by Inch) Company Use | 582 1 | 585 1 | 588 1 | | | | |
| Total Customers | 17,446.00 | 17,520.00 | 17,594.00 | | | | |
| | ===== | ===== | ===== | | | | |

APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Arden Cordova (RMA)

WATER CONSUMPTION

| <u>Classification</u> | <u>Service Connection</u> | | | <u>Usage (CCF/CUST)</u> | <u>Consumption (KCcf)</u> | | | |
|----------------------------|---------------------------|-------------|-------------|-------------------------|---------------------------|-------------|-------------|---------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| METERED SERVICES : | | | | | | | | |
| 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)**

| <u>Number of Metered Services</u> | Schedule BY-1-R Residential | | | Schedule BY-1-NR Non-Residential | | | |
|-----------------------------------|--------------------------------|-------------|-------------|-------------------------------------|-------------|-------------|-----|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| Meter Size | | | | Meter Size | | | |
| 5/8 x 3/4" -inch meter | 4,706 | 4,710 | 4,714 | 5/8 x 3/4" -inch meter | 118 | 118 | 119 |
| 3/4" | 0 | 0 | 0 | 3/4" | 0 | 0 | 0 |
| 1" | 9 | 9 | 9 | 1" | 56 | 57 | 56 |
| 1-1/2" | 0 | 0 | 0 | 1-1/2" | 14 | 14 | 14 |
| 2" | 0 | 0 | 0 | 2" | 70 | 70 | 71 |
| 3" | 0 | 0 | 0 | 3" | 10 | 10 | 10 |
| 4" | 0 | 0 | 0 | 4" | 5 | 5 | 5 |
| 1" to 5/8" | 86 | 86 | 86 | 6" | 0 | 0 | 0 |
| 1" to 3/4" | 1 | 1 | 1 | 8" | 0 | 0 | 0 |
| 1 1/2" to 3/4" | 0 | 0 | 0 | 10" | 0 | 0 | 0 |
| 1 1/2" to 1" | 0 | 0 | 0 | 6" to 1 1/2" | 3 | 3 | 3 |
| 2" to 3/4" | 0 | 0 | 0 | 6" to 2" | 0 | 0 | 0 |
| 2" to 1" | 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 | 4,802 | 4,806 | 4,810 | | 281 | 282 | 283 |
| Private Fire (by Inch) | 34 | 34 | 34 | | | | |
| Company Use | 1 | 1 | 1 | | | | |
| Total Customers | 5,118.00 | 5,123.00 | 5,128.00 | | | | |

**APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Bay Point (RMA)**

WATER CONSUMPTION

| <u>Classification</u> | <u>Service Connection</u> | | | <u>Usage (CCF/CUST)</u> | <u>Consumption (KCcf)</u> | | | |
|--------------------------------|---------------------------|-------------|-------------|-------------------------|---------------------------|-------------|-------------|-------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| METERED SERVICES : | | | | | | | | |
| 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)**

| <u>Number of Metered Services</u> | Schedule CL-1 Residential | | | Schedule CL-1 Non-Residential | | | |
|-----------------------------------|------------------------------|-------------|-------------|----------------------------------|-------------|-------------|----|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| Meter Size | | | | Meter Size | | | |
| 5/8 x 3/4" -inch meter | 2,046 | 2,067 | 2,076 | 5/8 x 3/4" -inch meter | 75 | 76 | 77 |
| 3/4" | 2 | 2 | 2 | 3/4" | 2 | 2 | 2 |
| 1" | 4 | 4 | 4 | 1" | 6 | 6 | 6 |
| 1-1/2" | 0 | 0 | 0 | 1-1/2" | 1 | 1 | 1 |
| 2" | 0 | 0 | 0 | 2" | 3 | 3 | 3 |
| 3" | 0 | 0 | 0 | 3" | 1 | 1 | 1 |
| 4" | 0 | 0 | 0 | 4" | 0 | 0 | 0 |
| 1" to 5/8" | 21 | 21 | 21 | 6" | 0 | 0 | 0 |
| 1" to 3/4" | 0 | 0 | 0 | 8" | 0 | 0 | 0 |
| 1 1/2" to 3/4" | 0 | 0 | 0 | 10" | 0 | 0 | 0 |
| 1 1/2" to 1" | 0 | 0 | 0 | 1" to 5/8" | 1 | 1 | 1 |
| 2" to 3/4" | 0 | 0 | 0 | 6" to 2" | 0 | 0 | 0 |
| 2" to 1" | 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 | 2,073 | 2,094 | 2,103 | | 89 | 90 | 91 |
| Private Fire (by Inch) | 4 | 4 | 4 | | | | |
| Company Use | 1 | 1 | 1 | | | | |
| Total Customers | 2,167 | 2,189 | 2,199 | | | | |

**APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Clearlake (RMA)**

WATER CONSUMPTION

| <u>Classification</u> | <u>Service Connection</u> | | | <u>Usage (CCF/CUST)</u> | <u>Consumption (KCcf)</u> | | |
|-------------------------------------|---------------------------|-------------|-------------|-------------------------|---------------------------|-------------|-------------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | | <u>2025</u> | <u>2026</u> | <u>2027</u> |
| METERED SERVICES : | | | | | | | |
| Residential | 2,073 | 2,094 | 2,103 | 57.1 | 118.4 | 119.6 | 120.1 |
| | | | | | Tier 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 | | | | | | | |
| Company Use | 4 | 4 | 4 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 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)**

| <u>Number of Metered Services</u> | Schedule LO-1-R Residential | | | Schedule LO-1-NR Non-Residential | | | |
|-----------------------------------|--------------------------------|-------------|-------------|-------------------------------------|-------------|-------------|-----|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| Meter Size | | | | Meter Size | | | |
| 5/8 x 3/4" -inch meter | 2,446 | 2,448 | 2,450 | 5/8 x 3/4" -inch meter | 103 | 103 | 102 |
| 3/4" | 414 | 415 | 415 | 3/4" | 12 | 13 | 13 |
| 1" | 190 | 189 | 189 | 1" | 59 | 58 | 58 |
| 1-1/2" | 0 | 0 | 0 | 1-1/2" | 9 | 9 | 10 |
| 2" | 0 | 0 | 0 | 2" | 28 | 28 | 28 |
| 3" | 0 | 0 | 0 | 3" | 5 | 5 | 5 |
| 4" | 0 | 0 | 0 | 4" | 0 | 0 | 0 |
| 1" to 5/8" | 2 | 2 | 2 | 6" | 0 | 0 | 0 |
| 1" to 3/4" | 19 | 19 | 19 | 8" | 0 | 0 | 0 |
| 1 1/2" to 3/4" | 0 | 0 | 0 | 10" | 0 | 0 | 0 |
| 1 1/2" to 1" | 0 | 0 | 0 | 6" to 1 1/2" | 0 | 0 | 0 |
| 2" to 3/4" | 0 | 0 | 0 | 6" to 2" | 0 | 0 | 0 |
| 2" to 1" | 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 | 3,071 | 3,073 | 3,075 | | 217 | 217 | 217 |

| Schedule LO-RCW | | | |
|----------------------------|-------------|-------------|-------------|
| <u>Number of Customers</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> |
| 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

| <u>Classification</u> | <u>Service Connection</u> | | | <u>Usage (CCF/CUST)</u> | <u>Consumption (KCcf)</u> | | | |
|--------------------------------|---------------------------|-------------|-------------|-------------------------|---------------------------|-------------|-------------|-------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| METERED SERVICES : | | | | | | | | |
| 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)**

| <u>Number of Metered Services</u> | Schedule SM-1-R Residential | | | Schedule SM-1-NR Non-Residential | | | |
|-----------------------------------|--------------------------------|-------------|-------------|-------------------------------------|-------------|-------------|-----|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| Meter Size | | | | Meter Size | | | |
| 5/8 x 3/4" -inch meter | 11,475 | 11,532 | 11,589 | 5/8 x 3/4" -inch meter | 225 | 228 | 231 |
| 3/4" | 1,442 | 1,449 | 1,456 | 3/4" | 49 | 50 | 50 |
| 1" | 1,512 | 1,520 | 1,528 | 1" | 202 | 205 | 208 |
| 1-1/2" | 8 | 8 | 8 | 1-1/2" | 61 | 62 | 63 |
| 2" | 5 | 5 | 5 | 2" | 197 | 201 | 205 |
| 3" | 0 | 0 | 0 | 3" | 24 | 24 | 25 |
| 4" | 0 | 0 | 0 | 4" | 10 | 10 | 10 |
| 1" to 5/8" | 0 | 0 | 0 | 6" | 2 | 2 | 2 |
| 1" to 3/4" | 40 | 40 | 40 | 8" | 0 | 0 | 0 |
| 1 1/2" to 3/4" | 0 | 0 | 0 | 10" | 0 | 0 | 0 |
| 1 1/2" to 1" | 0 | 0 | 0 | 6" to 1 1/2" | 0 | 0 | 0 |
| 2" to 3/4" | 0 | 0 | 0 | 6" to 2" | 1 | 1 | 1 |
| 2" to 1" | 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" | 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 | 14,482 | 14,554 | 14,626 | | 775 | 787 | 799 |

| Schedule SM-3ML | | | |
|----------------------------|-------------|-------------|-------------|
| <u>Number of Customers</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> |
| 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

| <u>Classification</u> | <u>Service Connection</u> | | | <u>Usage (CCF/CUST)</u> | <u>Consumption (KCcf)</u> | | | |
|--------------------------------|---------------------------|-------------|-------------|-------------------------|---------------------------|-------------|-------------|---------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| METERED SERVICES : | | | | | | | | |
| 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)**

| <u>Number of Metered Services</u> | Schedule SI-1-R Residential | | | Schedule SI-1-NR Non-Residential | | | |
|---------------------------------------|--------------------------------|---------------|---------------|-------------------------------------|-------------|-------------|------------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| Meter Size | | | | Meter Size | | | |
| 5/8 x 3/4" -inch meter | 12,401 | 12,462 | 12,522 | 5/8 x 3/4" -inch meter | 152 | 151 | 150 |
| 3/4" | 6 | 6 | 6 | 3/4" | 5 | 5 | 5 |
| 1" | 332 | 333 | 335 | 1" | 169 | 168 | 172 |
| 1-1/2" | 1 | 1 | 1 | 1-1/2" | 154 | 158 | 160 |
| 2" | 1 | 1 | 1 | 2" | 387 | 390 | 391 |
| 3" | 0 | 0 | 0 | 3" | 24 | 24 | 23 |
| 4" | 0 | 0 | 0 | 4" | 3 | 3 | 3 |
| 1" to 5/8" | 236 | 237 | 238 | 6" | 1 | 1 | 1 |
| 1" to 3/4" | 1 | 1 | 1 | 8" | 1 | 1 | 1 |
| 1 1/2" to 3/4" | 0 | 0 | 0 | 10" | 0 | 0 | 0 |
| 1 1/2" to 1" | 0 | 0 | 0 | 6" to 1 1/2" | 1 | 1 | 1 |
| 2" to 3/4" | 0 | 0 | 0 | 6" to 2" | 1 | 1 | 1 |
| 2" to 1" | 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" | 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 | 12,978 | 13,041 | 13,104 | | 903 | 908 | 913 |
| Private Fire (by Inch) Company Use | 197 1 | 201 1 | 205 1 | | | | |
| Total Customers | 14,079 | 14,151 | 14,223 | | | | |

**APPENDIX E
GOLDEN STATE WATER COMPANY
SALES AND PRODUCTION - TEST YEARS 2025 - 2027
A.23-08-010
Simi Valley (RMA)**

WATER CONSUMPTION

| <u>Classification</u> | <u>Service Connection</u> | | | <u>Usage (CCF/CUST)</u> | <u>Consumption (KCcf)</u> | | | |
|-------------------------|---------------------------|-------------|-------------|-------------------------|---------------------------|-------------|-------------|---------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| METERED SERVICES : | | | | | | | | |
| 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 | | | | | | | | |
| Company Use | 197 | 201 | 205 | 0.9 | 0.2 | 0.2 | 0.2 | |
| | 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)**

| <u>Number of Metered Services</u> | Schedule ME-1-R Residential | | | Schedule ME-1-NR Non-Residential | | | |
|-----------------------------------|--------------------------------|---------------|---------------|-------------------------------------|---------------|---------------|---------------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| 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

| <u>Number of Customers</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> |
|----------------------------|---------------------------|---------------------------|---------------------------|
| 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

| <u>Classification</u> | <u>Service Connection</u> | | | <u>Usage (CCF/CUST)</u> | <u>Consumption (KCcf)</u> | | | |
|--------------------------------|---------------------------|----------------|----------------|-------------------------|----------------------------|--|--|--|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| METERED SERVICES : | | | | | | | | |
| Residential | 75,441 | 75,632 | 75,823 | 104.8 | Tier 1 Tier 2 Tier 3 | 7,906.2 5,954.2 1,615.2 336.7 | 7,926.2 5,969.3 1,619.3 337.6 | 7,946.3 5,984.4 1,623.4 338.5 |
| 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)**

| <u>Number of Metered Services</u> | <u>Schedule R3-1-R</u> Residential | | | <u>Schedule R3-1-NR</u> Non-Residential | | | |
|-----------------------------------|---------------------------------------|---------------|---------------|--|---------------|---------------|---------------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| 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)**

| <u>Number of Metered Services</u> | Schedule R3-CMH-3M | | | Schedule R3-CM-7ML | | | |
|-----------------------------------|---------------------------|-------------|-------------|---------------------------|-------------|-------------|-------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| 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 |

| <u>Number of Metered Services</u> | Schedule R3-SD-3 | | | Schedule R3-RCW (Recycled) | | | |
|-----------------------------------|-------------------------|-------------|-------------|-----------------------------------|-------------|-------------|-----|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | |
| 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
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OTHER SCHEDULES

| <u>Number of Metered Services</u> | <u>Schedule R3-PCW-1</u> | | | | <u>Schedule R3-OC-3m</u> | | |
|-----------------------------------|--------------------------|-------------|-------------|------------------------|--------------------------|-------------|-------------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | | <u>2025</u> | <u>2026</u> | <u>2027</u> |
| 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

| | <u>2025</u> | <u>2026</u> | <u>2027</u> |
|---|-------------|-------------|-------------|
| 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

| | <u>Schedule R3-DEM-2H</u> | | |
|------------------------|---------------------------|-------------|-------------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> |
| 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 (KCF) | | |
|---|--------------------|---------|---------|------------------|-----------|-----------|-------------------|----------|----------|
| | 2025 | 2026 | 2027 | | | | 2025 | 2026 | 2027 |
| METERED SERVICES : | | | | | | | 136.7 | 136.7 | 136.7 |
| 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 |

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 | | <u>\$946,279</u> | <u>\$958,193</u> | <u>\$970,088</u> |
| Purchased Water Cost | | | | |
| <i>AC-Carmichael WD</i> | | | | |
| 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 | | <u>\$847,863</u> | <u>\$847,863</u> | <u>\$847,863</u> |
| \$/CCF | | \$0.389 | \$0.389 | \$0.389 |
| Pump Tax Cost | | | | |
| <i>Arden Basin</i> | | | | |
| 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 |
| <i>Cordova Basin</i> | | | | |
| 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 | | <u>\$66,643</u> | <u>\$67,655</u> | <u>\$68,667</u> |
| \$/CCF | | \$0.042 | \$0.040 | \$0.038 |
| Chemical Cost | | \$152,268 | \$159,557 | \$166,678 |
| Total Supply Expenses (Excl Chemicals) | | <u>\$1,860,784.41</u> | <u>\$1,873,711.22</u> | <u>\$1,886,618.50</u> |

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 | | <u>\$116,070</u> | <u>\$116,185</u> | <u>\$116,301</u> |
| <i>BY-Contra Costa Water District-Port Chicago</i> | | | | |
| Purchased Supply Volume (in CCf) | | 31,171 | 31,171 | 31,171 |
| Quantity Cost \$ | \$2687.65 per AF | \$192,323 | \$192,323 | \$192,323 |
| <i>Reduced Pressure Backflow</i> | \$1,047.55 | \$1,048 | \$1,048 | \$1,048 |
| <i>Service and Demand</i> | \$16,019.85 | \$16,020 | \$16,020 | \$16,020 |
| <i>GSWC Minimum Take Quantity</i> | \$0 | \$0 | \$0 | \$0 |
| Total Cost | | \$209,390 | \$209,390 | \$209,390 |
| \$/CCF | | \$6.718 | \$6.718 | \$6.718 |
| <i>BY-Contra Costa Water District-Treated MPP</i> | | | | |
| 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 |
| <i>Monthly Service Charge</i> | \$9.04 | \$108 | \$108 | \$108 |
| <i>Municipal Deman Monthly Charge</i> | \$0.00 | \$0 | \$0 | \$0 |
| Total Cost | | \$2,614,235 | \$2,614,235 | \$2,614,235 |
| \$/CCF | | \$3.500 | \$3.500 | \$3.500 |
| <i>Randall-Bold WTP Capital Impr Program</i> | \$555,481.00 | \$555,481 | \$555,481 | \$555,481 |
| Total Purchased Water CCF | | 778,066 | 778,066 | 778,066 |
| Total Purchased Water \$ | | <u>\$3,379,106</u> | <u>\$3,379,106</u> | <u>\$3,379,106</u> |
| \$/CCF | | \$4.343 | \$4.343 | \$4.343 |
| Chemical Cost | | \$2,128 | \$2,295 | \$2,462 |
| Total Supply Expenses (Excl Chemicals) | | <u>\$3,495,176</u> | <u>\$3,495,291</u> | <u>\$3,495,407</u> |

**APPENDIX F
GOLDEN STATE WATER COMPANY
SUPPLY EXPENSE SUMMARY
A.23-08-010
Clearlake (RMA)**

| | \$/AF | Tiers | 2025 | 2026 | 2027 |
|--|----------------|-------|--------------|--------------|--------------|
| <u>Supply Volume</u> | | | | | |
| 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 |
| <u>Supply Expenses</u> | | | | | |
| 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 |
| <i>CL-Yolo County Flood Control</i> | | | | | |
| 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 |
|--|-------|-------|------------------|------------------|------------------|
| <u>Supply Volume</u> | | | | | |
| Wells Production (CCF) | | | 281,627 | 281,400 | 281,173 |
| Total Supply (CCF) | | | 281,627 | 281,400 | 281,173 |
| <u>Supply Expenses</u> | | | | | |
| 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 | | | <u>\$300,321</u> | <u>\$300,206</u> | <u>\$300,088</u> |
| Chemical Cost | | | \$21,843 | \$22,245 | \$22,600 |
| Total Supply Expenses (Excl Chemicals) | | | <u>\$300,321</u> | <u>\$300,206</u> | <u>\$300,088</u> |

**APPENDIX F
GOLDEN STATE WATER COMPANY
SUPPLY EXPENSE SUMMARY
A.23-08-010
Santa Maria (RMA)**

| | \$/AF | Tiers | 2025 | 2026 | 2027 |
|---|--------------|-------|-------------|-------------|-------------|
| <u>Supply Volume</u> | | | | | |
| 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 |
| <u>Supply Expenses</u> | | | | | |
| 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 |
| <i>SM-City of Santa Maria/CCWA</i> | | | | | |
| Purchased Supply Volume (in CCf) | | | 102,298 | 102,298 | 102,298 |
| Total Cost | | | \$0 | \$0 | \$0 |
| \$/CCF | | | \$0.000 | \$0.000 | \$0.000 |
| <i>SM-Central Coast Water Authority</i> | | | | | |
| Purchased Supply Volume (in CCf) | | | 4,905 | 4,905 | 4,905 |
| Total Cost | | | \$0 | \$0 | \$0 |
| \$/CCF | | | \$0.000 | \$0.000 | \$0.000 |
| <i>SM-Nipomo Supplemental Water</i> | | | | | |
| Purchased Supply Volume (in CCf) | | | - | - | - |
| <i>Nipomo Supplemental Water</i> | \$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 |
|---|------------------|-------|-----------------|-----------------|-----------------|
| <u>Supply Volume</u> | | | | | |
| 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 |
| <u>Supply Expenses</u> | | | | | |
| 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 |
| <i>SV-Calleguas MWD</i> | | | | | |
| 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 |
| <u>Pump Tax Cost</u> | | | | | |
| <i>State Water Resource Control Board</i> | | | | | |
| 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 |
|---|------------------|-------|--------------|--------------|--------------|
| <i>R2-Suburban Water</i> | | | | | |
| 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 |
| <i>R2-Central Basin MWD - Reclaimed Water</i> | | | | | |
| 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 |
| <i>R2-City of Paramount</i> | | | | | |
| 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 |
| <i>R2-City of South Gate</i> | | | | | |
| 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 |
| <i>R2-West Basin MWD</i> | | | | | |
| 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 |
| <i>R2-West Basin MWD - Reclaimed Water</i> | | | | | |
| 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 |
|--|-----------------|-------|--------------|--------------|--------------|
| <i>City of Cerritos-Recycled</i> | | | | | |
| 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 |
| <i>MWD Flow Violations</i> | | | | | |
| 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 |
| | | | | | |
| <u>Pump Tax Cost</u> | | | | | |
| <i>Central Basin WRD</i> | | | | | |
| 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 |
| | | | | | |
| <i>West Basin WRD</i> | | | | | |
| 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 |
|--|-----------------|-------|--------------|--------------|--------------|
| <u>Leased Water Rights Cost</u> | | | | | |
| <i>Central Basin WRD</i> | | | | | |
| 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 |
| <i>West Basin WRD</i> | | | | | |
| Leased Volume (in CCf) | | | - | - | - |
| Total Cost | \$70.00 per AF | | \$0 | \$0 | \$0 |
| \$/CCF | | | \$0.000 | \$0.000 | \$0.000 |
| <i>Chevron</i> | | | | | |
| 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 |
| <i>OC-Orange County MWD</i> | | | |
| 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 |
| <i>OC-City of Seal Beach</i> | | | |
| 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 |
| <i>City of Cerritos-Recycled</i> | | | |
| 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 |
| <i>OC-East Orange County WD</i> | | | |
| 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 |
|---|------------------|-------------|-------------|
| <i>CM-Three Valleys MWD</i> | | | |
| 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 |
| <i>CM-West End Water Co.</i> | | | |
| 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 |
| <i>CM-College Well 1 (Wilcox)</i> | | | |
| Purchased Supply Volume (in CCf) | | 43,987 | 43,987 |
| Total Cost | | \$38,000 | \$38,000 |
| \$/CCF | | \$0.864 | \$0.864 |
| <i>CM-College Well 2 (Athearn)</i> | | | |
| Purchased Supply Volume (in CCf) | | 113,536 | 113,536 |
| Total Cost | | \$6,777 | \$6,777 |
| \$/CCF | | \$0.060 | \$0.060 |
| <i>CM-City of Upland</i> | | | |
| 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 |
| <i>SD-Three Valleys MWD</i> | | | |
| 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 |
| <i>SD-Three Valleys MWD -Miramar Pipeline</i> | | | |
| 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 |
|---|------------------|----------|---------------|---------------|
| <i>SD-Covina Irrigation</i> | | | | |
| 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 |
| <i>SD-Walnut Valley Water District</i> | | | | |
| 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 |
| <i>SG-USGVMWD</i> | | | | |
| 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 |
| <i>MWD Flow Violations</i> | | | | |
| Flow Violations | | | | |
| Total Cost | | | \$20,918 | \$20,918 |
| <i>Malone Well Agreement</i> | | | | |
| Total Cost | \$43,721.64 | | \$43,722 | \$43,722 |
| <i>Fair Oaks Well Lease</i> | | | | |
| Total Cost | \$31,566.71 | | \$31,567 | \$31,567 |
| <i>SG-Recycled Water</i> | | | | |
| 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 |
| <i>CN- Imperial Irrigation District</i> | | | | |
| 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 |
| <i>DE- Apple Valley Powhattan/AVRW</i> | | | | |
| 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 |
|---|------------------|--------------|---------------|
| <u>Pump Tax Cost</u> | | | |
| <i>Orange County Water District - Orange County</i> | | | |
| 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 |
| <i>Six Basin - Claremont CSA</i> | | | |
| 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 |
| <i>Chino Basin - Claremont CSA</i> | | | |
| 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 |
| <i>Main San Gabriel Basin (Wells&Surface) - San Dimas CSA</i> | | | |
| 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 |
| <i>Main San Gabriel Basin (Wells) - San Gabriel CSA</i> | | | |
| 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 |
| <i>Mojave Basin Area Watermaster (Barstow Sys)</i> | | | |
| 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 |
| <i>Alto Basin - Desert CSA (Apple Valley sys)</i> | | | |
| Pumped Supply Volume (in CCf) | | 410,588 | 414,097 |
| Total Cost | \$6.86 per AF | \$6,466 | \$6,521 |
| \$/CCF | | \$0.016 | \$0.016 |
| <i>Este Basin - Desert CSA (Apple Valley sys)</i> | | | |
| 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 |
|--|-----------------|---------------------|---------------------|
| <u>Leased Water Rights Cost</u> | | | |
| <i>City of Claremont</i> | | | |
| Leased Volume (in CCf) | | 156,973 | 156,973 |
| Total Cost | \$812.70 per AF | \$292,865 | \$292,865 |
| \$/CCF | | \$1.866 | \$1.866 |
| <i>Chino Basin - Claremont CSA</i> | | | |
| Leased Volume (in CCf) | | 47,930 | 47,930 |
| Total Cost | \$690.25 per AF | \$75,949 | \$75,949 |
| \$/CCF | | \$1.585 | \$1.585 |
| <i>Valerie Maggiore</i> | | | |
| Leased Volume (in CCf) | | 48,214 | 48,214 |
| Total Cost | \$905.40 per AF | \$100,214 | \$100,214 |
| \$/CCF | | \$2.079 | \$2.079 |
| <i>ASWC- Alto Basin</i> | | | |
| 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) | | <u>\$56,548,144</u> | <u>\$56,738,302</u> |

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

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: | <u>Per ccf</u> |
|--------------------------------------|----------------|
| 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.
-
-

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: | <u>Per ccf</u> |
|---|----------------|
| 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.

--

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: | <u>Per ccf</u> |
|---|----------------|
| 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.
-
-

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: | <u>Per ccf</u> |
|-------------------------------------|----------------|
| 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: | <u>Per ccf</u> |
|-------------------------------------|----------------|
| 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.
-
-

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

| <u>Quantity Rates:</u> | <u>Per ccf</u> |
|---|----------------|
| 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

| <u>Quantity Rates:</u> | <u>Per ccf</u> |
|---|----------------|
| 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: | <u>Per ccf</u> |
|--------------------------------------|----------------|
| 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

| <u>Quantity Rates:</u> | <u>Per ccf</u> |
|---|----------------|
| 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 irrigation water service.

TERRITORY

The unincorporated area known as Lake Marie Ranches located in the former Lake Marie Service Area.

RATES

| | |
|---|----------------|
| Quantity Rates: | <u>Per ccf</u> |
| 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: | <u>Per ccf</u> |
|--------------------------------------|----------------|
| 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

| <u>Quantity Rates:</u> | <u>Per ccf</u> |
|---|----------------|
| 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: | <u>Per ccf</u> |
|-------------------------------------|----------------|
| 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.
-
-

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: | <u>Per ccf</u> |
|---|----------------|
| 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: | <u>Per ccf</u> |
|---|----------------|
| 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-NRRegion 3 Customer Service AreasGENERAL METERED SERVICEAPPLICABILITY

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

| | <u>Per ccf</u> |
|---|----------------|
| Quantity Rates: | |
| 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: | <u>Per ccf</u> |
| 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: | <u>Per ccf</u> |
| 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: | <u>Per ccf</u> |
|---|----------------|
| 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: | <u>Per ccf</u> |
|---|----------------|
| 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.
-
-

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 |
| -- | | |
| -- | | |

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 irrigation and/or industrial use except except those covered under R3-1-R

TERRITORY

San Gabriel and vicinity, Los Angeles County.

RATES

| Quantity Rates: | <u>Per ccf</u> |
|---|----------------|
| 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.
-
-

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

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 | 0.00 | - | (\$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 | 0.00 | - | (\$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 | 0.00 | 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 |

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

| | |
|----------------------------|-----------------|
| 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 |

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

| | |
|----------------------------|-----------------|
| 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 |

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

| | |
|----------------------------|-----------------|
| 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 |
| Sprinkler 2" 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 |

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

| | |
|----------------------------|-----------------|
| 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) |

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

| | |
|----------------------------|-----------------|
| 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
A.23-08-010
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 |
|------------------------|--------------------|-------------------|-----------------------|---------------------------|
| | | \$2,411.85 | | |
| Arden Cordova | 7.83% | \$188.85 | \$ (1,932.14) | \$ (1,743.29) |
| Bay Point | 1.57% | \$37.87 | \$ 5,844.67 | \$ 5,882.54 |
| Clearlake | 0.49% | \$11.82 | \$ (1,333.38) | \$ (1,321.56) |
| Los Osos | 0.87% | \$20.98 | \$ 1,516.94 | \$ 1,537.92 |
| Santa Maria | 4.42% | \$106.60 | \$ 1,163.33 | \$ 1,269.93 |
| Simi Valley | 4.35% | \$104.92 | \$ 777.88 | \$ 882.80 |
| Region 2 | 40.56% | \$978.25 | \$ (9,749.93) | \$ (8,771.68) |
| Region 3 | 39.91% | \$962.57 | \$ (11,218.39) | \$ (10,255.82) |
| | 100.00% | \$2,411.85 | \$ (14,931.02) | \$ (12,519.17) |

| 2025 Adopted Sales | Surcharge |
|--------------------|---------------------|
| 4,819,326 | See Surcredit Table |
| 727,096 | \$0.008 |
| 136,764 | See Surcredit Table |
| 256,968 | \$0.006 |
| 2,774,670 | \$0.0005 |
| 2,382,403 | \$0.0004 |
| 20,459,600 | See Surcredit Table |
| 22,865,617 | See Surcredit Table |

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")

| | |
|---|-----------------|
| 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 | 0.00 | - | (\$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 | 0.00 | - | (\$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 | \$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)