

APPENDIX Y

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA



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

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

**JOINT MOTION FOR ADOPTION OF A PARTIAL SETTLEMENT AGREEMENT OF
THE PUBLIC ADVOCATES OFFICE, CALIFORNIA WATER SERVICE COMPANY (U-60-W),
CALIFORNIA WATER ASSOCIATION, AND THE NATIONAL ASSOCIATION OF WATER COMPANIES**

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BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

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I. INTRODUCTION

Pursuant to Rule 12.1 et seq. of the Rules of Practice and Procedure of the California Public Utilities Commission (“Commission”), the 6/19/25 Ruling extending the deadline for filing a motion for approval of a proposed settlement agreement until Friday, August 1, 2025, at 1:30 p.m.,¹ and the August 1, 2025 email ruling further extending the deadline to Monday, August 4, 2025, at 1:30 p.m.,² the Public Advocates Office at the California Public Utilities Commission (“Cal Advocates”), California Water Service Company (“Cal Water”), the California Water Association (“CWA”), and the National Association of Water Companies (“NAWC”) (collectively, the “Settling Parties”), hereby move to have the Commission adopt a settlement of certain issues in the above-captioned proceeding. The terms of the settlement are reflected in the proposed **Partial Settlement Agreement** attached as **Exhibit A** (“Partial Settlement”). The

¹ Administrative Law Judge’s Ruling after the June 17, 2025, Status Conference Hearing (June 19, 2025), Ordering Paragraph 6.

² Administrative Law Judge’s Email Ruling (August 1, 2025) (subject: Extension for Settlement Filing Deadline).

Settling Parties mutually and jointly support the Partial Settlement as reasonable, consistent with the law, and in the public interest.

II. PROCEDURAL HISTORY

Cal Water filed this general rate case (“GRC”) Application on July 8, 2024, seeking Commission authorization to increase rates for the rate case period January 1, 2026 through December 31, 2028, implement Special Requests (“SR”), and to obtain other requested relief. Cal Water’s Application is substantiated by the attachments thereto, direct testimony, rebuttal testimony, and other supporting materials presented in this proceeding.

On August 8, 2024, Cal Advocates protested Cal Water’s Application. On September 23, 2024, Cal Water, Cal Advocates, the City of Carson, the City of Bakersfield, CWA, and NAWC filed a joint prehearing conference (“PHC”) statement pursuant to an August 30, 2024 Administrative Law Judge (ALJ) ruling. The joint PHC statement proposed a procedural schedule (including the proceeding category and motion for evidentiary hearings), and listed a scope of issues. The PHC was held on September 30, 2024.

The *Assigned Commissioner’s Amended Scoping Memo and Ruling* (“Amended Scoping Memo”) was issued on March 13, 2025, establishing the scope and category of the proceeding, setting the procedural schedule, providing direction for Alternative Dispute Resolution (“ADR”) process, and listing locations for mandatory public participation hearings (PPHs), among other things. Pursuant to the procedural schedule in the Amended Scoping Memo, Cal Advocates served its testimony on January 28, 2025; CWA and NAWC served testimony on February 11, 2025. Cal Water served its rebuttal testimony March 28, 2025. Cal Advocates served minor corrections to its testimony on May 5 and May 19, 2025.

Cal Water and Cal Advocates filed a joint Motion for Evidentiary Hearings on April 22, 2025. Parties subsequently agreed to waive cross-examination of witnesses, but evidentiary hearings were held at the request of the ALJ on May 14, 15, and 21, 2025, to permit the ALJ to direct specific questions to witnesses concerning their testimony. The Cal Advocates, Cal Water, CWA, and NAWC provided further information on June 13, 2025 in response to the May 30, 2025 ALJ Ruling Requesting Additional Information. After revisions to the briefing schedule, the

deadline for opening briefs was set for Monday, July 7, 2025, and the deadline for reply briefs was set for Monday, July 28, 2025.

The City of Bakersfield and the City of Carson filed motions for inactive party status on June 23, 2025, and June 25, 2025, respectively. A joint motion to move exhibits into evidence was filed on July 7, 2025, and a joint comparison exhibit was submitted on July 29, 2025.

A formal settlement conference was properly noticed on July 24, 2022 pursuant to Rule 12.1(b), and held on July 31, 2022 with interested parties.

III. MAJOR TERMS OF THE SETTLEMENT AGREEMENT

The proposed Partial Settlement resolves some issues previously in dispute, and provides clarifying detail on other issues that were not specifically in dispute. The issues include Rate Support Fund (“RSF”) changes, the rate design methodology for consolidated areas, the ratemaking methodology for certain expenses (if not the amounts), expense adjustments needed depending on the outcomes of other issues, how to address rate changes approved outside of the GRC process, ratemaking changes to comply with tax laws, and the agreement or partial agreement on several capital projects.

The proposed Partial Settlement memorializes some issues that are no longer in dispute and clarifies other issues that are partially in dispute. It provides figures for sales and service connections in two attachments, and includes a corrected version of the “List of Undisputed Issues and Partially Resolved Capital Projects” (“Undisputed Issues List”) identified as **Exhibit Joint-02**.

Other than the issues reflected in either the proposed Partial Settlement or the Undisputed Issues List, the remaining issues in this proceeding are contested by the Settling Parties and are addressed in opening and reply briefs.

IV. RULE 12.1(D) REQUIREMENTS

Rule 12.1(D) requires that a settlement be “reasonable in light of the whole record, consistent with law, and in the public interest.” The attached Partial Settlement Agreement meets these requirements.

A. The Settlement Agreement is Reasonable

The Partial Settlement is a reasonable resolution of certain issues presented in this proceeding. Cal Advocates and Cal Water entered into the Partial Settlement based upon independent investigation and analysis performed by each party's respective representatives with expertise in various subject areas and based on the record in this proceeding. Cal Advocates and Cal Water fully evaluated their respective positions and the record in this proceeding and find the Partial Settlement to be a reasonable and fair resolution of the issues addressed in the Settlement Agreement. The other active parties, CWA and NAWC, are supportive of the Partial Settlement but do not take a stance on specific issues.

B. The Settlement Agreement is Consistent with the Law

The Settling Parties are aware of no statutory provision or prior Commission decision that would be contravened or compromised by the Settlement Agreement. The issues resolved in the Partial Settlement are within the scope of this proceeding. Resolution of the issues as addressed in the Partial Settlement will contribute to just and reasonable rates.

C. The Settlement Agreement is in the Public Interest

The Partial Settlement will result in a reduction in Cal Water's revenue requirement request in its Application while still providing, for those issues addressed in the Settlement Agreement, reasonable estimates of Cal Water's expected costs and expenses, and capital budget to complete much-needed capital projects to deliver safe and reliable water service at reasonable rates. The Partial Settlement advances this interest by ensuring, with regard to those issues addressed in the Settlement Agreement, that Cal Water will continue to provide consumers with safe and reliable water service at reasonable rates.

The Commission has expressed a "strong public policy" in favor of settlements.³ This policy supports many worthwhile goals, including the reduction of litigation expenses, conservation of finite Commission resources, and reducing risk relating to unknown and potentially unacceptable or unreasonable litigation outcomes.⁴ Commission approval of this

³ See Decision 05-03-022.

⁴ See Decision 08-01-043.

Partial Settlement will provide such benefits while reasonably resolving some of the many issues contested in this proceeding.

For the foregoing reasons, the Partial Settlement Agreement is reasonable in light of the whole record, consistent with the law, and is in the public interest.

V. WAIVER OF COMMENT PERIOD

Rule 12.2 would allow parties in this proceeding to file comments contesting all or part of the proposed Partial Settlement Agreement within 30 days of this Joint Motion, and would allow the Settling Parties to file reply comments within 15 days later.

All parties who are considered to be active in this proceeding are signatories to the Partial Settlement, however. The two other parties to this proceeding, the City of Bakersfield and the City of Carson, have requested inactive party status. Nevertheless, a copy of the Partial Settlement has been provided to them, and they have indicated that they will not file comments on the Partial Settlement. Given that the positions of all formal parties in the proceeding are accounted for, the Settling Parties request that the comment period on the Partial Settlement Agreement be waived. Granting this waiver would avoid the 45-day delay that would otherwise result from allowing the periods for comments and reply comments to go forward, .

VI. CONCLUSION

For the reasons discussed above, the Settling Parties request that the Commission adopt the Settlement Agreement in the form attached as **Exhibit A** to this Joint Motion.

Respectfully submitted,

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August 4, 2025

EXHIBIT A

**Partial Settlement Agreement of
the Public Advocates Office, California Water Service Company (U 60 W),
California Water Association, and the National Association of Water Companies**

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

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

A.24-07-003
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PARTIAL SETTLEMENT AGREEMENT OF

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

August 4, 2025

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1 **I. INTRODUCTION**

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

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

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

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

1 **II. DISCUSSION**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

⁵ Exhibit Joint-01, Items 20-21.

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

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

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

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

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

⁷ See the discussion of Item 38, below.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3 **III. LEGAL TERMS OF AGREEMENT**

4 **A. Incorporation of Complete Agreement**

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

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

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

14 **C. Regulatory Approval**

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

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

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

7 **D. Performance**

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

20 **E. Non-Precedential**

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

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

3 **F. Non-Waiver**

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

10 **G. General Provisions**

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

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

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

1 **H. Petition for Modification**

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

5 **I. Governing Law**

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

9 **J. Attachments**

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

12 **IV. EXECUTION**

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

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

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

SETTLEMENT ATTACHMENT 1

List of Undisputed Issues and Partially Resolved Capital Projects

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

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

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

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

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

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

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

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

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

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

SETTLEMENT ATTACHMENT 2

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SETTLEMENT ATTACHMENT 3

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

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

| 2026 # of Services | Bay Area Region | | | | Diablo Ranch Region | | LA County Region | | | | North Valley Region | |
|----------------------|-----------------|---------------|---------|--------------|---------------------|-------|------------------|-----------|-------|--------------|---------------------|----------|
| | Bayshore | Coast Springs | Lucerne | Unified Area | Livermore | Dixon | Fremont | Lancaster | Leona | Palos Verdes | Chico | Oroville |
| Residential Metered | 45,501 | 245 | 1,200 | 430 | 17,410 | 2,963 | 86 | 663 | 621 | 23,388 | 26,891 | 2,681 |
| Multi-Family | 965 | 0 | 13 | 3 | 106 | 27 | 0 | 0 | 5 | 227 | 1,140 | 92 |
| Business | 5,352 | 7 | 43 | 6 | 990 | 157 | 0 | 11 | 21 | 681 | 3,224 | 704 |
| Industrial | 128 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 23 | 17 |
| Other | 61 | 0 | 0 | 0 | 14 | 0 | 0 | 0 | 1 | 10 | 33 | 14 |
| Public Authority | 513 | 2 | 6 | 3 | 222 | 32 | 0 | 7 | 7 | 251 | 433 | 112 |
| Recycled | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| Private Fire Service | 1,671 | 0 | 5 | 0 | 388 | 36 | 0 | 2 | 4 | 194 | 620 | 113 |
| Public Fire Service | 71 | 0 | 0 | 0 | 41 | 7 | 0 | 0 | 0 | 7 | 60 | 10 |
| | 54,262 | 254 | 1,267 | 442 | 19,171 | 3,225 | 86 | 683 | 659 | 24,759 | 32,423 | 3,743 |

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

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

| 2027 # of Services | Bay Area Region | | | | Diablo Ranch Region | | LA County Region | | | | North Valley Region | |
|----------------------|-----------------|---------------|---------|--------------|---------------------|-------|------------------|-----------|-------|--------------|---------------------|----------|
| | Bayshore | Coast Springs | Lucerne | Unified Area | Livermore | Dixon | Fremont | Lancaster | Leona | Palos Verdes | Chico | Oroville |
| Residential Metered | 45,520 | 245 | 1,207 | 432 | 17,456 | 2,993 | 86 | 665 | 625 | 23,460 | 27,127 | 2,684 |
| Multi-Family | 970 | 0 | 13 | 3 | 106 | 27 | 0 | 0 | 5 | 228 | 1,159 | 94 |
| Business | 5,362 | 8 | 43 | 6 | 989 | 157 | 0 | 11 | 21 | 682 | 3,247 | 708 |
| Industrial | 126 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 23 | 17 |
| Other | 60 | 0 | 0 | 0 | 13 | 0 | 0 | 0 | 1 | 7 | 33 | 15 |
| Public Authority | 511 | 2 | 6 | 3 | 221 | 32 | 0 | 7 | 7 | 250 | 433 | 115 |
| Recycled | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| Private Fire Service | 1,689 | 0 | 5 | 0 | 391 | 36 | 0 | 2 | 4 | 196 | 639 | 115 |
| Public Fire Service | 72 | 0 | 0 | 0 | 41 | 7 | 0 | 0 | 0 | 7 | 61 | 10 |
| | 54,310 | 254 | 1,274 | 444 | 19,217 | 3,255 | 86 | 684 | 662 | 24,831 | 32,723 | 3,758 |

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

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

| 2028 # of Services | Bay Area Region | | | | Diablo Ranch Region | | LA County Region | | | | North Valley Region | |
|----------------------|-----------------|---------------|---------|--------------|---------------------|-------|------------------|-----------|-------|--------------|---------------------|----------|
| | Bayshore | Coast Springs | Lucerne | Unified Area | Livermore | Dixon | Fremont | Lancaster | Leona | Palos Verdes | Chico | Oroville |
| Residential Metered | 45,538 | 245 | 1,214 | 433 | 17,502 | 3,023 | 87 | 666 | 628 | 23,533 | 27,363 | 2,687 |
| Multi-Family | 974 | 0 | 13 | 3 | 107 | 27 | 0 | 0 | 5 | 228 | 1,178 | 96 |
| Business | 5,372 | 8 | 43 | 6 | 987 | 158 | 0 | 11 | 21 | 683 | 3,271 | 712 |
| Industrial | 124 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 23 | 17 |
| Other | 59 | 0 | 0 | 0 | 12 | 0 | 0 | 0 | 1 | 4 | 33 | 16 |
| Public Authority | 510 | 2 | 6 | 3 | 220 | 32 | 0 | 7 | 7 | 250 | 434 | 118 |
| Recycled | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| Private Fire Service | 1,707 | 0 | 5 | 0 | 394 | 36 | 0 | 2 | 4 | 198 | 658 | 117 |
| Public Fire Service | 73 | 0 | 0 | 0 | 41 | 7 | 0 | 0 | 0 | 7 | 62 | 10 |
| | 54,358 | 255 | 1,281 | 445 | 19,263 | 3,286 | 87 | 686 | 665 | 24,903 | 33,022 | 3,773 |

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

(END OF APPENDIX Y)