

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# _____

2025
ANNUAL REPORT
OF

GOLDEN STATE WATER COMPANY

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

630 E. FOOTHILL BLVD., SAN DIMAS, CA 91773

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

TABLE OF CONTENTS

	Page
General Instructions	5
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	6
Utility Plant and Capitalization Data	7
Income, Expenses, and Other Data	8
Utility Plant and Capitalization Data - Adjusted to Exclude Non-Regulated Activity	9
Income, Expenses, and Other Data - Adjusted to Exclude Non-Regulated Activity	10
Notes to Adjusted Selected Financial Data Due to Excluding of Non-Regulated Activities	11
Excess Capacity and Non-Tariffed Services	12
General Information	13
Schedule A - Comparative Balance Sheets - Assets and Other Debits	14
Schedule A - Comparative Balance Sheets - Liabilities and Other Credits	15
Schedule B - Income Statement for the Year	16
Schedule A-1 - Account 100 - Utility Plant	17
Schedule A-1a - Account 100.1 - Utility Plant in Service	17-18
Schedule A-1b - Account 101 - Recycled Water Utility Plant	18
Schedule A-1c - Account 302 - Franchises and Consents	18
Schedule A-1d - Account 100.4 - Utility Plant Held for Future Use	19
Schedule A-2 - Account 107 - Utility Plant Adjustments	19
Schedule A-3 - Account 110 - Other Physical Property	19
Schedule A-4 - Rate Base and Working Cash	20
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	21
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	22
Schedule A-6 - Account 111 - Investments in Affiliated Companies	23
Schedule A-7 - Account 112 - Other Investments	23
Schedule A-8 - Account 113 - Sinking Funds	23
Schedule A-9 - Account 114 - Miscellaneous Special Funds	24
Schedule A-10 - Account 120 - Cash	24
Schedule A-11 - Account 121 - Special Deposits	24
Schedule A-12 - Account 122 - Working Funds	25
Schedule A-13 - Account 123 - Temporary Cash Investments	25
Schedule A-14 - Account 124 - Notes Receivable	25
Schedule A-15 - Account 125 - Accounts Receivable	25
Schedule A-16 - Account 126 - Receivables from Affiliated Companies	26
Schedule A-17 - Account 131 - Materials and Supplies	26
Schedule A-18 - Account 132 - Prepayments	26
Schedule A-19 - Account 133 - Other Current and Accrued Assets	26
Schedule A-20 - Account 140 - Unamortized Debt Discount and Expense	27
Schedule A-21 - Account 240 - Unamortized Premium on Debt	27
Schedule A-22 - Account 141 - Extraordinary Property Losses	28
Schedule A-23 - Account 142 - Preliminary Survey and Investigation Charges	28
Schedule A-24 - Account 143 - Clearing Accounts	28
Schedule A-25 - Account 145 - Other Work in Progress	28
Schedule A-26 - Account 146 - Other Deferred Debits	29, 30
Schedule A-27 - Account 147 - Accumulated Deferred Income Tax Assets	29
Schedule A-28 - Account 150 - Discount on Capital Stock	29
Schedule A-29 - Account 151 - Capital Stock Expense	29
Schedule A-30 - Account 200 - Common Capital Stock	31

TABLE OF CONTENTS

	Page
Schedule A-30a - Account 201 - Preferred Capital Stock	31
Schedule A-30b - Record of Stockholders at End of Year	31
Schedule A-31 - Account 202 - Stock Liability for Conversion	31
Schedule A-32 - Account 203 - Premiums and Assessments on Capital Stock	32
Schedule A-33 - Account 206 - Subchapter S Corporation Accumulated Adjustments Account	32
Schedule A-34 - Account 270 - Capital Surplus (For Use by Corporations Only)	33
Schedule A-35 - Account 271 - Earned Surplus (For Use by Corporations Only)	33
Schedule A-36 - Account 204 - Proprietary Capital (Sole Proprietor or Partnership)	34
Schedule A-37 - Account 205 - Undistributed Profits of Proprietorship or Partnership	34
Schedule A-38 - Account 210 - Bonds	35
Schedule A-39 - Account 211 - Receivers' Certificates	36
Schedule A-40 - Account 212 - Advances from Affiliated Companies	36
Schedule A-41 - Account 213 - Miscellaneous Long-Term Debt	36
Schedule A-42 - Securities Issued or Assumed During Year	36
Schedule A-43 - Account 220 - Notes Payable	37
Schedule A-44 - Account 221 - Notes Receivable Discounted	37
Schedule A-45 - Account 222 - Accounts Payable	37
Schedule A-46 - Account 223 - Payables to Affiliated Companies	37
Schedule A-47 - Account 224 - Dividends Declared	38
Schedule A-48 - Account 225 - Matured Long-Term Debt	38
Schedule A-49 - Account 226 - Matured Interest	38
Schedule A-50 - Account 227 - Customers' Deposits	39
Schedule A-51 - Account 229 - Interest Accrued	39
Schedule A-52 - Account 230 - Other Current and Accrued Liabilities	39
Schedule A-53 - Account 228 - Taxes Accrued	40
Schedule A-54 - Account 241 - Advances for Construction	41
Schedule A-55 - Account 242 - Other Deferred Credits	42
Schedule A-56 - Accounts 254 to 258, Inclusive - Miscellaneous Reserves	42
Schedule A-57 - Account 265 - Contributions in Aid of Construction	43
Schedule A-59 - Account 267 - Accumulated Deferred Income Taxes - Other	44
Schedule A-60 - Account 268 - Accumulated Deferred Investment Tax Credits	44
Schedule B-1 - Account 501 - Operating Revenues	45
Schedule B-1a - Operating Revenues Apportioned to Cities and Towns	45
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	46-48
Schedule B-3 - Account 506 - Property Losses Chargeable to Operations	49
Schedule B-4 - Account 507 - Taxes Charged During Year	49
Schedule B-5 - Reconciliation of Reported Net Income with Taxable Income for Federal Taxes	50
Schedule B-6 - Account 508 - Income from Utility Plant Leased to Others	51
Schedule B-7 - Account 510 - Rent for Lease of Utility Plant	51
Schedule B-8 - Account 521 - Income from Nonutility Operations	51
Schedule B-9 - Account 522 - Revenues from Lease of Other Physical Property	52
Schedule B-10 - Account 523 - Dividend Revenues	52
Schedule B-11 - Account 524 - Interest Revenues	52
Schedule B-12 - Account 525 - Revenues from Sinking and Other Funds	52
Schedule B-13 - Account 526 - Miscellaneous Nonoperating Revenues	53
Schedule B-14 - Account 527 - Nonoperating Revenue Deductions	53
Schedule B-15 - Account 530 - Interest on Long-Term Debt	53

TABLE OF CONTENTS

	<u>Page</u>
Schedule B-16 - Account 531 - Amortization of Debt Discount and Expense	53
Schedule B-17 - Account 532 - Amortization of Premium on Debt - Cr.	54
Schedule B-18 - Account 533 - Taxes Assumed on Interest	54
Schedule B-19 - Account 534 - Interest on Debt to Affiliated Companies	54
Schedule B-20 - Account 535 - Other Interest Charges	54
Schedule B-21 - Account 536 - Interest Charged to Construction - Cr.	55
Schedule B-22 - Account 537 - Miscellaneous Amortization	55
Schedule B-23 - Account 538 - Miscellaneous Income Deductions	55
Schedule B-24 - Account 540 - Miscellaneous Reservations of Net Income	55
Schedule C-1 - Engineering and Management Fees and Expenses, etc., During Year	56
Schedule C-2 - Compensation of Individual Proprietor or Partner	57
Schedule C-3 - Employees and Their Compensation	57
Schedule C-4 - Record of Accidents During Year	57
Schedule C-5 - Expenditures for Political Purposes	58
Schedule C-6 - Loans to Directors, or Officers, or Shareholders	58
Schedule C-7 - Bonuses Paid to Executives & Officers	58
Schedule D-1 - Sources of Supply and Water Developed	59
Schedule D-2 - Description of Storage Facilities	59
Schedule D-3 - Description of Transmission and Distribution Facilities	60
Schedule D-4 - Number of Active Service Connections	61
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	61
Schedule D-6 - Meter Testing Data	61
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	62
Schedule D-8 - Status with State Board of Public Health	63
Schedule D-9 - Statement of Material Financial Interest	63
Schedule E-1 - Balancing and Memorandum Accounts	64
Schedule E-2 - Description of Low-Income Rate Assistance Program(s)	65
Schedule E-3 - Description of Water Conservation Program(s)	65
Schedule E-4 - Report on Affiliate Transactions	66
Schedule E-5 - For All Water Companies - Safe Drinking Water Bond Act / State Revolving Fund Data	67-75
Schedule E-6 - Facilities Fees Data	76
Declaration	77
Index	78

GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2026** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**
2. If an electronic copy cannot be filed, provide two signed hard copies by post to:
CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: KEVIN TRUONG
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
3. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
4. The Declaration on Page 77 must be signed by an authorized officer, partner, or owner.
5. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
6. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
7. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
8. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
9. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
10. This report must cover the calendar year from January 1, 2025 through December 31, 2025. Fiscal year reports will not be accepted.
- 11 Your company's external auditor information, such as external auditor's name, phone number, email address, and mailing address, must be included in Page 13, Item 12, of this report.

I N S T R U C T I O N S

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. For the financial data sheets that are to be adjusted to exclude non-regulated activity, manually adjust the data to exclude non-regulated activity.

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2025

Name of Utility: Golden State Water Company Telephone: 909-394-3600

Person Responsible for this Report: Stanley Lau

	<u>1/1/2025</u>	<u>12/31/2025</u>	<u>Average</u>
UTILITY PLANT DATA (1)			
1 Total Utility Plant	\$ 2,462,878,881	\$ 2,635,842,688	\$ 2,549,360,785
2 Total Utility Plant Reserves	(557,494,858)	(560,529,004)	(559,011,931)
3 Total Utility Plant Less Reserves	1,905,384,023	2,075,313,684	1,990,348,854
4 Advances for Construction	73,549,799	80,725,774	77,137,787
5 Contributions in Aid of Construction	160,305,697	177,769,919	169,037,808
6 Total Accumulated Deferred Taxes	167,352,167	178,312,626	172,832,397
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock (1)	413,797,106	478,494,292	446,145,699
12 Preferred Capital Stock	-	-	-
13 Earned Surplus (2)	391,288,442	454,495,673	422,892,058
14 Total Capital Stock	805,085,548	932,989,965	869,037,757
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt (1)	608,508,677	701,100,447	654,804,562

(1) GSWC's water operations only.

(2) Total GSWC, which includes its water and sewer activities.

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2025

Name of Utility: Golden State Water Company

Telephone: 909-394-3600

	Annual Amount
INCOME/EXPENSES DATA	
1 Operating Revenues	\$ 461,368,591
2 Operating Expenses	\$ 219,206,375
3 Depreciation	\$ 39,051,693
4 Taxes	\$ 73,568,455
5 Income from Nonutility Operations (net)	\$ 58,728
6 Interest on Long-Term Debt	\$ 33,204,262
7 Net Income	\$ 100,946,425
8	
OPERATING EXPENSES DATA	
10 Source of Supply Expense	\$ 97,878,744
11 Pumping Expenses	\$ 20,271,321
12 Water Treatment Expenses	\$ 8,368,501
13 Transmission and Distribution Expenses	\$ 12,309,239
14 Customer Account Expenses	\$ 11,345,763
15 Sales Expenses	\$ 1,126,738
16 Recycled Water Expenses	\$ 1,319,955
17 Administrative and General Expenses	\$ 62,067,046
18 Miscellaneous	\$ 4,519,066
19 Total Operating Expenses	\$ 219,206,375

OTHER DATA

			Annual Average
<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31
23		259,972	260,429
24			260,201
25 Metered Service Connections		4,731	4,764
26 Flat Rate Service Connections		264,703	265,193
27 Total Active Service Connections			264,948

UTILITY PLANT AND CAPITALIZATION DATA
Adjusted to Exclude Non-Regulated Activity
 Calendar Year 2025

Name of Utility: Golden State Water Company Telephone: 909-394-3600

Person Responsible for this Report: Stanley Lau

	1/1/2025	12/31/2025	Average
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 2,462,878,881	\$ 2,635,842,688	\$ 2,549,360,785
2 Total Utility Plant Reserves	(557,494,858)	(560,529,004)	(559,011,931)
3 Total Utility Plant Less Reserves	1,905,384,023	2,075,313,684	1,990,348,854
4 Advances for Construction	73,549,799	80,725,774	77,137,787
5 Contributions in Aid of Construction *	152,176,450	170,086,100	161,131,275
6 Total Accumulated Deferred Taxes	167,352,167	178,312,626	172,832,397
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	413,797,106	478,494,292	446,145,699
12 Preferred Capital Stock	-	-	-
13 Earned Surplus *	358,947,098	416,575,228	387,761,163
14 Total Capital Stock	772,744,204	895,069,520	833,906,862
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt *	604,730,000	704,730,000	654,730,000

* Please see page 11 for notes to the adjustments to selected financial data.

INCOME, EXPENSES, AND OTHER DATA
Adjusted to Exclude Non-Regulated Activity
 Calendar Year 2025

Name of Utility: Golden State Water Company

Telephone: 909-394-3600

INCOME/EXPENSES DATA		Annual Amount
1	Operating Revenues	\$ 461,368,591
2	Operating Expenses	\$ 219,206,375
3	Depreciation	\$ 39,051,693
4	Taxes	\$ 73,568,455
5	Income from Nonutility Operations (net)	\$ -
6	Interest on Long-Term Debt	\$ 33,204,262
7	Net Income *	\$ 95,367,325
8		
9	OPERATING EXPENSES DATA	
10	Source of Supply Expense	\$ 97,878,744
11	Pumping Expenses	\$ 20,271,321
12	Water Treatment Expenses	\$ 8,368,501
13	Transmission and Distribution Expenses	\$ 12,309,239
14	Customer Account Expenses	\$ 11,345,763
15	Sales Expenses	\$ 1,126,738
16	Recycled Water Expenses	\$ 1,319,955
17	Administrative and General Expenses	\$ 62,067,046
18	Miscellaneous	\$ 4,519,066
19	Total Operating Expenses	\$ 219,206,375
20		
21	OTHER DATA	
22		
23	<u>Active Service Connections</u> (Exc. Fire Protect.) _____	Annual Average
24		
25	Metered Service Connections	260,201
26	Flat Rate Service Connections	4,748
27	Total Active Service Connections	264,948

* Please see page 11 for notes to the adjustments to selected financial data.

Notes to Adjusted Selected Financial Data Due to Excluding of Non-Regulated Activities

Instructions: Provide reasons for each adjustment to the Selected Financial Data due to non-regulated activities. Detail this information by name of line item (Gross Plant, Operating Revenues, etc.), account number, dollar amount, and by point in time (end of year, beginning of year, or average).

1 Balance Sheet - Contributions in Aid of Construction (line 5) - adjusted to exclude publicly funded grants for plant.

2 Balance Sheet -Earned Surplus (line 13) - adjusted to exclude non-regulated activities, net income from Cal-cities and San Juan Oaks sewer activities.

3 Balance Sheet - Total Long-Term Debt (line 16) - adjusted to exclude outstanding State Water Project and American Recovery and Reinvestment Act (ARRA) debt.

4 Income Statement - Net Income (line 7) - adjusted to exclude GSWC's non-regulated activities, Cal-cities and San Juan Oaks sewer activities.

5 _____

6 _____

7 _____

8 _____

9 _____

10 _____

11 _____

12 _____

13 _____

14 _____

15 _____

16 _____

17 _____

18 _____

19 _____

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2025:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11	See attached "Annual Report of Affiliated Transactions", section A1(b)										
12											
13											
14											
15											
16											
17											
18											
19											
20											

GENERAL INFORMATION

1. Name under which utility is doing business: Golden State Water Company

2. Official mailing address:
630 E. Foothill Blvd., San Dimas, CA 91773

3. Name and title of person to whom correspondence should be addressed: Email: Gladys.Farrow@gswater.com
Gladys M. Farrow -Vice President- Finance, Treasurer and Assistant Secretary Telephone: 909-394-3600

4. Address where accounting records are maintained:
630 E. Foothill Blvd., San Dimas, CA 91773

5. Service Area (Refer to district reports if applicable): Please refer to district reports

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: See attached "Operations" organization chart Telephone: _____
Address: _____

7. OWNERSHIP. Check and fill in appropriate line:
 Individual (name of owner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) American States Water Company
 Organized under laws of (state) California Date: 1998-07-01

Principal Officers:

Name: <u>Robert J. Sprowls</u>	Title: <u>Principal Executive Officer, President and Chief Executive Officer</u>
Name: <u>Eva G. Tang</u>	Title: <u>Senior Vice President - Finance, Chief Financial Officer, Corporate Secretary and Treasurer</u>
Name: <u>Paul J. Rowley</u>	Title: <u>Sr. Vice President- Regulated Water Utility</u>
Name: <u>Jon G. Pierotti</u>	Title: <u>Vice President, Regulatory Affairs</u>
Name: <u>Gladys M. Farrow</u>	Title: <u>Vice President Finance, Treasurer and Assistant Secretary</u>
Name: <u>Sunil Pillai</u>	Title: <u>Vice President-Environmental Quality</u>
Name: <u>Patrick Kubiak</u>	Title: <u>Vice President - Asset Management</u>
Name: <u>David R Schickling</u>	Title: <u>Vice President - Water Operations</u>

8. Names of associated companies: California Cities Inc.

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
 Name: N/A Date: _____
 Name: _____ Date: _____
 Name: _____ Date: _____
 Name: _____ Date: _____

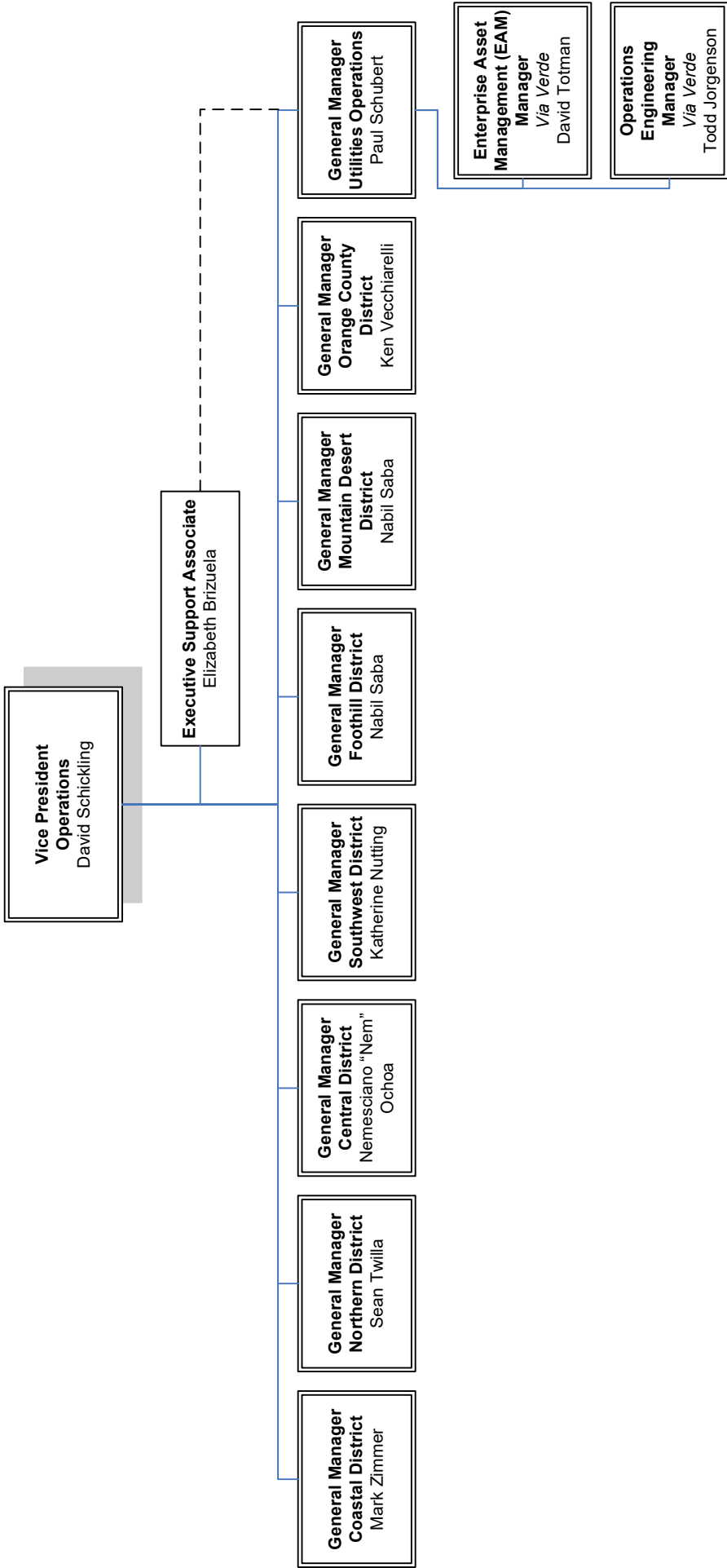
10. Use the space below for supplementary information or explanations concerning this report:
N/A

11. List Name, Grade, and License Number of all Licensed Operators:
See schedule attached

12. List Name, Address, and Phone Number of your company's external auditor:
Name: PricewaterhouseCoopers LLP Telephone: 213-356-6939
Address: 601 South Figueroa Street, Los Angeles, CA 90017

13. This annual report was prepared by:
 Name of firm or consultant: N/A
 Address of firm or consultant: N/A
 Email address of firm or consultant: N/A
 Phone Number of firm or consultant: ()

Operations/Utility Solutions



Employee Name	Emp ID	Job Title	Supervisor	Location	Distribution				Treatment			
					Certification Name	Cert Number	Renewal Date	Expiration Date	Certification Name	Cert Number	Renewal Date	Expiration Date
Aaron Gallardo	52644	Water Distribution Operator II	Albert Rivera	Norwalk	CA DIST-Level 1 - 12 Hours	34512	12/1/2025	4/1/2026	CA TRMT-Level 1 - 12 Hours	31993	3/1/2028	7/1/2028
Adam Ambrose	63177	Operations Superintendent	Nabil Saba	Apple Valley	CA DIST-Level 5 - 36 Hours	28390	2/1/2026	6/1/2026	CA TRMT-Level 3 - 24 Hours	26133	4/1/2028	8/1/2028
Adam Ortega	56458	Water Distribution Superintendent	Nem (Nemesiano) Ochoa	Charnock	CA DIST-Level 5 - 36 Hours	45522	5/1/2027	9/1/2027	CA TRMT-Level 2 - 16 Hours	40447	9/1/2026	1/1/2027
Adolph Villalpando	30257	Water Distribution Operator II	Victor Pelayo	Bissell	CA DIST-Level 3 - 24 Hours	27656	12/1/2027	4/1/2028	CA TRMT-Level 2 - 16 Hours	25953	3/1/2028	7/1/2028
Adrianna Negreros	3414	Water Quality Analyst II	Rocio Flores	Santa Fe Springs	CA DIST-Level 2 - 16 Hours	7140	11/1/2026	3/1/2027	CA TRMT-Level 2 - 16 Hours	19525	8/1/2028	12/1/2028
Alan Blades	32189	Water Distribution Operator II	Jose Murillo	San Gabriel	CA DIST-Level 2 - 16 Hours	14770	4/1/2027	8/1/2027	CA TRMT-Level 1 - 12 Hours	21881	7/1/2026	11/1/2026
Albert Rivera	3359	Water Distribution Superintendent	Nem (Nemesiano) Ochoa	Norwalk	CA DIST-Level 5 - 36 Hours	5676	10/1/2026	2/1/2027	CA TRMT-Level 3 - 24 Hours	16051	8/1/2028	12/1/2028
Alex Bustamante	62614	Water Distribution Operator II	Albert Rivera	Norwalk	CA DIST-Level 2 - 16 Hours	56468	8/1/2028	12/1/2028				
Alfredo Velez	64234	Water Supply Operator III	John Stephens	Foothill	CA DIST-Level 3 - 24 Hours	33522	7/1/2026	11/1/2026	CA TRMT-Level 4 - 36 Hours	29514	7/1/2026	11/1/2026
Alicia Lopez	23295	Water Supply Operator III	Steven Bancroft	Chadron	CA DIST-Level 3 - 24 Hours	16963	9/1/2028	1/1/2029	CA TRMT-Level 2 - 16 Hours	28700	3/1/2027	7/1/2027
Alison Sweet	63524	Engineering Design New Business Manager	Dane Sinagra	Via Verde	CA DIST-Level 2 - 16 Hours	55482	12/1/2027	4/1/2028	CA TRMT-Level 2 - 16 Hours	45054	11/1/2027	3/1/2028
Andrew Cazarin	64297	Water Distribution Operator I	Ernesto Carmona	Spring St	CA DIST-Level 1 - 12 Hours	59709	7/1/2028	11/1/2028				
Andrew Rivas	61468	Water Distribution Operator III Stretch	Ethan Leano	San Dimas CSA	CA DIST-Level 2 - 16 Hours	51966	3/1/2028	7/1/2028				
Angel Astudillo	50881	Water Distribution Operator II	Ernesto Villarreal	Los Alamitos	CA DIST-Level 3 - 24 Hours	40391	2/1/2026	6/1/2026	CA TRMT-Level 1 - 12 Hours	45618	5/1/2028	9/1/2028
Anthony Coppla	64326	Water Supply Operator I	Leo Rainwater	Santa Maria	CA DIST-Level 1 - 12 Hours	50571	7/1/2027	11/1/2027				
Anthony Gomez	59716	Water Distribution Operator II	Victor Pelayo	Bissell	CA DIST-Level 1 - 12 Hours	51812	4/1/2028	8/1/2028				
Anthony Ortega	62308	Water Supply Operator II	John Stephens	San Dimas CSA	CA DIST-Level 3 - 24 Hours	53057	2/1/2028	6/1/2028	CA TRMT-Level 2 - 16 Hours	45319	2/1/2028	6/1/2028
Anthony Park	64404	Water Supply Operator I	Steven Bancroft	Chadron	CA DIST-Level 2 - 16 Hours	56091	5/1/2028	9/1/2028	CA TRMT-Level 2 - 16 Hours	47286	3/1/2027	7/1/2027
Anton Ingram	3408	Water Distribution Operator III	Johnny Ortiz	Spring St	CA DIST-Level 2 - 16 Hours	8984	4/1/2027	8/1/2027				
Armando Cordova	36349	Water Distribution Operator II	Brett Nocentini	Rancho Cordova	CA DIST-Level 2 - 16 Hours	36135	1/1/2028	5/1/2028				
Armando Hernandez	57246	Water Distribution Operator III Stretch	Albert Rivera	Blackburn	CA DIST-Level 3 - 24 Hours	46648	9/1/2027	1/1/2028	CA TRMT-Level 1 - 12 Hours	40306	10/1/2025	2/1/2026
Armando Orozco	53057	Water Treatment Plant Operator III	David Godsey	Calipatria	CA DIST-Level 3 - 24 Hours	41486	7/1/2028	11/1/2028	CA TRMT-Level 3 - 24 Hours	34666	3/1/2026	7/1/2026
Benjamin Jimenez	53410	Capital Program Engineer	Kirk Phillips	Via Verde	CA DIST-Level 2 - 16 Hours	49557	10/1/2026	2/1/2027	CA TRMT-Level 2 - 16 Hours	38801	5/1/2028	9/1/2028
Benjamin Mendoza	58886	Water Supply Superintendent	Nem (Nemesiano) Ochoa	Charnock	CA DIST-Level 4 - 36 Hours	50172	7/1/2027	11/1/2027	CA TRMT-Level 2 - 16 Hours	42521	4/1/2028	8/1/2028
Bill Henderson	9326	Water Distribution Operator II	Dietrich Ellis	Spring St	CA DIST-Level 1 - 12 Hours	17031	6/1/2026	10/1/2026				
Billy Gill III	20831	Inspector II	James Fields	Santa Maria	CA DIST-Level 2 - 16 Hours	15355	1/1/2027	5/1/2027				
Brett Hanson	32493	Water Supply Operator II	Steven Garten	Santa Fe Springs	CA DIST-Level 3 - 24 Hours	33036	3/1/2026	7/1/2026	CA TRMT-Level 2 - 16 Hours	29924	3/1/2027	7/1/2027
Brett Nocentini	60848	Water Distribution Superintendent	Sean Twilla	Rancho Cordova	CA DIST-Level 5 - 36 Hours	35362	1/1/2026	5/1/2026	CA TRMT-Level 2 - 16 Hours	43550	8/1/2028	12/1/2028
Brian Elwell	31838	Water Supply Operator III	Leo Rainwater	Santa Maria	CA DIST-Level 5 - 36 Hours	29875	12/1/2025	4/1/2026	CA TRMT-Level 3 - 24 Hours	28175	9/1/2027	1/1/2028
Brian Larson	28270	Water Supply Operator I	Jesse Ramirez	Barstow	CA DIST-Level 4 - 36 Hours	23349	2/1/2028	6/1/2028	CA TRMT-Level 2 - 16 Hours	27709	3/1/2027	7/1/2027
Brian Ly	61989	Water Supply Operator I	Steven Bancroft	Chadron	CA DIST-Level 3 - 24 Hours	55368	10/1/2026	2/1/2027	CA TRMT-Level 2 - 16 Hours	45989	10/1/2025	2/1/2026
Brian Vintus	61822	Water Distribution Operator I	Jesse Ramirez	Barstow	CA DIST-Level 1 - 12 Hours	55150	10/1/2027	2/1/2028				
Brian Weeks	61768	Water Distribution Operator II	Brett Nocentini	Rancho Cordova	CA DIST-Level 3 - 24 Hours	53683	12/1/2027	4/1/2028	CA TRMT-Level 3 - 24 Hours	44378	7/1/2026	11/1/2026
Calvin Franklin	63217	Water Distribution Operator I	Jesse Ramirez	Barstow	CA DIST-Level 1 - 12 Hours	56990	9/1/2026	1/1/2027				
Charles Allen	36419	Training & Compliance Supervisor	Brandy Hancock	Via Verde	CA DIST-Level 4 - 36 Hours	19265	2/1/2026	6/1/2026	CA TRMT-Level 2 - 16 Hours	24616	9/1/2026	1/1/2027
Charles Phelps	63218	Water Distribution Operator II	Dietrich Ellis	Spring St	CA DIST-Level 1 - 12 Hours	58394	9/1/2027	1/1/2028				
Chase D Nankivell	3338	Operations Superintendent	Nabil Saba	Wrightwood	CA DIST-Level 4 - 36 Hours	5559	5/1/2027	9/1/2027	CA TRMT-Level 3 - 24 Hours	16523	2/1/2026	6/1/2026
Christopher Mohler	60597	Water Distribution Operator III	Adam Ambrose	Apple Valley	CA DIST-Level 5 - 36 Hours	34799	12/1/2025	4/1/2026	CA TRMT-Level 2 - 16 Hours	30022	3/1/2026	7/1/2026
Cory Nesbitt	61941	Water Supply Operator I	Scott Rigg	Simi Valley	CA DIST-Level 2 - 16 Hours	54869	5/1/2028	9/1/2028	CA TRMT-Level 2 - 16 Hours	44861	10/1/2025	2/1/2026
Craig Lindros	63498	Water Supply Operator I Stretch	Scott Rigg	Simi Valley	CA DIST-Level 2 - 16 Hours	40996	12/1/2026	4/1/2027	CA TRMT-Level 2 - 16 Hours	34441	3/1/2027	7/1/2027
Curtiss Kriezel	64670	Water Distribution Operator I	Chase D Nankivell	Wrightwood	CA DIST-Level 2 - 16 Hours	59422	5/1/2028	9/1/2028				
Damani Williams	58924	Water Distribution Operator I	Dietrich Ellis	Spring St	CA DIST-Level 1 - 12 Hours	50902	7/1/2027	11/1/2027				
Daniel Castellanos	58823	Water Supply Operator I	Steven Bancroft	Chadron	CA DIST-Level 1 - 12 Hours	50920	7/1/2027	11/1/2027	CA TRMT-Level 1 - 12 Hours	42249	5/1/2027	9/1/2027
Daniel Chabolla-Razo	60050	Water Quality Analyst II	Samantha Chen	Chadron	CA DIST-Level 3 - 24 Hours	50229	5/1/2027	9/1/2027	CA TRMT-Level 2 - 16 Hours	42021	8/1/2027	12/1/2027
Daniel Lowe	60583	Water Distribution Operator II	Jesse Ramirez	Barstow	CA DIST-Level 1 - 12 Hours	50067	1/1/2027	5/1/2027				
Daniel Ortiz	62235	Water Supply Operator I	Tina Gonzalez	Bay Point	CA DIST-Level 3 - 24 Hours	54654	5/1/2028	9/1/2028	CA TRMT-Level 2 - 16 Hours	47041	12/1/2026	4/1/2027
Daniel Quintana	53973	Water Supply Operator I	David Eikamp	Via Burton	CA DIST-Level 2 - 16 Hours	46416	1/1/2026	5/1/2026	CA TRMT-Level 1 - 12 Hours	45836	8/1/2028	12/1/2028
Daniel Valdivia	63223	Water Distribution Operator III Stretch	Ernesto Carmona	Spring St	CA DIST-Level 3 - 24 Hours	55986	5/1/2028	9/1/2028	CA TRMT-Level 2 - 16 Hours	47333	3/1/2027	7/1/2027
David Christy	33316	Water Supply Operator II	David Eikamp	Via Burton	CA DIST-Level 5 - 36 Hours	18173	11/1/2025	3/1/2026	CA TRMT-Level 3 - 24 Hours	25705	1/1/2028	5/1/2028
David Eikamp	3510	Water Supply Superintendent	Kenneth Vecchiarelli	Via Burton	CA DIST-Level 3 - 24 Hours	8628	12/1/2026	4/1/2027	CA TRMT-Level 2 - 16 Hours	21947	7/1/2026	11/1/2026
David Godsey	8841	Operations Superintendent	Sean Twilla	Calipatria	CA DIST-Level 3 - 24 Hours	9748	11/1/2026	3/1/2027	CA TRMT-Level 4 - 36 Hours	12526	3/1/2027	7/1/2027
David Parra	65015	Water Distribution Operator I	Albert Rivera	Norwalk	CA DIST-Level 1 - 12 Hours	58807	12/1/2027	4/1/2028				
David Schickling	60292	Vice President of Operations	Paul Rowley	Santa Fe Springs	CA DIST-Level 5 - 36 Hours	29422	4/1/2027	8/1/2027	CA TRMT-Level 3 - 24 Hours	22138	7/1/2028	11/1/2028
David Schuttise	57567	Water Quality Engineer	Dawn White	Chadron	CA DIST-Level 2 - 16 Hours	48118	12/1/2025	4/1/2026	CA TRMT-Level 2 - 16 Hours	40358	12/1/2025	4/1/2026
David Spreitzer	62002	Water Supply Operator I	Steven Garten	Santa Fe Springs	CA DIST-Level 2 - 16 Hours	56390	7/1/2028	11/1/2028	CA TRMT-Level 2 - 16 Hours	46274	2/1/2026	6/1/2026
David Stephens	3370	Inspector II	Roman Silvestre	San Dimas	CA DIST-Level 2 - 16 Hours	5679	4/1/2027	8/1/2027				
David Stone	33495	Water Supply Operator III	Steven Garten	Santa Fe Springs	CA DIST-Level 4 - 36 Hours	32061	11/1/2026	3/1/2027	CA TRMT-Level 3 - 24 Hours	29929	7/1/2027	11/1/2027
David Suarez	28535	Water Distribution Operator III	Delmus Webb	Via Burton	CA DIST-Level 3 - 24 Hours	29345	4/1/2028	8/1/2028	CA TRMT-Level 1 - 12 Hours	42397	8/1/2027	12/1/2027
Delmus Webb	3432	Water Distribution Superintendent	Kenneth Vecchiarelli	Via Burton	CA DIST-Level 5 - 36 Hours	4419	1/1/2027	5/1/2027	CA TRMT-Level 2 - 16 Hours	29676	8/1/2027	12/1/2027
Dennis Usrey	24684	Water Distribution Operator II	Brett Nocentini	Rancho Cordova	CA DIST-Level 3 - 24 Hours	18610	1/1/2028	5/1/2028	CA TRMT-Level 1 - 12 Hours	28288	9/1/2027	1/1/2028
Derrick Brown	20496	Water Distribution Operator II	Dietrich Ellis	Spring St	CA DIST-Level 1 - 12 Hours	16785	8/1/2027	12/1/2027				
Derrick Onsted	47769	Water Treatment Plant Operator III	Joseph Kawamura	Coloma Treatment Pla	CA DIST-Level 3 - 24 Hours	39115	10/1/2026	2/1/2027	CA TRMT-Level 2 - 16 Hours	28791	3/1/2028	7/1/2028
Devin Bendel	60570	Water Treatment Plant Operator II	David Godsey	Calipatria	CA DIST-Level 2 - 16 Hours	52996	8/1/2027	12/1/2027	CA TRMT-Level 2 - 16 Hours	45017	11/1/2027	3/1/2028

Employee Name	Emp ID	Job Title	Supervisor	Location	Distribution				Treatment			
					Certification Name	Cert Number	Renewal Date	Expiration Date	Certification Name	Cert Number	Renewal Date	Expiration Date
Devon Francis	64018	Water Distribution Operator II	Matthew Cook	Los Osos	CA DIST-Level 3 - 24 Hours	29662	9/1/2026	1/1/2027	CA TRMT-Level 2 - 16 Hours	31814	9/1/2027	1/1/2028
Dietrich Ellis	22270	Water Distribution Superintendent	Katherine Nutting	Spring St	CA DIST-Level 3 - 24 Hours	15412	5/1/2027	9/1/2027				
Donald Newton	3456	Water Distribution Operator III	Jesse Ramirez	Barstow	CA DIST-Level 4 - 36 Hours	15363	1/1/2027	5/1/2027	CA TRMT-Level 2 - 16 Hours	27723	3/1/2027	7/1/2027
Donald Roberts	36599	Water Distribution Operator II	Ernesto Villarreal	Los Alamitos	CA DIST-Level 2 - 16 Hours	35033	1/1/2027	5/1/2027	CA TRMT-Level 1 - 12 Hours	31170	3/1/2027	7/1/2027
Douglas Starr	42947	Water Supply Operator III	John Stephens	San Dimas CSA	CA DIST-Level 5 - 36 Hours	36861	11/1/2026	3/1/2027	CA TRMT-Level 3 - 24 Hours	32225	3/1/2028	7/1/2028
Douglas Velez	3488	Inspector II	Long Thai	Torrance	CA DIST-Level 2 - 16 Hours	22972	12/1/2026	4/1/2027				
Dylan Miller	63759	Water Distribution Operator I	Adam Ambrose	Apple Valley	CA DIST-Level 1 - 12 Hours	56305	7/1/2028	11/1/2028				
Eliseo Quintanilla	21347	Water Distribution Operator III	Ernesto Carmona	Spring St	CA DIST-Level 5 - 36 Hours	22974	9/1/2027	1/1/2028	CA TRMT-Level 2 - 16 Hours	30822	3/1/2028	7/1/2028
Ernesto Carmona	57592	Water Distribution Superintendent - Planned Main	Katherine Nutting	Spring St	CA DIST-Level 5 - 36 Hours	38732	7/1/2027	11/1/2027	CA TRMT-Level 2 - 16 Hours	32850	6/1/2028	10/1/2028
Ernesto Villarreal	3508	Water Distribution Superintendent	Kenneth Vecchiarelli	Los Alamitos	CA DIST-Level 5 - 36 Hours	30814	7/1/2027	11/1/2027	CA TRMT-Level 2 - 16 Hours	28660	3/1/2026	7/1/2026
Ethan Leano	34378	Water Distribution Superintendent	Nabil Saba	Claremont	CA DIST-Level 5 - 36 Hours	32780	5/1/2027	9/1/2027	CA TRMT-Level 2 - 16 Hours	29417	3/1/2027	7/1/2027
Fernando Camorlinga	20761	Water Distribution Operator II	Dietrich Ellis	Spring St	CA DIST-Level 2 - 16 Hours	22542	8/1/2028	12/1/2028				
Frankie Villalva	59847	Water Distribution Operator III	Dietrich Ellis	Spring St	CA DIST-Level 2 - 16 Hours	53175	12/1/2027	4/1/2028				
Freddie Singh	63209	Water Distribution Operator II	Johnny Ortiz	Spring St	CA DIST-Level 1 - 12 Hours	58374	8/1/2027	12/1/2027				
Gabriel Perez	63776	Water Distribution Operator I	Mike Babb	Santa Maria	CA DIST-Level 1 - 12 Hours	58093	6/1/2027	10/1/2027				
George Zakhari	58722	Associate Water Quality Engineer Supervisor	Samantha Chen	Foothill	CA DIST-Level 2 - 16 Hours	56822	8/1/2026	12/1/2026	CA TRMT-Level 2 - 16 Hours	46692	8/1/2026	12/1/2026
Harold Gue	3253	Water Distribution Operator II	Robert Ortega	San Dimas	CA DIST-Level 2 - 16 Hours	7134	4/1/2027	8/1/2027	CA TRMT-Level 2 - 16 Hours	16461	7/1/2026	11/1/2026
Ian Wiggins	63392	Water Distribution Operator I	Scott Rigg	Simi Valley	CA DIST-Level 2 - 16 Hours	56292	8/1/2028	12/1/2028	CA TRMT-Level 1 - 12 Hours	46369	3/1/2026	7/1/2026
Idez Castro	42944	Assistant Operations Engineer	Melynda Holm	Via Burton	CA DIST-Level 2 - 16 Hours	39657	2/1/2026	6/1/2026				
Irvin Valverde	63765	Water Distribution Operator I	Dietrich Ellis	Spring St	CA DIST-Level 2 - 16 Hours	57943	12/1/2027	4/1/2028				
Jack Contreras	63448	Water Distribution Operator II	Victor Pelayo	Bissell	CA DIST-Level 1 - 12 Hours	58855	12/1/2027	4/1/2028				
Jacob Palacio	63865	Water Distribution Operator II	Ernesto Villarreal	Los Alamitos	CA DIST-Level 1 - 12 Hours	57828	4/1/2027	8/1/2027				
Jacob Weimer	63347	Water Supply Operator I	John Stephens	San Dimas CSA	CA DIST-Level 3 - 24 Hours	53903	12/1/2026	4/1/2027	CA TRMT-Level 3 - 24 Hours	45933	8/1/2028	12/1/2028
James Daly	30727	Water Distribution Operator II	Delmus Webb	Via Burton	CA DIST-Level 2 - 16 Hours	14802	12/1/2026	4/1/2027				
James Dewald	56481	Water Supply Operator II	David Eikamp	Via Burton	CA DIST-Level 2 - 16 Hours	46577	7/1/2028	11/1/2028	CA TRMT-Level 2 - 16 Hours	38824	6/1/2027	10/1/2027
James Porterfield	32430	Water Supply Operator II	Chase D Nankivell	Wrightwood	CA DIST-Level 4 - 36 Hours	29660	8/1/2026	12/1/2026	CA TRMT-Level 2 - 16 Hours	27468	1/1/2027	5/1/2027
James Sheriff	37236	Water Distribution Operator II	Jesse Ramirez	Barstow	CA DIST-Level 2 - 16 Hours	36367	12/1/2025	4/1/2026				
Jarvis Johnson	33606	Water Distribution Operator III	Robert Ortega	Foothill	CA DIST-Level 4 - 36 Hours	29326	10/1/2027	2/1/2028	CA TRMT-Level 2 - 16 Hours	27130	12/1/2026	4/1/2027
Jeff Walker	65185	Water Supply Operator I	Leo Rainwater	Santa Maria	CA DIST-Level 1 - 12 Hours	59813	8/1/2028	12/1/2028	CA TRMT-Level 1 - 12 Hours	48271	4/1/2028	8/1/2028
Jeffery Carder	40700	Water Treatment Plant Operator III	Joseph Kawamura	Coloma Treatment Pla	CA DIST-Level 2 - 16 Hours	35184	8/1/2027	12/1/2027	CA TRMT-Level 4 - 36 Hours	31271	11/1/2026	3/1/2027
Jerome Dengate	58540	Water Supply Operator III	Matthew Cook	Los Osos	CA DIST-Level 3 - 24 Hours	44918	10/1/2027	2/1/2028	CA TRMT-Level 2 - 16 Hours	38467	3/1/2028	7/1/2028
Jesse Parra	63781	Water Distribution Operator I	Ethan Leano	Claremont	CA DIST-Level 2 - 16 Hours	51101	10/1/2027	2/1/2028	CA TRMT-Level 2 - 16 Hours	41375	9/1/2026	1/1/2027
Jesse Ramirez	3242	Operations Superintendent	Nabil Saba	Barstow	CA DIST-Level 5 - 36 Hours	2414	11/1/2028	3/1/2029	CA TRMT-Level 3 - 24 Hours	9735	11/1/2027	3/1/2028
Jesse Sanchez	64875	Water Treatment Plant Operator II	Joseph Kawamura	Rancho Cordova	CA DIST-Level 2 - 16 Hours	44324	12/1/2026	4/1/2027	CA TRMT-Level 2 - 16 Hours	36808	9/1/2027	1/1/2028
Jesus Luna	63499	Water Distribution Operator I	David Godsey	Calipatria	CA DIST-Level 1 - 12 Hours	57213	11/1/2026	3/1/2027				
Jesus Peral	27983	Water Distribution Operator II	Johnny Ortiz	Spring St	CA DIST-Level 1 - 12 Hours	28496	8/1/2028	12/1/2028				
John Gregory	63840	Water Supply Operator II	Leo Rainwater	Santa Maria	CA DIST-Level 2 - 16 Hours	56583	5/1/2026	9/1/2026	CA TRMT-Level 2 - 16 Hours	45849	8/1/2026	12/1/2026
John Mavrakis	53042	Capital Program Engineer	Dane Sinagra	Torrance					CA TRMT-Level 2 - 16 Hours	37081	10/1/2026	2/1/2027
John Stephens	3378	Water Supply Superintendent	Nabil Saba	Foothill	CA DIST-Level 4 - 36 Hours	7728	4/1/2027	8/1/2027	CA TRMT-Level 3 - 24 Hours	35415	9/1/2026	1/1/2027
John Thomas	63230	Water Distribution Operator II	Ernesto Villarreal	Los Alamitos	CA DIST-Level 2 - 16 Hours	52897	8/1/2026	12/1/2026	CA TRMT-Level 2 - 16 Hours	43518	8/1/2026	12/1/2026
Johnny Byrd	62557	Water Supply Operator I	David Eikamp	Los Alamitos	CA DIST-Level 1 - 12 Hours	56631	6/1/2026	10/1/2026				
Johnny Ortiz	48478	Water Distribution Superintendent	Katherine Nutting	Spring St	CA DIST-Level 4 - 36 Hours	39613	1/1/2027	5/1/2027	CA TRMT-Level 1 - 12 Hours	34592	4/1/2027	8/1/2027
Johnny Suh	3051	Water Distribution Operator II	Brett Nocentini	Rancho Cordova	CA DIST-Level 1 - 12 Hours	24529	8/1/2027	12/1/2027				
Jonathan Aguilar	59803	Water Distribution Operator II	Johnny Ortiz	Spring St	CA DIST-Level 1 - 12 Hours	53911	10/1/2025	2/1/2026				
Jonathan Mataltusi	57457	Water Distribution Operator II	Dietrich Ellis	Spring St	CA DIST-Level 1 - 12 Hours	49736	1/1/2027	5/1/2027				
Jonathen Luna	63215	Water Supply Operator I	John Stephens	San Dimas	CA DIST-Level 1 - 12 Hours	57134	11/1/2026	3/1/2027				
Jorge Correa	58060	Water Distribution Operator II	Victor Pelayo	Bissell	CA DIST-Level 2 - 16 Hours	46506	11/1/2025	3/1/2026				
Jose Murillo	51945	Water Distribution Superintendent - Stretch	Nabil Saba	San Gabriel	CA DIST-Level 3 - 24 Hours	39041	8/1/2027	12/1/2027				
Jose Rivera	34647	Inspector II	Justin Doronio	Via Burton	CA DIST-Level 3 - 24 Hours	30175	12/1/2027	4/1/2028	CA TRMT-Level 2 - 16 Hours	27921	10/1/2025	2/1/2026
Jose Soto	3501	Water Distribution Operator II	Ernesto Villarreal	Los Alamitos	CA DIST-Level 2 - 16 Hours	14257	2/1/2027	6/1/2027				
Jose Uribe	35474	Water Treatment Plant Operator III	David Godsey	Calipatria	CA DIST-Level 4 - 36 Hours	18609	7/1/2028	11/1/2028	CA TRMT-Level 4 - 36 Hours	22509	5/1/2028	9/1/2028
Joseph (Yu) Zhao	57277	Operations Engineer	Todd Jorgenson	Gardena					CA TRMT-Level 2 - 16 Hours	38303	12/1/2027	4/1/2028
Joseph Carvet	37602	Water Distribution Operator III	Tina Gonzalez	Bay Point	CA DIST-Level 3 - 24 Hours	34630	1/1/2027	5/1/2027	CA TRMT-Level 2 - 16 Hours	42051	3/1/2027	7/1/2027
Joseph Haller	7686	Water Distribution Operator III	Chase D Nankivell	Wrightwood	CA DIST-Level 3 - 24 Hours	18481	9/1/2026	1/1/2027	CA TRMT-Level 2 - 16 Hours	20666	1/1/2028	5/1/2028
Joseph Kawamura	3498	Water Supply Superintendent	Sean Twilla	Coloma Treatment Pla	CA DIST-Level 5 - 36 Hours	8436	8/1/2026	12/1/2026	CA TRMT-Level 4 - 36 Hours	21586	6/1/2028	10/1/2028
Joseph Salcido	27743	Water Distribution Superintendent	Nabil Saba	San Gabriel	CA DIST-Level 4 - 36 Hours	23464	12/1/2026	4/1/2027	CA TRMT-Level 2 - 16 Hours	27373	10/1/2026	2/1/2027
Joshua Zaragoza	60507	Water Supply Operator I	Steven Garten	Santa Fe Springs	CA DIST-Level 3 - 24 Hours	52399	3/1/2028	7/1/2028	CA TRMT-Level 2 - 16 Hours	44708	1/1/2027	5/1/2027
Juan Barron	64364	Water Distribution Operator I	Tina Gonzalez	Bay Point	CA DIST-Level 2 - 16 Hours	56869	8/1/2026	12/1/2026				
Julia Rivas	20495	New Business Contract Administrator	Alison Sweet	Via Verde	CA DIST-Level 2 - 16 Hours	33626	8/1/2027	12/1/2027	CA TRMT-Level 2 - 16 Hours	32397	9/1/2026	1/1/2027
Justin Brown	36813	Project Coordinator II	James Fields	Santa Maria	CA DIST-Level 4 - 36 Hours	34983	5/1/2026	9/1/2026	CA TRMT-Level 2 - 16 Hours	30961	3/1/2027	7/1/2027
Katherine Nutting	33498	General Manager	David Schickling	Spring St	CA DIST-Level 2 - 16 Hours	23727	6/1/2026	10/1/2026	CA TRMT-Level 2 - 16 Hours	25936	3/1/2028	7/1/2028
Keith Ahart	21449	Operations Superintendent	Sean Twilla	Clearlake	CA DIST-Level 3 - 24 Hours	14488	6/1/2026	10/1/2026	CA TRMT-Level 4 - 36 Hours	16944	10/1/2025	2/1/2026
Keith Penrod	3343	Water Supply Operator II	Steven Garten	Santa Fe Springs	CA DIST-Level 4 - 36 Hours	7123	3/1/2026	7/1/2026	CA TRMT-Level 3 - 24 Hours	17727	12/1/2028	4/1/2029

Employee Name	Emp ID	Job Title	Supervisor	Location	Distribution				Treatment			
					Certification Name	Cert Number	Renewal Date	Expiration Date	Certification Name	Cert Number	Renewal Date	Expiration Date
Ken Ingle	61166	Water Distribution Operator III	Brett Nocentini	Rancho Cordova	CA DIST-Level 3 - 24 Hours	36146	1/1/2028	5/1/2028	CA TRMT-Level 3 - 24 Hours	31113	11/1/2027	3/1/2028
Kenny Howard	63236	Water Distribution Operator II	Ernesto Villarreal	Los Alamitos	CA DIST-Level 2 - 16 Hours	57457	7/1/2027	11/1/2027	CA TRMT-Level 2 - 16 Hours	47868	11/1/2027	3/1/2028
Kevin Cook	33448	Water Treatment Plant Operator II	Joseph Kawamura	Coloma Treatment Pla	CA DIST-Level 1 - 12 Hours	32762	12/1/2027	4/1/2028	CA TRMT-Level 2 - 16 Hours	45558	5/1/2028	9/1/2028
Kevin Rodriguez	63887	Water Distribution Operator II	Ernesto Carmona	Gardena	CA DIST-Level 1 - 12 Hours	58631	11/1/2027	3/1/2028				
Koa Bartlett	53360	Water Distribution Operator II	Victor Pelayo	Bissell	CA DIST-Level 1 - 12 Hours	38716	11/1/2025	3/1/2026				
La Keishia Webb	20762	Inspector II	Long Thai	Torrance	CA DIST-Level 2 - 16 Hours	22622	8/1/2027	12/1/2027				
Leo Rainwater	62848	Water Supply Superintendent	Mark Zimmer	Santa Maria	CA DIST-Level 3 - 24 Hours	35630	11/1/2027	3/1/2028	CA TRMT-Level 5 - 36 Hours	28539	2/1/2027	6/1/2027
Lisa Miller	41583	Water Quality Engineer	Dawn White	Rancho Cordova	CA DIST-Level 2 - 16 Hours	39996	7/1/2026	11/1/2026	CA TRMT-Level 2 - 16 Hours	33057	3/1/2026	7/1/2026
Long Thai	59475	Capital Program Manager	Elizabeth McDonough	Via Burton	CA DIST-Level 2 - 16 Hours	49850	1/1/2027	5/1/2027	CA TRMT-Level 2 - 16 Hours	41416	9/1/2026	1/1/2027
Lorenzo Gomez	57720	Water Distribution Operator II	Benjamin Mendoza	Charmock	CA DIST-Level 2 - 16 Hours	48212	11/1/2027	3/1/2028				
Louie Medina	62057	Water Distribution Operator II	Jose Murillo	Charmock	CA DIST-Level 1 - 12 Hours	56922	9/1/2026	1/1/2027				
Lucy Aguilar	20760	Customer Service Center Associate	Aileen Sabio	Via Verde	CA DIST-Level 1 - 12 Hours	22988	8/1/2028	12/1/2028				
Mark Illia	27638	Water Treatm Plant Oper III	Keith Ahart	Clearlake	CA DIST-Level 3 - 24 Hours	18499	6/1/2026	10/1/2026	CA TRMT-Level 4 - 36 Hours	24659	11/1/2025	3/1/2026
Mark Insko	32282	Engineering Manager	Patrick Kubiak	Rancho Cordova	CA DIST-Level 2 - 16 Hours	41312	1/1/2027	5/1/2027	CA TRMT-Level 2 - 16 Hours	35050	9/1/2027	1/1/2028
Mark Zimmer	29297	General Manager	David Schickling	Santa Maria	CA DIST-Level 5 - 36 Hours	23523	3/1/2026	7/1/2026	CA TRMT-Level 3 - 24 Hours	25689	7/1/2027	11/1/2027
Marvin Blanco	60771	Water Distribution Operator II	Ernesto Villarreal	Spring St	CA DIST-Level 1 - 12 Hours	53613	4/1/2027	8/1/2027				
Matthew Cook	61817	Operations Superintendent	Mark Zimmer	Los Osos	CA DIST-Level 4 - 36 Hours	38467	8/1/2028	12/1/2028	CA TRMT-Level 2 - 16 Hours	34910	9/1/2027	1/1/2028
Matthew Rojas	63644	Water Distribution Operator II	Tina Gonzalez	Bay Point	CA DIST-Level 2 - 16 Hours	57558	1/1/2027	5/1/2027	CA TRMT-Level 2 - 16 Hours	47831	11/1/2027	3/1/2028
Melynda Holm	32230	Operations Engineer	Todd Jorgenson	Via Burton	CA DIST-Level 1 - 12 Hours	29956	8/1/2026	12/1/2026				
Miguel Padilla	22023	Water Distribution Oper II	Johnny Ortiz	Spring St	CA DIST-Level 1 - 12 Hours	22975	8/1/2028	12/1/2028				
Mike Babb	43800	Water Distribution Superintendent	Mark Zimmer	Santa Maria	CA DIST-Level 5 - 36 Hours	36373	5/1/2028	9/1/2028	CA TRMT-Level 2 - 16 Hours	30713	1/1/2027	5/1/2027
Mike Bazylak	29117	Water Distribution Operator II	Chase D Nankivell	Wrightwood	CA DIST-Level 3 - 24 Hours	28094	11/1/2027	3/1/2028	CA TRMT-Level 2 - 16 Hours	24615	3/1/2026	7/1/2026
Nabil Saba	65120	General Manager	David Schickling	San Dimas	CA DIST-Level 5 - 36 Hours	5781	9/1/2027	1/1/2028	CA TRMT-Level 5 - 36 Hours	15670	6/1/2028	10/1/2028
Nathan Gutierrez	57046	Water Distribution Operator II	Jesse Ramirez	Barstow	CA DIST-Level 2 - 16 Hours	47084	12/1/2027	4/1/2028				
Nathan Sanchez	60019	Water Distribution Operator I	Albert Rivera	Norwalk	CA DIST-Level 1 - 12 Hours	53591	3/1/2027	7/1/2027				
Paul Lopez	3375	Water Supply Operator III	Scott Rigg	Simi Valley	CA DIST-Level 3 - 24 Hours	7136	2/1/2027	6/1/2027	CA TRMT-Level 2 - 16 Hours	25424	8/1/2027	12/1/2027
Paul Osborne	61947	Learning & Development Administrator	Charles Allen	Via Verde	CA DIST-Level 1 - 12 Hours	57983	5/1/2027	9/1/2027				
Paul Rowley	35093	Senior VP - Regulated Water Utility GSWC	Robert Sprowls	Via Verde	CA DIST-Level 5 - 36 Hours	10214	6/1/2028	10/1/2028	CA TRMT-Level 3 - 24 Hours	10578	7/1/2028	11/1/2028
Paul Schubert	3366	General Manager	David Schickling	Rancho Cordova	CA DIST-Level 2 - 16 Hours	8177	11/1/2026	3/1/2027	CA TRMT-Level 4 - 36 Hours	14931	8/1/2026	12/1/2026
Pedro Delgado	29531	Water Distribution Operator II	Victor Pelayo	Bissell	CA DIST-Level 1 - 12 Hours	29312	2/1/2026	6/1/2026				
Perenise Tapu	58482	Water Distribution Operator III Stretch	Albert Rivera	Norwalk	CA DIST-Level 3 - 24 Hours	49386	8/1/2028	12/1/2028	CA TRMT-Level 1 - 12 Hours	42732	9/1/2027	1/1/2028
Peter Brislaw	64650	Water Distribution Operator I	Robert Ortega	San Dimas	CA DIST-Level 2 - 16 Hours	57527	1/1/2027	5/1/2027	CA TRMT-Level 2 - 16 Hours	47430	5/1/2027	9/1/2027
Phuong Nguyen	60633	Water Quality Engineer	Samantha Chen	Santa Fe Springs	CA DIST-Level 2 - 16 Hours	48490	1/1/2026	5/1/2026	CA TRMT-Level 2 - 16 Hours	40481	2/1/2026	6/1/2026
Pua Poti	21162	Water Distribution Operator II	Delmus Webb	Via Burton	CA DIST-Level 1 - 12 Hours	23438	6/1/2026	10/1/2026				
Ranaldo Soler	61780	Water Distribution Operator II	Delmus Webb	Via Burton	CA DIST-Level 2 - 16 Hours	51339	1/1/2028	5/1/2028				
Randy Bon	62275	Water Distribution Operator II	Adam Ambrose	Apple Valley	CA DIST-Level 2 - 16 Hours	49578	10/1/2026	2/1/2027				
Raul Espinoza	62453	Water Supply Operator I	Matthew Cook	Los Osos	CA DIST-Level 2 - 16 Hours	54556	3/1/2026	7/1/2026	CA TRMT-Level 2 - 16 Hours	46400	3/1/2026	7/1/2026
Raul Vieyra Herrera	63079	Water Supply Operator I	John Stephens	San Gabriel	CA DIST-Level 2 - 16 Hours	53970	3/1/2029	7/1/2029				
Raymond Burk	51605	Operations Engineer	Todd Jorgenson	Santa Fe Springs	CA DIST-Level 5 - 36 Hours	22932	3/1/2027	7/1/2027	CA TRMT-Level 4 - 36 Hours	20815	1/1/2028	5/1/2028
Raymond Hayes	59517	Water Distribution Operator II	Adam Ambrose	Apple Valley	CA DIST-Level 2 - 16 Hours	47604	9/1/2026	1/1/2027	CA TRMT-Level 2 - 16 Hours	46898	11/1/2026	3/1/2027
Rene Cerda	63101	Water Supply Operator I	Steven Garten	Santa Fe Springs	CA DIST-Level 1 - 12 Hours	57590	2/1/2027	6/1/2027				
Reyes Serrato-Ceros	65388	Water Supply Operator III	Steven Garten	Santa Fe Springs	CA DIST-Level 5 - 36 Hours	32470	6/1/2027	10/1/2027	CA TRMT-Level 3 - 24 Hours	29825	10/1/2028	2/1/2029
Richard Maxwell	57125	Water Treatment Plant Operator II	Keith Ahart	Clearlake	CA DIST-Level 2 - 16 Hours	37566	1/1/2028	5/1/2028	CA TRMT-Level 3 - 24 Hours	31562	2/1/2026	6/1/2026
Robert Ortega	61011	Water Distribution Superintendent	Nabil Saba	San Dimas	CA DIST-Level 5 - 36 Hours	10103	9/1/2026	1/1/2027	CA TRMT-Level 2 - 16 Hours	23289	1/1/2028	5/1/2028
Robert Reyes	29598	Water Distribution Operator II	Johnny Ortiz	Spring St	CA DIST-Level 4 - 36 Hours	26457	2/1/2026	6/1/2026	CA TRMT-Level 2 - 16 Hours	25807	10/1/2025	2/1/2026
Robert Wilson	Temp16	Inspector II Temp	Johana Perez	Santa Fe Springs	CA DIST-Level 3 - 24 Hours	2561	4/1/2026	8/1/2026				
Samantha Chen	57566	Water Quality Manager	Sunil Pillai	Via Burton	CA DIST-Level 2 - 16 Hours	51311	1/1/2028	5/1/2028	CA TRMT-Level 2 - 16 Hours	43759	9/1/2028	1/1/2029
Scott McKay	21736	Water Supply Operator III	David Eikamp	Via Burton	CA DIST-Level 3 - 24 Hours	14250	11/1/2028	3/1/2029	CA TRMT-Level 3 - 24 Hours	25921	12/1/2026	4/1/2027
Scott Rigg	57941	Operations Superintendent	Mark Zimmer	Simi Valley	CA DIST-Level 5 - 36 Hours	6670	12/1/2027	4/1/2028	CA TRMT-Level 2 - 16 Hours	19106	2/1/2028	6/1/2028
Sean Twilla	31700	General Manager	David Schickling	Rancho Cordova	CA DIST-Level 4 - 36 Hours	30998	4/1/2028	8/1/2028	CA TRMT-Level 4 - 36 Hours	28287	7/1/2026	11/1/2026
Sebastian Mendoza	61812	Water Supply Operator I Stretch	Steven Bancroft	Southwest	CA DIST-Level 1 - 12 Hours	53895	10/1/2025	2/1/2026				
Steve Attwood	28304	Water Distribution Operator II	Jesse Ramirez	Barstow	CA DIST-Level 4 - 36 Hours	25861	10/1/2027	2/1/2028	CA TRMT-Level 2 - 16 Hours	27677	3/1/2027	7/1/2027
Steven Bancroft	54087	Water Supply Superintendent	Katherine Nutting	Chadron	CA DIST-Level 5 - 36 Hours	6040	11/1/2026	3/1/2027	CA TRMT-Level 3 - 24 Hours	18032	4/1/2028	8/1/2028
Steven Garten	3382	Water Supply Superintendent	Nem (Nemesiano) Ochoa	Santa Fe Springs	CA DIST-Level 5 - 36 Hours	5664	11/1/2025	3/1/2026	CA TRMT-Level 4 - 36 Hours	16451	7/1/2026	11/1/2026
Steven Tovar	57585	Inspector II	Johana Perez	Santa Fe Springs	CA DIST-Level 1 - 12 Hours	47292	6/1/2028	10/1/2028				
Steven Yruegas	60407	Water Distribution Operator I	Mike Babb	Santa Maria	CA DIST-Level 1 - 12 Hours	56465	8/1/2028	12/1/2028				
Tamara Tuitama	38251	Water Quality Analyst I	Dawn White	Via Burton					CA TRMT-Level 2 - 16 Hours	37000	9/1/2026	1/1/2027
Tina Gonzalez	7821	Operations Superintendent	Sean Twilla	Bay Point	CA DIST-Level 4 - 36 Hours	10277	8/1/2028	12/1/2028	CA TRMT-Level 3 - 24 Hours	23849	10/1/2027	2/1/2028
Toby Moore	28798	Water Resource Manager/Chf Hydrog	Sunil Pillai	Via Verde	CA DIST-Level 2 - 16 Hours	27989	3/1/2028	7/1/2028				
Todd Jorgenson	63083	Operations Engineering Manager	Paul Schubert	Via Verde	CA DIST-Level 2 - 16 Hours	18969	12/1/2025	4/1/2026	CA TRMT-Level 2 - 16 Hours	26398	10/1/2025	2/1/2026
Travis Berg	50600	Water Supply Operator III	Jesse Ramirez	Barstow	CA DIST-Level 4 - 36 Hours	34839	5/1/2026	9/1/2026	CA TRMT-Level 2 - 16 Hours	29145	9/1/2026	1/1/2027
Travis McKay	9576	Water Distribution Operator II	Albert Rivera	Norwalk	CA DIST-Level 1 - 12 Hours	22991	11/1/2026	3/1/2027				
Tyler Hindle	62377	Water Distribution Operator II	Mike Babb	Santa Maria	CA DIST-Level 2 - 16 Hours	56201	10/1/2026	2/1/2027				

Employee Name	Emp ID	Job Title	Supervisor	Location	Distribution				Treatment			
					Certification Name	Cert Number	Renewal Date	Expiration Date	Certification Name	Cert Number	Renewal Date	Expiration Date
Victor Manuel Pelayo	33430	Water Distribution Operator II	Dietrich Ellis	Spring St	CA DIST-Level 1 - 12 Hours	32915	1/1/2028	5/1/2028				
Victor Pelayo	3502	Water Distribution Superintendent	Nem (Nemesiano) Ochoa	Bell Gardens	CA DIST-Level 5 - 36 Hours	9593	7/1/2026	11/1/2026	CA TRMT-Level 2 - 16 Hours	32771	3/1/2026	7/1/2026
Vincent Ortiz	3433	Water Distribution Operator II	Mike Babb	Santa Maria	CA DIST-Level 2 - 16 Hours	15365	1/1/2027	5/1/2027				
Wayne Vogel	60453	Water Supply Operator III	Adam Ambrose	Apple Valley	CA DIST-Level 4 - 36 Hours	4199	9/1/2026	1/1/2027	CA TRMT-Level 2 - 16 Hours	15101	1/1/2028	5/1/2028
Zachary Carlile	51508	Water Distribution Operator II	Brett Nocentini	Rancho Cordova	CA DIST-Level 2 - 16 Hours	42363	8/1/2026	12/1/2026				

Applied filters:Terminated is No

**SCHEDULE A
COMPARATIVE BALANCE SHEETS
Assets and Other Debits**

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)	
1		I. UTILITY PLANT				
2	100	Utility Plant	A-1, A-1a	\$ 2,635,842,688	\$ 2,462,878,881	
3	101	Recycled Water Utility Plant	A-1b	-	-	
4	107	Utility Plant Adjustments	A-2	-	-	
5		Total Utility Plant		2,635,842,688	2,462,878,881	
6	250	Reserve for depreciation of utility plant	A-5	(527,388,657)	(525,724,991)	
7	251	Reserve for amortization of limited term utility investments	A-5	(33,140,347)	(31,769,867)	
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	-	-	
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	-	-	
10		Total utility plant reserves		(560,529,004)	(557,494,858)	
11		Total utility plant less reserves		2,075,313,684	1,905,384,023	
12						
13		II. INVESTMENT AND FUND ACCOUNTS				
14	110	Other Physical Property	A-3	8,914,000	8,411,100	
15	253	Reserve for depreciation and amortization of other property	A-5	-	-	
16		Other physical property less reserve		8,914,000	8,411,100	
17	111	Investments in Affiliated Companies	A-6	-	-	
18	112	Other Investments	A-7	53,180,870	45,769,758	
19	113	Sinking Funds	A-8	-	-	
20	114	Miscellaneous Special Funds	A-9	-	-	
21		Total investments and fund accounts		62,094,870	54,180,858	
22						
23		III. CURRENT AND ACCRUED ASSETS				
24	120	Cash	A-10	9,490,690	10,889,724	
25	121	Special Deposits	A-11	-	-	
26	122	Working Funds	A-12	12,828	12,828	
27	123	Temporary Cash Investments	A-13	-	-	
28	124	Notes Receivable	A-14	-	-	
29	125	Accounts Receivable	A-15	59,917,505	60,718,141	
30	126	Receivables from Affiliated Companies	A-16	901,010	-	
31	131	Materials and Supplies	A-17	9,126,824	7,543,146	
32	132	Prepayments	A-18	10,514,104	10,400,308	
33	133	Other Current and Accrued Assets	A-19	98,038	-	
34		Total Current and Accrued Assets		90,060,999	89,564,147	
35						
36		IV. DEFERRED DEBITS				
37	140	Unamortized Debt Discount and Expense	A-20	3,470,484	3,519,090	
38	141	Extraordinary Property Losses	A-22	-	-	
39	142	Preliminary Survey and Investigation Charges	A-23	-	-	
40	143	Clearing Accounts	A-24	-	4,373	
41	145	Other Work in Progress	A-25	-	-	
42	146	Other Deferred Debits	A-26	109,531,603	117,310,787	
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-	
44		Total Deferred Debits		113,002,087	120,834,250	
45		Total Assets and Other Debits		\$ 2,340,471,640	\$ 2,169,963,278	

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)	
46		I. CORPORATE CAPITAL AND SURPLUS				
47	200	Common Capital Stock	A-30	\$ 478,494,292	\$ 413,797,106	
48	201	Preferred Capital Stock	A-30a	-	-	
49	202	Stock Liability for Conversion	A-31	-	-	
50	203	Premiums and Assessments on Capital Stock	A-32	-	-	
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	-	-	
52	150	Discount on Capital Stock	A-28	-	-	
53	151	Capital Stock Expense	A-29	-	-	
54	270	Capital Surplus	A-34	-	-	
55	271	Earned Surplus	A-35	454,495,673	391,288,442	
56		Total Capital Stock		932,989,965	805,085,548	
57						
58		II. PROPRIETARY CAPITAL				
59	204	Proprietary Capital	A-36	-	-	
60	205	Undistributed Profits of Proprietorship or Partnership	A-37	-	-	
61		Total Proprietary Capital		-	-	
62						
63		III. LONG-TERM DEBT				
64	210	Bonds	A-38	-	-	
65	211	Receivers' Certificates	A-39	-	-	
66	212	Advances from Affiliated Companies	A-40	-	-	
67	213	Miscellaneous Long-Term Debt	A-41	701,100,447	608,508,677	
68		Total Long-Term Debt		701,100,447	608,508,677	
69						
70		IV. CURRENT AND ACCRUED LIABILITIES				
71	220	Notes Payable	A-43	21,209,453	124,384,548	
72	221	Notes Receivable Discounted	A-44	-	-	
73	222	Accounts Payable	A-45	67,549,904	74,458,826	
74	223	Payables to Affiliated Companies	A-46	-	399,919	
75	224	Dividends Declared	A-47	-	-	
76	225	Matured Long-Term Debt	A-48	-	-	
77	226	Matured Interest	A-49	-	-	
78	227	Customers' Deposits	A-50	618,790	673,142	
79	228	Taxes Accrued	A-53	10,042,132	13,839,177	
80	229	Interest Accrued	A-51	7,737,598	7,438,493	
81	230	Other Current and Accrued Liabilities	A-52	18,463,643	17,771,045	
82		Total Current and Accrued Liabilities		125,621,520	238,965,150	
83						
84		V. DEFERRED CREDITS				
85	240	Unamortized Premium on Debt	A-21	-	-	
86	241	Advances for Construction	A-54	80,725,774	73,549,799	
87	242	Other Deferred Credits	A-55	135,636,825	107,960,074	
88		Total Deferred Credits		216,362,599	181,509,873	
89						
90		VI. ACCUMULATED DEFERRED TAXES				
91						
92	267	Accumulated Deferred Income Taxes Liabilities	A-59	177,439,460	166,410,514	
93	268	Accumulated Deferred Investment Tax Credits	A-60	873,166	941,653	
94		Total Accumulated Deferred Taxes		178,312,626	167,352,167	
95						
96		VII. RESERVES				
97	254	Reserve for Uncollectible Accounts	A-56	3,363,876	3,478,392	
98	255	Insurance Reserve	A-56	1,275,173	1,806,664	
99	256	Injuries and Damages Reserve	A-56	3,675,515	2,951,110	
100	257	Employees' Provident Reserve	A-56	-	-	
101	258	Other Reserves	A-56	-	-	
102		Total Reserves		8,314,564	8,236,166	
103						
104		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION				
105	265	Contributions in Aid of Construction	A-57	170,086,100	152,179,450	
106	265	Contributions in Aid of Construction- Publicly funded grant plant -water (Prop 50 & ARRA-net)		7,683,819	8,126,247	
107		Total Liabilities and Other Credits		\$ 2,340,471,640	\$ 2,169,963,278	

SCHEDULE B
Income Statement for the Year

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		I. UTILITY OPERATING INCOME		
2	501	Operating Revenues	B-1	\$ 461,368,591
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	219,206,375
6	503	Depreciation	A-5	39,051,693
7	504	Amortization of Limited-term Utility Investments	A-5	1,492,863
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	-
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	73,568,455
11		Total Operating Revenue Deductions		\$ 333,319,386
12		Net Operating Revenues		\$ 128,049,205
13	508	Income from Utility Plant Leased to Others	B-6	-
14	510	Rent for Lease of Utility Plant	B-7	-
15		Total Utility Operating Income		\$ 128,049,205
16				
17		II. OTHER INCOME		
18	521	Income from Nonutility Operations (Net)	B-8	58,728
19	522	Revenue from Lease of Other Physical Property	B-9	-
20	523	Dividend Revenues	B-10	-
21	524	Interest Revenues	B-11	3,245,217
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Non-operating Revenues	B-13	8,737,093
24	527	Non-operating Revenue Deductions	B-14	(2,925,854)
25		Total Other Income		\$ 9,115,184
26		Net Income before Income Deductions		\$ 137,164,389
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on Long-term Debt	B-15	33,204,262
30	531	Amortization of Debt Discount and Expense	B-16	868,850
31	532	Amortization of Premium on Debt - Cr.	B-17	-
32	533	Taxes Assumed on Interest	B-18	-
33	534	Interest on Debt to Affiliated Companies, net	B-19	-
34	535	Other Interest Charges	B-20	3,007,534
35	536	Interest Charged to Construction - Cr.	B-21	(1,333,960)
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	471,278
38		Total Income Deductions		\$ 36,217,964
39		Net Income		\$ 100,946,425
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 100,946,425
45		Proprietary Accounts scheduled on pages 32-33		

SCHEDULE A-1

Account 100 - Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	100.1	Utility Plant in Service (Schedule A-1a)	\$ 2,224,979,739	214,216,451	(30,358,113)	(254)	\$ 2,408,837,822
2	100.2	Utility Plant Leased to Others	-	-	-	-	-
3	100.3	Construction Work in Progress	245,314,334	197,140,669	(205,846,008)	(2,710,269)	233,898,725.32
4	100.4	Utility Plant Held for Future Use	-	-	-	-	-
5	100.5	Utility Plant Acquisition Adjustments	(7,415,191)	521,331	-	-	(6,893,860.09)
6	100.6	Utility Plant in Process of Reclassification	-	-	-	-	-
7		Total utility plant	\$ 2,462,878,881	\$ 411,878,451	\$ (236,204,121)	\$ (2,710,524)	\$ 2,635,842,688

SCHEDULE A-1a

Account 100.1 - Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	\$ 235,191	-	-	-	\$ 235,191
3	302	Franchises and Consents	146,947	-	-	-	146,947
4	303	Other Intangible Plant	30,621,781	507,787	(30,138)	-	31,099,430
5		Total Intangible Plant	\$ 31,003,919	\$ 507,787	\$ (30,138)	\$ -	\$ 31,481,568
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 18,239,545	\$ -	\$ (331)	\$ (254)	\$ 18,238,960
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	\$ 3,968,370	684,144	-	-	\$ 4,652,514
12	312	Collecting and Impounding Reservoirs	5,594,131	269,995	(22,375)	-	5,841,750
13	313	Lake, River and Other Intakes	6,159	-	-	-	6,159
14	314	Springs and Tunnels	-	-	-	-	-
15	315	Wells	71,022,018	7,348,973	(106,627)	-	78,264,364
16	316	Supply Mains	34,581,479	1,514,082	(48,642)	-	36,046,918
17	317	Other Source of Supply Plant	70,839	-	-	-	70,839
18		Total Source of Supply Plant	\$ 115,242,996	\$ 9,817,194	\$ (177,645)	\$ -	\$ 124,882,545
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	\$ 33,201,444	5,266,772	(280,573)	-	\$ 38,187,643
22	322	Boiler Plant Equipment	-	-	-	-	-
23	323	Other Power Production Equipment	-	-	-	-	-
24	324	Pumping Equipment	151,614,269	12,574,765	(2,687,585)	(758,589)	160,742,860
25	325	Other Pumping Plant	68,161,227	10,049,001	(807,791)	758,589	78,161,025
26		Total Pumping Plant	\$ 252,976,939	\$ 27,890,537	\$ (3,775,948)	\$ -	\$ 277,091,528
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	23,280,746	526,422	(855,304)	-	22,951,864
30	332	Water Treatment Equipment	90,780,090	7,375,765	(617,248)	-	97,538,608
31		Total Water Treatment Plant	\$ 114,060,836	\$ 7,902,187	\$ (1,472,552)	\$ -	\$ 120,490,471

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service (Continued)

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	\$ 6,390,003	1,302,434	(108,273)	-	\$ 7,584,165
34	342	Reservoirs and Tanks	128,770,908	24,354,575	(804,758)	-	152,320,725
35	343	Transmission and Distribution Mains	909,040,878	72,560,583	(1,423,249)	-	980,178,212
36	344	Fire Mains	18,706,535	3,293,731	(50,967)	-	21,949,299
37	345	Services	322,065,672	24,397,539	(1,242,435)	-	345,220,776
38	346	Meters	69,294,505	5,131,392	(1,337,558)	-	73,088,339
39	347	Meter Installations	-	-	-	-	-
40	348	Hydrants	124,240,450	12,603,490	(2,028,279)	-	134,815,661
41	349	Other Transmission and Distribution Plant	2,567,227	-	-	-	2,567,227
42		Total Transmission and Distribution Plant	\$ 1,581,076,178	\$ 143,643,743	\$ (6,995,519)	\$ -	\$ 1,717,724,404
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	\$ 23,139,493	2,849,423	(720,126)	-	\$ 25,268,791
46	372	Office Furniture and Equipment	56,769,875	11,454,183	(10,973,034)	103,459	57,354,483
47	373	Transportation Equipment	20,031,685	9,020,008	(5,621,470)	-	23,430,223
48	374	Stores Equipment	-	-	-	-	-
49	375	Laboratory Equipment	16,914	-	-	-	16,914
50	376	Communication Equipment	430,936	-	-	-	430,936
51	377	Power Operated Equipment	6,119,459	580,642	(490,768)	-	6,209,333
52	378	Tools, Shop and Garage Equipment	4,584,832	348,355	(100,584)	-	4,832,604
53	379	Other General Plant	1,248,844	98,931	-	-	1,347,775
54		Total General Plant	\$ 112,342,041	\$ 24,351,542	\$ (17,905,981)	\$ 103,459	\$ 118,891,061
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	\$ 30,831	103,459	-	(103,459)	\$ 30,831
58	391	Utility Plant Purchased	6,454	-	-	-	6,454
59	392	Utility Plant Sold	-	-	-	-	-
60		Total Undistributed Items	\$ 37,285	\$ 103,459	\$ -	\$ (103,459)	\$ 37,285
61		Total Utility Plant in Service	\$ 2,224,979,739	\$ 214,216,449	\$ (30,358,113)	\$ (254)	\$ 2,408,837,822

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

Line No.	Acct (a)	Title of Account	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant	\$ -	-	-	-	\$ -
2	394	Recycled Water Land and Land Rights					-
3	395	Recycled Water Depreciable Plant					-
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	None				
2					
3					
4					
5					Total \$ -

¹ The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

SCHEDULE A-1d
Account 100.4 - Utility Plant Held for Future Use

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9			Total	\$ -

SCHEDULE A-2
Account 107 - Utility Plant Adjustments

Line No.	Description of Utility Plant Adjustments (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-3
Account 110 - Other Physical Property

Line No	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Arden Cordova	\$ 39,113	\$ 39,113
2	Barstow	97,754	98,008
3	Desert	1,460	1,460
4	Metropolitan	73,606	85,371
5	Orange County	169,864	169,864
6	San Dimas	140,282	130,484
7	San Gabriel	9,542	9,542
8	Santa Maria	20,205	20,205
9	Simi Valley	7,580	7,580
10	Wrightwood	165,059	165,059
11	Claremont	78,517	78,517
12	Southwest	92,020	80,255
13	Los Osos	13,532	13,532
14	Bear Valley	550	550
15	Clearlake	1,459	1,459
16	Rate base disallowance assets, net of depreciation reserves	5,985,286	5,764,768
17	Subtotal	\$6,895,829	\$6,665,768
18	State Water Project- other non-regulated	1,515,271	2,248,232
19	Total	\$8,411,100	\$8,914,000

**SCHEDULE A-4
RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2025 (b)	Balance 1/1/2025 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	\$ 2,333,772,852	\$ 2,151,762,477
3		Construction Work in Progress	227,807,109	238,706,872
4		General Office Prorate	(6,081,559)	(6,602,890)
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	2,555,498,402	2,383,866,459
6		Less Accumulated Depreciation		
7		Plant in Service	522,897,568	514,236,418
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)	522,897,568	514,236,418
10		Less Other Reserves		
11		Deferred Income Taxes	221,861,233	217,787,400
12		Deferred Investment Tax Credit	873,166	941,653
13		Other Reserves	8,583,633	7,958,343
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	231,318,032	226,687,395
15		Less Adjustments		
16		Contributions in Aid of Construction	160,048,850	142,366,769
17		Advances for Construction	75,984,491	69,022,259
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	236,033,341	211,389,028
20		Add Materials and Supplies	9,143,879	7,560,200
21		Add Working Cash (=Line 34)	8,296,948	15,609,155
22		Add General Office, Regions, District Office and CSA allocation	37,251,974	32,594,871
23		TOTAL RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21+ Line 22)	\$ 1,619,942,261	\$ 1,487,317,845
		Working Cash		
25		Determination of Operational Cash Requirement		
26		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
27		Purchased Power & Commodity for Resale*		
28		Meter Revenues: Bimonthly Billing		
29		Other Revenues: Flat Rate Monthly Billing		
30		Total Revenues (=Line 27 + Line 28)	\$ -	\$ -
31		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0000	0.0000
32		5/24 x Line 25 x (100% - Line 30)	-	-
33		1/24 x Line 25 x Line 30	-	-
34		1/12 x Line 26	-	-
35		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 8,296,948	\$ 15,609,155
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

SCHEDULE A-5
Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	\$ 525,724,991	\$ 31,769,867	\$ -	\$ -	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	40,632,848	1,365,740			
	(b) Charged to Account 504 ⁽¹⁾	-	-			
	(c) Charged to Account 505 ⁽¹⁾	-	-			
4	(d) Charged to Account 265	4,058,375	35,208			
5	(e) Charged to clearing accounts	2,818,087	-			
6	(f) Salvage recovered	615,943	-			
7	(g) All other credits ⁽²⁾	4,107	2			
8	Total credits	\$ 48,129,359	\$ 1,400,951	\$ -	\$ -	\$ -
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(30,305,269)	(30,469)			
11	(b) Cost of removal	(16,156,316)	-			
12	(c) All other debits ⁽³⁾	(4,107)	(2)			
13						
14	Total debits	\$ (46,465,693)	\$ (30,471)	\$ -	\$ -	\$ -
15	Balance in reserve at end of year	\$ 527,388,657	\$ 33,140,347	\$ -	\$ -	\$ -
16						
17	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					2.21%
18						
19	(2) EXPLANATION OF ALL OTHER CREDITS:					
20						
21						
22						
23						
24						
25						
26						
27						
28	(3) EXPLANATION OF ALL OTHER DEBITS:					
29						
30						
31						
32						
33						
34						
35						
36	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
37	(a) Straight Line	()				
38	(b) Liberalized	()				
39	(1) Double declining balance	()				
40	(2) ACRS	()				
41	(3) MACRS	()				
42	(4) Others	()				
43	(c) Both straight line and liberalized	()				

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	\$ (153,031)	\$ (72,306)	\$ -	\$ 112,413	\$ (112,924)
3	312	Collecting and Impounding Reservoirs	(2,276,773)	(178,583)	-	-	(2,455,356)
4	313	Lake, river and Other Intakes	(5,906)	(20)	-	-	(5,926)
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	(17,591,951)	(1,674,339)	106,627	981,668	(18,177,995)
7	316	Supply Mains	(9,678,620)	(593,035)	48,642	11,832	(10,211,180)
8	317	Other Source of Supply Plant	(80,223)	(928)	-	-	(81,150)
9		Total Source of Supply Plant	\$ (29,786,503)	\$ (2,519,212)	\$ 155,270	\$ 1,105,913	\$ (31,044,532)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	\$ (7,487,020)	(892,375)	280,573	360,278	\$ (7,738,544)
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	(47,314,284)	(4,663,378)	2,189,029	708,806	(49,079,826)
16	325	Other Pumping Plant	(12,164,751)	(2,898,207)	1,306,346	303,028	(13,453,583)
17		Total Pumping Plant	\$ (66,966,054)	\$ (8,453,960)	\$ 3,775,948	\$ 1,372,112	\$ (70,271,953)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	\$ (4,328,089)	(788,648)	855,304	302,155	\$ (3,959,278)
21	332	Water Treatment Equipment	(31,124,601)	(3,166,642)	617,248	206,332	(33,467,664)
22		Total Water Treatment Plant	\$ (35,452,690)	\$ (3,955,291)	\$ 1,472,552	\$ 508,487	\$ (37,426,942)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	\$ (1,234,699)	(296,018)	108,273	110,071	\$ (1,312,374)
26	342	Reservoirs and Tanks	(21,047,389)	(2,362,896)	804,758	1,302,499	(21,303,028)
27	343	Transmission and Distribution Mains	(195,728,903)	(11,231,981)	1,423,249	3,321,945	(202,215,690)
28	344	Fire Mains	(1,796,364)	(417,673)	50,967	217,307	(1,945,764)
29	345	Services	(57,929,652)	(4,598,514)	1,242,435	5,924,693	(55,361,039)
30	346	Meters	(39,394,740)	(4,275,614)	1,337,558	1,018,511	(41,314,285)
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	(26,323,915)	(1,991,414)	2,028,279	794,593	(25,492,457)
33	349	Other Transmission and Distribution Plant	(1,265,890)	(56,709)	-	-	(1,322,599)
34		Total Transmission and Distribution Plant	\$ (344,721,553)	\$ (25,230,819)	\$ 6,995,519	\$ 12,689,618	\$ (350,267,235)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(1,317,811)	(716,016)	720,126	307,044	(1,006,658)
38	372	Office Furniture and Equipment	(38,540,285)	(5,403,351)	10,972,107	6,122	(32,965,407)
39	373	Transportation Equipment	(7,557,985)	(1,606,301)	5,621,470	(392,431)	(3,935,248)
40	374	Stores Equipment	-	-	-	-	-
41	375	Laboratory Equipment	(8,766)	(636)	-	-	(9,403)
42	376	Communication Equipment	(310,517)	(5,554)	-	-	(316,072)
43	377	Power Operated Equipment	(3,658,437)	(93,399)	490,768	(56,533)	(3,317,600)
44	378	Tools, Shop and Garage Equipment	(2,889,270)	(254,472)	100,584	-	(3,043,158)
45	379	Other General Plant	(538,503)	(70,128)	-	-	(608,631)
46	390	Other Tangible Property	(27,097)	(55)	927	-	(26,225)
47	391	Water Plant Purchased	6,050,481	799,926	-	-	6,850,407
48		Total General Plant	\$ (48,798,191)	\$ (7,349,986)	\$ 17,905,981	\$ (135,798)	\$ (38,377,995)
49		Total	\$ (525,724,991)	\$ (47,509,268)	\$ 30,305,269	\$ 15,540,332	\$ (527,388,657)

SCHEDULE A-6
Account 111 - Investments in Affiliated Companies

Line No.	Class of Security (a)	Name of Issuing Company (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest and Dividends Received During Year (g)
1	None						
2							
3							
4							
5							
6							
7			\$ -	\$ -		\$ -	\$ -

SCHEDULE A-7
Account 112 - Other Investments

Line No.	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Funds Held in Trust	\$ 445,989	\$ 462,670
2	Investments - Other (Trust)	41,187,266	48,410,970
3	Investments- Other (COBank)	3,632,047	3,744,047
4	Investment in Cal Cities	472,825	504,521
5	Investment in San Juan Oaks sewer utility	-	27,032
6	West End Consolidated	18,833	18,833
7	Covina Irrigating	12,798	12,798
8			
9			
10	Total	\$ 45,769,758	\$ 53,180,870

SCHEDULE A-8
Account 113 - Sinking Funds

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1	None					\$ -
2						-
3						-
4						-
5						-
6						-
7						-
8						-
9		\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-9
Account 114 - Miscellaneous Special Funds

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1	None	\$ -				\$ -
2						-
3						-
4						-
5						-
6						-
7						-
8						-
9	Total	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-10
Account 120 - Cash

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Cash	\$ 10,889,724	\$ 9,490,690
2			
3			
4			
5	Total	\$ 10,889,724	\$ 9,490,690

SCHEDULE A-11
Account 121 - Special Deposits

Line No.	Name of Depository (a)	Purpose of Deposit	Balance Beg of Year (c)	Balance End of Year (d)
		(b)		
1	None		\$ -	\$ -
2				
3				
4				
5				
6	Total		\$ -	\$ -

SCHEDULE A-12
Account 122 - Working Funds

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Working funds	\$ 12,828	\$ 12,828
2			
3			
4			
5	Total	\$ 12,828	\$ 12,828

SCHEDULE A-13
Account 123 - Temporary Cash Investments

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None	-	-
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-14
Account 124 - Notes Receivable

Line No.	Maker (a)	Date of Issue (b)	Date Payable (c)	Balance Beg of Year (d)	Balance End of Year (e)	Interest Rate (f)	Interest Accrued During Year (g)	Interest Received During Year (h)
1	None			\$ -	\$ -			
2								
3								
4								
5								
6	Total			\$ -	\$ -		\$ -	\$ -

SCHEDULE A-15
Account 125 - Accounts Receivable

Line No.	Acct. Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	125-1 Accounts Receivable - Customers including unbilled receivables	\$ 57,498,129	\$ 57,035,131
2	125-2 Other Accounts Receivable	3,220,012	2,882,374
3			
4			
5	Total	\$ 60,718,141	\$ 59,917,505

SCHEDULE A-16
Account 126 - Receivables from Affiliated Companies

Line No.	Due from Whom (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Interest Rate (d)	Interest Accrued During Year (e)	Interest Received During Year (f)
1	Receivables from affiliated companies	-	\$ 901,010			
2						
3						
4						
5						
6						
7						
8						
9						
10	Total	\$ -	\$ 901,010		\$ -	\$ -

SCHEDULE A-17
Account 131 - Materials and Supplies

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	131.1 Materials and Supplies	\$ 7,543,146	\$ 9,126,824
2			
3			
4			
5	Total	\$ 7,543,146	\$ 9,126,824

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Prepayment insurance	\$ 490,803	\$ 513,515
2	Prepayment water rights	21,402	159,803
3	Prepayment maintenance	2,914,142	3,200,219
4	Prepayment state water project	269,168	245,873
5	Prepayment MWDQC connection charges	317,759	329,575
6	Prepayment postage	7,895	15,001
7	Prepayment, miscellaneous	1,299,677	1,195,218
8	Prepayment, taxes (Schedule A-53)	5,079,462	4,854,900
9	Total	\$ 10,400,308	\$ 10,514,104

SCHEDULE A-19
Account 133 - Other Current and Accrued Assets

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Other current assets	\$ -	\$ 98,038
2			
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ -	\$ 98,038

SCHEDULE A-20
Account 140 - Unamortized Debt Discount and Expense

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, relates (b)	Total discount and expense (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1	Notes -6.81% due 2028	\$ 15,000,000	\$ 238,700	03-23-98	03-23-28	\$ 27,096	\$ -	\$ (8,337)	\$ 18,759
2	Notes -6.59% due 2029	40,000,000	339,700	01-25-99	01-25-29	61,097		(14,963)	46,135
3	Notes -7.875% due 2030	20,000,000	226,900	01-26-01	12-01-30	45,409		(7,568)	37,841
4	Notes -7.23% due 2031	50,000,000	482,500	12-11-01	12-15-31	112,357		(16,051)	96,306
5	Notes -6.00% due 2041	62,000,000	939,000	04-14-11	04-15-41	581,623		(35,610)	546,013
6	Private Notes -3.45% due 2029	15,000,000	767,000	12-23-14	12-23-29	125,820		(25,164)	100,656
7	Tax - exempt Notes -5.5% due 2026	7,730,000	639,400	12-01-96	12-01-26	39,816		(19,908)	19,908
8	Private Notes - 5.87% due 2028	40,000,000	200,800	10-11-05	12-20-28	25,337		(6,469)	18,868
9	Private Notes - 2.17% due 2030	85,000,000	447,269	07-08-20	07-08-30	199,675		(35,579)	164,097
10	Private Notes - 2.90% due 2040	75,000,000	394,631	07-08-20	07-08-40	238,220		(17,621)	220,599
11	Private Notes- 5.12% due 2033	100,000,000	320,184	01-13-23	01-31-33	257,163		(32,145)	225,018
12	Private Notes- 5.22% due 2038	30,000,000	95,639	01-13-23	01-31-38	83,106		(6,393)	76,713
13	Private Notes- 5.50% due 2027	65,000,000	430,936	06-05-24	06-05-27	371,567		(153,752)	217,815
14	Private Notes -5.30% due 2032	75,000,000	-	05-29-25	05-29-32		493,614	(47,329)	446,285
15	Private Notes -5.65% due 2037	25,000,000	-	05-29-25	05-29-37		164,538	(9,202)	155,336
16	7.55% Debt Redem. Premium					41,957		(8,392)	33,565
17	7.65% Debt Redem. Premium					229,136		(14,029)	215,107
18	10.03% Debt Redem. Premium					164,886		(32,977)	131,909
19	10.375% Debt Redem. Premium					19,384		(3,877)	15,507
20	10.10% Debt Redem. Premium					333,525		(81,680)	251,846
21	6.87% & 7% Debt Redem. Premium					3,362		(672)	2,690
22	2023 Syn Credit Fac Debt Costs		802,247	06-28-23	06-28-28	558,553	217,690	(169,000)	607,243
23	Current portion of credit facility costs							(177,730)	(177,730)
24		\$ 704,730,000	\$ 6,324,907			\$ 3,519,090	\$ 875,842	\$ (924,448)	\$ 3,470,484

SCHEDULE A-21
Account 240 - Unamortized Premium on Debt

Line No.	Designation of long-term debt (a)	Principal amount of securities to which premium minus expense, relates (b)	Total Net Premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1	None								\$ -
2									-
3									-
4									-
5									-
6									-
7									-
8									-
9									-
10									-
11									-
12									-
13									-
14									-
15									-
16									-
17									-
18						\$ -	\$ -	\$ -	\$ -

SCHEDULE A-22
Account 141 - Extraordinary Property Losses

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written off (c)	Balance Beg of Year (d)	Written Off During Year		Balance End of year (g)
					Account Charged (e)	Amount (f)	
1	None			\$ -			\$ -
2							-
3							-
4	Total	\$ -	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-23
Account 142 - Preliminary Survey and Investigation Charges

Line No.	Description of Charges (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None	\$ -	\$ -
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-24
Account 143 - Clearing Accounts

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Clearing account	\$ 4,373	\$ -
2			
3			
4			
5	Total	\$ 4,373	\$ -

SCHEDULE A-25
Account 145 - Other Work in Progress

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None	\$ -	\$ -
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-26
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance Beg of Year (b)	Balance End of year (c)
1	See schedule A-26 Details	\$ 117,310,787	\$ 109,531,603
2			
3			
4			
5			
6	Total	\$ 117,310,787	\$ 109,531,603

SCHEDULE A-27
Account 147 - Accumulated Deferred Income Tax Assets

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None	\$ -	\$ -
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-28
Account 150 - Discount on Capital Stock

- Report the balance at end of year of discount on capital stock for each class and series of capital stock.
- If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance Beg of Year (b)	Balance End of year (c)
1	None	\$ -	\$ -
2			
3	Total	\$ -	\$ -

SCHEDULE A-29
Account 151- Capital Stock Expense

- Report the balance at end of year of capital stock expense for each class and series of capital stock.
- If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance Beg of Year (b)	Balance End of year (c)
1	None	\$ -	\$ -
2			
3	Total	\$ -	\$ -

Account No. 146- Other Deferred Debits
SCHEDULE A-26 details

	Balance End of Year 2024	Balance End of Year 2025
<u>Other Deferred Charges</u>		
Aerojet litigation Memorandum Account	\$ 1,437,971	\$ 4,255
Low income balancing accounts	8,834,238	10,581,737
Basin Pumping Rights Litigation Memorandum Account	1,276,894	726,324
Los Osos Basin Management Committee Memorandum Account	593,092	477,732
Asset retirement obligation	7,501,250	8,071,325
2022-2023 Interim Rates Memorandum Account ("2023 IRMA")	37,710,572	22,107,306
2025 Interim Rates Memorandum Account ("2025 IRMA")	-	1,633,219
WRAM and MCBA including unbilled	29,738,499	8,407,468
Drinking water fee balancing account	1,618,225	1,161,861
Chadron plant regulatory asset	1,300,000	1,300,000
CEMA balancing accounts	1,351,474	326,570
Los Osos Groundwater Adjudication Memorandum Account	619,916	497,172
Debt redemption premium	715,625	627,831
Other regulatory assets	2,438,872	1,302,897
2023 GRC capital memorandum account	-	3,437,041
Incremental Cost Balancing Account include PPICBA, PW ICBA and PTX ICBA	-	84,083
Flowed-through taxes, net	12,506,355	20,918,418
Insurance receivable	960,000	921,000
Operating lease right-of-use assets	7,980,656	5,856,419
2020 CPUC Finance Application	25,557	325,681
Tax interest receivable	324,950	419,474
Other non-current assets	188,593	155,000
Security deposit	188,050	188,050
Pension, SERP and VEBA assets	-	20,000,742
Total Other Deferred Debits	\$ 117,310,787	\$ 109,531,603

SCHEDULE A-30
Account 200 - Common Capital Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common Stock	1,000	no par value	178.3836	\$ 375,990,681	\$ 437,988,181		\$ 37,500,000
2	Director Plan				8,845,982	9,212,981		
3	Compensation on stock based awards				22,543,079	24,875,765		
4	Tax benefits from employee stock-based awards				6,417,364	6,417,364		
5								
6	Total				\$ 413,797,106	\$ 478,494,292		\$ 37,500,000

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-30a
Account 201- Preferred Capital Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	None				\$ -	\$ -		
2								
3								
4								
5								
6	Total				\$ -	\$ -		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-30b
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	American State Water Company	178.3836	None	
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares		Total number of shares	
		178.3836		-

SCHEDULE A-31
Account 202 - Stock Liability for Conversion

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None	\$ -	\$ -
2			
3			
4			
5	Total		\$ -

SCHEDULE A-32
Account 203 - Premiums and Assessments on Capital Stock

Line No.	Class of Stock (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None	\$ -	\$ -
2			
3			
4			
5			
6			
7			
8			
9	Total	\$ -	\$ -

SCHEDULE A-33
Account 206 - Subchapter S Corporation Accumulated Adjustments Account

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	\$ -
2	Credit:	
3	Net Income	
4	Accounting Adjustments	
5	None	
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10		
11	Balance end of year	\$ -

SCHEDULE A-34
Account 270 - Capital Surplus (For use by Corporations only)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ -
2	CREDITS (Give nature of each credit and state account charged)	
3		
4	None	
5	Total credits	\$ -
6	DEBITS (Give nature of each debit and state account credited)	
7		
8		
9		
10	Total debits	\$ -
11	Balance end of year	\$ -

SCHEDULE A-35
Account 271 - Earned Surplus (For use by Corporations only)

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 391,288,442
2		CREDITS	
3	400	Credit balance transferred from income account	100,946,425
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	100,946,425
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	(37,500,000)
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13		Dividend equivalent rights on stock-based awards not paid in cash	(239,194)
14		Total debits	(37,739,194)
15		Balance end of year	\$ 454,495,673

SCHEDULE A-36
Account 204 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	\$ -
2	CREDITS	
3	Net income for year	
4	Additional investments during year	
5	Other credits (specify)	
6		
7	Total credits	\$ -
8	DEBITS	
9	Net loss for year	
10	Withdrawals during year	
11	Other debits (specify)	
12		
13	Total debits	\$ -
14	Balance end of year	\$ -

SCHEDULE A-37
Account 205 - Undistributed Profits
of Proprietorship or Partnership
(The use of this account is optional)

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	\$ -
2	CREDITS	
3	Net income for year	
4	Other credits (specify)	
5		
6	Total credits	\$ -
7	DEBITS	
8	Net loss for year	
9	Withdrawals during year	
10	Other debits (specify)	
11		
12	Total debits	\$ -
13	Balance end of year	\$ -

SCHEDULE A-38
Account 210 - Bonds

Line No.	Class of Bond (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Balance Beg of Year (e)	Balance End of Year (f)	Rate of Interest (g)	Sinking Fund Added in Current Year (h)	Cost of issuance (i)	Interest Accrued During Year (j)	Interest Paid During Year (k)
1	None				\$ -	\$ -					
2											
3											
4											
5											
6											
7											
8				Total	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -

SCHEDULE A-39
Account 211 - Receivers' Certificates

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None	\$ -	\$ -
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-40
Account 212 - Advances from Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	None	\$ -	\$ -			
2						
3						
4						
5	Total	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-41
Account 213 - Miscellaneous Long-Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	6.81% notes due 2028	3/23/98	3/23/28	\$ 15,000,000	\$ 15,000,000	6.81%	\$ 1,021,500	\$ 1,021,500
2	6.59% notes due 2029	1/25/99	1/25/29	40,000,000	40,000,000	6.59%	2,636,000	2,636,000
3	7.875% notes due 2030	1/26/01	12/1/30	20,000,000	20,000,000	7.875%	1,575,000	1,575,000
4	7.23% notes due 2031	12/11/01	12/15/31	50,000,000	50,000,000	7.23%	3,615,000	3,615,000
5	6.00% notes due 2041	4/14/11	4/15/41	62,000,000	62,000,000	6.00%	3,720,000	3,720,000
6	3.45% notes due 2029	12/23/14	12/23/29	15,000,000	15,000,000	3.45%	517,500	517,500
7	5.87% notes due 2028	10/11/05	12/20/28	40,000,000	40,000,000	5.87%	2,348,000	2,345,856
8	2.17% notes due 2030	7/8/20	7/8/40	85,000,000	85,000,000	2.17%	1,844,500	1,844,500
9	2.90% notes due 2040	7/8/20	7/8/40	75,000,000	75,000,000	2.90%	2,175,000	2,175,000
10	5.5% notes due 2026	12/5/96	12/1/26	7,730,000	7,730,000	5.50%	425,150	425,150
11	5.22% notes due 2038	1/13/23	1/31/38	30,000,000	30,000,000	5.22%	1,566,000	1,566,000
12	5.12% notes due 2033	1/13/23	1/31/33	100,000,000	100,000,000	5.12%	5,120,000	5,120,000
13	5.50% Notes due 2027	6/5/24	6/5/27	65,000,000	65,000,000	5.50%	3,575,000	3,646,500
14	5.30% Notes due 2032	5/29/25	5/29/32	-	75,000,000	5.30%	2,340,833	1,987,500
15	5.65% Notes due 2037	5/29/25	5/29/37	-	25,000,000	5.65%	831,806	706,250
16	State Water Project due 2035	6/1/94	9/30/35	1,806,905	2,465,593			
17	American Recovery and Reinvestment	5/31/11	3/1/33	2,356,320	2,114,307		69,284	74,311
18	Less current maturities			(384,548)	(8,209,453)			
19	Total			\$ 608,508,677	\$ 701,100,447		\$ 33,380,573	\$ 32,976,067

SCHEDULE A-42
Securities Issued or Assumed During Year

Line No.	Class of Security (a)	Commission Authorization (b)	Amount Issued During Year (omit cents) (c)	Discount or Premium (d)	Expenses (e)
1	Issuance of 4.625 share of GSWC common stock to AWR parent		\$ 61,997,500		
2					
3					
4					
5	Total		\$ 61,997,500	\$ -	\$ -

SCHEDULE A-43
Account 220 - Notes Payable

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Current portion of long term debt			\$ 384,548	\$ 8,209,453		\$ -	\$ -
2	Credit facility			124,000,000	13,000,000	1- month SOFR Rate plus 87.5 credit spread	645,865	751,266
3								
4								
5								
6								
7	Total			\$ 124,384,548	\$ 21,209,453		\$ 645,865	\$ 751,266

SCHEDULE A-44
Account 221 - Notes Receivable Discounted

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None	\$ -	\$ -
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-45
Account 222 - Accounts Payable

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Account Payable	\$ 74,458,826	\$ 67,549,904
2			
3			
4			
5	Total	\$ 74,458,826	\$ 67,549,904

SCHEDULE A-46
Account 223 - Payables to Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	Payable to Affiliated Companies - American	\$ 399,919	\$ -			
2	State Water Company					
3						
4						
5						
6						
7	Total	\$ 399,919	\$ -		\$ -	\$ -

SCHEDULE A-47
Account 224 - Dividends Declared

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None	\$ -	\$ -
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-48
Account 225 - Matured Long-Term Debt

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None	\$ -	\$ -
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-49
Account 226 - Matured Interest

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None	\$ -	\$ -
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-50
Account 227 - Customers' Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customers' Deposits	\$ 673,142	\$ 618,790
2			
3			
4			
5	Total	\$ 673,142	\$ 618,790

SCHEDULE A-51
Account 229 - Interest Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	229-1 Interest Accrued on Long-Term Debt	\$ 7,438,493	\$ 7,737,598
2	229-2 Interest Accrued on Other Liabilities		
3			
4			
5	Total	\$ 7,438,493	\$ 7,737,598

SCHEDULE A-52
Account 230 - Other Current and Accrued Liabilities

Line No.	Description (a)	Balance Beginning of Year (a)	Balance End of Year (b)
1	Vacation accrued liability	\$ 7,407,848	\$ 7,676,146
2	Operating lease liabilities	2,036,416	1,966,755
3	Utility tax collected	2,173,729	2,294,752
4	CPUC utilities reimbursement account fees	810,269	823,652
5	Deferred revenues	440,000	440,000
6	Short term incentive program	3,273,593	3,313,936
7	PCA wage accruals	1,488,606	1,790,921
8	OASDI-ER CARES-current liability	116,793	113,067
9	Clearing	-	6,559
10	Others	23,791	37,856
11			
12	Total	\$ 17,771,045	\$ 18,463,643

SCHEDULE A-53
Account 228 - Taxes Accrued

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the material on which the tax was levied and charged.
2. Taxes, paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in the schedule. Enter the amounts both in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.
3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to prepaid taxes for proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. If any tax covers more than 1 year, the required information of all columns should be shown separately for each year.
5. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
6. See schedule entitled "TAXES CHARGED DURING YEAR," page 48, for a distribution of taxes charged, columns (c) - (f) according to utility departments and accounts.
7. **Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.**

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes on real and personal property	\$ 1,410,920	\$ -	\$ 14,169,977	\$ (16,558,165)	\$ 674,137	\$ -	\$ 303,131
2	State corporation tax	-	2,754,249	9,281,612	(9,125,504)		-	2,598,142
3	Payroll taxes	112,783	-	6,431,063	(6,436,025)		107,821	-
4	Franchise taxes	4,063,536	-	5,275,070	(4,510,394)		4,828,212	-
5	Federal income taxes	-	2,325,213	20,169,996	(19,798,410)	-	-	1,953,627
6	Groundwater assessment (pump taxes)	8,251,938	-	19,837,414	(22,983,253)		5,106,099	-
7								
8								
9								
10								
11								
12								
13								
14	Total	\$ 13,839,177	\$ 5,079,462	\$ 75,165,132	\$ (79,411,751)	\$ 674,137	\$ 10,042,132	\$ 4,854,900

SCHEDULE A-54
Account 241 - Advances for Construction

Line No.	Description (a)	Amount (b)
1	Balance beginning of year	\$ 73,549,799
2	Additions during year	7,268,929
3	Subtotal - Beginning balance plus additions during year	80,818,728
4	Charges during year	
5	Refunds:	
6	Percentage of revenue basis	
7	Proportionate cost basis	4,146,582
8	Present worth basis	(45,914)
9	Total refunds	4,100,668
10	Transfers to Acct 265 - Contributions in Aid of Construction	
11	Due to expiration of contracts	-
12	Due to present worth discount	-
13	Total transfers to Acct. 265	-
14	Securities Exchanged for Contracts (enter detail below)	
15	Subtotal - Charges during year	4,100,668
16	San Juan Oak Acquisition- water	4,007,714
17	Balance end of year (line 3-line 9+line 16)	\$ 80,725,774

If stock, bonds, etc., were issued in exchange for construction advance contracts give details below:

Line No.	Type of Security or Other Consideration (Other than Cash) (a)	Dividend or Interest Rate (b)	PUC Decision Number (c)	Amount Issued (d)
18	Common stock			
19	Preferred stock			
20	Bonds			
21	Other (describe)			
22				
23				

SCHEDULE A-55
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accrued Pension, SERP and VEBA	\$ 40,926	\$ -
2	Operating lease liabilities	6,393,811	4,267,607
3	Asset Retirement Obligations	10,755,208	11,397,092
4	Various Refunds to Customers (regulatory liabilities)	608,257	715,254
5	Monterey-style Water Revenue Adjustment Mechanism (M-WRAM) with unbilled	-	267,035
6	Environmental Remediation	1,300,000	1,300,000
7	Excess deferred income taxes, regulatory liabilities	63,682,415	63,223,279
8	Per- and Polyfluoroalkyl Substances ("PFAS") Contamination Litigation Proceeds Memorandum Account	-	10,987,431
9	Regulatory liability- Pension, Post retirement and SERP including pension balancing acct	25,179,458	43,479,127
10			
11			
12			
13	Total	\$ 107,960,074	\$ 135,636,825

SCHEDULE A-56
Accounts 254 to 258, Inclusive - Miscellaneous Reserves

Line No.	Account (a)	Balance Beginning of Year (b)	DEBITS		CREDITS		Balance End of Year (g)
			Nature of Items (c)	Amount (d)	Account Charged (e)	Amount (f)	
1	254- Reserve for uncollectible Accounts	\$ 3,478,392	Write off net of recovery	\$ (1,931,054)		\$ 1,816,538	\$ 3,363,876
2	255- General Liability Reserves	1,806,664	Payment, net	(1,818,792)		1,287,301	1,275,173
3	256- Worker's Comp Reserves	2,951,110	Payment, net	(495,956)		1,220,361	3,675,515
4							
5							
6							
7	Total	\$ 8,236,166		\$ (4,245,802)		\$ 4,324,200	\$ 8,314,564

SCHEDULE A-57
Account 265 - Contributions in Aid of Construction

Line No.	Item (a)	Total All Columns (b)	Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (e)	Non-Depreciable (f)	Depreciable (c)	Non-Depreciable (d)
1	Balance beginning of year	\$ 160,305,697	\$ 158,814,605	\$ 1,491,092	\$ -	\$ -
2	Add: Credits to account during year					
3	Contributions received during year	18,295,853	18,295,853			
4	Other credits	4,092,736	4,092,736			
5	Total credits	22,388,589	22,388,589	-	-	-
6	Deduct: Debits to account during year					
7	Depreciation charges for year	(4,093,542)	(4,093,542)			
8	Nondepreciable donated property retired	-				
9	Other debits	(830,824)	(830,824)			
10		-	-			
11	Total debits	(4,924,367)	(4,924,367)	-	-	-
12	Balance end of year	\$ 177,769,919	\$ 176,278,827	\$ 1,491,092	\$ -	\$ -

SCHEDULE A-59
Account 267 - Accumulated Deferred Income Taxes Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Fixed assets	\$ 162,365,086	\$ 166,942,785
2	Other deferred tax liabilities (assets)	4,045,428	10,496,675
3			
4			
5	Total	\$ 166,410,514	\$ 177,439,460

SCHEDULE A-60
Account 268 - Accumulated Deferred Investment Tax Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accumulated Deferred Investment Tax Credits	\$ 941,653	\$ 873,166
2			
3			
4			
5	Total	\$ 941,653	\$ 873,166

SCHEDULE B-1					
Account 501 - Operating Revenues					
				Net Change	
				During Year	
				Show Decrease	
Line	ACCOUNT			Amount	Amount
No.	Acct.	(a)	Current Year	Preceding Year	in (Parenthesis)
			(b)	(c)	(d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	\$ 234,820,348	\$ 212,671,611	\$ 22,148,737
4		601-1.2 Metered Sales Low Income Discount (Debit)	(9,015,143)	(8,648,766)	(366,377)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	9,181,168	8,770,709	410,459
6		601-2 Commercial Sales	172,907,604	156,738,902	16,168,702
7		601-3 Industrial Sales	3,182,211	3,230,745	(48,534)
8		601-4 Sales to Public Authorities	19,902,153	17,924,030	1,978,123
9		Sub-total	\$ 430,978,340	\$ 390,687,229	\$ 40,291,111
10	602	Unmetered Sales to General Customers			
11		602-1.1 Residential Sales	37,941	36,250	1,691
12		602-1.2 Residential Low Income Discount (Debit)	-	-	-
13		602-1.2 Residential Low Income Balancing Account(Credit)	-	-	-
14		602-2 Commercial Sales	-	-	-
15		602-3 Industrial Sales	-	-	-
16		602-4 Sales to Public Authorities	-	-	-
17		Sub-total	\$ 37,941	\$ 36,250	\$ 1,691
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	17,995,756	14,420,884	3,574,872
20		603.2 Flat Rate Sales	-	-	-
21		Sub-total	\$ 17,995,756	\$ 14,420,884	\$ 3,574,872
22	604	Private Fire Protection Service	2,845,853	2,297,874	547,979
23	605	Public Fire Protection Service	-	-	-
24	606	Sales to Other Water Utilities for Resale	176,341	164,543	11,798
25	607	Sales to Governmental Agencies by Contracts	1,717,340	1,694,805	22,536
26	608	Interdepartmental Sales	-	-	-
27	609	Other Sales or Service	(265,790)	(341,610)	75,820
28		Sub-total	\$ 4,473,744	\$ 3,815,611	\$ 658,133
29		Total Water Service Revenues	\$ 453,485,781	\$ 408,959,974	\$ 44,525,807
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	5,558,320	2,914,382	2,643,938
32	611	Miscellaneous Service Revenues	456,504	1,289,555	(833,051)
33	612	Rent from Water Property	17,113	16,274	840
34	613	Interdepartmental Rents	-	-	-
35	614	Other Water Revenues	(34,093)	17,924	(52,017)
36	615	Recycled Water Revenues	1,884,964	1,565,722	319,242
37		Total Other Water Revenues	\$ 7,882,809	\$ 5,803,858	\$ 2,078,952
38	501	Total operating revenues	\$ 461,368,591	\$ 414,763,832	\$ 46,604,759
39	(1) Customer surcharges increase both revenues and operating expenses by corresponding amounts, thus having no net earnings impact.				

SCHEDULE B-1a		
Operating Revenues Apportioned to Cities and Towns		
Line No.	Location (a)	Operating Revenues (b)
40	Operations not within incorporated cities ¹	N/A
41	Los Angeles County	
42	Orange County	
43		
44	Operations within incorporated territory	
45	City or town of	
46	City or town of	
47	City or town of	
48	City or town of	
49	City or town of	
50		
51		Total \$ -

¹ Should be segregated to operating districts.

SCHEDULE B-2
Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		\$ 278,640	\$ 292,425	\$ (13,785)
4	701	Operation supervision, labor and expenses			C	-	-	-
5	702	Operation labor and expenses	A	B		96,971	193,282	(96,311)
6	703	Miscellaneous expenses	A			111,960	94,893	17,068
7	704	Purchased water including ICBA/supply cost balancing accounts	A	B	C	96,807,843	71,595,891	25,211,952
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		109,928	111,707	(1,780)
10	706	Maintenance of structures and facilities			C	-	-	-
11	707	Maintenance of structures and improvements	A	B		39,596	20,412	19,184
12	708	Maintenance of collect and impound reservoirs	A			117,749	101,893	15,857
13	708	Maintenance of source of supply facilities		B		-	-	-
14	709	Maintenance of lake, river and other intakes	A			20,486	6,770	13,716
15	710	Maintenance of springs and tunnels	A			-	-	-
16	711	Maintenance of wells	A			161,093	85,185	75,908
17	712	Maintenance of supply mains	A			126,606	118,440	8,165
18	713	Maintenance of other source of supply plant	A	B		7,873	10,147	(2,274)
19		Total source of supply expense				\$ 97,878,744	\$ 72,631,044	\$ 25,247,700
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		189,422	202,571	(13,149)
23	721	Operation supervision labor and expense			C	-	-	-
24	722	Power production labor and expenses	A			-	-	-
25	722	Power production labor, expenses and fuel		B		-	-	-
26	723	Fuel for power production	A			-	-	-
27	724	Pumping labor and expenses	A	B		2,716,516	2,509,590	206,927
28	725	Miscellaneous expenses	A			1,194,692	1,133,705	60,987
29	726	Fuel or power purchased for pumping	A	B	C	14,074,884	15,025,123	(950,239)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		43,359	40,073	3,286
32	729	Maintenance of structures and equipment			C	-	-	-
33	730	Maintenance of structures and improvements	A	B		39,806	56,608	(16,802)
34	731	Maintenance of power production equipment	A	B		-	-	-
35	732	Maintenance of power pumping equipment	A	B		2,012,642	1,926,878	85,765
36	733	Maintenance of other pumping plant	A	B		-	-	-
37		Total pumping expenses				\$ 20,271,321	\$ 20,894,546	\$ (623,225)

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B	\$ 127,356	\$ 166,390	\$ (39,035)	
41	741	Operation supervision, labor and expenses			-	-	-	
42	742	Operation labor and expenses	A		4,820,226	3,448,854	1,371,372	
43	743	Miscellaneous expenses	A	B	313,251	327,184	(13,934)	
44	744	Chemicals and filtering materials	A	B	2,309,492	2,444,345	(134,853)	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B	32,216	27,826	4,391	
47	746	Maintenance of structures and equipment			-	-	-	
48	747	Maintenance of structures and improvements	A	B	311,609	514,230	(202,620)	
49	748	Maintenance of water treatment equipment	A	B	454,352	446,629	7,723	
50		Total water treatment expenses			\$ 8,368,501	\$ 7,375,458	\$ 993,043	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	665,845	715,273	(49,428)	
54	751	Operation supervision, labor and expenses			-	-	-	
55	752	Storage facilities expenses	A		41,441	30,820	10,622	
56	752	Operation labor and expenses		B	-	-	-	
57	753	Transmission and distribution lines expenses	A		421,957	308,834	113,123	
58	754	Meter expenses	A		893,995	1,025,225	(131,230)	
59	755	Customer installations expenses	A		503,736	435,521	68,216	
60	756	Miscellaneous expenses	A		3,353,034	3,261,741	91,294	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	244,835	302,932	(58,097)	
63	758	Maintenance of structures and plant			-	-	-	
64	759	Maintenance of structures and improvements	A	B	-	-	-	
65	760	Maintenance of reservoirs and tanks	A	B	92,125	127,696	(35,571)	
66	761	Maintenance of trans. and distribution mains	A		2,393,838	2,100,797	293,041	
67	761	Maintenance of mains		B	-	-	-	
68	762	Maintenance of fire mains	A		-	-	-	
69	763	Maintenance of services	A		2,117,949	1,812,670	305,279	
70	763	Maintenance of other trans. and distribution plant		B	-	-	-	
71	764	Maintenance of meters	A		907,985	840,308	67,677	
72	765	Maintenance of hydrants	A		672,498	729,660	(57,162)	
73	766	Maintenance of miscellaneous plant	A		-	-	-	
74		Total transmission and distribution expenses			\$ 12,309,239	\$ 11,691,476	\$ 617,763	

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred customer expenses				\$ (64,236)	\$ (57,126)	\$ (7,111)
78	771	Supervision	A	B		1,005,772	899,515	106,257
79	771	Superv., meter read., other customer acct expenses			C	-	-	-
80	772	Meter reading expenses	A	B		2,796,896	2,116,139	680,757
81	773	Customer records and collection expenses	A			4,515,607	5,052,623	(537,016)
82	773	Customer records and accounts expenses		B		-	-	-
83	774	Miscellaneous customer accounts expenses	A			1,275,186	1,075,822	199,365
84	775	Uncollectible accounts	A	B	C	1,816,538	1,309,531	507,007
85		Total customer account expenses				\$ 11,345,763	\$ 10,396,504	\$ 949,259
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	-
89	781	Sales expenses			C	-	-	-
90	782	Demonstrating selling expenses	A			1,180,946	1,392,700	(211,754)
91	783	Advertising expenses	A			28,220	45,341	(17,121)
92	784	Miscellaneous, jobbing and contract work	A			-	-	-
93	785	Merchandising, jobbing and contract work	A			(82,428)	(77,763)	(4,665.16)
94		Total sales expenses				\$ 1,126,738	\$ 1,360,279	\$ (233,540)
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				1,319,955	1,056,896	263,060
98		Total recycled water expenses				\$ 1,319,955	\$ 1,056,896	\$ 263,060
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790	Allocation of A&G expenses				(8,735,600)	(8,460,857)	(274,743)
102	791	Administrative and general salaries	A	B	C	21,827,036	20,630,134	1,196,902
103	792	Office supplies and other expenses	A	B	C	4,499,869	4,359,085	140,784
104	793	Property insurance	A			364,333	344,977	19,356
105	793	Property insurance, injuries and damages		B	C	-	-	-
106	794	Injuries and damages	A			5,984,384	5,403,907	580,478
107	795	Employees' pensions and benefits	A	B	C	21,453,829	20,745,959	707,870
108	796	Franchise requirements	A	B	C	115,303	79,470	35,833
109	797	Regulatory commission expenses	A	B	C	417,000	1,914,266	(1,497,266)
110	798	Outside services employed	A			8,423,673	8,834,176	(410,503)
111	798	Miscellaneous other general expenses		B		-	-	-
112	798	Miscellaneous other general operation expenses			C	-	-	-
113	799	Miscellaneous general expenses	A			3,088,209	2,855,873	232,336
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	4,629,009	\$ 4,307,150	321,859
116		Total administrative and general expenses				\$ 62,067,046	\$ 61,014,140	\$ 1,052,906
117		XI. MISCELLANEOUS						
118	810	Customer surcharges (1)				5,558,320	\$ 2,914,382	\$ 2,643,938
119	811	Rents	A	B	C	1,544,868	1,472,935	71,933
120	812	Administrative expenses transferred - Cr.	A	B	C	(2,584,122)	(2,515,377)	(68,745)
121	813	Duplicate charges - Cr.	A	B	C	-	-	-
122		Total miscellaneous				\$ 4,519,066	\$ 1,871,941	\$ 2,647,126
123		Total operating expenses				\$ 219,206,375	\$ 188,292,284	\$ 30,914,091

(1) Customer surcharges increase both revenues and operating expenses by corresponding amounts, thus having no net earnings impact.

SCHEDULE B-3
Account 506 - Property Losses Chargeable to Operations

Line No.	Description (a)	Amount
1	None	\$ -
2		
3		
4		
5		
6		
7		
8	Total	\$ -

SCHEDULE B-4
Account 507 - Taxes Charged During Year

- This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
- Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
- The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
- For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
- The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 39.
- Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account ----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes ("FIT") (clm e: Acct 527)	\$ 20,278,744	\$ 19,179,370	\$ 108,747	\$ 990,626	
2	CA corp franchise taxes ("CCFT")(current) (clm e: Acct 527)	\$ 9,330,789	8,731,624	49,177	549,988	
3	Property taxes (clm e: Acct 527)	\$ 14,169,977	14,522,411	-	(352,434)	
4	Other taxes (details below):					
5	FIT(deferred) (clm e: Acct 527)	\$ 2,510,233	1,925,101	(111,659)	696,790	
6	Amortization of ITC (Option 1) (clm e: Acct 538)	\$ (68,487)	-	-	(68,487)	
7	CCFT(deferred) (clm e: Acct 527)	\$ (513,044)	(718,907)	(48,702)	254,565	
8	Payroll taxes	\$ 3,007,001	3,006,836	165		
9	Franchise taxes including licenses & filing fees	\$ 5,432,670	5,432,670	-		
10	Groundwater production assessments (pump taxes)	\$ 21,489,350	21,489,350	-		
11						
12	Total	\$ 75,637,232	\$ 73,568,455	\$ (2,272)	\$ 2,071,049	\$ -

SCHEDULE B-5

Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. Show taxable year if other than calendar year from-----to-----.

Line No.	Particulars (a)	Amount (b)
1	NET BOOK INCOME FOR THE YEAR 2025	\$ 100,946,425
2		
3	Book Federal Income Tax Expense	22,728,915
4	Book State Income Tax Expense	8,821,636
5		31,550,551
6		
7	Pre-Tax Book Income	132,496,976
8		
9	INCOME SUBJECT TO TAX NOT RECORDED ON BOOKS:	
10		
11	CIAC Connection Fees	4,536,122
12		4,536,122
13	EXPENSES RECORDED ON BKS NOT DEDUCTED ON RETURN:	
14		
15	Accrued Payroll Taxes	9,525
16	Advance Refunds	890,939
17	Balancing & Memorandum Accounts	8,688,610
18	Bond Premium Amortization	229,420
19	Book Amortization	1,361,461
20	Book Depreciation	42,114,967
21	Business Meals	99,634
22	Deferred Charges	1,096,247
23	Executive SERP	1,318,432
24	FAS 123R Expense	166,789
25	IRC Sec 162(m) cash comp	2,887,287
26	Lobbying Related Expenses	195,627
27	Penalties	415
28	Pension Costs	1,280,300
29	Polital Contributions	39,800
30	Santa Maria Water Rights Legal Fees	6,727
31	Transportation Fringe Benefit	82,250
32	UNICAP	7,460,741
33	Vacation pay accrual	194,460
34	Workers' Compensation	562,179
35		68,685,810
36	BOOK INCOME NOT SUBJECT TO TAX:	
37	Cal Cities Equity Pick-Up	44,012
38	Interest	94,523
39	Rabbi Trust Unrealized Gain	2,980,210
40	Settlement	194,703
41		3,313,448
42		
43	DEDUCTIONS FOR TAX NOT CHARGED AGAINST BK INCOME:	
44		
45	Bad Debt writeoff	114,516
46	CA Franchise Tax	6,344,285
47	Cost of removal	16,156,316
48	Director's Retirement Plan	33,989
49	General Liability Insurance	406,130
50	Loss on disposal of property	2,748,656
51	Property Taxes	2,415,927
52	Rent Expense	41,866
53	Repairs	19,026,156
54	Short Term Incentive Program	14,900
55	State Water Project Amortization	44,404
56	Tax Amortization & Depreciation	54,965,383
57	VEBA	1,417,605
58		103,730,133
59		
60	Estimated Federal Taxable Income	98,675,327
61		
62	Federal Tax Rate	21.00%
63	Federal Current Tax Expense (Estimate)	20,721,819
64		
65	Return to Accrual True-Up and Others	(443,075)
66		
67	Total Federal Tax	\$ 20,278,744

SCHEDULE B-6
Account 508 - Income from Utility Plant Leased to Others

Line No.	Acct.	Description of Items (a)	Amount (b)
1	508-1	Revenues from Plant Leased to Others	\$ -
2	508-2	Expenses of Plant Leased to Others	
3			
4			
5		Total	\$ -

SCHEDULE B-7
Account 510 - Rent for Lease of Utility Plant

Line No.	Description of Items (a)	Amount (b)
1	None	\$ -
2		
3		
4		
5	Total	\$ -

SCHEDULE B-8
Account 521 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	Net Income from CAL-cities	\$ 50,763	\$ 19,067	\$ 31,696
2	San Juan Oaks sewer utility:			
3	Sales	78,525		
4	Operating expenses		45,912	
5	Depreciation		7,853	
6	Income Taxes (B-4)		(2,272)	
7	Net Income San Juan Oaks sewer utility			\$ 27,032
8	Totals	\$ 129,288	\$ 70,560	\$ 58,728

SCHEDULE B-9		
Account 522 - Revenues from Lease of Other Physical Property		
Line No.	Description of Items (a)	Amount (b)
1	None	\$ -
2		
3		
4		
5	Total	\$ -

SCHEDULE B-10		
Account 523 - Dividend Revenues		
Line No.	Description of Items (a)	Amount (b)
1	None	\$ -
2		
3		
4		
5	Total	\$ -

SCHEDULE B-11		
Account 524 - Interest Revenues		
Line No.	Description of Items (a)	Amount (b)
1	Interest revenues	\$ 470,592
2	Interest on GSWC's regulatory assets	2,774,626
3		
4		
5	Total	\$ 3,245,217

SCHEDULE B-12		
Account 525 - Revenues from Sinking and Other Funds		
Line No.	Description of Items (a)	Amount (b)
1	None	\$ -
2		
3		
4		
5	Total	\$ -

SCHEDULE B-13
Account 526 - Miscellaneous Nonoperating Revenues

Line No.	Description (a)	Amount (b)
1	Gain on investments held in a trust	\$ 5,511,173
2	Lease income (Folsom)	2,215,276
3	State water project (CIAC)	601,959
4	Home serve commission fees	195,993
5	Utilities tax processing fees (non-operating portion)	130,171
6	Miscellaneous revenues	62,574
7	Rental income	19,946
8		
9		
10	Total	\$ 8,737,093

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

Line No.	Description (a)	Amount (b)
1	Non-operating income taxes (State and Federal) (B-4)	\$ 2,491,970
2	Outside service expenses	500,610
3	Membership Dues	235,535
4	Property tax (B-4)	(352,434)
5	Miscellaneous expenses	26,347
6	Depreciation expenses	14,359
7	Rent	9,052
8	Penalties	415
9		
10	Total	\$ 2,925,854

SCHEDULE B-15
Account 530 - Interest on Long-Term Debt

Line No.	Description of Items (a)	Amount (b)
1	Interest on long-term debt	\$ 33,204,262
2		
3		
4		
5	Total	\$ 33,204,262

SCHEDULE B-16
Account 531 - Amortization of Debt Discount and Expense

Line No.	Description of Items (a)	Amount (b)
1	Amortization of debt expenses	\$ 868,850
2		
3		
4		
5	Total	\$ 868,850

SCHEDULE B-17
Account 532 - Amortization of Premium on Debt - Cr.

Line No.	Description of Items (a)	Amount (b)
1	None	\$ -
2		
3		
4		
5	Total	\$ -

SCHEDULE B-18
Account 533 - Taxes Assumed on Interest

Line No.	Description of Items (a)	Amount (b)
1	None	\$ -
2		
3		
4		
5	Total	\$ -

SCHEDULE B-19
Account 534 - Interest on Debt to Affiliated Companies

Line No.	Description of Items (a)	Amount (b)
1	None	\$ -
2		
3		
4		
5	Total	\$ -

SCHEDULE B-20
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
1	Interest on short-term borrowing, net of capital project interest	\$ 2,872,514
2	Other interest charges including letter of credit fees	\$135,020
3		
4		
5	Total	\$ 3,007,534

SCHEDULE B-21		
Account 536 - Interest Charged to Construction - Cr.		
Line No.	Description of Items (a)	Amount (b)
1	AFUDC related to certain 2023 capital project authorized by the CPUC	\$ (1,333,960)
2		
3		
4		
5	Total	\$ (1,333,960)

SCHEDULE B-22		
Account 537 - Miscellaneous Amortization		
Line No.	Description of Items (a)	Amount (b)
1	None	\$ -
2		
3		
4		
5	Total	\$ -

SCHEDULE B-23		
Account 538 - Miscellaneous Income Deductions		
Line No.	Description (a)	Amount (b)
1	Charitable contributions including operation Gobble	\$ 509,765
2	Political contributions	30,000
3	Amortization of investment tax credits (B-4)	(68,487)
4		
5	Total	\$ 471,278

SCHEDULE B-24		
Account 540 - Miscellaneous Reservations of Net Income		
Line No.	Description of Items (a)	Amount (b)
1	None	\$ -
2		
3		
4		
5	Total	\$ -

SCHEDULE C-1

Engineering and Management Fees and Expenses, etc., During Year

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership or person covering supervision and/or management of any department of the respondents affairs such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership		
1	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes _____ No <u> X </u>		
2	Name of each organization or person that was a party to such a contract or agreement N/A		
3	Date of original contract or agreement.	<u> N/A </u>	
4	Date of each supplement or agreement.	<u> N/A </u>	
Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.			
5	Amount of compensation paid during the year for supervision or management:	<u> N/A </u>	
6	To whom paid:	<u> N/A </u>	
7	Nature of payment (salary, traveling expenses, etc.):	<u> N/A </u>	
8	Amounts paid for each class of service:	\$ <u> N/A </u>	
9	Base for determination of such amounts	<u> N/A </u>	
10	Distribution of payments:		
	(a) Charged to operating expenses	\$	<u> N/A </u>
	(b) Charged to capital accounts	\$	<u> N/A </u>
	(c) Charged to other accounts	\$	<u> N/A </u>
	Total	\$	<u> - </u>
11	Distribution of charges to operating expenses by primary accounts.		
	Number and Title of Account		
	<u> N/A </u>		

	Total		
12	What relationship, if any, exists between respondent and supervisory and/or managing concerns? N/A		

SCHEDULE C-2

Compensation of Individual Proprietor or Partner

Do operating expenses include any charge for owner's compensation in the form of salary or wages, rental allowances, or for the use of a private automobile? (If the word "none" truly states the fact it should be given as the answer to this inquiry.)

Line No.	Nature of Allowance (a)	Account Charged (b)	Amount (c)
1	None		-
2			
3			
4			
5			
6		Total	\$ -

SCHEDULE C-3

Employees and Their Compensation

(Charged to Account 502 - Operating Expenses - Schedule B-2)

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply	50	\$ 4,115,364
2	Employees - Pumping	72	8,036,641
3	Employees - Water treatment	61	7,793,047
4	Employees - Transmission and distribution	164	11,109,709
5	Employees - Customer account	61	3,838,420
6	Employees - Sales		
7	Employees - Administrative	22	1,486,849
8	General officers	8	8,307,013
9	General office	157	18,340,490
10	Total	595	\$ 63,027,533

SCHEDULE C-4

Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	Worker Comp Claims		12			12		\$ -		\$ -
2	General Liability Claims				4	4		-	46	281,316
3	Auto Claims				3	3	16	123,889	16	46,473
4	Property Claims					-	28	278,800	-	-
5										
6	Total	-	12	-	7	19	44	\$ 402,689	62	\$ 327,789

¹ Accidents to employees not on duty should be included in "Public" accidents

**SCHEDULE C-5
Expenditures for Political Purposes**

Hereunder report all direct or indirect expenditures incurred or made to elect or defeat a candidate for public office; or to place any measure on the ballot; at any election, or to keep it from being placed on the ballot at any election, or to support or defeat any measure on the ballot; at an election, or to support or defeat any proposed legislation, also name the account or accounts to which the expenditures herein mentioned have been charged. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

1	Political contributions	\$	30,000
2			
3			
4			
5			
6	Total	\$	30,000

**SCHEDULE C-6
Loans to Directors, or Officers, or Shareholders**

Show hereunder the amount of loans to directors, or officers, or shareholders and the terms and conditions of such loans. Among other things, show the name of each director, or officer, or shareholder, receiving a loan or loans, the amount of each loan, the rate of interest payable on such loan or loans, the maturity date of each loan or loans, the security given and the date when the shareholders authorized each loan. If such authorization was given. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

1	None	\$	-
2			
3			
4			
5			
6	Total	\$	-

**SCHEDULE C-7
Bonuses Paid to Executives & Officers**

Show hereunder the amount of bonuses paid to Executives and Officers, both cash and non-cash. List by the name of each Executive or Officer receiving the bonus, the dollar value of that bonus, and a description of the bonus if it is non-cash.

1	Officer's name	Cash Bonus (*)	Stock Units(in Units)	Stock Awards-Value	Other Comp
2					
3					
4	Total *				\$ 5,420,431

* Includes cash bonuses and stock awards

SCHEDULE D-1 Sources of Supply and Water Developed

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Refer to District Schedules								
2									
3									
4									
5									
WELLS							Annual Quantities Pumped(Unit) ²	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
									Refer to District Schedules
6									
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN(Unit) ²			Annual Quantities Used(Unit) ²	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual quantities purchased (Unit chosen) ²								
18									
19									
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface.</p> <p>2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</p>									

SCHEDULE D-2 Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			Refer to District Schedules
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total	-	-	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron	Refer to Districts Schedules								
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel									
20	Wood									
21	Other (specify)									
22	Total									

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)	Total All Sizes
23	Cast Iron	Refer to Districts Schedules							
24	Cast Iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted steel								
28	Standard screw								
29	Screw or welded casing								
30	Cement - asbestos								
31	Welded steel								
32	Wood								
33	Other (specify)								
34	Total								

**SCHEDULE D-4
Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	217,767	218,219	28	28
Commercial	37,626	37,570	-	-
Industrial	310	309	-	-
Public authorities	1,268	1,257	-	-
Irrigation	2,867	2,939	-	-
Other	2	3	-	-
Contract	132	132	-	-
Subtotal	259,972	260,429	28	28
Private fire connections			4,703	4,736
Public fire hydrants				
Total *	259,972	260,429	4,731	4,764

* Data run as of 1/2/2026 and 1/2/2025, respectively.

**SCHEDULE D-5
Number of Meters and Services on
Pipe Systems at End of Year**

Size	Meters	Active Service Connections
5/8 x 3/4 - in	189,106	-
3/4 - in	20,899	119,193
1 - in	44,115	125,136
1 1/2 - in	4,452	1,548
2 - in	9,146	13,089
3 - in	875	634
4 - in	340	1,896
6 - in	195	1,723
8 - in	83	1,658
Other	6	316
Total *	269,217	265,193

* Data run as of 1/2/2026 for meters and active service connections.

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	11,196
2. Used, before repair	39
3. Used, after repair	10
4. Found fast, requiring billing adjustment	2
B. Number of Meters in Service Since Last Test	
1. Ten years or less	154,961
2. More than 10, but less than 15 years	51,555
3. More than 15 years	62,793

SCHEDULE D-7

Water delivered to Metered Customers by Months and Years in _____ CCF _____ (Unit Chosen)¹

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	2,051,121	1,845,836	1,561,328	1,795,793	2,199,547	2,504,214	2,684,674	14,642,513
Commercial	1,575,041	1,490,333	1,302,906	1,464,390	1,636,544	1,831,234	1,911,557	11,212,005
Industrial	27,350	28,195	24,547	27,456	27,321	33,116	33,254	201,239
Public authorities	172,309	146,128	111,688	149,332	210,283	247,880	355,295	1,392,915
Irrigation	132,194	98,642	66,066	118,188	219,006	270,296	315,755	1,220,147
Other	12,840	(3,396)	4,480	4,931	4,416	5,448	6,767	35,486
Contract	47,795	40,323	33,021	50,717	96,518	81,937	85,432	435,743
Total	4,018,650	3,646,061	3,104,036	3,610,807	4,393,635	4,974,125	5,392,734	29,140,048

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Subtotal			
Residential	2,782,992	2,794,327	2,308,372	2,141,645	1,696,922	11,724,258	26,366,771	25,862,835	
Commercial	1,941,509	1,965,461	1,711,703	1,641,786	1,397,146	8,657,605	19,869,610	19,772,355	
Industrial	29,934	35,681	32,320	27,042	25,962	150,939	352,178	404,779	
Public authorities	323,356	351,463	239,298	195,595	116,927	1,226,639	2,619,554	2,474,250	
Irrigation	340,936	328,524	238,391	201,602	72,231	1,181,684	2,401,831	2,239,673	
Other	4,929	6,728	6,134	4,735	4,957	27,483	62,969	58,067	
Contract	105,029	105,300	89,183	66,143	38,913	404,568	840,311	744,001	
Total	5,528,685	5,587,484	4,625,401	4,278,548	3,353,058	23,373,176	52,513,224	51,555,960	

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated _____

Total population served 1,093,205*

* Assume 4.1223 per household times 265,193 active service connections

District	System	Original Date Issued	Recent Amendment	Application Pending Approval	Date of Application Pending Approval
Northern	Arden	10/20/1967	Original Permit # 67-78		
		1/18/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		9/30/2019	Temporary authorization for fluoridation treatment		
		8/14/2020	Temporary authorization for Trussel Well #9		
		2/12/2021	Full system revised permit # 01-09-21-PER-004		
Northern	Cordova	6/1/2005	Original Permit # 01-09-05-PER-005		
		12/10/2010	Permit Amendment # 01-09-10-PER-015 to include ion exchange treatment for perchlorate removal at Dolecetto #6, Mather #18 and Capital #23.		
		1/26/2011	Permit Amendment # 01-09-11-PER-001 to change status of Wells 10, 12 and 21 to standby and remove Wells 3, 4, and 5 from list of approved sources.		
		9/16/2013	Permit Amendment # 01-09-13-PER-015 to add Paseo Well #24, and remove Georgetown Well #7, Negrara Well #10, Woodcliff Well #12, and Gold Country Well #21 as sources of supply		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		2/12/2018	Permit Amendment #01-09-18-PER-002 to add Carmichael Water District interconnection as a new source of supply		
		5/13/2019	Temporary authorization for operation of sodium hypochlorite disinfection treatment at Coloma Treatment plant (to replace chlorine gas disinfection)		
		1/25/2021	Permit amendment # 01-09-21-PER-001 to make operation of sodium hypochlorite disinfection at Coloma permanent		
		10/18/2024	Permit Amendment # 01-09-24-PER-021 to remove Dolecetto Well #6 as a source of supply and replace it with Church Well #25, and install ion exchange treatment facilities at Church Well #25		
		Northern	Bay Point	9/6/1994	Original Permit # 02-04-94P-0710002
11/13/1997	Permit Amendment to add Hill Street Well #2				
11/18/1999	Permit Amendment to add Chadwick Well				
7/12/2000	Permit Amendment to install and operate Port Chicago Inter-Tie with CCWD				
1/15/2009	Interim approval letter to add CCWD MPP interconnection and decommission SWTP				
1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district				
9/30/2022	Full system revised permit # 02-04-22P-0710002				
Northern	Clearlake	3/9/2012	Full Permit No. 02-03-12P1710002		
		2/5/2016	Permit Amendment to replace the clearwell tank at the Sonoma Water Treatment Plant		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		6/12/2025	Permit No. 02-03-25P-1710002. Full system permit revision including Sonoma Well #1.		
Northern	Robbins	2/23/2023	Temporary Permit for change of ownership and to grant permission to operate system		
Northern	San Juan Oaks	6/30/2025	Full system permit #03-05-25P-3510008		
Northern	South Shore			Application to change ownership and change system name	6/23/2023
Coastal	Los Osos	5/10/1999	Full permit No. 03-06-99P-013		
		4/9/2001	Construct and operate Cabrillo iron and manganese treatment. Reissuance of full permit, No. 05-06-01P-003		
		10/20/2011	Change status of Pecho well to standby. Permit amendment no. 05-06-01P-003 (Amendment 01)		
		1/14/2013	Los Olivos replacement reservoir. Permit amendment No. 05-06-01P-003 (Amendment 02)		
		10/15/2013	Construct and operate the Rosina blending facilities. Permit amendment No. 05-06-01P-003 (Amendment 03)		
		9/25/2015	Los Olivos #3 nitrate blending PA No. 4010017-004		
		3/23/2017	Addition of source - Los Olivos Well #5 and to us Los Olivos Well #3 nitrate blending PA 4010017PA-005		
		10/5/2017	Permit Amendment # 4010017PA-006 to operate an ion exchange treatment system at the Skyline Well		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		6/10/2021	No. 04-06-21P-005 Replacement of the Alamo Tank with new welded steel tank located on same footprint with a capacity of 140,000 gallons		
Coastal	Edna	4/24/1995	Full permit No. 05-06-01P		
		5/25/2001	Construct and operate Lewis Lane Well #4. Permit Amendment No. 05-06-01P-006		
		3/15/2011	Operate ion exchange system for selenium removal. Reissuance of full permit.		

		10/1/2013	Addition of degassing system to Country Club treatment plant. Permit Amendment No. 4010023 PA-001		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		10/23/2025	Full permit issued (04-06-25P-007) to include Jack Ranch Tank		
Coastal	Lake Marie	8/28/1990	Full permit issued		
		10/31/1995	Approval of the Ranch Well as a stand-by source (no longer have the use of this well). Permit Amendment No. 04-06-95P-038		
		7/1/2011	Construct and operate Vineyard Well 6. Permit Amendment No. 04-06-11P-011		
		8/20/2014	Operate Lake Marie Well #4 as an active source. Remove Lake Marie Well #3 as an active source. Permit 4210022PA-001		
Coastal	Orcutt	10/25/1999	Full Permit No. 03-06-99P-011		
		12/13/2001	Construct the Hummel Well (well never drilled). Add nitrate blending at Mira Flores well #1. Permit 03-05-01PA-000		
		5/16/2003	Install and operate ion exchange treatment for nitrate at Evergreen Well 1. Permit Amendment No. 05-06-03PA-002		
		4/6/2004	Construct and operate Mira Flores Well 7. Permit Amendment No. 05-06-04PA-001		
		5/30/2008	Permit Amendment No. 05-06-04PA-004 to construct and operate Olive Hill Well #1 and additional 1.5 MG tank on Orcutt Hill.		
		8/15/2014	Full permit (03-06-99P-011) Unable to locate permit		
		6/20/2018	Replace Orcutt Hill #1 storage facility. Permit amendment 4210016PA-005		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district. Unable to locate permit.		
		4/7/2021	Reactivate Olive Hill Well. Permit amendment 4210016PA-006		
		11/21/2022	Full permit (04-06-22P-008) to inactivate Woodmere Well 02		
		11/21/2022	Inactive Wodmere Well 01. Permit amendment 4210016PA-001		
				Construct Kelt Tank	12/21/2020
				Orcutt Well 1 Replacement	In Design - Expected to Submit 2026
Coastal	Sisquoc	8/17/1962	Full permit issued		
		3/18/1997	Full permit issued. Permit No. 0560		
		1/24/2000	Construct and operate Foxen Canyon Well 4.		
		11/27/2013	Construct and operate Foxen Canyon Well 5. Permit No. 4200560		
		1/24/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		2/18/2021	Replace existing (2) 10,000 gallon reservoirs with (1) 200,000 gallon reservoir at Foxen Canyon site. Unable to locate permit		
Coastal	Tanglewood	2/18/2003	Full permit issued. Permit No. 05-06-02P-034		
		4/22/2013	Construct and operate Tanglewood Well 3. Full permit issued, Permit No. 04-06-13P-004		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		9/10/2019	Amendment Number: 4210021-A-001 issued for Permit number 04-06-004 to operate new storage tank.		
		11/10/2025	Full permit (04-06-25P-009) issued to inactive Well 01 and associated treatment		
				Tanglewood Well 1 Replacement	In Design - Expected to Submit 2026
Coastal	Nipomo	7/8/2002	Full permit issued; construct and operate Eucalyptus Well 2. Permit No. 05-06-02P-008		
		2/7/2006	Construct and operate 0.5 MG storage tank. Permit Amendment No. 4010018-001		
		6/24/2010	Implement blending at the La Serena Plant to treat for high nitrate in the La Serena Well. Permit Amendment No. 4010018 PA-002		
		7/25/2013	Install and operate ion exchange for nitrate at the Alta Mesa Plant. Permit Amendment No. 4010018 PA-003		
		5/22/2017	Permit Amendment # 4010018PA-004 to expand the Alta Mesa IX treatment plant and allow both Alta Mesa Well 2 and Casa Real Well 1 to be treated at the plant		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		12/5/2019	PA Number 4010018PA-005 Issued to operate GAC vessels for treatment of 1,2,3-TCP.		
		9/8/2025	Full permit (04-06-25P-005) to include new NCSO source		
Coastal	Simi Valley	5/10/1994	Reissuance of full permit. Permit No. 04-06-94P-004		

		2/25/2016	Addition of Runkle Canyon housing project along with associated booster station and 2.0 MG reservoir. Permit No.04-16P-002		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district. Unable to locate permit.		
Coastal	Rural Water / Cypress Ridge	10/22/2015	Permit # 04-06-15P-011 to operate the water system		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		7/11/2022	Permit Amendment Number 4010040PA-001 - Add new drilled Cameo Well 1 as an active source of supply and inactivate CR Well 04		
		3/23/2023	PA No. 4010040PA-002 for Cypress Ridge Tank #2 (South) replacemnet with a new storage tank located on same footprint and same storage capacity.		
		1/3/2025	PA No. 4010040PA-005 for the replacement of El Campo No.1 (North) Tank with a new finished water storage tank located on the same footprint and with the same storage capacity of 220000 gallons.		
		1/23/2026	Full permit issued (04-06-26P-005) to include new NCSD source		
Southwest	Southwest	2/23/2000	Full Permit No. 04-16-00P-011		
		6/23/2000	PA: 04-16-00PA-000 New well - Truro #4 and associated treatment facilities		
		1/30/2001	PA: 04-16-01PA-000 New well - Ballona #4 and associated treatment facilities, and corrosion control treatment for the distribution mains		
		4/24/2001	New well - Southern #6 and associated treatment facilities		
		10/26/2001	PA: 04-16-01PA-000 New well - Ballona #4 and associated treatment facilities, and corrosion control treatment for the distribution mains		
		7/16/2002	PA: 04-16-02PA-000 New well - 129 th St #2 and associated treatments and modify odor treatment at Yukon		
		1/15/2004	PA: 1910155PA-001 CENB-55 - New domestic water connection with MWD and utilize existing connection with MWD using connection with CWS		
		8/1/2005	PA: 1910155PA-02 New well - Ballona #5 and associated treatment facilities and corrosion control		
		12/29/2005	PA: 1910155PA-003 New well - Belhaven #4 and associated treatment facilities and corrosion control		
		12/13/2006	PA: 1910155PA-004 Doty #1 Mn/Fe Treatment		
		4/20/2007	PA: 1910155PA-005 Southern #5 Mn/Fe Treatment		
		4/24/2008	PA: 1910155PA-006 Doty #1 & #2 Mn/Fe Treatment		
		5/14/2009	PA: 1910155PA-007 Two new 1.5 MG Budlong reservoirs and associated facilities		
				Discontinue Corrosion Control Program	7/3/2012
		4/5/2013	PA: 1910155-008 Fluoridation facilities at all active groundwater sources		
		12/16/2016	PA: 1910155PA-009 Revised fluoridation level to 0.7 mg/		
		1/17/2017	PA: 2017PA_SCHOOLS Requirements for lead sampling K-12 schools		
		6/20/2017	PA: 1910155PA-010 Dalton Well 2		
		7/5/2018	PA: 1910155PA-011 Southern Well 6 Manganese Treatment		
		12/24/2021	PA: 1910155PA-012 129th Treatment Plant		
		4/13/2022	PA: 1910155PA-013 Belhaven Treatment Plant		
		8/17/2022	PA: 1910155PA-014 Doty Treatment Plant		
		7/22/2022	PA: 1910155PA-015 Southern Treatment Plant		
		7/10/2024	PA: 1910155PA-016 Ballona Treatment Plant		
		10/4/2024	PA: 1910155PA-017 Dalton Treatment Plant		
				Compton-Doty Replacement Well + Treatment	12/22/2023
				Dalton Well 1 Replacement	In Design - Expected to Submit 2026
Central	Artesia	2/11/2000	Full Permit # 04-15-00P-010		
		6/12/2001	Juan # 4 Filtration PA# 04-15-01PA-000		
		1/20/2006	PA# 1910004-PA-001 for Centralia #3 & #4		
		3/8/2006	PA# 1910004-PA-002 (Massinger & Hawaiian As/Mn treatment)		
		2/15/2007	PA#1910004-PA-003 for Roseton #2		
		9/10/2007	PA# 1910004-PA-004 for operation of Centralia Well 6		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		2/28/2018	PA# 1910004-PA-005 for operation of Centralia Well 7		
				New 0.75 MG reservoir and booster station at Roseton Plant. In construction. Completion is anticipated in April 2026.	3/16/2022
				New water supply well, Armstrong Well #2. In construction. Completion is anticipated April 2026.	8/19/2022
Central	Norwalk	5/1/2001	Full Permit #04-15-98P-008		
		11/5/2008	PA#1910098-PA-001 Pioneer GAC Expansion		

		4/14/2013	PA# 1910098-PA-002 Fluoridation		
		10/19/2015	PA# 1910098-PA-003 Dace Well #2		
		10/22/2015	PA# 1910098-PA-004 Fluoridation		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		1/12/2018	PA# 1910098-PA-005 Manganese treatment at Dace Well #2		
		12/21/2021	PA# 1910098-PA-006 to operate new well Studebaker 3 & IX treatment for PFAS and change Imperial 1 status to inactive and Pioneer 2 to standby		
		10/21/2022	PA# 1910098-PA-007 GAC Treatment for PFAS and VOCs for Imperial Wells # 2 & #3		
		7/18/2024	PA# 1910098-PA-008 Add GAC filtration system for Benzene removal at Dace Well #2		
				Adding PFAS removal using existing GAC facilities that are currently treating for VOCs at Pioneer Well #1	Anticipate to submit in 2026
				Adding PFAS removal using existing GAC facilities that are currently treating for VOCs at Pioneer Well #3	Anticipate to submit in 2026
Central	Bell/Bell Gardens	12/17/1998	12/17/1998 Full Permit #04-15-98P-038		
		3/28/2002	PA3 04-15-02PA-000 (Gage GAC treatment)		
		1/19/2005	PA# 1910011-PA-002 Otis Well #3		
		6/22/2005	PA#1910011-PA-003 Clara #2		
		3/6/2008	PA#1910011-PA-004 Watson aeration replacement & GAC treatment		
		7/15/2009	PA# 1910011PA-005 Bissell Well 2 Manganese removal treatment		
		8/10/2012	PA#1910011PA-006 Approval to operate Bissell Well #3		
		3/25/2013	PA# 1910011-PA-007 Fluoridation		
		10/19/2015	PA# 1910098-PA-008 Fluoridation		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		3/26/2018	PA# 1910011-PA-009 Manganese removal treatment at Otis Well #3		
		8/3/2023	PA# 1910011-PA-010 GAC treatment for PFAS removal at Clara Well #2		
				New water supply well, Gage Well #3. In construction. Completion is anticipated in 2026.	5/26/2023
				Adding PFAS removal using existing GAC facilities that are currently treating for VOCs at Watson Well #1	Anticipate to submit in 2026
Central	Florence Graham	7/29/1999	Full Permit 04-15-99P-018		
		6/9/2004	PA# 1910077-PA-001 Converse GAC		
		9/13/2004	PA# 1910077-PA-002 for Goodyear GAC		
		9/1/2010	PA# 1910077PA-003 Nadeau #3 GAC treatment		
		1/25/2013	PA# 1910077PA-004 Miramonte GAC treatment		
		3/29/2013	PA# 1910077-PA-005 Fluoridation		
		8/1/2014	PA# 1910077-PA-006 Goodyear GAC/IX		
		10/19/2015	PA- 1910077-PA-007 Fluoridation		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
				New water supply well, Miramonte Well #4. In construction.	1/6/2023
				New water supply well, Hampshire Well #14. Will start construction in 2025.	11/9/2024
Central	Hollydale	10/25/1999	Full Permit # 04-15-99P-020		
		6/19/2001	PA# 04-15-01PA-000 McKinley		
		2/16/2006	PA# 1910195-PA-001 Century #1 Mn/As Treatment		
		2/25/2013	PA# 1910195-PA-002 Fluoridation		
		10/19/2015	PA# 1910195-PA-003 Fluoridation		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		12/20/2022	PA# 1910195-PA-004- IX treatment system for PFAS removal at McKinley Well #3		
Central	Willowbrook	5/9/1996	Full Permit 04-15-96P-005		
		3/11/2013	PA# 1910072-PA-001 Fluoridation		
		10/19/2015	PA# 1910072-PA-002 Fluoridation		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
				New water supply well, Willowbrook Well #4. In construction.	6/30/2023
Central	Culver City	6/8/1999	Full Permit # 04-15-99P-001		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
Foothill	Claremont	3/22/1966	Original system permit, # not available		
		4/3/1992	Use Mt. View, Del Monte #1 and the treatment facilities		
		11/6/1995	Amendment 03-92-000		
		5/27/1999	Drill and equip Amherst #1 Amendment 04-15-95P-000		
		1/5/2000	Operate College #2 Amendment 04-15-99PA-000		
			Equip Harrison #2 Amendment 04-07-99PA-000		

		10/12/2001	Treat DM#1 & DM#2 for VOCs @ DMTP Amendment 04-07-01PA-000		
		8/14/2003	Operate Del Monte 4 WTF Amendment 1910024PA-001		
		1/8/2004	Operate Del Monte 1 WTF Amendment 1910024PA-002		
		1/8/2004	Engineering Report for Amendment 1910024PA-002		
		5/15/2009	revision to DMTP OMMP Amendment 04-07-01PA-000		
		2/24/2011	include new interconnection with City of Upland Amendment 1910024PA-003		
		7/9/2013	Re-activate Fair Oaks #1 Amendment 1910024-004		
		3/20/2014	Add Indian Hill 4 and Indian Hill Blending Plant 1910024-005		
		7/14/2015	Change Mountain View Well status to active 1910024-006		
		7/14/2015	Change Dreher Well status to active 1910024-007		
		1/11/2016	Add and operate Margarita Well 2 1910024-008		
		1/27/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		11/22/2017	Change Mountain View Well status to inactive		
		11/22/2017	Permit Amendment 1910024PA-090 Add GAC treatment at the Del Monte treatment plant for removal of VOCs		
		8/15/2019	Permit Amendment 1910024PA-010 Add GAC treatment for 1,2,3-TCP removal at Margarita Well 2		
		8/3/2021	Permit Amendment 1910024PA-011 add new well Pomello Well 5 and inactivation of Pomello Well 1		
		7/11/2022	Permit Amendment 1910024PA-012 add a new well Mountain View 5		
		2/13/2023	Permit Amendment 1910024PA-013 change Berkeley Well 1 status to standby and change Miramar Well 5 status to inactive		
				Replace Miramar Well 5 with new Montana well 1	6/26/2024
		11/19/2024	Permit Amendment 1910024PA-014 to activate Del Monte Well 04 and add a treatment system for arsenic removal at Del Monte Well 4		
				Construct a PFAS Treatment Plant for Indian Hill wells 3&4	NA
Foothill	San Dimas	7/23/1965	California Cities Original Permit, Permit # not available		
		10/26/1995	Drill and operate Malone #2 and Cienega #1; Amendment 04-15-95P-000		
		12/22/1998	Operate existing system and blend Durward; Amendment 04-15-98P-029		
		6/3/1999	TVMWD transmission line Amendment 04-15-99PA-000		
		8/13/2004	Columbia Treatment Plant Amendment 1910142PA-001		
		7/11/2005	Highway Treatment Plant Amendment 1910142PA-002		
		2/25/2011	Addition of Highway Well #2 as new source; Amendment 1910142PA-003		
		11/7/2013	Permit Amendment Addendum to change Columbia 6 from Active to Inactive - Part of 1910142PA-003		
		1/27/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		11/30/2017	Permit Amendment 1910142PA-004 to operate an interconnection with Walnut Valley Water District as a source of water supply		
		12/12/2019	Permit Amendment 1910142PA-005 to operate the new Brasada Reservoir		
		4/26/2022	Change Baseline Well 3 to inactive status 1910142PA-006		
		10/24/2022	Change Columbia Well 4 to inactive status 1910142PA-007	New well - Sunflower Well 1	7/5/2022
		7/11/2023	Permit Amendment NO. 19101142PA-008 to operate new Highway Reservoir		
				Replace east & west Wayhill Tanks	9/16/2024
		7/15/2025	Permit Amendment NO.1910142PA-009 to operate Baseline Wells 5&6		
				Construct a centralize treatment plant at Highway site to treat Nitrate, Perchlorate and PFAS	NA
Foothill	South Arcadia	7/28/1967	Operate water system Permit 67-53		
		1/15/1988	Jeffries #4 - Amendment # not available		
		2/8/1999	Encinita Treatment Plant - Amendment # not available		
		9/14/2000	Encinita #1 to blend with Encinita #2 & Encinita #3 at the ETP Amendment 04-07-00PA-000		
		9/13/2001	Encinita #1, #2 & #3 treated for VOCs @ existing ETP; Amendment 04-07-01PA-000		
		1/9/2009	Re-activate Encinita #1 Amendment 1910212PA-001		
		1/27/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		3/17/2025	Permit Amendmen NO. 1910212PA-002 to operate new Jeffries Reservoir		
				Construct a PFAS Treatment Plant for Farna wells 1&2 and Persimian Well	NA
Foothill	South San Gabriel	6/2/1967	Operate existing system Permit 67-37		
		6/15/1981	Add Earle Well - Amendment # not available		
		6/30/1992	Saxon #4 Amendment 03-92-000		

		10/24/2001	Install/operate the LPGAC-WTF for San Gabriel 1&2; Amendment 04-07-01PA-000		
		9/9/2002	Include blending facility of high NO3 water for San Gabriel 1&2; Amendment 1910223PA-001		
		11/14/2003	Include perchlorate treatment by ion exchange for San Gabriel 1; Amendment 1910223PA-002		
		9/30/2010	Discontinue perchlorate treatment for San Gabriel Well #1; Amendment 1910223PA-003		
		7/13/2012	Amendment 1910223PA-004 - change San Gabriel Well #2 to active status; update the nitrate blending plan; use GAC in the former perchlorate treatment vessels		
		5/27/2016	Amendment 1910223PA-005 - add and operate Garvey Well 3 and GAC treatment for VOCs		
		1/27/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
				New Saxon Tank & New Saxon Well 5	8/26/2022
		6/5/2025	Permit Amendment NO. 1910223PA-007 to utilize existing GAC Treatment to remove PFAS from San Gabriel Well 1 and San Gabriel Well 2		
Mountain Desert	Barstow	4/14/1995	Original Permit # 03-13-95P-003		
		6/26/2003	PA # 1 Change Crooks to Active and place Fe/Mn treatment plant into operation		
		12/4/2003	PA # 2 to operate Crooks Nitrate blending facility		
		8/4/2006	Permit Amendment No. 05-13-06PA-029 to add two new well sources Bradshaw #13 and Bradshaw #14		
		1/13/2010	Permit amendment No. 05-13-10PA-002 for new Bear Valley North Reservoir		
		3/17/2011	Change status of Soapmine well from Active to Inactive. No PA Number		
		4/25/2014	Crooks from Active to Standby Status PA 05-13-14PA-015		
		7/10/2014	Add Bear Valley Reservoir to distribution system PA 05-13-14PA-025		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		8/6/2019	Permit Amendment NO. 05-13-19PA-008 - to add Nitrate Removal Treatment for Bradshaw Wells #2, #10 and #14.		
		4/2/2020	Permit Amendment 05-13-20PA-005 to operate the new Eaton Tank 1		
		11/18/2022	Permit Amendment No. 05-13-22PA-013 to reactivate Bradshaw Well 1 and Bradshaw Well 4 to include as sources to the Bradshaw Nitrate Ion Exchange TP		
		7/26/2023	Permit Amendment No. 05-27-23PA-002 to add Irwin and Linda Vista Tanks		
		2/4/2025	PERMIT AMENDMENT NO. 06-27-25PA-002 TO REACTIVATE BRADSHAW WELL 05 AND OPERATE THE BRADSHAW WELL FIELD NITRATE BLENDING PLAN		
Mountain Desert	Calipatria	6/28/2005	Full system permit # 05-14-05P-010		
		1/8/2014	PA# 05-14-14PA-001 for the Niland Aeration Plant		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
Mountain Desert	Morongo Del Norte	12/1/1997	Original system permit #12-01-97001		
		7/1/2003	Permit Renewal #03-3600270-01		
		8/1/2010	August 2010 permit recognizes new Bella Vista well and new Navajo reservoir. No. PA Number (San Bernardino County EHS)		
		9/12/2016	Permit renewal #PT0006386		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		8/13/2020	Permit Amendment NO. 01 - to add Uranium Removal Treatment for Elm and Bella Vista wells.		
				New Well - Bella Vista Well No. 2	2/10/2025
Mountain Desert	Morongo Del Sur	3/13/1997	Original Permit # 03-13-97P-001		
		1/25/2010	PA No. 05-13-10PA-003 to add new Vale No. 2 well		
		3/29/2013	PA # 05-13-13PA-010; approval for Uranium Removal Treatment		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		8/7/2023	PERMIT ERRATUM FOR PERMIT AMENDMENT NO. 05-13-13PA-010 (typographical error)		
		8/8/2025	2025 SANITARY SURVEY AND PERMIT AMENDMENT NO. 06-27-25PA-004 TO ADD 0.4-MG NEW MOJAVE TANK AND NEW MOJAVE BOOSTER PUMP STATION		
Mountain Desert	Apple Valley South (VV1)	12/9/1970	Original Permit		

		11/19/1991	Amendment agreeing to merge Victorville # 1 and Victorville # 4 into one system as Victorville #1; PA Number 04-91-11		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		12/13/2021	PA NO. 05_13_21PA_012 to add Kiowa Well 01 and Kiowa tank		
Mountain Desert	Desert View (VV3)	1/1/1982	Original Permit		
		5/13/2003	Permit Renewal # 03-3600279-01		
		2/11/2014	Permit Renewal # 03-3600279-01 (no new number assigned)		
		10/25/2016	Permit renewal #PT0006387		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
				New Tank - Desert View Tank	N/A
Mountain Desert	Apple Valley North (VV5)	2/15/1989	Original Permit #04-89-02		
		12/1/2003	(All) Requested name changes from numbered Victorville systems to named systems No PA Number		
		4/29/2016	Valley Crest Tank PA #05-13-16PA-019		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		8/1/2022	PERMIT AMENDMENT NO. 05_13_22PA_008 TO ADD WAALEW TANK		
Mountain Desert	Lucerne	2/22/1991	Original Permit #04-91-03		
		8/25/2009	PA No. 05-13-09PA-034 to add new Emerald well		
		11/8/2010	PA No. 05-13-10PA-055 to add new 0.5 MG reservoir (Emerald Reservoir)		
		2014	Change status of Meb Well to inactive		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
Mountain Desert	Wrightwood	Oct-87	Original Permit #87-050		
		4/25/1989	PA#1 Add Orchard Well		
		9/18/1989	PA #2 Rescinded moratorium on development required in permit of Oct 1987		
		6/11/2003	PA #3; Amendment to add Heathcreek 7 as new water supply and change Heathcreek 4 to active status and operate a manganese filtration system		
		11/4/2004	PA No. 4 to add Evergreen Well		
		4/25/2014	Add Linnet Reservoir to distribution system PA 05-13-14PA-017		
		1/17/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		3/12/2018	Permit Amendment # 05-13-18PA-004 new manganese treatment system at Heathcreek Well 7		
		3/12/2018	Permit Amendment # 05-13-18PA-006 iron and manganese treatment system at Heathcreek Well 7 (supercedes #05-13-18PA-004.		
				Two new Tanks - Acorn Site Tanks	N/A
Orange County	Cowan Heights	6/29/2001	Domestic Water Supply Permit 05-08-01P-004 after consolidation of Cowan Heights, Lemon Heights, and Red Hill systems		
		1/18/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		7/25/2018	Install 2 temporary reservoirs to replace Peacock Reservoir		
		2/3/2022	Permit Amendment No. 05-08-22PA-001 for Fairhaven Well 3 Standby and associated chlorine disinfection facility		
		12/29/2023	Permit Amendment 05-08-23PA-023 for Replacement Hunting Horn Reservoir		
		7/10/2024	Permit Amendment 05-08-24PA-006 for Fairhaven Wells 1 & 3 Change of Status and PFAS Treatment Facility		
Orange County	Placentia	7/18/2003	Domestic Water Supply Permit 05-08-03P-014		
		6/24/2010	Permit Amendment 05-08-10PA-017 to construct and operate Orangethorpe well and Fe & Mn removal treatment plant.		
		3/19/2012	Permit Amendment 05-08-12PA-014 Orangethorpe packer		
		4/28/2016	05-08-16PA-018 Wilson Well		
		1/18/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		10/17/2018	Placentia-Yorba Linda system consolidation (Permit No 05-08-18P-001)		
		9/17/2021	Permit Amendment No. 05-0821PA-014 for College and Golden Replacement Reservoir		
		11/29/2022	Permit Amendment 05-08-22PA-017 for Change of Status for La Jolla Well 2 and Bradford Well 4 to Standby		
		4/18/2023	Permit Amendment 05-08-23PA-012 for Change of Status of La Jolla Well 2 from Standby to Active		
		6/16/2023	Permit Amendment 05-08-23PA-015 for Bradford Well 4 Change of Status and PFAS Treatment Facility		

		5/19/2025	Permit Amendment 05-08-25PA-007 for New Well La Jolla Well #3		
Orange County	Yorba Linda	12/1/1998	Domestic Water Supply Permit 04-08-98P-050		
		12/28/2000	Permit Amendment issued for OC-90 (no PA # issued)		
		10/30/2006	Permit Amendment 05-08-06PA-040 Mn Seq Conc #2		
		10/19/2010	Permit Amendment 05-08-10PA-050 for 10" interconnection and 16" main between Placentia and Yorba Linda		
		1/18/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
Orange County	West Orange	10/17/2014	Domestic Water Supply Permit 05-08-14P-013		
		1/18/2017	Amendment 2017PA_SCHOOLS - requires lead testing in schools if requested by the school or district		
		8/6/2019	Amendment No. 05-08-19PA-004 for Valley View Well No. 1 destruction.		
		5/20/2022	Permit Amendment 05-08-22PA-008 for Valley View Well 2 Inactivation		
		8/18/2022	Permit Amendment 05-08-22PA-012 for Sherrill Well Inactivation		
		11/30/2022	Permit Amendment 05-08-22PA-018 for Change of Status for Clair Well 5 to Standby		
		7/18/2023	Permit Amendment 05-08-23PA-008 for Ball Road Iron & Manganese Treatment Plant		
		3/13/2025	Permit Amendment 05-08-25PA-004 for Orangewood Well Inactivation		

SCHEDULE E-1

Balancing and Memorandum Accounts-Regulatory Asset Accounts only (Water Utilities)

Line No.	Description	Authorized by Decision or Resolution No.	Beginning of Year Balance	Offset Revenues	Offset Expenses	Interest	Surcharge	Surcredit	Others	End of Year Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1	Water Revenue Adjustment Mechanism, net of Modified Cost Balancing Account, not including unbilled	D.09-05-005 for R1 and D.08-08-030 for R2 and R3	28,611,252			765,423	(20,969,207)	-		8,407,468
2	Aerojet Water Litigation Memorandum Account	D.05.07.045	1,437,971			31,632	(1,131,636)		(333,712)	4,255
3	Pension and Benefits Balancing Account	D.10-11-035; and AL 1419-W filed December 1, 2010	(1,704,655)	-		(52,132)		1,239,836	(1,534,494)	(2,051,445)
4	California Alternative Rates for Water	D.02-01-034; D.08-01-043	8,834,238	9,015,143	30,253	411,389	(8,411,969)		702,683	10,581,737
5	American Recovery and Reinvestment Act of 2009	Resolution No. 4810 December 17, 2009; and AL No. 1341-W filed August 7, 2009	(182,346)			(24,183)	(371,991)		316,974	(261,546)
6	Santa Maria Water Rights Memorandum Account	D.07.05-041; 1520-W filed May 7, 2013	(45,343)			(2,448)	(4,279)		24,698	(27,372)
7	Los Osos Groundwater Adjudication Memorandum Account	D.10.12.059; and AL 1441-W filed March 30, 2011	619,916		-	23,929	(300,355)		153,683	497,172
8	Santa Maria Steelhead Recovery Plan Memorandum Account	AL 1442, effective January 1, 2011	248,403			9,206	(135,330)		25,732	148,010
9	Omega Chemical Corporation Superfund Site Memorandum Account	AL 1413-W, effective September 25, 2010	10,913			460				11,373
10	Clearlake supply cost balancing		162,794			6,663	(29,337)			140,119
11	Basin Pumping Rights Litigation Memorandum Account	D.19-05-044	1,276,893			43,797	(590,984)		(3,383)	726,323
12	Los Osos Basin Management Committee Memorandum Account	D.19-05-044	593,092			24,546	(269,613)		129,707	477,732
13	Memorandum Accounts to the General Rate-making Area Balancing Accounts	D.19-05-044	(409,479)			(18,030)		13,890	(73,776)	(487,395)
14	CEMA-COVID-19 (water)	Res. M-4812, Advice Letter 1817, effective March 4, 2020	1,351,473			38,836	(1,063,740)		-	326,570
15	2021 W CMA	Resolution No. W-4976, Advice letter 1861-W	967,145			28,154	(739,688)			255,611
16	TCP Contamination Proceeds	D.10-10-018 and D.10-12-058	5,998				18		-	6,016
17	2022-2023 Interim Rates Memorandum Account ("2023IRMA")	D.23-06-024	37,710,572	-		1,257,618	(16,860,884)			22,107,306
18	2025 Interim Rates Memorandum Account ("2025IRMA")	D.25-01-036	-	4,416,032		100,346	(2,883,159)			1,633,219
19	Public Safety Power Shut-Off Memorandum Account (PSPSMA)- O&M only	D.23-06-024	330,195	-	12,955	(6,122)	(277,522)			59,506
20	San Luis Obispo Valley Groundwater Basin Memorandum Account	D.23-06-024	34,082			1,058	(22,237)			12,904
21	Tangible Property Regulations Collateral Consequences Memorandum Account ("TPRCMA")	D.23-06-024	137,406	-	-	6,600	(198)		-	143,809
22	Reg Liab-IRS Pvt Letter Ruling	Advice letter 1941-W per D.23-06-024	(153,434)	-	-	(6,474)				(159,908)
23	CEMA-Emergency Disaster Relief Customer Outreach	D.25-01-036	34,702			681	(38,450)			(3,067)
24	CEMA-Extreme Heat Event	D.25-01-036	29,414			481	(37,612)			(7,717)
25	Drinking Water Fee Balancing Account	D.25-01-036	1,618,225		130,774	59,871	(647,009)			1,161,861
26	Polyfluoroalkyl Substances (PFAS) Memorandum Account	D.25-01-036	520,591			22,778	(140,030)		177,430	580,768
27	Monterey-style Water Revenue Adjustment Mechanism (M-WRAM) without unbilled	D.25-01-036		(339,467)		(385)				(339,853)
28	Incremental Cost Balancing Account include PPICBA, PW ICBA and PTX ICBA	D.25-01-036			96,942	(12,300)				84,641
29	Per-and Polyfluoroalkyl Substances ("PFAS") Contamination Litigation Proceeds Memorandum Account	D.25-01-036 (AL 1966-W, AL 1973-W and AL 1989-W)							(10,987,431)	(10,987,431)
30	2023 GRC Capital Memorandum Account	D. 25-01-036							3,437,041	3,437,041
31	Aerojet License Agreement	D. 25-01-036				(1,688)			(40,000)	(41,688)

Note 1: For Columns d, e, f, g, h & i, provide those amounts booked in the current year.

Note 2: The detail for each individual account includes the Beginning of Year Balance, End of Year Balance, each Offset Expense adjustment during the year, each Offset Revenue adjustment during the year, each Surcharge adjustment during the year, each Surcredit adjustment during the year, and the decision or resolution number associated with each item of detail.

Schedule E- 2
Description of Low-Income Rate Assistance Program(s)

For all low income rate assistance programs offered by water utility, provide detailed responses to the following items:

1. Brief description of each low-income rate assistance program provided, by district. This shall include but is not limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity, or total bill), qualifying income level, dollar rate increase to remaining customers to pay for this program.
2. Participation rate for Year 2025 (as a percent of total customers served).
3. Detail of balancing or memorandum account authorized to record expenses incurred and revenues collected for low income rate assistance program.

Schedule E- 3
Description of Water Conservation Program(s)

For all water conservation programs offered by water utility, provide detailed responses to the following items:

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.
2. Discuss how each water conservation assistance program is funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.
3. Cost of each program.
4. The degree of participation in each district by customer group.

Schedule E-2
Description of Low-Income Rate Assistance Programs

1. Brief description of each low-income rate assistance program, by district.
This shall include but is not limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity or total bill), qualifying income level, dollar rate increase to remaining customers to pay for this program.

Golden State Water Company (GSWC) has low-income rate assistance programs in its Region 1, Region 2 and Region 3 customer service territories. The program is known as the Customer Assistance Program (CAP). In January 2025, via Decision No. 25-01-036, GSWC was authorized to recalibrate and implement a new CAP discount. The monthly flat rate CAP discount is calculated by applying a 20% discount to an average CAP customer's bill for every ratemaking area. The CAP discount is recalibrated every three years via GSWC's General Rate Case (GRC) filing.

In addition to the assistance described above, an additional amount is included in the flat rate monthly CAP discount to offset the cost of the credit card payment program for the CAP customers. The credit card program is funded solely by the non-CAP customers.

The CAP flat rate discount is determined in every GSWC General Rate Case proceeding. A copy of the 2025 adopted CAP flat rate discount (credit) in each customer service territory is listed on GSWC tariff Schedule No. LI. **See Attachment A.**

Qualifications for the CAP flat rate discount are based on household income and household size. The CAP income qualifications were last updated in Advice Letter No. 1962-W (effective June 1, 2025 and they will be updated on June 1, 2026) and are listed in detail on GSWC's tariff Schedule No. LI. **See Attachment A.**

When the California Public Utilities Commission established the CAP program, a surcharge for non-CAP customers was set in place to offset the CAP program administrative costs. Any offset will be recorded in the CAP Balancing Account.

In January 2025, via Decision No. 25-01-036, GSWC was authorized to recalibrate and implement a new CAP surcharge to recover the costs recorded in the Region 1, Region 2, and Region 3 CAP Program Balancing Accounts. The current CAP surcharge went into effect on February 1, 2025 and was still in effect on December 31, 2025.

2. Participation rate (as a percent of total customers served)

Ratemaking Area	Total Number of Accts*	Number of Residential Accts with CAP Discounts*	% of Accts with CAP Discounts
Region 1			
Arden Cordova	17,399	1,258	7.23%
Bay Point	5,113	1,196	23.39%
Clearlake	2,126	503	23.66%
Los Osos	3,315	340	10.26%
San Juan Oaks	107	1	0.93%
Santa Maria	15,337	2,453	15.99%
Simi Valley	13,894	2,193	15.78%
Region 2	104,931	22,476	21.42%
Region 3	102,920	16,437	15.97%
Total	265,142	46,857	17.67%

Note: * The data is year-end 2025.

3. Detail of balancing or memorandum account authorized to record expenses incurred and revenues collected for low-income rate assistance program.

GSWC maintains a CAP Balancing Account for its Region 1, Region 2, and Region 3 service territories. Each CAP Balancing Account records the monthly CAP flat rate discounts, the CAP administrative program costs, and related offsets by the revenues generated through CAP surcharges. Interest is applied to the monthly net balance. The CAP Balancing Accounts are audited in every GSWC General Rate Case proceeding and are reviewed in special advice letter filings, when warranted.

Attachment A

Schedule No. LI
Customer Assistance Program (CAP)
Residential Single Family Accommodation

APPLICABILITY

Applicable to residential water service for domestic use rendered to low-income households where the customer meets all the Special Conditions of this rate schedule.

TERRITORY

Within all Customer Service Areas served by the Company.

RATES

Discount applied to the regular filed tariff in the applicable Customer Service Areas.

CSA	Monthly CAP Credit Amount	
Arden Cordova	\$ 7.00	(I)
Bay Point	\$ 20.00	(I)
Clearlake	\$ 34.00	(I)
Clearlake (Flat)	\$ 25.00	
Los Osos	\$ 34.00	(I)
San Juan Oaks	\$ 14.40	
Santa Maria	\$ 15.00	(I)
Simi Valley	\$ 16.00	(I)
Region 2	\$ 16.00	(R)
Region 3	\$ 16.00	(I)

QUALIFIED NON-PROFIT GROUP LIVING FACILITIES RATES

Non-profit group living facilities, agricultural employee housing facilities, and migrant farm-worker housing centers will receive a flat monthly credit of \$26.45.

(Continued)

(To be inserted by utility)

Advice Letter No. 1955-W
 Decision No. 25-01-036

Issued By
R. J. Sprowls
President

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

Date Filed January 31, 2025
 Effective February 1, 2025
 Resolution No. _____

Schedule No. LI
Customer Assistance Program (CAP)
Domestic Service - Single Family Accommodation

SPECIAL CONDITIONS

1. **Low-Income Household:** A Low-Income Household is a household where the total gross annual income from all sources is no more than shown on the table below based on the number of persons in the household. Total gross income shall include income from all sources, both taxable and nontaxable.

(Effective as of June 1, 2025 through May 31, 2026)	
Number of Persons in Household	Total Gross Annual Income
1-2	\$ 42,300
3	\$ 53,300
4	\$ 64,300
5	\$ 75,300
6	\$ 86,300
7	\$ 97,300
8	\$ 108,300
Each Additional Person	\$ 11,000

(T)

 (T)

2. **Application and Eligibility Declaration:** An application and eligibility declaration on a form authorized by the Commission is required for each request for service under this schedule. Customers are only eligible to receive service under this rate schedule at one residential location at any one time, and the rate applies only to the customer's permanent primary residence. A customer may present documentation showing approval into their energy provider's California Alternate Rate for Energy Program ("CARE") or provide verification of their household income. Renewal of a customer's eligibility declaration will be required every two years and may be required on an annual basis.
3. **Commencement of Rate:** Eligible customers shall be billed on this schedule commencing with the next regularly scheduled billing period that follows verification and approval of application by the Utility.
4. **Verification:** Information provided by the applicant is subject to verification by the Utility. Refusal or failure of a customer to provide documentation of eligibility acceptable to the Utility, upon request by the Utility, shall result in removal from this rate schedule.
5. **Notice From Customer:** It is the customer's responsibility to notify the Utility if there is a change of eligibility status. Notification should be made within 30 days of the customer's change in eligibility.
6. **Rebilling:** Customers may be re-billed for periods of ineligibility under the applicable rate schedule.
7. **Mobile home Park and Master-metered:** A reduction will be calculated in the bill of mobile home park and master-metered customers, who have sub-metered tenants that meet the income eligibility criteria. A discount will be passed through to eligible customer(s).

(To be inserted by utility)
 Advice Letter No. 1962-W
 Decision No. _____

Issued By
R. J. Sprowls
President

(To be inserted by P.U.C.)
 Date Filed April 16, 2025
 Effective June 1, 2025
 Resolution No. _____

Schedule No. LI
Customer Assistance Program (CAP)
Domestic Service - Single Family Accommodation

SPECIAL CONDITIONS

1. Low-Income Household: A Low-Income Household is a household where the total gross annual income from all sources is no more than shown on the table below based on the number of persons in the household. Total gross income shall include income from all sources, both taxable and nontaxable.

(Effective as of June 1, 2024 through May 31, 2025)	
Number of Persons in Household	Total Gross Annual Income
1-2	\$ 40,880
3	\$ 51,640
4	\$ 62,400
5	\$ 73,160
6	\$ 83,920
7	\$ 94,680
8	\$ 105,440
Each Additional Person	\$ 10,760

(T)

 (T)

2. Application and Eligibility Declaration: An application and eligibility declaration on a form authorized by the Commission is required for each request for service under this schedule. Customers are only eligible to receive service under this rate schedule at one residential location at any one time, and the rate applies only to the customer's permanent primary residence. A customer may present documentation showing approval into their energy provider's California Alternate Rate for Energy Program ("CARE") or provide verification of their household income. Renewal of a customer's eligibility declaration will be required every two years and may be required on an annual basis.
3. Commencement of Rate: Eligible customers shall be billed on this schedule commencing with the next regularly scheduled billing period that follows verification and approval of application by the Utility.
4. Verification: Information provided by the applicant is subject to verification by the Utility. Refusal or failure of a customer to provide documentation of eligibility acceptable to the Utility, upon request by the Utility, shall result in removal from this rate schedule.
5. Notice From Customer: It is the customer's responsibility to notify the Utility if there is a change of eligibility status. Notification should be made within 30 days of the customer's change in eligibility.
6. Rebilling: Customers may be re-billed for periods of ineligibility under the applicable rate schedule.
7. Mobile home Park and Master-metered: A reduction will be calculated in the bill of mobile home park and master-metered customers, who have sub-metered tenants that meet the income eligibility criteria. A discount will be passed through to eligible customer(s).

(To be inserted by utility)
 Advice Letter No. 1939-W
 Decision No. _____

Issued By
R. J. Sprowls
President

(To be inserted by P.U.C.)
 Date Filed April 17, 2024
 Effective June 1, 2024
 Resolution No. _____

INFORMATION ONLY

CONSERVATION & LOW-INCOME DATA

2025

LOW INCOME (CAP) CUSTOMER USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
Arden Cordova CSA												
1" meter												
TIER 1	356	410	287	364	626	618	650	643	619	519	437	380
TIER 2	31	33	26	33	183	341	369	346	319	124	123	50
TIER 3	0	0	0	0	2	33	44	50	38	9	52	0
Customer	58	58	58	61	59	57	62	60	60	61	61	62
CCF/Cust	7	8	5	7	14	17	17	17	16	11	10	7
3/4" meter												
TIER 1	6605	7383	5592	6476	8164	9473	9632	10121	10013	8263	7523	6357
TIER 2	554	723	484	594	2184	4322	5474	5837	5895	2642	1339	807
TIER 3	-845	37	65	0	79	130	193	679	150	94	81	24
Customer	1076	1063	922	953	944	934	975	899	908	996	992	993
CCF/Cust	6	8	7	7	11	15	16	19	18	11	9	7
5/8" meter												
TIER 1	1040	1189	856	1067	1384	1437	1433	1444	1377	1179	1229	1047
TIER 2	126	150	60	105	259	592	581	584	593	256	210	170
TIER 3	0	24	0	0	0	3	3	0	6	0	0	26
Customer	163	163	148	153	153	150	153	145	147	160	160	160
CCF/Cust	7	8	6	8	11	14	13	14	13	9	9	8
2" meter												
TIER 1												
TIER 2												
TIER 3												
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Cust	-	-	-	-	-	-	-	-	-	-	-	-
Sprinkler 1" TO 3/4"												
TIER 1	180	225	130	175	213	219	210	215	231	187	214	211
TIER 2	23	32	17	20	20	27	20	22	30	18	23	25
TIER 3	0	0	0	0	0	0	0	0	0	0	0	0
Customer	23	23	22	25	25	25	26	26	26	27	27	27
CCF/Cust	9	11	7	8	9	10	9	9	10	8	9	9
Bay Point CSA												
1" meter												
TIER 1	19	21	18	19	20	20	23	23	24	28	28	26
TIER 2	7	7	7	8	12	10	12	14	13	13	14	12
TIER 3	14	14	11	14	13	14	18	14	17	14	12	13
Customer	3	3	3	3	3	3	3	3	3	4	4	4
CCF/Cust	13	14	12	14	15	15	18	17	18	14	14	13
5/8" meter												
TIER 1	6,635	7,048	6,300	6,270	6,434	6,768	6,673	7,210	6,474	6,433	6,612	6,107
TIER 2	1,078	1,195	788	1,039	1,520	2,004	1,891	2,368	2,031	1,615	1,274	882
TIER 3	327	303	172	275	497	903	755	1,108	944	613	353	541
Customer	1,241	1,232	1,048	1,078	1,080	1,068	1,115	990	1,004	1,166	1,162	1,158
CCF/Cust	6	7	7	7	8	9	8	11	9	7	7	7
Sprinkler 1" TO 5/8" X 3/4"												
TIER 1	85	82	79	58	60	64	62	69	66	68	79	69
TIER 2	27	17	20	16	14	12	18	24	30	12	18	7
TIER 3	2	-	2	11	19	2	6	4	13	4	1	-
Customer	14	12	8	9	9	9	10	10	10	12	12	12
CCF/Cust	8	8	13	9	10	9	9	10	11	7	8	6

LOW INCOME (CAP) CUSTOMER USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
Clearlake CSA												
1" meter												
CCF	4	4	5	5	7	10	6	4	9	8	4	4
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Cust	4	4	5	5	7	10	6	4	9	8	4	4
5/8" meter												
CCF	2,050	2,230	1,881	1,919	2,288	2,567	2,788	3,263	2,910	2,130	2,214	1,992
Customer	506	503	457	460	462	456	468	440	446	490	488	487
CCF/Cust	4	4	4	4	5	6	6	7	7	4	5	4
Sprinkler 1" TO 5/8" X 3/4"												
CCF	5	6	3	7	6	6	6	9	6	6	7	7
Customer	3	3	3	3	3	3	3	3	3	3	3	3
CCF/Cust	2	2	1	2	2	2	2	3	2	2	2	2
Los Osos CSA												
1" meter												
TIER 1	41	32	35	26	32	34	29	43	46	45	47	40
TIER 2	12	2	1	10	1	5	1	4	3	3	8	0
TIER 3	0	0	0	511	0	0	0	0	0	0	0	0
Customer	7	7	5	6	6	6	7	7	7	8	8	8
CCF/Cust	8	5	7	91	6	7	4	7	7	6	7	5
3/4" meter												
TIER 1	93	86	71	72	79	81	74	71	73	70	72	68
TIER 2	13	3	2	5	10	14	13	14	27	18	15	6
TIER 3	-	-	-	-	-	-	-	-	3	-	-	-
Customer	19	17	16	17	17	16	14	16	16	17	16	16
CCF/Cust	6	5	5	5	5	6	6	5	6	5	5	5
5/8" meter												
TIER 1	1,123	1,092	1,019	1,045	1,164	1,238	1,056	1,234	1,127	952	1,073	960
TIER 2	59	58	37	38	68	97	66	95	96	46	53	27
TIER 3	6	6	-	-	-	1	7	22	391	13	-	-
Customer	328	320	310	319	318	316	320	294	296	316	315	313
CCF/Cust	4	4	3	3	4	4	4	5	5	3	4	3
Sprinkler 1" TO 3/4"												
TIER 1	-	-	1	-	-	-	-	-	1	-	-	-
TIER 2	-	-	-	-	-	-	-	-	-	-	-	-
TIER 3	-	-	-	-	-	-	-	-	-	-	-	-
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Cust	-	-	1	-	-	-	-	-	1	-	-	-
San Juan Oaks CSA												
Sprinkler 1" TO 3/4"												
TIER 1	-	-	-	-	-	4	4	7	6	3	4	5
TIER 2	-	-	-	-	-	-	-	-	-	-	-	-
TIER 3	-	-	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	1	1	1	1	1	1	1
CCF/Cust	-	-	-	-	-	4	4	7	6	3	4	5

LOW INCOME (CAP) CUSTOMER USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
Santa Maria CSA												
1" meter												
TIER 1	1,096	1,140	1,006	1,138	1,158	1,207	1,254	1,293	1,122	1,167	1,253	1,140
TIER 2	396	334	229	386	604	793	840	862	792	586	568	262
TIER 3	9	9	-	22	69	124	256	206	160	27	61	3
Customer	125	123	105	112	112	112	115	100	103	127	129	129
CCF/Cust	12	12	12	14	16	19	20	24	20	14	15	11
3/4" meter												
TIER 1	1,081	1,159	962	1,021	1,048	1,078	1,157	1,179	1,124	1,078	1,145	1,001
TIER 2	189	177	99	144	287	353	313	410	383	271	287	152
TIER 3	48	-	-	-	-	41	17	77	52	2	33	48
Customer	132	131	115	114	112	113	119	113	115	130	130	128
CCF/Cust	10	10	9	10	12	13	12	15	14	10	11	9
5/8" meter												
TIER 1	17,488	17,624	15,165	16,921	18,728	19,738	20,251	20,612	19,060	17,472	18,915	15,766
TIER 2	2,937	2,463	1,380	2,754	4,639	5,909	7,057	7,289	6,357	3,702	4,035	1,661
TIER 3	172	178	118	237	325	412	577	440	471	160	344	83
Customer	2,247	2,233	1,977	2,036	2,026	2,000	2,083	1,917	1,923	2,167	2,163	2,152
CCF/Cust	9	9	8	10	12	13	13	15	13	10	11	8
Sprinkler 1" TO 3/4"												
TIER 1	20	12	10	11	18	18	17	22	17	18	14	15
TIER 2	3	-	-	-	-	-	-	-	-	-	-	-
TIER 3	-	-	-	-	-	-	-	-	-	-	-	-
Customer	2	2	2	2	2	2	2	3	3	3	3	3
CCF/Cust	12	6	5	6	9	9	9	7	6	6	5	5
Simi Valley CSA												
1" meter												
TIER 1	226	200	202	186	179	187	184	178	199	153	176	176
TIER 2	74	71	53	70	54	73	89	72	68	27	26	25
TIER 3	4	10	12	12	6	5	22	18	8	3	6	6
Customer	27	26	23	22	22	21	20	20	20	21	21	21
CCF/Cust	11	11	12	12	11	13	15	13	14	9	10	10
5/8" meter												
TIER 1	16,531	15,004	14,613	14,563	15,372	16,496	16,432	16,502	16,650	15,267	16,871	14,842
TIER 2	5,169	3,701	3,097	3,658	5,082	6,618	7,314	7,127	8,212	5,052	5,604	3,365
TIER 3	983	749	558	751	1,363	1,494	1,880	1,889	2,486	1,286	1,197	761
Customer	2,127	2,107	1,947	2,008	1,993	1,991	2,029	1,924	1,943	2,108	2,100	2,096
CCF/Cust	11	9	9	9	11	12	13	13	14	10	11	9
Sprinkler 1" TO 5/8" X 3/4"												
TIER 1	180	154	167	167	175	195	155	158	180	156	185	170
TIER 2	17	9	2	3	9	21	16	17	12	9	6	2
TIER 3	1	-	-	-	-	-	5	-	-	-	-	-
Customer	26	26	27	28	28	28	28	27	27	28	28	28
CCF/Cust	8	6	6	6	7	8	6	6	7	6	7	6

LOW INCOME (CAP) CUSTOMER USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
REGION 2												
1 1/2" meter												
TIER 1	40	41	37	53	42	42	46	44	35	35	34	32
TIER 2	21	22	3	27	21	25	25	33	19	12	12	8
TIER 3	-	25	-	(23)	11	24	14	29	18	9	-	-
Customer	6	6	7	7	7	7	7	6	6	6	6	6
CCF/Cust	10	15	6	8	11	13	12	18	12	9	8	7
1" meter												
TIER 1	7,958	8,566	7,663	7,719	8,042	8,256	8,378	8,425	8,095	7,735	8,260	7,940
TIER 2	2,336	2,166	1,625	2,001	2,356	2,553	2,689	2,827	2,791	2,183	2,416	2,125
TIER 3	509	595	404	692	605	578	736	847	732	652	628	390
Customer	1,245	1,235	1,152	1,189	1,185	1,175	1,211	1,148	1,151	1,240	1,240	1,237
CCF/Cust	9	9	8	9	9	10	10	11	10	9	9	8
3/4" meter												
TIER 1	1,313	1,400	1,204	1,278	1,318	1,375	1,410	1,402	1,385	1,321	1,344	1,310
TIER 2	300	264	233	258	288	368	407	397	396	278	300	297
TIER 3	56	53	231	82	8	63	42	81	86	21	47	8
Customer	213	212	203	209	208	204	210	200	205	217	218	217
CCF/Cust	8	8	8	8	8	9	9	9	9	7	8	7
5/8" meter												
TIER 1	136,204	138,339	127,242	131,715	138,833	145,130	147,390	148,492	143,106	135,651	138,968	130,455
TIER 2	37,120	33,673	26,240	31,188	40,163	48,181	53,579	56,064	53,410	39,479	40,064	30,998
TIER 3	5,512	5,052	3,476	4,099	6,340	7,265	10,325	11,001	12,362	4,333	7,339	6,741
Customer	20,742	20,668	19,669	20,137	20,014	19,943	20,347	19,196	19,402	20,618	20,598	20,551
CCF/Cust	9	9	8	8	9	10	10	11	11	9	9	8
Sprinkler 1" X 3/4"												
TIER 1	27	29	23	26	25	24	26	21	25	21	26	23
TIER 2	14	-	-	-	1	-	-	-	-	-	-	-
TIER 3	7	-	-	-	-	-	-	-	-	-	-	-
Customer	5	5	5	5	5	5	4	4	4	4	4	4
CCF/Cust	10	6	5	5	5	5	7	5	6	5	7	6
Sprinkler 1" TO 5/8" X 3/4"												
TIER 1	120	106	104	111	93	94	92	105	99	100	105	99
TIER 2	44	30	33	33	35	42	31	32	47	20	28	16
TIER 3	(35)	8	8	6	8	1	-	-	-	-	-	-
Customer	17	17	14	14	14	15	16	15	15	16	16	16
CCF/Cust	8	8	10	11	10	9	8	9	10	8	8	7

LOW INCOME (CAP) CUSTOMER USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
REGION 3												
1 1/2" meter												
TIER 1	130	134	120	121	125	124	130	141	114	117	132	131
TIER 2	161	133	82	89	103	157	149	179	121	94	173	149
TIER 3	64	50	-	4	26	106	70	93	37	46	69	50
Customer	17	17	16	16	16	16	16	14	14	16	16	16
CCF/Cust	21	19	13	13	16	24	22	30	19	16	23	21
1" meter												
TIER 1	17,787	17,076	15,189	16,065	17,291	18,119	18,795	19,288	18,494	17,851	18,227	15,973
TIER 2	6,493	4,890	3,214	4,438	6,862	9,107	11,089	12,237	11,426	8,527	7,738	3,903
TIER 3	573	349	550	200	454	753	1,676	2,043	1,336	811	643	261
Customer	2,125	2,119	1,961	2,021	2,021	2,013	2,059	1,966	1,988	2,126	2,127	2,119
CCF/Cust	12	11	10	10	12	14	15	17	16	13	13	10
2" meter												
TIER 1	26	27	24	27	27	28	25	27	28	36	34	40
TIER 2	48	24	19	40	17	36	42	44	42	60	42	13
TIER 3	34	-	-	44	-	35	60	62	119	15	2	-
Customer	4	4	4	4	4	4	4	4	4	4	4	4
CCF/Cust	27	13	11	28	11	25	32	33	47	28	20	13
3/4" meter												
TIER 1	6,959	6,916	6,141	6,660	7,229	7,687	8,054	8,190	7,854	7,506	7,532	6,450
TIER 2	1,903	1,294	840	1,401	2,190	2,975	3,997	4,247	4,188	2,796	2,220	995
TIER 3	36	34	14	127	48	137	286	232	129	143	43	-
Customer	903	897	855	876	874	872	891	846	856	912	901	902
CCF/Cust	10	9	8	9	11	12	14	15	14	11	11	8
5/8" meter												
TIER 1	88,774	88,638	79,554	84,309	91,639	97,180	100,371	103,559	99,162	91,625	95,413	81,722
TIER 2	15,884	13,557	9,884	12,650	18,371	25,741	31,343	34,228	32,677	21,210	19,634	10,571
TIER 3	1,197	779	849	760	888	1,470	2,497	2,200	1,867	1,032	1,091	899
Customer	12,860	12,767	11,979	12,378	12,279	12,210	12,474	11,825	11,883	12,758	12,723	12,659
CCF/Cust	8	8	8	8	9	10	11	12	11	9	9	7

LOW INCOME (CAP) CUSTOMER USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
Sprinkler 1 1/2" TO 1"												
TIER 1	51	47	44	46	46	52	50	51	52	50	48	42
TIER 2	73	49	42	51	73	96	96	96	96	96	86	64
TIER 3	129	98	70	82	116	97	233	185	218	198	147	62
Customer	5	5	5	5	5	5	5	5	5	5	5	5
CCF/Cust	51	39	31	36	47	49	76	66	73	69	56	34
Sprinkler 1" TO 3/4"												
TIER 1	601	566	493	532	586	625	593	703	634	623	625	553
TIER 2	87	40	23	20	52	49	33	119	72	42	22	20
TIER 3	-	-	-	-	-	-	-	20	(20)	-	-	-
Customer	83	80	80	80	81	83	86	83	81	88	88	87
CCF/Cust	8	8	6	7	8	8	7	10	8	8	7	7
Sprinkler 1" TO 5/8" X 3/4"												
TIER 1	1,709	1,801	1,704	1,727	1,880	1,853	1,866	1,936	1,857	1,689	1,851	1,674
TIER 2	173	219	109	154	294	319	400	397	417	319	274	194
TIER 3	-	46	-	-	31	25	7	6	-	53	-	24
Customer	274	270	249	259	258	257	254	244	241	260	260	259
CCF/Cust	7	8	7	7	9	9	9	10	9	8	8	7

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
ARDEN CORDOVA												
Irrigation												
1 1/2" meter												
CCF	158	160	154	172	2243	4329	4516	4689	5010	3200	1204	568
Customer	58	58	58	58	58	58	58	58	58	58	58	58
CCF/Customer	3	3	3	3	39	75	78	81	86	55	21	10
5-yr Avg	57	39	52	59	115	141	221	190	211	93	144	46
Reduction	95%	93%	95%	95%	66%	47%	65%	57%	59%	40%	86%	79%
1" meter												
CCF	1291	1182	876	1415	3688	5583	7182	7358	8047	5389	2736	1791
Customer	119	120	121	121	121	121	122	122	122	122	122	122
CCF/Customer	11	10	7	12	30	46	59	60	66	44	22	15
5-yr Avg	9	1	13	2	44	4	88	7	113	9	50	3
Reduction	-14%	-763%	45%	-421%	31%	-979%	33%	-733%	42%	-405%	55%	-429%
2" meter												
CCF	4218	5526	3985	13450	40239	53757	61212	59348	58239	32577	14051	4546
Customer	298	297	297	295	296	296	297	297	298	298	298	298
CCF/Customer	14	19	13	46	136	182	206	200	195	109	47	15
5-yr Avg	27	31	29	48	120	115	272	157	331	164	152	66
Reduction	47%	40%	54%	6%	-13%	-58%	24%	-27%	41%	33%	69%	77%
3" meter												
CCF	605	606	471	3588	7269	13820	15128	12114	13598	4985	1755	447
Customer	21	21	21	21	21	21	21	21	21	21	21	21
CCF/Customer	29	29	22	171	346	658	720	577	648	237	84	21
5-yr Avg	59	102	111	210	377	762	981	930	1,116	787	581	115
Reduction	51%	72%	80%	19%	8%	14%	27%	38%	42%	70%	86%	81%
3/4" meter												
CCF	15	0	1	17	360	604	879	767	876	535	252	56
Customer	23	23	23	23	23	23	23	23	23	23	23	23
CCF/Customer	1	-	0	1	16	26	38	33	38	23	11	2
5-yr Avg	4	3	3	6	14	6	43	15	186	12	41	7
Reduction	85%	100%	98%	88%	-12%	-342%	12%	-122%	80%	-90%	73%	67%
4" meter												
CCF	378	182	133	354	3131	5466	6495	5975	3657	2070	421	347
Customer	5	5	5	5	5	5	5	5	5	5	5	5
CCF/Customer	76	36	27	71	626	1,093	1,299	1,195	731	414	84	69
5-yr Avg	37	197	39	111	229	646	534	914	550	1,282	278	557
Reduction	-102%	82%	33%	36%	-173%	-69%	-143%	-31%	-33%	68%	70%	88%

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
5/8" meter												
CCF	0	2	11	3	125	205	173	166	152	89	16	3
Customer	6	6	6	6	6	6	6	6	6	6	6	6
CCF/Customer	-	0	2	1	21	34	29	28	25	15	3	1
5-yr Avg	1	12	5	22	27	47	71	73	98	45	52	11
Reduction	100%	97%	62%	98%	21%	27%	59%	62%	74%	67%	95%	96%
6" meter												
CCF	0	11	0	486	3169	4735	5701	4934	4774	1650	287	8
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	-	11	-	486	3,169	4,735	5,701	4,934	4,774	1,650	287	8
5-yr Avg	9	422	415	961	2,858	5,923	6,413	5,005	4,467	3,090	1,878	3
Reduction	100%	97%	100%	49%	-11%	20%	11%	1%	-7%	47%	85%	-188%
Sprinkler 8" to 3"												
CCF	386	416	303	307	568	911	1381	1297	1182	634	487	499
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	386	416	303	307	568	911	1,381	1,297	1,182	634	487	499
two 2" meters												
CCF	34	0	1	4	46	157	159	152	185	149	2	1
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	34	-	1	4	46	157	159	152	185	149	2	1
5-yr Avg	-	0	27	39	367	889	1,315	1,259	1,129	1,049	412	98
Reduction		100%	96%	90%	87%	82%	88%	88%	84%	86%	100%	99%
Public Authority - Metered	3,278	3,016	5,017	11,206	10,602	12,715	21,773	19,101	18,433	12,252	9,704	5,801
10" meter												
CCF	5533	4552	6788	5918	4484	7455	6666	5806	6485	5271	5399	5366
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	5,533	4,552	6,788	5,918	4,484	7,455	6,666	5,806	6,485	5,271	5,399	5,366
5-yr Avg	410	476	415	632	765	1,269	1,602	1,632	1,639	862	755	698
Reduction	-1248%	-856%	-1536%	-836%	-486%	-487%	-316%	-256%	-296%	-512%	-615%	-669%
2" meter												
CCF	146	173	202	201	687	1190	914	880	1084	583	341	330
Customer	7	7	7	7	7	7	7	7	7	7	7	7
CCF/Customer	21	25	29	29	98	170	131	126	155	83	49	47
5-yr Avg	24	4	43	9	101	107	298	79	380	142	218	15
Reduction	14%	-518%	33%	-225%	2%	-59%	56%	-59%	59%	41%	78%	-225%

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
3" meter												
CCF	322	447	411	373	2017	4691	5520	5826	6373	3297	1452	899
Customer	7	7	7	7	7	7	7	7	7	7	7	7
CCF/Customer	46	64	59	53	288	670	789	832	910	471	207	128
5-yr Avg	87	55	50	124	198	342	424	483	401	622	607	154
Reduction	47%	-15%	-17%	57%	-45%	-96%	-86%	-72%	-127%	24%	66%	17%
4" meter												
CCF	793	607	451	605	3037	5309	5998	5766	6279	3788	1270	667
Customer	7	7	7	7	7	7	7	7	7	7	7	7
CCF/Customer	113	87	64	86	434	758	857	824	897	541	181	95
5-yr Avg	169	121	109	146	336	637	958	1,010	798	1,296	518	419
Reduction	33%	29%	41%	41%	-29%	-19%	11%	18%	-12%	58%	65%	77%
8" meter												
CCF	0		0	0	1254	2		0	212	0		0
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	-	-	-	-	1,254	2	-	-	212	-	-	-
5-yr Avg	91	96	177	195	241	376	538	492	372	308	251	194
Reduction	100%	100%	100%	100%	-420%	99%	100%	100%	43%	100%	100%	100%
Sprinkler 6" to 3"												
CCF	243	270	238	382	256	243	156	613	568	920	464	518
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	122	135	119	191	128	122	78	307	284	460	232	259
Sprinkler 8" to 2"												
CCF	40	81	39	56	51	56	19	22	113	133	155	189
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	40	81	39	56	51	56	19	22	113	133	155	189
Sprinkler 8" to 6"												
CCF	282	900	280	388	487	368	99	241	7	10	2	2
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	282	900	280	388	487	368	99	241	7	10	2	2
two 2" meters												
CCF	32	58	96	1	51	59	37	40	117	133	59	49
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	32	58	96	1	51	59	37	40	117	133	59	49
5-yr Avg	91	96	177	195	241	376	538	492	372	308	251	194
Reduction	65%	39%	46%	99%	79%	84%	93%	92%	69%	57%	77%	75%

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
Commercial												
1 1/2" meter												
CCF	1775	1931	1713	1678	2521	3446	3418	4065	4567	3420	3005	2253
Customer	55	56	56	56	56	56	56	56	56	56	56	56
CCF/Customer	32	34	31	30	45	62	61	73	82	61	54	40
5-yr Avg	79	46	74	49	96	63	123	77	125	79	104	55
Reduction	59%	25%	59%	38%	53%	2%	50%	6%	35%	23%	48%	27%
1" meter												
CCF	7983	8178	6016	6463	8707	10738	11611	12065	12253	9611	8586	7315
Customer	444	443	443	441	441	440	441	441	440	440	439	440
CCF/Customer	18	18	14	15	20	24	26	27	28	22	20	17
5-yr Avg	44	39	24	41	36	47	49	49	49	49	53	31
Reduction	59%	53%	44%	64%	45%	48%	46%	44%	43%	56%	63%	47%
2" meter												
CCF	33677	36098	28089	43869	69509	85005	95978	90314	100314	66747	49107	33241
Customer	593	594	593	591	593	593	595	593	593	595	595	594
CCF/Customer	56.79	61	47	74	117	143	161	152	169	112	83	56
5-yr Avg	57	121	54	148	82	276	126	354	132	391	93	193
Reduction	1%	50%	13%	50%	-43%	48%	-28%	57%	-29%	71%	12%	71%
3" meter												
CCF	14633	17005	13830	16855	21934	31860	32634	31962	34277	22416	19307	14478
Customer	82	82	80	79	79	83	84	85	82	82	83	82
CCF/Customer	178	207	173	213	278	384	389	376	418	273	233	177
5-yr Avg	278	326	267	368	357	523	490	724	470	627	431	364
Reduction	36%	36%	35%	42%	22%	27%	21%	48%	11%	56%	46%	52%
3/4" meter												
CCF	-5	508	453	391	638	671	985	1013	1062	871	879	612
Customer	62	64	65	63	64	63	64	64	64	64	64	63
CCF/Customer	(0)	8	7	6	10	11	15	16	17	14	14	10
5-yr Avg	15	13	10	13	13	20	14	26	15	27	16	16
Reduction	101%	37%	33%	50%	25%	47%	-9%	39%	-9%	50%	16%	40%
4" meter												
CCF	9182	11530	10873	11150	20607	23618	25254	24759	26891	20975	13030	9373
Customer	36	36	36	36	36	36	36	36	36	36	36	36
CCF/Customer	255	320	302	310	572	656	702	688	747	583	362	260
5-yr Avg	249	306	193	363	229	481	433	586	521	623	438	390
Reduction	-3%	-5%	-56%	15%	-150%	-36%	-62%	-17%	-43%	6%	17%	33%

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
5/8" meter												
CCF	58	105	81	88	112	156	125	136	134	98	96	78
Customer	16	16	16	16	16	16	16	16	15	15	15	15
CCF/Customer	4	7	5	6	7	10	8	9	9	7	6	5
5-yr Avg	47	9	30	21	32	11	53	13	43	14	47	7
Reduction	92%	29%	83%	74%	78%	8%	85%	33%	79%	54%	86%	26%
6" meter												
CCF	5512	8943	8149	9763	6620	3543	512	18818	7562	5111	6018	4909
Customer	5	5	5	5	5	5	5	5	5	5	5	5
CCF/Customer	1,102	1,789	1,630	1,953	1,324	709	102	3,764	1,512	1,022	1,204	982
5-yr Avg	1,243	1,191	1,099	1,401	1,601	2,190	2,375	2,389	2,541	1,708	1,705	1,309
Reduction	11%	-50%	-48%	-39%	17%	68%	96%	-58%	40%	40%	29%	25%
Sprinkler 6" to 1 1/2"												
CCF	485	373	249	221	383	600	466	547	624	505	228	848
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	243	187	125	111	192	300	233	274	312	253	114	424
Sprinkler 6" to 2"												
CCF	258	271	200	216	237	401	323	328	398	289	280	241
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	258	271	200	216	237	401	323	328	398	289	280	241
Sprinkler 6" to 3"												
CCF	11136	11431	11051	13661	13085	18536	19931	15356	16389	11622	10400	7482
Customer	12	12	12	12	12	12	12	12	12	12	12	12
CCF/Customer	928	953	921	1,138	1,090	1,545	1,661	1,280	1,366	969	867	624
Sprinkler 6" to 4"												
CCF	910	1079	643	1517	1132	2673	2371	4068	4846	2326	2320	1713
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	455	540	322	759	566	1,337	1,186	2,034	2,423	1,163	1,160	857
Sprinkler 8" to 2"												
CCF	2117	2906	1298	2932	2049	3376	4158	3839	5514	2756	1253	1260
Customer	3	3	3	3	3	3	3	3	3	3	3	3
CCF/Customer	706	969	433	977	683	1,125	1,386	1,280	1,838	919	418	420
Sprinkler 8" to 3"												
CCF	1840	2124	1365	1752	2451	4373	4819	4935	5079	3410	2671	2074
Customer	5	5	5	5	5	5	5	5	5	5	5	5
CCF/Customer	368	425	273	350	490	875	964	987	1,016	682	534	415

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
Sprinkler 8" to 4"												
CCF	912	958	0	1569	1272	1276	1483	1220	1538	1296	1146	1105
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	912	958	-	1,569	1,272	1,276	1,483	1,220	1,538	1,296	1,146	1,105
Sprinkler 8" to 6"												
CCF	626	709	620	598	1062	1880	1411	1332	1341	1253	889	639
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	626	709	620	598	1,062	1,880	1,411	1,332	1,341	1,253	889	639
three 2" meters												
CCF	628	790	480	639	789	683	811	900	969	764	465	388
Customer	3	3	3	3	3	3	3	3	3	3	3	3
CCF/Customer	209	263	160	213	263	228	270	300	323	255	155	129
5-yr Avg	404	453	386	593	644	977	1,000	1,056	995	1,034	715	532
Reduction	48%	42%	59%	64%	59%	77%	73%	72%	68%	75%	78%	76%
two 2" meters												
CCF	1939	1098	761	1081	1313	1419	1425	1452	1826	1642	1464	1207
Customer	11	11	11	11	11	11	11	11	11	11	11	11
CCF/Customer	176	100	69	98	119	129	130	132	166	149	133	110
5-yr Avg	315	362	315	462	466	671	704	749	683	798	507	397
Reduction	44%	72%	78%	79%	74%	81%	82%	82%	76%	81%	74%	72%
Industrial												
2" meter												
CCF	19	87	44	65	181	155	200	169	201	151	84	65
Customer	4	4	4	4	4	4	4	4	4	4	4	4
CCF/Customer	5	22	11	16	45	39	50	42	50	38	21	16
5-yr Avg	18	33	26	23	87	70	85	45	112	78	55	55
Reduction	74%	34%	57%	30%	48%	45%	41%	6%	55%	51%	62%	70%
Residential												
1 1/2" meter												
TIER 1	13	15	13	13	13	13	13	13	15	13	13	15
TIER 2	1	5	3	4	6	9	17	11	19	33	10	39
TIER 3	-	-	-	-	-	-	-	0	0	17	0	28
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	14	20	16	17	19	22	30	24	34	63	23	82
1" meter												
TIER 1	5690	6749	4598	6069	10541	10011	10240	10203	10259	9351	8355	6159
TIER 2	886	978	685	893	5748	8583	9471	10157	9161	5909	2703	1179
TIER 3	321	21	52	164	710	2116	2554	3017	2545	687	429	160
Customer	963	992	991	993	993	1006	1007	1006	1021	1019	1021	1020
CCF/Customer	7	8	5	7	17	21	22	23	22	16	11	7
5-yr Avg	6	7	9	10	18	21	35	27	37	29	25	14
Reduction	-12%	-6%	41%	31%	6%	1%	36%	13%	43%	47%	56%	46%

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
2" meter												
TIER 1	89	109	71	97	124	138	129	137	139	119	127	71
TIER 2	45	84	51	73	81	143	146	150	164	113	107	38
TIER 3	125	166	92	84	272	406	471	546	538	309	215	5
Customer	16	16	16	16	15	15	15	15	15	15	15	15
CCF/Customer	16	22	13	16	32	46	50	56	56	36	30	8
5-yr Avg	64	18	56	31	125	66	231	78	493	92	242	48
Reduction	75%	-23%	76%	48%	75%	31%	79%	29%	89%	61%	88%	84%
3/4" meter												
TIER 1	67326	75776	56644	68030	104549	116442	117982	118716	121772	107477	91034	71374
TIER 2	9972	10141	7339	8652	48448	83973	94397	101489	98112	57179	25278	11915
TIER 3	1407	1187	1773	207	4368	10404	15078	21587	15454	6205	2553	2659
Customer	11375	11376	11378	11367	11370	11372	11375	11369	11367	11372	11373	11372
CCF/Customer	7	8	6	7	14	19	20	21	21	15	10	8
5-yr Avg	0	0	0	0	0	1	0	2	1	2	2	1
Reduction	-3218%	-4588%	-4445%	-3140%	-7607%	-3256%	-6395%	-1234%	-3419%	-721%	-349%	-560%
5/8" meter												
TIER 1	11,422	12,670	8,986	11,415	15,596	15,996	16140	16138	16853	14188	12862	11177
TIER 2	1,151	1,051	862	993	3,631	7,124	7924	7329	7923	3437	2138	1248
TIER 3	22	32	31	26	29	363	312	433	490	1694	252	312
Customer	2031	2027	2030	2029	2032	2027	2025	2027	2033	2033	2032	2031
CCF/Customer	6	7	5	6	9	12	12	12	12	10	8	6
5-yr Avg	(3)	15	7	17	2	33	7	48	7	49	4	22
Reduction	317%	54%	29%	63%	-531%	65%	-61%	76%	-76%	81%	-87%	71%
Sprinkler 1" TO 3/4"												
TIER 1	2,763	3,242	2,076	2,756	3,041	3,014	2,863	2,933	3,265	2,719	2,844	2,749
TIER 2	274	374	230	321	408	440	332	374	445	317	336	314
TIER 3	28	61	22	33	74	57	299	158	121	25	39	59
Customer	473	472	471	473	472	473	473	471	471	471	471	471
CCF/Customer	6	8	5	7	7	7	7	7	8	6	7	7
Sprinkler 1" TO 5/8" by 3/4"												
TIER 1										-	-	-
TIER 2												
TIER 3												
Customer										1	1	1
CCF/Customer										-	-	-

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
BAY POINT												
Irrigation												
1 1/2" meter												
CCF	3	4	-	349	285	445	365	436	421	285	-	-
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	2	2	-	175	143	223	183	218	211	143	-	-
5-yr Avg	-	0	5	13	26	65	103	104	103	73	37	14
Reduction		-400%	100%	-1263%	-457%	-244%	-77%	-109%	-104%	-96%	100%	100%
1" meter												
CCF	201	20	21	330	971	1,168	1,885	2,072	2,144	1,402	494	283
Customer	15	15	15	16	16	16	16	16	16	16	16	16
CCF/Customer	13	1	1	21	61	73	118	130	134	88	31	18
5-yr Avg	10	11	14	42	77	119	146	127	140	116	62	20
Reduction	-33%	88%	90%	50%	21%	39%	19%	-2%	4%	24%	50%	11%
2" meter												
CCF	1,328	1,392	1,348	2,075	3,557	4,041	3,775	4,314	3,906	2,321	1,596	937
Customer	21	21	21	21	21	21	21	21	21	21	21	20
CCF/Customer	63	66	64	99	169	192	180	205	186	111	76	47
5-yr Avg	10	14	20	52	90	170	209	208	192	147	77	42
Reduction	-523%	-365%	-225%	-89%	-89%	-13%	14%	1%	3%	25%	2%	-12%
3" meter												
CCF	2	11	56	41	26	37	264	985	137	1	-	11
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	2	11	56	41	26	37	264	985	137	1	-	11
5-yr Avg	15	47	50	131	235	238	238	130	174	202	166	75
Reduction	87%	77%	-11%	69%	89%	84%	-11%	-657%	21%	100%	100%	85%
5/8" meter												
CCF	4	3	3	5	97	148	318	230	404	313	107	8
Customer	6	5	5	4	5	5	5	5	5	5	5	5
CCF/Customer	1	1	1	1	19	30	64	46	81	63	21	2
5-yr Avg	13	10	9	15	18	26	35	56	82	84	85	41
Reduction	95%	94%	93%	92%	-10%	-12%	-80%	18%	1%	25%	75%	96%

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
Public Authority - Metered												
1 1/2" meter												
CCF	43	48	22	36	47	49	44	50	56	58	32	10
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	22	24	11	18	24	25	22	25	28	29	16	5
5-yr Avg	11	13	21	35	59	99	95	101	126	78	36	19
Reduction	-105%	-81%	46%	49%	60%	75%	77%	75%	78%	63%	56%	73%
1" meter												
CCF	-	-	1	-	-	1	1	-	1	-	-	-
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	-	-	1	-	-	1	1	-	1	-	-	-
5-yr Avg	4	4	4	4	4	4	4	4	4	4	4	4
Reduction	100%	100%	76%	100%	100%	76%	76%	100%	76%	100%	100%	100%
2" meter												
CCF	47	122	72	532	746	854	1,236	923	1,405	905	243	67
Customer	5	5	5	5	5	5	5	5	5	5	5	5
CCF/Customer	9	24	14	106	149	171	247	185	281	181	49	13
5-yr Avg	47	57	55	68	168	233	288	240	299	190	118	71
Reduction	80%	57%	74%	-57%	11%	27%	14%	23%	6%	5%	59%	81%
3" meter												
CCF	213	424	258	344	368	931	849	948	913	690	404	257
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	107	212	129	172	184	466	425	474	457	345	202	129
5-yr Avg	201	241	165	230	471	579	679	721	606	491	237	133
Reduction	47%	12%	22%	25%	61%	20%	37%	34%	25%	30%	15%	3%
4" meter												
CCF	19	78	23	320	504	1,235	65	90	43	34	215	29
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	10	39	12	160	252	618	33	45	22	17	108	15
5-yr Avg	166	92	80	78	71	85	114	127	130	135	283	277
Reduction	94%	58%	86%	-104%	-256%	-628%	72%	65%	83%	87%	62%	95%
5/8" meter												
CCF	5	5	9	6	8	16	18	12	18	9	7	7
Customer	3	3	3	3	3	3	3	3	3	3	3	3
CCF/Customer	2	2	3	2	3	5	6	4	6	3	2	2
5-yr Avg	23	33	20	24	27	32	33	12	17	20	17	27
Reduction	93%	95%	85%	91%	90%	83%	82%	67%	64%	85%	86%	91%

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
Sprinkler 6" to 1 1/2"												
CCF	705	723	552	538	400	981	667	663	743	663	576	440
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	705	723	552	538	400	981	667	663	743	663	576	440
CCF Commercial												
1 1/2" meter												
CCF	912	945	768	813	803	813	818	824	743	734	642	675
Customer	10	10	10	10	10	10	10	10	10	10	10	10
CCF/Customer	91	95	77	81	80	81	82	82	74	73	64	68
5-yr Avg	14	13	13	16	16	19	22	21	21	19	16	14
Reduction	-573%	-620%	-500%	-422%	-413%	-326%	-269%	-296%	-250%	-293%	-308%	-395%
1" meter												
CCF	929	1085	1001	1035	1104	1175	1148	1219	1256	1168	883	968
Customer	43	43	43	43	43	43	43	42	42	42	42	42
CCF/Customer	22	25	23	24	26	27	27	29	30	28	21	23
5-yr Avg	35	37	32	38	36	43	45	43	44	40	39	36
Reduction	39%	31%	28%	37%	29%	36%	41%	32%	31%	30%	46%	36%
2" meter												
CCF	6376	6337	4720	5162	5578	6078	5744	6351	6561	6045	6307	5025
Customer	39	39	39	39	39	39	39	39	39	39	39	39
CCF/Customer	163	162	121	132	143	156	147	163	168	155	162	129
5-yr Avg	131	131	116	142	151	182	194	187	190	157	151	129
Reduction	-25%	-24%	-4%	7%	5%	14%	24%	13%	11%	1%	-7%	0%
3" meter												
CCF	1736	1818	1468	1633	1347	2662	1857	1905	1943	1662	1093	891
Customer	7	8	8	10	10	10	10	8	7	6	6	6
CCF/Customer	248	227	184	163	135	266	186	238	278	277	182	149
5-yr Avg	3	17	18	19	2	1	61	209	3	15	21	5
Reduction	-8918%	-1217%	-949%	-759%	-6635%	-31844%	-207%	-14%	-9152%	-1778%	-767%	-3082%

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
4" meter												
CCF	1,864	2,035	1,426	2,752	1,653	3,550	2,556	2,702	2,444	2,239	2,302	2,104
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	932	1,018	713	1,376	827	1,775	1,278	1,351	1,222	1,120	1,151	1,052
5-yr Avg	586	367	361	391	500	516	533	512	633	463	421	110
Reduction	-59%	-177%	-98%	-252%	-65%	-244%	-140%	-164%	-93%	-142%	-173%	-855%
5/8" meter												
CCF	1,054	1,145	1,336	1,170	1,433	1,540	1,345	1,529	1,495	1,355	1,242	1,166
Customer	107	107	107	106	106	106	104	104	104	103	103	103
CCF/Customer	10	11	12	11	14	15	13	15	14	13	12	11
5-yr Avg	14	13	13	16	16	19	22	21	21	19	16	14
Reduction	27%	18%	2%	29%	14%	24%	42%	29%	32%	30%	23%	17%
6" meter												
CCF					12	29	67	23	93	163	239	268
Customer				1	1	1	1	1	1	1	1	1
CCF/Customer	-	-	-	-	12	29	67	23	93	163	239	268
5-yr Avg	649	538	500	579	573	683	754	632	632	588	639	588
Reduction	100%	100%	100%	100%	98%	96%	91%	96%	85%	72%	63%	54%
Sprinkler 6" to 1 1/2"												
CCF	1,153	1,063	866	947	649	1,378	941	1,035	1,227	1,101	1,218	1,044
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	577	532	433	474	325	689	471	518	614	551	609	522
Sprinkler 6" to 3"												
CCF	1,338	1,383	1,189	1,372	1,551	3,217	2,498	2,428	2,745	2,583	2,897	1,648
Customer	2	2	2	2	2	2	2	2	2	3	3	3
CCF/Customer	669	692	595	686	776	1,609	1,249	1,214	1,373	861	966	549
Sprinkler 8" to 2"												
CCF	1,868	1,730	1,302	1,481	1,403	3,029	2,278	2,597	2,701	2,248	2,049	1,645
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	934	865	651	741	702	1,515	1,139	1,299	1,351	1,124	1,025	823
Sprinkler 8" to 3"												
CCF	1,038	1,036	664	1,011	812	1,161	1,212	1,289	1,401	1,120	1,122	904
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	1,038	1,036	664	1,011	812	1,161	1,212	1,289	1,401	1,120	1,122	904

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
CCF Industrial												
2" meter												
CCF	570	500	265	367	595	620	670	627	609	617	688	688
Customer	3	3	3	3	3	3	3	3	3	3	3	3
CCF/Customer	190	167	88	122	198	207	223	209	203	206	229	229
5-yr Avg	1,095	852	965	1,015	902	931	934	922	1,010	832	861	774
Reduction	83%	80%	91%	88%	78%	78%	76%	77%	80%	75%	73%	70%
3" meter												
CCF	500	688	549	655	474	806	560	714	658	840	361	341
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	500	688	549	655	474	806	560	714	658	840	361	341
4" meter												
CCF	167	106	122	99	103	392	149	124	-	1	-	-
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	167	106	122	99	103	392	149	124	-	1	-	-
5/8" meter												
CCF	-	-	-	-	3	(3)	-	-	-	-	-	-
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	-	-	-	-	3	(3)	-	-	-	-	-	-
5-yr Avg	21	10	7	10	10	11	17	11	14	8	9	6
Reduction	100%	100%	100%	100%	70%	128%	100%	100%	100%	100%	100%	100%
CCF Residential												
1 1/2" meter												
TIER 1	3	8	3	4	6	8	8	8	8	8	8	8
TIER 2	-	2	-	-	-	2	4	6	4	7	7	5
TIER 3	-	-	-	-	-	-	-	-	-	6	3	-
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	3	10	3	4	6	10	12	14	12	21	18	13
1" meter												
TIER 1	101	110	102	110	122	123	122	135	126	118	118	97
TIER 2	27	33	23	35	45	51	42	59	49	38	39	31
TIER 3	15	17	11	15	13	21	20	14	20	26	34	45
Customer	19	19	19	20	21	21	21	21	21	21	21	21
CCF/Customer	8	8	7	8	9	9	9	10	9	9	9	8
5-yr Avg	7	7	7	8	11	24	31	23	64	21	13	7
Reduction	-16%	-23%	0%	-6%	21%	61%	72%	57%	85%	60%	30%	-18%
3/4" meter												
TIER 1	-	-	-	-	-	-	-	-	-	-	3	4
TIER 2	-	-	-	-	-	-	-	-	-	-	-	-
TIER 3	-	-	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	1	1	1
CCF/Customer	-	-	-	-	-	-	-	-	-	-	3	4
5/8" meter												
TIER 1	24,286	25,217	22,662	24,767	26,661	28,002	27,712	28,681	28,414	26,815	25,524	23,458
TIER 2	3,578	3,945	2,641	3,800	5,735	7,593	7,476	8,669	8,116	6,160	4,572	3,009
TIER 3	1,076	914	671	1,086	1,876	2,932	2,929	3,822	3,572	2,128	1,439	1,092
Customer	4691	4684	4689	4696	4702	4693	4691	4696	4694	4700	4692	4690
CCF/Customer	6	6	6	6	7	8	8	9	9	7	7	6
5-yr Avg	8	8	8	10	11	14	16	16	16	13	11	9
Reduction	27%	23%	29%	35%	32%	42%	50%	44%	46%	44%	39%	34%

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December	
Sprinkler 1" TO 3/4"													
TIER 1	7	8	8	8	8	6	7	13	11	12	11	10	10
TIER 2	-	2	5	2	-	-	-	2	1	3	-	1	5
TIER 3	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer	1	1	1	2	2	2	2	2	2	2	2	2	2
CCF/Customer	7	10	13	5	3	4	8	6	8	6	6	6	8
Sprinkler 1" TO 5/8" X 3/4"													
TIER 1	504	571	505	545	556	581	570	583	593	589	568	516	
TIER 2	83	105	72	99	190	211	220	249	238	161	105	70	
TIER 3	87	19	7	27	61	127	155	160	151	44	49	8	
Customer	87	87	87	86	86	86	86	87	87	87	87	87	
CCF/Customer	8	8	7	8	9	11	11	11	11	9	8	7	
LOS OSOS													
Irrigation													
1 1/2" meter													
CCF	69	28	48	65	92	90	197	121	171	131	125	143	
Customer	3	3	3	3	3	3	3	3	3	3	3	3	
CCF/Customer	23	9	16	22	31	30	66	40	57	44	42	48	
5-yr Avg	-	90	-	100	-	97	-	138	-	148	-	100	
Reduction		90%		78%		69%		71%		70%		52%	
1" meter													
CCF	169	47	253	112	223	326	351	375	368	318	173	89	
Customer	21	21	21	21	21	21	21	21	21	21	21	21	
CCF/Customer	8	2	12	5	11	16	17	18	18	15	8	4	
5-yr Avg	21	17	18	20	23	48	27	75	27	82	23	58	
Reduction	61%	87%	34%	74%	54%	68%	37%	76%	34%	82%	65%	93%	
2" meter													
CCF	17	15	15	7	8	22	22	28	29	22	28	9	
Customer	2	2	2	2	2	2	2	2	2	2	2	2	
CCF/Customer	9	8	8	4	4	11	11	14	15	11	14	5	
5-yr Avg	11	26	7	59	15	186	35	413	37	365	32	154	
Reduction	23%	71%	-7%	94%	74%	94%	69%	97%	61%	97%	56%	97%	
3/4" meter													
CCF	41	33	53	26	35	57	35	57	68	54	51	24	
Customer	5	5	5	5	5	5	5	5	5	5	5	5	
CCF/Customer	8	7	11	5	7	11	7	11	14	11	10	5	
5/8" meter													
CCF	98	57	14	25	39	20	14	518	(462)	13	17	3	
Customer	20	20	20	20	20	20	20	20	20	20	20	20	
CCF/Customer	5	3	1	1	2	1	1	26	(23)	1	1	0	
5-yr Avg	-	6	-	8	-	14	-	23	-	24	-	14	
Reduction		50%		85%		93%		-14%		97%		99%	

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
Public Authority - Metered												
1" meter												
CCF	16	11	16	16	17	23	15	21	25	41	17	18
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	8	6	8	8	9	12	8	11	13	21	9	9
5-yr Avg	-	35	-	47	-	52	-	66	-	46	-	37
Reduction		84%		83%		78%		84%		55%		76%
2" meter												
CCF	554	315	545	921	1558	2158	1286	1563	2095	227	783	355
Customer	6	6	6	6	6	6	6	6	6	6	6	6
CCF/Customer	92	53	91	154	260	360	214	261	349	38	131	59
5-yr Avg	34	52	21	134	100	436	249	527	256	491	138	267
Reduction	-174%	0%	-326%	-14%	-160%	18%	14%	51%	-36%	92%	6%	78%
CCF Commercial												
1 1/2" meter												
CCF	88	84	60	62	186	371	269	308	255	151	137	75
Customer	6	6	6	6	6	6	6	6	6	6	6	6
CCF/Customer	15	14	10	10	31	62	45	51	43	25	23	13
5-yr Avg	40	48	24	53	30	117	50	206	45	171	33	123
Reduction	63%	71%	59%	81%	-2%	47%	11%	75%	5%	85%	31%	90%
1" meter												
CCF	472	182	205	196	261	392	349	332	331	341	243	208
Customer	26	26	26	26	26	26	26	26	26	26	26	26
CCF/Customer	18	7	8	8	10	15	13	13	13	13	9	8
5-yr Avg	17	32	15	33	15	45	22	50	18	48	20	39
Reduction	-8%	78%	49%	77%	35%	66%	39%	74%	29%	72%	53%	79%
2" meter												
CCF	1176	923	962	1341	1402	1599	1514	1469	1648	1639	1306	1162
Customer	19	19	19	19	19	19	19	19	19	19	19	19
CCF/Customer	62	49	51	71	74	84	80	77	87	86	69	61
5-yr Avg	39	60	33	67	55	143	68	212	68	199	65	140
Reduction	-58%	19%	-51%	-5%	-34%	41%	-17%	63%	-27%	57%	-7%	56%
3" meter												
CCF	193	242	247	216	424	312	265	423	307	236	242	262
Customer	4	4	2	2	2	3	2	2	2	3	3	3
CCF/Customer	48	61	124	108	212	104	133	212	154	79	81	87
5-yr Avg	1,121	-	1,020	-	1,358	-	1,995	-	2,031	-	1,609	-
Reduction	96%		88%		84%		93%		92%		95%	

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
3/4" meter												
CCF	97	90	90	102	112	122	97	130	131	130	142	131
Customer	10	10	10	10	10	10	10	10	10	10	10	10
CCF/Customer	10	9	9	10	11	12	10	13	13	13	14	13
5-yr Avg	9	10	6	9	8	15	12	19	13	18	11	13
Reduction	-12%	8%	-50%	-16%	-38%	16%	19%	32%	-3%	26%	-31%	2%
5/8" meter												
CCF	358	363	320	432	434	596	422	464	479	598	456	439
Customer	74	74	74	74	74	74	74	74	74	74	74	74
CCF/Customer	5	5	4	6	6	8	6	6	6	8	6	6
5-yr Avg	8	10	9	11	9	13	10	14	11	15	10	11
Reduction	38%	53%	52%	45%	35%	39%	45%	54%	41%	45%	37%	44%
Sprinkler 6" to 3"												
CCF	657	401	595	482	600	650	757	490	774	560	566	626
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	657	401	595	482	600	650	757	490	774	560	566	626
CCF Industrial												
1" meter												
CCF	53	52	43	60	46	38	57	55	41	50	62	64
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	53	52	43	60	46	38	57	55	41	50	62	64
5-yr Avg	109	-	114	-	115	-	129	-	135	0	120	-
Reduction	51%		62%		60%		56%		70%		48%	
CCF Residential												
1" meter												
TIER 1	1281	944	975	1022	1233	1355	1167	1326	1313	1232	1253	1068
TIER 2	286	182	185	223	421	608	526	691	596	501	506	241
TIER 3	125	78	102	597	221	502	429	822	563	312	264	201
Customer	209	209	210	209	210	209	210	210	209	210	210	210
CCF/Customer	8	6	6	9	9	12	10	14	12	10	10	7
5-yr Avg	19	11	17	13	28	27	40	37	40	37	31	20
Reduction	58%	49%	64%	32%	68%	56%	75%	63%	70%	73%	69%	65%
2" meter												
TIER 1	10	8	6	8	8	6	8	4	6	6	8	6
TIER 2	12	10	3	4	1	-	8	(7)	-	-	-	-
TIER 3	1	-	-	-	-	-	-	-	-	-	-	-
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	23	18	9	12	9	6	16	(3)	6	6	8	6

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
3/4" meter												
TIER 1	2088	1618	1621	1728	2049	2198	1928.7	2188.2	2140.4	1975.8	2014.2	1695.5
TIER 2	252	178	167	240	469	676	550.3	645.6	662.3	459.2	419.8	167.6
TIER 3	16	21	35	97	148	280	301.0	291.2	260.4	99.0	147.0	80.9
Customer	415	415	416	414	416	417	417	417	417	419	418	419
CCF/Customer	6	4	4	5	6	8	7	7	7	6	6	5
5-yr Avg	13	9	11	10	17	19	23	28	23	27	19	15
Reduction	55%	53%	62%	49%	62%	61%	71%	73%	68%	78%	68%	69%
5/8" meter												
TIER 1	10254	8875	8391	9049	10556	10973	9892	10952	11097	10027	10078	8719
TIER 2	965	739	601	838	1578	2165	1989	2318	2396	1655	1525	741
TIER 3	188	75	188	269	331	472	1018	911	1067	607	426	84
Customer	2421	2425	2427	2427	2426	2423	2422	2420	2420	2420	2422	2422
CCF/Customer	5	4	4	4	5	6	5	6	6	5	5	4
5-yr Avg	8	7	8	8	9	12	12	14	12	14	10	9
Reduction	44%	46%	50%	44%	45%	53%	57%	58%	50%	63%	50%	58%
Sprinkler 1" TO 3/4"												
TIER 1	74	63	73	76	76	88	86	78	83	85	90	69
TIER 2	2	0	12	8	10	14	8	16	13	17	8	2
TIER 3	0	0	9	0	0	0	0	1	0	7	0	0
Customer	19	19	19	19	20	20	20	20	20	20	20	20
CCF/Customer	4	3	5	4	4	5	5	5	5	5	5	4
Sprinkler 1" TO 5/8" x 3/4"												
TIER 1	4	7	5	6	7	7	7	6	8	7	6	6
TIER 2	0	0	0	0	0	0	0	0	0	0	0	0
TIER 3	0	0	0	0	0	0	0	0	0	0	0	0
Customer	3	3	3	3	3	3	3	3	3	3	3	3
CCF/Customer	1	2	2	2	2	2	2	2	3	2	2	2

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
San Juan Oaks												
Irrigation												
2" meter												
CCF	0	0	0	0	0	0	0	-	-	-	-	-
Customer	0	0	0	0	0	6	5	5	5	5	5	5
CCF/Customer						-	-	-	-	-	-	-
Commercial												
3" meter												
CCF	0	0	0	0	0	0	0			147	46	145
Customer	0	0	0	0	0	6	6	6	6	7	7	6
CCF/Customer						-	-	-	-	21	7	24
Residential												
Sprinkler 1" TO 3/4"												
TIER 1							30	48	88	81	61	68
TIER 2							12	10	23	5	4	16
TIER 3							-	-	-	-	-	-
Customer						66	69	81	82	82	82	94
CCF/Customer						-	1	1	1	1	1	1

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
SANTA MARIA												
Irrigation												
1 1/2" meter												
CCF	422	296	120	298	415	585	671	703	736	493	435	216
Customer	10	10	10	10	10	10	10	10	10	10	11	11
CCF/Customer	42	30	12	30	42	59	67	70	74	49	40	20
5-yr Avg	147	109	121	142	174	298	281	285	316	208	191	220
Reduction	71%	73%	90%	79%	76%	80%	76%	75%	77%	76%	79%	91%
1" meter												
CCF	427	380	339	382	550	744	935	825	839	750	674	349
Customer	24	25	26	26	26	26	25	26	26	26	26	26
CCF/Customer	18	15	13	15	21	29	37	32	32	29	26	13
5-yr Avg	36	35	24	55	58	80	93	75	97	80	69	75
Reduction	50%	57%	45%	73%	64%	64%	60%	58%	67%	64%	63%	82%
2" meter												
CCF	3154	1996	1486	2782	4475	6030	6,674	6,502	6,826	4,369	3,946	2,314
Customer	37	37	37	37	37	37	37	37	37	37	37	37
CCF/Customer	85	54	40	75	121	163	180	176	184	118	107	63
5-yr Avg	54	74	58	128	175	252	321	324	334	249	176	146
Reduction	-58%	27%	31%	41%	31%	35%	44%	46%	45%	53%	39%	57%
3" meter												
CCF	1430	390	753	2138	3351	2055	3546	3284	1820	1457	1391	864
Customer	4	4	6	4	4	4	4	4	4	4	4	4
CCF/Customer	358	98	126	535	838	514	887	821	455	364	348	216
5-yr Avg	70	125	79	142	173	233	665	686	672	484	328	257
Reduction	-409%	22%	-58%	-277%	-385%	-120%	-33%	-20%	32%	25%	-6%	16%
3/4" meter												
CCF	38	44	24	31	40	53	47	52	33	39	33	23
Customer	10	10	14	10	10	10	10	10	10	10	10	10
CCF/Customer	4	4	2	3	4	5	5	5	3	4	3	2
5-yr Avg	11	10	12	9	7	7	7	10	8	8	11	13
Reduction	67%	54%	86%	67%	45%	22%	36%	48%	57%	51%	70%	82%
4" meter												
CCF	129	621	156	1	815	993	728	914	1025	862	754	453
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	129	621	156	1	815	993	728	914	1,025	862	754	453
5-yr Avg	351	627	397	708	863	583	1,662	1,716	1,680	1,211	820	642
Reduction	63%	1%	61%	100%	6%	-70%	56%	47%	39%	29%	8%	29%

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
5/8" meter												
CCF	73	110	111	127	320	311	259	268	326	279	140	31
Customer	7	7	7	7	7	7	7	7	7	7	7	7
CCF/Customer	10	16	16	18	46	44	37	38	47	40	20	4
5-yr Avg	9	7	8	15	17	23	25	24	22	17	17	19
Reduction	-12%	-110%	-106%	-24%	-171%	-96%	-50%	-63%	-109%	-131%	-17%	77%
Public Authority - Metered												
1" meter												
CCF	61	63	59	56	52	62	62	83	47	70	51	20
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	61	63	59	56	52	62	62	83	47	70	51	20
5-yr Avg	23	10	17	20	29	46	62	59	65	49	36	47
Reduction	-170%	-518%	-255%	-175%	-82%	-35%	-1%	-42%	28%	-42%	-41%	57%
2" meter												
CCF	1840	1621	1312	2829	5029	4988	4852	5661	5682	4858	3364	2265
Customer	9	9	9	9	9	9	9	9	9	9	9	9
CCF/Customer	204	180	146	314	559	554	539	629	631	540	374	252
5-yr Avg	280	252	278	346	501	662	648	694	803	681	567	485
Reduction	27%	29%	48%	9%	-11%	16%	17%	9%	21%	21%	34%	48%
3" meter												
CCF	434	503	232	190	406	747	470	847	846	733	359	274
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	434	503	232	190	406	747	470	847	846	733	359	274
5-yr Avg	463	336	431	283	597	776	971	974	980	753	689	501
Reduction	6%	-50%	46%	33%	32%	4%	52%	13%	14%	3%	48%	45%
6" meter												
CCF	561		467	586	472	968	1297	1648	1119	694	528	708
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	561	-	467	586	472	968	1,297	1,648	1,119	694	528	708
5-yr Avg	1,255	1,677	1,540	2,467	3,917	4,309	4,464	3,967	4,088	3,304	2,221	2,678
Reduction	55%	100%	70%	76%	88%	78%	71%	58%	73%	79%	76%	74%

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
CCF Commercial												
1 1/2" meter												
CCF	1925	1772	1237	1174	2070	2796	2656	2832	2893	2097	2095	1288
Customer	46	46	46	46	46	46	46	46	46	46	44	45
CCF/Customer	42	39	27	26	45	61	58	62	63	46	48	29
5-yr Avg	40	36	32	48	60	84	96	98	104	88	76	63
Reduction	-5%	-8%	17%	47%	25%	28%	40%	37%	40%	48%	37%	54%
1" meter												
CCF	2617	2757	1904	2547	3539	4464	4098	4533	4145	3916	3430	2222
Customer	159	159	159	158	157	156	156	156	156	156	156	156
CCF/Customer	16	17	12	16	23	29	26	29	27	25	22	14
5-yr Avg	25	27	24	32	39	53	61	59	63	51	42	41
Reduction	34%	35%	50%	49%	43%	46%	57%	51%	58%	51%	47%	65%
2" meter												
CCF	12659	11757	9275	12227	16984	21430	22463	23067	23038	16537	14740	9125
Customer	140	140	140	140	140	140	140	140	140	140	139	139
CCF/Customer	90	84	66	87	121	153	160	165	165	118	106	66
5-yr Avg	102	110	92	153	198	260	290	291	309	250	198	182
Reduction	11%	23%	28%	43%	39%	41%	45%	43%	47%	53%	46%	64%
3" meter												
CCF	5893	3148	815	-1232	4220	4422	5074	6289	4861	2891	3026	1992
Customer	19	18	16	19	20	20	19	18	17	16	16	16
CCF/Customer	310	175	51	(65)	211	221	267	349	286	181	189	125
5-yr Avg	305	270	243	373	494	605	624	627	713	593	438	464
Reduction	-2%	35%	79%	117%	57%	63%	57%	44%	60%	70%	57%	73%
3/4" meter												
CCF	351	310	259	335	494	535	429	498	482	414	481	260
Customer	37	38	38	38	38	38	38	39	39	38	39	39
CCF/Customer	9	8	7	9	13	14	11	13	12	11	12	7
5-yr Avg	11	12	10	16	17	22	28	25	26	21	18	18
Reduction	16%	35%	32%	43%	25%	37%	60%	49%	52%	47%	30%	64%
4" meter												
CCF	656	725	631	583	745	773	702	739	735	667	734	685
Customer	8	8	8	8	8	8	8	8	8	8	8	8
CCF/Customer	82	91	79	73	93	97	88	92	92	83	92	86
5-yr Avg	77	53	58	12	43	491	6	2	129	296	181	167
Reduction	-7%	-73%	-36%	-507%	-118%	80%	-1286%	-3859%	29%	72%	49%	49%

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
5/8" meter												
CCF	2256	2149	1775	1959	2545	2957	3158	3370	3040	2611	2685	1853
Customer	195	196	195	194	192	191	192	192	192	192	190	190
CCF/Customer	12	11	9	10	13	15	16	18	16	14	14	10
5-yr Avg	14	14	13	16	19	23	27	25	27	22	19	20
Reduction	19%	23%	31%	37%	29%	34%	39%	31%	42%	39%	27%	52%
6" meter												
CCF	1065	1007	876	1009	787	1273	1041	1164	1102	1121	1187	1087
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	1,065	1,007	876	1,009	787	1,273	1,041	1,164	1,102	1,121	1,187	1,087
Sprinkler 4" to 3"												
CCF	480	447	448	474	536	556	574	553	541	577	609	399
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	480	447	448	474	536	556	574	553	541	577	609	399
Sprinkler 6" to 2"												
CCF	412	353	64	710	510	399	975	863	721	566	497	377
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	412	353	64	710	510	399	975	863	721	566	497	377
Sprinkler 6" to 3"												
CCF	659	534	150	775	1127	1732	2060	1999	1849	1580	717	792
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	659	534	150	775	1,127	1,732	2,060	1,999	1,849	1,580	717	792
Sprinkler 8" to 2"												
CCF	1050	784	758	992	1207	1550	1662	1559	1502	1350	1129	763
Customer	3	3	3	3	3	3	3	3	3	3	3	3
CCF/Customer	350	261	253	331	402	517	554	520	501	450	376	254

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December	
CCF Industrial													
1" meter													
CCF	25	31	23	22	22	22	25	21	24	21	20	23	4
Customer	1	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	25	31	23	22	22	22	25	21	24	21	20	23	4
5-yr Avg	8	9	10	11	10	10	11	8	7	10	8	8	9
Reduction	-198%	-244%	-125%	-93%	-116%	-131%	-156%	-224%	-110%	-163%	-180%		56%
5/8" meter													
CCF	3	0	2	1	3	3	2	2	2	4	2	3	1
Customer	4	4	4	4	4	4	4	4	4	4	4	4	4
CCF/Customer	1	-	1	0	1	1	1	1	1	1	1	1	0
5-yr Avg	1	1	1	2	1	1	1	1	1	2	1	1	1
Reduction	16%	100%	44%	85%	35%	60%	55%	58%	50%	58%	25%		78%
CCF Residential													
1 1/2" meter													
TIER 1	74	84	68	85	106	112	107	97	115	89	96	86	
TIER 2	66	91	53	62	140	145	128	129	139	114	146	28	
TIER 3	23	57	14	43	163	218	291	265	382	93	103	1	
Customer	8	8	8	8	8	8	8	8	8	8	8	8	8
CCF/Customer	20	29	17	24	51	59	66	61	80	37	43	14	
5-yr Avg	15	29	28	37	43	56	63	62	74	59	46	33	
Reduction	-39%	0%	40%	36%	-18%	-6%	-5%	1%	-7%	38%	6%		56%
1" meter													
TIER 1	15840	14876	13214	15517	17945	18433	18595	18934	18682	17375	16945	14465	
TIER 2	6080	4659	2831	5168	9628	12135	12855	13196	12945	9071	7657	4001	
TIER 3	1296	979	576	1030	2824	4727	5723	6113	5466	2665	1601	1605	
Customer	1725	1722	1724	1725	1730	1726	1733	1735	1740	1739	1741	1742	
CCF/Customer	13.46	12	10	13	18	20	21	22	21	17	15	12	
5-yr Avg	23	24	20	31	41	59	69	63	67	53	42	32	
Reduction	41%	51%	53%	60%	58%	65%	69%	65%	68%	68%	64%	64%	
2" meter													
TIER 1	60	58	58	67	69	72	72	81	83	84	93	87	
TIER 2	58	80	59	57	81	87	83	98	95	71	79	61	
TIER 3	132	147	25	95	370	506	492	619	568	428	307	107	
Customer	5	6	6	6	6	7	7	7	7	7	7	7	
CCF/Customer	50	48	24	37	87	95	92	114	107	83	68	36	
5-yr Avg	61	53	48	68	65	85	101	91	101	95	87	76	
Reduction	18%	11%	51%	47%	-34%	-12%	8%	-25%	-6%	12%	21%	52%	

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
3/4" meter												
TIER 1	13030	11962	10800	13377	15254	16204	16363	16691	16398	15011	14491	12565
TIER 2	3433	2510	1753	3738	6386	9160	9117	9825	9084	5900	5184	2840
TIER 3	1001	318	153	584	943	2221	2089	2795	2620	938	708	390
Customer	1463	1466	1476	1479	1482	1491	1497	1497	1502	1504	1510	1512
CCF/Customer	12	10	9	12	15	19	18	20	19	15	13	10
5-yr Avg	15	14	13	18	23	32	37	36	37	31	24	19
Reduction	19%	30%	34%	32%	33%	42%	50%	46%	50%	52%	45%	45%
5/8" meter												
TIER 1	95807	90236	76799	92426	108464	114530	115927	116025	115179	103548	102076	83676
TIER 2	20491	16063	9243	18051	34940	47601	52117	52832	50783	32190	28751	12364
TIER 3	1597	988	636	1640	3597	4227	5585	5820	5593	3285	1850	992
Customer	11233	11223	11213	11199	11201	11193	11187	11191	11180	11168	11167	11167
CCF/Customer	10	10	8	10	13	15	16	16	15	12	12	9
5-yr Avg	14	14	13	17	21	27	31	29	30	24	21	17
Reduction	25%	33%	40%	42%	37%	45%	49%	47%	49%	49%	43%	49%
Sprinkler 1" TO 3/4"												
TIER 1	375	330	276	327	370	408	418	427	396	362	354	280
TIER 2	77	50	37	68	89	107	142	117	85	82	67	39
TIER 3	0	0	0	0	0	0	10	0	0	0	0	0
Customer	40	40	40	40	40	40	40	40	40	40	40	40
CCF/Customer	11	10	8	10	11	13	14	14	12	11	11	8
SIMI VALLEY												
Irrigation												
1 1/2" meter												
CCF	3069	1239	1548	4062	6713	6507	8239	8855	9522	5479	4342	2448
Customer	45	45	44	44	44	44	44	45	46	46	46	46
CCF/Customer	68	28	35	92	153	148	187	197	207	119	94	53
5-yr Avg	92	93	60	77	107	126	144	157	194	144	126	106
Reduction	26%	71%	41%	-20%	-42%	-17%	-30%	-25%	-7%	17%	25%	50%
1" meter												
CCF	718	478	348	423	507	1094	787	789	896	755	567	541
Customer	25	25	25	25	25	25	25	25	26	26	26	26
CCF/Customer	29	19	14	17	20	44	31	32	34	29	22	21
5-yr Avg	21	27	21	29	27	37	42	41	46	36	31	27
Reduction	-39%	30%	35%	42%	24%	-18%	25%	23%	25%	18%	30%	23%
2" meter												
CCF	5422	3396	2530	4145	6145	7325	7948	7291	9651	6654	5970	2768
Customer	61	61	61	61	61	61	61	61	61	62	62	62
CCF/Customer	89	56	41	68	101	120	130	120	158	107	96	45
5-yr Avg	107	107	74	114	142	178	206	224	252	195	167	135
Reduction	17%	48%	44%	41%	29%	32%	37%	47%	37%	45%	42%	67%

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
3" meter												
CCF	363	216	193	195	411	579	735	1055	1696	519	498	429
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	363	216	193	195	411	579	735	1,055	1,696	519	498	429
4" meter												
CCF	136	323	335	52	492	683	1,050	1,191	1,662	1,430	947	245
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	136	323	335	52	492	683	1,050	1,191	1,662	1,430	947	245
5/8" meter												
CCF	86	50	9	52	77	72	66	65	85	51	48	14
Customer	4	4	4	4	4	4	4	4	4	4	4	4
CCF/Customer	22	13	2	13	19	18	17	16	21	13	12	4
5-yr Avg	-	19	-	30	-	44	-	43	-	35	1	43
Reduction		35%		56%		59%		63%		63%	-1400%	92%
Public Authority - Metered												
1 1/2" meter												
CCF	497	212	0	5	294	331	321	341	449	382	359	143
Customer	8	8	8	8	8	8	8	8	8	8	8	8
CCF/Customer	62	27	-	1	37	41	40	43	56	48	45	18
5-yr Avg	35	34	26	36	54	83	99	116	118	93	64	54
Reduction	-78%	23%	100%	98%	32%	50%	59%	63%	52%	49%	30%	67%
1" meter												
CCF	452	239	92	74	257	435	367	303	605	546	366	137
Customer	15	15	15	15	15	15	15	15	15	15	15	15
CCF/Customer	30	16	6	5	17	29	24	20	40	36	24	9
5-yr Avg	14	16	8	15	23	31	37	38	44	35	26	21
Reduction	-113%	-1%	22%	68%	24%	7%	33%	46%	9%	-5%	7%	57%
2" meter												
CCF	5319	4092	1663	2362	4993	6045	6750	7116	8996	6731	5986	3303
Customer	41	41	41	41	41	41	41	41	41	41	41	41
CCF/Customer	130	100	41	58	122	147	165	174	219	164	146	81
5-yr Avg	96	103	67	120	159	236	268	266	314	236	176	146
Reduction	-35%	3%	40%	52%	23%	38%	38%	35%	30%	30%	17%	45%
3" meter												
CCF	5224	2206	2894	2161	3065	5632	7781	9279	8587	5162	5020	4149
Customer	7	7	7	7	7	7	7	7	7	7	7	7
CCF/Customer	746	315	413	309	438	805	1,112	1,326	1,227	737	717	593
4" meter												
CCF	540	340	605	965	1311	1966	2242	2203	1939	1182	813	227
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	540	340	605	965	1,311	1,966	2,242	2,203	1,939	1,182	813	227
5-yr Avg	1,036	999	691	1,024	1,401	1,903	2,145	1,983	2,464	1,752	1,565	1,201
Reduction	48%	66%	12%	6%	6%	-3%	-5%	-11%	21%	33%	48%	81%

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
5/8" meter												
CCF	87	48	0	14	84	86	73	76	82	81	60	24
Customer	12	12	12	12	12	12	12	12	12	12	12	12
CCF/Customer	7	4	-	1	7	7	6	6	7	7	1	1
5-yr Avg	5	7	6	6	9	11	16	14	17	13	8	9
Sprinkler 4" to 3"												
CCF	2244	1237	1208	2425	2235	2284	2991	3786	4161	2193	1979	1290
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	1,122	619	604	1,213	1,118	1,142	1,496	1,893	2,081	1,097	990	645
CCF Commercial												
1 1/2" meter												
CCF	3116	2400	2358	2719	3529	3511	3621	3963	4690	2836	3185	2731
Customer	80	80	80	80	80	79	79	79	80	80	80	80
CCF/Customer	39	30	29	34	44	44	46	50	59	35	40	34
5-yr Avg	73	29	64	29	75	40	92	43	102	41	81	35
Reduction	47%	-4%	54%	-18%	41%	-11%	50%	-18%	43%	13%	51%	1%
1" meter												
CCF	2636	2097	1903	2062	2443	2830	2669	2730	3167	2267	2488	1923
Customer	122	122	122	122	122	122	122	122	122	122	122	122
CCF/Customer	22	17	16	17	20	23	22	22	26	19	20	16
5-yr Avg	23	31	20	33	23	40	28	45	32	41	26	36
Reduction	7%	45%	20%	49%	14%	42%	23%	50%	18%	54%	22%	56%
2" meter												
CCF	16935	12033	10459	12850	15833	20216	17688	18525	22133	17486	17917	11376
Customer	273	273	273	271	270	272	272	273	272	270	272	273
CCF/Customer	62	44	38	47	59	74	65	68	81	65	66	42
5-yr Avg	79	101	60	105	96	146	133	165	154	153	107	119
Reduction	22%	56%	36%	55%	39%	49%	51%	59%	47%	58%	38%	65%
3" meter												
CCF	1535	1002	1094	1361	1219	1548	1371	1739	1731	1575	1425	1269
Customer	10	10	10	10	10	11	12	14	12	12	12	12
CCF/Customer	154	100	109	136	122	141	114	124	144	131	119	106
5-yr Avg	169	163	144	166	146	175	198	195	206	155	156	149
Reduction	9%	39%	24%	18%	16%	19%	42%	36%	30%	15%	24%	29%
4" meter												
CCF	264	202	230	213	187	224	352	(17)	198	169	200	171
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	264	202	230	213	187	224	352	(17)	198	169	200	171

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
3/4" meter												
CCF	77	59	63	69	79	76	71	69	87	77	92	75
Customer	4	4	4	4	4	4	4	4	4	4	4	4
CCF/Customer	19	15	16	17	20	19	18	17	22	19	23	19
5-yr Avg	58	-	60	-	59	-	71	-	77	-	70	-
Reduction	67%		74%		67%		75%		72%		67%	
5/8" meter												
CCF	1232	1009	1054	1007	1076	1278	1210	1327	1285	1195	1210	1003
Customer	136	136	136	136	133	132	132	132	132	134	133	131
CCF/Customer	9	7	8	7	8	10	9	10	10	9	9	8
5-yr Avg	11	12	10	13	14	15	18	17	19	16	15	13
Reduction	20%	36%	23%	41%	42%	37%	48%	41%	50%	46%	38%	42%
6" meter												
CCF	881	678	755	820	814	982	847	790	1,035	793	970	776
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	881	678	755	820	814	982	847	790	1,035	793	970	776
5-yr Avg	863	895	791	939	1,046	1,315	1,457	1,434	1,488	1,236	1,033	959
Reduction	-2%	24%	5%	13%	22%	25%	42%	45%	30%	36%	6%	19%
8" meter												
CCF	223	145	121	162	228	243	219	233	271	230	267	167
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	223	145	121	162	228	243	219	233	271	230	267	167
5-yr Avg	1,153	1,091	922	1,131	1,144	1,343	1,542	1,503	1,663	1,239	1,257	1,093
Reduction	81%	87%	87%	86%	80%	82%	86%	84%	84%	81%	79%	85%
Sprinkler 6" to 1 1/2"												
CCF	287	247	182	64	371	318	274	276	298	220	279	244
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	287	247	182	64	371	318	274	276	298	220	279	244
Sprinkler 6" to 2"												
CCF	700	167	29	117	172	430	490	523	641	502	154	251
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	700	167	29	117	172	430	490	523	641	502	154	251
Sprinkler 6" to 3"												
CCF	2395	1801	1798	2129	2400	2481	2631	2520	3028	2318	2547	2100
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	1,198	901	899	1,065	1,200	1,241	1,316	1,260	1,514	1,159	1,274	1,050
Sprinkler 8" to 2"												
CCF	7	45	4	3	15	27	40	160	82	72	68	29
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	7	45	4	3	15	27	40	160	82	72	68	29

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
Sprinkler 8" to 3"												
CCF	1824	1151	1158	1546	1577	935	1581	15129	-13506	2255	1283	1352
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	1,824	1,151	1,158	1,546	1,577	935	1,581	15,129	(13,506)	2,255	1,283	1,352
three 2" meters												
CCF	38	18	21	18	36	59	32	47	50	41	33	21
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	38	18	21	18	36	59	32	47	50	41	33	21
5-yr Avg	324	272	258	341	329	355	378	386	512	377	409	302
Reduction	88%	93%	92%	95%	89%	83%	92%	88%	90%	89%	92%	93%
CCF Industrial												
1 1/2" meter												
CCF	24	21	22	21	19	20	13	16	21	15	22	17
Customer	9	9	9	9	9	8	9	9	9	9	9	9
CCF/Customer	3	2	2	2	2	3	1	2	2	2	2	2
5-yr Avg	10	10	9	7	8	15	9	9	12	11	12	8
Reduction	74%	78%	72%	65%	75%	83%	84%	81%	81%	85%	80%	76%
1" meter												
CCF	126	120	98	88	99	61	71	330	73	70	56	68
Customer	8	8	8	8	7	8	8	8	8	8	8	8
CCF/Customer	16	15	12	11	14	8	9	41	9	9	7	9
5-yr Avg	1	86	1	107	1	150	3	172	2	121	4	70
Reduction	-1700%	83%	-880%	90%	-1471%	95%	-255%	76%	-332%	93%	-97%	88%
2" meter												
CCF	227	401	196	221	273	272	287	250	275	236	257	194
Customer	9	9	9	9	9	8	9	9	9	9	9	9
CCF/Customer	25	45	22	25	30	34	32	28	31	26	29	22
5-yr Avg	50	53	44	50	53	64	71	71	84	61	60	48
Reduction	49%	16%	50%	51%	43%	47%	55%	61%	64%	57%	53%	55%
CCF Residential												
1 1/2" meter												
TIER 1	4	4	4	3	2	10	12	8	10	10	1	1
TIER 2	0	0	0	0	0	8	14	9	12	12	0	0
TIER 3	0	0	0	0	0	0	68	40	53	9	0	0
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	4	4	4	3	2	18	93	57	75	31	1	1
5-yr Avg	48	11	36	10	45	15	61	11	64	26	55	9
Reduction	92%	62%	89%	69%	96%	-19%	-52%	-430%	-18%	-18%	98%	88%

CONSERVATION USAGE DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
1" meter												
TIER 1	2676	2403	2487	2735	2780	2765	2885	2815	3140	2621	2626	2940
TIER 2	883	517	576	1054	1102	1222	1580	1284	1487	952	748	728
TIER 3	156	145	96	270	270	353	676	337	457	214	159	122
Customer	330	330	330	329	330	330	330	330	330	330	330	330
CCF/Customer	11	9	10	12	13	13	16	13	15	11	11	11
5-yr Avg	13	21	12	20	14	28	19	34	20	32	16	25
Reduction	12%	55%	18%	38%	11%	52%	19%	61%	24%	65%	33%	54%
2" meter												
TIER 1	29	18	23	20	24	15	15	17	19	17	17	17
TIER 2	13	12	12	12	12	0	12	12	13	6	1	4
TIER 3	116	105	112	55	235	0	3	8	1	0	0	0
Customer	3	3	3	3	3	2	2	2	2	2	2	2
CCF/Customer	53	45	49	29	90	8	15	19	17	12	9	11
5-yr Avg	72	71	47	79	87	108	113	132	128	125	89	86
Reduction	27%	36%	-4%	63%	-4%	93%	87%	86%	87%	91%	90%	88%
3/4" meter												
TIER 1	47	45	52	52	51	52	49	48	54	43	42	44
TIER 2	19	25	25	19	25	20	31	26	45	21	24	29
TIER 3	8	7	10	15	2	0	21	11	46	30	17	16
Customer	5	6	6	6	6	6	6	6	6	6	6	6
CCF/Customer	15	13	15	14	13	12	17	14	24	16	14	15
5-yr Avg		31		38		67		89		65		45
Reduction		59%	0%	63%	0%	82%	0%	84%	0%	76%	0%	67%
5/8" meter												
TIER 1	99158	83562	81478	85211	93197	99919	99033	98557	103597	93175	96209	83824
TIER 2	29284	17135	14919	20135	30006	39867	44325	43199	52032	31174	31203	17296
TIER 3	5310	2817	2475	3346	5685	8454	10911	10603	15656	6205	5835	2774
Customer	12240	12242	12239	12245	12239	12234	12236	12242	12238	12241	12233	12239
CCF/Customer	11	8	8	9	11	12	13	12	14	11	11	8
5-yr Avg	15	12	13	12	17	17	23	20	25	19	19	14
Reduction	28%	28%	40%	23%	39%	27%	46%	38%	44%	43%	41%	41%
Sprinkler 1" TO 3/4"												
TIER 1	-	2	2	3	2	1	1	2	4	2	1	2
TIER 2	-	-	-	-	-	-	-	-	-	-	-	-
TIER 3	-	-	-	-	-	-	-	-	-	-	-	-
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	-	2	2	3	2	1	1	2	4	2	1	2
Sprinkler 1" TO 5/8" X 3/4"												
TIER 1	1349	1119	1175	1231	1218	1372	1121	1154	1327	1130	1311	1248
TIER 2	93	70	56	95	109	163	132	119	132	76	80	57
TIER 3	5	7	3	5	11	21	54	55	24	3	10	3
Customer	237	237	238	236	237	236	236	237	236	234	237	237
CCF/Customer	6	5	5	6	6	7	6	6	6	5	6	6

CONSERVATION USAGE DATA
2025

REGION 2	January	February	March	April	May	June	July	August	September	October	November	December
Government Agencies												
2" meter												
CCF	22	19	16	21	18	21	18	21	22	18	26	29
Customer	3	3	3	3	3	3	3	3	3	3	3	3
CCF/Customer	7	6	5	7	6	7	6	7	7	6	9	10
5-yr Avg	55	76	51	62	78	82	76	74	110	99	92	89
Reduction	87%	92%	90%	89%	92%	91%	92%	91%	93%	94%	91%	89%
6" meter												
CCF	127	278	279	301	164	575	332	389	1496	732	422	231
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	127	278	279	301	164	575	332	389	1,496	732	422	231
Irrigation												
1 1/2" meter												
CCF	2520	1887	1999	2214	2889	3157	3314	3690	3872	3819	2580	1559
Customer	86	85	87	87	88	86	85	85	85	87	87	86
CCF/Customer	29	22	23	25	33	37	39	43	46	44	30	18
5-yr Avg	46	16	40	11	49	20	81	25	102	28	91	18
Reduction	36%	-38%	42%	-127%	34%	-87%	52%	-74%	55%	-59%	68%	-2%
1" meter												
CCF	4722	3101	2425	3267	4318	4981	5276	5459	5877	6443	5056	3398
Customer	233	236	236	240	243	245	245	248	249	249	250	252
CCF/Customer	20	13	10	14	18	20	22	22	24	26	20	13
5-yr Avg	17	27	15	25	18	37	28	45	28	46	25	36
Reduction	-21%	52%	34%	45%	-1%	45%	24%	51%	16%	44%	19%	62%
2" meter												
CCF	16019	10019	7592	11782	16356	19313	21832	23929	25200	20406	16135	9376
Customer	254	253	253	252	253	253	255	255	255	255	255	253
CCF/Customer	63	40	30	47	65	76	86	94	99	80	63	37
5-yr Avg	95	75	68	71	106	117	154	141	183	149	122	99
Reduction	33%	47%	56%	34%	39%	35%	45%	34%	46%	46%	48%	63%
3" meter												
CCF	408	554	325	689	710	1767	799	508	1021	1310	968	688
Customer	5	5	5	6	6	6	6	6	6	6	6	6
CCF/Customer	82	111	65	115	118	295	133	85	170	218	161	115
5-yr Avg	204	212	108	224	339	621	669	624	730	628	346	188
Reduction	60%	48%	40%	49%	65%	53%	80%	86%	77%	65%	53%	39%

CONSERVATION USAGE DATA
2025

REGION 2	January	February	March	April	May	June	July	August	September	October	November	December
3/4" meter												
CCF	75	70	40	32	43	45	40	84	56	71	79	55
Customer	6	6	6	5	5	5	5	5	5	5	5	5
CCF/Customer	13	12	7	6	9	9	8	17	11	14	16	11
5-yr Avg	6	38	5	40	8	31	10	33	12	58	10	59
Reduction	-102%	69%	-26%	84%	-13%	71%	18%	49%	9%	75%	-66%	81%
4" meter												
CCF	1120	985	1351	838	1231	1615	973	963	912	800	813	652
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	560	493	676	419	616	808	487	482	456	400	407	326
5/8" meter												
CCF	1404	1335	343	1108	1252	1341	1451	1444	1603	1382	1270	721
Customer	134	133	134	134	137	140	139	138	139	142	143	142
CCF/Customer	10	10	3	8	9	10	10	10	12	10	9	5
5-yr Avg	12	11	10	13	12	14	20	17	21	21	16	17
Reduction	12%	10%	74%	35%	24%	29%	47%	37%	44%	53%	46%	70%
two 2" meters												
CCF	0	0	0	0	0	3	15	0	68	50	61	69
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	-	-	-	-	-	3	15	-	68	50	61	69
5-yr Avg	95	109	75	117	159	166	185	152	182	165	148	130
Reduction	100%	100%	100%	100%	100%	98%	92%	100%	63%	70%	59%	47%
Public Authority - Metered												
1 1/2" meter												
CCF	1060	927	815	945	1317	1584	1543	1622	1622	685	1510	969
Customer	61	61	61	62	62	62	62	62	62	60	60	60
CCF/Customer	17	15	13	15	21	26	25	26	26	11	25	16
5-yr Avg	18	24	15	28	27	42	37	49	44	43	26	33
Reduction	3%	38%	13%	46%	22%	39%	33%	46%	41%	74%	2%	52%
1" meter												
CCF	390	350	281	441	496	563	537	615	586	517	594	362
Customer	68	68	68	68	68	67	67	67	67	64	64	64
CCF/Customer	6	5	4	6	7	8	8	9	9	8	9	6
5-yr Avg	10	7	8	9	13	13	14	13	16	13	14	9
Reduction	42%	27%	47%	27%	42%	35%	43%	31%	47%	37%	34%	39%

CONSERVATION USAGE DATA
2025

REGION 2	January	February	March	April	May	June	July	August	September	October	November	December
10" meter												
CCF	3718	4138	3314	3412	4218	4094	3605	3623	7269	549	2915	4549
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	3,718	4,138	3,314	3,412	4,218	4,094	3,605	3,623	7,269	549	2,915	4,549
5-yr Avg	4,607	2,261	2,797	3,303	5,625	4,290	4,343	4,656	4,717	4,482	4,011	4,597
Reduction	19%	-83%	-18%	-3%	25%	5%	17%	22%	-54%	88%	27%	1%
2" meter												
CCF	11536	10676	8149	9178	12086	14062	16230	16317	17689	14283	13794	7708
Customer	241	241	241	240	240	240	238	238	238	236	236	236
CCF/Customer	48	44	34	38	50	59	68	69	74	61	58	33
5-yr Avg	51	43	40	42	59	65	91	84	105	72	70	46
Reduction	6%	-3%	14%	9%	15%	10%	25%	19%	29%	15%	16%	29%
3" meter												
CCF	27955	27239	17102	21832	26218	33847	31596	37175	33739	32669	24068	13885
Customer	127	127	127	127	127	127	127	127	127	127	127	127
CCF/Customer	220	214	135	172	206	267	249	293	266	257	190	109
5-yr Avg	185	186	184	222	294	379	438	448	434	388	272	215
Reduction	-19%	-15%	27%	23%	30%	30%	43%	35%	39%	34%	30%	49%
4" meter												
CCF	12110	7034	6071	6031	13759	22546	20001	24156	28790	17390	13297	8015
Customer	41	41	41	41	41	41	41	41	41	41	41	41
CCF/Customer	295	172	148	147	336	550	488	589	702	424	324	195
5-yr Avg	403	299	596	472	1,752	(104)	1,611	1,576	1,799	933	591	599
Reduction	27%	43%	75%	69%	81%	629%	70%	63%	61%	55%	45%	67%
5/8" meter												
CCF	461	303	337	303	359	352	322	1026	-396	293	238	353
Customer	22	22	22	22	22	22	22	22	22	22	22	22
CCF/Customer	21	14	15	14	16	16	15	47	(18)	13	11	16
5-yr Avg	15	13	11	13	13	16	16	18	15	19	27	21
Reduction	-42%	-7%	-40%	-7%	-29%	0%	7%	-162%	219%	31%	60%	24%
6" meter												
CCF	1954	1995	1671	2326	2573	2806	3154	2200	3002	2018	2044	2244
Customer	6	6	6	6	6	6	6	6	6	6	6	6
CCF/Customer	326	333	279	388	429	468	526	367	500	336	341	374
5-yr Avg	83	108	92	90	125	147	103	80	129	133	131	81
Reduction	-294%	-207%	-202%	-332%	-243%	-219%	-409%	-359%	-287%	-153%	-160%	-362%

CONSERVATION USAGE DATA
2025

REGION 2	January	February	March	April	May	June	July	August	September	October	November	December
8" meter												
CCF	0	0	0	0	3	0	0	0	0	0	0	0
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	-	-	-	-	3	-	-	-	-	-	-	-
5-yr Avg	390	386	395	515	421	540	484	539	556	468	362	418
Reduction	100%	100%	100%	100%	99%	100%	100%	100%	100%	100%	100%	100%
Sprinkler 10" to 2"												
CCF	75	28	63	32	35	45	35	32	56	26	40	29
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	75	28	63	32	35	45	35	32	56	26	40	29
Sprinkler 10" to 3"												
CCF	1011	996	995	1451	1565	1684	3182	2119	2852	1798	1629	736
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	1,011	996	995	1,451	1,565	1,684	3,182	2,119	2,852	1,798	1,629	736
Sprinkler 10" to 4"												
CCF	410	347	622	501	436	466	880	627	1154	910	980	1190
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	410	347	622	501	436	466	880	627	1,154	910	980	1,190
Sprinkler 3" to 3/4"												
CCF	1	2	1	1	2	3	1	3	1	22	2	3
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	1	2	1	1	2	3	1	3	1	22	2	3
Sprinkler 4" to 1"												
CCF	46	72	72	77	41	35	31	31	33	37	52	39
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	23	36	36	39	21	18	16	16	17	19	26	20
Sprinkler 4" to 3"												
CCF	2827	1546	1027	1574	3670	3004	5893	5412	4437	3037	2962	1332
Customer	4	4	4	4	4	4	4	4	4	4	4	4
CCF/Customer	707	387	257	394	918	751	1,473	1,353	1,109	759	741	333
Sprinkler 6" to 1 1/2"												
CCF	58	51	50	59	84	66	59	0	50	78	68	59
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	58	51	50	59	84	66	59	-	50	78	68	59

CONSERVATION USAGE DATA
2025

REGION 2	January	February	March	April	May	June	July	August	September	October	November	December
Sprinkler 6" to 3"												
CCF	429	165	31	26	750	382	0	20657	0	0	1955	0
Customer	1	1	1	1	1	1	1			1	1	1
CCF/Customer	429	165	31	26	750	382				-	1,955	-
two 2" meters												
CCF	87	89	102	86	61	138	32	36	141	69	107	1
Customer	3	3	3	3	3	3	3	3	3	3	3	3
CCF/Customer	29	30	34	29	20	46	11	12	47	23	36	0
5-yr Avg	243	251	258	246	332	396	478	544	523	457	395	313
Reduction	88%	88%	87%	88%	94%	88%	98%	98%	91%	95%	91%	100%
Sprinkler 8" to 1 1/2"												
CCF	105	154	112	135	147	184	72	69	172	1,009	1,137	(664)
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	105	154	112	135	147	184	72	69	172	1,009	1,137	(664)
Water Commercial												
1 1/2" meter												
CCF	108689	104665	92417	100843	104963	110888	111078	111633	114713	107321	106752	99406
Customer	2606	2605	2601	2605	2608	2604	2601	2602	2602	2604	2608	2610
CCF/Customer	42	40	36	39	40	43	43	43	44	41	41	38
5-yr Avg	48	63	43	62	46	65	50	70	52	70	47	65
Reduction	12%	36%	18%	37%	13%	35%	15%	38%	15%	41%	14%	41%
1" meter												
CCF	121241	120808	106798	109835	118256	124473	127654	130088	129725	122298	120773	113159
Customer	6416	6417	6414	6411	6413	6406	6406	6408	6412	6403	6406	6407
CCF/Customer	19	19	17	17	18	19	20	20	20	19	19	18
5-yr Avg	26	26	24	26	25	28	29	30	29	30	26	28
Reduction	26%	27%	30%	34%	28%	31%	30%	33%	31%	37%	28%	36%
2" meter												
CCF	299542	286916	257026	276188	290812	304563	305339	307807	316334	298206	299351	269507
Customer	3133	3132	3134	3132	3136	3139	3137	3142	3142	3140	3135	3135
CCF/Customer	96	92	82	88	93	97	97	98	101	95	95	86
5-yr Avg	136	139	127	137	135	145	146	154	153	153	138	144
Reduction	30%	34%	35%	36%	31%	33%	34%	36%	34%	38%	31%	40%

CONSERVATION USAGE DATA
2025

REGION 2	January	February	March	April	May	June	July	August	September	October	November	December
3" meter												
CCF	64090	58274	54052	60367	61087	79308	72219	74516	70859	69154	76950	60577
Customer	273	273	271	269	265	275	279	278	278	275	273	267
CCF/Customer	235	213	199	224	231	288	259	268	255	251	282	227
5-yr Avg	452	440	371	424	401	484	466	478	474	480	426	410
Reduction	48%	52%	46%	47%	42%	40%	44%	44%	46%	48%	34%	45%
3/4" meter												
CCF	752	2195	2083	2204	2279	2169	2305	2362	2568	2372	2400	2255
Customer	148	149	149	148	149	150	151	150	150	151	152	152
CCF/Customer	5	15	14	15	15	14	15	16	17	16	16	15
5-yr Avg	17	24	16	24	21	27	24	28	22	30	18	26
Reduction	71%	39%	12%	38%	25%	47%	38%	44%	23%	47%	14%	42%
4" meter												
CCF	28545	25646	24335	28738	27089	37241	32270	28708	33951	29054	30707	24852
Customer	62	62	62	62	62	62	61	61	61	61	61	61
CCF/Customer	460	414	393	464	437	601	529	471	557	476	503	407
5-yr Avg	708	805	610	806	699	960	951	981	1,329	985	961	816
Reduction	35%	49%	36%	42%	38%	37%	44%	52%	58%	52%	48%	50%
5/8" meter												
CCF	195669	185433	163945	177591	188237	199255	201446	208184	214806	189925	190232	178325
Customer	13017	13013	13014	13015	13017	13011	13010	13019	12998	12981	12976	12977
CCF/Customer	15	14	13	14	14	15	15	16	17	15	15	14
5-yr Avg	18	21	16	21	18	23	20	25	21	24	18	22
Reduction	15%	32%	23%	34%	19%	33%	23%	35%	20%	40%	18%	37%
6" meter												
CCF	23655	25937	23810	26487	23413	24695	24438	26069	27700	26268	28219	23677
Customer	20	20	20	20	20	20	21	21	21	21	21	21
CCF/Customer	1,183	1,297	1,191	1,324	1,171	1,235	1,164	1,241	1,319	1,251	1,344	1,127
5-yr Avg	3,717	4,249	3,436	3,953	3,727	3,625	3,629	3,707	3,535	3,386	3,699	2,956
Reduction	68%	69%	65%	66%	69%	66%	68%	67%	63%	63%	64%	62%
Sprinkler 3" to 3/4"												
CCF	130	238	158	119	127	131	181	256	151	154	102	52
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	130	238	158	119	127	131	181	256	151	154	102	52

CONSERVATION USAGE DATA
2025

REGION 2	January	February	March	April	May	June	July	August	September	October	November	December
Sprinkler 4" to 1 1/2"												
CCF	587	555	527	490	648	552	389	899	693	661	665	506
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	294	278	264	245	324	276	195	450	347	331	333	253
Sprinkler 4" to 1"												
CCF	554	465	405	427	513	481	572	438	473	447	467	459
Customer	4	4	4	4	4	4	4	4	4	4	4	4
CCF/Customer	139	116	101	107	128	120	143	110	118	112	117	115
Sprinkler 4" to 2"												
CCF	3435	3389	2278	2738	2717	3066	2103	2467	2399	2267	2280	2003
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	1,718	1,695	1,139	1,369	1,359	1,533	1,052	1,234	1,200	1,134	1,140	1,002
Sprinkler 6" to 1 1/2"												
CCF	2004	3356	2323	2756	2594	2705	3086	2417	2834	3421	2145	3601
Customer	8	8	8	8	8	8	8	8	8	8	8	8
CCF/Customer	251	420	290	345	324	338	386	302	354	428	268	450
Sprinkler 6" to 2"												
CCF	191	216	163	194	198	172	189	122	205	166	177	124
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	96	108	82	97	99	86	95	61	103	83	89	62
Sprinkler 6" to 3"												
CCF	9494	8976	7204	9301	9291	10129	10840	8187	9618	7867	5967	9224
Customer	7	7	7	7	7	7	7	7	7	7	7	7
CCF/Customer	1,356	1,282	1,029	1,329	1,327	1,447	1,549	1,170	1,374	1,124	852	1,318
Sprinkler 6" to 4"												
CCF	0	0	0	3	1	2	0	0	0	0	3	2
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	-	-	-	3	1	2	-	-	-	-	3	2
Sprinkler 8" to 2"												
CCF	7776	5992	7149	7184	6500	7869	7337	12790	9999	8470	5995	8853
Customer	10	10	10	10	10	10	10	10	10	10	10	10
CCF/Customer	778	599	715	718	650	787	734	1,279	1,000	847	600	885
Sprinkler 8" to 3"												
CCF	8563	9209	7557	8540	9222	9256	10374	8565	9386	8505	8400	7233
Customer	7	7	7	7	7	7	7	7	7	7	7	7
CCF/Customer	1,223	1,316	1,080	1,220	1,317	1,322	1,482	1,224	1,341	1,215	1,200	1,033

CONSERVATION USAGE DATA
2025

REGION 2	January	February	March	April	May	June	July	August	September	October	November	December
Sprinkler1 1/2" to 1"												
CCF												
Customer										1	1	1
CCF/Customer										-	-	-
Sprinkler1 1/2" to 3/4"												
CCF												
Customer												1
CCF/Customer												-
Water Industrial												
1 1/2" meter												
CCF	532	643	480	591	647	632	689	703	734	734	664	679
Customer	29	29	29	29	29	30	30	30	30	30	29	30
CCF/Customer	18	22	17	20	22	21	23	23	24	24	23	23
5-yr Avg	39	30	39	30	41	33	44	36	47	47	37	46
Reduction	53%	27%	58%	33%	46%	37%	48%	35%	48%	48%	38%	50%
1" meter												
CCF	529	449	435	511	577	545	593	675	635	635	489	510
Customer	46	46	46	46	46	45	44	44	45	45	47	47
CCF/Customer	12	10	9	11	13	12	13	15	14	14	10	11
5-yr Avg	14	22	14	19	17	21	16	22	22	18	23	24
Reduction	15%	55%	34%	41%	28%	42%	15%	31%	24%	24%	54%	55%
2" meter												
CCF	5024	5752	4619	5484	5395	6339	6588	6307	6337	6337	5916	5213
Customer	72	73	73	73	72	72	72	72	72	72	71	72
CCF/Customer	70	79	63	75	75	88	92	88	88	88	83	72
5-yr Avg	157	80	149	89	179	117	191	128	203	203	123	172
Reduction	56%	2%	57%	16%	58%	25%	52%	32%	57%	57%	32%	58%
3" meter												
CCF	4467	4107	3846	3520	4012	5823	5326	3496	5685	5685	5657	4708
Customer	21	21	21	20	20	20	20	20	20	20	20	20
CCF/Customer	213	196	183	176	201	291	266	175	284	284	283	235
5-yr Avg	304	308	299	283	332	338	353	412	436	436	411	376
Reduction	30%	36%	39%	38%	40%	14%	25%	58%	35%	35%	31%	37%
3/4" meter												
CCF	4	4	7	77	126	6	5	6	11	11	9	5
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	4	4	7	77	126	6	5	6	11	11	9	5
4" meter												
CCF	8092	8875	8200	8693	7462	9327	9643	9037	9917	9917	8983	7164
Customer	8	8	8	8	8	8	8	8	8	8	8	8
CCF/Customer	1,012	1,109	1,025	1,087	933	1,166	1,205	1,130	1,240	1,240	1,123	896
5-yr Avg	782	1,309	1,029	1,072	1,087	1,069	1,098	1,095	1,221	1,221	1,078	1,177
Reduction	-29%	15%	0%	-1%	14%	-9%	-10%	-3%	-2%	-2%	-4%	24%

CONSERVATION USAGE DATA
2025

REGION 2	January	February	March	April	May	June	July	August	September	October	November	December
5/8" meter												
CCF	233	242	195	243	269	233	232	224	216	223	225	202
Customer	28	28	28	28	28	28	28	28	28	28	28	28
CCF/Customer	8	9	7	9	10	8	8	8	8	8	8	7
5-yr Avg	13	10	12	11	11	10	14	11	15	11	14	13
Reduction	36%	17%	40%	20%	15%	19%	42%	30%	48%	29%	42%	43%
6" meter												
CCF	49	53	274	496	480	541	541	434	664	461	510	333
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	25	27	137	248	240	271	271	217	332	231	255	167
Sprinkler 4" to 1"												
CCF	65	38	116	49	64	67	101	83	69	175	241	128
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	65	38	116	49	64	67	101	83	69	175	241	128
Sprinkler 6" to 1 1/2"												
CCF	2	1	2	2	1	2	3	1	2	5	2	21
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	2	1	2	2	1	2	3	1	2	5	2	21
Sprinkler 8" to 3"												
CCF	385	279	295	232	3	17	97	54	376	326	-326	808
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	385	279	295	232	3	17	97	54	376	326	(326)	808
Water Residential												
1 1/2" meter												
TIER 1	637	624	583	635	616	651	605	639	617	598	581	574
TIER 2	519	503	401	501	575	598	514	569	554	510	469	428
TIER 3	859	698	583	657	766	938	944	1,005	834	702	657	460
Customer	84	84	85	85	84	87	86	86	85	83	82	82
CCF/Customer	24	22	18	21	23	25	24	26	24	22	21	18
5-yr Avg	60	26	51	24	59	29	65	30	67	31	61	27
Reduction	60%	16%	64%	13%	60%	12%	63%	14%	65%	30%	66%	35%
1" meter												
TIER 1	38,964	39,770	35,087	36,351	38,710	39,859	40,364	39,903	40,693	38,650	38,749	36,900
TIER 2	9,841	9,053	6,935	8,116	10,181	11,430	12,116	12,456	13,058	10,486	10,127	8,143
TIER 3	3,326	3,060	2,243	2,940	3,486	3,535	4,748	4,490	4,655	4,049	3,617	2,669
Customer	6644	6648	6656	6671	6668	6658	6671	6680	6679	6677	6677	6675
CCF/Customer	8	8	7	7	8	8	9	9	9	8	8	7
5-yr Avg	13	13	12	12	14	15	16	17	17	17	14	14
Reduction	41%	38%	45%	42%	43%	44%	47%	50%	47%	52%	44%	49%

CONSERVATION USAGE DATA
2025

REGION 2	January	February	March	April	May	June	July	August	September	October	November	December
2" meter												
TIER 1	206	210	206	197	197	189	193	213	199	190	210	205
TIER 2	144	132	133	139	121	119	106	160	146	129	135	143
TIER 3	93	78	103	143	77	113	125	440	429	430	122	355
Customer	32	32	32	32	32	33	34	35	34	34	34	33
CCF/Customer	14	13	14	15	12	13	12	23	23	22	14	21
5-yr Avg	22	12	21	11	28	18	31	14	34	14	31	14
Reduction	38%	-12%	35%	-33%	57%	29%	60%	-70%	32%	-57%	55%	-48%
3/4" meter												
TIER 1	5,938	6,353	5,279	5,696	5,890	6,242	6,498	6,218	6,279	6,036	5,859	5,547
TIER 2	1,085	1,029	855	940	1,156	1,502	1,645	1,552	1,488	1,273	1,154	898
TIER 3	122	138	351	309	212	302	432	294	414	320	131	99
Customer	1011	1013	1014	1014	1014	1017	1015	1021	1024	1024	1029	1026
CCF/Customer	7	7	6	7	7	8	8	8	8	7	7	6
5-yr Avg	11	11	10	10	11	12	13	13	14	13	11	11
Reduction	35%	29%	35%	30%	33%	35%	36%	41%	41%	45%	37%	42%
5/8" meter												
TIER 1	445,614	428,427	387,081	409,325	438,445	460,001	468,688	466,136	469,951	438,634	432,085	399,516
TIER 2	113,178	96,478	73,501	88,497	116,926	141,395	159,564	164,927	164,659	121,265	115,244	84,380
TIER 3	20,905	17,960	12,782	14,424	21,428	24,672	32,660	34,262	36,998	21,643	23,280	18,737
Customer	67458	67467	67468	67485	67469	67448	67440	67459	67440	67414	67397	67372
CCF/Customer	9	8	7	8	9	9	10	10	10	9	8	7
5-yr Avg	12	10	11	10	13	13	15	14	16	14	13	11
Reduction	28%	23%	35%	26%	32%	26%	36%	32%	39%	37%	35%	34%
Sprinkler 1" to 3/4"												
TIER 1	99	106	90	87	90	97	92	86	92	105	121	142
TIER 2	51	40	15	10	27	14	8	20	17	12	11	15
TIER 3	20	31	34	-	-	-	0	20	6	0	0	0
Customer	16	16	16	20	27	27	34	29	39	46	52	55
CCF/Customer	11	11	9	5	4	4	3	4	3	3	3	3
Sprinkler 1" TO 5/8" X 3/4"												
TIER 1	854	769	699	754	795	789	813	828	811	834	824	765
TIER 2	182	139	109	108	162	207	220	212	231	180	194	100
TIER 3	(19)	27	23	13	18	16	32	62	27	3	5	16
Customer	132	132	132	134	135	141	146	146	147	149	148	151
CCF/Customer	8	7	6	7	7	7	7	8	7	7	7	6
Sprinkler 1 1/2-inch to 1-inch												
TIER 1	0	0	0	0	0	11	1	1	1	1	0	1
TIER 2	0	0	0	0	0	4	0	0	0	0	0	0
TIER 3	0	0	0	0	0	0	0	0	0	0	0	0
Customer					1	1	1	1	1	1	1	1
CCF/Customer										1	-	1

CONSERVATION USAGE DATA
2025

REGION 3	January	February	March	April	May	June	July	August	September	October	November	December
Government Agencies												
1" meter												
CCF	60	32	27	32	34	45	30	33	32	38	53	29
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	60	32	27	32	34	45	30	33	32	38	53	29
5-yr Avg	290	376	329	429	433	516	514	503	486	354	411	227
Reduction	79%	91%	92%	93%	92%	91%	94%	93%	93%	89%	87%	87%
2" meter												
CCF	147	192	213	286	223	130	195	140	347	256	305	195
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	147	192	213	286	223	130	195	140	347	256	305	195
5-yr Avg	290	376	329	429	433	516	514	503	486	354	411	227
Reduction	49%	49%	35%	33%	48%	75%	62%	72%	29%	28%	26%	14%
Navy												
TIER 1	3938	3555	4795	7156	7511	8113	10000	9154	10000	6904	7429	4424
TIER 2	-	-	-	-	-	-	307	0	3363	0	0	0
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	3938	3555	4795	7156	7511	8113	10307	9154	13363	6904	7429	4424
5-yr Avg	7,187	8,468	8,940	12,677	19,162	24,498	30,418	28,006	28,524	20,812	14,561	9,081
Reduction	45%	58%	46%	44%	61%	67%	66%	67%	53%	67%	49%	51%
Irrigation												
1 1/2" meter												
CCF	7459	5566	2330	4641	8707	9739	11962	13053	12022	9810	8146	2483
Customer	111	112	112	112	113	114	115	116	115	116	117	120
CCF/Customer	67	50	21	41	77	85	104	113	105	85	70	21
5-yr Avg	45	20	28	21	60	46	116	62	140	51	77	26
Reduction	-51%	-155%	27%	-100%	-28%	-85%	10%	-82%	25%	-64%	10%	21%
1" meter												
CCF	5590	4757	2922	4385	6243	5951	7783	10302	8150	8095	6529	3915
Customer	309	308	308	308	309	310	312	314	316	317	317	317
CCF/Customer	18	15	9	14	20	19	25	33	26	26	21	12
5-yr Avg	20	15	15	14	22	22	32	26	40	29	30	22
Reduction	7%	-1%	38%	-3%	10%	13%	22%	-25%	36%	11%	31%	43%
2" meter												
CCF	40821	27619	21329	28972	47587	53247	61629	70901	73406	60452	45045	18876
Customer	496	498	498	499	505	508	508	508	509	511	513	515
CCF/Customer	82	55	43	58	94	105	121	140	144	118	88	37
5-yr Avg	92	69	71	67	117	139	204	190	246	178	165	105
Reduction	11%	20%	39%	13%	20%	25%	41%	26%	41%	34%	47%	65%

CONSERVATION USAGE DATA
2025

REGION 3	January	February	March	April	May	June	July	August	September	October	November	December
Resale												
2" meter												
CCF	145	153	126	134	183	247	284	335	380	241	228	188
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	73	77	63	67	92	124	142	168	190	121	114	94
5-yr Avg	-	230	164	500	-	476	-	606	-	588	-	344
Reduction		67%	62%	87%		74%		72%		80%		73%
6" meter												
CCF	2213	1569	1586	1633	1865	2171	3251	1847	3019	2340	2297	2493
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	2,213	1,569	1,586	1,633	1,865	2,171	3,251	1,847	3,019	2,340	2,297	2,493
5-yr Avg	2,305	2,482	2,100	2,532	2,922	2,890	3,543	3,468	3,879	3,068	2,668	2,478
Reduction	4%	37%	24%	36%	36%	25%	8%	47%	22%	24%	14%	-1%
Public Authority - Metered												
1 1/2" meter												
CCF	1004	1050	950	590	912	1116	1338	1342	1410	1403	1206	547
Customer	30	30	30	30	30	30	30	30	30	30	30	30
CCF/Customer	33	35	32	20	30	37	45	45	47	47	40	18
5-yr Avg	24	25	20	32	32	57	57	66	61	64	40	39
Reduction	-41%	-40%	-62%	38%	4%	35%	21%	33%	23%	27%	0%	53%
1" meter												
CCF	1608	1136	891	1169	1497	2128	1740	2082	2300	1780	1462	830
Customer	96	96	96	96	96	96	97	97	97	97	96	96
CCF/Customer	17	12	9	12	16	22	18	21	24	18	15	9
5-yr Avg	11	12	9	13	13	24	21	29	28	31	19	19
Reduction	-58%	2%	-7%	8%	-18%	8%	16%	25%	15%	41%	21%	54%

CONSERVATION USAGE DATA
2025

REGION 3	January	February	March	April	May	June	July	August	September	October	November	December
2" meter												
CCF	18082	12949	10234	14147	24817	28945	34991	36544	35917	26551	20066	10904
Customer	222	222	222	222	222	222	222	222	222	222	222	221
CCF/Customer	81	58	46	64	112	130	158	165	162	120	90	49
5-yr Avg	74	65	60	78	122	162	208	197	242	169	135	94
Reduction	-10%	10%	23%	18%	8%	19%	24%	17%	33%	29%	33%	48%
3" meter												
CCF	20778	15575	9870	17923	26025	27122	53103	36854	46083	31153	19969	12337
Customer	79	79	78	78	78	78	78	78	78	78	78	78
CCF/Customer	263	197	127	230	334	348	681	472	591	399	256	158
5-yr Avg	318	287	262	363	518	706	877	810	957	740	515	440
Reduction	17%	31%	52%	37%	36%	51%	22%	42%	38%	46%	50%	64%
3/4" meter												
CCF	52	47	11	27	50	6	94	56	77	65	55	10
Customer	12	12	12	12	12	12	12	12	12	12	12	12
CCF/Customer	4	4	1	2	4	1	8	5	6	5	5	1
5-yr Avg	6	4	5	5	8	16	19	21	22	21	12	11
Reduction	22%	11%	80%	58%	51%	97%	59%	77%	71%	74%	63%	93%
4" meter												
CCF	14029	16868	10561	18830	23050	21210	60840	28990	52850	28428	25753	12769
Customer	27	27	27	27	27	27	28	28	28	28	27	28
CCF/Customer	520	625	391	697	854	786	2,173	1,035	1,888	1,015	954	456
5-yr Avg	402	629	379	656	878	1,294	1,610	1,551	1,639	1,286	857	610
Reduction	-29%	1%	-3%	-6%	3%	39%	-35%	33%	-15%	21%	-11%	25%
5/8" meter												
CCF	191	262	164	187	251	191	279	486	705	325	363	173
Customer	40	40	40	40	40	40	40	40	40	40	40	40
CCF/Customer	5	7	4	5	6	5	7	12	18	8	9	4
5-yr Avg	4	4	4	6	6	7	6	10	9	12	7	8
Reduction	-9%	-61%	9%	20%	-11%	34%	-10%	-23%	-95%	33%	-34%	44%
6" meter												
CCF	10358	9775	7301	11284	12067	9438	23067	17426	17717	12996	8239	6075
Customer	8	8	8	8	8	8	8	8	8	8	8	8
CCF/Customer	1,295	1,222	913	1,411	1,508	1,180	2,883	2,178	2,215	1,625	1,030	759
5-yr Avg	879	765	1,000	1,390	1,824	2,780	3,214	2,873	2,985	2,116	1,489	1,046
Reduction	-47%	-60%	9%	-1%	17%	58%	10%	24%	26%	23%	31%	27%

CONSERVATION USAGE DATA
2025

REGION 3	January	February	March	April	May	June	July	August	September	October	November	December
Sprinkler 10" to 6"												
CCF	4188	2621	2894	2641	2621	3028	5809	4141	2825	3061	2743	1663
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	4,188	2,621	2,894	2,641	2,621	3,028	5,809	4,141	2,825	3,061	2,743	1,663
Sprinkler 4" to 1"												
CCF	119	108	42	121	119	168	165	198	136	189	207	122
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	60	54	21	61	60	84	83	99	68	95	104	61
Sprinkler 4" to 3"												
CCF	840	1482	905	1232	1569	2415	2762	2890	2672	2320	976	513
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	420	741	453	616	785	1,208	1,381	1,445	1,336	1,160	488	257
Sprinkler 6" to 1 1/2"												
CCF	297	289	278	374	419	249	484	512	292	206	299	176
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	149	145	139	187	210	125	242	256	146	103	150	88
Sprinkler 6" to 2"												
CCF	1389	1425	1201	330	1109	3014	3165	1473	3505	1797	1789	1373
Customer	3	3	3	3	3	3	3	3	3	3	3	3
CCF/Customer	463	475	400	110	370	1,005	1,055	491	1,168	599	596	458
Sprinkler 6" to 3"												
CCF	899	467	1062	433	1132	1103	3693	1075	2604	1399	1162	557
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	450	234	531	217	566	552	1,847	538	1,302	700	581	279
Sprinkler 6" to 4"												
CCF	696	0	1819	1202	1671	1618	2762	2120	2074	1669	1476	861
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	696	-	1,819	1,202	1,671	1,618	2,762	2,120	2,074	1,669	1,476	861

CONSERVATION USAGE DATA
2025

REGION 3	January	February	March	April	May	June	July	August	September	October	November	December
Sprinkler 8" to 3"												
CCF	3454	3536	2087	3966	4409	3341	12284	7397	11285	4127	6537	2986
Customer	4	4	4	4	4	4	4	4	4	4	4	4
CCF/Customer	864	884	522	992	1,102	835	3,071	1,849	2,821	1,032	1,634	747
Sprinkler 8" to 6"												
CCF	3840	3051	2068	4162	6575	7762	10750	9243	8764	7045	5597	2478
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	3,840	3,051	2,068	4,162	6,575	7,762	10,750	9,243	8,764	7,045	5,597	2,478
Water Commercial												
1 1/2" meter												
CCF	39481	34217	31550	34380	39638	41529	43462	46859	46385	42075	39687	32563
Customer	723	724	724	724	723	721	723	721	715	718	714	719
CCF/Customer	55	47	44	47	55	58	60	65	65	59	56	45
5-yr Avg	51	70	45	69	53	59	68	90	75	88	60	77
Reduction	-8%	32%	4%	31%	-4%	3%	12%	28%	13%	33%	7%	42%
1" meter												
CCF	58361	55850	47902	51999	58619	61733	63355	69004	68690	63770	62814	49505
Customer	2,490	2,492	2,492	2,489	2,490	2,493	2,491	2,491	2,495	2,502	2,499	2,493
CCF/Customer	23	22	19	21	24	25	25	28	28	25	25	20
5-yr Avg	32	29	28	29	32	33	40	38	43	37	36	33
Reduction	26%	24%	32%	27%	28%	25%	37%	26%	36%	32%	29%	40%
2" meter												
CCF	220377	189856	164563	187806	231787	254218	278519	297049	293848	253526	234222	169432
Customer	2,202	2,198	2,203	2,206	2,200	2,200	2,199	2,202	2,201	2,199	2,195	2,180
CCF/Customer	100	86	75	85	105	116	127	135	134	115	107	78
5-yr Avg	134	108	116	110	153	157	211	175	234	167	178	129
3" meter												
CCF	62499	57779	48516	58417	68210	70277	96098	82404	89945	72110	65318	64592
Customer	246	244	247	247	247	254	249	249	251	250	249	246
CCF/Customer	254	237	196	237	276	277	386	331	358	288	262	263
5-yr Avg	369	379	370	429	457	489	585	539	612	504	473	397
Reduction	31%	38%	47%	45%	40%	43%	34%	39%	41%	43%	45%	34%
3/4" meter												
CCF	1891	1713	1471	1736	2034	2493	2406	2649	2553	2152	2216	1508
Customer	115	115	115	115	114	115	115	115	115	115	113	114
CCF/Customer	16	15	13	15	18	22	21	23	22	19	20	13
5-yr Avg	24	17	22	15	24	20	29	23	32	20	25	17
Reduction	33%	12%	43%	-2%	27%	-10%	29%	-2%	30%	6%	20%	22%

CONSERVATION USAGE DATA
2025

REGION 3	January	February	March	April	May	June	July	August	September	October	November	December
4" meter												
CCF	26868	24532	21623	24215	30430	45815	36445	34109	37374	31256	31152	22287
Customer	69	68	68	68	68	68	68	68	68	68	68	68
CCF/Customer	389	361	318	356	448	674	536	502	550	460	458	328
5-yr Avg	677	639	611	661	801	856	1,175	987	1,229	926	851	717
Reduction	43%	44%	48%	46%	44%	21%	54%	49%	55%	50%	46%	54%
5/8" meter												
CCF	34606	33055	29433	32272	35106	37496	38716	40129	40790	35679	34761	29481
Customer	2,833	2,841	2,859	2,859	2,866	2,866	2,870	2,874	2,874	2,868	2,861	2,857
CCF/Customer	12	12	10	11	12	13	13	14	14	12	12	10
5-yr Avg	19	15	17	15	20	18	24	21	26	20	21	16
Reduction	37%	22%	40%	25%	38%	28%	44%	35%	44%	38%	42%	37%
6" meter												
CCF	15597	15708	13848	19994	21883	18062	37355	26504	32008	21667	19476	14381
Customer	18	18	18	18	18	18	18	18	18	18	18	18
CCF/Customer	867	873	769	1,111	1,216	1,003	2,075	1,472	1,778	1,204	1,082	799
5-yr Avg	858	920	759	1,092	1,402	1,690	2,102	1,900	2,030	1,477	1,213	961
Reduction	-1%	5%	-1%	-2%	13%	41%	1%	23%	12%	19%	11%	17%
8" meter												
CCF	3562	2091	3863	3371	3317	2404	4125	3325	6347	4039	4364	3927
Customer	7	7	7	7	7	7	7	7	7	7	7	7
CCF/Customer	509	299	552	482	474	343	589	475	907	577	623	561
5-yr Avg	897	1,060	998	1,187	1,989	2,370	2,402	2,741	2,711	2,252	1,241	1,083
Reduction	43%	72%	45%	59%	76%	86%	75%	83%	67%	74%	50%	48%
Sprinkler 4" to 1 1/2"												
CCF	4108	3095	2091	2362	2836	3179	4243	3519	3197	3293	3173	2236
Customer	6	6	6	6	6	6	6	6	6	6	6	6
CCF/Customer	685	516	349	394	473	530	707	587	533	549	529	373
Sprinkler 4" to 1"												
CCF	363	347	343	366	379	368	275	294	297	257	327	333
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	363	347	343	366	379	368	275	294	297	257	327	333
Sprinkler 4" to 2"												
CCF	506	463	311	367	347	371	621	408	344	362	343	264
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	506	463	311	367	347	371	621	408	344	362	343	264
Sprinkler 4" to 3"												
CCF	1408	2260	1712	2483	2783	2299	2500	4094	3750	2848	3256	1793
Customer	3	3	3	3	3	3	3	3	3	3	3	3
CCF/Customer	469	753	571	828	928	766	833	1,365	1,250	949	1,085	598

CONSERVATION USAGE DATA
2025

REGION 3	January	February	March	April	May	June	July	August	September	October	November	December
Sprinkler 6" to 1 1/2"												
CCF	10275	8419	7670	9516	9936	9935	13573	11423	11589	12324	11693	10103
Customer	25	25	25	25	25	25	25	25	25	25	25	26
CCF/Customer	411	337	307	381	397	397	543	457	464	493	468	389
Sprinkler 6" to 2"												
CCF	6108	5292	4423	5231	5462	5872	7235	5497	7929	5773	5163	4652
Customer	7	7	7	7	7	7	7	7	7	7	7	7
CCF/Customer	873	756	632	747	780	839	1,034	785	1,133	825	738	665
Sprinkler 6" to 3"												
CCF	21033	20342	15665	16809	18894	19320	27617	20898	23555	18440	17117	13550
Customer	18	18	18	18	18	18	18	18	18	18	18	18
CCF/Customer	1,169	1,130	870	934	1,050	1,073	1,534	1,161	1,309	1,024	951	753
Sprinkler 6" to 4"												
CCF	15	3,011	1,286	1,435	1,459	1,563	2,071	1,516	1,508	1,439	1,614	1,645
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	15	3,011	1,286	1,435	1,459	1,563	2,071	1,516	1,508	1,439	1,614	1,645
Sprinkler 8" to 2"												
CCF	2063	2009	952	2133	2017	2193	3080	2310	2504	2141	2075	4094
Customer	10	10	10	10	10	10	10	10	10	10	10	10
CCF/Customer	206	201	95	213	202	219	308	231	250	214	208	409
Sprinkler 8" to 3"												
CCF	10060	8835	7662	9462	10416	10564	14885	12501	13274	9729	9058	11381
Customer	7	7	7	7	7	7	7	7	7	7	7	7
CCF/Customer	1,437	1,262	1,095	1,352	1,488	1,509	2,126	1,786	1,896	1,390	1,294	1,626
Sprinkler 8" to 4"												
CCF	1913	1597	1319	1632	2464	2519	3470	2969	2997	3390	2457	1204
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	957	799	660	816	1,232	1,260	1,735	1,485	1,499	1,695	1,229	602
Sprinkler 8" to 6"												
CCF	365	302	1111	1642	0	18189	8829	8294	5959	1366	461	376
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	365	302	1,111	1,642	-	18,189	8,829	8,294	5,959	1,366	461	376
one size 5 & one size 2"												
CCF												
Customer		1	1	1	1	1	1	1	1	1	1	1
CCF/Customer												
Sprinkler 1" to 5/8 by 3/4"												
CCF												
Customer					1	1	1	1	1	1	1	1
CCF/Customer												
Sprinkler 2" to 1"												
CCF	86	48	18	66	48	128	156	146	168	100	98	34
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	86	48	18	66	48	128	156	146	168	100	98	34
two 2" meters												
CCF	307	299	245	325	356	449	616	491	458	445	375	297
Customer	5	5	5	5	5	5	5	5	5	5	5	5
CCF/Customer	61	60	49	65	71	90	123	98	92	89	75	59
5-yr Avg	324	405	325	443	594	695	806	914	820	819	573	485
Reduction	81%	85%	85%	85%	88%	87%	85%	89%	89%	89%	87%	88%

CONSERVATION USAGE DATA
2025

REGION 3	January	February	March	April	May	June	July	August	September	October	November	December
Water Industrial												
1 1/2" meter												
CCF	133	106	86	25	91	98	128	147	139	187	93	60
Customer	4	4	4	4	4	4	4	4	4	4	4	4
CCF/Customer	33	27	22	6	23	25	32	37	35	47	23	15
5-yr Avg	103	24	107	18	109	30	165	39	193	31	167	31
Reduction	68%	-9%	80%	65%	79%	17%	81%	5%	82%	-51%	86%	52%
1" meter												
CCF	84	106	72	90	74	81	86	98	77	62	64	54
Customer	13	13	13	13	13	13	13	13	13	13	13	13
CCF/Customer	6	8	6	7	6	6	7	8	6	5	5	4
5-yr Avg	12	2	11	2	10	3	16	5	20	5	18	3
Reduction	45%	-333%	49%	-198%	40%	-86%	58%	-62%	70%	-6%	72%	-49%
2" meter												
CCF	1899	1891	1413	1696	1872	2008	2039	2053	2646	2148	2255	1978
Customer	24	24	24	24	24	24	24	24	24	24	24	24
CCF/Customer	79	79	59	71	78	84	85	86	110	90	94	82
5-yr Avg	150	139	125	151	143	162	170	184	177	178	145	161
Reduction	47%	43%	53%	53%	46%	48%	50%	54%	38%	50%	35%	49%
3" meter												
CCF	1659	939	866	1147	1395	1726	1943	2128	2651	2214	1731	586
Customer	5	5	5	5	5	5	5	5	5	5	5	5
CCF/Customer	332	188	173	229	279	345	389	426	530	443	346	117
5-yr Avg	626	214	517	231	744	317	1,247	379	1,613	323	1,111	260
Reduction	47%	12%	66%	1%	63%	-9%	69%	-12%	67%	-37%	69%	55%
3/4" meter												
CCF	3	2	3	2	3	3	2	3	2	3	44	4
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	3	2	3	2	3	3	2	3	2	3	44	4
4" meter												
CCF	1290	1399	1047	1238	1368	1522	1439	1289	989	1632	1055	956
Customer	2	2	2	2	2	2	2	2	2	2	2	2
CCF/Customer	645	700	524	619	684	761	720	645	495	816	528	478
5-yr Avg	261	281	283	335	232	300	396	414	327	431	222	385
Reduction	-147%	-149%	-85%	-85%	-195%	-154%	-82%	-56%	-51%	-89%	-138%	-24%

CONSERVATION USAGE DATA
2025

REGION 3	January	February	March	April	May	June	July	August	September	October	November	December
5/8" meter												
CCF	39	37	72	72	36	37	34	111	10	45	49	38
Customer	6	6	6	6	6	6	7	7	7	7	7	7
CCF/Customer	7	6	12	12	6	6	5	16	1	6	7	5
5-yr Avg	17	51	16	49	19	55	27	59	35	60	26	66
Reduction	62%	88%	25%	76%	69%	89%	82%	73%	96%	89%	73%	92%
Sprinkler 6" to 3"												
CCF	107	115	80	153	408	581	847	348	513	83	268	306
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	107	115	80	153	408	581	847	348	513	83	268	306
Sprinkler 8" to 6"												
CCF	1040	1151	1075	1536	1220	1140	888	426	2105	1036	996	413
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	1,040	1,151	1,075	1,536	1,220	1,140	888	426	2,105	1,036	996	413
Water Residential												
1 1/2" meter												
TIER 1	2,044	1,932	1,760	1,872	1,977	2,009	2,034	2,012	2,030	1,985	1,932	1,830
TIER 2	3,219	2,628	1,985	2,317	2,986	3,317	3,469	3,781	3,750	3,461	3,105	1,975
TIER 3	2,317	1,986	1,067	1,682	3,079	3,542	4,369	5,160	5,119	3,808	2,781	856
Customer	184	183	182	181	182	182	182	182	182	182	182	182
CCF/Customer	41	36	26	32	44	49	54	60	60	51	43	26
5-yr Avg	50	46	40	46	52	71	84	89	98	84	73	57
Reduction	17%	23%	34%	30%	15%	31%	35%	32%	39%	39%	41%	55%
1" meter												
TIER 1	171,840	153,596	136,891	153,348	167,079	174,756	177,387	181,004	181,130	172,048	167,920	145,271
TIER 2	98,593	68,956	41,968	66,660	98,542	131,887	155,112	169,776	168,748	128,578	106,104	51,685
TIER 3	18,799	11,754	6,376	9,620	17,146	26,429	40,683	51,059	49,854	30,681	21,391	6,761
Customer	18,510	18,529	18,564	18,548	18,565	18,582	18,643	18,672	18,690	18,732	18,743	18,743
CCF/Customer	16	13	10	12	15	18	20	22	21	18	16	11
5-yr Avg	22	18	18	18	25	28	38	36	43	33	30	23
Reduction	28%	30%	44%	31%	38%	37%	47%	41%	51%	47%	48%	52%

CONSERVATION USAGE DATA
2025

REGION 3	January	February	March	April	May	June	July	August	September	October	November	December
2" meter												
TIER 1	1,452	1,383	1,299	1,352	1,353	1,478	1,389	1,460	1,465	1,504	1,477	1,408
TIER 2	2,382	2,092	1,560	2,194	2,312	2,806	2,934	3,047	3,078	2,989	2,615	1,701
TIER 3	3,327	1,664	946	2,204	2,831	4,172	4,836	5,724	5,667	4,708	3,429	708
Customer	142	144	142	142	141	138	139	138	138	138	138	139
CCF/Customer	50	36	27	40	46	61	66	74	74	67	55	27
5-yr Avg	96	54	80	58	103	96	169	118	208	108	155	73
Reduction	48%	34%	66%	30%	55%	36%	61%	37%	64%	38%	65%	63%
3/4" meter												
TIER 1	51,325	46,304	40,413	45,880	50,316	53,681	55,250	56,127	56,048	52,590	51,097	42,946
TIER 2	18,400	11,656	7,102	12,044	18,134	26,335	34,302	37,327	38,006	25,921	20,851	9,077
TIER 3	1,065	351	214	546	743	1,337	2,821	2,778	3,208	1,989	1,668	351
Customer	5,883	5,888	5,887	5,889	5,890	5,890	5,895	5,922	5,922	5,925	5,918	5,919
CCF/Customer	12	10	8	10	12	14	16	16	16	14	12	9
5-yr Avg	12	15	10	15	14	23	22	28	24	24	16	17
Reduction	-3%	32%	17%	34%	17%	40%	29%	42%	32%	44%	21%	49%
5/8" meter												
TIER 1	460,170	424,206	378,690	418,210	464,647	490,395	505,230	518,689	516,909	471,952	461,792	394,056
TIER 2	91,421	69,480	49,153	67,673	105,597	142,306	175,971	197,579	196,273	126,219	105,959	54,201
TIER 3	6,436	7,704	71	3,885	5,344	8,292	12,715	14,300	15,342	10,447	7,517	4,469
Customer	63,269	63,253	63,225	63,237	63,235	63,227	63,219	63,211	63,191	63,191	63,161	63,152
CCF/Customer	9	8	7	8	9	10	11	12	12	10	9	7
5-yr Avg	11	11	10	11	13	16	18	19	19	17	14	13
Reduction	20%	28%	32%	31%	28%	35%	38%	39%	39%	44%	34%	45%
Sprinkler 1 1/2" TO 1"												
TIER 1	492	489	431	473	486	506	512	505	524	511	501	439
TIER 2	870	592	403	549	741	926	1,048	1,034	1,128	993	832	485
TIER 3	653	203	343	210	662	777	1,555	770	1,470	835	616	106
Customer	47	47	47	47	47	47	47	47	47	48	48	48
CCF/Customer	43	27	25	26	40	47	66	49	66	49	41	21

CONSERVATION USAGE DATA
2025

REGION 3	January	February	March	April	May	June	July	August	September	October	November	December
Sprinkler 1 1/2" TO 3/4"												
TIER 1	10	11	8	9	11	10	11	9	10	13	18	14
TIER 2	0	0	0	0	0	0	0	0	0	0	0	0
TIER 3	0	0	0	0	0	0	0	0	0	0	0	0
Customer	2	2	2	2	2	2	2	2	3	3	3	3
CCF/Customer	5	6	4	5	6	5	6	5	3	4	6	5
Sprinkler 1" TO 3/4"												
TIER 1	4,454	3,922	3,630	3,752	4,190	4,385	4,203	4,644	4,542	4,191	4,303	3,730
TIER 2	406	249	164	199	351	432	465	684	506	363	406	138
TIER 3	-	-	-	4	13	-	102	30	(30)	-	-	-
Customer	615	617	616	619	624	629	648	648	650	652	653	655
CCF/Customer	8	7	6	6	7	8	7	8	8	7	7	6
Sprinkler 1" TO 5/8" X 3/4"												
TIER 1	11,181	10,291	9,612	10,034	11,615	11,464	11,757	12,168	12,385	11,152	11,233	9,855
TIER 2	1,121	810	625	865	1,700	2,163	2,545	2,878	2,806	1,932	1,408	822
TIER 3	145	135	94	109	103	122	240	179	186	116	31	93
Customer	1,792	1,789	1,788	1,787	1,786	1,785	1,787	1,787	1,788	1,789	1,789	1,788
CCF/Customer	7	6	6	6	8	8	8	9	9	7	7	6
Sprinkler 2" TO 1"												
TIER 1	732	726	659	668	724	725	725	727	729	719	714	661
TIER 2	1,392	957	631	942	1,201	1,480	1,556	1,568	1,674	1,533	1,405	748
TIER 3	975	271	143	440	809	1,544	2,261	2,197	2,630	1,638	939	396
Customer	61	61	61	61	61	61	61	61	61	61	61	61
CCF/Customer	51	32	23	34	45	61	74	74	83	64	50	30
Sprinkler 2" TO 3/4"												
TIER 1	12	12	12	12	12	12	12	12	12	12	12	12
TIER 2	32	32	32	32	32	32	32	32	32	32	32	32
TIER 3	22	26	7	20	45	65	84	68	79	56	62	2
Customer	1	1	1	1	1	1	1	1	1	1	1	1
CCF/Customer	66	70	51	64	89	109	128	112	123	100	106	46

DISCONNECT REPORT
2025

	# OF DISCONNECTION NOTICE SENT*		DISCONTINUED FOR NON PAYMENT		RESTORE AFTER DISCONTINUANCE	
	ALL CUSTOMER	CAP	ALL CUSTOMER	CAP	ALL CUSTOMER	CAP
Arden Cordova CSA						
January	293	45	55	9	53	9
February	279	53	28	4	25	3
March	220	17	36	2	31	1
April	243	27	31	2	26	2
May	269	36	29	3	28	3
June	217	22	38	2	31	2
July	264	33	52	1	39	1
August	275	33	39	2	30	2
September	309	37	46	5	39	5
October	280	37	44	7	27	6
November	327	57	19	2	17	2
December	319	45	39	3	32	3
Bay Point CSA						
January	183	56	41	10	35	8
February	129	26	25	2	22	2
March	185	50	45	7	38	6
April	172	41	29	4	28	4
May	163	33	30	6	24	6
June	187	47	43	5	37	5
July	165	44	38	9	33	9
August	157	34	38	4	35	3
September	187	53	43	8	42	8
October	173	44	35	7	30	7
November	154	31	16	1	14	1
December	178	54	53	9	49	8
Clearlake CSA						
January	107	25	43	5	30	5
February	80	21	15	2	10	1
March	84	18	20		13	
April	112	19	24	2	20	2
May	104	19	12	1	7	1
June	79	14	19	2	12	2
July	129	27	24	5	13	4
August	100	15	16		8	
September	109	19	21	1	11	
October	107	24	28	2	20	1
November	86	15	10		4	
December	111	25	29	2	13	

DISCONNECT REPORT
2025

	# OF DISCONNECTION NOTICE SENT*		DISCONTINUED FOR NON PAYMENT		RESTORE AFTER DISCONTINUANCE	
	ALL CUSTOMER	CAP	ALL CUSTOMER	CAP	ALL CUSTOMER	CAP
Los Osos CSA						
January	33	7	9	2	7	2
February	36	6	4	1	3	1
March	26	4	5	1	5	1
April	43	7	5	1	5	1
May	21	3	6	2	5	2
June	29	6	4	2	4	2
July	37	9	10	1	6	1
August	28	6	6	1	5	1
September	35	5	2		1	
October	44	12	11	3	8	1
November	37	8	6	1	6	1
December	28	5	6	1	6	1
San Juan Oaks CSA						
January						
February						
March						
April	1					
May						
June						
July						
August	1					
September						
October						
November	3					
December						
Santa Maria CSA						
January	276	91	56	16	49	16
February	228	78	31	11	24	9
March	249	72	42	7	35	7
April	252	66	43	10	40	9
May	232	73	50	13	44	13
June	270	70	37	10	33	9
July	277	79	52	14	41	13
August	219	69	46	12	38	12
September	285	87	52	22	48	20
October	267	82	46	12	40	11
November	203	66	45	17	40	16
December	277	100	52	23	49	22

DISCONNECT REPORT
2025

	# OF DISCONNECTION NOTICE SENT*		DISCONTINUED FOR NON PAYMENT		RESTORE AFTER DISCONTINUANCE	
	ALL CUSTOMER	CAP	ALL CUSTOMER	CAP	ALL CUSTOMER	CAP
Simi Valley CSA						
January	291	86	45	7	42	7
February	223	66	22	6	19	5
March	268	75	41	7	40	7
April	268	66	29	9	24	8
May	249	70	37	9	32	8
June	287	65	28	5	22	4
July	269	73	41	13	37	12
August	243	62	21	4	20	4
September	278	82	25	5	22	4
October	316	88	33	7	30	7
November	232	62	31	7	23	6
December	237	62	16	3	13	3
Region 2						
January	2,250	749	464	117	419	116
February	1,953	613	350	92	312	89
March	2,100	676	423	110	388	106
April	2,351	702	415	103	371	100
May	2,197	648	454	91	405	88
June	2,211	729	374	103	328	94
July	2,648	831	471	122	422	117
August	2,269	707	438	100	392	97
September	2,607	844	379	100	335	94
October	2,683	878	495	136	429	125
November	2,289	694	419	134	367	123
December	2,481	805	632	205	541	172
Region 3						
January	1,920	535	395	87	326	83
February	1,597	441	312	68	264	65
March	1,597	456	344	79	287	74
April	1,640	441	259	64	220	61
May	1,633	406	313	74	271	71
June	1,723	474	300	60	238	51
July	1,754	483	289	69	237	63
August	1,642	447	223	53	196	49
September	1,797	506	331	85	258	74
October	1,935	537	350	94	292	84
November	1,516	436	264	64	210	52
December	1,740	499	344	97	268	80

CAP HOUSEHOLD OF 5+
CONSUMPTION DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
Arden Cordova CSA												
Household Size: 5												
Customer	97	99	100	101	93	93	96	99	94	89	97	98
CCF	851	1118	735	883	1142	1512	1673	1822	1797	1202	1037	899
Household Size: 6												
Customer	49	49	49	50	51	52	52	55	50	49	57	57
CCF	484	532	396	474	636	792	863	887	847	630	671	557
Household Size: 7												
Customer	29	31	31	33	31	31	29	28	26	24	24	24
CCF	305	351	285	331	491	670	599	609	526	410	327	250
Household Size: 8												
Customer	6	6	7	6	8	8	8	9	9	9	10	11
CCF	81	83	59	72	124	165	156	203	202	163	149	134
Household Size: 9												
Customer	5	5	5	4	3	3	3	3	3	3	3	3
CCF	43	51	35	41	41	70	69	65	66	54	38	32
Household Size: 10												
Customer	1	1	1					1	1	1	1	1
CCF	7	6	5					29	24	20	15	14

CAP HOUSEHOLD OF 5+
CONSUMPTION DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
Bay Point CSA												
Household Size: 5												
Customer	107	110	110	106	104	106	105	112	108	110	111	117
CCF	783	854	718	811	462	1055	1018	1240	1110	1016	925	855
Household Size: 6												
Customer	67	68	67	65	60	59	59	64	60	60	64	66
CCF	592	599	482	529	360	691	623	774	734	596	573	515
Household Size: 7												
Customer	30	31	31	29	30	30	30	30	26	28	28	29
CCF	348	344	290	309	355	405	398	443	387	372	357	278
Household Size: 8												
Customer	19	20	20	18	18	18	19	19	16	17	16	18
CCF	234	274	211	230	297	302	309	346	284	294	231	244
Household Size: 9												
Customer	7	7	7	6	5	5	4	6	6	6	4	6
CCF	120	115	105	109	128	94	61	116	95	89	65	72
Household Size: 10												
Customer	3	3	3	3	3	3	3	3	3	3	2	3
CCF	28	30	27	28	42	31	31	34	36	35	10	27
Household Size: 10+												
Customer	3	4	4	4	4	4	4	4	4	4	4	4
CCF	52	102	87	77	118	97	63	90	66	90	80	65

CAP HOUSEHOLD OF 5+
CONSUMPTION DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
Los Osos CSA												
Household Size: 5												
Customer	6	7	7	7	7	7	7	6	6	6	8	8
CCF	38	36	41	42	44	61	37	46	53	38	53	49
Household Size: 6												
Customer	4	3	3	3	1	1	1	2	1	1	1	1
CCF	24	16	15	19	4	5	3	14	8	7	10	9
Household Size: 7												
Customer	3	3	3	3	3	3	3	3	2	2	2	2
CCF	29	30	29	33	30	42	23	39	25	19	21	22
Household Size: 8												
Customer												
CCF												
Household Size: 9												
Customer												
CCF												
Household Size:10												
Customer	1	1	1	1	1	1	1	1	1	1	0	0
CCF	1	4	3	5	3	13	-7	3	7	3	0	0

CAP HOUSEHOLD OF 5+
CONSUMPTION DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
Santa Maria CSA												
Household Size: 5												
Customer	180	193	191	191	188	186	187	190	179	184	189	193
CCF	2,199	2260	1857	2269	2689	2930	1012	3122	2837	2337	2454	1916
Household Size: 6												
Customer	117	124	124	123	120	120	120	120	109	112	119	125
CCF	1,500	1543	1337	1553	1730	1903	718	2085	1838	1497	1656	1318
Household Size: 7												
Customer	48	49	50	49	49	50	50	51	49	52	52	53
CCF	762	692	598	767	876	1009	463	978	952	815	846	715
Household Size: 8												
Customer	30	31	30	27	29	29	31	34	28	30	32	33
CCF	384	404	314	363	503	509	188	615	489	412	430	376
Household Size: 9												
Customer	10	10	10	10	8	8	8	8	7	7	7	9
CCF	150	126	115	124	151	151	111	132	117	88	91	98
Household Size: 10												
Customer	4	5	5	3	4	4	4	4	5	5	4	4
CCF	69	63	82	48	72	78	12	56	86	78	50	46
Household Size: 10+												
Customer	5	5	5	6	5	5	6	7	7	7	6	7
CCF	76	107	53	162	141	158	74	253	223	151	136	107

CAP HOUSEHOLD OF 5+
CONSUMPTION DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
Simi Valley CSA												
Household Size: 5												
Customer	186	196	196	194	190	184	190	194	186	185	189	194
CCF	2376	2033	2050	2216	2395	2677	2781	2807	2835	2204	2407	2045
Household Size: 6												
Customer	104	109	110	102	106	103	107	108	102	108	111	112
CCF	1415	1234	1168	1174	1401	1511	1649	1564	1728	1414	1600	1222
Household Size: 7												
Customer	57	58	58	57	57	55	57	58	57	57	59	60
CCF	886	710	698	764	844	967	963	1017	1069	830	928	795
Household Size: 8												
Customer	21	21	22	23	22	21	21	20	19	22	21	22
CCF	450	416	357	383	455	376	424	424	453	395	407	394
Household Size: 9												
Customer	14	16	16	17	17	17	18	18	18	18	19	18
CCF	273	240	238	280	313	334	365	338	408	325	367	311
Household Size: 10												
Customer	8	8	8	6	6	6	6	6	6	6	6	6
CCF	128	107	103	97	106	119	135	120	130	96	107	80
Household Size: 10+												
Customer	4	4	4	4	4	4	4	4	4	4	4	4
CCF	84	76	78	80	100	98	91	88	101	88	93	74

CAP HOUSEHOLD OF 5+
CONSUMPTION DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
REGION 2												
Household Size: 5												
Customer	2,304	2430	2398	2432	2421	2438	2427	2455	2358	2371	2385	2438
CCF	25,019	24329	21481	23688	25876	28280	28824	29636	28545	25106	25434	23437
Household Size: 6												
Customer	1,477	1546	1521	1541	1546	1526	1538	1546	1475	1483	1479	1524
CCF	17,722	17145	15289	16420	18261	19327	19930	20618	19648	17737	17812	16538
Household Size: 7												
Customer	664	717	701	706	704	710	710	714	690	695	681	709
CCF	9,072	8705	7763	8398	9259	9800	10253	10410	9953	8964	8615	8487
Household Size: 8												
Customer	329	353	345	354	357	355	361	360	347	354	349	361
CCF	4,555	4512	3875	4238	4640	5032	5238	5180	5060	4665	4629	4381
Household Size: 9												
Customer	127	133	130	135	139	135	136	138	134	132	136	137
CCF	1,987	1842	1673	1790	2081	2104	2123	2249	2251	1942	2015	1912
Household Size: 10												
Customer	74	77	77	75	73	74	75	75	73	75	73	74
CCF	1,148	1108	992	1152	1100	1148	1167	1263	1215	1028	1044	970
Household Size: 10+												
Customer	57	58	59	62	61	59	61	60	56	57	55	57
CCF	1,043	897	887	985	1009	1105	1103	1170	1124	952	988	938

CAP HOUSEHOLD OF 5+
CONSUMPTION DATA
2025

	January	February	March	April	May	June	July	August	September	October	November	December
REGION 3												
Household Size: 5												
Customer	1,288	1354	1353	1330	1332	1317	1346	1362	1317	1331	1294	1358
CCF	14,875	14105	12350	13585	15116	16678	17990	18925	18126	15958	14849	12784
Household Size: 6												
Customer	731	780	784	773	773	769	784	792	759	762	749	790
CCF	9,051	9080	8026	8784	10006	10954	12326	12573	12018	10247	9805	8406
Household Size: 7												
Customer	342	353	355	356	357	350	359	361	350	350	348	363
CCF	5,001	4633	4135	4768	5187	5365	5901	6501	6061	5315	5042	4303
Household Size: 8												
Customer	132	138	137	133	139	140	146	142	139	140	138	144
CCF	1,994	1936	1746	1734	2126	2490	2665	2810	2629	2140	2341	1772
Household Size: 9												
Customer	69	75	74	78	76	75	76	76	72	73	73	77
CCF	980	1098	953	1114	1224	1399	1405	1421	1393	1224	1291	1020
Household Size: 10												
Customer	34	35	35	34	35	35	34	34	32	33	34	35
CCF	454	464	432	450	555	683	655	820	785	635	565	467
Household Size: 10+												
Customer	36	39	40	39	39	37	41	41	38	38	38	39
CCF	690	552	643	664	627	679	871	810	718	673	744	659

CAP BILL COMPARISON

REGION 1 - ARDEN CORDOVA

CAP Monthly Bill with 3/4" at 11 Ccf (2025 CAP Average)

	Current*
Service Charge	\$ 25.43
Tier 1 (11 Ccf @ \$2.377)	\$ 26.15
CAP Discount	\$ (7.00)
WRAM/MCBA Surcharge (11 Ccf @ \$0.186)	\$ 2.05
GSWC Total	\$ 46.62
% Impact of WRAM/MCBA Surcharge on Monthly Bill	4.39%

*Current rate as of March 1, 2026

CAP BILL COMPARISON

REGION 1 - LOS OSOS

CAP Monthly Bill with 5/8" at 4 ccf (2025 CAP Average)

	Current*
Service Charge	\$ 54.36
Tier 1 (4 Ccf @ \$12.407)	\$ 49.63
CAP Discount	\$ (34.00)
WRAM/MCBA Surcharge (4 Ccf @ \$0.858)	\$ 3.43
GSWC Total	\$ 73.42
% Impact of WRAM/MCBA Surcharge on Monthly Bill	4.67%

*Current rate as of March 1, 2026

CAP BILL COMPARISON

REGION 1 - SANTA MARIA

CAP Monthly Bill with 5/8" at 11 Ccf (2025 CAP Average)

	Current*
Service Charge	\$ 40.85
Tier 1 (11 Ccf @ \$4.533)	\$ 49.86
CAP Discount	\$ (15.00)
WRAM/MCBA Surcharge (11 Ccf @ \$0.567)	\$ 6.24
GSWC Total	\$ 81.95
% Impact of WRAM/MCBA Surcharge on Monthly Bill	7.61%

*Current rate as of March 1, 2026

CAP BILL COMPARISON

REGION 1 - SIMI VALLEY

CAP Monthly Bill with 5/8" at 11 Ccf (2025 CAP Average)

	Current*
Service Charge	\$ 40.09
Tier 1 (11 Ccf @ \$4.578)	\$ 50.36
CAP Discount	\$ (16.00)
WRAM/MCBA Surcharge (11 Ccf @ \$0.271)	\$ 2.98
GSWC Total	\$ 85.97
% Impact of WRAM/MCBA Surcharge on Monthly Bill	3.47%

*Current rate as of March 1, 2026

CAP BILL COMPARISON

REGION 2

CAP Monthly Bill with 5/8" at 9 Ccf (2025 CAP Average)

	Current*
Service Charge	\$ 37.81
Tier 1 (9 Ccf @ \$5.657)	\$ 50.91
CAP Discount	\$ (16.00)
WRAM/MCBA Surcharge (9 Ccf @ \$0.367)	\$ 3.30
GSWC Total	\$ 76.03
% Impact of WRAM/MCBA Surcharge on Monthly Bill	4.34%

*Current rate as of March 1, 2026

CAP BILL COMPARISON

REGION 3

CAP Monthly Bill with 5/8" at 10 Ccf (2025 CAP Average)

	Current*
Service Charge	\$ 36.76
Tier 1 (10 Ccf @ \$4.921)	\$ 49.21
CAP Discount	\$ (16.00)
WRAM/MCBA Surcharge (10 Ccf @ \$0.408)	\$ 4.08
GSWC Total	\$ 74.05
% Impact of WRAM/MCBA Surcharge on Monthly Bill	5.51%

*Current rate as of March 1, 2026

REPORT NOTES:

1. Low-Income data only includes metered residential customers.
2. All customers in disconnect report includes CAP and non-CAP.
3. Bill Comparisons were not provided for Clearlake and Bay Point; there is currently no WRAM/MCBA surcharge and bill impact is 0%.

ATTACHMENT E-3
INFORMATION-ONLY FILING
LOW-INCOME DATA REPORT
GSWC AFFORDABILITY PROGRAMS
2025

This report identifies the 2025 Affordability Programs updating previously provided documents from 2009 – 2024.

Participating low-income customer inclusions in conservation programs offered by water utility:

- Describe the water conservation program by ratemaking district(s),
- Identify whether it is offered with a third party,
- Specify how low-income customers are targeted by or included in the program,
- Describe outreach efforts used to reach low-income program participants (application, re-certification, separate outreach),
- How long has the program been offered, and
- What criteria are used to establish the success of the program.

As of December 31, 2025, GSWC had 46,857 registered Customer Assistance Program (CAP) customers that receive billing reductions on a monthly or bi-monthly basis. CAP replaces the previously described California Alternate Rates for water (CARW) program.

A variety of programs have been implemented that specifically used the CAP list to ensure that they are made aware of the incentives and services with the expectation that they will participate. Some programs specifically targeted CAP customers or service areas considered to be in economically disadvantaged communities to address equity in program offerings. CAP customers may participate in any of GSWC’s conservation programs.

1. Free High Efficiency Conservation Kit are able to be ordered through GSWC’s toll-free number or online at gswater.com to customers that request them and are specifically offered to customers that express issues with affordability and the need to control water use and costs.
 - Describe the water conservation program by ratemaking district(s),
 - Available in all districts
 - Identify whether it is offered with a third party,
 - Offered by GSWC
 - Specify how low-income customers are targeted by or included in the program,
 - Targeted via bill messaging and GSWC website
 - Available to all customers
 - Describe outreach efforts used to reach low-income program participants (application, re-certification, separate outreach),
 - Bill inserts
 - Newspaper Ads
 - Community events and workshops
 - GSWC website
 - Social media

- How long has the program been offered
 - Program has been offered since 2007
 - What criteria are used to establish the success of the program.
 - Reduced water usage
 - Continued participation in the program
 - Positive customer feedback
 - No CAP or other affordability criteria was tracked.
2. Free residential water audits are available to all customers. This program does not specifically target CAP customers but is available to them especially if they have high bill issues or suspect a leak. At the time of the audit High Efficiency Showerhead kits and other water use efficiency information are left with the customer.

Starting in 2023, Flume water flow monitoring devices were also offered for direct install with the water audit. This is available for all customers that participate in the audit program.

- Describe the water conservation program by ratemaking district(s),
 - Available in all districts
 - Identify whether it is offered with a third party,
 - Offered by GSWC – Third party is used to perform audits
 - Specify how low-income customers are targeted by or included in the program,
 - Available to all customers
 - High Bill Investigations
 - Customer suspects leak
 - Regional offering
 - Describe outreach efforts used to reach low-income program participants (application, re-certification, separate outreach),
 - Bill inserts
 - GSWC website
 - Direct mail Postcards
 - How long has the program been offered
 - Program has been offered since 2009
 - What criteria are used to establish the success of the program.
 - Continued requests for audits
 - Positive customer feedback
 - No CAP or other affordability criteria are tracked.
3. The School Education Program is available to all customers. It is currently provided to elementary classes. This program does not specifically target CAP customers but is available to them through students within GSWC's service areas.
- Describe the water conservation program by ratemaking district(s),
 - Available in all districts
 - Identify whether it is offered with a third party,
 - Third party is used to provide products, teacher resources, and in-class or auditorium presentations.
 - Specify how low-income customers are targeted by or included in the program,
 - Available to all customers

- Describe outreach efforts used to reach low-income program participants (application, re-certification, separate outreach),
 - School and teacher solicitation
 - How long has the program been offered
 - Program has been offered since 1997
 - What criteria are used to establish the success of the program.
 - Continued requests by teachers and schools for participation
 - Positive student and customer feedback
 - No CAP or other affordability criteria are tracked.
4. Rain Barrel Distributions by Wholesale partners and/or GSWC are available to all customers. They do not specifically target CAP customers but is open to their participation.
- In 2025, GSWC and various partners conducted 2 events.
 - GSWC in partnership with Liberty Utilities and The City of Norwalk conducted 2 events
 - Identify whether it is offered with a third party,
 - Third party is used to perform distributions
 - Specify how low-income customers are targeted by or included in the program,
 - Available to all customers
 - Describe outreach efforts used to reach low-income program participants (application, re-certification, separate outreach),
 - Direct mailers
 - Bill inserts
 - Newspaper ads
 - Partner website
 - GSWC website
 - Social Media
 - How long has the program been offered
 - Program has been offered since 2017
 - What criteria are used to establish the success of the program?
 - Positive Customer feedback
 - Continued participation in the program.
 - No CAP or other affordability criteria was tracked.
5. Please provide copies of the company's written protocol, if such written protocol exists, regarding how and when it determines to engage in outreach to customers regarding the existence of its affordability program. If a written protocol does not exist, please comprehensively describe the company's outreach activities conducted in the past 3 years regarding each of the affordability programs described in response to question 1.

No written protocol exists regarding the implementation of water use efficiency programs with CAP customers. However, programs are designed and marketed to make sure that these customers have access to all appropriate programs at affordable levels such as providing free products and services. In addition, GSWC applies the direction of the CPUC in the latest settlement agreement to encourage CAP customer access to programs.

As described in the program descriptions in Question 1, some programs specifically target CAP customers while others provide direct marketing to all customers and provide no-cost/low-cost products and services.

Golden State Water Company

Annual Conservation Report 2025

In continuing with Decision 13-05-011 – attached is Golden State Water Company’s 2025 Annual Report that includes settlement language, data and responses per the settlement agreement.

Attachment 1 Annual Report, Schedule E-3

Description of Water Conservation Programs

Brief description of each water conservation program offered by the water company, by ratemaking area.

Arden Cordova

- **School Education Program**
 - Golden State Water Company (GSWC) conducts elementary school conservation education programs throughout the company.
 - Discovery Science Center continues to provide education services in Regions 2 and 3. It is anticipated that they will extend into Region 1 sometime in 2026.
- **Premium High-Efficiency Toilet Rebate Program**
 - Starting in 2016, Golden State Water Company offered its residential customers rebates of up to \$80 for qualified Premium High Efficiency Toilets (PHET) or Ultra-High Efficiency Toilets (UHET) with a limit of two (2) per household. Only EPA WaterSense® certified PHETs are rebated for both residential and commercial customers.
 - GSWC staff process rebates in-house.
 - High Efficiency Toilets (1.28 gallons per flush (GPF)) are current plumbing code in California and have achieved market transformation.
 - WaterSense® certified PHETs that flush 1.06 GPF are readily available on the market to achieve 20% greater savings than a HET.
 - GSWC uses the list compiled and updated through the Metropolitan Water District (MWD) www.socalwatersmart.com program.
- **High Efficiency Clothes Washer Program**
 - Golden State Water Company offers its residential customers rebates of up to \$80 for qualified High-Efficiency Clothes Washers (HECW).
 - GSWC staff process rebates in-house.
 - Consortium for Energy Efficiency (CEE) approved list for Tier 3 or better water factor (gallons per cycle per cubic foot).
 - GSWC uses the list compiled and updated through the Metropolitan Water District (MWD) www.socalwatersmart.com program.
- **Partnership Program – Residential/Regional**
 - Golden State Water Company (GSWC) participates in partnership conservation programs with the Regional Water Authority (RWA) to promote regional conservation programs, take advantage of grant funding, and help lower conservation program costs through economies of scale. GSWC’s residential customers can participate in conservation programs that include;
 - Regional opportunities

- Landscape resources
- Grant funded programs
- Virtual gardening tours and workshops
- California Water Efficiency Partnership (CalWEP)
 - Flume Water Flow Monitoring Device Rebate
 - GSWC partners with the California Water Efficiency Partnership (CalWEP) providing a special offer for the Flume device that attaches to your water meter and provides single-family customers almost real time data on their water use and detect leaks. You will need reliable Wi-Fi at the installation location, and a smart device such as a smartphone or tablet with app-accessibility to access information from the device. The net cost to customers may be as low as \$25 plus shipping and tax, after rebate and refund.

Rachio Weather-Based Irrigation Controller Rebate

- GSWC partners with the California Water Efficiency Partnership (CalWEP) to provide a special offer for the Rachio weather-based irrigation smart controller. The offer is for a discounted Rachio Smart Sprinkler Controller for eligible GSWC residents.
- **Commercial PHET Direct Install Rebate Program Pilot**
 - In order to address the customer sector with low plumbing fixture retrofit rates and typically older, higher water use appliances, GSWC started this pilot program to change out older, higher use toilets, showerheads, and aerators in commercial (hotel/motel) and multifamily properties.
 - Pre-qualified licensed contractors solicit customers to participate for a flat rebate fee of \$550 for each qualified PHET installed. The fee also covers the cost of any appropriate retrofit of high-efficiency showerheads (1.5 GPM), high-efficiency bath aerators (1 GPM) and kitchen aerators (1.5 GPM).
 - GSWC program implemented by contractor
- **Flow Monitor Device**
 - Flow Monitor devices monitor your home’s water use and can help detect leaks. Some models attach to the meter; others are installed in-line after the meter and may require professional installation. You will need reliable Wi-Fi at the installation location, and a smart device such as a smartphone or tablet with app-accessibility to access information from the device.
 - \$100 rebate for approved models
 - GSWC staff process rebates in-house.

- **Outdoor Programs and Incentives**
- **Weather Based Irrigation Controller Rebate Program**
 - Golden State Water Company offers its residential, commercial, and large landscape customers rebates for qualified Weather Based Irrigation Controllers (WBIC).
 - \$80 for residential or properties < 1 acre
 - \$25 per operating valve for properties > 1 acre
 - WBIC Rebate Program started in 2011
 - GSWC program administered by internal staff
- **Soil Moisture Sensors**
 - Up to \$80 for approved models
 - GSWC program administered by internal staff
- **Efficient Sprinkler Nozzle Rebate**
 - \$4 per nozzle with minimum purchase of 15
 - Nozzles must be on approved product list
 - GSWC program administered by internal staff
- **Efficient Sprinkler Nozzles & Efficient Rotors Rebate**
 - \$13 per pair for approved products
 - GSWC program administered by internal staff
- **Drip Irrigation**
 - \$0.25 rebate per linear foot of ½” drip tubing
 - ¼” drip tubing is NOT eligible
 - Drip tubing can have emitters in-line or use micro tubing, drip emitters, dripline, and micro sprinklers attached as part of the drip irrigation system
 - The irrigation system can attach to a hose bib or irrigation valves
 - Irrigation products attached to the ½” tubing are not eligible for rebate
 - Provided receipts must clearly indicate the tubing product and size
 - GSWC program administered by internal staff
- **Rain Barrel Rebate**
 - Receive \$35 per rain barrel purchased and installed
 - Maximum of 3 barrels with a minimum of 50 gallons each
 - Must submit pictures of installed rain barrels with rebate application
- **Audits**
 - **CII & Large Landscape** - GSWC offers large landscape audits to large water users. The purpose of the program is to provide customers with information about their irrigation system, distribution uniformity; water usage based on Evapotranspiration, and identified necessary irrigation deficiencies and irrigation repairs. The audit reports include recommendations, estimated water, and cost savings associated with the recommendations and repairs.
 - GSWC program implemented by contractor.
 - **Residential Audits** – Single-family residential audits are available to all residential customers. The audits are intended to help customers reduce indoor and outdoor water use. Residential audits are designed to identify possible leaks (indoor and outdoor), recommend water-conserving devices, assess irrigation efficiency and determine proper landscape watering based on Evapotranspiration. The audit reports include recommendations, estimated water, and cost savings associated with the recommendations and repairs.
 - GSWC program implemented by contractor.

- **High-Efficiency Water Conservation Kits**
 - Golden State Water Company offers all of its residential customers free High-Efficiency Water Conservation kits. Each conservation kit includes one 1.5 GPM high-efficiency showerhead, two 1.0 GPM bathroom aerators, one 1.5 GPM kitchen aerator, leak dye tablets, instructions and water conservation tips. Customers can order the free kits from our local CSA Office; request a kit by calling our toll-free number, or by requesting a kit on our www.gswater.com website, which is then mailed to them.
 - GSWC program administered by internal staff and external fulfillment
- **Conservation Outreach**
 - GSWC offers free conservation literature and tips to all of its customers. GSWC uses its website www.gswater.com and social media to educate customers on water use efficiency and conservation.
 - **Workshops**
 - Golden State Water Company offers its residential customers free, virtual and in-person workshops.
 - Marketing was primarily through gswater.com website and postcard.
 - Topics included Leak Detection and Repair, and landscape.
 - GSWC program implemented by contractor.
- **System Leak Detection Services**
 - GSWC contracts with E Source to conduct monthly system leak detection evaluations per legislative and administrative requirements.
 - Conservation ended funding these services in 2025.
- **Studies and Evaluation**
 - GSWC contracts with Maureen Erbeznik and Associates to conduct readiness assessments and other strategic planning in systems required to come into compliance per the SWRCB and DWR legislative requirements.
 - GSWC contracts with Flume, Inc. to provide quarterly reports on all Flume installations and water use patterns, including reported and repaired leaks.

Bay Point

- **School Education Program**
 - Golden State Water Company (GSWC) conducts elementary school conservation education programs throughout the company.
 - Discovery Science Center continues to provide education services in Regions 2 and 3. It is anticipated that they will extend into Region 1 sometime in 2026.
- **Premium High-Efficiency Toilet Rebate Program**
 - Starting in 2016, Golden State Water Company offered its residential customers rebates of up to \$80 for qualified Premium High Efficiency Toilets (PHET) or Ultra-High Efficiency Toilets (UHET) with a limit of two (2) per household. Only EPA WaterSense® certified PHETs are rebated for both residential and commercial customers.
 - GSWC staff process rebates in-house.
 - High Efficiency Toilets (1.28 gallons per flush (GPF)) are current plumbing code in California and have achieve market transformation.
 - WaterSense® certified PHETs that flush 1.06 GPF are readily available on the market to achieve 20% greater savings than a HET.

- GSWC uses the list compiled and updated through the Metropolitan Water District (MWD) www.socalwatersmart.com program.
- **High Efficiency Clothes Washer Program**
 - Golden State Water Company offers its residential customers rebates of up to \$80 for qualified High-Efficiency Clothes Washers (HECW).
 - GSWC staff process rebates in-house.
 - Consortium for Energy Efficiency (CEE) approved list for Tier 3 or better water factor (gallons per cycle per cubic foot).
 - GSWC uses the list compiled and updated through the Metropolitan Water District (MWD) www.socalwatersmart.com program.
- **Partnership Program – Residential/Commercial/Large Landscape**
 - Golden State Water Company (GSWC) participates in partnership conservation programs with Contra Costa Water District (CCWD) to promote regional conservation programs, take advantage of grant funding, and help lower conservation program costs through economies of scale. GSWC’s residential customers can participate in various conservation programs.
 - Offered with a Third Party – CCWD
 - <https://www.ccwater.com/157/Rebates-and-Coupons>
 - Rebates
 - Lawn to Garden
 - Smart Irrigation Controller
 - Laundry to Landscape Greywater
 - Pool Cover
 - Irrigation Equipment
 - Water Conservation Devices
 - Multi-Family & Commercial Clothes Washer
 - Commercial Flushometer and Urinal
 - Commercial & Multi-Family Irrigation Equipment
 - Car Wash Coupons
 - Landscape Mulch Coupons
 - California Water Efficiency Partnership (CalWEP) Flume Water Flow Monitoring Device Rebate
 - GSWC partners with the California Water Efficiency Partnership (CalWEP) providing a special offer for the Flume device that attaches to your water meter and provides single-family customers almost real time data on their water use and detect leaks. You will need reliable Wi-Fi at the installation location, and a smart device such as a smartphone or tablet with app-accessibility to access information from the device. The net cost to customers may be as low as \$25 plus shipping and tax, after rebate and refund.

Rachio Weather-Based Irrigation Controller Rebate

- GSWC partners with the California Water Efficiency Partnership (CalWEP) providing a special offer for the Rachio weather-based irrigation smart controller. The offer is for a discounted Rachio Smart Sprinkler Controller for eligible GSWC residents.

- **Commercial PHET Direct Install Rebate Program Pilot**
 - In order to address the customer sector with low plumbing fixture retrofit rates and typically older, higher water use appliances, GSWC started this pilot program to change out older, higher use toilets, showerheads, and aerators in commercial (hotel/motel) and multifamily properties.
 - Pre-qualified licensed contractors solicit customers to participate for a flat rebate fee of \$550 for each qualified PHET installed. The fee also covers the cost of any appropriate retrofit of high-efficiency showerheads (1.5 GPM), high-efficiency bath aerators (1 GPM) and kitchen aerators (1.5 GPM).
 - GSWC program implemented by contractor
- **Flow Monitor Device**
 - Flow Monitor devices monitor your home's water use and can help detect leaks. Some models attach to the meter; others are installed in-line after the meter and may require professional installation. You will need reliable Wi-Fi at the installation location, and a smart device such as a smartphone or tablet with app-accessibility to access information from the device.
 - \$100 rebate for approved models
 - GSWC staff process rebates in-house.
- **Outdoor Programs and Incentives**
- **Weather Based Irrigation Controller Rebate Program**
 - Golden State Water Company offers its residential, commercial, and large landscape customers rebates for qualified Weather Based Irrigation Controllers (WBIC).
 - \$80 for residential or properties < 1 acre
 - \$25 per operating valve for properties > 1 acre
 - WBIC Rebate Program started in 2011
 - GSWC program administered by internal staff
- **Soil Moisture Sensors**
 - Up to \$80 for approved models
 - GSWC program administered by internal staff
- **Efficient Sprinkler Nozzle Rebate**
 - \$4 per nozzle with minimum purchase of 15
 - Nozzles must be on approved product list
 - GSWC program administered by internal staff
- **Efficient Sprinkler Nozzles & Efficient Rotors Rebate**
 - \$13 per pair for approved products
 - GSWC program administered by internal staff
- **Drip Irrigation**
 - \$0.25 rebate per linear foot of ½" drip tubing
 - ¼" drip tubing is NOT eligible
 - Drip tubing can have emitters in-line or use micro tubing, drip emitters, dripline, and micro sprinklers attached as part of the drip irrigation system
 - The irrigation system can attach to a hose bib or irrigation valves
 - Irrigation products attached to the ½" tubing are not eligible for rebate
 - Provided receipts must clearly indicate the tubing product and size
 - GSWC program administered by internal staff

- **Rain Barrel Rebate**
 - Receive \$35 per rain barrel purchased and installed
 - Maximum of 3 barrels with a minimum of 50 gallons each
 - Must submit pictures of installed rain barrels with rebate application
- **Audits**
 - **CII & Large Landscape** - GSWC offers large landscape audits to large water users. The purpose of the program is to provide customers with information about their irrigation system, distribution uniformity; water usage based on Evapotranspiration, and identified necessary irrigation deficiencies and irrigation repairs. The audit reports include recommendations, estimated water, and cost savings associated with the recommendations and repairs.
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 - Conservation ended funding these services in 2025.
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Clearlake

- **School Education Program**
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 - GSWC staff process rebates in-house.
 - High Efficiency Toilets (1.28 gallons per flush (GPF)) are current plumbing code in California and have achieved market transformation.
 - WaterSense® certified PHETs that flush 1.06 GPF are readily available on the market to achieve 20% greater savings than a HET.
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 - Golden State Water Company offers its residential customers rebates of up to \$80 for qualified High-Efficiency Clothes Washers (HECW).
 - GSWC staff process rebates in-house.
 - Consortium for Energy Efficiency (CEE) approved list for Tier 3 or better water factor (gallons per cycle per cubic foot).
 - GSWC uses the list compiled and updated through the Metropolitan Water District (MWD) www.socalwatersmart.com program.
- **Partnership Program – Residential/Regional**
 - Golden State Water Company (GSWC) cooperates with neighboring utilities in the
 - California Water Efficiency Partnership (CalWEP)
 - Flume Water Flow Monitoring Device Rebate
 - GSWC partners with the California Water Efficiency Partnership (CalWEP) providing a special offer for the Flume device that attaches to your water meter and provides single-family customers almost real time data on their water use and detect leaks. You will need reliable Wi-Fi at the installation location, and a smart device such as a smartphone or tablet with app-accessibility to access information from the device. The net cost to customers may be as low as \$25 plus shipping and tax, after rebate and refund.

Rachio Weather-Based Irrigation Controller Rebate

- GSWC partners with the California Water Efficiency Partnership (CalWEP) providing a special offer for the Rachio weather-based irrigation smart controller. The offer is for a discounted Rachio Smart Sprinkler Controller for eligible GSWC residents.

- **Commercial PHET Direct Install Rebate Program Pilot**
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 - Pre-qualified licensed contractors solicit customers to participate for a flat rebate fee of \$550 for each qualified PHET installed. The fee also covers the cost of any appropriate retrofit of high-efficiency showerheads (1.5 GPM), high-efficiency bath aerators (1 GPM) and kitchen aerators (1.5 GPM).
 - GSWC program implemented by contractor
- **Flow Monitor Device**
 - Flow Monitor devices monitor your home's water use and can help detect leaks. Some models attach to the meter; others are installed in-line after the meter and may require professional installation. You will need reliable Wi-Fi at the installation location, and a smart device such as a smartphone or tablet with app-accessibility to access information from the device.
 - \$100 rebate for approved models
 - GSWC staff process rebates in-house.
- **Outdoor Programs and Incentives**
- **Weather Based Irrigation Controller Rebate Program**
 - Golden State Water Company offers its residential, commercial, and large landscape customers rebates for qualified Weather Based Irrigation Controllers (WBIC).
 - \$80 for residential or properties < 1 acre
 - \$25 per operating valve for properties > 1 acre
 - WBIC Rebate Program started in 2011
 - GSWC program administered by internal staff
- **Soil Moisture Sensors**
 - Up to \$80 for approved models
 - GSWC program administered by internal staff
- **Efficient Sprinkler Nozzle Rebate**
 - \$4 per nozzle with minimum purchase of 15
 - Nozzles must be on approved product list
 - GSWC program administered by internal staff
- **Efficient Sprinkler Nozzles & Efficient Rotors Rebate**
 - \$13 per pair for approved products
 - GSWC program administered by internal staff
- **Drip Irrigation**
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 - ¼" drip tubing is NOT eligible
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- **Rain Barrel Rebate**
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- **Audits**
 - **CII & Large Landscape** - GSWC offers large landscape audits to large water users. The purpose of the program is to provide customers with information about their irrigation system, distribution uniformity; water usage based on Evapotranspiration, and identified necessary irrigation deficiencies and irrigation repairs. The audit reports include recommendations, estimated water, and cost savings associated with the recommendations and repairs.
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- **High-Efficiency Water Conservation Kits**
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 - **Workshops**
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 - Marketing was primarily through gswater.com website and postcard.
 - Topics included Leak Detection and Repair, and landscape.
 - GSWC program implemented by contractor.
- **System Leak Detection Services**
 - GSWC contracts with E Source to conduct monthly system leak detection evaluations per legislative and administrative requirements.
 - Conservation ended funding these services in 2025.

Los Osos

- **Partnership Program – Residential/Regional**
 - GSWC participates in the Partners in Water Conservation – San Luis Obispo County Water Conservation Program for customers to receive rebates for water efficient products and assist the local wastewater construction program. Customers apply

directly with the County. <https://www.slocounty.ca.gov/Departments/Public-Works/Services/Programs-Outreach/Los-Osos-Water-Conservation-Rebate-Program-For-Hom.aspx>

- <https://www.slocounty.ca.gov/Departments/Public-Works/Services/Programs-Outreach/Water-Conservation/Partners-in-Water-Conservation-San-Luis-Obispo-Cou.aspx>
- In 2025, GSWC provided rebate offerings to all Los Osos customers in support of the County offerings
- GSWC customers outside of the Wastewater Service Area can apply directly with GSWC
- **School Education Program**
 - Golden State Water Company (GSWC) conducts elementary school conservation education programs throughout the company.
 - Discovery Science Center continues to provide education services in Regions 2 and 3. It is anticipated that they will extend into Region 1 sometime in 2026.
- **Premium High-Efficiency Toilet Rebate Program**
 - Starting in 2016, Golden State Water Company offered its residential customers rebates of up to \$80 for qualified Premium High Efficiency Toilets (PHET) or Ultra-High Efficiency Toilets (UHET) with a limit of two (2) per household. Only EPA WaterSense® certified PHETs are rebated for both residential and commercial customers.
 - GSWC staff process rebates in-house.
 - High Efficiency Toilets (1.28 gallons per flush (GPF)) are current plumbing code in California and have achieved market transformation.
 - WaterSense® certified PHETs that flush 1.06 GPF are readily available on the market to achieve 20% greater savings than a HET.
 - GSWC uses the list compiled and updated through the Metropolitan Water District (MWD) www.socalwatersmart.com program.
- **High Efficiency Clothes Washer Program**
 - Golden State Water Company offers its residential customers rebates of up to \$80 for qualified High-Efficiency Clothes Washers (HECW).
 - GSWC staff process rebates in-house.
 - Consortium for Energy Efficiency (CEE) approved list for Tier 3 or better water factor (gallons per cycle per cubic foot).
 - GSWC uses the list compiled and updated through the Metropolitan Water District (MWD) www.socalwatersmart.com program.
- **Partnership Program – Residential/Regional**
 - Golden State Water Company (GSWC) participates in partnership conservation programs with the Regional Water Authority (RWA) to promote regional conservation programs, take advantage of grant funding, and help lower conservation program costs through economies of scale. GSWC’s residential customers can participate in conservation programs that include;
 - Regional opportunities
 - Landscape resources
 - Grant funded programs
 - Virtual gardening tours and workshops
 - California Water Efficiency Partnership (CalWEP)
Flume Water Flow Monitoring Device Rebate

- GSWC partners with the California Water Efficiency Partnership (CalWEP) providing a special offer for the Flume device that attaches to your water meter and provides single-family customers almost real time data on their water use and detect leaks. You will need reliable Wi-Fi at the installation location, and a smart device such as a smartphone or tablet with app-accessibility to access information from the device. The net cost to customers may be as low as \$25 plus shipping and tax, after rebate and refund.

Rachio Weather-Based Irrigation Controller Rebate

- GSWC partners with the California Water Efficiency Partnership (CalWEP) providing a special offer for the Rachio weather-based irrigation smart controller. The offer is for a discounted Rachio Smart Sprinkler Controller for eligible GSWC residents.
- **Commercial PHET Direct Install Rebate Program Pilot**
 - In order to address the customer sector with low plumbing fixture retrofit rates and typically older, higher water use appliances, GSWC started this pilot program to change out older, higher use toilets, showerheads, and aerators in commercial (hotel/motel) and multifamily properties.
 - Pre-qualified licensed contractors solicit customers to participate for a flat rebate fee of \$550 for each qualified PHET installed. The fee also covers the cost of any appropriate retrofit of high-efficiency showerheads (1.5 GPM), high-efficiency bath aerators (1 GPM) and kitchen aerators (1.5 GPM).
 - GSWC program implemented by contractor
- **Flow Monitor Device**
 - Flow Monitor devices monitor your home's water use and can help detect leaks. Some models attach to the meter; others are installed in-line after the meter and may require professional installation. You will need reliable Wi-Fi at the installation location, and a smart device such as a smartphone or tablet with app-accessibility to access information from the device.
 - \$100 rebate for approved models
 - GSWC staff process rebates in-house.
- **Outdoor Programs and Incentives**
- **Weather Based Irrigation Controller Rebate Program**
 - Golden State Water Company offers its residential, commercial, and large landscape customers rebates for qualified Weather Based Irrigation Controllers (WBIC).
 - \$80 for residential or properties < 1 acre
 - \$25 per operating valve for properties > 1 acre
 - WBIC Rebate Program started in 2011
 - GSWC program administered by internal staff
- **Soil Moisture Sensors**
 - Up to \$80 for approved models
 - GSWC program administered by internal staff
- **Efficient Sprinkler Nozzle Rebate**
 - \$4 per nozzle with minimum purchase of 15
 - Nozzles must be on approved product list
 - GSWC program administered by internal staff
- **Efficient Sprinkler Nozzles & Efficient Rotors Rebate**

- \$13 per pair for approved products
 - GSWC program administered by internal staff
- **Drip Irrigation**
 - \$0.25 rebate per linear foot of ½” drip tubing
 - ¼” drip tubing is NOT eligible
 - Drip tubing can have emitters in-line or use micro tubing, drip emitters, dripline, and micro sprinklers attached as part of the drip irrigation system
 - The irrigation system can attach to a hose bib or irrigation valves
 - Irrigation products attached to the ½” tubing are not eligible for rebate
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- **Rain Barrel Rebate**
 - Receive \$35 per rain barrel purchased and installed
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- **Audits**
 - **CII & Large Landscape** - GSWC offers large landscape audits to large water users. The purpose of the program is to provide customers with information about their irrigation system, distribution uniformity; water usage based on Evapotranspiration, and identified necessary irrigation deficiencies and irrigation repairs. The audit reports include recommendations, estimated water, and cost savings associated with the recommendations and repairs.
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- **Conservation Outreach**
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 - **Workshops**
 - Golden State Water Company offers its residential customers free, virtual and in-person workshops.
 - Marketing was primarily through gswater.com website and postcard.

- Topics included Leak Detection and Repair, and landscape.
 - GSWC program implemented by contractor.
- **System Leak Detection Services**
 - GSWC contracts with E Source to conduct monthly system leak detection evaluations per legislative and administrative requirements.
 - Conservation ended funding these services in 2025.

Santa Maria

- **School Education Program**
 - Golden State Water Company (GSWC) conducts elementary school conservation education programs throughout the company.
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 - Consortium for Energy Efficiency (CEE) approved list for Tier 3 or better water factor (gallons per cycle per cubic foot).
 - GSWC uses the list compiled and updated through the Metropolitan Water District (MWD) www.socalwatersmart.com program.
- **Partnership Program – Residential/Regional**
 - Golden State Water Company (GSWC) participates in partnership conservation programs with the Santa Barbara County Water Agency to promote regional conservation programs, take advantage of grant funding, and help lower conservation program costs through economies of scale.
 - <http://www.waterwisesb.org/>
 - GSWC's residential customers can participate in conservation programs that include;
 - Regional marketing opportunities
 - Announcements and Events
 - Tree Watering
 - Green Gardener Certification
 - Water Wise Landscape Rebate Program
 - Water Wise Native Plant Booklet for Santa Barbara County

- Virtual gardening tours and workshops
- Gardening Blogs
- California Water Efficiency Partnership (CalWEP)
 - Flume Water Flow Monitoring Device Rebate
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 - Provided receipts must clearly indicate the tubing product and size
 - GSWC program administered by internal staff
- **Rain Barrel Rebate**
 - Receive \$35 per rain barrel purchased and installed
 - Maximum of 3 barrels with a minimum of 50 gallons each
 - Must submit pictures of installed rain barrels with rebate application

- **Audits**
 - **CII & Large Landscape** - GSWC offers large landscape audits to large water users. The purpose of the program is to provide customers with information about their irrigation system, distribution uniformity; water usage based on Evapotranspiration, and identified necessary irrigation deficiencies and irrigation repairs. The audit reports include recommendations, estimated water, and cost savings associated with the recommendations and repairs.
 - GSWC program implemented by contractor.
 - **Residential Audits** – Single-family residential audits are available to all residential customers. The audits are intended to help customers reduce indoor and outdoor water use. Residential audits are designed to identify possible leaks (indoor and outdoor), recommend water-conserving devices, assess irrigation efficiency and determine proper landscape watering based on Evapotranspiration. The audit reports include recommendations, estimated water, and cost savings associated with the recommendations and repairs.
 - GSWC program implemented by contractor.
- **High-Efficiency Water Conservation Kits**
 - Golden State Water Company offers all of its residential customers free High-Efficiency Water Conservation kits. Each conservation kit includes one 1.5 GPM high-efficiency showerhead, two 1.0 GPM bathroom aerators, one 1.5 GPM kitchen aerator, leak dye tablets, instructions and water conservation tips. Customers can order the free kits from our local CSA Office; request a kit by calling our toll-free number, or by requesting a kit on our www.gswater.com website, which is then mailed to them.
 - GSWC program administered by internal staff and external fulfillment
- **Conservation Outreach**

- GSWC offers free conservation literature and tips to all of its customers. GSWC uses its website www.gswater.com and social media to educate customers on water use efficiency and conservation.
- **Workshops**
 - Golden State Water Company offers its residential customers free, virtual and in-person workshops.
 - Marketing was primarily through gswater.com website and postcard.
 - Topics included Leak Detection and Repair, and landscape.
 - GSWC program implemented by contractor.
- **System Leak Detection Services**
 - GSWC contracts with E Source to conduct monthly system leak detection evaluations per legislative and administrative requirements.
 - Conservation ended funding these services in 2025.
- **Studies and Evaluation**
 - GSWC contracts with Maureen Erbeznik and Associates to conduct readiness assessments and other strategic planning in systems required to come into compliance per the SWRCB and DWR legislative requirements.
 - GSWC contracts with Flume, Inc. to provide quarterly reports on all Flume installations and water use patterns, including reported and repaired leaks.

Simi Valley

- **School Education Program**
 - Golden State Water Company (GSWC) conducts elementary school conservation education programs throughout the company.
 - Discovery Science Center continues to provide education services in Regions 2 and 3. It is anticipated that they will extend into Region 1 sometime in 2026.
- **Partnership Program – Residential / Commercial / Industrial / Large Landscape**
 - Golden State Water Company (GSWC) participates in partnership conservation programs with the Metropolitan Water District of Southern California (MWDSC) as facilitated by Calleguas MWD to promote regional conservation programs, take advantage of grant funding, and help lower conservation program costs through economies of scale.
 - GSWC’s customers applying through www.socalwatersmart.com can participate in various rebate incentive programs that include:
 - Residential
 - PHET Rebate
 - HECW Rebate
 - Efficient Sprinkler Nozzle Rebate
 - Weather-Based Irrigation Controller Rebate
 - Soil Moisture Sensor System Rebate
 - Rain Barrel Rebate
 - Rain Cistern Rebate
 - Commercial/Institutional and Large Landscape Programs
 - PHET Rebate
 - Low Water/Zero Water Use Urinals
 - Connectionless Food Steamers

- Air Cooled Ice Machines
 - Cooling Tower Conductivity Controllers
 - Dry Vacuum Pumps
 - Laminar Flow Restrictors
 - Irrigation Controllers
 - Rotating Nozzles for Pop-Up Spray Heads
 - Large Rotary Nozzles
 - In-Stem Flow Regulators (Irrigation)
- Offered in partnership with a third Party – MWDSC
- Offerings vary by MWDSC Member Agency
- SoCal WaterSmart (EGIA) administration
- Programs offered historically since 2002
- **MWD Water Savings Incentive Program (WSIP)**
 - WSIP Provides financial incentives for customized water efficiency projects including
 - Installation of commercial or industrial high-efficiency equipment
 - Industrial process improvements
 - Agricultural and landscape water efficiency improvements
 - Water management services
- California Water Efficiency Partnership (CalWEP)
 - Flume Water Flow Monitoring Device Rebate
 - GSWC partners with the California Water Efficiency Partnership (CalWEP) providing a special offer for the Flume device that attaches to your water meter and provides single-family customers almost real time data on their water use and detect leaks. You will need reliable Wi-Fi at the installation location, and a smart device such as a smartphone or tablet with app-accessibility to access information from the device. The net cost to customers may be as low as \$25 plus shipping and tax, after rebate and refund.

Rachio Weather-Based Irrigation Controller Rebate

- GSWC partners with the California Water Efficiency Partnership (CalWEP) providing a special offer for the Rachio weather-based irrigation smart controller. The offer is for a discounted Rachio Smart Sprinkler Controller for eligible GSWC residents.
- **Commercial PHET Direct Install Rebate Program Pilot**
 - In order to address the customer sector with low plumbing fixture retrofit rates and typically older, higher water use appliances, GSWC started this pilot program to change out older, higher use toilets, showerheads, and aerators in commercial (hotel/motel) and multifamily properties.
 - Pre-qualified licensed contractors solicit customers to participate for a flat rebate fee of \$550 for each qualified PHET installed. The fee also covers the cost of any appropriate retrofit of high-efficiency showerheads (1.5 GPM), high-efficiency bath aerators (1 GPM) and kitchen aerators (1.5 GPM).
 - GSWC program implemented by contractor.
- **High-Efficiency Water Conservation Kits**
 - Golden State Water Company offers all of its residential customers free High-Efficiency Water conservation kits. Each conservation kit includes one 1.5 GPM high-efficiency

showerhead, two 1.0 GPM bathroom aerators, one 1.5 GPM kitchen aerator, leak dye tablets, instructions and water conservation tips. Customers can order the free kits from our local CSA Office; request a kit by calling our toll-free number, or by requesting a kit on our www.gswater.com website, which is then mailed to them.

- GSWC program administered by internal staff.

- **Audits**

- **Irrigation Audits** – GSWC is offering Irrigation Audits to large water use customers with Dedicated Irrigation Meters. In addressing AB 1668/SB606, the purpose of the program is to provide customers with information about their current irrigation system, distribution uniformity; water usage based on Evapotranspiration, and identifies necessary irrigation deficiencies and irrigation repairs. The audit reports make recommendations and show estimated water and cost savings associated with the recommendations and repairs.
 - GSWC program implemented by contractor.
- **Residential Audits** – Single-family residential audits are available to all residential customers. The audits are intended to help customers reduce indoor and outdoor water use. Residential audits are designed to identify possible leaks (indoor and outdoor), recommend water-conserving devices, assess irrigation efficiency and determine proper landscape watering based on Evapotranspiration. The audit reports make recommendations and show estimated water and cost savings associated with the recommendations and repairs.
 - GSWC program implemented by contractor.

- **Conservation Outreach**

- GSWC offers free conservation literature and tips to all of its customers. GSWC uses its website www.gswater.com and social media to educate customers on water use efficiency and conservation.
- **Workshops**
 - Golden State Water Company offers its residential customers free, virtual and in-person workshops.
 - Marketing was primarily through gswater.com website and postcard.
 - Topics included Leak Detection and Repair, and landscape.
 - GSWC program implemented by contractor.

- **System Leak Detection Services**

- GSWC contracts with E Source to conduct monthly system leak detection evaluations per legislative and administrative requirements.
- Conservation ended funding these services in 2025.

- **Studies and Evaluation**

- GSWC contracts with Maureen Erbeznik and Associates to conduct readiness assessments and other strategic planning in systems required to come into compliance per the SWRCB and DWR legislative requirements.
- GSWC contracts with Flume, Inc. to provide quarterly reports on all Flume installations and water use patterns, including reported and repaired leaks.

Region 2 - Metropolitan

- **School Education Program**

- Golden State Water Company (GSWC) conducts elementary school conservation education programs throughout the company.
- Both in-school assemblies and remote learning are implemented.
- The programs meet California math and science standards.
- Students take pre and post quizzes to demonstrate what they have learned as a measurement of effectiveness. A packet of school supplies are provided at the end of the classes.
- GSWC program implemented by Discovery Science Center.
- **Partnership Program – Residential / Commercial / Industrial / Large Landscape**
 - Golden State Water Company (GSWC) participates in partnership conservation programs with West Basin Municipal Water District (WBMWD), Central Basin Municipal Water District (CBMWD) and the Metropolitan Water District of Southern California (MWDSC) to promote regional conservation programs, take advantage of grant funding, and helps lower conservation program costs through economies of scale.
 - GSWC’s customers applying through www.socalwatersmart.com can participate in various rebate incentive programs that include:
 - Residential
 - PHET Rebate
 - HECW Rebate
 - Efficient Sprinkler Nozzle Rebate
 - Weather-Based Irrigation Controller Rebate
 - Soil Moisture Sensor System Rebate
 - Rain Barrel Rebate
 - Rain Cistern Rebate
 - Commercial/Institutional and Large Landscape Programs
 - PHET Rebate
 - Low Water/Zero Water Use Urinals
 - Connectionless Food Steamers
 - Air Cooled Ice Machines
 - Cooling Tower Conductivity Controllers
 - Dry Vacuum Pumps
 - Laminar Flow Restrictors
 - Irrigation Controllers
 - Rotating Nozzles for Pop-Up Spray Heads
 - Large Rotary Nozzles
 - In-Stem Flow Regulators (Irrigation)
 - Offered in partnership with a third Party – MWDSC
 - Offerings vary by MWDSC Member Agency
 - SoCal WaterSmart (EGIA) administration
 - Programs offered historically since 2002
 - California Water Efficiency Partnership (CalWEP) Flume Water Flow Monitoring Device Rebate
 - GSWC partners with the California Water Efficiency Partnership (CalWEP) providing a special offer for the Flume device that attaches to your water meter and provides single-family customers almost real time data on their water use and detect leaks. You will need reliable Wi-Fi at the installation location, and a

smart device such as a smartphone or tablet with app-accessibility to access information from the device. The net cost to customers may be as low as \$25 plus shipping and tax, after rebate and refund.

Rachio Weather-Based Irrigation Controller Rebate

- GSWC partners with the California Water Efficiency Partnership (CalWEP) providing a special offer for the Rachio weather-based irrigation smart controller. The offer is for a discounted Rachio Smart Sprinkler Controller for eligible GSWC residents.
- **MWD Water Savings Incentive Program (WSIP)**
 - WSIP Provides financial incentives for customized water efficiency projects including
 - Installation of commercial or industrial high-efficiency equipment
 - Industrial process improvements
 - Agricultural and landscape water efficiency improvements
 - Water management services
- **CARW Residential Efficiency Kit Distribution**
 - Targeted 20,000 CARW customers, each CARW customer was mailed one residential efficiency kit. The goals are to promote tools to manage water use and message resources and support in a period of drought.
 - Each efficiency kit contains:
 - Information and installation literature
 - 1 high efficiency 1.5 GPM showerhead
 - 1 high efficiency 1.5 GPM kitchen aerator
 - 2 high efficiency 1 GPM bath aerators
 - 2 packs of toilet dye tabs
 - 1 roll of nylon tape
 - GSWC program implemented by contractor.
- **Commercial PHET Direct Install Rebate Program Pilot**
 - In order to address the customer sector with low plumbing fixture retrofit rates and typically older, higher water use appliances, GSWC started this pilot program to change out older, higher use toilets, showerheads, and aerators in commercial (hotel/motel) and multifamily properties.
 - Pre-qualified licensed contractors solicit customers to participate for a flat rebate fee of \$550 for each qualified PHET installed. The fee also covers the cost of any appropriate retrofit of high-efficiency showerheads (1.5 GPM), high-efficiency bath aerators (1 GPM) and kitchen aerators (1.5 GPM).
 - GSWC program implemented by contractor.
- **Regional Partnerships**
 - Southern California Gas Company (SCG) Residential Direct Install Pilot
 - SCG started including water measures in their current residential direct install program in partnership with The Metropolitan Water District of Southern California (MWDSC), primarily targeting DAC communities.

- GSWC contracted with SCG to provide the same products and services to its customers in 2025. Paying for non-DAC customer measures, as MWDSC pays for DAC.
- Water measures include:
 - Bathroom aerators
 - Kitchen aerators
 - PHE Toilets
 - Smart irrigation controllers
- GSWC provides direct marketing services through email, text messages, and social media.
- West Basin Rain Barrel Distribution Events
 - Rain barrel distributions where all GSWC customers in the West Basin service area are eligible to participate.
 - GSWC funds direct marketing efforts for GSWC customers to participate in regional rain barrel distribution events sponsored by West Basin MWD, Metropolitan Water District, and regional retailers.
 - Managed by West Basin MWD
- Rain barrel distribution in partnership with the City of Norwalk and Liberty Utilities for Norwalk residents.
- Culver City Sustainable Business program is a three-year project sponsored by the City that targets approximately 15 businesses each year to incorporate sustainable practices into their business operations for certification. These practices include:
 - Vehicle use
 - Energy efficiency
 - Water efficiency
 - Environmentally-friendly products
 - Other measures specific to the business type
- GSWC partners with the City to provide water audit and the direct installation of PHET, and high efficient aerators, flow restrictors, showerheads, and pre-rinse spray valves to GSWC customers.
- Green Building Challenge Sponsor
- GSWC partners with the South Bay Council of Governments to sponsor the Green Building Challenge for GSWC customers to improve their overall environmental scoring by making water, energy, transportation and other improvements.
- California Water Efficiency Partnership (CalWEP)
 - Flume Water Flow Monitoring Device Rebate
 - GSWC partners with the California Water Efficiency Partnership (CalWEP) providing a special offer for the Flume device that attaches to your water meter and provides single-family customers almost real time data on their water use and detect leaks. You will need reliable Wi-Fi at the installation location, and a smart device such as a smartphone or tablet with app-accessibility to access information from the device. The net cost to customers may be as low as \$25 plus shipping and tax, after rebate and refund.

Rachio Weather-Based Irrigation Controller Rebate

- GSWC partners with the California Water Efficiency Partnership (CalWEP) providing a special offer for the Rachio weather-based irrigation smart controller. The offer is for a discounted Rachio Smart Sprinkler Controller for eligible GSWC residents.
- **High-Efficiency Water Conservation Kits**
 - Golden State Water Company offers all of its residential customers free High-Efficiency Water conservation kits. Each conservation kit includes one 1.5 GPM high-efficiency showerhead, two 1.0 GPM bathroom aerators, one 1.5 GPM kitchen aerator, leak dye tablets, instructions and water conservation tips. Customers can order the free kits from our local CSA Office; request a kit by calling our toll-free number, or by requesting a kit on our www.gswater.com website, which is then mailed to them.
 - GSWC program administered by internal staff.
- **Audits**
 - **CII & Large Landscape** - GSWC is offering large landscape audits to large water users. The purpose of the program is to provide customers with information about their current irrigation system, distribution uniformity; water usage based on Evapotranspiration, and identifies necessary irrigation deficiencies and irrigation repairs. The audit reports make recommendations and show estimated water and cost savings associated with the recommendations and repairs.
 - GSWC program implemented by contractor.
 - **Residential Audits** – Single-family residential audits are available to all residential customers. The audits are intended to help customers reduce indoor and outdoor water use. Residential audits are designed to identify possible leaks (indoor and outdoor), recommend water-conserving devices, assess irrigation efficiency and determine proper landscape watering based on Evapotranspiration. The audit reports make recommendations and show estimated water and cost savings associated with the recommendations and repairs.
 - GSWC program implemented by contractor.
- **Conservation Outreach**
 - GSWC offers free conservation literature and tips to all of its customers. GSWC uses its website www.gswater.com and social media to educate customers on water use efficiency and conservation.
 - **Workshops**
 - Golden State Water Company offers its residential customers free, virtual and in-person workshops.
 - Marketing was primarily through gswater.com website and postcard.
 - Topics included Leak Detection and Repair, and landscape.
 - GSWC program implemented by contractor.
- **System Leak Detection Services**
 - GSWC contracts with E Source to conduct monthly system leak detection evaluations per legislative and administrative requirements.
- **Studies and Evaluation**
 - GSWC contracts with Maureen Erbeznik and Associates to conduct readiness assessments and other strategic planning in systems required to come into compliance per the SWRCB and DWR legislative requirements.

Region 3

- **School Education Program**
 - Golden State Water Company (GSWC) conducts elementary school conservation education programs throughout the company.
 - Both in-school assemblies and remote learning are implemented.
 - The programs meet California math and science standards.
 - Students take pre and post quizzes to demonstrate what they have learned as a measurement of effectiveness. A packet of school supplies are provided at the end of the classes.
 - GSWC program implemented by Discovery Science Center.
- **Partnership Program – Residential / Commercial / Industrial / Large Landscape**
 - Golden State Water Company (GSWC) participates in partnership conservation programs with Three Valley Municipal Water District (TVMWD), Municipal Water District of Orange County (MWDOC), Upper San Gabriel Valley Municipal Water District (USGVMWD), Mojave Water Agency (MWA), and the Metropolitan Water District of Southern California (MWDSC) to promote regional conservation programs, take advantage of grant funding, and help lower conservation program costs through economies of scale.
 - GSWC's customers applying through www.socalwatersmart.com can participate in various rebate incentive programs that include:
 - Residential
 - PHET Rebate
 - HECW Rebate
 - Efficient Sprinkler Nozzle Rebate
 - Weather-Based Irrigation Controller Rebate
 - Soil Moisture Sensor System Rebate
 - Rain Barrel Rebate – not available in Mountain Desert District
 - Rain Cistern Rebate – not available in Mountain Desert District
 - Commercial/Institutional and Large Landscape Programs
 - PHET Rebate
 - Low Water/Zero Water Use Urinals
 - Connectionless Food Steamers
 - Air Cooled Ice Machines
 - Cooling Tower Conductivity Controllers
 - Dry Vacuum Pumps
 - Laminar Flow Restrictors
 - Irrigation Controllers
 - Rotating Nozzles for Pop-Up Spray Heads
 - Large Rotary Nozzles
 - In-Stem Flow Regulators (Irrigation)
 - Offered in partnership with a third Party – MWDSC
 - Offerings vary by MWDSC Member Agency
 - SoCal WaterSmart (EGIA) administration
 - Not all measures are available in Mountain Desert District, which rebates are processed in-house by GSWC.
 - Programs offered historically since 2002

- California Water Efficiency Partnership (CalWEP)
Flume Water Flow Monitoring Device Rebate
 - GSWC partners with the California Water Efficiency Partnership (CalWEP) providing a special offer for the Flume device that attaches to your water meter and provides single-family customers almost real time data on their water use and detect leaks. You will need reliable Wi-Fi at the installation location, and a smart device such as a smartphone or tablet with app-accessibility to access information from the device. The net cost to customers may be as low as \$25 plus shipping and tax, after rebate and refund.

Rachio Weather-Based Irrigation Controller Rebate

- GSWC partners with the California Water Efficiency Partnership (CalWEP) providing a special offer for the Rachio weather-based irrigation smart controller. The offer is for a discounted Rachio Smart Sprinkler Controller for eligible GSWC residents.
- Southern California Gas Company (SCG) Residential Direct Install Pilot
 - SCG started including water measures in their current residential direct install program in partnership with The Metropolitan Water District of Southern California (MWDSC), primarily targeting DAC communities.
 - GSWC contracted with SCG to provide the same products and services to its customers in 2025. Paying for non-DAC customer measures, as MWDSC pays for DAC.
 - Water measures include:
 - Bathroom aerators
 - Kitchen aerators
 - PHE Toilets
 - Smart irrigation controllers
 - GSWC provides direct marketing services through email, text messages, and social media.
- **MWD Water Savings Incentive Program (WSIP)**
 - WSIP Provides financial incentives for customized water efficiency projects including
 - Installation of commercial or industrial high-efficiency equipment
 - Industrial process improvements
 - Agricultural and landscape water efficiency improvements
 - Water management services
 - Offered in partnership with a third Party – MWDSC
 - Not available in Mountain Desert District
- **Mojave Water Agency Partnership Program**
 - Regional program promotion and event participation
 - Grant availability

GSWC Offered Programs

- **Commercial PHET Direct Install Rebate Program Pilot**
 - In order to address the customer sector with low plumbing fixture retrofit rates and typically older, higher water use appliances, GSWC started this pilot program to change

out older, higher use toilets, showerheads, and aerators in commercial (hotel/motel) and multifamily properties.

- Pre-qualified licensed contractors solicit customers to participate for a flat rebate fee of \$550 for each qualified PHET installed. The fee also covers the cost of any appropriate retrofit of high-efficiency showerheads (1.5 GPM), high-efficiency bath aerators (1 GPM) and kitchen aerators (1.5 GPM).
 - GSWC program implemented by contractor.
- **High-Efficiency Water Conservation Kits**
 - Golden State Water Company offers all of its residential customers free High-Efficiency Water conservation kits. Each conservation kit includes one 1.5 GPM high-efficiency showerhead, two 1.0 GPM bathroom aerators, one 1.5 GPM kitchen aerator, leak dye tablets, instructions and water conservation tips. Customers can order the free kits from our local CSA Office; request a kit by calling our toll-free number, or by requesting a kit on our www.gswater.com website, which is then mailed to them.
 - GSWC program administered by internal staff.
- **Audits**
 - **CII & Large Landscape** - GSWC is offering large landscape audits to large water users. The purpose of the program is to provide customers with information about their current irrigation system, distribution uniformity; water usage based on Evapotranspiration, and identifies necessary irrigation deficiencies and irrigation repairs. The audit reports make recommendations and show estimated water and cost savings associated with the recommendations and repairs.
 - **Single-Family Residential Audits** – Single-family residential audits are available to all residential customers. The audits are intended to help customers reduce indoor and outdoor water use. Residential audits are designed to identify possible leaks (indoor and outdoor), recommend water-conserving devices, assess irrigation efficiency and determine proper landscape watering based on Evapotranspiration. The audit reports make recommendations and show estimated water and cost savings associated with the recommendations and repairs.
- **Conservation Outreach**
 - GSWC offers free conservation literature and tips to all of its customers. GSWC uses its website www.gswater.com and social media to educate customers on water use efficiency and conservation.
 - **Workshops**
 - Golden State Water Company offers its residential customers free, virtual and in-person workshops.
 - Marketing was primarily through gswater.com website and postcard.
 - Topics included Leak Detection and Repair, and landscape.
 - GSWC program implemented by contractor.

For Customers Outside of the Metropolitan Water District Service Area (Mountain Desert District)

- **Premium High-Efficiency Toilet Rebate Program**
 - Starting in 2016, Golden State Water Company offered its residential customers rebates of up to \$80 for qualified Premium High Efficiency Toilets (PHET) or Ultra-High Efficiency Toilets (UHET) with a limit of two (2) per household. Only EPA WaterSense® certified PHETs are rebated for both residential and commercial customers.
 - GSWC staff process rebates in-house.

- High Efficiency Toilets (1.28 gallons per flush (GPF)) are current plumbing code in California and have achieved market transformation.
 - WaterSense® certified PHETs that flush 1.06 GPF are readily available on the market to achieve 20% greater savings than a HET.
 - GSWC uses the list compiled and updated through the Metropolitan Water District (MWD) www.socalwatersmart.com program.
- **High Efficiency Clothes Washer Program**
 - Golden State Water Company offers its residential customers rebates of up to \$80 for qualified High-Efficiency Clothes Washers (HECW).
 - GSWC staff process rebates in-house.
 - Consortium for Energy Efficiency (CEE) approved list for Tier 3 or better water factor (gallons per cycle per cubic foot).
 - GSWC uses the list compiled and updated through the Metropolitan Water District (MWD) www.socalwatersmart.com program.
- **Commercial PHET Direct Install Rebate Program Pilot**
 - In order to address the customer sector with low plumbing fixture retrofit rates and typically older, higher water use appliances, GSWC started this pilot program to change out older, higher use toilets, showerheads, and aerators in commercial (hotel/motel) and multifamily properties.
 - Pre-qualified licensed contractors solicit customers to participate for a flat rebate fee of \$550 for each qualified PHET installed. The fee also covers the cost of any appropriate retrofit of high-efficiency showerheads (1.5 GPM), high-efficiency bath aerators (1 GPM) and kitchen aerators (1.5 GPM).
 - GSWC program implemented by contractor
- **Flow Monitor Device**
 - Flow Monitor devices monitor your home's water use and can help detect leaks. Some models attach to the meter; others are installed in-line after the meter and may require professional installation. You will need reliable Wi-Fi at the installation location, and a smart device such as a smartphone or tablet with app-accessibility to access information from the device.
 - \$100 rebate for approved models
 - GSWC staff process rebates in-house.
- **Outdoor Programs and Incentives**
- **Weather Based Irrigation Controller Rebate Program**
 - Golden State Water Company offers its residential, commercial, and large landscape customers rebates for qualified Weather Based Irrigation Controllers (WBIC).
 - \$80 for residential or properties < 1 acre
 - \$25 per operating valve for properties > 1 acre
 - WBIC Rebate Program started in 2011
 - GSWC program administered by internal staff
- **Soil Moisture Sensors**
 - Up to \$80 for approved models
 - GSWC program administered by internal staff
- **Efficient Sprinkler Nozzle Rebate**
 - \$4 per nozzle with minimum purchase of 15
 - Nozzles must be on approved product list
 - GSWC program administered by internal staff

- **Efficient Sprinkler Nozzles & Efficient Rotors Rebate**
 - \$13 per pair for approved products
 - GSWC program administered by internal staff
- **Drip Irrigation**
 - \$0.25 rebate per linear foot of ½” drip tubing
 - ¼” drip tubing is NOT eligible
 - Drip tubing can have emitters in-line or use micro tubing, drip emitters, dripline, and micro sprinklers attached as part of the drip irrigation system
 - The irrigation system can attach to a hose bib or irrigation valves
 - Irrigation products attached to the ½” tubing are not eligible for rebate
 - Provided receipts must clearly indicate the tubing product and size
 - GSWC program administered by internal staff
- **Rain Barrel Rebate**
 - Receive \$35 per rain barrel purchased and installed
 - Maximum of 3 barrels with a minimum of 50 gallons each
 - Must submit pictures of installed rain barrels with rebate application
- **Audits**
 - **CII & Large Landscape** - GSWC offers large landscape audits to large water users. The purpose of the program is to provide customers with information about their irrigation system, distribution uniformity; water usage based on Evapotranspiration, and identified necessary irrigation deficiencies and irrigation repairs. The audit reports include recommendations, estimated water, and cost savings associated with the recommendations and repairs.
 - GSWC program implemented by contractor.
 - **Residential Audits** – Single-family residential audits are available to all residential customers. The audits are intended to help customers reduce indoor and outdoor water use. Residential audits are designed to identify possible leaks (indoor and outdoor), recommend water-conserving devices, assess irrigation efficiency and determine proper landscape watering based on Evapotranspiration. The audit reports include recommendations, estimated water, and cost savings associated with the recommendations and repairs.
 - GSWC program implemented by contractor.
- **High-Efficiency Water Conservation Kits**
 - Golden State Water Company offers all of its residential customers free High-Efficiency Water Conservation kits. Each conservation kit includes one 1.5 GPM high-efficiency showerhead, two 1.0 GPM bathroom aerators, one 1.5 GPM kitchen aerator, leak dye tablets, instructions and water conservation tips. Customers can order the free kits from our local CSA Office; request a kit by calling our toll-free number, or by requesting a kit on our www.gswater.com website, which is then mailed to them.
 - GSWC program administered by internal staff and external fulfillment
- **Audits**
 - **CII & Large Landscape** - GSWC is offering large landscape audits to large water users. The purpose of the program is to provide customers with information about their current irrigation system, distribution uniformity; water usage based on Evapotranspiration, and identifies necessary irrigation deficiencies and irrigation repairs. The audit reports make recommendations and show estimated water and cost savings associated with the recommendations and repairs.

- GSWC program administered by contractor.
 - **Single-Family Residential Audits** – Single-family residential audits are available to all residential customers. The audits are intended to help customers reduce indoor and outdoor water use. Residential audits are designed to identify possible leaks (indoor and outdoor), recommend water-conserving devices, assess irrigation efficiency and determine proper landscape watering based on Evapotranspiration. The audit reports make recommendations and show estimated water and cost savings associated with the recommendations and repairs.
 - GSWC program administered by contractor.
- **Conservation Outreach**
 - GSWC offers free conservation literature and tips to all of its customers. GSWC uses its website www.gswater.com and social media to educate customers on water use efficiency and conservation.
 - **Workshops**
 - Golden State Water Company offers its residential customers free, virtual and in-person workshops.
 - Marketing was primarily through gswater.com website and postcard.
 - Topics included Leak Detection and Repair, and landscape.
 - GSWC program implemented by contractor.
- **System Leak Detection Services**
 - GSWC contracts with E Source to conduct monthly system leak detection evaluations per legislative and administrative requirements.
 - Conservation ended funding these services in 2025.
- **Studies and Evaluation**
 - GSWC contracts with Maureen Erbeznik and Associates to conduct readiness assessments and other strategic planning in systems required to come into compliance per the SWRCB and DWR legislative requirements.
 - GSWC contracts with Flume, Inc. to provide quarterly reports on all Flume installations and water use patterns, including reported and repaired leaks.

Explanation of any Partnerships

- **Regional Water Agency (Sacramento), Contra Costa WD, Calleguas MWD, MWD of Orange County, West Basin MWD, Central Basin MWD, Three Valleys MWD, Upper San Gabriel MWD, and the Mojave Water Agency.** Golden State Water Company partners with several wholesale agencies and regional organizations to offer GSWC's residential, CII, and large landscape customers rebates for the PHETs, HECW's, Smart Irrigation Controllers, Rain Barrel distributions, and Large Landscape classes to further promote conservation in shared service areas.
- **Culver City Sustainable Business Certification Program.** GSWC partners with the Culver City Public Works Department and their sustainable business certification contractors to direct install PHET, dual flush valve, high efficiency showerheads and aerators in selected businesses to help them achieve sustainability certifications. This program primarily targeted offices, small retail, and food service businesses.

Explanation of any Contracts

- **Residential Direct Install**
 - Weber’s Water Conservation
 - Provide product
 - Installation services with licensed plumbers
 - Pride Industries
 - Provide product
 - Installation services with licensed plumbers
 - Sustainable Solutions International
 - Provide product
 - Installation services with licensed plumbers
- **Commercial/Multifamily PHET Direct Install**
 - Weber’s Water Conservation
 - Provide product
 - Installation services with licensed plumbers
 - Pride Industries
 - Provide product
 - Installation services with licensed plumbers
 - Sustainable Solutions International
 - Provide product
 - Installation services with licensed plumbers
- **Commercial/Residential Landscape Direct Install**
 - EcoTech
 - Licensed contractors
 - Provide product
 - Installation services
 - WaterWise
 - Licensed contractors
 - Provide product
 - Installation services
- **Audits (Residential and CII)**
 - WaterWise
 - Certified Water Management and Auditor Certifications
 - Consulting commercial and industrial expertise
 - Services provided on request
- **Education Programs**
 - Discovery Science Center
 - Coordinate schools
 - Provide assembly services
 - Track program results
- **Strategic Compliance Assessments**
 - Maureen Erbeznik and Associates
 - Determine system compliance levels with DWR GPCD goals
 - Develop strategies to meet compliance requirements
 - Reporting
- Flume Quarterly Reporting

- Flume, Inc.
 - Quarterly dashboard updates
 - Device implementation reporting

How much was spent on overhead/administrative costs of the third parties

- The SCG Residential Direct Install Program has 10% administrative fees. In 2025 the fee was \$5,000.
- The CalWEP Rachio Rebate Program has \$1,000 annual fee.
- No administrative fees were structured into any other contracts. All programs were designed on a per piece basis. Administrative and web services were processed in-house for the following programs:
 - CII Direct Install
 - Multifamily Direct Install
 - Residential Direct Install
 - Audits
 - Kits

Transfer of funds between programs as authorized by settlement

- GSWC transferred funds between programs in the following CSA's:
 - Arden Cordova
 - Bay Point
 - Clearlake
 - Los Osos
 - Santa Maria
 - Simi Valley
 - Region 2
 - Region 3
- As allowed in the Settlement Agreement, GSWC shifted funds primarily from School Education, Conservation Outreach, Conservation Promotional Items and CII Audits.

GSWC ANNUAL REPORTING REQUIREMENT - 2025

ARDEN CORDOVA

A	B	C	D	E	F	G	H	I	J	K	L	M	
Programs	Description	Sub-Ledger (Internal Use Only)	Authorized (\$)	# of Units/ Activities Purchased, Provided, Performed	\$/Unit, activity, etc.	Total Spent (D x E)	Designated Water Savings Per Unit Per Year (AF)	Unit Lifespan (Years)	Estimated Annual Program Savings (AF/Y) (D x G)	Estimated Lifetime Program Savings (AF) (I x H)	Estimated Annual Program Savings (Gallons/Year)	Estimated Lifetime Program Savings (Gallons)	Description & Comments
Regional Water Authority Dues		42160-W		1	\$ 22,711	\$ 22,953							Regional program project co-participation share
Conservation Promotional Items		23948-W											
Conservation Literature		23985-W											
Conservation Outreach		70274-W		137	\$ 4.02	\$ 551							
School Education Program		23947-W				\$ 235							
Workshops		70275-W											
Residential Audits		25829 W											Third Party Fulfillment
Residential Audits		25829 W		2	\$ 408	\$ 815							Third Party Fulfillment
Large Landscape Audits		27235 W		1	\$ 8,000	\$ 8,000							Third Party Fulfillment
CII Audits		25830-W				\$ -							Third Party Fulfillment
Residential Flow Device Program		72628-W											Third Party Fulfillment
Residential Flow Device Program		72628-W		72	\$ 100	\$ 7,200	0.05	10	3.60	36.00	1,173,065	11,730,651	In-House and Third Party Fulfillment
Outdoor Incentives		70276-W											
Residential:													
WBIC Rebates		72629-W		3	\$ 80	\$ 240	0.0129	10	0.04	0.39	12,610	126,105	In-House and Third Party Fulfillment
Soil Moisture Sensors		23954-W											Internal processing
Efficient Sprinkler Nozzles		23954-W		28	\$ 4	\$ 112	0.0044	5	0.12	0.62	40,145	200,724	Internal processing
Efficient Rotors		23954-W											Internal processing
Rain Barrels		23954-W		1	\$ 35	\$ 35							Internal processing
Commercial:													
WBICs				2	\$ 100	\$ 200	0.0129	10	0.03	0.26	8,407	84,070	Internal processing
Soil Moisture Sensors													Internal processing
Efficient Sprinkler Nozzles							0.0044	5	-	-	-	-	Internal processing
Drip				200	\$ 0.25	\$ 50	0.0002	5	0.05	0.23	14,989	74,946	Internal processing
Efficient Rotors													Internal processing
Direct Install Programs		70277-W											
Residential		27233-W											Third Party Fulfillment
CII		27234-W		365	\$ 395	\$ 144,000	0.0719	20	26.23	524.58	8,546,725	170,934,491	Third Party Fulfillment
RWA UHET Credit		27234-W											Third Party Fulfillment
Large Landscape		27235-W											Third Party Fulfillment
Devices - Indoor		23949-W											
Leak Kits													
Conservation Kits						\$ -	0.0312	5	-	-	-	-	AM Conservation Credit Applied
High Efficiency Aerators													
High Efficiency Showerheads													
Moisture Sensors													
Shower Timers													
Devices - Outdoor		23950-W											
Drip Kits - Small													
Drip Kits - Large													
Hose Nozzles													
Rain Barrels													
Moisture Sensors													
Conservation Rebates													
HECW		23951-W		7	\$ 80	\$ 560	0.0312	20	0.22	4.37	71,166	1,423,319	Internal processing
PHET		23952-W											
Residential				-	\$ -	\$ -	0.0719	20	-	-	-	-	Internal processing
Multifamily													
System Leak Detection Services		66299-W											
						\$ (1,947)							
Studies & Evaluation		74257-W											
				4		\$ 18,143							
Conservation Delivery													
Shipping/Delivery													
Totals			\$ -			\$ 201,147			30.28	566.44	9,867,107	184,574,306	

Authorized 2025	\$	107,488
Recorded 2025	\$	201,147
(Over)	\$	(93,659)

NOTE: Acre foot savings are estimated based on current estimated data from the Metropolitan Water District of Southern California water efficiency programs and CalWEP reports and studies.
 **The savings estimates for audits are primarily subject to the implementation of the recommended measures. The CUWCC BMP Cost Savings Study 2005 compiles estimated data but the variables make it impossible to set a value.

GSWC ANNUAL REPORTING REQUIREMENT - 2025

BAY POINT

A	B	C	D	E	F	G	H	I	J	K	L	M	
Programs	Description	Sub-Ledger (Internal Use Only)	Authorized (\$)	# of Units/ Activities Purchased, Provided, Performed	\$/Unit, activity, etc.	Total Spent (D x E)	Designated Water Savings Per Unit Per Year (AF)	Unit Lifespan (Years)	Estimated Annual Program Savings (AF/Y) (D x G)	Estimated Lifetime Program Savings (AF) (I x H)	Estimated Annual Program Savings (Gallons/Year)	Estimated Lifetime Program Savings (Gallons)	Description & Comments
Membership Dues		42160-W				\$400							CalWEP Dues
Conservation Promotional Items		23948-W											
Conservation Literature		23958-W		43		\$172							
Conservation Outreach		70274-W											
School Education Program		23947-W				\$85							
Workshops		70275-W											
Residential Audits		25829-W			\$ 350								Third Party Fulfillment
CIJ Audit and Incentive		70278-W											Third Party Fulfillment
Residential Flow Device Program		72628-W											Third Party Fulfillment
Outdoor Incentives		70276-W		100	\$ 100	\$ 10,000	0.05	10	5.00	50.00			Third Party Fulfillment
	WBIC Rebates	72629-W		1	\$ 20	\$ 20	0.0129	10	0.01	0.13			In-House and Third Party Fulfillment
	Soil Moisture Sensor System	23954-W											
	Sprinkler Nozzles/Rotors	23954-W											
	Drip Irrigation	23954-W											
	Rain Barrels	23954-W											
Direct Install Programs													
	Residential	27233-W											Third Party Fulfillment
	CIJ	27234-W											Third Party Fulfillment
	Large Landscape	27235-W											Third Party Fulfillment
Devices - Indoor		23949-W											
	Leak Kits												Third Party Fulfillment
	Conservation Kits												Third Party Fulfillment
	High Efficiency Aerators												Third Party Fulfillment
	High Efficiency Showerheads												Third Party Fulfillment
	Moisture Sensors												Third Party Fulfillment
	Shower Timers												Third Party Fulfillment
Devices - Outdoor		23950-W											
	Drip Kits - Small												
	Drip Kits - Large												
	Hose Nozzles												
	Rain Barrels												
	Moisture Sensors												
Conservation Rebates													
	HECW	23951-W											Internal Processing
	UHET	23952-W											Internal Processing
	Residential Multifamily												Internal Processing
System Leak Detection Services		66299-W											Internal Processing
Studies & Evaluation		74257-W				-\$827							In-House and Third Party Fulfillment
Conservation Delivery				4		\$17,143							
	Shipping/Delivery												
Totals			\$ -			\$ 26,993			5.01	50.13	1,633,461	16,334,606	

Authorized 2025	\$	12,252
Recorded 2025	\$	26,993
(Over)	\$	(14,741)

NOTE: Acre foot savings are estimated based on current estimated data from the Metropolitan Water District of Southern California water efficiency programs and CUWCC reports and studies.
 **The savings estimates for audits are primarily subject to the implementation of the recommended measures. The CUWCC BMP Cost Savings Study 2005 compiles estimated data but the variables make it impossible to set a value.

GSWC ANNUAL REPORTING REQUIREMENT - 2025

CLEARLAKE

A	B	C	D	E	F	G	H	I	J	K	L	M	
Programs	Description	Sub-Ledger (Internal Use Only)	Authorized (\$)	# of Units/ Activities Purchased, Provided, Performed	\$/Unit, activity, etc.	Total Spent (D x E)	Designated Water Savings Per Unit Per Year (AF)	Unit Lifespan (Years)	Estimated Annual Program Savings (AF/Y) (D x G)	Estimated Lifetime Program Savings (AF) (I x H)	Estimated Annual Program Savings (Gallons/Year)	Estimated Lifetime Program Savings (Gallons)	Description & Comments
Membership Dues		42160-W				\$ 199							CalWEP Dues
Conservation Promotional Items		23948-W											Third Party Fulfillment
Conservation Literature		23958-W											
Conservation Outreach		70274-W		21		\$ 86							
School Education Program		23947-W				\$ 41							
Workshops		70275-W											Third Party Fulfillment
Residential Audits		25829-W											Third Party Fulfillment
Large Landscape Audits		27235-W											Third Party Fulfillment
CII Audits		25830-W											Third Party Fulfillment
Residential Flow Device Program		72628-W											Third Party Fulfillment
Outdoor Incentives		70276-W											Third Party Fulfillment
	Residential:												
	WBIC Rebates	72629-W		1	\$ 10	\$ 10	0.0129	10	0.01	0.13	4,203	42,035	In-House and Third Party Fulfillment
	Soil Moisture Sensors	23954-W											Internal processing
	Efficient Sprinkler Nozzles	23954-W					0.0044	5	-	-			Internal processing
	Efficient Rotors	23954-W											Internal processing
	Rain Barrels	23954-W											Internal processing
	Commercial:												
	WBICs						0.0129	10	-	-			Internal processing
	Soil Moisture Sensors												Internal processing
	Efficient Sprinkler Nozzles						0.0044	5	-	-			Internal processing
	Efficient Rotors												Internal processing
Direct Install Programs		70277-W											
	Residential	27233-W											Third Party Fulfillment
	CII	27234-W				\$ -	0.0719	20	-	-			Third Party Fulfillment
	RWA UHET Credit	27234-W											
	Large Landscape	27235-W											Third Party Fulfillment
Devices - Indoor		23949-W											
	Leak Kits												
	Conservation Kits					\$ -	0.0312	5	-	-			
	High Efficiency Aerators												
	High Efficiency Showerheads												
	Moisture Sensors												
	Shower Timers												
Devices - Outdoor		23950-W											
	Drip Kits - Small												
	Drip Kits - Large												
	Hose Nozzles												
	Rain Barrels												
	Moisture Sensors												
Conservation Rebates													
	HECW	23951-W				\$ -	0.0312	20	-	-			Internal processing
	PHET	23952-W											
	Residential					\$ -	0.0719	20	-	-			Internal processing
	Multifamily												
System Leak Detection Services		66299-W											
						\$ (380)							In-House and Third Party Fulfillment
Studies & Evaluation		74257-W											
				1		\$ 3,571							Third Party Fulfillment
Conservation Delivery													
	Shipping/Delivery												
Totals			\$ -			\$ 3,527			0.01	0.13	4,203	42,035	

Authorized 2025	\$	4,143
Recorded 2025	\$	3,527
(Over)	\$	616

NOTE: Acre foot savings are estimated based on current estimated data from the Metropolitan Water District of Southern California water efficiency programs and CalWEP reports and studies.
 **The savings estimates for audits are primarily subject to the implementation of the recommended measures. The CUWCC BMP Cost Savings Study 2005 compiles estimated data but the variables make it impossible to set a value.

GSWC ANNUAL REPORTING REQUIREMENT - 2025

LOS OSOS

A	B	C	D	E	F	G	H	I	J	K	L	M	
Programs	Description	Sub-Ledger (Internal Use Only)	Authorized (\$)	# of Units/ Activities Purchased, Provided, Performed	\$/Unit, activity, etc.	Total Spent (D x E)	Designated Water Savings Per Unit Per Year (AF)	Unit Lifespan (Years)	Estimated Annual Program Savings (AF/Y) (D x G)	Estimated Lifetime Program Savings (AF) (I x H)	Estimated Annual Program Savings (Gallons/Year)	Estimated Lifetime Program Savings (Gallons)	Description & Comments
Membership Dues		42160-W				\$ 250							CalWEP Dues
Conservation Promotional Items		23948-W											Third Party Fulfillment
Conservation Literature		23958-W											
Conservation Outreach		70274-W		27	\$ 4.02	\$ 108							
School Education Program		23947-W				\$ 52							
Workshops		70275-W											Third Party Fulfillment
Residential Audits		25829 W											Third Party Fulfillment
Large Landscape Audits		27235 W											Third Party Fulfillment
CII Audits		25830-W		1	\$ 350	\$ 350							Third Party Fulfillment
Residential Flow Device Program		72628-W		1	\$ 100	\$ 100	0.05	10	0.05	0.50	16,293	162,926	Third Party Fulfillment
Outdoor Incentives		70276-W											
	Residential:												
	WBIC Rebates	72629-W		1	\$ 138	\$ 138	0.0129	10	0.01	0.13	4,203	42,035	In-House and Third Party Fulfillment
	Soil Moisture Sensors	23954-W											Internal processing
	Efficient Sprinkler Nozzles	23954-W					0.0044	5	-	-			Internal processing
	Efficient Rotors	23954-W											Internal processing
	Rain Barrels	23954-W											Internal processing
	Commercial:												
	WBICs						0.0129	10	-	-			Internal processing
	Soil Moisture Sensors												Internal processing
	Efficient Sprinkler Nozzles						0.0044	5	-	-			Internal processing
	Efficient Rotors												Internal processing
Direct Install Programs		70277-W											
	Residential	27233-W											Third Party Fulfillment
	CII	27234-W				\$ -	0.0719	20	-	-			Third Party Fulfillment
	RWA LHET Credit	27234-W											
	Large Landscape	27235-W											Third Party Fulfillment
Devices - Indoor		23949-W											
	Leak Kits												
	Conservation Kits					\$ -	0.0312	5	-	-			
	High Efficiency Aerators												
	High Efficiency Showerheads												
	Moisture Sensors												
	Shower Timers												
Devices - Outdoor		23950-W											
	Drip Kits - Small												
	Drip Kits - Large												
	Hose Nozzles												
	Rain Barrels												
	Moisture Sensors												
Conservation Rebates													
	HECW	23951-W				\$ -	0.0312	20	-	-			Internal processing
	PHET	23952-W											
	Residential					\$ -	0.0719	20	-	-			Internal processing
	Multifamily												
System Leak Detection Services		66299-W				\$ (708)							Third Party Fulfillment
Studies & Evaluation		74257-W											Third Party Fulfillment
Conservation Delivery													
	Shipping/Delivery												
Totals			\$ -			\$ 290			0.06	0.63	20,496	204,961	

Authorized 2025	\$	8,964
Recorded 2025	\$	290
(Over)	\$	8,674

NOTE: Acre foot savings are estimated based on current estimated data from the Metropolitan Water District of Southern California water efficiency programs and CalWEP reports and studies.
 **The savings estimates for audits are primarily subject to the implementation of the recommended measures. The CUWCC BMP Cost Savings Study 2005 compiles estimated data but the variables make it impossible to set a value.

GSWC ANNUAL REPORTING REQUIREMENT - 2025

SANTA MARIA

A	B	C	D	E	F	G	H	I	J	K	L	M	
Programs	Description	Sub-Ledger (Internal Use Only)	Authorized (\$)	# of Units/ Activities Purchased, Provided, Performed	\$/Unit, activity, etc.	Total Spent (D x E)	Designated Water Savings Per Unit Per Year (AF)	Unit Lifespan (Years)	Estimated Annual Program Savings (AF/Y) (D x G)	Estimated Lifetime Program Savings (AF) (I x H)	Estimated Annual Program Savings (Gallons/Year)	Estimated Lifetime Program Savings (Gallons)	Description & Comments
Membership Dues		42160-W				\$ 12,255							CalWEP & Santa Barbara County
Conservation Promotional Items		23948-W				\$ -							Third Party Fulfillment
Conservation Literature		23958-W											
Conservation Outreach		70274-W		141	\$ 4.02	\$ 566							
School Education Program		23947-W				\$ 236							
Workshops		70275-W											Third Party Fulfillment
Residential Audits		25829 W											Third Party Fulfillment
Large Landscape Audits		27235 W											Third Party Fulfillment
CII Audits		25830-W				\$ -							Third Party Fulfillment
Residential Flow Device Program		72628-W				\$ -							
Outdoor Incentives		70276-W		203	\$ 100	\$ 20,300	0.05	10	10.15	101.50	3,307,392	33,073,920	In-House and Third Party Fulfillment
	Residential:												
	WBIC Rebates	72629-W		9	\$ 96	\$ 864	0.0129	10	0.12	1.16	37,831	378,314	In-House and Third Party Fulfillment
	Soil Moisture Sensors	23954-W											Internal processing
	Efficient Sprinkler Nozzles	23954-W		23	\$ 4	\$ 93	0.0044	5	0.10	0.51	33,335	166,673	Internal processing
	Efficient Rotors	23954-W											Internal processing
	Rain Barrels	23954-W											Internal processing
	Commercial:												
	WBICs						0.0129	10	-	-	-	-	Internal processing
	Soil Moisture Sensors												Internal processing
	Efficient Sprinkler Nozzles						0.0044	5	-	-	-	-	Internal processing
	Efficient Rotors												Internal processing
Direct Install Programs		70277-W											
	Residential	27233-W											Third Party Fulfillment
	CII	27234-W				\$ -	0.0719	20	-	-	-	-	Third Party Fulfillment
	RWA UHET Credit	27234-W											
	Large Landscape	27235-W											Third Party Fulfillment
Devices - Indoor		23949-W											
	Leak Kits												
	Conservation Kits					\$ -	0.0312	5	-	-	-	-	
	High Efficiency Aerators												
	High Efficiency Showerheads												
	Moisture Sensors												
	Shower Timers												
Devices - Outdoor		23950-W											
	Drip Kits - Small												
	Drip Kits - Large												
	Hose Nozzles												
	Rain Barrels												
	Moisture Sensors												
Conservation Rebates													
	HECW	23951-W		5	\$ 80	\$ 400	0.0312	20	0.16	3.12	50,833	1,016,656	Internal processing
	PHET	23952-W											
	Residential Multifamily			2	\$ 130	\$ 260	0.0719	20	0.14	2.87	46,831	936,627	Internal processing
System Leak Detection Services		66299-W											
						\$ (2,677)							Third Party Fulfillment
Studies & Evaluation		74257-W											
				6		\$ 31,213							Third Party Fulfillment
Conservation Delivery													
	Shipping/Delivery												
Totals			\$ -			\$ 73,360			10.67	109.17	3,476,222	35,572,190	

Authorized 2025	\$	47,830
Recorded 2025	\$	73,360
(Over)	\$	(25,530)

NOTE: Acre foot savings are estimated based on current estimated data from the Metropolitan Water District of Southern California water efficiency programs and CalWEP reports and studies.
 **The savings estimates for audits are primarily subject to the implementation of the recommended measures. The CUWCC BMP Cost Savings Study 2005 compiles estimated data but the variables make it impossible to set a value.

GSWC ANNUAL REPORTING REQUIREMENT - 2025

SIMI VALLEY

A	B	C	D	E	F	G	H	I	J	K	L	M	
Programs	Description	Sub-Ledger (Internal Use Only)	Authorized (\$)	# of Units/ Activities Purchased, Provided, Performed	\$/Unit, activity, etc.	Total Spent (D x E)	Designated Water Savings Per Unit Per Year (AF)	Unit Lifespan (Years)	Estimated Annual Program Savings (AF/Y) (D x G)	Estimated Lifetime Program Savings (AF) (I x H)	Estimated Annual Program Savings (Gallons/Year)	Estimated Lifetime Program Savings (Gallons)	Description & Comments
Membership Dues		42160-W				\$ 1,558							CalWEP
Conservation Promotional Items		23948-W											Third Party Fulfillment
Conservation Literature		23958-W											Third Party Fulfillment
Conservation Outreach		70274-W		111	\$ 4.02	\$ 447							Third Party Fulfillment
School Education Program		23947-W				\$ 194							
Workshops		70275-W											Third Party Fulfillment
Residential Audits		25829-W											Third Party Fulfillment
Large Landscape Audits		27235-W											Third Party Fulfillment
CII Audits		25830-W											Third Party Fulfillment
Residential Flow Device Program		72628-W											Third Party Fulfillment
Outdoor Incentives		70276-W											
	Residential:												
	WBIC Rebates	72629-W		1	\$ 51	\$ 51	0.0129	10	0.01	0.13	4,203	42,035	In-House and Third Party Fulfillment
	Soil Moisture Sensors	23954-W											Internal processing
	Efficient Sprinkler Nozzles	23954-W					0.0044	5	-	-			Internal processing
	Efficient Rotors	23954-W											Internal processing
	Rain Barrels	23954-W											Internal processing
	Commercial:												
	WBICs						0.0129	10	-	-			Internal processing
	Soil Moisture Sensors												Internal processing
	Efficient Sprinkler Nozzles						0.0044	5	-	-			Internal processing
	Efficient Rotors												Internal processing
Direct Install Programs		70277-W											
	Residential	27233-W											Third Party Fulfillment
	CII	27234-W				\$ -	0.0719	20	-	-			Third Party Fulfillment
	RWA LHET Credit	27234-W											
	Large Landscape	27235-W											Third Party Fulfillment
Devices - Indoor		23949-W											
	Leak Kits												
	Conservation Kits					\$ -	0.0312	5	-	-			
	High Efficiency Aerators												
	High Efficiency Showerheads												
	Moisture Sensors												
	Shower Timers												
Devices - Outdoor		23950-W											
	Drip Kits - Small												
	Drip Kits - Large												
	Hose Nozzles												
	Rain Barrels												
	Moisture Sensors												
Conservation Rebates													
	HECW	23951-W				\$ -	0.0312	20	-	-			Internal processing
	PHET	23952-W											
	Residential Multifamily					\$ -	0.0719	20	-	-			Internal processing
System Leak Detection Services		66299-W											
						\$ (1,237)							Third Party Fulfillment
Studies & Evaluation		74257-W											
				3		\$ 15,000							Third Party Fulfillment
Conservation Delivery													
	Shipping/Delivery												
Totals			\$ -			\$ 16,363			0.01	0.13	4,203	42,035	

Authorized 2025	\$	47,047
Recorded 2025	\$	16,363
(Over)	\$	30,684

NOTE: Acre foot savings are estimated based on current estimated data from the Metropolitan Water District of Southern California water efficiency programs and CalWEP reports and studies.
 **The savings estimates for audits are primarily subject to the implementation of the recommended measures. The CUWCC BMP Cost Savings Study 2005 compiles estimated data but the variables make it impossible to set a value.

GSWC ANNUAL REPORTING REQUIREMENT - 2025

REGION 2

A	B	C	D	E	F	G	H	I	J	K	L	M	
Programs	Description	Sub-Ledger (Internal Use Only)	Authorized (\$)	# of Units/ Activities Purchased, Provided, Performed	\$/Unit, activity, etc.	Total Spent (D x E)	Designated Water Savings Per Unit Per Year (AF)	Unit Lifespan (Years)	Estimated Annual Program Savings (AF/Y) (D x G)	Estimated Lifetime Program Savings (AF) (I x H)	Estimated Annual Program Savings (Gallons/Year)	Estimated Lifetime Program Savings (Gallons)	Description & Comments
Membership Dues		42160-W				\$ 10,616							CalWEP/South Bay Cities
Conservation Promotional Items		23948-W											Third Party Fulfillment
Conservation Literature		23958-W											Third Party Fulfillment
Conservation Outreach		70274-W		874	\$ 4.02	\$ 3,513							Third Party Fulfillment
School Education Program		23947-W				\$ 1,273							Third Party Fulfillment
Workshops		70275-W											Third Party Fulfillment
Residential Partnership		27144-W											Third Party Fulfillment
				75	\$ 36	\$ 2,706	0.0019	5	0.14	0.71	46,434	232,169	Rain Barrel Event - Norwalk
				74	\$ 680	\$ 50,344	0.0145	10	1.07	10.73	349,639	3,496,386	SoCalGas Direct Install Pilot
CIJ Partnership		27145-W											South Bay Assoc Sponsorship
Residential Audits		25829 W											Third Party Fulfillment
Large Landscape Audits		27235 W		27	\$ 389	\$ 10,500							Third Party Fulfillment
CIJ Audits		25830-W											Third Party Fulfillment
Residential Flow Device Program		72628-W		3	\$ 555	\$ 1,665							Third Party Fulfillment
Outdoor Incentives	Devices & Quarterly Reports	70276-W		394	\$ 115	\$ 45,345	0.05	10	19.72	197.15	6,424,232	64,242,318	In-House and Third Party Fulfillment
	Residential:												
	WBIC Rebates	72629-W		4	\$ 100	\$ 398	0.0129	10	0.05	0.52	16,814	168,139	In-House and Third Party Fulfillment
	Soil Moisture Sensors	23954-W											internal processing
	Efficient Sprinkler Nozzles	23954-W					0.0044	5	-	-	-	-	internal processing
	Efficient Rotors	23954-W					0.0000	-	-	-	-	-	internal processing
	Rain Barrels	23954-W		0	\$ -		0.0019	5	-	-	-	-	internal processing
	Commercial:												
	WBICs						0.0129	10	-	-	-	-	internal processing
	Soil Moisture Sensors												internal processing
	Efficient Sprinkler Nozzles						0.0044	5	-	-	-	-	internal processing
	Efficient Rotors												internal processing
Direct Install Programs		70277-W											
	Residential	27233-W		1	\$ 600	\$ 600	0.0129	10	0.01	0.13	4,203	42,035	Program marketing
	CIJ	27234-W		95	\$ 550	\$ 52,500	0.0719	20	6.86	137.19	2,235,133	44,702,669	Third Party Fulfillment
	RWA UHET Credit	27234-W											
	Large Landscape	27235-W											Third Party Fulfillment
Devices - Indoor		23949-W											
	Leak Kits												
	Conservation Kits					\$ -	0.0312	5	-	-	-	-	
	High Efficiency Aerators												
	High Efficiency Showerheads												
	Moisture Sensors												
	Shower Timers												
Devices - Outdoor		23950-W											
	Drip Kits - Small												
	Drip Kits - Large												
	Hose Nozzles												
	Rain Barrels												
	Moisture Sensors												
Conservation Rebates													
	HECW	23951-W				\$ -	0.0312	20	-	-	-	-	internal processing
	PHET	23952-W				\$ -	0.0719	20	-	-	-	-	internal processing
	Residential Multifamily												
System Leak Detection Services		66299-W				\$ (8,992)							Third Party Fulfillment
Studies & Evaluation		74257-W											Third Party Fulfillment
Conservation Reg Memo Account		75101-W											Third Party Fulfillment
Totals			\$ -			\$ 240,539			27.85	346.43	9,076,455	112,883,716	

Authorized 2025	\$	389,511
Recorded 2025	\$	240,539
(Over)	\$	148,972

NOTE: Acre foot savings are estimated based on current estimated data from the Metropolitan Water District of Southern California water efficiency programs and CalWEP reports and studies.
 **The savings estimates for audits are primarily subject to the implementation of the recommended measures. The CUWCC BMP Cost Savings Study 2005 compiles estimated data but the variables make it impossible to set a value.

GSWC ANNUAL REPORTING REQUIREMENT - 2025

REGION 3

A	B	C	D	E	F	G	H	I	J	K	L	M	
Programs	Description	Sub-Ledger (Internal Use Only)	Authorized (\$)	# of Units/Activities Purchased, Provided, Performed	\$/Unit, activity, etc.	Total Spent (D x E)	Designated Water Savings Per Unit Per Year (AF)	Unit Lifespan (Years)	Estimated Annual Program Savings (AF/Y) (D x G)	Estimated Lifetime Program Savings (AF) (I x H)	Estimated Annual Program Savings (Gallons/Year)	Estimated Lifetime Program Savings (Gallons)	Description & Comments
Membership Dues		42160-W				\$ 13,346							CalWEP & MWDOC Dues
Conservation Promotional Items		23948-W											Third Party Fulfillment
Conservation Literature		23958-W											Third Party Fulfillment
Conservation Outreach		70274-W		846	\$ 4.02	\$ 3,399							Third Party Fulfillment
School Education Program		23947-W				\$ 1,455							Third Party Fulfillment
Workshops		70275-W											Third Party Fulfillment
Conservation Partnerships		27145-W											Barstow Cemetary/No-Des
Residential Audits		25829-W											Third Party Fulfillment
Large Landscape Audits		27235-W		47	\$ 360	\$ 16,930							Third Party Fulfillment
CII Audits		25830-W		3	\$ 5,160	\$ 25,800							Third Party Fulfillment
Residential Flow Device Program		72628-W											Third Party Fulfillment
Outdoor Incentives		70276-W		908	\$ 100	\$ 90,783	0.05	10	45.40	454.00	14,793,655	147,936,549	Third Party Fulfillment
	Residential:												
	WBIC Rebates	72629-W		5	\$ 117	\$ 584	0.0129	10	0.06	0.65	21,017	210,174	In-House and Third Party Fulfillment
	Turf Removal	23953-W		7	\$ 134	\$ 936							MWDOC Pre/Post Inspections
	Soil Moisture Sensors	23954-W											Internal processing
	Efficient Sprinkler Nozzles	23954-W					0.0044	5	-	-			Internal processing
	Efficient Rotors	23954-W											Internal processing
	Drip	23954-W		6	\$ 276	\$ 1,645							MWDOC Pre/Post Inspections
	Rain Barrels	23954-W					0.0019	5	-	-			Internal processing
	Commercial:												
	WBICs						0.0129	10	-	-			Internal processing
	Soil Moisture Sensors												Internal processing
	Efficient Sprinkler Nozzles						0.0044	5	-	-			Internal processing
	Efficient Rotors												Internal processing
Direct Install Programs		70277-W											
	Residential	27233-W					0.0129	10	-	-			Third Party Fulfillment
	CII	27234-W		639	\$ 550	\$ 351,450	0.0719	20	45.92	918.37	14,962,622	299,252,438	Third Party Fulfillment
	Large Landscape	27235-W											Third Party Fulfillment
Devices - Indoor		23949-W											
	Leak Kits												
	Conservation Kits						0.0312	5	-	-			
	High Efficiency Aerators												
	High Efficiency Showerheads												
	Moisture Sensors												
	Shower Timers												
Devices - Outdoor		23950-W											
	Drip Kits - Small												
	Drip Kits - Large												
	Hose Nozzles												
	Rain Barrels												
	Moisture Sensors												
Conservation Rebates													
	HECW	23951-W		3	\$ 80	\$ 240	0.0312	20	0.09	1.87	30,500	609,994	Internal processing
	PHET	23952-W											
	Residential Multifamily						0.0719	20	-	-			Internal processing
System Leak Detection Services		66299-W											
						\$ (11,399)							Third Party Fulfillment
Studies & Evaluation		74257-W											
				14		\$ 93,857							Third Party Fulfillment
Conservation Reg Memo Account		75101-W											
Totals			\$ -			\$ 589,026			91.48	1,374.89	29,807,794	448,009,156	

Authorized 2025	\$	443,954
Recorded 2025	\$	589,026
(Over)	\$	(145,072)

NOTE: Acre foot savings are estimated based on current estimated data from the Metropolitan Water District of Southern California water efficiency programs and CalWEP reports and studies.
 **The savings estimates for audits are primarily subject to the implementation of the recommended measures. The CUWCC BMP Cost Savings Study 2005 compiles estimated data but the variables make it impossible to set a value.

**GOLDEN STATE WATER COMPANY
CUSTOMER SERVICE PERFORMANCE MEASURES
2025**

	Goal	Q1	Q2	Q3	Q4	Year to Date	Comments
PHONE SYSTEM							
Total Calls Received		64,907	64,259	70,117	68,610	267,893	Q4 telephone answer service level was 4.86% below and abandonment rate was 2.5% higher than the goal due to six vacancies of which four were filled in the beginning of 2026 and three temporary vacancies due to extended medical leaves of which two returned in January and February 2026 respectively.
Total Calls Answered		63,504	62,745	67,067	63,466	256,782	
# Calls Answered in 30 seconds		54,399	54,475	54,684	47,688	211,246	
1(A) % Calls Answered in 30 seconds	> or = 80.0%	85.66%	86.82%	81.54%	75.14%	82.27%	
# Calls Abandoned		1,403	1,514	3,050	5,144	11,111	
1(B) Abandonment Rate	< or = 5.0%	2.16%	2.36%	4.35%	7.50%	4.15%	
BILLING							
	See						
Total Bills Rendered		789,415	804,035	805,812	805,171	3,204,433	
Bills Not Rendered in 7 days (10 for finals)		215	205	176	90	686	
2(A) % Bills Rendered In 7 days	> or = 99.0%	99.97%	100.0%	100.0%	100.0%	100.0%	
Inaccurate Bills Rendered		3,870	3,285	3,566	4,320	15,041	
2(B) % of Inaccurate Bills Rendered	< or = 3.0%	0.49%	0.41%	0.44%	0.54%	0.47%	
PAYMENTS							
Total Payments Posted		647,550	672,748	688,921	693,948	2,703,167	
VWC Payment Posting Errors		114	183	93	115	505	
2(C) % of Payment Posting Errors	< or = 1.0%	0.02%	0.03%	0.01%	0.02%	0.02%	
METER READING							
Total Number of Meter Reads Scheduled		789,415	804,035	805,812	805,171	3,204,433	
Total Scheduled Reads Not Read		1,848	2,248	1,633	2,475	8,204	
3(A) % Meters Not Read	< or = 3.0%	0.23%	0.28%	0.20%	0.31%	0.26%	
WORK ORDER COMPLETION							
Total Work Orders Scheduled		375	376	521	422	1,694	
# Scheduled Orders Missed		16	20	43	27	106	
4(A) % of Scheduled Appointments Missed	< or = 5.0%	4.27%	5.32%	8.25%	6.40%	6.26%	
Total Customer Requested Work Orders		6,286	6,531	7,166	6,720	26,703	
# Customer Requested Scheduled Orders Missed		48	101	212	164	525	
4(B) % Customer Requested Scheduled Orders Missed	< or = 5.0%	0.76%	1.55%	2.96%	2.44%	1.97%	
CAB COMPLAINTS							
Total # of Connections/Customers		258,120	260,951	261,910	263,693	261,169	
# of Complaints to Utility from CAB		19	20	19	19	77	
5(A) % of Complaints to Utility from CAB	< or = 0.10%	0.01%	0.01%	0.01%	0.01%	0.03%	

BILLING		Goal	Q1	Q2	Q3	Q4	Year to Date	Comments
Total Number of Final Bills Sent > 14 Days			5	11	7	11	34	
Total Number of Final Bills			4,866	5,816	6,115	5,245	22,042	
	<= 8%		0.10%	0.19%	0.11%	0.21%	0.15%	

**Schedule E-4
Report on Affiliate Transactions**

Affiliate includes all related companies including but not limited to Parent, Affiliates, and Subsidiaries.

INSTRUCTIONS:

* For those utilities with specifically authorized affiliate transaction rules, provide all information required by those rules.

* For those utilities with no specifically authorized affiliate transaction rules, or those utilities whose authorized affiliate transaction rules do not provide the following information, provide the following:

1. Summary of all transactions between regulated water utility and its affiliated companies for the previous calendar year. The summary shall include a description of each transaction and an accounting of all dollars associated with each transaction although each transaction need not be separately identified where multiple transactions occur in the same account. These transactions shall include:

- | | |
|---|---------------------|
| (a) services provided by regulated water utility to any affiliated company; | <u>See attached</u> |
| (b) services provided by any affiliated company to regulated water utility; | <u>See attached</u> |
| (c) assets (both tangible and intangible) transferred from regulated water utility to any affiliated company; | <u>See attached</u> |
| (d) assets (both tangible and intangible) transferred from any affiliated company to regulated water utility; | <u>See attached</u> |
| (e) employees transferred from regulated water utility to any affiliated company; | <u>See attached</u> |
| (f) employees transferred from any affiliated company to regulated water utility; and | <u>See attached</u> |
| (g) financing arrangements and transactions between regulated water utility and any affiliated company. | <u>See attached</u> |

California Public Utilities Commission
Affiliate Transaction Rules
Compliance Plan
GOLDEN STATE WATER COMPANY

For Rules Adopted in D.10-10-019 and as
Modified in D.11-10-034 and D.12-01-042

March 17, 2026

Table of Contents

INTRODUCTION	1
AFFILIATE TRANSACTION RULES APPLICABLE TO CLASS A AND B WATER UTILITIES	3
RULE I. JURISDICTION AND APPLICABILITY	3
RULE II. DEFINITIONS	6
RULE III. UTILITY OPERATIONS AND SERVICE QUALITY	10
RULE IV. SEPARATION	12
RULE V. SHARED CORPORATE SUPPORT	15
RULE VI. PRICING OF GOODS AND SERVICES BETWEEN THE UTILITY AND ITS AFFILIATE(S)	16
RULE VII. FINANCIAL HEALTH OF THE UTILITY	18
RULE VIII. REGULATORY OVERSIGHT	19
RULE IX. CONFIDENTIALITY	23
RULE X. PROVISION OF NON-TARIFFED PRODUCTS AND SERVICES (NTP&S)	24
APPENDIX A	28
APPENDIX B	29

INTRODUCTION

In compliance with Rule VIII.C of the California Public Utilities Commission’s (“CPUC”) Rules for Water and Sewer Utilities Regarding Affiliate Transactions and the Use of Regulated Assets for Non-Tariffed Utility Services adopted in Decision (“D.”) 10-10-019 and as modified in D.11-10-034 and D.12-01-042 for Class A and B Water Companies, Golden State Water Company (“GSWC”) has prepared and files this 2025 Affiliate Transaction Rules Compliance Plan (“2025 Plan”), which reflects its continuous efforts to comply with the Affiliate Transactions Rules (“Rules” or “ATRs”).

GSWC’s Plan includes a variety of procedures and mechanisms for continued compliance with these Rules, which when taken as a whole, provides a comprehensive approach to ATRs compliance. Although not specifically described in the 2025 Plan, all Rules have been implemented by means of a combination of one or more of the following:

- Development and distribution of written policies and procedures;
- Education, training for and communications to employees of GSWC and GSWC’s affected affiliates¹;
- Collection of companywide records for required reports and reviews;
- Monitoring affiliate transactions and overall compliance on a continuing basis;
- Additional training and corrective actions as needed; and
- Biennial independent audits.

GSWC’s Regulatory Affairs Department, which reports to the President and Chief Executive Officer, has implemented this 2025 Plan. The compliance plan clearly articulates what GSWC employees must do to ensure compliance with the Affiliate Transaction Rules. Among the compliance tools that the Regulatory Affairs Department uses are: employee education and training; a document that describes certain policies and procedures governing affiliate transactions; preparing compliance reports for the Water Division, as prescribed; ongoing internal reviews of compliance with the Rules, and an Affiliate Transaction Rules SharePoint site with access to all policies and procedures.

In the following pages, the Rules are in bold font. Following each Rule, in normal font, is GSWC’s Plan (where applicable).

GSWC has the following specific mechanisms and procedures in place to comply with these Affiliate Transaction Rules:

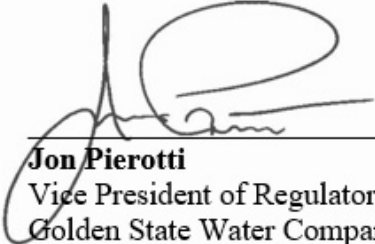
¹ Although investment management companies are considered affiliates by definition, GSWC does not engage in any affiliate transactions with these companies. Investment management companies are excluded from any education, training and communication.

- (1) Written policies, which are disseminated to employees of GSWC, and which describe these Rules and their obligations hereunder;
- (2) All new GSWC employees and affected affiliates' managers are required to complete Affiliate Transaction Rules training. In addition, all employees of GSWC and all of GSWC's affected affiliates are required to complete Affiliate Transaction Rules continuing education online training every two years;
- (3) All support personnel, services, physical plant, equipment, supplies, and other overhead owned by and used by American States Water Company are charged to GSWC Corp., as appropriate;
- (4) All corporate support services rendered by GSWC employees to affiliates are charged to the affiliates receiving the services in accordance with the Affiliate Transactions procedures;
- (5) Periodic reminders, as needed, regarding the Rules are provided to the employees of GSWC and affected affiliates;
- (6) GSWC employee transfers to or hires by affiliates are tracked by GSWC to ensure that they conform to the Rules; and
- (7) GSWC employees have the responsibility to report any violation detected or suspected to their supervisor, Human Capital Management, the Internal Audit Manager, senior management or the Fraud, Waste, and Ethics Hotline (888-373-8817), or the Company's internet ethics website (www.ethicspoint.com).
- (8) GSWC employees have access to the Charging Policies, Compliance Plan and GSWC's Internal Procedures (Policies and Procedures) on the Affiliate Transactions Procedures SharePoint site <http://gswchome.scwater.com/ATR/SitePages/Home.aspx>.

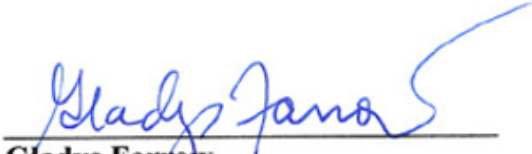
GSWC recognizes that many of these rules are identical or very similar in nature to GSWC's Holding Company Rules ("Holding Company Rules") adopted by the Commission with Decision 98-06-068 on June 18, 1998. GSWC has included a comparison of the Holding Company Rules to these Rules in Appendix B to the 2025 Plan. Also, where applicable, GSWC has noted the Holding Company Rule related to these Rules in its 2025 Plan.

GSWC has been, since 1998, and continues to be in compliance with its Holding Company Rules unless otherwise changed by these Rules.

The undersigned verify the adequacy of these specific mechanisms to ensure that the utility is not utilizing the parent company or any of its affiliates not covered by these Rules as a conduit to circumvent any of these Rules.



Jon Pierotti
Vice President of Regulatory Affairs,
Golden State Water Company



Gladys Farrow
Assistant Secretary,
American States Water Company;
Vice President of Finance, Treasurer and
Assistant Secretary,
Golden State Water Company

Affiliate Transaction Rules Applicable to Class A and B Water Utilities

RULE I. Jurisdiction and Applicability

I.A.

These Rules apply to all Class A and Class B California public utility water and sewer corporations or companies subject to regulation by the California Public Utilities Commission (Commission).

GSWC Compliance:

As a Class A water utility subject to Commission regulation, GSWC affirms that these Rules apply to it and its employees. GSWC maintains appropriate procedures and mechanisms to ensure compliance with these Rules. Further, GSWC's training materials and resources reference the respective compliance requirements associated with each rule.

GSWC notes that many of these Rules are identical or very similar in nature to its Holding Company Rules adopted by Commission Decision 98-06-068, which GSWC has been in compliance with since 1998.

Based on its participation in the proceeding leading up to these rules and the applicability of its Holding Company Rules, GSWC has interpreted these rules to the best of its knowledge.

I.B.

These Rules apply to transactions between a Commission-regulated utility and another affiliated entity that is engaged in the provision of products that use water or sewer services or the provision of services that relate to the use of water or sewer services, including the utility's parent company, and to the utility's use of regulated assets for non-tariffed utility services, unless specifically modified or exempted by the Commission. Transactions between a Commission-regulated utility and an affiliated utility regulated by a state regulatory commission (whether the utility is located in California or elsewhere) are exempt from these Rules, except for provisions of Rule IV.B and Rule X.

GSWC Compliance:

GSWC's affiliate, American States Utility Services, Inc. ("ASUS") is a California corporation that operates water and wastewater systems on military bases outside of California, most under 50-year contracts² with the U.S. government, and is regulated by the Public Utilities Commission in each state where it provides water and/or wastewater service; and therefore is exempt under Rule I.B.

Bear Valley Electric Service, Inc. ("BVES, Inc.") was incorporated in the State of California as a newly formed subsidiary of AWR on December 12, 2018. The CPUC issued D.19-12-039 on December 30, 2019 authorizing the transfer of Bear Valley Electric Service's ("BVES") electric utility operations, held as a division of GSWC, to BVES, Inc., a subsidiary of AWR. In accordance with ATR II.E, AWR's subsidiary, BVES, Inc. is an affiliate of GSWC. BVES, Inc. is exempt from the affiliate transaction rules, under I.B., as it does not engage in the provision of

² Bay State Utility Services LLC is a 15-year contract.

products that use water or sewer services or the provision of services that relate to the use of water or sewer services. Further, GSWC and BVES, Inc. are both Commission-regulated utilities. Accordingly, the ATRs are applicable only to provisions of Rule IV.B and Rule X. Any other transactions between GSWC and BVES, Inc. would remain exempt from the affiliate transaction rules.

GSWC maintains appropriate procedures and mechanisms to ensure compliance with Rule IV.B and Rule X. Further, GSWC maintains a current list of covered affiliates, as defined in Rule II.E., and for each affiliate a description of its purposes or activities, and the applicability of the Rules to the affiliates. See Appendix A for a list of GSWC's affiliates. GSWC reserves the right to reclassify an affiliate as the activities of that affiliate dictate.

I.C.

Utilities shall comply with all applicable State and Federal statutes, laws and administrative regulations.

GSWC Compliance:

GSWC affirms that it is in compliance with all applicable State and Federal statutes, laws and administrative regulations to which it is subject.

I.D.

Existing Commission rules for each utility and its parent company continue to apply except to the extent they conflict with these Rules. In such cases, these Rules supersede prior rules and guidelines, provided that nothing herein shall preclude (1) the Commission from adopting other utility-specific guidelines; or (2) a utility or its parent company from adopting other utility-specific guidelines, with advance Commission approval through Decision or Resolution. In the case of ambiguity regarding whether a conflict exists, there shall be a rebuttable presumption that these Rules apply.

GSWC Compliance:

GSWC notes that its Holding Company Rule 14 allowed debt of the holding company or affiliates to be guaranteed by the utility with prior approval by the Commission. ATR VII.D forbids the debt of the holding company or affiliates to be guaranteed by the utility.

Rule VII.F adopts Holding Company Rules 12, 13, 15 and 16. Holding Company Rule 15 requires approval of issuance of holding company or affiliate debt if guaranteed by the Utility yet ATRs VII.D forbids the debt of the holding company to be guaranteed by the utility. This appears to be a conflict.

GSWC will continue to abide by ATR VII.D.

I.E.

Where these Rules do not address an item currently addressed in a utility's existing rules imposed by this Commission, which govern that utility's transactions with its affiliate(s) or its use of regulated assets for non-tariffed utility services, the existing utility-specific rules continue to apply for that item only.

GSWC Compliance:

GSWC notes that the following Holding Company Rules are not specifically addressed in the Affiliate Transaction Rules:

11. Capital Requirements. The capital requirements of the Utility shall be given first priority by the Utility's board of directors and, consistent with its fiduciary responsibilities, by the holding company's board of directors, as well.

20. Unregulated Operations And Transfer Of Employees.

d. The Utility shall endeavor to transfer to its affiliates any employee whose primary responsibility is to conduct unregulated operations, taking into consideration the Utility's obligations to any such employee, its obligations under any contract with its unions or others, and the cost of providing comparable terms of employment.

23. Transfer Of Intangible Assets And Goods From The Utility. Any transfer without monetary consideration of any intangible asset or good from the Utility to any affiliate shall be priced at cost or fair market value, whichever is higher, if the asset or good is currently, or was at any time, included in the Utility's ratebase, including (a) any asset or good booked to plant held for future use that is currently, or was at any time, included in the Utility's ratebase or (b) any asset or good to which the Utility's ratepayers have contributed any carrying or operating cost. Any gain resulting from the transfer of any such asset or good shall be allocated in accordance with applicable provisions of the Public Utilities Code and policies of the Commission. Absent any change in the applicable policy of the Commission or provision of the Public Utilities Code, all gain from the transfer of any such asset or good without monetary consideration shall be allocated to ratepayers.

24. For the purposes of this Settlement, intangible assets and goods shall mean all intellectual property (whether such property constitutes patents, trademarks, service marks, copyrights, or any other intellectual property).

GSWC will continue to abide by these Holding Company Rules.

I.F.

These Rules do not preclude or stay any form of civil relief, or rights or defenses thereto, that may be available under state or federal law.

GSWC Compliance:

GSWC affirms that these Rules do not preclude or stay any form of civil relief, or rights or defenses thereto, that may be available under state or federal law.

I.G.

A California utility that is also a multi-state utility and subject to the jurisdiction of other state regulatory commissions, may file an application with this Commission, served on all parties to this proceeding and its most recent general rate case, requesting a limited

exemption from these Rules or a part thereof, for transactions between the utility solely in its capacity serving its jurisdictional areas wholly outside of California, and its affiliates if such out-of-state operations do not substantially affect the utility's operations and the operating costs inside California. The applicant has the burden of proof.

GSWC Compliance:

GSWC is not a multi-state utility and therefore, Rule I.G does not apply to GSWC.

I.H.

A California utility's affiliates that operate entirely outside of California are exempt from Rule III.B and Rule III.C of these Rules, for transactions between the utility and such affiliates, if the affiliates' operations do not substantially affect the utility's operations and the operating costs inside California.

GSWC Compliance:

GSWC's affiliate, ASUS, operates water and wastewater systems on military bases outside of California and is regulated by the Public Utilities Commission in each state where it provides water and/or wastewater service. GSWC provides Corporate Support for ASUS and ASUS pays GSWC for services rendered as determined in GSWC's most recent GRC Decision. Further, as noted in Rule I.H, ASUS' operations do not substantially affect the utility's operations and therefore, GSWC considers ASUS exempt under Rule I.H, from Rule III.B and Rule III.C.

I.I.

These Rules shall be interpreted broadly, to effectuate the Commission's stated objectives of protecting consumer and ratepayer interests and, as an element thereof, preventing anti-competitive conduct.

GSWC Compliance:

GSWC affirms that, for its particular circumstances, application of these Rules, broadly interpreted, will protect consumer and ratepayer interests and will prevent anti-competitive conduct.

RULE II. Definitions

II.A. "Parent company" or "parent"

"Parent company" or "parent" is the entity, including a holding company or corporation, that owns, or has substantial operational control (as defined in Rule II.E) of, the regulated utility.

II.B. "Utility"

"Utility" (unless specified as a water utility) refers to all water utilities and sewer utilities regulated by the Commission.

II.C. "Water utility"

"Water utility" refers to all water utilities regulated by the Commission.

II.D. "Sewer utility"

"Sewer utility" refers to all sewer utilities regulated by the Commission.

II.E. “Affiliate”

“Affiliate” means any entity whose outstanding voting securities are more than 10 percent owned, controlled, directly or indirectly, by a utility, by its parent company, or by any subsidiary of either that exerts substantial operational control.

For purposes of these Rules, “substantial operational control” includes, but is not limited to, the possession, directly or indirectly of the authority to direct or cause the direction of the management or policies of a company. A direct or indirect voting interest of more than 10 percent by the utility in an entity’s company creates a rebuttable presumption of substantial operational control.

For purposes of these Rules “affiliate” includes the utility’s parent company, or any company that directly or indirectly owns, controls, or holds the power to vote more than 10 percent of the outstanding voting securities of a utility or its parent company.

Regulated subsidiaries of a utility, the revenues and expenses of which are subject to regulation by the Commission and are included by the Commission in establishing rates for the utility, are not included within the definition of affiliate for the purpose of these Rules. However, these Rules apply to all interactions any such regulated subsidiary has with other affiliated unregulated entities covered by these Rules.

For the purposes of this Rule, “affiliate” shall not include a mutual water company, a joint powers authority, other governmental or quasi-governmental agency or authority, a public/private partnership, a watermaster board, a water basin association, or a groundwater management authority in which a utility participates or in which a utility is a member or shareholder.

GSWC Compliance:

GSWC affirms and applies these definitions in the administration of its procedures, mechanisms and policies for ensuring compliance with these rules. See Appendix A for a list of GSWC’s affiliates.

Investment management companies that acquire more than 10% of AWR’s outstanding shares are considered affiliates of the Utility. However, GSWC does not engage in any affiliate transactions with these companies. Refer to GSWC’s response to Rule VIII.D in this Compliance Plan.

This rule excludes the following entities from the definition of affiliate, with which GSWC has business relationships, and over which it exercises some degree of influence or control:

- American River (Folsom rights)
- Central Basin Municipal Water District
- Central Basin Water Association
- Central Basin Water Rights Panel
- Central Coast Water Authority
- Chino Basin Watermaster
- Covina Valley Water Company
- East Orange County Water District
- Joint Management Committee of the Alamitos Barrier Project

Los Osos Basin Management Committee
Main San Gabriel Basin Watermaster
Metropolitan Water District of Southern California
Mojave Basin Watermaster
Mojave Water Agency
Municipal Water District of Orange County
Nipomo Community Service District
Nipomo Mesa Management Area
Orange County Water District
Pomona Valley Protective Association
Regional Water Authority (Sacramento)
Sacramento Central Groundwater Authority
Sacramento Groundwater Authority
San Gabriel Basin Water Quality Authority
San Gabriel River Watermaster
San Gabriel Valley Protective Association
San Gabriel Valley Water Association
San Luis Obispo Water Resources Advisory Committee
Santa Monica Basin Groundwater Sustainability Agency
Six Basin Watermaster
Southeast Water Coalition Joint Powers Authority
Three Valleys MWD - Miramar Plant
Twitchell Management Authority
Water Replenishment District
West Basin Municipal Water District
West Basin Water Association
West Basin Water Rights Panel
West End Consolidated Water Company
Yolo County Flood Control and Water Conservation District

and additionally, all joint powers authorities, watermaster boards, public-private partnerships, groundwater basin management authorities, and/or mutual water companies that GSWC may enter into or conduct transactions with and any other entities as listed under the definition of “affiliate”.

II.F. “Costs”

“Costs” are used in these Rules to refer to the total expenses assigned or allocated to different projects or activities through the utility’s and parent company’s accounting systems. Cost categories include:

- 1. *Direct Costs.* Direct costs are costs that can be clearly identified to specific projects or activities because the resource in question, or some measurable portion of that resource, has been dedicated to the project or activity. An example would be the hours of a worker’s time spent on the effort, materials purchased and used specifically on that effort, or the proportion of a machine’s hours dedicated to the effort.**

2. ***Direct Overhead Costs.*** For organizations that produce multiple outputs, direct overhead costs are the common costs of a subset of the organization, such as supervisors and support staff of a division not assigned or traceable to specific projects, or machinery shared among a subset of the company's projects. Such overhead costs require allocation to specific projects through proxies and methodologies designed to accurately reflect the particular production aspects of each project; e.g., some processes are more capital-intensive than others and need less supervision input. Allocation methodologies for direct overhead costs can make use of several factors, often activity-based and often using "cost causation" as one of the principles in their design.
3. ***Indirect Overhead Costs.*** Indirect overhead costs are functions that affect the entire organization, such as the headquarters building, the Chief Executive Officer and Chief Financial Officer, General Counsel and associated legal support, personnel departments, security for this building or these offices, shareholder and public relations, insurance, depreciation, advertising, and similar functions. These are real costs of the organization and must be allocated to the ongoing projects and activities to determine the total cost of each. These are also sometimes called "General Overhead Costs."
4. ***Fully-loaded*** (also known as fully-allocated) costs. Fully-loaded (or fully-allocated) costs refer to the total cost of a project or activity, which is the sum of Direct, Direct Overhead, and Indirect Overhead costs, as defined in Rule II.F.1, 2 and 3.

II.G. "Transaction"

"Transaction" means any transfer of an item of value such as a good, service, information or money between a utility and one or more of its affiliates.

II.H. "Property"

"Property" refers to any right or asset, tangible or intangible, to which an entity has legal or equitable title.

II.I. "Real Property"

"Real property" refers to any interest in real estate including leases, easements, and water rights.

II.J. "Customer"

"Customer" means any person, firm, association, corporation or governmental agency supplied or entitled to be supplied with water, wastewater, or sewer service for compensation by a utility.

II.K. "Customer information"

"Customer information" means information and data specific to a utility customer which the utility acquired or developed in the course of its provision of utility services.

II.L. “Cross-subsidy”

“Cross-subsidy” means the unauthorized over-allocation of costs to captive ratepayers resulting in under-allocation of costs to a utility affiliate.

GSWC Compliance:

GSWC affirms these definitions and applies these definitions in the administration of its procedures, mechanisms and policies for ensuring continuous compliance with these rules.

RULE III. Utility Operations and Service Quality

III.A.

A utility shall not allow transactions with affiliates to diminish GSWC staffing, resources, or activities in a manner that would result in degradation of the reliability, efficiency, adequacy, or cost of utility service or an adverse impact on customer service. Utility management attention shall not be diverted to such transactions in a way that would result in such degradation. The utility’s parent and affiliates shall not acquire utility assets at any price if such transfer of assets would impair the utility’s ability to fulfill its obligation to serve or to operate in a prudent and efficient manner.

GSWC Compliance:

GSWC maintains appropriate procedures and mechanisms to ensure compliance with Rule III.A. Further, GSWC’s ongoing compliance with General Order 103-A precludes the possibility of degradation of the reliability, efficiency, adequacy, or cost of utility service (in particular, Section II of GO 103-A, Standards of Service, “requires that each utility shall operate its system so as to deliver reliable, high quality service to its customers at reasonable cost” and that “each water utility shall ensure that it complies with the [California Dept. of Public Health’s] permit requirements and all applicable drinking water regulations”). Furthermore, GSWC’s compliance with Public Utilities Code Section 851 precludes the acquisition of utility assets in such a manner as to impair the utility’s ability to fulfill its obligation to serve or to operate in a prudent and efficient manner.

In addition, GSWC notes that Rule III.A is similar to GSWC’s Holding Company Rules 20 b and c; see Appendix B. GSWC has been in compliance with its Holding Company Rules since 1998 and continues to be.

III.B.

Except as otherwise provided by these Rules, a utility shall not

- 1. Provide leads to its affiliates;**
- 2. Solicit business on behalf of its affiliates;**
- 3. Acquire information on behalf of or to provide to its affiliates;**
- 4. Share market analysis reports or any other types of proprietary or non-publicly available reports, including but not limited to market, forecast, planning or strategic reports, with its affiliates, except that a utility may share such**

information with a parent under the condition that the parent does not share the information with any other entity;

5. Request authorization from its customers to pass on customer information exclusively to its affiliates;
6. Give the appearance that the utility speaks on behalf of its affiliates; or
7. Represent that, as a result of the affiliation with the utility, its affiliates or customers of its affiliates will receive any different treatment by the utility than the treatment the utility provides to other, unaffiliated companies or their customers.
8. Provisions 3, 4 and 5 of Rule III.B shall not apply to utility affiliates that are non-profit and whose sole purpose is to serve the functions of regulated utilities, the parents of regulated utilities, governmental or non-profit entities, including non-profit affiliates of regulated utilities.
9. Utilities may file an Advice Letter seeking an exemption to Rule III.B.8 within ninety days of the effective date of the Commission decision adopting these rules, requesting that a non-profit affiliate subject to Rule III.B.8 be allowed to serve the functions of other affiliates, as long as those other affiliates provide no more than five per cent of the annual revenues of the non-profit affiliate.

GSWC Compliance:

As noted in compliance to Rule I.H; GSWC's affiliate, ASUS, operates water and wastewater systems outside of California and is regulated by the Public Utilities Commission in each state where it provides water and/or wastewater service. GSWC provides Corporate Support for ASUS and ASUS pays GSWC for services rendered as determined in GSWC's most recent GRC Decision. Further, ASUS' operations do not substantially affect the utility's operations and therefore, is exempt from Rule III.B.

Also, as noted in compliance to Rule I.B; GSWC's affiliate, BVES, Inc., does not engage in the provision of products that use water or sewer services or the provision of services that relate to the use of water or sewer services, and furthermore, GSWC and BVES, Inc. are both Commission-regulated utilities. Therefore, BVES, Inc. is exempt from Rule III.B.

III.C.

Except as provided for elsewhere in these rules, if a utility provides customer or utility information, services, or unused capacity or supply to an affiliate, it must offer such customer or utility information, services, or unused capacity or supply to all similarly situated market participants in a non-discriminatory manner, which includes offering on a timely basis.

GSWC Compliance:

As noted in compliance to Rule I.H; GSWC's affiliate, ASUS, operates water and wastewater systems outside of California and is regulated by the Public Utilities Commission in each state where it provides water and/or wastewater service. GSWC provides Corporate Support for ASUS and ASUS pays GSWC for services rendered as determined in GSWC's most recent GRC

Decision. Further, ASUS' operations do not substantially affect the utility's operations and therefore, is exempt from Rule III.C.

Also, as noted in compliance to Rule I.B; GSWC's affiliate, BVES, Inc., does not engage in the provision of products that use water or sewer services or the provision of services that relate to the use of water or sewer services, and furthermore, GSWC and BVES, Inc. are both Commission-regulated utilities. Therefore, BVES, Inc. is exempt from Rule III.C.

RULE IV. Separation

IV.A.

The utility shall maintain accounting records in accordance with Generally Accepted Accounting Principles, the Commission's Uniform System of Accounts, Commission decisions and resolutions, and the Public Utilities Code.

GSWC Compliance:

As a Registrant with the Securities and Exchange Commission ("SEC"), GSWC affirms that it maintains its accounting records in accordance with Generally Accepted Accounting Principles, the Commission's Uniform System of Accounts, relevant Commission decisions and resolutions, and that its accounting records are consistent with the provisions in Public Utility Code Sections 314 and 701. Utility accounting records are available for review upon Commission request. American States Water Company financial statements and GSWC financial statements are audited by their independent accountants on an annual basis.

Furthermore, GSWC notes that Rule IV.A. is similar to GSWC's Holding Company Rule 18; see Appendix B. GSWC has been in compliance with its Holding Company Rules since 1998 and continues to do so.

IV.B.

The utility, its parent and other affiliated companies shall allocate common costs among them in such a manner that the ratepayers of the utility shall not subsidize any parent or other affiliate of the utility.

GSWC Compliance:

GSWC affirms that it has adequate procedures, mechanisms and policies in place to comply with Rule IV.B. GSWC applies Rule II.F's definitions to its compliance with Rule IV.B. All such costs are reviewed and approved in each of GSWC's general rate cases.

Furthermore, GSWC notes that Rule IV.B. is similar to GSWC's Holding Company Rule 19; see Appendix B. GSWC has been in compliance with its Holding Company Rules since 1998 and continues to do so.

IV.C.

The utility shall list all shared directors and officers between the utility and its affiliates in its annual report to the Commission. Not later than 30 days following a change to this list, the utility shall notify the Director of the Division of Water and Audits and the Director of the Division of Ratepayer Advocates of the change(s).

GSWC Compliance:

GSWC affirms that it has adequate procedures, mechanisms and policies in place to comply with Rule IV.C. GSWC provides a list of all shared directors and officers between the utility and its affiliates in its Annual Report to the Commission. GSWC affirms that it will notify the Director of the Water Division and the Director of the Public Advocates Office³ no later than 30 days following a change to the list of shared directors and officers.

IV.D.

Employees transferred or temporarily assigned from the utility to an affiliate shall not use non-public, proprietary utility information gained from the utility in a discriminatory or exclusive fashion to the benefit of the affiliate to the detriment of unaffiliated competitors.

GSWC Compliance:

GSWC provides training to employees transferred or temporarily assigned to affiliates that fall under the applicability of this Rule, specifying that the employees shall not use non-public, proprietary utility information gained from the utility in a discriminatory or exclusive fashion to the benefit of the affiliate to the detriment of unaffiliated competitors.

IV.E.

All employee movement between a utility and its affiliates, as defined in Rule I.B, shall be consistent with the following provisions:

IV.E.1

A utility shall track and report to the Commission all employee movement between the utility and affiliates, consistent with Rule VIII.F.

GSWC Compliance:

GSWC interprets this Rule as being applicable to permanent movement only, and it affirms that it has adequate procedures, mechanisms and policies in place to comply with Rule IV.E.1. GSWC includes this information in its Annual Report to the Commission. GSWC's Affiliate Transactions Procedures document provides guidance for compliance with this Rule. The current version of the Affiliate Transactions Procedures document is available to the Commission upon request. These procedures may be updated periodically and issued by GSWC's affiliate rules compliance officer.

Furthermore, GSWC notes that Rule IV.E.1 is similar to GSWC's Holding Company Rules 10 C and D; see Appendix B. GSWC has been in compliance with its Holding Company Rules since 1998 and continues to do so.

³ The Division of Water and Audits changed its name and is currently known as Water Division, as stated on <https://www.cpuc.ca.gov/about-cpuc/divisions/water-division>. In 2018, SB 854 changed the Office of Ratepayer Advocates' name to Public Advocates Office as stated on <https://www.publicadvocates.cpuc.ca.gov/>.

IV.E.2

When an employee of a utility is transferred, assigned, or otherwise employed by the affiliate, the affiliate shall make a one-time payment to the utility in an amount equivalent to 15% of the employee's base annual compensation. All such fees paid to the utility shall be accounted for in a separate memorandum account to track them for future ratemaking treatment on an annual basis, or as otherwise necessary to ensure that the utility's ratepayers receive the fees. This transfer payment provision does not apply to clerical workers.

GSWC Compliance:

GSWC affirms that it has adequate procedures, mechanisms and policies in place to comply with Rule IV.E.2. GSWC interprets “clerical workers” as non-professional employees without specific utility-related skills including office assistant, key data operator, receptionist and secretary⁴. Base annual compensation includes an employee’s wages, salary, bonuses, commissions, all other cash compensation, health care packages, pension benefits, stock options, and all other noncash benefits. GSWC includes this information in its Annual Report to the Commission. GSWC’s Affiliate Transactions Procedures document provides guidance for compliance with this Rule. The current version of the Affiliate Transactions Procedures document is available to the Commission upon request. These procedures may be updated periodically and issued by GSWC’s affiliate rules compliance officer(s).

IV.E.3

Utility employees may be used on a temporary or intermittent basis (less than 30% of an employee’s chargeable time in any calendar year) by affiliates only if:

- a. All such use is documented, priced and reported in accordance with these Rules and existing Commission reporting requirements, except that when the affiliate obtains the services of a non-executive employee, compensation to the utility shall be priced at a minimum of the greater of fully loaded cost plus 5% of direct labor cost, or fair market values. When the affiliate obtains the services of an executive employee, compensation to the utility shall be priced at a minimum of the greater of fully loaded cost plus 15% of direct labor cost, or fair market value;**
- b. Utility needs for utility employees always take priority over any affiliate requests;**
- c. No more than 10% of full time equivalent utility employees may be on loan at a given time;**

⁴ The U.S. Equal Employment Opportunity Commission, specifically Appendix I Glossary/Definitions, defines **Administrative Support Workers** under the definition of Occupational Categories as: “Includes all clerical-type work regardless of level of difficulty, where the activities are predominantly non-manual though some manual work not directly involved with altering or transporting the products is included. Includes: bookkeepers, collectors (bills and accounts), messengers and office helpers, office machine operators (including computer), shipping and receiving clerks, stenographers, typists and secretaries, telegraph and telephone operators, legal assistants, and kindred workers.” <https://www.eeoc.gov/federal/reports/fsp2014/appendix1.cfm>.

- d. **Utility employees agree, in writing, that they will abide by these Rules; and**
- e. **Affiliate use of utility employees shall be conducted pursuant to a written agreement approved by the appropriate utility and affiliate officers.**

GSWC Compliance:

GSWC affirms that it has adequate procedures, mechanisms and policies in place to comply with Rule IV.E.3. GSWC includes this information in its Annual Report to the Commission. GSWC's Affiliate Transactions Procedures document provides guidance for compliance with this Rule. The current version of the Affiliate Transactions Procedures document is available to the Commission upon request. These procedures may be updated periodically and issued by GSWC's affiliate rules compliance officer.

Due to the cost and difficulty associated with developing or obtaining the fair market value ("FMV") of an employee's time, when the use of an employee is determined to be infrequent, less than 5% of an employee's chargeable time in any calendar year, GSWC will charge the Affiliate in compliance with Rules IV.B. and VI.E. to ensure that the utility does not cross-subsidize the affiliate and forego an FMV determination.

RULE V. Shared Corporate Support

V.A.

A utility, its parent company, or a separate affiliate created solely to perform corporate support services may share with its affiliates joint corporate oversight, governance, support systems, and personnel as further specified in these Rules. Any shared support shall be priced, reported and conducted in accordance with these Rules as well as other applicable Commission pricing and reporting requirements.

GSWC Compliance:

GSWC's Affiliate Transactions Procedures document states that the portion of the fully loaded costs of shared corporate services that benefits American States Water Company and/or affiliates shall be charged to American States Water and/or affiliates. GSWC interprets this rule as permitting allocations pursuant to existing practice, previous GRC decisions, etc. to the extent allocations are in compliance with Rule IV.B.

Furthermore, GSWC provides Shared Corporate Support to its Affiliate Companies, ASUS and BVES, Inc. Shared Corporate Support is allocated in Compliance with Rule IV.B. as determined in GSWC's most recent GRC Decision.

V.B.

Corporate support shall not be shared in a manner that allows or provides a means for the transfer of confidential information from the utility to the affiliate, creates the opportunity for preferential treatment or unfair competitive advantage, leads to customer confusion, or creates significant opportunities for cross-subsidy of affiliates. The restriction on transfer of confidential information from the utility to the affiliate does not apply to corporate support, shared services and access to capital.

GSWC Compliance:

GSWC interprets this Rule such that the restriction on transfer of confidential information from the utility to the affiliate does not apply to corporate support, shared services and access to capital. The provision of corporate support services will not provide a means for the transfer of confidential non-public Utility information from the Utility to an affiliate that would create the opportunity for preferential treatment or unfair competitive advantage, lead to customer confusion, or create significant opportunities for cross-subsidy of affiliates.

V.C.

Examples of services that may be shared include: corporate governance and oversight, payroll, taxes, shareholder services, insurance, financial reporting, financial planning and analysis, corporate accounting, corporate security, human resources (compensation, benefits, employment policies), employee records, regulatory affairs, lobbying, legal, and pension management, engineering, water or sewage for resale, water storage capacity, and purchasing of water distribution systems.

GSWC Compliance:

GSWC affirms that all of the services listed in Rule V.C can be shared between GSWC, its parent company (if applicable) and all covered affiliates.

V.D.

Examples of services that may not be shared include: hedging and financial derivatives and arbitrage services, and marketing.

GSWC Compliance:

GSWC affirms that all of the services listed in Rule V.D cannot be shared between GSWC, its parent company (if applicable) and all covered affiliates.

RULE VI. Pricing of Goods and Services between the Utility and Its Affiliate(s)

To the extent that these Rules do not prohibit the transfer of goods and services between a utility and its affiliates:

VI.A.

Transfers from the utility to its affiliates of goods and services offered by the utility on the open market will be priced at fair market value.

VI.B.

Transfers from an affiliate to the utility of goods and services offered by the affiliate on the open market shall be priced at no more than fair market value.

VI.C.

For goods or services for which the price is regulated by a state agency, that price shall be deemed to be the fair market value, except that in cases where more than one state commission regulates the price of goods or services, this Commission's pricing provisions govern.

VI.D.

Goods and services produced, purchased or developed to be offered on the open market by the utility shall be provided to the utility's affiliates and unaffiliated companies on a nondiscriminatory basis, except as otherwise required or permitted by these Rules or applicable law.

VI.E.

Transfers from the utility to its affiliates of goods and services not produced, purchased or developed to be offered on the open market by the utility shall be priced at fully allocated cost plus 5% of direct labor cost.

VI.F.

Transfers from an affiliate to the utility of goods and services not produced, purchased or developed to be offered on the open market by the affiliate shall be priced at the lower of fully loaded cost or fair market value.

VI.G.

The utility shall develop a verifiable and independent appraisal of fair market value for any goods or services that are transferred to any affiliated company at fair market value under these Rules. The Commission's staff shall have access to all supporting documents used in the development of the fair market value. If sufficient support for the appraisal of fair market value does not exist to the reasonable satisfaction of the Commission's staff, the utility shall hire an independent consultant acceptable to the Commission staff to reappraise the fair market value for these transactions.

GSWC's Compliance for Rules VI (VI.A - VI.G):

GSWC notes that Rule VI. is similar to GSWC's Holding Company Rules 21, 23, 24, 26, 27, and 28; see Appendix B. GSWC has been in compliance with its Holding Company Rules since 1998 and continues to do so.

GSWC maintains appropriate procedures and mechanisms to ensure compliance with Rule VI.A. GSWC's Controller is responsible for ensuring that transfers are calculated and recorded appropriately. When the Controller questions the amount charged for the utility's goods or services, the utility's Vice President of Regulatory Affairs will be notified, as will the affected affiliate for review of the transaction.

Further, with respect to Rule VI.G, GSWC interprets the surrogate for fair market value as a preference for "shall be priced at fully allocated cost plus 5% of direct labor cost." Often, employee transfers will be done on an emergency basis where there is not sufficient time to ascertain "fair market value." Accordingly, GSWC will employ the formula in Rule VI.E, and it will interpret this approach as being consistent with the definitions in Rule II.F.

Furthermore, GSWC notes that Rule VI.G is similar to GSWC's Holding Company Rules 22 and 25; see Appendix B. GSWC has been in compliance with its Holding Company Rules since 1998 and continues to do so.

RULE VII. Financial Health of the Utility

GSWC notes that Rule VII. is similar to GSWC's Holding Company Rules 11-16; see Appendix B. GSWC has been in compliance with its Holding Company Rules since 1998 and continues to do so.

VII.A.

The parent shall provide the utility with adequate capital to fulfill all of its service obligations prescribed by the Commission.

GSWC Compliance:

GSWC maintains appropriate procedures and mechanisms to ensure compliance with Rule VII.A. GSWC's Vice President – Finance, Treasurer and Assistant Secretary maintains the utility's long-term capital investment forecasts, as well as the utility's estimate of capital needed to meet its investment capital requirements.

Furthermore, GSWC notes that Rule VII.A. is similar to GSWC's Holding Company Rule 12; see Appendix B. GSWC has been in compliance with its Holding Company Rules since 1998 and continues to do so.

VII.B.

If the parent is publicly traded, the utility shall notify the Director of the Commission's Division of Water and Audits and the Director of the Division of Ratepayer Advocates in writing within 30 days of any downgrading to the bonds of the parent, another affiliate, and/or the utility, and shall include with such notice the complete report of the issuing bond rating agency.

GSWC Compliance:

GSWC's parent, AWR, is a publicly traded company. GSWC also holds public debt and is therefore a Registrant with the SEC. GSWC maintains appropriate procedures and mechanisms to ensure compliance with Rule VII.B. and affirms that it will comply, as required.

VII.C.

The creation of a new affiliate by the parent or another affiliate shall not adversely impact the utility's operations and provision of service.

GSWC Compliance:

GSWC's parent, AWR, is a publicly traded company, and GSWC maintains appropriate procedures and mechanisms to ensure compliance with Rule VII.C., and affirms that the creation of any new affiliate by GSWC or its parent will not adversely affect the utility's operations and provision of service.

VII.D.

Debt of the utility's parent or other affiliates shall not be issued or guaranteed or secured by the utility.

GSWC Compliance:

GSWC maintains appropriate procedures and mechanisms to ensure compliance with Rule VII.D. GSWC interprets this rule as being applicable to debt issued by the parent on behalf of a non-regulated affiliate, not when the parent is issuing debt on behalf of the utility or another Commission-regulated affiliate.

Furthermore, GSWC notes that Rule VII.D. is similar to GSWC's Holding Company Rule 14; see Appendix B. GSWC has been in compliance with its Holding Company Rules since 1998 and continues to do so. Holding Company Rule 14 allowed debt of the holding company or affiliates to be guaranteed by the utility with prior approval by the Commission. ATR VII.D. forbids the debt of the holding company or affiliates to be guaranteed by the utility. GSWC will abide by ATR VII.D.

VII.E.

Financial Separation. Within three months of the effective date of the decision adopting these Rules, each utility with a parent company shall file a Tier III advice letter proposing provisions that are sufficient to prevent the utility from being pulled into the bankruptcy of its parent company. The process specified by the Advice Letter Filing shall include a verification that the provisions have been implemented and signed by the utility's senior management (e.g., the Chief Executive Officer, Chief Financial Officer, and General Counsel).

GSWC Compliance:

Pursuant to the conditions stated in the letter from Commission Executive Director Paul Clanon to CWA Attorney Jose E. Guzman, Jr., dated December 9, 2010, GSWC filed its Tier III advice letter on March 31, 2011, demonstrating its compliance with Rule VII.E. The Commission approved Golden State Water Company's Advice Letter No. 1443-W, regarding the compliance Rule VII.E, financial separation, in accordance with Resolution W-4984 with an effective date of August 14, 2014.

VII.F.

Rules VI, VII, VIII(B) and VIII(C) adopted in Decision 97-12-011 (applicable to California Water Service Company), and Rules 12, 13, 15 and 16 adopted in Decision 98-06-068 (applicable to Golden State Water Company), continue in effect for those companies only.

GSWC affirms that the stated Rules 12, 13, 15 and 16 in Decision 98-06-068 continue in effect. GSWC notes ATR VII.D. forbids the debt of the holding company to be guaranteed by the utility. This appears to be in contradiction with Holding Company Rule 15. GSWC will abide by ATR VII.D.

RULE VIII. Regulatory Oversight

VIII.A.

The officers and employees of the utility and its affiliated companies shall be available to appear and testify in any proceeding before the Commission involving the utility. If, in the proper exercise of the Commission staff's duties, the utility cannot supply appropriate

personnel to address the staff's reasonable concerns, then the appropriate staff of the relevant utility affiliated companies including, if necessary, its parent company, shall be made available to the Commission staff.

GSWC Compliance:

GSWC maintains appropriate procedures and mechanisms to ensure compliance with Rule VIII.A. GSWC will continue to make the officers and employees of the utility and its covered affiliates available to testify before the Commission, as necessary or required, consistent with the provisions of Public Utility Code Section 314 and Decision 98-06-068.

Furthermore, GSWC notes that Rule VIII.A. is similar to GSWC's Holding Company Rule 8; see Appendix B. GSWC has been in compliance with its Holding Company Rules since 1998 and continues to do so.

VIII.B.

The utility and its affiliated companies shall provide the Commission, its staff, and its agents with access to the relevant books and records of such entities in connection with the exercise by the Commission of its regulatory responsibilities in examining any of the costs sought to be recovered by the utility in rate proceedings or in connection with a transaction or transactions between the utility and its affiliates. The utility shall continue to maintain its books and records in accordance with all Commission rules. The utility's books and records shall be maintained and housed available in California.

GSWC Compliance:

GSWC maintains appropriate procedures and mechanisms to ensure compliance with Rule VIII.B. GSWC will continue to make its books and records open for examination by the Commission and its staff, consistent with the provisions of Public Utility Code Section 314 and Decision 98-06-068.

Furthermore, GSWC notes that Rule VIII.B. is similar to GSWC's Holding Company Rule 9; see Appendix B. GSWC has been in compliance with its Holding Company Rules since 1998 and continues to do so.

VIII.C.

Compliance Plans. Each utility shall include a compliance plan as part of its annual report, starting in 2011 with the 2010 annual report and biennially thereafter. The compliance plan shall include:

- 1. A list of all affiliates of the utility, as defined in Rule II.E,⁵ and for each affiliate a description of its purposes or activities, and whether the utility claims that Rule I.B makes any portion of these Rules applicable to the affiliate;**
- 2. A description of the procedures in place to assure compliance with these Rules; and**

⁵ Decision 10-10-019 erroneously references Rule II.D.

- 3. A description of both the specific mechanisms and the procedures that the utility and parent company have in place to assure that the utility is not utilizing the parent company or any of its affiliates not covered by these Rules as a conduit to circumvent any of these Rules in any respect. The description shall address, but shall not be limited to (a) the dissemination of information transferred by the utility to an affiliate covered by these Rules, (b) the provision of services to its affiliates covered by these Rules or (c) the transfer of employees to its affiliates covered by these Rules in contravention of these Rules. A corporate officer from the utility and parent company shall verify the adequacy of these specific mechanisms and procedures to ensure that the utility is not utilizing the parent company or any of its affiliates not covered by these Rules as a conduit to circumvent any of these Rules.**

GSWC Compliance:

GSWC will continue submitting its compliance plan biennially to the Commission with its Annual Report. GSWC maintains appropriate procedures and mechanisms to ensure compliance with Rule VIII.C. GSWC's Regulatory Affairs Department is responsible for maintaining and updating this compliance plan. If changes are determined to be necessary to ensure compliance, this plan will be revised and updated annually or as needed. GSWC maintains a current list of applicable affiliates of the utility, which is attached to this document as Appendix A. Further, GSWC affirms that this plan complies with Rule VIII.C, and that the appropriate procedures and mechanisms are detailed in its Affiliate Transactions Procedures document.

VIII.D.

New Affiliates. Upon the creation of a new affiliate, the utility shall immediately notify the Commission of its creation, as well as posting notice of this event on its web site. No later than 60 days after the creation of this affiliate, the utility shall file an information-only filing, as provided for in Rule 6.1 of General Order 96-B, with the Director of the Commission's Division of Water and Audits, with service on the Director of the Division of Ratepayer Advocates. The advice letter shall state the affiliate's purpose or activities and whether the utility claims these Rules are applicable to the new affiliate, and shall include a demonstration to the Commission that there are adequate procedures in place that will assure compliance with these Rules. The advice letter may include a request, including supporting explanation, that the affiliate transaction rules not be applied to the new affiliate. If the utility requests that the affiliate transactions rules not be applied to the new affiliate, in lieu of an information-only filing, the utility shall file a Tier 2 advice letter making such a request, including an explanation of why these Rules should not apply to the new affiliate.

GSWC Compliance:

GSWC maintains appropriate procedures and mechanisms to ensure compliance with Rule VIII.D. GSWC will notify the Commission of the creation of any new affiliate. No later than 60 days after the creation of an applicable affiliate, the utility shall file an information-only filing, as provided for in Rule 6.1 of General Order 96-B, with the Director of the Commission's Water Division, with service on the Director of the Public Advocates Office, demonstrating how GSWC will implement these Rules with respect to the new affiliate. In lieu of an information-only filing, GSWC will file a tier 2 advice letter if an exemption of the ATRs is being requested. GSWC notes that its compliance will comport with the discussion in Rule II.E. of this plan.

Occasionally, an investment management company acquires more than 10% of AWR's outstanding shares. Rule II.E defines these management companies as Affiliates of the Utility. Since no affiliate transactions occur between the investment management companies and the Utility, GSWC has timely filed a tier 2 advice letter requesting a conditional waiver from the Commission. To date, the Commission has approved GSWC's previous advice letters to exempt Rules VII.B (bond downgrading), VIII.A (access to officers and employees), VIII.B (access to books and records) and VIII.D (creation of new affiliates) with respect to these investment management companies. GSWC will continue to file a tier 2 advice letter upon knowledge of an investment management company acquiring more than 10% of AWR's outstanding shares.

VIII.E.

Independent Audits. Commencing in 2013, and biennially thereafter, the utility shall have an audit performed by independent auditors if the sum of all unregulated affiliates' revenue during the last two calendar years exceeds 5% of the total revenue of the utility and all of its affiliates during that period. The audits shall cover the last two calendar years which end on December 31, and shall verify that the utility is in compliance with these Rules. The utility shall submit the audit report to the Director of the Division of Water and Audits and the Director of the Division of Ratepayer Advocates no later than September 30 of the year in which the audit is performed. The Division of Water and Audits shall post the audit reports on the Commission's web site. The audits shall be at shareholder expense.

GSWC Compliance:

GSWC will continue to comply with this Rule, as stated, and will cooperate with the independent audit firm, as well as the Water Division during the audit. GSWC will continue to submit its independent audit report biennially to the Director of the Water Division and the Public Advocates Office, with its first report having been submitted on September 30, 2013, and biennially thereafter.

VIII.F.

Annual Affiliate Transaction Reports. Each year, by March 31, the utility shall submit a report to the Director of the Division of Water and Audits and the Director of the Division of Ratepayer Advocates that includes a summary of all transactions between the utility and its affiliated companies for the previous calendar year. The utility shall maintain such information on a monthly basis and make such information available to the Commission's staff upon request. The summary shall include a description of each transaction and an accounting of all costs associated with each transaction although each transaction need not be separately identified where multiple transactions occur in the same account (although supporting documentation for each individual transaction shall be made available to the Commission staff upon request). These transactions shall include the following:

- 1. Services provided by the utility to the affiliated companies;**
- 2. Services provided by the affiliated companies to the utility;**
- 3. Assets transferred from the utility to the affiliated companies;**
- 4. Assets transferred from the affiliated companies to the utility;**

5. **Employees transferred from the utility to the-affiliated companies;**
6. **Employees transferred from the-affiliated companies to the utility;**
7. **The financing arrangements and transactions between the utility and the affiliated companies;**
8. **Services provided by and/or assets transferred from the parent holding company to affiliate company which may have germane utility regulations impacts; and**
9. **Services provided by and/or assets transferred from affiliated company to the parent holding company which may have germane utility regulation impacts.**

GSWC Compliance:

GSWC maintains appropriate procedures and mechanisms to ensure compliance with Rule VIII. F. GSWC affirms that, as part of its Annual Report to the Commission, it will continue to submit an affiliate transactions report to the Director of the Water Division and the Director of the Public Advocates Office that includes a summary of all transactions between the utility and its affiliated companies for the previous calendar year. With respect to Rule VIII.F.8, GSWC interprets this rule as being applicable to those affiliates and affiliate transactions covered in Rule I.B., and it affirms that the applicable services provided by, and/or assets transferred from, the parent holding company to the affiliate company will be included in the affiliate transactions report.

Furthermore, GSWC notes that Rule VIII.F., except for items 8 and 9, is similar to GSWC's Holding Company Rule 10; see Appendix B. GSWC has been in compliance with its Holding Company Rules since 1998 and continues to do so.

RULE IX. Confidentiality

Any records or other information of a confidential nature furnished to the Commission pursuant to these Rules that are individually marked Confidential are not to be treated as public records and shall be treated in accordance with P. U. Code § 583 and the Commission's General Order 66-C, or their successors.

GSWC Compliance:

GSWC affirms compliance with Rule IX.

Furthermore, GSWC notes that Rule IX is similar to GSWC's Holding Company Rule 30; see Appendix B. GSWC has been in compliance with its Holding Company Rules since 1998 and continues to do so.

RULE X. Provision of Non-tariffed Products and Services (NTP&S)

GSWC Compliance:

GSWC notes that this is a change from GSWC's Holding Company Rules, which required that all unregulated businesses be conducted by one of GSWC's unregulated affiliates.

In Decision 10-10-019, Ordering Paragraph 5 states: "Notwithstanding Paragraph 20 of the Settlement adopted by Decision 98-06-068 and attached thereto, Golden State Water Company may offer non-tariffed products and services consistent with the rules in Appendix A."

X.A.

Except as provided for in these rules, new products and services shall be offered through affiliates.

X.B.

A utility may only offer on the open market the following products and services:

- 1. Existing products and services offered by the utility pursuant to tariff;**
- 2. New products and services that are offered on a tariffed basis; and**
- 3. Products and services that are offered on a non-tariffed basis (NTP&S) and that meet the following conditions:**
 - a) The NTP&S utilizes a portion of the excess or unused capacity of a utility asset or resource;**
 - b) Such asset or resource has been acquired for the purpose of and is necessary and useful in providing tariffed utility services;**
 - c) The involved portion of such asset or resource may only be used to offer the product or service on a non-tariffed basis without adversely affecting the cost, quality or reliability of tariffed utility products and services;**
 - d) The products and services can be marketed with minimal or no incremental ratepayer capital, minimal or no new forms of liability or business risk being incurred by utility ratepayers, and no undue diversion of utility management attention; and**
 - e) The utility's offering of the NTP&S does not violate any California law, regulation, or Commission policy regarding anticompetitive practices.**

X.C.

Revenues. Gross revenue from NTP&S projects shall be shared between the utility's shareholders and its ratepayers. In each general rate case, NTP&S revenues shall be determined and shared as follows:

- 1. Active NTP&S projects: 90% shareholder and 10% ratepayer.**
- 2. Passive NTP&S projects: 70% shareholder and 30% ratepayer.**

3. A utility shall classify all NTP&S as active or passive according to the table below. For a new NTP&S not listed in the table, which requires approval by the Commission by advice letter pursuant to Rule X.G, an “active” project requires a shareholder investment of at least \$125,000. Otherwise the new NTP&S shall be classified as passive. No costs recoverable through rates shall be counted toward the \$125,000 threshold.
4. Revenues received that are specified in a contract as pass-through of costs, without any mark-up, shall be excluded when determining revenue sharing. If an advice letter is required pursuant to Rule X.G, the utility shall specify in the advice letter any items other than postage, power, taxes, and purchased water for which it proposes pass-through treatment and must obtain Commission approval for such treatment.
5. For those utilities with annual Other Operating Revenue (OOR) of \$100,000 or more, revenue sharing shall occur only for revenues in excess of that amount. All NTP&S revenue below that level shall accrue to the benefit of ratepayers.
6. For those utilities with annual OOR below \$100,000, there shall be no sharing threshold, and ratepayers shall accrue all benefits for non-tariffed products and services.

X.D.

Cost Allocation. All costs, direct and indirect, including all taxes, incurred due to NTP&S projects shall not be recovered through tariffed rates. These costs shall be tracked in separate accounts and any costs to be allocated between tariffed utility services and NTP&S shall be documented and justified in each utility's rate case. More specifically, all incremental investments, costs, and taxes due to non-tariffed utility products and services shall be absorbed by the utility shareholders, i.e., not recovered through tariffed rates.

X.E.

Annual Report of NTP&S Projects. Each utility shall include information regarding its NTP&S projects in its Annual Reports, including but not be limited to the following:

1. A detailed description of each NTP&S activity;
2. Whether and why it is classified active or passive;
3. Gross revenue received;
4. Revenue allocated to ratepayers and to shareholders, as established in the company's current general rate case;
5. A complete identification of all regulated assets used in the transaction;
6. A complete list of all employees (by position) that participated in providing the non-tariffed service, with amount of time spent on provision of the service;
7. If the NTP&S has been classified as active through advice letter submission, provide the number of the advice letter and the authorizing Resolution; and

8. If the NTP&S did not require approval through advice letter, provide the date notice was given to the Commission.

X.F.

When a utility initiates the offering of NTP&S that are designated as active or passive in the table below, the utility shall provide notice of such activity by letter to the Director of the Division of Water and Audits and the Program Manager of the Division of Ratepayer Advocates-Water Branch, within 30 days of instituting such activity.

X.G.

Provision of New NTP&S. Any water or sewer utility that proposes to engage in the provision of new NTP&S not included in the table below, using the excess capacity of assets or resources reflected in the utility's revenue requirement, and which are proposed to be classified as active as described herein, shall file a Tier 3 advice letter (see Resolution ALJ-202) with the Director of the Division of Water and Audits seeking Commission approval. The advice letter shall be served on the service list for Rulemaking 09-04-012 and the service list for the utility's current or most recent general rate case. The advice letter shall contain the following:

1. A full description of the proposed NTP&S, including, without limitation, the identity of parties served (if known), revenue and cost forecasts, and the term of any contract to be employed.
2. A description of the accounting method to be used to allocate the incremental costs between tariffed services and caused by the NTP&S.
3. Copies of all operative documents for the proposed service.
4. A detailed description of any items other than postage, power, taxes, and purchased water for which the utility proposes pass-through treatment for purposes of calculating revenue sharing.
5. Complete identification of all utility regulated assets and personnel resources that will be used in the proposed transaction. Identify the particular excess capacity (or capacities) asset or resource to be used to provide the NTP&S.
6. A complete list of all employees that will participate in providing the service, with an estimate of the amount of time each will spend.
7. A showing that the proposed NTP&S may be offered without adversely affecting the cost, quality, or reliability of the utility services.
8. A showing of how the NTP&S will be marketed with minimal or no incremental ratepayer capital, minimal or no new forms of liability or business risk, and no undue diversion of utility management attention.
9. A showing of how the NTP&S does not violate any law, regulation, or Commission policy regarding anti-competitive practices.

10. **A justification for classifying the NTP&S as active. The utility shall demonstrate that there is or will be incremental shareholder investment above \$125,000.**
11. **A statement that all risks incurred through this proposed NTP&S project shall be borne by the utility's shareholders.**
12. **A description of the market served by the proposed NTP&S project, a list or description of the current incumbents in that market, and an analysis of how the utility's entry into the market will affect the market's competitiveness. Include in this analysis a description of how the utility will guard against using anti-competitive pricing in this market.**
13. **Any other information, opinions, or documentation that might be relevant to the Commission's consideration of the NTP&S.**

GSWC Compliance:

GSWC will comply with all provisions of Rule X. In accordance with Rule X.E, GSWC will submit a Report on Non-Tariffed Products and Services with its Annual Report of Affiliated Entities to the Commission.

APPENDIX A
Golden State Water Company's Affiliates

Affiliate¹ Name	Line of Business	Primary Location	Applicability of Rules²
American States Water Company ³	Operate Water and Electric Services through its Utility Subsidiaries, and Operate Water and Sewer Distribution Systems and Treatment Facilities on Military Bases through its Contracted Services Subsidiary	San Dimas, CA	Yes
American States Utility Services, Inc.	Operate Water and Sewer Distribution Systems and Treatment Facilities on Military Bases	San Dimas, CA	Yes
Bear Valley Electric Service, Inc.	Operate Electric Services	Big Bear Lake, CA	Yes
Fort Bliss Water Services Company	Operate Water and Sewer Distribution Systems	Fort Bliss, Texas	Yes
Old North Utility Services, Inc.	Operate Water and Sewer Distribution Systems	North Carolina	Yes
Old Dominion Utility Services, Inc.	Operate Water and Sewer Distribution Systems	Virginia	Yes
Palmetto State Utility Services, Inc.	Operate Water and Sewer Distribution Systems	South Carolina	Yes
Terrapin Utility Services, Inc.	Operate Water and Sewer Distribution Systems	Maryland	Yes
Emerald Coast Utility Services, Inc.	Operate Water and Sewer Distribution Systems	Florida	Yes
Fort Riley Utility Services, Inc.	Operate Water and Sewer Distribution Systems and Treatment Facilities	Kansas	Yes
Bay State Utility Services LLC	Operate Water and Sewer Distribution Systems and Treatment Facilities	Massachusetts	Yes
Patuxent River Utility Services LLC	Operate Water and Sewer Distribution Systems and Treatment Facilities	Maryland	Yes

¹ Although investment management companies are considered affiliates by definition, GSWC does not engage in any affiliate transactions with these companies. The investment management companies do not provide water or wastewater products and services, and are excluded from this listing. Refer to GSWC's response to Rule VIII.D in its Affiliate Transaction Rules Compliance Plan.

² Refer to GSWC's response to Rule I.B.

³ In accordance with the definition of Affiliate in the Rules, GSWC's parent company, American States Water Company is considered an affiliate of GSWC.

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

RULE I. Jurisdiction and Applicability

I.A. These Rules apply to all Class A and Class B California public utility water and sewer corporations or companies subject to regulation by the California Public Utilities Commission (Commission).

I.B. These Rules apply to transactions between a Commission-regulated utility and another affiliated entity that is engaged in the provision of products that use water or sewer services or the provision of services that relate to the use of water or sewer services, including the utility's parent company, and to the utility's use of regulated assets for non-tariffed utility services, unless specifically modified or exempted by the Commission. Transactions between a Commission-regulated utility and an affiliated utility regulated by a state regulatory commission (whether the utility is located in California or elsewhere) are exempt from these Rules, except for provisions of Rule IV.B and Rule X.

Comment:

The Affiliate Transaction Rules adopted in Decision 10-10-019 and as modified in D.11-10-034 and D.12-01-042 are similar to the Holding Company Rules established in D.98-06-068.

I.C. Utilities shall comply with all applicable State and Federal statutes, laws and administrative regulations.

I.D. Existing Commission rules for each utility and its parent company continue to apply except to the extent they conflict with these Rules. In such cases, these Rules supersede prior rules and guidelines, provided that nothing herein shall preclude (1) the Commission from adopting other utility-specific guidelines; or (2) a utility or its parent company from adopting other utility-specific guidelines, with advance Commission approval through Decision or Resolution. In the case of ambiguity regarding whether a conflict exists, there shall be a rebuttable presumption that these Rules apply.

Comment:

The Holding Company Rule 14 allowed debt of the holding company or affiliates to be guaranteed by the Utility with prior approval by the Commission. ATR VII.D forbids the debt of the holding company or affiliates to be guaranteed by the Utility.

Rule VII.F adopts Holding Company Rules 12, 13, 15 and 16. Holding Company Rule 15 requires approval of issuance of holding company or affiliate debt if guaranteed by the Utility yet ATRs VII.D forbids the debt of the holding company to be guaranteed by the Utility. This appears to be a conflict.

GSWC will continue to abide by ATR VII.D.

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

I.E. Where these Rules do not address an item currently addressed in a utility's existing rules imposed by this Commission which govern that utility's transactions with its affiliate(s) or its use of regulated assets for non-tariffed utility services, the existing utility-specific rules continue to apply for that item only.

Comment:

GSWC notes that the following Holding Company Rules are not specifically addressed in the ATRs:

11. Capital Requirements. The capital requirements of the Utility shall be given first priority by the Utility's board of directors and, consistent with its fiduciary responsibilities, by the holding company's board of directors, as well.

20. Unregulated Operations And Transfer Of Employees.

d. The Utility shall endeavor to transfer to its affiliates any employee whose primary responsibility is to conduct unregulated operations, taking into consideration the Utility's obligations to any such employee, its obligations under any contract with its unions or others, and the cost of providing comparable terms of employment.

23. Transfer Of Intangible Assets And Goods From The Utility. Any transfer without monetary consideration of any intangible asset or good from the Utility to any affiliate shall be priced at cost or fair market value, whichever is higher, if the asset or good is currently, or was at any time, included in the Utility's ratebase, including (a) any asset or good booked to plant held for future use that is currently, or was at any time, included in the Utility's ratebase or (b) any asset or good to which the Utility's ratepayers have contributed any carrying or operating cost. Any gain resulting from the transfer of any such asset or good shall be allocated in accordance with applicable provisions of the Public Utilities Code and policies of the Commission. Absent any change in the applicable policy of the Commission or provision of the Public Utilities Code, all gain from the transfer of any such asset or good without monetary consideration shall be allocated to ratepayers.

24. For the purposes of this Settlement, intangible assets and goods shall mean all intellectual property (whether such property constitutes patents, trademarks, service marks, copyrights, or any other intellectual property)

Comment:

GSWC will continue to abide by these Holding Company Rules.

I.F. These Rules do not preclude or stay any form of civil relief, or rights or defenses thereto, that may be available under state or federal law.

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

I.G. A California utility which is also a multi-state utility and subject to the jurisdiction of other state regulatory commissions, may file an application with this Commission, served on all parties to this proceeding and its most recent general rate case, requesting a limited exemption from these Rules or a part thereof, for transactions between the utility solely in its capacity serving its jurisdictional areas wholly outside of California, and its affiliates if such out-of-state operations do not substantially affect the utility's operations and the operating costs inside California. The applicant has the burden of proof.

I.H. A California utility's affiliates that operate entirely outside of California are exempt from Rule III.B and Rule III.C of these Rules, for transactions between the utility and such affiliates if the affiliates' operations do not substantially affect the utility's operations and the operating costs inside California.

I.I. These Rules shall be interpreted broadly, to effectuate the Commission's stated objectives of protecting consumer and ratepayer interests and, as an element thereof, preventing anti-competitive conduct.

RULE II. Definitions

II.A. "Parent company" or "parent"

"Parent company" or "parent" is the entity, including a holding company or corporation, that owns, or has substantial operational control (as defined in Rule II.E) of, the regulated utility.

II.B. "Utility"

"Utility" (unless specified as a water utility) refers to all water utilities and sewer utilities regulated by the Commission.

II.C. "Water utility"

"Water utility" refers to all water utilities regulated by the Commission.

II.D. "Sewer utility"

"Sewer utility" refers to all sewer utilities regulated by the Commission.

II.E. "Affiliate"

"Affiliate" means any entity whose outstanding voting securities are more than 10 percent owned, controlled, directly or indirectly, by a utility, by its parent company, or by any subsidiary of either that exerts substantial operational control.

For purposes of these Rules, "substantial operational control" includes, but is not limited to, the possession, directly or indirectly of the authority to direct or cause the direction of the management or policies of a company. A direct or indirect voting interest of more than 10 percent by the utility in an entity's company creates a rebuttable presumption of substantial operational control.

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

For purposes of these Rules “affiliate” includes the utility’s parent company, or any company that directly or indirectly owns, controls, or holds the power to vote more than 10 percent of the outstanding voting securities of a utility or its parent company.

Regulated subsidiaries of a utility, the revenues and expenses of which are subject to regulation by the Commission and are included by the Commission in establishing rates for the utility, are not included within the definition of affiliate for the purpose of these Rules. However, these Rules apply to all interactions any such regulated subsidiary has with other affiliated unregulated entities covered by these Rules.

For the purposes of this Rule, “affiliate” shall not include a mutual water company, a joint powers authority, other governmental or quasi-governmental agency or authority, a public/private partnership, a watermaster board, a water basin association, or a groundwater management authority in which a utility participates or in which a utility is a member or shareholder.

II.F. “Costs”

“Costs” are used in these Rules to refer to the total expenses assigned or allocated to different projects or activities through the utility’s and parent company’s accounting systems. Cost categories include:

1. *Direct Costs.* Direct costs are costs that can be clearly identified to specific projects or activities because the resource in question, or some measurable portion of that resource, has been dedicated to the project or activity. An example would be the hours of a worker’s time spent on the effort, materials purchased and used specifically on that effort, or the proportion of a machine’s hours dedicated to the effort.
2. *Direct Overhead Costs.* For organizations that produce multiple outputs, direct overhead costs are the common costs of a subset of the organization, such as supervisors and support staff of a division not assigned or traceable to specific projects, or machinery shared among a subset of the company’s projects. Such overhead costs require allocation to specific projects through proxies and methodologies designed to accurately reflect the particular production aspects of each project; e.g., some processes are more capital-intensive than others and need less supervision input. Allocation methodologies for direct overhead costs can make use of several factors, often activity-based and often using “cost causation” as one of the principles in their design.
3. *Indirect Overhead Costs.* Indirect overhead costs are functions that affect the entire organization, such as the headquarters building, the Chief Executive Officer and Chief Financial Officer, General Counsel and associated legal support, personnel departments, security for this building or these offices, shareholder and public relations, insurance, depreciation, advertising, and similar functions. These are real costs of the organization and must be allocated to the ongoing projects and activities to determine the total cost of each. These are also sometimes called “General Overhead Costs.”

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

4. *Fully-loaded* (also known as fully-allocated) costs. Fully-loaded (or fully-allocated) costs refer to the total cost of a project or activity, which is the sum of Direct, Direct Overhead, and Indirect Overhead costs, as defined in Rule II.F.1, 2 and 3.

II.G. "Transaction"

"Transaction" means any transfer of an item of value such as a good, service, information or money between a utility and one or more of its affiliates.

II.H. "Property"

"Property" refers to any right or asset, tangible or intangible, to which an entity has legal or equitable title.

II.I. "Real Property"

"Real property" refers to any interest in real estate including leases, easements, and water rights.

II.J. "Customer"

"Customer" means any person, firm, association, corporation or governmental agency supplied or entitled to be supplied with water, wastewater, or sewer service for compensation by a utility.

II.K. "Customer information"

"Customer information" means non-public information and data specific to a utility customer which the utility acquired or developed in the course of its provision of utility services.

II.L. "Cross-subsidy"

"Cross-subsidy" means the unauthorized over-allocation of costs to captive ratepayers resulting in under-allocation of costs to a utility affiliate.

RULE III. Utility Operations and Service Quality

III.A. A utility shall not allow transactions with affiliates to diminish water utility staffing, resources, or activities in a manner that would result in degradation of the reliability, efficiency, adequacy, or cost of utility service or an adverse impact on customer service. Utility management attention shall not be diverted to such transactions in a way that would result in such degradation. The utility's parent and affiliates shall not acquire utility assets at any price if such transfer of assets would impair the utility's ability to fulfill its obligation to serve or to operate in a prudent and efficient manner.

D.98-06-068, Rule 20 b, c

20. Unregulated Operations And Transfer Of Employees.

- b. The Utility shall avoid a diversion of management that would adversely affect the Utility.

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

c. The Utility shall not use its directors and employees, including officers, to conduct unregulated operations if such use would adversely affect the Utility or its ratepayers.

Comment:

Both ATR III.A and Holding Company Rule 20 require a utility to maintain its level of service and not allow transactions or sharing of employees between the Utility and its affiliates to adversely affect the Utility or its ratepayers.

III.B. Except as otherwise provided by these Rules, a utility shall not

- 1. Provide leads to its affiliates;**
- 2. Solicit business on behalf of its affiliates;**
- 3. Acquire information on behalf of or to provide to its affiliates;**
- 4. Share market analysis reports or any other types of proprietary or non-publicly available reports, including but not limited to market, forecast, planning or strategic reports, with its affiliates, except that a utility may share such information with a parent under the condition that the parent does not share the information with any other entity;**
- 5. Request authorization from its customers to pass on customer information exclusively to its affiliates;**
- 6. Give the appearance that the utility speaks on behalf of its affiliates; or**
- 7. Represent that, as a result of the affiliation with the utility, its affiliates or customers of its affiliates will receive any different treatment by the utility than the treatment the utility provides to other, unaffiliated companies or their customers.**
- 8. Provisions 3, 4 and 5 of Rule III.B shall not apply to utility affiliates which are non-profit and whose sole purpose is to serve the functions of regulated utilities, the parents of regulated utilities, governmental or non-profit entities, including non-profit affiliates of regulated utilities.**
- 9. Utilities may file an Advice Letter seeking an exemption to Rule III.B.8 within ninety days of the effective date of the Commission decision adopting these rules, requesting that a non-profit affiliate subject to Rule III.B.8 be allowed to serve the functions of other affiliates, as long as those other affiliates provide no more than five per cent of the annual revenues of the non-profit affiliate.**

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

III.C. Except as provided for elsewhere in these rules, if a utility provides customer or utility information, services, or unused capacity or supply to an affiliate, it must offer such customer or utility information, services, or unused capacity or supply to all similarly situated market participants in a non-discriminatory manner, which includes offering on a timely basis.

RULE IV. Separation

IV.A. The utility shall maintain accounting records in accordance with Generally Accepted Accounting Principles, the Commission's Uniform System of Accounts, Commission decisions and resolutions, and the Public Utilities Code.

D.98-06-068, Rule 18

18. Accounting. The Utility and each of its affiliates, including the holding company, shall maintain their accounting records in accordance with Generally Accepted Accounting Principles and, where appropriate, the Commission's Uniform System of Accounts.

Comment:

Both ATR IV.A. and Holding Company Rule 18 require the utility to maintain its records according to Generally Accepted Accounting Principles (GAAP) and the CPUC Uniform System of Accounts (USOA).

IV.B. The utility, its parent and other affiliated companies shall allocate common costs among them in such a manner that the ratepayers of the utility shall not subsidize any parent or other affiliate of the utility.

D.98-06-068, Rule 19

19. Allocation Of Common Costs. Absent any change in the applicable policy of the Commission or provision of the Public Utilities Code, the Utility and each of its affiliates, including the holding company, shall allocate costs between them in such a manner that ratepayers of the Utility not subsidize any affiliate of the Utility.

Comment:

Both ATR IV.B. and Holding Company Rule 19 require the utility to allocate costs in such a manner that ratepayers do not subsidize any affiliate.

IV.C. The utility shall list all shared directors and officers between the utility and its affiliates in its annual report to the Commission. Not later than 30 days following a change to this list, the utility shall notify the Director of the Division of Water and Audits and the Director of the Division of Ratepayer Advocates of the change(s).

IV.D. Employees transferred or temporarily assigned from the utility to an affiliate shall not use non-public, proprietary utility information gained from the utility in a

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

discriminatory or exclusive fashion to the benefit of the affiliate to the detriment of unaffiliated competitors.

IV.E. All employee movement between a utility and its affiliates, as defined in Rule I.B, shall be consistent with the following provisions:

IV.E.1 A utility shall track and report to the Commission all employee movement between the utility and affiliates, consistent with Rule VIII.F.

IV.E.2 When an employee of a utility is transferred, assigned, or otherwise employed by the affiliate, the affiliate shall make a one-time payment to the utility in an amount equivalent to 15% of the employee's base annual compensation. All such fees paid to the utility shall be accounted for in a separate memorandum account to track them for future ratemaking treatment on an annual basis, or as otherwise necessary to ensure that the utility's ratepayers receive the fees. This transfer payment provision does not apply to clerical workers.

IV.E.3 Utility employees may be used on a temporary or intermittent basis (less than 30% of an employee's chargeable time in any calendar year) by affiliates only if:

- All such use is documented, priced and reported in accordance with these Rules and existing Commission reporting requirements, except that when the affiliate obtains the services of a non-executive employee, compensation to the utility shall be priced at a minimum of the greater of fully loaded cost plus 5% of direct labor cost, or fair market values. When the affiliate obtains the services of an executive employee, compensation to the utility shall be priced at a minimum of the greater of fully loaded cost plus 15% of direct labor cost, or fair market value;
- Utility needs for utility employees always take priority over any affiliate requests;
- No more than 10% of full time equivalent utility employees may be on loan at a given time;
- Utility employees agree, in writing, that they will abide by these Rules; and
- Affiliate use of utility employees shall be conducted pursuant to a written agreement approved by the appropriate utility and affiliate officers.

RULE V. Shared Corporate Support

V.A. A utility, its parent company, or a separate affiliate created solely to perform corporate support services may share with its affiliates joint corporate oversight, governance, support systems, and personnel as further specified in these Rules. Any shared support shall be priced, reported and conducted in accordance with these Rules as well as other applicable Commission pricing and reporting requirements.

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

V.B. Corporate support shall not be shared in a manner that allows or provides a means for the transfer of confidential information from the utility to the affiliate, creates the opportunity for preferential treatment or unfair competitive advantage, leads to customer confusion, or creates significant opportunities for cross-subsidy of affiliates. The restriction on transfer of confidential information from the utility to the affiliate does not apply to corporate support, shared services and access to capital.

V.C. Examples of services that may be shared include: corporate governance and oversight, payroll, taxes, shareholder services, insurance, financial reporting, financial planning and analysis, corporate accounting, corporate security, human resources (compensation, benefits, employment policies), employee records, regulatory affairs, lobbying, legal, and pension management, engineering, water or sewage for resale, water storage capacity, and purchasing of water distribution systems.

V.D. Examples of services that may not be shared include: hedging and financial derivatives and arbitrage services, and marketing.

RULE VI. Pricing of Goods and Services between the Utility and Its Affiliate(s)

To the extent that these Rules do not prohibit the transfer of goods and services between a utility and its affiliates:

VI.A. Transfers from the utility to its affiliates of goods and services offered by the utility on the open market will be priced at fair market value.

VI.E. Transfers from the utility to its affiliates of goods and services not produced, purchased or developed to be offered on the open market by the utility shall be priced at fully allocated cost plus 5% of direct labor cost.

D.98-06-068, Rules 21, 23, 24 and 27 reference transfer from Utility

21. Transfer Of Tangible Assets And Goods From The Utility. Any transfer without monetary consideration of a tangible asset or good from the Utility to any affiliate shall be priced at cost or fair market value, whichever is higher, if the asset or good is currently, or was at any time, included in the Utility's ratebase, including (a) any asset or good booked to plant held for future use that is currently, or was at any time, included in the Utility's ratebase or (b) any asset or good to which the Utility's ratepayers have contributed any carrying or operating cost. Any gain resulting from the transfer of any such asset or good shall be allocated in accordance with applicable provisions of the Public Utilities Code and policies of the Commission. Absent any change in the applicable policy of the Commission or provision of the Public Utilities Code, all gain from the transfer of any such asset or good without monetary consideration shall be allocated to ratepayers.

27. Pricing Of Services From The Utility To The Affiliate Or Holding Company. Any

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

service provided by the Utility to an affiliate or the holding company shall be priced to recover at least the Utility's cost --such as the proportionate cost of (a) salary and benefits of any employee used in providing such services and (b) any equipment, including carrying costs with respect thereto, or supplies used in connection therewith.

Comment:

The Affiliate Transaction Rules distinguish between transfers of goods and services offered on the open market and those that are not. The Affiliate Transaction Rules add 5% of direct labor cost to fully allocated costs. This is an increase over what was required by Rule 27 of the Holding Company Rules.

VI.B. Transfers from an affiliate to the utility of goods and services offered by the affiliate on the open market shall be priced at no more than fair market value.

VI.C. For goods or services for which the price is regulated by a state agency, that price shall be deemed to be the fair market value, except that in cases where more than one state commission regulates the price of goods or services, this Commission's pricing provisions govern.

VI.D. Goods and services produced, purchased or developed to be offered on the open market by the utility shall be provided to the utility's affiliates and unaffiliated companies on a nondiscriminatory basis, except as otherwise required or permitted by these Rules or applicable law.

VI.F. Transfers from an affiliate to the utility of goods and services not produced, purchased or developed to be offered on the open market by the affiliate shall be priced at the lower of fully loaded cost or fair market value.

D.98-06-068, Rules 26 and 28 reference transfer to Utility

26. Transfers Of Tangible and Intangible Assets And Goods To The Utility. Any transfer of any tangible or intangible asset or good to the Utility from any affiliate shall be in compliance with the applicable provisions of the Public Utilities Code and the Commission's policies. Unless in conflict with the Public Utilities Code or the Commission's policies, such asset or good transferred from an affiliate to the Utility shall be at cost or fair market value, whichever is lower. The Utility may seek prior authorization from the Commission, however, by filing an application or advice letter for a determination of the appropriate value of an asset or good.

28. Pricing Of Services From The Affiliate Or Holding Company To The Utility. Except for common costs allocated in the manner described in Paragraph 19, the cost of services provided by an affiliate, including the holding company, to the Utility shall be considered reasonable if it is at or below the lowest of

- (a) the cost which would have been incurred by the Utility if it provided such services on comparable terms,

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

(b) the rate which would have been charged to the Utility by an unaffiliated party for the provision of comparable services on comparable terms, or

(c) the rate which would have been charged by the affiliate to an unaffiliated party for the provision of comparable services on comparable terms.

Comment:

Both the ATRs and Holding Company rules require transfers of goods and services from the affiliate to the utility not offered on the open market to be priced at the lower of cost or fair market value ("FMV").

VI.G. The utility shall develop a verifiable and independent appraisal of fair market value for any goods or services that are transferred to any affiliated company at fair market value under these Rules. The Commission's staff shall have access to all supporting documents used in the development of the fair market value. If sufficient support for the appraisal of fair market value does not exist to the reasonable satisfaction of the Commission's staff, the utility shall hire an independent consultant acceptable to the Commission staff to reappraise the fair market value for these transactions.

D.98-06-068, Rules 22 and 25

22. The Utility shall develop a verifiable and independent appraisal of fair market value for any tangible asset or good that is transferred to any affiliate under Paragraph 21 above. The Commission's staff will have access to all supporting documents used in the development of the fair market value.

25. The Utility shall develop a verifiable and independent appraisal of fair market value for any intangible asset or good that is transferred to any affiliate under Paragraph 23 above. The Commission's staff will have access to all supporting documents used in the development of the fair market value. If sufficient support for the appraisal of fair market value does not exist to the reasonable satisfaction of the Commission's staff, the Utility shall hire an independent consultant under the joint control of the Commission staff and the Utility to reappraise the fair market value for any such intangible asset or good. The fair market value may be a single price, a royalty on the intangible asset or good, or a combination.

Comment:

ATR VI.G is effectively identical to rules 22 and 25.

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

RULE VII. Financial Health of the Utility

VII.A. The parent shall provide the utility with adequate capital to fulfill all of its service obligations prescribed by the Commission.

VII.B. If the parent is publicly traded, the utility shall notify the Director of the Commission's Division of Water and Audits and the Director of the Division of Ratepayer Advocates in writing within 30 days of any downgrading to the bonds of the parent, another affiliate, and/or the utility, and shall include with such notice the complete report of the issuing bond rating agency.

VII.C. The creation of a new affiliate by the parent or another affiliate shall not adversely impact the utility's operations and provision of service.

VII.D. Debt of the utility's parent or other affiliates shall not be issued or guaranteed or secured by the utility.

D.98-06-068, Rule 14

14. Issuance Of Debt For Affiliates. Debt of the holding company and debt of other affiliates shall not be issued or guaranteed by the Utility without prior approval by the Commission.

Comment:

The Holding Company Rule 14 allowed debt of the holding company or affiliates to be guaranteed by the utility with prior approval by the Commission. ATRs VII.D forbids the debt of the holding company or affiliates to be guaranteed by the utility.

VII.E. Financial Separation. Within three months of the effective date of the decision adopting these Rules, each utility with a parent company shall file a Tier III advice letter proposing provisions that are sufficient to prevent the utility from being pulled into the bankruptcy of its parent company. The process specified by the Advice Letter Filing shall include a verification that the provisions have been implemented and signed by the utility's senior management (e.g., the Chief Executive Officer, Chief Financial Officer, and General Counsel).

VII.F. Rules VI, VII, VIII(B) and VIII(C) adopted in Decision 97-12-011 (applicable to California Water Service Company), and Rules 12, 13, 15 and 16 adopted in Decision 98-06-068 (applicable to Golden State Water Company), continue in effect for those companies only.

D.98-06-068, Rules 12, 13, 15 and 16

12. Capital Structure Of The Utility. The Utility shall maintain a capital structure consistent with that determined to be reasonable by the Commission in its most recent decision on the Utility's capital structure in order that ratepayers not be adversely

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

affected. The holding company shall use its best efforts to provide or cause to be provided equity to restore the capital structure of the Utility whenever the Commission has determined that it has not been reasonably maintained.

13. Issuance Of Debt By The Utility. The Utility shall continue to issue its own debt.

15. The Commission's approval is not required for issuance of debt by the holding company or affiliates unless guaranteed by the Utility or secured by the Utility's assets.

Comment:

ATR VII.D. forbids the debt of the holding company to be guaranteed by the Utility. This appears to be in contradiction with Holding Company Rule 15.

16. Any loan of more than twelve months to the Utility by the holding company or any other affiliate requires prior approval by the Commission.

RULE VIII. Regulatory Oversight

VIII.A. The officers and employees of the utility and its affiliated companies shall be available to appear and testify in any proceeding before the Commission involving the utility. If, in the proper exercise of the Commission staff's duties, the utility cannot supply appropriate personnel to address the staff's reasonable concerns, then the appropriate staff of the relevant utility affiliated companies including, if necessary, its parent company, shall be made available to the Commission staff.

D.98-06-068, Rule 8

8. Access To Directors, Officers, And Employees. The directors, officers, and employees of the Utility and its affiliates, including the holding company, shall be available to appear and testify in any proceeding before the Commission involving the Utility. The officers and employees of the Utility and its affiliates, including the holding company, shall be available for consultations with the Commission's staff as necessary or required.

Comment:

The ATR VIII.A. is similar to the Holding Company Rule 8, except that ATR VII.A provides access to the employees of the affiliate only when the Utility cannot provide the information needed.

VIII.B. The utility and its affiliated companies shall provide the Commission, its staff, and its agents with access to the relevant books and records of such entities in connection with the exercise by the Commission of its regulatory responsibilities in examining any of the costs sought to be recovered by the utility in rate proceedings or in connection with a transaction or transactions between the utility and its affiliates. The utility shall continue to maintain its books and records in accordance with all Commission rules. The utility's

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

books and records shall be maintained and housed available in California.

D.98-06-068, Rule 9

9. Access To Books And Records. The Utility and its affiliates, including the holding company, will provide the Commission, its staff, and its agents with access to the books and records of the holding company and each affiliate in connection with the exercise by the Commission of its regulatory responsibilities.

Comment:

The ATR VIII.B. is similar to the Holding Company Rule 9. In addition, ATR VIII.B. requires the Utility's Books to be maintained and housed in California.

VIII.C.

Compliance Plans. Each utility shall include a compliance plan as part of its annual report, starting in 2011 with the 2010 annual report and biennially thereafter. The compliance plan shall include:

1. A list of all affiliates of the utility, as defined in Rule II.D, and for each affiliate a description of its purposes or activities, and whether the utility claims that Rule I.B makes any portion of these Rules applicable to the affiliate;
2. A description of the procedures in place to assure compliance with these Rules; and
3. A description of both the specific mechanisms and the procedures that the utility and parent company have in place to assure that the utility is not utilizing the parent company or any of its affiliates not covered by these Rules as a conduit to circumvent any of these Rules in any respect. The description shall address, but shall not be limited to (a) the dissemination of information transferred by the utility to an affiliate covered by these Rules, (b) the provision of services to its affiliates covered by these Rules or (c) the transfer of employees to its affiliates covered by these Rules in contravention of these Rules. A corporate officer from the utility and parent company shall verify the adequacy of these specific mechanisms and procedures to ensure that the utility is not utilizing the parent company or any of its affiliates not covered by these Rules as a conduit to circumvent any of these Rules.

VIII.D.

New Affiliates. Upon the creation of a new affiliate, the utility shall immediately notify the Commission of its creation, as well as posting notice of this event on its web site. No later than 60 days after the creation of this affiliate, the utility shall file ~~a Tier 3 advice letter~~ an information-only filing, as provided for in Rule 6.1 of General Order 96-B, with the Director of the Commission's Division of Water and Audits, with service on the Director of the Division of Ratepayer Advocates. The advice letter shall state the affiliate's purpose or activities and whether the utility claims these Rules are applicable to the new affiliate, and shall include a demonstration to the Commission that there are adequate procedures in place that will assure compliance with these Rules. The advice letter may include a

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

request, including supporting explanation, that the affiliate transaction rules not be applied to the new affiliate. If the utility requests that the affiliate transactions rules not be applied to the new affiliate, in lieu of an information-only filing, the utility shall file a Tier 2 advice letter making such a request, including an explanation of why these Rules should not apply to the new affiliate.

VIII.E.

Independent Audits. Commencing in 2013, and biennially thereafter, the utility shall have an audit performed by independent auditors if the sum of all unregulated affiliates' revenue during the last two calendar years exceeds 5% of the total revenue of the utility and all of its affiliates during that period. The audits shall cover the last two calendar years which end on December 31, and shall verify that the utility is in compliance with these Rules. The utility shall submit the audit report to the Director of the Division of Water and Audits and the Director of the Division of Ratepayer Advocates no later than September 30 of the year in which the audit is performed. The Division of Water and Audits shall post the audit reports on the Commission's web site. The audits shall be at shareholder expense.

VIII.F.

Annual Affiliate Transaction Reports. Each year, by March 31, the utility shall submit a report to the Director of the Division of Water and Audits and the Director of the Division of Ratepayer Advocates that includes a summary of all transactions between the utility and its affiliated companies for the previous calendar year. The utility shall maintain such information on a monthly basis and make such information available to the Commission's staff upon request. The summary shall include a description of each transaction and an accounting of all costs associated with each transaction although each transaction need not be separately identified where multiple transactions occur in the same account (although supporting documentation for each individual transaction shall be made available to the Commission staff upon request). These transactions shall include the following:

1. Services provided by the utility to the affiliated companies;
2. Services provided by the affiliated companies to the utility;
3. Assets transferred from the utility to the affiliated companies;
4. Assets transferred from the affiliated companies to the utility;
5. Employees transferred from the utility to the affiliated companies;
6. Employees transferred from the affiliated companies to the utility;
7. The financing arrangements and transactions between the utility and the affiliated companies;
8. Services provided by and/or assets transferred from the parent holding company to affiliate company which may have germane utility regulations impacts; and
9. Services provided by and/or assets transferred from affiliated company to the parent holding company which may have germane utility regulation impacts.

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

D.98-06-068, Rule 10 (except for rules 8 & 9 above).

Appendix A of Attachment 1 in D.98-06-068 includes details of what is to be included in a – g below.

10. Annual Report. The Utility shall file with the Commission, prior to the last working day in May of each year, a report which includes:

A. The annual consolidated financial statements of the holding company as reported on Form 10K filed with the Securities and Exchange Commission. The Utility shall also provide workpapers that reconcile the holding company's Form 10K with the holding company's, the Utility's, and each affiliate's general ledgers for the previous calendar year.

B. A summary of all transactions between the Utility and its affiliates, including the holding company, for the previous calendar year. The Utility shall maintain such information on a monthly basis and make such information available LO the Commission's staff upon request. The summary shall include a description of each transaction and an accounting of all costs associated with each transaction, as set forth in Appendix A to this Settlement, although each transaction need not be separately identified where multiple transactions occur in the same account. These transactions shall include

- (a) services provided by the Utility to any affiliate, including the holding company;
- (b) services provided by any affiliate, including the holding company, to the Utility;
- (c) assets transferred from the Utility to any affiliate, including the holding company;
- (d) assets transferred from any affiliate, including the holding company, to the Utility;
- (e) employees transferred from the Utility to any affiliate, including the holding company;
- (f) employees transferred from any affiliate, including the holding company, to the Utility; and
- (g) financing arrangements and transactions between the Utility and its affiliated companies, including the holding company.

C. A copy of each report filed with the Securities and Exchange Commission during the previous year.

Comment:

Items 1 through 7 of ATR VIII.F is the same as the Holding Company Rule 10. In addition, ATR VIII.F adds items 8 and 9.

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

Appendix A of Attachment 1 in D.98-06-068 includes details of what is to be included in a – g as follows:

A. Services Provided By The Utility To Any Affiliate, Including The Holding Company

A summary of each account affected by an affiliated transaction, detailed by name of affiliate, description of service provided, accounts used, and amounts booked to each account, together with the following information for each service provided:

1. Rate charged, with explanation if different rates are charged
2. Formula for determining rate
3. Whether service is provided to nonaffiliate, with explanation if service not provided to nonaffiliate
4. Rate charged to nonaffiliate, with explanation if rate different than that charged to affiliate
5. Formula for determining rate charged nonaffiliate

B. Services Provided By The Affiliate Or Holding Company To The Utility

A summary of each account affected by an affiliated transaction, detailed by name of affiliate, description of service provided by affiliate, accounts used, and amounts booked to each account, together with the following information for each service provided:

1. Rate charged, with explanation if different rates are charged
2. Formula for determining rate
3. Whether service is provided to nonaffiliate, with explanation if service not provided to nonaffiliate
4. Rate charged to nonaffiliate or other affiliates, with explanation if rate different than that charged to Utility
5. Formula for determining rate charged nonaffiliate

C. Assets Transferred From The Utility To Any Affiliate, Including The Holding Company

1. Description of each asset transferred or sold
2. Asset's use to Utility
3. Asset's use to affiliate
4. Reason for disposition of asset
5. Number of years *in* ratebase I
6. Fair market value, if applicable

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

7. Price charged to affiliate, with explanation if sold for less than fair market value
 8. Whether asset was offered on the open market and, if not, why not
 9. Detail of accounts affected and amount booked to each account
 10. Treatment of gain
- D. Assets Transferred From The Affiliate, Including The Holding Company To The Utility
1. Description of each asset transferred or sold
 2. Asset's use to affiliate
 3. Asset's use to Utility
 4. Reason for disposition of asset
 5. Reason for not purchasing asset from nonaffiliate
 6. Fair market value of asset
 7. Detail of accounts affected and amount booked to each account
 8. Price paid by Utility
- E. Employees Transferred From Utility To Affiliate
1. Employee's name
 2. Date of transfer
 3. Employee's title and duties at Utility
 4. Length of time with Utility
 5. Last annual salary with Utility
 6. Duties to be performed and title at affiliate
 7. Whether duties to continue at Utility and, if so, identity of the employee to perform these duties and years of experience in performing these duties
 8. If duties to be discontinued, effect on Utility's service
 9. Reason for transfer
- F. Employees Transferred From Affiliate To Utility
1. Employee's name
 2. Date of transfer
 3. Employee's duties and title at affiliate
 4. Length of time with affiliate

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

5. Last annual salary with affiliate
 6. Annual salary at Utility
 7. Duties to be performed and title at Utility
 8. Qualifications for performing this duty at the Utility
 9. Reason for transfer
- G. Financial Arrangements And Transactions Between The Utility And Any Affiliate, Including The Holding Company
1. Name of affiliate
 2. Date of transaction
 3. Amount of transaction
 4. Detail of each account affected and amount booked to each account
 5. Rate of interest charged for transaction
 6. Length of transaction
 7. Schedule for repayment
 8. Detail of payments made during year
 9. Source of funds provided to affiliate
 10. Rate of interest, amount of new debt issued or proposed to be issued by the Utility to provide funds to an affiliate, and term of such new debt
 11. Effect on common equity if retained earnings reduced to provide funds to an affiliate
 12. Explanation of Utility's plans to return to a capital structure consistent with that determined to be reasonable by the Commission in its most recent decision on the Utility's capital structure if provision of funds from retained earnings to an affiliate results *in* a capital structure inconsistent with that determined to be reasonable by the *Commission*
 13. Number of shares issued, number of shares sold, and effect on capital structure if Utility issues stock to provide funds to an affiliate

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

RULE IX. Confidentiality

Any records or other information of a confidential nature furnished to the Commission pursuant to these Rules that are individually marked Confidential are not to be treated as public records and shall be treated in accordance with P. U. Code § 583 and the Commission's General Order 66-C, or their successors.

D.98-06-068, Rule 30

30. Confidentiality. Any record or other information of a confidential nature furnished to the Commission's staff under the terms of this Settlement shall be treated in accordance with provisions of the Commission's General Order 66-C.

Comment:

The ATR IX is the same as Holding Company Rule 30. In addition, ATR IX adds "or their successors."

RULE X. Provision of Non-tariffed Products and Services (NTP&S)

GSWC notes that this is a change from GSWC's Holding Company Rules which required that all unregulated businesses be conducted by one of GSWC's unregulated affiliates.

In Decision 10-10-019, Ordering Paragraph 5 states: "Notwithstanding Paragraph 20 of the Settlement adopted by Decision 98-06-068 and attached thereto, Golden State Water Company may offer non-tariffed products and services consistent with the rules in Appendix A."

X.A. Except as provided for in these rules, new products and services shall be offered through affiliates.

X.B. A utility may only offer on the open market the following products and services:

- 1. Existing products and services offered by the utility pursuant to tariff;**
- 2. New products and services that are offered on a tariffed basis; and**
- 3. Products and services that are offered on a non-tariffed basis (NTP&S) and that meet the following conditions:**
 - a) The NTP&S utilizes a portion of the excess or unused capacity of a utility asset or resource;**
 - b) Such asset or resource has been acquired for the purpose of and is necessary and useful in providing tariffed utility services;**
 - c) The involved portion of such asset or resource may only be used to offer the**

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

product or service on a non-tariffed basis without adversely affecting the cost, quality or reliability of tariffed utility products and services;

- d) The products and services can be marketed with minimal or no incremental ratepayer capital, minimal or no new forms of liability or business risk being incurred by utility ratepayers, and no undue diversion of utility management attention; and
- e) The utility's offering of the NTP&S does not violate any California law, regulation, or Commission policy regarding anticompetitive practices.

X.C. Revenues. Gross revenue from NTP&S projects shall be shared between the utility's shareholders and its ratepayers. In each general rate case, NTP&S revenues shall be determined and shared as follows:

1. Active NTP&S projects: 90% shareholder and 10% ratepayer.
2. Passive NTP&S projects: 70% shareholder and 30% ratepayer.
3. A utility shall classify all NTP&S as active or passive according to the table below. For a new NTP&S not listed in the table, which requires approval by the Commission by advice letter pursuant to Rule X.G, an "active" project requires a shareholder investment of at least \$125,000. Otherwise the new NTP&S shall be classified as passive. No costs recoverable through rates shall be counted toward the \$125,000 threshold.
4. Revenues received that are specified in a contract as pass-through of costs, without any mark-up, shall be excluded when determining revenue sharing. If an advice letter is required pursuant to Rule X.G, the utility shall specify in the advice letter any items other than postage, power, taxes, and purchased water for which it proposes pass-through treatment and must obtain Commission approval for such treatment.
5. For those utilities with annual Other Operating Revenue (OOR) of \$100,000 or more, revenue sharing shall occur only for revenues in excess of that amount. All NTP&S revenue below that level shall accrue to the benefit of ratepayers.
6. For those utilities with annual OOR below \$100,000, there shall be no sharing threshold, and ratepayers shall accrue all benefits for non-tariffed products and services.

X.D. Cost Allocation. All costs, direct and indirect, including all taxes, incurred due to NTP&S projects shall not be recovered through tariffed rates. These costs shall be tracked in separate accounts and any costs to be allocated between tariffed utility services and

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

NTP&S shall be documented and justified in each utility's rate case. More specifically, all incremental investments, costs, and taxes due to non-tariffed utility products and services shall be absorbed by the utility shareholders, i.e., not recovered through tariffed rates.

X.E. Annual Report of NTP&S Projects. Each utility shall include information regarding its NTP&S projects in its Annual Reports, including but not be limited to the following:

- 1. A detailed description of each NTP&S activity;**
- 2. Whether and why it is classified active or passive;**
- 3. Gross revenue received;**
- 4. Revenue allocated to ratepayers and to shareholders, as established in the company's current general rate case;**
- 5. A complete identification of all regulated assets used in the transaction;**
- 6. A complete list of all employees (by position) that participated in providing the non-tariffed service, with amount of time spent on provision of the service;**
- 7. If the NTP&S has been classified as active through advice letter submission, provide the number of the advice letter and the authorizing Resolution; and**
- 8. If the NTP&S did not require approval through advice letter, provide the date notice was given to the Commission.**

X.F. When a utility initiates the offering of NTP&S that are designated as active or passive in the table below, the utility shall provide notice of such activity by letter to the Director of the Division of Water and Audits and the Program Manager of the Division of Ratepayer Advocates-Water Branch, within 30 days of instituting such activity.

X.G. Provision of New NTP&S. Any water or sewer utility that proposes to engage in the provision of new NTP&S not included in the table below, using the excess capacity of assets or resources reflected in the utility's revenue requirement, and which are proposed to be classified as active as described herein, shall file a Tier 3 advice letter (see Resolution ALJ-202) with the Director of the Division of Water and Audits seeking Commission approval. The advice letter shall be served on the service list for Rulemaking 09-04-012 and the service list for the utility's current or most recent general rate case. The advice letter shall contain the following:

- 1. A full description of the proposed NTP&S, including, without limitation, the identity of parties served (if known), revenue and cost forecasts, and the term of any contract to be employed.**

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

2. A description of the accounting method to be used to allocate the incremental costs between tariffed services and caused by the NTP&S.
3. Copies of all operative documents for the proposed service.
4. A detailed description of any items other than postage, power, taxes, and purchased water for which the utility proposes pass-through treatment for purposes of calculating revenue sharing.
5. Complete identification of all utility regulated assets and personnel resources that will be used in the proposed transaction. Identify the particular excess capacity (or capacities) asset or resource to be used to provide the NTP&S.
6. A complete list of all employees that will participate in providing the service, with an estimate of the amount of time each will spend.
7. A showing that the proposed NTP&S may be offered without adversely affecting the cost, quality, or reliability of the utility services.
8. A showing of how the NTP&S will be marketed with minimal or no incremental ratepayer capital, minimal or no new forms of liability or business risk, and no undue diversion of utility management attention.
9. A showing of how the NTP&S does not violate any law, regulation, or Commission policy regarding anti-competitive practices.
10. A justification for classifying the NTP&S as active. The utility shall demonstrate that there is or will be incremental shareholder investment above \$125,000.
11. A statement that all risks incurred through this proposed NTP&S project shall be borne by the utility's shareholders.
12. A description of the market served by the proposed NTP&S project, a list or description of the current incumbents in that market, and an analysis of how the utility's entry into the market will affect the market's competitiveness. Include in this analysis a description of how the utility will guard against using anti-competitive pricing in this market.
13. Any other information, opinions, or documentation that might be relevant to the Commission's consideration of the NTP&S.

APPENDIX B

Comparison of Affiliate Transaction Rules and GSWC Holding Company Rules as Adopted in D.10-10-019 and Modified in D.11-10-034 and D.12-01-042

DESIGNATION OF ACTIVE AND PASSIVE NTP&S WATER AND SEWER UTILITY PROJECTS

CATEGORY	ACTIVITY	ACTIVE/PASSIVE DESIGNATION
Use of Facilities	• Placement of third party communications equipment, attachments, conduit and cable • Parking • Vehicle storage • Office space	Passive
Use of General Facilities	• Parking • Vehicle storage • Meeting/training • Office Space • Placement of third party communications equipment, attachments, conduit and cable	Passive
Use of Heavy Equipment and Machinery	• Use of heavy equipment such as cranes, machinery, equipment	Passive
Geographic Information Systems Services	• Mapping services • Map creation • Specialized geographic data base analysis and development • User training	Passive
Miscellaneous Services	• Training, technical certification, conferences and seminars	Passive
License of utility Software	• Utility developed software • Software licensed to the utility	Active
Customer Account Management Services	• Bill calculation, processing and presentation • Meter reading • Payment processing • Credit and collections • Phone center services (responding to customer billing questions, service establishment requests) • Other field services	Active
Operation and Maintenance Contracts	• Operation and Maintenance of Third Party Utility Systems • Leases of Third party utility systems • Design/Build contracts	Active
Meter Services	• Replacement of Water Meters for Third Party Utility systems	Active
Customer Ancillary Services	• Customer Facility Related Services, Including Maintenance Contracts	Active

Corporation

GOLDEN STATE WATER COMPANY

And Parent & Holding Company

AMERICAN STATES WATER COMPANY

State

CALIFORNIA

ANNUAL REPORT OF AFFILIATED TRANSACTIONS

Date

FOR THE ANNUAL PERIOD ENDED

DECEMBER 31, 2025

**LIST OF SHARED DIRECTORS AND OFFICERS¹ BETWEEN
GOLDEN STATE WATER COMPANY AND ITS AFFILIATES²**

Shared Board of Directors – American States Water Company and Golden State Water Company

Anne M. Holloway³
Diana M. Bontá
Steven D. Davis
Thomas A. Eichelberger
Roger M. Ervin
Mary Ann Hopkins³
C. James Levin
Robert J. Sprowls³
Caroline A. Winn

Shared Officers – American States Water Company, Golden State Water Company and American States Utility Services, Inc.

Robert J. Sprowls
President and Chief Executive Officer (AWR, GSWC and ASUS)

Eva G. Tang
Senior Vice President – Finance, Chief Financial Officer, Corporate Secretary and Treasurer (AWR)
Senior Vice President – Finance, Chief Financial Officer and Secretary (GSWC and ASUS)

Gladys M. Farrow
Assistant Secretary (AWR)
Vice President – Finance, Treasurer and Assistant Secretary (GSWC)
Treasurer and Assistant Secretary (ASUS)

¹ The list of shared board of directors and officers are as of December 31, 2025.

² GSWC's electric affiliate, Bear Valley Electric Service, Inc., has separate Board of Directors and Officer.

³ These Board of Directors are also shared with American States Utility Services, Inc. and Subsidiaries.

Rule VIII.F

I. SERVICES PROVIDED BY THE UTILITY TO THE AFFILIATED COMPANIES

Golden State Water Company (“GSWC”), the Utility, provides services to its affiliates: American States Utility Services, Inc. (“ASUS”), American States Water Company (“AWR” or “Holding Company”) and Bear Valley Electric Service, Inc. (“BVES”). The following summarizes: (A.1, B.1 & C.1) Allocation of Common Costs and (A.2, B.2 & C.2) Costs for Direct Services Provided from the Utility to the Affiliate.

A. American States Utility Services, Inc.

1. Allocation of Common Costs:

ASUS and its subsidiaries benefit from Corporate Support Services including human resources, insurance, employee benefits, information technology, management, accounting and financial services provided and paid by GSWC and reimbursed by ASUS. Total operating expenses allocated from GSWC to ASUS amounted to \$5,175,534 for the year ended December 31, 2025. A portion of GSWC’s General Office Rate Base is also allocated to ASUS.

A summary of GSWC accounts affected by the allocated charges is included in **Appendix A** of this report and as follows:

<u>Account Number</u>	<u>Description</u>	<u>Operating Expenses</u>	<u>Rate Base</u>
799.10	A&G Labor Expense	\$ 1,761,740	\$ -
773.10	Customer Labor Expense	-	-
799.20	A&G Other Expense	3,413,794	-
773.20	Customer Other Expense	-	-
	Rate Base Allocation to ASUS	-	2,726,455
	Total	<u>\$ 5,175,534</u>	<u>\$ 2,726,455</u>

The following additional information is provided in this 2025 Annual Report regarding the allocation of common costs from GSWC to ASUS:

- a. Rate charged, with explanation if different rates are charged:**
During 2025, the allocation rate was based on Commission D.25-01-036. The rate used to allocate General Office rate base and expense for GO business units, which provide Corporate Support to ASUS, was 17.17%.
- b. Rate charged to non-affiliate, with explanation if rate different than charged to non-affiliate:**
Not applicable.
- c. Formula for determining rate charged to non-affiliates:**
Not applicable.

2. Direct Services Provided from GSWC to ASUS:

There were no direct services provided from GSWC to ASUS in 2025.

B. American States Water Company

1. Allocation of Common Costs:

GSWC provides corporate support functions on behalf of AWR and allocates these costs between GSWC, BVES and ASUS.

2. Direct Services Provided from GSWC to AWR:

There were no direct services provided from GSWC to AWR in 2025.

C. Bear Valley Electric Service, Inc.

1. Allocation of Common Costs:

BVES receives services from Corporate Support Services including human resources, insurance, employee benefits, information technology, management, accounting and financial services provided and paid by GSWC and reimbursed by BVES. Total operating expenses allocated from GSWC to BVES amounted to \$3,493,807 for the year ended December 31, 2025. A portion of GSWC's General Office Rate Base is also allocated to BVES.

A summary of GSWC accounts affected by the allocated charges is included in Appendix A of this report and as follows:

<u>Account Number</u>	<u>Description</u>	<u>Operating Expenses</u>	<u>Rate Base</u>
799.10	A&G Labor Expense	\$ 1,100,677	\$ -
773.10	Customer Labor Expense	64,909	-
799.20	A&G Other Expense	2,328,894	-
773.20	Customer Other Expense	(673) ⁴	-
	Rate Base Allocation to BVES	-	2,232,021
	Total	<u>\$ 3,493,807</u>	<u>\$ 2,232,021</u>

⁴The negative allocations resulted from net miscellaneous income that was allocated to BVES in this line item 773.20.

The following additional information is provided in this 2025 Annual Report regarding the allocation of common costs from GSWC to BVES:

- a. Rate charged, with explanation if different rates are charged:**
During 2025, the allocation rate was based on Commission D.25-01-036. The rates used to allocate General Office rate base and expense for GO business units, which provide Corporate Support and Utility Support services to BVES, were 9.34% and 11.06%, respectively.
- b. Rate charged to non-affiliate, with explanation if rate different than charged to non-affiliate:**
Not applicable.
- c. Formula for determining rate charged to non-affiliates:**
Not applicable.

2. Direct Services Provided from GSWC to BVES:

Direct labor costs related to GSWC's Regulatory Affairs were incurred for support to BVES. In accordance with ATR IV.E.3, BVES paid GSWC at the fully loaded cost plus 5% of direct labor cost (for non-executive employees) in the net amount of \$7,453.

II. SERVICES PROVIDED BY THE AFFILIATED COMPANIES TO THE UTILITY

Not applicable.

A. Rate charged, with explanation if different rates are charged:

Not applicable.

B. Rate charged to non-affiliate, with explanation if rate different then charged to non-affiliate:

Not applicable.

C. Formula for determining rate charged to non-affiliates:

Not applicable.

III. ASSETS TRANSFERRED FROM THE UTILITY TO THE AFFILIATED COMPANIES

There were no asset transfers in 2025 from GSWC to its Affiliates.

IV. ASSETS TRANSFERRED FROM THE AFFILIATED COMPANIES TO THE UTILITY

Water Rights pertaining to 437 acre-feet in Alto Basin (Apple Valley area) were transferred from AWR to GSWC in 2025 for an amount of \$206,264.

V. EMPLOYEES TRANSFERRED FROM THE UTILITY TO THE AFFILIATED COMPANIES

There were no employee transfers from GSWC to its Affiliates in 2025.

1. Employee's name	
2. Date of transfer	
3. Employee's title and duties at Utility	
4. Length of time with Utility	
5. Last annual salary with Utility	
6. Annual salary at Affiliate	
7. Duties to be performed and title at Affiliate	
8. Qualifications for performing this duty at the Affiliate	
9. Reason for transfer	

VI. EMPLOYEES TRANSFERRED FROM THE AFFILIATED COMPANIES TO THE UTILITY

There were no employee transfers from Affiliates to GSWC in 2025.

10. Employee's name	
11. Date of transfer	
12. Employee's title and duties at Affiliate	
13. Length of time with Affiliate	
14. Last annual salary with Affiliate	
15. Annual salary at Utility	
16. Duties to be performed and title at Utility	
17. Qualifications for performing this duty at the Utility	
18. Reason for transfer	

VII. FINANCING ARRANGEMENTS AND TRANSACTIONS BETWEEN THE UTILITY AND ANY AFFILIATED COMPANIES

Dividends:

GSWC (the Utility) pays dividends to the holding company, AWR, as determined and approved by the Board of Directors. The following dividends were paid by GSWC to AWR for the year ended December 31, 2025:

No.	Description	Explanation
1	Name of affiliate	American States Water Company
2	Date of transaction	May 5, 2025; July 29, 2025
3	Amount of transaction and quarter (Q)	\$18,000,000 Q2; \$19,500,000 Q3
4	Detail of each account affected and amount booked to each account	GSWC’s retained earnings (GL account - 2.2230.14) decreased by the amount of quarterly dividend payments made to AWR with an offset to dividend payable (GL account - 2.3300.20) to AWR.
5	Rate of interest charged	N/A
6	Length of transaction	N/A
7	Schedule of repayment	N/A
8	Detail of payments made during the year	See line #2 and #3 above.
9	Source of fund provided to affiliate	Mostly from Operations and Financing activities in 2025.
10	Rate of interest, amount of new debt issued or proposed	GSWC’s short-term borrowings is under its own direct credit facility as discussed further under “Bank Borrowings” below. Please refer to number 12 for further details of GSWC’s Financing Application No. 24-01-012, which authorizes GSWC to issue additional long-term debt and equity securities of up to \$750.0 million.
11	Effect on common equity if retained earnings reduced to provide funds to an affiliate	GSWC’s common equity will decrease by the dividend payments.
12	Explanation of Utility’s plan to return to a capital structure consistent with that determined to be reasonable by the commission in its most recent decision.	In order to reasonably maintain a capital structure consistent with that determined to be reasonable by the Commission, GSWC relies on (i) its internal sources provided primarily by retaining a portion of earnings from its operating activities, (ii) long-term debt issuance, and (iii) equity investment (infusion) from its holding company, AWR. Below are new debt activities of GSWC in 2025 to help support its capital structure:

		<p>On March 13, 2025, the CPUC issued Decision 25-03-009 approving GSWC’s Financing Application No. 24-01-012, which authorizes GSWC to issue additional long-term debt and equity securities of up to \$750.0 million.</p> <p>Following approval of the new financing application, on May 29, 2025, GSWC completed the issuance of \$100.0 million of unsecured private-placement notes consisting of: \$75 million with a coupon rate of 5.30%, maturing on May 29, 2032, and \$25 million with a coupon rate of 5.65% maturing on May 29, 2037. GSWC used the proceeds from the private-placement notes to pay down outstanding borrowings under its revolving credit facility and fund its operations and capital expenditures.</p>
13	Number of shares issued, number of shares sold, and effect on capital structure if utility issues stock to provide funds to an affiliate	In 2025, GSWC issued 4.6250 shares of its common stock to AWR for total proceeds of approximately \$62.0 million. GSWC used the proceeds from the stock issuance to pay down outstanding borrowings under its revolving credit facility and to fund its operations and capital expenditures. The issuance of common shares to AWR resulted in an increase in GSWC's common shareholders' equity.

Issuance of Common Stock:

During December 2025, GSWC issued 4.6250 Common Shares to AWR for the total proceeds of approximately \$62.0 million.

Bank borrowings:

GSWC’s credit agreement provides for a \$200.0 million unsecured revolving credit facility to support its operations and capital expenditures. Under GSWC’s credit agreement, the borrowing capacity may be expanded up to an additional \$75.0 million, subject to the lenders’ approval. The aggregate amount that may be outstanding under letters of credit is \$20.0 million. GSWC’s credit facility is considered a short-term debt arrangement by the CPUC. GSWC has been authorized by the CPUC to borrow under the credit facility for a term of up to 24 months. Borrowings under this credit facility are, therefore, required to be fully paid off within a 24-month period. The next pay-off period ends in November 2027. Accordingly, as of December 31, 2025, GSWC’s outstanding borrowings under its credit facility were \$13.0 million.

Intercompany miscellaneous payable/receivable:

As a result of GSWC’s services provided to affiliates as described above, all amounts due to GSWC are accumulated in an intercompany account and are paid by the affiliate on a periodic basis. Furthermore, GSWC is included in both AWR’s consolidated federal income tax and its combined California state franchise tax returns. Therefore, GSWC recognizes income taxes payables/receivables to and from AWR. As of December 31, 2025, GSWC has \$2,555,000 income taxes receivable from AWR (Parent). In addition, GSWC has an intercompany receivable of \$1,443,466 as of December 31, 2025, primarily due to health insurance paid by GSWC and costs allocated to affiliates. The maximum amount outstanding during 2025 of this intercompany receivable from AWR to GSWC was \$5,026,093.

VIII. SERVICES PROVIDED BY AND/OR ASSETS TRANSFERRED FROM THE PARENT HOLDING COMPANY TO AFFILIATED COMPANY WHICH MAY HAVE GERMANE UTILITY REGULATIONS IMPACTS

There were no germane services provided or assets transferred from AWR to any affiliate during 2025.

IX. SERVICES PROVIDED BY AND/OR ASSETS TRANSFERRED FROM THE AFFILIATED COMPANY TO THE PARENT HOLDING COMPANY WHICH MAY HAVE GERMANE UTILITY REGULATION IMPACTS.

There were no germane services provided or assets transferred from any affiliate to AWR during 2025.

Rule X.E – Annual Non-Tariffed Product and Services

1. A detailed description of each Non-Tariffed Products and Services (“NTP&S”) activity:

Utility provided the following NTP&S activities for 2025, which do not impact water utility operations nor diminish the level of service provided to the water utility customers:

- a. Services include billing for trash, sewer, and other on behalf of various cities.
- b. Rental of small parcel of land (~600 square feet) for communication facilities to AT&T located in the Bay Point Customer Service Area.
- c. Rental of small parcel of land (~3,838 square feet) to American Builders & Contractors Supply Co. Inc. for parking and material storage associated with their business operations located in the Norwalk Customer Service Area.
- d. Marketing of home emergency repair program provided through HomeServe. HomeServe is a home emergency repairs business, which bills customers for plan fees and tracks payments thereof.
- e. Subcontractor to Provost & Pritchard to perform consulting services to support the operations and billing services of small, public disadvantaged water systems.
- f. Contractor to San Juan Oaks Mutual Water Company to provide administrative services for a water system.⁵

⁵ As of May 1, 2025, San Juan Oaks is no longer considered an NTP&S.

2. Whether and why it is classified active or passive:

- a. The billing services provided to the cities as described under section IX.1.a. above are classified as active because it is an activity in the “Customer Account Management Services” Category, as defined in the Designation of Active and Passive NTP&S Water and Sewer Utility Projects, in Appendix A of the ATR Rules D.12-01-042.
- b. The land rentals are classified as passive because it is an activity in the “Use of Facilities” Category as defined in the Designation of Active and Passive NTP&S Water and Sewer Utility Projects, in Appendix A of the ATR Rules D.12-01-042.
- c. The HomeServe marketing agreement is classified as passive because GSWC does not have any direct involvement in the services provided by HomeServe. GSWC’s agreement with HomeServe is a marketing arrangement to allow HomeServe the use of GSWC’s logo on marketing materials. HomeServe is solely responsible for creating and modifying marketing materials, billing customers, and performance of work.
- d. The Provost & Pritchard agreement is classified as active because it is an activity in the “Operation and Maintenance Contracts” Category as defined in the Designation of Active and Passive NTP&S Water and Sewer Utility Projects, in Appendix A of the ATR Rules D.12-01-042.
- e. San Juan Oaks Water Mutual Water Company agreement is classified as active because it is an activity in the “Operation and Maintenance Contracts” Category as defined in the Designation of Active and Passive NTP&S Water and Sewer Utility Projects, in Appendix A of the ATR Rules D.12-01-042.

3. Gross revenue received:

- a. The revenues received from various cities for services performed on their behalf including billing for trash, sewer and other are recorded as other revenue. See summary below:

UTILITY TAXES AND OTHER	2025		
	Processing Fee per Bill	Total Bills	Total Revenue
POMONA			\$ 80
ARCADIA	\$ 0.35	2,421	\$ 847
CITY OF CLAREMONT	\$ 0.18	3,188	\$ 2,618
CYPRESS	\$ 0.35	170,647	\$ 60,796
GARDENA	\$ 0.38	171,877	\$ 65,924
HAWTHORNE	\$ 0.35	76,927	\$ 26,924
SANTA MARIA	\$ 0.35	9,989	\$ 6,466
SANTA MARIA-CYPRESS RIDGE	\$ 1.00	4,717	\$ 6,697
SOUTH GATE	\$ 0.50	15,944	\$ 7,972
MONTEREY PARK	\$ 0.35	344	\$ 120
PLACENTIA	\$ 0.50	131,019	\$ 66,710
INGLEWOOD			\$ 520
SAN LUIS OBISPO			\$ 40
GARDEN GROVE			\$ 40
SIMI VALLEY			\$ 400
LAGUNA			\$ 160
COUNTY SANITATION DIST. OF LA COUNTY			\$ 40
CITY OF BARSTOW			\$ 40
SUTTER COUNTY			\$ 120
TOTAL			\$ 246,515

- b. The 2025 rental revenues for land are as follows:
- Bay Point (AT&T): \$24,000
 - Norwalk (American Builders & Contractors Supply Co. Inc.): \$13,059
- c. In connection with the marketing agreement with HomeServe, total revenues of \$289,298 was paid by HomeServe to GSWC during 2025 and recorded to Other Revenues.
- d. For the services agreement with Provost & Pritchard, total revenues of \$9,651 was recorded to Other Revenues.
- e. For the services agreement with San Juan Oaks Water Mutual Company, total revenues of \$31,566 was recorded to Other Revenues.

4. Revenue allocated to ratepayers and to shareholders, as established in GSWC’s current general rate case:

The customers received the following:

- \$100,000 of funds for billings related to city billing service revenues, Bay Point and Norwalk land rental revenues, HomeServe marketing revenue, and San Juan Oaks Mutual Company and Provost & Pritchard consulting services revenues.
- After the initial \$100,000 has been reached, the excess remaining billings/revenue is allocated accordingly to customers:
 - 10% of the city billing revenues, and San Juan Oaks and Provost & Pritchard consulting services revenues
 - 30% of the Bay Point and Norwalk land rental revenues, and HomeServe marketing revenue.
- San Juan Oaks (SJO) Water Mutual Company agreement with GSWC was executed on August 3, 2023. On December 5, 2024, the CPUC approved GSWC’s Certificate of Public Convenience and Necessity (CPCN) Application in D.24-12-009 and adopted the initial rates, tariffs, and tariff rules for future customers. Effective May 1, 2025, GSWC acquired the CPUC regulated operations of the SJO Customer Service Area as authorized in D.24-12-009, as a result, SJO is no longer an NTP&S.

5. A complete identification of all regulated assets used in the transaction:

- a. The Utility used its billing system called Customer Care & Billing (“CC&B”) for the NTP&S transactions.
- b. The Bay Point rental parcel is a portion of the Southeast ¼ of the Southeast ¼ of Section 14, Township 2 North, Range 1 West, Mount Diablo Base and Meridian.
- c. The Norwalk rental parcel is located east of 13555 Imperial Highway and commonly designated as APN 8028-019-800, in the Whittier area, in the County of Los Angeles, State of California.

6. A complete list of all employees (by position) that participated in providing the NTP&S, with amount of time spent on provision of the service:

- a. Billing for trash, sewer, and others for the various cities:
 - Accountant – Annual time spent was approximately 60 hours
 - Controller – Annual time spent was approximately 10 hours
- b. Rental agreements require approximately 30 hours of a financial analyst’s time per year.
- c. HomeServe marketing agreement:
 - Customer Service Manager – approximately 8 hours
- d. Provost & Pritchard services agreement:
 - Regional Water Quality Manager – approximately 46 hours
 - CC&B Analyst – approximately 10 hours
 - QA Supervisor – approximately 2 hours
- e. San Juan Oaks Water Mutual services agreement:

- General Manager – approximately 13 hours
- CC&B Analyst – approximately 2 hours
- Water Distribution Superintendent – approximately 61 hours
- Water Distribution Operator II – approximately 43 hours
- Water Treatment Plant Operator II – approximately 160 hours
- Water Treatment Plant Operator III – approximately 15 hours
- Water Treatment Plant Operator I – approximately 26 hours

7. If the NTP&S has been classified as active through advice letter submission, provide the number of the advice letter submission; provide the number of the advice letter and the authorizing resolution.

Not applicable. GSWC did not have any new NTP&S to report in 2025.

8. If the NTP&S did not require approval through advice letter, provide the date notice was given to the Commission:

Not applicable. GSWC did not have any new NTP&S to report in 2025.

Charges From Golden State Water Company to its Affiliates
For the 12 Months Ended December 31, 2025

APPENDIX A

CPUC WUDF ACCT	Description	ASUS Total	BVESI Total	AWR (holding Company)	Decrease GSWC Cost By a Total of
615.00	OPERATING REVENUES	\$ -	\$ -	-	-
	OPERATION EXPENSES	-	-	-	-
704.00	Purchased Water	-	-	-	-
704.02	Bal Acct Provision	-	-	-	-
726.00	Purchased Power	-	-	-	-
735.00	Pump Taxes	-	-	-	-
	TOTAL SUPPLY EXPENSES	-	-	-	-
	REV LESS SUPPLY EXP	-	-	-	-
744.00	Chemicals	-	-	-	-
773.10	Allocated Customer Exp Labor	(0)	(64,909)	-	(64,909) (a)
773.20	Allocated Customer Exp Other	-	673	-	673 (a)
773.00	Common Cust Account	-	-	-	-
773.25	Postage	-	-	-	-
775.00	Uncollectibles	-	-	-	-
780.00	Operation Labor	-	-	-	-
782.00	Construction Costs	-	-	-	-
781.00	All Other Operation Expenses	-	-	-	-
	TOTAL OPERATION EXPENSE	(0)	(64,236)	-	(64,236)
787.00	Maintenance Labor	-	-	-	-
788.00	Maintenance Expenses - Other	-	-	-	-
789.00	TOTAL MAINT EXPENSES	-	-	-	-
790.00	TOTAL O&M EXCL A&G	(0)	(64,236)	-	(64,236)
792.00	Office Supplies & Expense	-	-	-	-
793.00	Property Insurance	-	-	-	-
794.00	Injuries & Damages	-	-	-	-
795.00	Pension & Benefits	-	-	-	-
796.00	Business Meals	-	-	-	-
797.00	Regulatory Expenses	-	-	-	-
798.00	Outside Services	-	-	-	-
799.00	Miscellaneous	-	-	-	-
799.10	Alloc General Office Labor	(1,761,740)	(1,100,677)	-	(2,862,417) (a)
799.20	Alloc General Office Other	(3,413,794)	(2,328,894)	-	(5,742,688) (a)
805.00	Oth Maint-Gen Plant	-	-	-	-
811.00	Rent	-	-	-	-
812.00	A&G Exp Capitalized	-	-	-	-
815.00	A&G Labor	-	-	-	-
	TOTAL ADM & GEN EXPENSES	(5,175,534)	(3,429,571)	-	(8,605,105)
503.00	DEPREC & AMORT EXPENSE	-	-	-	-
507.10	Property Taxes	-	-	-	-
507.20	Payroll Taxes	-	-	-	-
507.30	Local Taxes	-	-	-	-
507.40	TOTAL TAXES NOT ON INCOME	-	-	-	-
820.00	TOTAL EXP EXCL INC TAX	\$ (5,175,534)	\$ (3,493,807)	\$ -	\$ (8,669,341)

(a) Common Cost allocated from GSWC to its affiliates based on a study ordered by the Commission via D.25-01-036

**SCHEDULE E-5
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: California Department of Public Health-(ARRA)
 Address: 1616 Capital Avenue MS 7408
 Phone Number: 916-449-5600
 Account Number: Project Number 3410015-006
 Date Hired: 2009

2. Total surcharge **billed to** customers during the 12 month reporting period:

\$ 371,991 *
*** 371,991 is the actual surcharge billed to customers in 2025, not collected from customers**

*Surcharges for the year 2025 were billed using rates from years 11 to 20 per AL 1756-W.

Meter Size	No. of Active Customers Count as of 12/31/2025	Monthly Surcharge Per Customer ** (Years 4.5-10)	Monthly Surcharge Per Customer ** (Years 11-20)
5/8 X 3/4 inch	2,053	\$1.05	\$0.85
3/4 inch	11,460	\$1.58	\$1.28
1 inch	1,582	\$2.62	\$2.14
1 1/2 inch	115	\$5.23	\$4.26
2 inch	919	\$8.37	\$6.82
3 inch	125	\$15.69	\$12.79
4 inch	48	\$26.14	\$21.31
6 inch	6	\$52.29	\$42.62
8 inch	1	\$83.66	\$68.20
10 inch	1	\$120.26	\$98.04
Fire Sprinkler 1" to 5/8"	1	\$1.16	\$0.94
Fire Sprinkler 1" to 3/4"	471	\$1.63	\$1.33
Fire Sprinkler 6" to 1"	2	\$12.21	\$9.95
Fire Sprinkler 6" to 2"	1	\$18.25	\$14.88
Fire Sprinkler 6" to 3"	14	\$21.11	\$17.21
Fire Sprinkler 6" to 4"	2	\$30.03	\$24.48
Fire Sprinkler 8" to 2"	4	\$20.30	\$16.55
Fire Sprinkler 8" to 3"	6	\$23.16	\$18.88
Fire Sprinkler 8" to 4"	1	\$32.08	\$26.15
Fire Sprinkler 8" to 6"	2	\$54.58	\$44.49
Total	16,814		

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 445,989
Add: Deposits during the year	316,324
Interest earned	16,681
Other deposits	
Less: Loan payments	(316,324)
Bank charges	
Other withdrawals	
Balance at end of year	\$ <u>462,670</u>

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve: \$ 316,324

Schedule No. AC-1
Arden-Cordova District
GENERAL METERED SERVICE

SPECIAL CONDITIONS

7. As authorized by the California Public Utilities Commission a surcharge will be applied to customer bills for the remainder of a 20-year loan obligation that began in March 2013 to repay a \$8.6 million loan Golden State Water Company received under the Safe Drinking Water State Revolving Fund and the American Recovery and Reinvestment Act of 2009 from the California Department of Public Health to fund the Meter Installation and Retrofit Program in the Arden-Cordova District, pursuant to Commission Resolution W-4810. The surcharges below will go into effect on the effective date of Advice Letter 1756-W. (T)

The table below shows the surcharge, by meter size, for each period:

Meter Size	Years 4.5-10	Years 11-20
5/8" x 3/4"	\$ 1.05	\$ 0.85
3/4"	\$ 1.58	\$ 1.28
1"	\$ 2.62	\$ 2.14
1-1/2"	\$ 5.23	\$ 4.26
2"	\$ 8.37	\$ 6.82
3"	\$ 15.69	\$ 12.79
4"	\$ 26.14	\$ 21.31
6"	\$ 52.29	\$ 42.62
8"	\$ 83.66	\$ 68.20
10"	\$ 120.26	\$ 98.04
Fire Sprinkler 1" to 5/8"	\$ 1.16	\$ 0.94
Fire Sprinkler 1" to 3/4"	\$ 1.63	\$ 1.33
Fire Sprinkler 1 1/2" to 3/4"	\$ 2.13	\$ 1.74
Fire Sprinkler 2" to 3/4"	\$ 2.33	\$ 1.90
Fire Sprinkler 1 1/2" to 1"	\$ 3.15	\$ 2.57
Fire Sprinkler 2" to 1"	\$ 3.34	\$ 2.73
Fire Sprinkler 4" to 1"	\$ 9.47	\$ 7.72
Fire Sprinkler 6" to 3/4"	\$ 12.21	\$ 9.95
Fire Sprinkler 6" to 1-1/2"	\$ 15.32	\$ 12.49
Fire Sprinkler 6" to 2"	\$ 18.25	\$ 14.88
Fire Sprinkler 6" to 3"	\$ 21.11	\$ 17.21
Fire Sprinkler 6" to 4"	\$ 30.03	\$ 24.48
Fire Sprinkler 8" to 5/8"	\$ 13.76	\$ 11.22
Fire Sprinkler 8" to 2"	\$ 20.30	\$ 16.55
Fire Sprinkler 8" to 3"	\$ 23.16	\$ 18.88
Fire Sprinkler 8" to 4"	\$ 32.08	\$ 26.15
Fire Sprinkler 8" to 6"	\$ 54.58	\$ 44.49

(T)

(R)

(R)

(To be inserted by utility)

Issued By

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

Advice Letter No. 1756-W

R. J. Sprowls

Date Filed 10/12/2018

Decision No. _____

President

Effective 11/11/2018

Resolution No. W-4810 / W-5158

Schedule No. AC-2
Arden-Cordova District
FLAT RATE SERVICE

SPECIAL CONDITIONS

1. The above flat rates apply to service connections not larger than one inch in diameter.
2. For service covered by the above classification, if either the utility or the customer so elects, a meter shall be installed and service provided under Schedule No. AC-1, General Metered Service.
3. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
4. Pursuant to Decision 05-07-045, to recover the balance as of January 31, 2005 in the Water Quality Litigation Memorandum Account, a surcharge of \$8.07 is to be added to the monthly service connection charge for 20 years. The surcharge amount will be recalculated once in every rate cycle, or more frequently if in any year the receipt of Water Availability Fee (WAF) monies will permit a reduction of \$0.50 or more in the monthly bill under this tariff schedule.
5. Pursuant to Decision No. 13-05-011, a surcharge of \$3.01 per customer, per month will be applied to all flat rate customer bills excluding customers that are receiving the CARW credit. This surcharge will offset the CARW credits and CARW administrative program costs recorded in the CARW Balancing Account.
6. As authorized by the California Public Utilities Commission a surcharge will be applied to customer bills for the remainder of a 20-year loan obligation that began in March 2013 to repay a \$8.6 million loan Golden State Water Company received under the Safe Drinking Water State Revolving Fund and the American Recovery and Reinvestment Act of 2009 from the California Department of Public Health to fund the Meter Installation and Retrofit Program in the Arden-Cordova District, pursuant to Commission resolution W-4810. The surcharges below will go into effect on the effective date of Advice Letter 1756-W. (T)

	<u>Years 4-5-10</u>	<u>Years 11-20</u>	
For a single unit of occupancy, including premises not exceeding 12,000 sq. ft. in area	\$1.95/mo.	\$1.28/mo.	(R)
For a duplex including premises not exceeding 12,000 sq. ft. in areas	\$1.95/mo.	\$1.28/mo.	(R)
			(D)

7. As authorized by the California Public Utilities Commission, an amount of \$8.36 per month is to be applied to the customer bills for a 18-month amortization period, beginning on the effective date of Advice Letter 1741-W, which is March 30, 2018. The surcharge may be recalibrated annually, if necessary. This surcharge will recover the under-collection in the MCBA Balancing Account.

(To be inserted by utility)

Issued By

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

Advice Letter No. 1756-W

R. J. Sprowls

Date Filed 10/12/2018

Decision No. _____

President

Effective 11/11/2018

Resolution No. W-4810/W-5158

**SCHEDULE E-5
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)
Account 100.1 - Utility Plant in Service (funded by SDWBA/SRF)**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	\$ -				\$ -
3	302	Franchises and Consents	-				-
4	303	Other Intangible Plant	-				-
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ -				\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	\$ -				\$ -
12	312	Collecting and Impounding Reservoirs	-				-
13	313	Lake, River and Other Intakes	-				-
14	314	Springs and Tunnels	-				-
15	315	Wells	-				-
16	316	Supply Mains	-				-
17	317	Other Source of Supply Plant	-				-
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	\$ -				\$ -
22	322	Boiler Plant Equipment	-				-
23	323	Other Power Production Equipment	-				-
24	324	Pumping Equipment	-				-
25	325	Other Pumping Plant	-				-
26		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	\$ -				\$ -
30	332	Water Treatment Equipment	-				-
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
32							
33		VI. TRANSMISSION AND DIST. PLANT					
34	341	Structures and Improvements	\$ -				\$ -
35	342	Reservoirs and Tanks	-				-
36	343	Transmission and Distribution Mains	-				-
37	344	Fire Mains	-				-
38	345	Services	2,073,197				2,073,197
39	346	Meters	5,768,202		(135,983)		5,632,220
40	347	Meter Installations	-				-
41	348	Hydrants	-				-
42	349	Other Transmission and Distribution Plant	-				-
43		Total Transmission and Distribution Plant	\$ 7,841,399	\$ -	\$ (135,983)	\$ -	\$ 7,705,417

**SCHEDULE E-5
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)
Account 100.1 - Utility Plant in Service (funded by SDWBA/SRF)**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	\$ -				\$ -
46	372	Office Furniture and Equipment	-				-
47	373	Transportation Equipment	-				-
48	374	Stores Equipment	-				-
49	375	Laboratory Equipment	-				-
50	376	Communication Equipment	-				-
51	377	Power Operated Equipment	-				-
52	378	Tools, Shop and Garage Equipment	-				-
53	379	Other General Plant	-				-
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	\$ -				\$ -
58	391	Utility Plant Purchased	-				-
59	392	Utility Plant Sold	-				-
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 7,841,399	\$ -	\$ (135,983)	\$ -	\$ 7,705,417

Account 101 - Recycled Water Utility Plant (funded by SDWBA/SRF)

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant	\$ -				\$ -
2	394	Recycled Water Land and Land Rights					-
3	395	Recycled Water Depreciable Plant					-
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE E-5
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: First 5 LA and First 5 Sacramento
750 N. Alameda St, Suite 300 LA 90012, and
Address: 2750 Gateway Oaks Drive, Suite 330 Sacramento, CA 95833
Phone Number: 213-482-5902 and 916-876-6529
Account Number: 4121-992507
Date Hired: 2011/2013

2. Total surcharge **billed to** customers during the 12 month reporting period:

\$ None

Meter Size	No. of Active Customers Count as of 12/31/2025	Monthly Surcharge Per Customer ***
5/8 X 3/4 inch		
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
8 inch		
10 inch		
Number of Flat Rate Customers		
Total	-	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Add: Deposits during the year	_____
Interest earned	_____
Other deposits	_____
Less: Loan payments	_____
Bank charges	_____
Other withdrawals	_____
Balance at end of year	\$ -

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve: \$ _____ -

**SCHEDULE E-5
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)
Account 100.1 - Utility Plant in Service (funded by SDWBA/SRF)**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	\$ -				\$ -
3	302	Franchises and Consents	71,756				71,756
4	303	Other Intangible Plant	-				-
5		Total Intangible Plant	\$ 71,756	\$ -	\$ -	\$ -	\$ 71,756
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ -				\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	\$ -				\$ -
12	312	Collecting and Impounding Reservoirs	-				\$ -
13	313	Lake, River and Other Intakes	-				-
14	314	Springs and Tunnels	-				-
15	315	Wells	-				-
16	316	Supply Mains	567,878		(28,058)		539,820
17	317	Other Source of Supply Plant	-				-
18		Total Source of Supply Plant	567,878	-	(28,058)	-	539,820
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	\$ -				\$ -
22	322	Boiler Plant Equipment	-				-
23	323	Other Power Production Equipment	-				-
24	324	Pumping Equipment	392,018		(17,456)		374,563
25	325	Other Pumping Plant	253,189		(6,023)		247,167
26		Total Pumping Plant	645,208	-	(23,478)	-	621,730
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	\$ 2,735,472		\$ (135,037)	\$ -	\$ 2,600,435
30	332	Water Treatment Equipment	1,841,746		(121,319)	-	1,720,427
31		Total Water Treatment Plant	4,577,218	-	(256,356)	-	4,320,862
32							
33		VI. TRANSMISSION AND DIST. PLANT					
34	341	Structures and Improvements	\$ -				\$ -
35	342	Reservoirs and Tanks	-				-
36	343	Transmission and Distribution Mains	-				-
37	344	Fire Mains	-				-
38	345	Services	-				-
39	346	Meters	-				-
40	347	Meter Installations	-				-
41	348	Hydrants	-				-
42	349	Other Transmission and Distribution Plant	-				-
43		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE E-5
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)
Account 100.1 - Utility Plant in Service (funded by SDWBA/SRF)**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	\$ -				\$ -
46	372	Office Furniture and Equipment	-				-
47	373	Transportation Equipment	-				-
48	374	Stores Equipment	-				-
49	375	Laboratory Equipment	-				-
50	376	Communication Equipment	-				-
51	377	Power Operated Equipment	-				-
52	378	Tools, Shop and Garage Equipment	-				-
53	379	Other General Plant	-				-
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	\$ -				\$ -
58	391	Utility Plant Purchased	-				-
59	392	Utility Plant Sold	-				-
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 5,862,060	\$ -	\$ (307,892)	\$ -	\$ 5,554,168

Account 101 - Recycled Water Utility Plant (funded by SDWBA/SRF)

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant	\$ -				\$ -
2	394	Recycled Water Land and Land Rights					-
3	395	Recycled Water Depreciable Plant					-
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE E-5
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: California Department of Public Health
 Address: 1616 Capital Avenue MS 7408
 Phone Number: 916 449-5600
 Account Number: 4121-992507
 Date Hired: 2010

2. Total surcharge **billed to** customers during the 12 month reporting period:

\$ None

Meter Size	No. of Active Customers Count as of 12/31/2025	Monthly Surcharge Per Customer
5/8 X 3/4 inch		
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
8 inch		
10 inch		
Number of Flat Rate Customers		
Total	-	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Add: <u>Deposits</u> during the year	_____
Interest earned	_____
Other deposits	_____
Less: Loan payments	_____
Bank charges	_____
Other withdrawals	_____
Balance at end of year	\$ _____

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve: \$ _____

**SCHEDULE E-5
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)
Account 100.1 - Utility Plant in Service (funded by SDWBA/SRF)**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	\$ -				\$ -
3	302	Franchises and Consents	-				-
4	303	Other Intangible Plant	-				-
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ -				\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	\$ -				\$ -
12	312	Collecting and Impounding Reservoirs	-				-
13	313	Lake, River and Other Intakes	-				-
14	314	Springs and Tunnels	-				-
15	315	Wells	-				-
16	316	Supply Mains	4,283,377				4,283,377
17	317	Other Source of Supply Plant	225,744				225,744
18		Total Source of Supply Plant	\$ 4,509,121	\$ -	\$ -	\$ -	\$ 4,509,121
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	\$ 500,412		(9,395)		\$ 491,017
22	322	Boiler Plant Equipment	-				-
23	323	Other Power Production Equipment	-				-
24	324	Pumping Equipment	3,876,364		-		3,876,364
25	325	Other Pumping Plant	432,024				432,024
26		Total Pumping Plant	4,808,800	\$ -	\$ (9,395)	\$ -	\$ 4,799,405
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	\$ 396,082				\$ 396,082
30	332	Water Treatment Equipment	1,095,387				\$ 1,095,387
31		Total Water Treatment Plant	1,491,469	\$ -	\$ -	\$ -	\$ 1,491,469
32							
33		VI. TRANSMISSION AND DIST. PLANT					
34	341	Structures and Improvements	\$ 61,192				\$ 61,192
35	342	Reservoirs and Tanks	51,782				51,782
36	343	Transmission and Distribution Mains	2,534				2,534
37	344	Fire Mains	-				-
38	345	Services	25,845				25,845
39	346	Meters	-				-
40	347	Meter Installations	-				-
41	348	Hydrants	-				-
42	349	Other Transmission and Distribution Plant	-				-
43		Total Transmission and Distribution Plant	\$ 141,353	\$ -	\$ -	\$ -	\$ 141,353

**SCHEDULE E-5
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)
Account 100.1 - Utility Plant in Service (funded by SDWBA/SRF)**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	\$ -				\$ -
46	372	Office Furniture and Equipment	-				-
47	373	Transportation Equipment	-				-
48	374	Stores Equipment	-				-
49	375	Laboratory Equipment	-				-
50	376	Communication Equipment	-				-
51	377	Power Operated Equipment	-				-
52	378	Tools, Shop and Garage Equipment	-				-
53	379	Other General Plant	-				-
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	\$ -				\$ -
58	391	Utility Plant Purchased	-				-
59	392	Utility Plant Sold	-				-
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 10,950,742	\$ -	\$ (9,395)	\$ -	\$ 10,941,347

Account 101 - Recycled Water Utility Plant (funded by SDWBA/SRF)

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant	\$ -				\$ -
2	394	Recycled Water Land and Land Rights					-
3	395	Recycled Water Depreciable Plant					-
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE E-6 FACILITIES FEES DATA

Please provide the following information relating to Facilities Fees for districts or subsidiaries servicing 2,000 or fewer connections for the calendar year. (Per D.91-04-068)

1. Trust Account Information:

Bank Name: None
 Address: _____
 Account Number: _____
 Date Opened: _____

2. Facilities Fees collected for new connections during the calendar year:

A. Commercial

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

B. Residential

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

	AMOUNT
Balance at beginning of year	\$ _____
Deposits during the year	\$ _____
Interest earned for calendar year	\$ _____
Withdrawals from this account	\$ _____
Balance at end of year	\$ _____ -

4. Reason or Purpose of Withdrawal from this bank account:

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned Gladys M Farrow
Officer, Partner, or Owner (Please Print)

of Golden State Water Company
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2025 through December 31, 2025.

Vice President - Finance, Treasurer and Assistant Secretary
Title (Please Print)


Signature

909-394-3600
Telephone Number

May 29, 2026
Date

INDEX

	<u>PAGE</u>		<u>PAGE</u>
Accidents	57	Operating expenses	46-48
Acres irrigated	62	Operating revenues	45
Advances from affiliated companies	36	Organization and control	13
Advances for construction	41	Other deferred credits	42
Affiliate Transactions	66	Other deferred debits	29,30
Assets	14	Other income	16
Assets in special funds	23-24	Other investments	23
Balance sheet	14-15	Other physical property	19
Balancing & Memorandum Accounts	64	Payables to affiliated companies	37
Bonds	35	Political expenditures	58
Bonuses paid to executives & officers	58	Population served	62
Capital stock	31	Premium on capital stock	32
Capital surplus	33	Prepayments	26
Contributions in aid of construction	43	Proprietary capital	34
Depreciation and amortization reserves	21	Purchased water for resale	59
Declaration	77	Rate base	20
Discount on capital stock	29	Receivables from affiliated companies	26
Discount and expense on funded debt	27	Revenues apportioned to cities and towns	45
Dividends declared	31	SDWBA/SRF loan data	67-75
Earned surplus	33	Securities issued or assumed	36
		Selected Financial Data Excluding Non-	
Employees and their compensation	57	Regulated Activity	9-11
Engineering and management fees	56	Service connections	61
Excess Capacity and Non-Tariffed Services	12	Sinking funds	23
Facilities Fees	76	Sources of supply and water developed	59
Franchises	18	Special deposits	24
Income statement	16	Status with Board of Public Health	63
Income deductions	16	Stockholders	31
Investments in affiliated companies	23	Storage facilities	59
Liabilities	15	Taxes	49
Loans to directors, or officers, or shareholders	58	Transmission and distribution facilities	60
Low Income Rate Assistance Program(s)	65	Unamortized debt discount and expense	27
Management fees and expenses	56	Unamortized premium on debt	27
Meters and services	61	Undistributed profits	34
Miscellaneous long-term debt	36	Utility plant	17
Miscellaneous reserves	42	Utility plant in service	17-18
Miscellaneous special funds	24	Utility plant held for future use	19
Notes payable	37	Water delivered to metered customers	62
Notes receivable	25	Water Conservation Program(s)	65
Officers	13	Working Cash	20