

**BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA**

In the Matter of the Application of CALIFORNIA WATER SERVICE COMPANY (U-60-W), a California corporation, for an order (1) authorizing it to increase rates for water service by \$50,673,500 or 7.6% in test year 2020, (2) authorizing it to increase rates on January 1, 2021 by \$31,461,900 or 4.4% and on January 1, 2022 \$33,000,700 or 4.4% in accordance with the Rate Case Plan, and (3) adopting other related rulings and relief necessary to implement the Commission's ratemaking policies.

Application 18-07-001

Filed July 2, 2018

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

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Dated: October 8, 2019

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**I. INTRODUCTION**

Pursuant to Rule 12.1 et seq. of the Rules of Practice and Procedure of the California Public Utilities Commission ("Commission"), and in accordance with the *E-Mail Ruling Granting Joint Motion of Public Advocates Office and California Water Service Company to Extend the Deadline for Filing a Motion for Approval of Settlement Agreement* dated August 26, 2019, the Public Advocates Office at the California Public Utilities Commission (the "Public Advocates Office") and California Water Service Company ("Cal Water") (collectively, the "Settling Parties"), hereby move to have the Commission adopt a settlement of a majority of issues in the above-captioned proceeding. The terms of the settlement are reflected in the Settlement Agreement attached as **Exhibit A** ("Settlement Agreement"). The Settling Parties mutually and jointly support the Settlement Agreement as reasonable, consistent with the law, and in the public interest.

## II. PROCEDURAL HISTORY

Pursuant to the Rate Case Plan adopted in Decision 07-05-062, on July 2, 2018 Cal Water filed its 2018 GRC, Application (“A”) 18-07-001, requesting authority to increase rates charged for water service in the Test Year 2020 and Escalation Years 2021 and 2022. On July 16, 2018, Cal Water filed an amended application to be consistent with the revenue increases requested in its “Results of Operations” Report. On August 13, 2018, the Public Advocates Office protested Cal Water’s Application and the City of Lancaster filed a response to the Application. Cal Water also filed a motion for reassignment of Administrative Law Judge (ALJ) W. Anthony Colbert on August 3, 2018, which was granted on August 17, 2018. ALJs Eric Wildgrube and Charles Ferguson were assigned to the proceeding.<sup>1</sup>

On October 9, 2018, Cal Water, the Public Advocates Office, the City of Lancaster, and the City of Bakersfield<sup>2</sup> filed a joint prehearing conference (“PHC”) statement pursuant to the *September 13, 2018 Email Ruling Requiring Parties and Those Seeking Party Status to Meet and Confer; and Further Requiring Preparation, Filing and Service of a Joint Prehearing Conference Statement*. The joint PHC statement proposed a procedural schedule (including the proceeding category and need for evidentiary hearings), listed an agreed-upon scope of issues, and addressed other issues (*i.e.*, the proposed Travis district, inclusion of Chromium-6 treatment costs in the Dixon and Monterey districts, final implementation of the Tax Cuts and Jobs Act, public participation hearings, and corrections to Cal Water’s Results of Operations report tables). The PHC was held on October 12, 2018.

The City of Visalia filed a motion for party status on November 8, 2018, which was granted on November 27, 2018.

The *Assigned Commissioner’s Scoping Memo and Ruling* (Scoping Memo) was issued on November 21, 2018, establishing the scope and category of the proceeding, setting the

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<sup>1</sup> *Chief ALJ’s Ruling Granting Motion for Reassignment of ALJ* (August 17, 2018); *Notice of Co-assignment* (August 27, 2018).

<sup>2</sup> The City of Bakersfield filed a motion for party status on August 6, 2018.

procedural schedule, providing direction for Alternative Dispute Resolution (“ADR”) process, and listing locations for mandatory public participation hearings (“PPHs”),<sup>3</sup> among other things.

On January 10, 2019, the Public Advocates Office filed a motion to amend the Scoping Memo, requesting removal of the proposed Travis district from the scope of the proceeding to avoid undue delays in the proceeding’s resolution. Cal Water responded to this motion on January 17, 2018, arguing that there “was no benefit to delaying a review of new rates for the Travis District,” and proposing review in a separate proceeding only if inclusion of the Travis district in this proceeding would delay the procedural schedule and create a need for interim rates.<sup>4</sup> The Public Advocates Office filed its reply to Cal Water’s response on January 23, 2019. On January 29, 2019, the ALJs denied the Public Advocates Office’s motion without prejudice.

Pursuant to the procedural schedule set forth in the Scoping Memo, the Public Advocates Office served its testimony on February 22, 2019. No other party served testimony on March 1, 2019, as permitted by the Scoping Memo.

On March 20, 2019, the Town of Portola Valley filed a motion for party status, which was granted on March 27, 2019. On April 16, 2019, the Town of Portola filed a motion for authority to serve testimony to respond to the Public Advocates Office’s testimony with regard to Cal Water’s request to install Advanced Metering Infrastructure (“AMI”) in several districts, including the Bear Gulch District, which includes the Town of Portola Valley.<sup>5</sup> The motion was granted on April 17, 2019 by an ALJ ruling requiring the Town of Portola Valley to serve testimony on May 2, 2019, and permitting rebuttal testimony to the Town of Portola Valley’s

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<sup>3</sup> The ALJ set PPHs and ordered Cal Water to provide notice of those PPHs. *ALJ’s Ruling Noticing Public Participation Hearings* (December 18, 2018); *ALJ’ Ruling Noticing Public Participation Hearings in San Carlos* (January 10, 2019); *Email Ruling Correcting Ruling Noticing Public Participation Hearings* (January 11, 2019).

<sup>4</sup> See generally *Response of Cal Water to the Motion of the Public Advocates Office to Amend the Scoping Memo and Ruling* (January 17, 2019).

<sup>5</sup> In response to the Town of Portola Valley’s motion, the Public Advocates Office filed a motion to modify the procedural schedule on April 19, 2019, proposing: (1) different deadlines than requested by the Town of Portola Valley; (2) deadlines for data request responses; and (3) the opportunity to serve rebuttal testimony. The ALJs denied the Public Advocates Office’s motion on April 22, 2019.



testimony on or before May 23, 2019. The Town of Portola Valley served its testimony and the Public Advocates Office served rebuttal testimony according to the deadlines set by the ruling.

Pursuant to the procedural schedule set forth in the Scoping Memo, Cal Water served its rebuttal testimony on April 23, 2019.

ALJ Katherine K. MacDonald was assigned as the ALJ Neutral for the ADR process.<sup>6</sup> The parties met with ALJ MacDonald on May 1, 2019 for the initial, formal ADR session ordered in the Scoping Memo.<sup>7</sup> After the initial meeting, the parties determined that ADR services were not needed to facilitate settlement discussions.

In preparation for the June 3-7, 2019 evidentiary hearings, the ALJs issued a ruling on May 2, 2019 identifying the required information for the joint case management statement (“CMS”) (e.g., status of settlement discussions, identification of disputed issues, cross-examination estimates, and a joint exhibit list) ordered in the Scoping Memo.<sup>8</sup> On May 22, 2019, the ALJs extended the deadline for the joint CMS to May 29, 2019, and vacated the status conference set for May 24, 2019 in the Scoping Memo.

On May 24, 2019, the Public Advocates Office and Cal Water jointly requested postponement of the joint CMS and the June 3-7, 2019 evidentiary hearings to allow the Public Advocates Office to conduct limited discovery regarding Cal Water’s agents’ recruitment of Public Advocates Office staff working on the Cal Water GRC. The ALJs granted the requests and set the deadline for the joint CMS as June 25, 2019, and reserved July 1-3 and August 5-7, 2019 for evidentiary hearings.<sup>9</sup> The ALJs also revised the schedule for opening and reply briefs to

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<sup>6</sup> *Notice of Assignment for Alternative Dispute Resolution* (May 1, 2019).

<sup>7</sup> Scoping Memo, p. 7.

<sup>8</sup> The May 2, 2019 ruling also changed the deadline for the joint CMS from May 20 to May 24, 2019.

<sup>9</sup> *E-mail Ruling (1) Vacating Evidentiary Hearing Dates; (2) Requiring All Parties to Confer and Select Mutually Acceptable Alternate Dates; and (3) Revised Date for Joint Case Management Statement and Cross-Exam Time Estimates* (May 29, 2019); *ALJs’ Ruling Establishing Additional Evidentiary Hearing Dates and Resetting Procedural Dates* (June 24, 2019).

September 9, 2019 and September 23, 2019, respectively.<sup>10</sup> Evidentiary hearings were held during the established dates. The Public Advocates Office and Cal Water filed a joint motion to move exhibits into evidence on August 14, 2019.

On August 23, 2019, the Public Advocates Office and Cal Water filed a joint motion to extend the deadline to file a settlement agreement to October 8, 2019. The motion was granted on August 26, 2019.

On September 9, 2019, the Public Advocates Office and Cal Water filed opening briefs. Cal Water concurrently filed a motion for leave to file a confidential version of its opening brief, and a motion for interim rates. On September 23, 2019, the Public Advocates Office, Cal Water, and the Town of Portola Valley filed reply briefs. The Public Advocates Office concurrently filed a motion for leave to file a confidential version of its reply brief.

A formal settlement conference was properly noticed on September 24, 2019, pursuant to Rule 12.1(b), and held on October 1, 2019 with interested parties.

On September 30, 2019, Cal Water filed a motion to seal portions of the evidentiary record and provided certain confidential and public exhibits on Archival Grade DVDs, pursuant to a procedural email ruling on September 19, 2019 from the assigned ALJs.

### **III. MATERIAL ISSUES STILL IN DISPUTE**

The following issues have been addressed in briefs by interested parties:

- Depreciation: The appropriate “cost of removal” percentage for mains and services.
- Working cash: The appropriate adjustments and methodology to use in the lead-lag study related to non-cash expenses (e.g. depreciation and amortization) and interest expense.
- Interest During Construction (“IDC”)/Allowance for Funds Used During Construction (“AFUDC”): The appropriate percentage that should be applied to capital project costs closing in 2020-2022 to reflect the cost for financing projects during their construction.

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<sup>10</sup> ALJs’ Ruling Establishing Additional Evidentiary Hearing Dates and Resetting Procedural Dates (June 24, 2019).

- Dominguez Plant: Approval or removal of the following capital projects:

PID	Description	Direct Costs
114503	Sta 215 Treatment Plant Design	\$ 633,729
114507	Sta 215 Treatment Plant Construct	\$ 5,521,172
114508	Sta 219 Treatment Plant Design	\$ 775,601
117757	DOM Sta 294 4-Log Inactivation	\$ 1,227,819
118107	Sta.275 4-Log Disinfection	\$ 1,963,793

- AMI: Approval or removal of Advanced Metering Infrastructure (“AMI”) projects in Bear Gulch, Los Altos, and Redwood Valley.<sup>11</sup>

District	PID	Description	Direct Costs
Bear Gulch	114644	AMI Meters	\$ 1,213,661
Los Altos	116323	AMI Meters	\$ 311,433
RDV - Coast Springs	117879	COS AMI Meters	\$ 128,875
RDV - Lucerne	117877	LUC AMI Meters	\$ 500,708
RDV - Unified	117876	ARM-NOH AMI Meters	\$ 143,966
RDV - Unified	117880	HKN - AMI Meters	\$ 20,927

- Benefits Expenses:
  - Whether new balancing accounts should be approved for pension costs and health care costs going forward; and
  - For the current Pension Cost Balancing Account (“PCBA”) and Health Cost Balancing Account (“HCBA”), whether or not the actual expenses tracked in the accounts should include costs related to 23 employees hired between GRCs.
- WRAM: The appropriateness of the “Water Revenue Adjustment Mechanism,” the 10% cap on the WRAM, and whether the WRAM should be replaced with a Monterey-style WRAM.
- SRM: The appropriate status and structure of the “Sales Reconciliation Mechanism” with regard to Cal Water’s rates during the escalation years.
- District Consolidation: Whether Cal Water should be required to do a consolidation

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<sup>11</sup> As discussed in Chapter 15 (District Plant) of the Settlement Agreement, the Settlement Agreement identifies the appropriate direct costs for traditional meter replacement that should be added to the advance capital budgets for the Bear Gulch, Los Altos, and Redwood Valley areas to the extent Cal Water’s request for Advanced Metering Infrastructure is rejected. Neither AMI nor traditional meter costs are reflected in the capital budgets in the Settlement Agreement.

study 12 months prior to filing its next GRC, which is scheduled for July 2021.

#### **IV. THE AGREEMENT ADDRESSES THE SCOPING ISSUES**

The Assigned Commissioner's Scoping Memo and Ruling dated November 21, 2018 ("Scoping Memo") identified eight general scoping issues to be evaluated in this proceeding. Each of these issues, as discussed below, has been addressed in this proceeding and, to the extent that it was controversial, has been fully and fairly resolved in the Agreement. Whether Proposed Rate Increases are Just and Reasonable

General Issue #1: Whether Cal Water's proposed rate increases for the Test and Escalation Years are reasonable and justified, including but not limited to, sales, revenue, consumption and number of customers;

The Agreement, as a whole, addresses almost all components that make up the revenue requirements and rate designs for 2020-2022, including operating expenses, sales, customer count, and revenue. As indicated in Section A of the Agreement, there are a small number of issues being litigated. Notwithstanding the outstanding contested issues, the Parties believe that the issues addressed in the Agreement result in just and reasonable test year revenue requirements for 2020-2022 that allow for the provision of safe and reliable water service for this GRC cycle. Upon resolution of the contested issues, the Commission should find that the proposed test year revenue requirements are just and reasonable and will allow for the provision of safe and reliable water service.

##### **1. Whether Proposed Expenses are Reasonable**

General Issue #2: Whether Cal Water's estimates of its operation and maintenance, and administrative and general expenses are reasonable, including but not limited to, payroll expenses, new positions, conservation and the impacts, if any, of the federal Tax Cuts and Jobs Act;

The testimony of Cal Water and the Public Advocates Office demonstrates agreement on almost all expenses proposed in this case. For those expenses that will have an impact on the revenue requirement adopted in this proceeding, the Agreement addresses most of the previously-contested expense issues. These include payroll expenses, new positions,

conservation, and the impact of the federal Tax Cuts and Jobs Act, as reflected in Chapters 4, 9, 10, and 11 of the Agreement. The Commission should find that the proposed expenses in the Agreement are reasonable.

**2. Whether Proposed Plant Additions are Reasonable**

General Issue #3: Whether Cal Water’s proposed additions to plant are accurate, reasonable, and justified, including but not limited to, its reservoir and well projects, main replacement, advanced metering infrastructure, construction work in progress, and projects relating to water quality;

The Agreement addresses the vast majority of contested capital projects. Discussions of specific projects are provided in Chapters 13, 14, and 15 of the Agreement. Taken as a whole, the agreed-upon capital projects represent reasonable and justified costs for almost all plant categories. The exceptions, as listed in Section A of the Agreement, consist of advanced metering infrastructure, certain well treatment projects in the Dominguez District, and the appropriate rate for construction financing for projects completed in 2020-2022. The Commission should find that the proposed plant additions in the Agreement are reasonable.

**3. Whether Proposed Rate Design is Reasonable**

General Issue #4: Whether Cal Water’s proposed rate designs are just and reasonable, including but not limited to its proposal to shift revenue recovery from commodity rates to service charges in order to recover its fixed costs;

In the Agreement, the Parties address the contested issues relating to rate design, resulting in a negotiated outcome discussed in Chapter 3 of the Agreement. The Parties believe that the underlying elements of the settled rate design, including the shift of revenue recovery between service charges and quantity rates, the breakpoints in the tier blocks for the quantity rates of residential customers with tiered rates, and the rates applicable to each tier, result in reasonable and justified rates. The Commission should find that the rate design in the Agreement is just and reasonable.

#### **4. Compliance with 2015 GRC Requirements**

General Issue #5: Whether Cal Water has complied with prior Commission orders including those in Cal Water’s last general rate case (“GRC”) Decision (“D.”) 16-12-042;

In rebuttal, Cal Water provided a table identifying the compliance activity associated with the ordering paragraphs of D.16-12-047.<sup>12</sup> The Public Advocates Office did not identify any problems with the compliance activities in that table. The Commission should conclude that Cal Water is in compliance with D.16-12-042 as reflected in the table.

#### **5. Safety Compliance**

General Issue #6: Cal Water’s compliance with applicable health and safety standards;

As required in the Rate Case Plan, Cal Water submitted water quality data as part of its response to the Minimum Data Requirements (“MDRs”), Section G.<sup>13</sup> Cal Water also provided Water Quality testimony in its application that systematically discussed the water quality challenges and solutions for each district.<sup>14</sup> Finally, Cal Water proposed capital projects and expenses to address water quality issues, and provided testimony on its cyber security and safety programs.<sup>15</sup>

The Public Advocates Office provided testimony summarizing its review of available inspection reports issued by the State Water Resources Control Board (“SWRCB”), as well as addressed capital projects intended to address water quality and safety issues.<sup>16</sup> Cal Water is not aware of any investigation of its water quality by Commission staff except the Public Advocates Office, which recommended that the Commission find Cal Water’s systems in compliance with water quality standards. The Commission should issue a finding that Cal

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<sup>12</sup> Exhibits CW-07, pp. 225-226; CW-103, pp. 31-32.

<sup>13</sup> Exhibit CW-07, pp. 183-192.

<sup>14</sup> Exhibit CW-03, pp. 93-159.

<sup>15</sup> *Id.*, pp. 66-84. See Exhibits CW-33 through CW-55 for a description of capital projects intended to address water quality and physical safety issues.

<sup>16</sup> Exhibit PA-02, pp. 5-8. See also Exhibits PA-2, PA-03, PA-04, PA-06, and PA-07 for analyses of capital projects intended to address water quality and physical safety issues.

Water's water quality, water quality management, and safety programs are reasonable and in compliance with applicable law.

## **6. Emergency Preparedness Compliance**

General Issue #7: Adequacy of Cal Water's Emergency Preparedness Plans;

In its Application, Cal Water confirmed that it has submitted Emergency Response Plans to the cities in which it operates, as well as to the Water Division upon request.<sup>17</sup> The Public Advocates Office reviewed the content of Cal Water's Emergency Response Plans, its compliance with requirements of the SWRCB's Division of Drinking Water ("DDW"), and Public Utilities Code Section 768.6(a), and concluded that Cal Water is in compliance.<sup>18</sup> The Commission should conclude Cal Water's Emergency Response Preparedness Plans are adequate and meet all applicable laws.

## **7. Adequacy of LIRA Program**

General Issue #8: Adequacy of Cal Water's Low Income Rate Assistance program.

Cal Water's Low-Income Ratepayer Assistance ("LIRA") program is described in Chapter 2 of the Agreement. The Public Advocates Office did not raise any concerns about the credits, surcharges, methodology or any other aspect of the program itself, but recommended that Cal Water improve its outreach to new potential LIRA customers.<sup>19</sup> As discussed in Chapter 2 of the Agreement, Cal Water agrees with this recommendation. The Commission should find that Cal Water's LIRA program is adequate.

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<sup>17</sup> Exhibit CW-03, pp. 84-92.

<sup>18</sup> Exhibit PA-01, pp. 39-42.

<sup>19</sup> Exhibit PA-09, pp. 28-30.

## **V. COMMISSION REQUIREMENTS FOR SETTLEMENT**

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

### **A. The Settlement Agreement is Reasonable**

The Settlement Agreement is a reasonable resolution of the issues presented in this proceeding. The Settling Parties entered into the Settlement Agreement based upon extensive independent investigation and analysis performed by each Settling Party’s respective representatives with expertise in various subject areas and based on the record in this proceeding. The Settling Parties fully evaluated their respective positions and the record in this proceeding and find the Settlement Agreement to be a reasonable and fair resolution of the issues addressed in the Settlement Agreement.

### **B. The Settlement Agreement is Consistent with the Law**

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

### **C. The Settlement Agreement is in the Public Interest**

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



The Commission has expressed a “strong public policy” in favor of settlements.<sup>20</sup> This policy supports many worthwhile goals, including the reduction of litigation expenses, conservation of scarce Commission resources, and reducing risk relating to unknown and potentially unacceptable or unreasonable litigation outcomes.<sup>21</sup> Commission approval of this Settlement Agreement will provide such benefits while reasonably resolving the vast majority of issues contested in this proceeding.

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

## VI. CONCLUSION

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

Respectfully Submitted,

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<sup>20</sup> See Decision 05-03-022.

<sup>21</sup> See Decision 08-01-043.

# **EXHIBIT A**

## **SETTLEMENT AGREEMENT OF CALIFORNIA WATER SERVICE COMPANY AND THE PUBLIC ADVOCATES OFFICE**

**2018 GENERAL RATE CASE**

**A.18-07-001**

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October 8, 2019

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## TABLE OF ACRONYMS

A&G	Administrative and General	MCBA	Modified Cost Balancing Account
ACB	Advanced Capital Budget	MCL	Maximum Contaminant Level
ADIT	Accumulated Net Deferred income Taxes	MDD	Maximum Day Demand
AF	Acre Foot	MDRs	Minimum Data Requirements
AFB	Air Force Base	MG	Million Gallons
AFUDC	Allowance for Funds Used During Construction	MRP	Main Replacement Program
AL	Advice Letter	NTG	Net-to-Gross
ALMA	Asbestos Litigation Memo Account	NTP&S	Non-Tariffed Product and Services
AMI	Advanced Metering Infrastructure	OPE	Overall Plant Efficiencies
ARAM	Average Rate Assumption Method	OSHA	Occupational Safety Health Administration
Asbestos MA	Asbestos Memorandum Account	PBOP	Post-retirement Benefits Other Than Pension
AWWA	American Water Works Association	PCBA	Pension Cost Balancing Account
BA	Balancing Account	PCE	Perchloroethylene
CC&B	Customer Care and Billing	PFOA	Perfluorooctanoic Acid
CCF	hundred cubit feet	PFOS	Perfluorooctane Sulfonate
CCFT	California Corporation Franchise Taxes	PHD	Peak Hour Demand
CCR	California Code of Regulations	PHFU	Plant Held for Future use
CEBA	Conservation Expense Balancing Account	PID	Project Identification Number
CIAC	Contribution in Aid of Construction	ppb	Parts per billion
CL&C	Concrete Lined and Coated	ppt	Parts per trillion
COR	Cost of Removal	PRV	Pressure Reducing Valve
CPCN	Certificate of Public Convenience & Necessity	PVPWRP	Palos Verdes Peninsula Water Reliability Project
Cr6	Hexavalent Chromium (Chromium 6)	RBO	Rate Base Offset
CSS	Customer Support Services	RDOM	Rancho Dominguez
DBP	Disinfection Byproduct	RO	Results of Operation
DDW	Division of Drinking Water	RO Model	Results of Operation Model
District BAs	General District Balancing Accounts	RSF	Rate Support Fund
DIT	Deferred Income Taxes	SCADA	Supervisory Control and Data Acquisition
DOD	Department of Defense	SGMA	Sustainable Groundwater Management Act
DSOD	Division of Safety of Dams	SLMA	Stockton East Litigation Memo Account
DTSC	Department of Toxic Substances Control	SP	Standard Practice
EAM	Enterprise Asset Management	SRM	Sales Reconciliation Mechanism
ENR	Engineering News Record	STA	Station
EPA	Environmental Protection Agency	STI	Short-term Incentive
EPL	Extraordinary property loss	SWRCB	State Water Resource Control Board
FIT	Federal Income Tax	T&D	Transmission and Distribution
FSM	Field Service Management	T&O	Taste and Order
GAC	Granular Activated Carbon	TAMA	2018 Tax Accounting Memo Account
GO 96-B	General Order 96-B	TCJA	Tax Cuts and Jobs Act
GRC	General Rate Case	TCP	1,2,3-Trichloropropane
GSA	Groundwater Sustainability Agencies	TOC	Total Organic Carbon
HAA5	Haloacetic Acids Five	Tys	Test Years
HCBA	Health Cost Balancing Account	UPIS	Utility Plant in Service
IDC	Interest During Construction	UPRR	Union Pacific Railroad
ITC	Investment Tax Credit	VFD	Variable Frequency Drive
kccf	hundred thousand cubic feet	WMA	Wausau Memo Account
LIRA	Low-Income Ratepayer Assistance Program	WRAM	Water Revenue Adjustment Mechanism
LTI	Long-term Incentive	WS&FMP	Water Supply and Facility Master Plan
MA	Memorandum Account	µg/L	Microgram per Liter

1 **CHAPTER 1: GENERAL ISSUES**

2 This Settlement Agreement (“Agreement”) resolves the majority of contested issues  
3 raised in Application (“A.”) 18-07-001, the 2018 General Rate Case (“GRC”) filing of California  
4 Water Service Company (“Cal Water” or “Company”) for rates in calendar years 2020, 2021,  
5 and 2022 for Cal Water’s 21 Class A ratemaking areas (“Application”).<sup>1</sup> Pursuant to Article 12 of  
6 the Rules of Practice and Procedure (“Rules”) of the California Public Utilities Commission  
7 (“Commission”), this Agreement is submitted for Commission approval by Cal Water and the  
8 Public Advocates Office at the California Public Utilities Commission (“Public Advocates Office”)  
9 (collectively, “Parties”).

10 In consideration of the mutual obligations, covenants, and conditions contained herein,  
11 both Cal Water and the Public Advocates Office agree to the terms of this Agreement. Nothing  
12 in this Agreement shall be deemed to constitute an admission by any Party that its position  
13 taken in testimony on any issue lacks merit or that its position taken in testimony has greater or  
14 lesser merit than the position taken by any other Party.

15 **A. ISSUES BEING LITIGATED**

- 16 • Depreciation – The appropriate “cost of removal” percentage for mains and services.
- 17 • Working cash – The appropriate adjustments and methodology to use in the lead-lag  
18 study related to non-cash expenses (e.g. depreciation and amortization) and interest  
19 expense.
- 20 • Interest During Construction (“IDC”)/Allowance for Funds Used During Construction  
21 (“AFUDC”) – The appropriate percentage that should be applied to capital project

---

<sup>1</sup> Cal Water has twenty-one (21) Ratemaking areas: Bakersfield District, Bay Area Region, Bear Gulch District, Chico District, Dixon District, Dominguez District, East Los Angeles District, Hermosa-Redondo District, Kern River Valley District, Livermore District, Los Altos District, Los Angeles County Region, Marysville District, Monterey Region (to be renamed the Salinas Valley Region), Oroville District, Selma District, Stockton District, Visalia District, Westlake District, Willows District, and Travis District. Cal Water also owns Grand Oaks, a service area regulated by the Commission as a Class D water utility.

CHAPTER 1: GENERAL ISSUES

1 costs closing in 2020-2022 to reflect the cost for financing projects during their  
 2 construction.

- 3 • Dominguez Plant – Approval or removal of the following capital projects:

PID	Description	Direct Costs
114503	Sta 215 Treatment Plant Design	\$ 633,729
114507	Sta 215 Treatment Plant Construct	\$ 5,521,172
114508	Sta 219 Treatment Plant Design	\$ 775,601
117757	DOM Sta 294 4-Log Inactivation	\$ 1,227,819
118107	Sta.275 4-Log Disinfection	\$ 1,963,793

- 4  
 5 • AMI – Approval or removal of Advanced Metering Infrastructure projects in Bear  
 6 Gulch, Los Altos, and Redwood Valley.<sup>2</sup>

District	PID	Description	Direct Costs
Bear Gulch	114644	AMI Meters	\$ 1,213,661
Los Altos	116323	AMI Meters	\$ 311,433
RDV - Coast Springs	117879	COS AMI Meters	\$ 128,875
RDV - Lucerne	117877	LUC AMI Meters	\$ 500,708
RDV - Unified	117876	ARM-NOH AMI Meters	\$ 143,966
RDV - Unified	117880	HKN - AMI Meters	\$ 20,927

- 7  
 8 • Benefits expenses –
- 9 (a) Whether new balancing accounts should be approved for pension costs  
 10 and health care costs going forward; and
- 11 (b) For the current Pension Cost Balancing Account (“PCBA”) and Health Cost  
 12 Balancing Account (“HCBA”), whether or not the actual expenses tracked  
 13 in the accounts should include costs related to 23 employees hired  
 14 between GRCs.

---

<sup>2</sup> As discussed in Chapter 15 (District Plant), this Settlement Agreement identifies the appropriate direct costs for traditional meter replacement that should be added to the advance capital budgets for the Bear Gulch, Los Altos, and Redwood Valley areas to the extent Cal Water’s request for Advanced Metering Infrastructure (“AMI”) is rejected. Neither AMI nor traditional meter costs are reflected in the capital budgets in this Settlement Agreement.



- 1 • WRAM – The appropriateness of the “Water Revenue Adjustment Mechanism,” the  
2 10% cap on the WRAM, and whether the WRAM should be replaced with a  
3 Monterey-style WRAM.
- 4 • SRM – The appropriate status and structure of the “Sales Reconciliation Mechanism”  
5 with regard to Cal Water’s rates during the escalation years.
- 6 • District Consolidation – Whether Cal Water should be required to do a consolidation  
7 study 12 months prior to filing its next GRC, which is scheduled for July 2021.

8 **B. SERVICE AREA TERMINOLOGY**

9 “Ratemaking areas,” “operating districts,” and other terminology used throughout this  
10 proceeding is defined here for clarity. A “ratemaking area” has a fixed definition and consists of  
11 the geographic areas that have a common revenue requirement, as historically approved by the  
12 Commission. The terms, “district” or “operating district,” however, no longer have a fixed  
13 definition, but are generally used to refer to the group of water systems whose operations are  
14 overseen by one management group.<sup>3</sup>

15 For the purposes of this Agreement, issues are discussed as follows:

- 16 • Ratemaking areas:
  - 17 ○ Expenses are generally aggregated at the ratemaking area level, with the  
18 primary exceptions being Customer Support Services (“CSS”) and Rancho  
19 Dominguez (“RDOM”).<sup>4</sup> Expenses are also discussed at the operating district  
20 level as needed.
  - 21 ○ Costs incurred outside of a ratemaking area, like those from CSS and RDOM,  
22 are allocated to ratemaking areas as discussed in **Chapter 5** (Cost  
23 Allocations).

---

<sup>3</sup> Cal Water has twenty-four (24) operating districts. Among the 21 ratemaking areas listed in footnote one, three ratemaking areas identified as “regions” each include two operating districts. The Bay Area Region consists of the Bayshore and Redwood Valley (treating RDV-Coast Springs, RDV-Lucerne, and RDV-Unified as one operating district) operating districts; the Los Angeles County Region consists of the Antelope Valley and Palos Verdes operating districts; and the Monterey Region (to be renamed the Salinas Valley Region) consists of the King City and Salinas operating districts.

<sup>4</sup> A description of Customer Support Services and Rancho Dominguez is provided in Chapter 5.

- 1                   ○ The revenue requirement for each ratemaking area is used to calculate the  
2 rates needed to collect the revenue requirement from customers in that  
3 area.<sup>5</sup>
- 4                   • Operating Districts:
- 5                   ○ Capital projects are generally organized by operating district, with the  
6 exception that CSS and RDOM each have capital projects, the costs for which  
7 are subsequently allocated to the ratemaking areas.
- 8                   ○ The term “district” is somewhat fluid and is usually used to designate how  
9 operations have been historically managed.<sup>6</sup>

10 **C. THE “RESULTS OF OPERATIONS” MODEL**

11 **1. Results of Operations Model (“RO Model”)**

12 Cal Water uses a computer “model” that consists of interlinking Excel spreadsheets.  
13 Referred to as the “Results of Operations Model,” or “RO Model,” it accepts data from various  
14 sources and performs the calculations needed to calculate revenue requirements and design  
15 customer rates. Over the course of this proceeding Cal Water and the Public Advocates Office  
16 each had a version of the RO Model with their own data inputs and outputs (collectively  
17 referred to as “RO Model Workpapers”) supporting their positions.

18 For the purposes of this proposed Agreement, the Parties have jointly developed  
19 “Settlement RO Models” to accommodate the Commission’s resolution of the contested issues.  
20 The following contested issues impact the revenue requirements and rates calculated by the RO  
21 Models: depreciation, working cash, IDC/AFUDC, Dominguez District capital projects, and AMI  
22 capital projects. The following contested issues do not impact the RO Models: pension and  
23 health care balancing account issues, WRAM, SRM, and the District Consolidation Study.

---

<sup>5</sup> Note that, within a ratemaking area, there may be multiple tariffs organized by customer class (*e.g.*, residential, non-residential, recycled) or by geography.

<sup>6</sup> Within some “districts,” however, capital projects may be further disaggregated according to a smaller geographic area.

1           **2.       Reports Not Available**

2           Due to the contested issues, the following reports are not available in this Agreement  
3 because they are directly or indirectly impacted by a contested issue:

- 4           • Summary of earnings and revenue tables;
- 5           • All tax-related tables, except for payroll taxes;
- 6           • Tables involving plant and rate base calculations and summaries;<sup>7</sup>
- 7           • Tables involving depreciation calculations;<sup>8</sup> and
- 8           • Tariffs with customer rates.

9           **3.       Resolution of Litigated Issues**

10          After the Commission issues its final decision resolving the outstanding litigated issues,  
11 the Parties agree to jointly take the following steps to calculate the total cost for each adopted  
12 project:

- 13          a) Reflect the adopted capital projects in the Settlement RO Model.
- 14          b) Input adopted IDC/AFUDC into the Settlement RO Model for 2020-2021 projects.
- 15          c) Reflect adopted depreciation rates and working cash in the Settlement RO  
16             Model.
- 17          d) The Settlement RO Model will allocate the overhead costs among the direct  
18             costs of all adopted capital projects, Company-wide.<sup>9</sup>
- 19          e) The Settlement RO Model will apply the adopted IDC/AFUDC rate to the direct  
20             costs of all adopted capital projects scheduled to close in 2020 and 2021.
- 21          f) The reports and tables identified in section 2, above, must be generated.
- 22          g) Attachments 8 through 12 to this Agreement listing capital project costs must be  
23             updated.
- 24          h) Proposed rates must be calculated, and tariffs must be generated.

---

<sup>7</sup> Attachments 10, 11, and 12 provide settled budgets for capital projects that are not contested. Contested capital projects are listed with a “zero” settlement budget, and are identified as “disputed.” Capital projects with agreed-upon advice letter treatment are also listed with a “zero” settlement budget, and are identified as “advice letter projects.” For the cost caps on the advice letter projects, see Attachment 8.

<sup>8</sup> Attachment 4 to this Agreement includes depreciation rates, with the contested depreciation rates identified.

<sup>9</sup> As discussed in Chapter 12 (General Capital Issues), carryover projects costs include both Construction Work in Progress (“CWIP”) charges and direct costs. The proportion of a carryover project’s cost that is CWIP vs. direct costs will vary by project, depending upon the proportion of costs incurred before 12/31/2017.

1           Within 45 days of the Commission’s issuance of a final decision resolving litigated issues,  
2 the Parties agree that Cal Water will file a **Tier 1** advice letter with the Commission’s Water  
3 Division seeking review of the jointly agreed-upon calculations above. The Public Advocates  
4 Office agrees that it will not protest Cal Water’s Tier 1 advice letter reflecting the mutually  
5 agreed-upon calculations.

6           If the Parties do not agree to the calculations above, the Parties agree to formally meet  
7 and confer within 30 days to attempt to resolve the issues in dispute. If after such a meet and  
8 confer the parties cannot come to a resolution, Cal Water agrees to file a **Tier 2** advice letter  
9 with the Commission’s Water Division explaining the steps taken to resolve the calculations in  
10 dispute and seeking review of its calculations and tariffs. The Public Advocates Office reserves  
11 its right to protest the advice letter.

12 **D.       SCOPING ISSUES**

13           The Assigned Commissioner’s Scoping Memo and Ruling dated November 21, 2018  
14 (“Scoping Memo”) identified eight general scoping issues to be evaluated in this proceeding.  
15 Each of these issues, as discussed below, has been addressed in this proceeding and, to the  
16 extent that it was controversial, has been fully and fairly resolved in this Agreement. The  
17 Parties request that the final decision in this proceeding indicate that these eight issues have  
18 been addressed and resolved in this proceeding.

19 **1.       Whether Proposed Rate Increases are Just and Reasonable**

20           General Issue #1: Whether Cal Water’s proposed rate increases  
21 for the Test and Escalation Years are reasonable and justified,  
22 including but not limited to, sales, revenue, consumption and  
23 number of customers;

24           This Agreement, as a whole, addresses almost all components that make up the revenue  
25 requirements and rate designs for 2020-2022, including operating expenses, sales, customer  
26 count, and revenue. As indicated in Section A, there are a small number of issues being  
27 litigated. Notwithstanding the outstanding contested issues, the Parties believe that the issues  
28 addressed in this Agreement result in just and reasonable test year revenue requirements for

1 2020-2022 that allow for the provision of safe and reliable water service for this GRC cycle. The  
2 Parties request that, upon resolution of the contested issues, the Commission find that the  
3 proposed test year revenue requirements are just and reasonable and will allow for the  
4 provision of safe and reliable water service.

5 **2. Whether Proposed Expenses are Reasonable**

6 General Issue #2: Whether Cal Water's estimates of its operation  
7 and maintenance, and administrative and general expenses are  
8 reasonable, including but not limited to, payroll expenses, new  
9 positions, conservation and the impacts, if any, of the federal Tax  
10 Cuts and Jobs Act;

11 The testimony of Cal Water and the Public Advocates Office demonstrates agreement  
12 on almost all expenses proposed in this case. For those expenses that will have an impact on  
13 the revenue requirement adopted in this proceeding, this Agreement addresses most of the  
14 previously-contested expense issues. These include payroll expenses, new positions,  
15 conservation, and the impact of the federal Tax Cuts and Jobs Act, as reflected in Chapters 4, 9,  
16 10, and 11 of this Agreement. The Parties request that the Commission find that the proposed  
17 expenses in this Agreement are reasonable.

18 **3. Whether Proposed Plant Additions are Reasonable**

19 General Issue #3: Whether Cal Water's proposed additions to  
20 plant are accurate, reasonable, and justified, including but not  
21 limited to, its reservoir and well projects, main replacement,  
22 advanced metering infrastructure, construction work in progress,  
23 and projects relating to water quality;

24 This Agreement addresses the vast majority of contested capital projects. Discussions of  
25 specific projects are provided in Chapters 13, 14, and 15 of the Agreement. Taken as a whole,  
26 the agreed-upon capital projects represent reasonable and justified costs for almost all plant  
27 categories. The exceptions, as listed in Section A, consist of advanced metering infrastructure,  
28 certain well treatment projects in the Dominguez District, and the appropriate rate for  
29 construction financing for projects completed in 2020-2022. The Parties request that the  
30 Commission find that the proposed plant additions in this Agreement are reasonable.

1           **4.     Whether Proposed Rate Design is Reasonable**

2                   General Issue #4: Whether Cal Water’s proposed rate designs are  
3                   just and reasonable, including but not limited to its proposal to  
4                   shift revenue recovery from commodity rates to service charges in  
5                   order to recover its fixed costs;

6                   In this Agreement, the Parties address the contested issues relating to rate design,  
7                   resulting in a negotiated outcome discussed in Chapter 3 of the Agreement. The Parties believe  
8                   that the underlying elements of the settled rate design, including the shift of revenue recovery  
9                   between service charges and quantity rates, the breakpoints in the tier blocks for the quantity  
10                  rates of residential customers with tiered rates, and the rates applicable to each tier, result in  
11                  reasonable and justified rates. The Parties request that the Commission find that the rate  
12                  design in this Agreement is just and reasonable.

13           **5.     Compliance with 2015 GRC Requirements**

14                   General Issue #5: Whether Cal Water has complied with prior  
15                   Commission orders including those in Cal Water’s last general rate  
16                   case (“GRC”) Decision (“D.”) 16-12-042;

17                   In rebuttal, Cal Water provided a table identifying the compliance activity associated  
18                   with the ordering paragraphs of D.16-12-047.<sup>10</sup> The Public Advocates Office has not identified  
19                   any problems with the compliance activities in that table. The Parties request that the  
20                   Commission conclude that Cal Water is in compliance with D.16-12-042 as reflected in the  
21                   table.

22           **6.     Safety Compliance**

23                   General Issue #6: Cal Water’s compliance with applicable health  
24                   and safety standards;

25                   As required in the Rate Case Plan, Cal Water submitted water quality data as part of its  
26                   response to the Minimum Data Requirements (“MDRs”), Section G.<sup>11</sup> Cal Water also provided  
27                   Water Quality testimony in its application that systematically discussed the water quality

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<sup>10</sup> Exhibits CW-07, pp. 225-226; CW-103, pp. 31-32.

<sup>11</sup> Exhibit CW-07, pp. 183-192.

1 challenges and solutions for each district.<sup>12</sup> Finally, Cal Water proposed capital projects and  
2 expenses to address water quality issues, and provided testimony on its cyber security and  
3 safety programs.<sup>13</sup>

4 The Public Advocates Office provided testimony summarizing its review of available  
5 inspection reports issued by the State Water Resources Control Board (“SWRCB”), as well as  
6 addressed capital projects intended to address water quality and safety issues.<sup>14</sup> At this time,  
7 Cal Water is not aware of any investigation of its water quality by Commission staff except the  
8 Public Advocates Office, which recommended that the Commission find Cal Water’s systems in  
9 compliance with water quality standards. The Parties request that the Commission issue a  
10 finding that Cal Water’s water quality, water quality management, and safety programs are  
11 reasonable and in compliance with applicable law.

12 **7. Emergency Preparedness Compliance**

13 General Issue #7: Adequacy of Cal Water’s Emergency  
14 Preparedness Plans;

15 In its Application, Cal Water confirmed that it has submitted Emergency Response Plans  
16 to the cities in which it operates, as well as to the Water Division upon request.<sup>15</sup> The Public  
17 Advocates Office has reviewed the content of Cal Water’s Emergency Response Plans, its  
18 compliance with requirements of the SWRCB’s Division of Drinking Water (“DDW”), and Public  
19 Utilities Code Section 768.6(a), and concluded that Cal Water is in compliance.<sup>16</sup> The Parties  
20 request that the Commission should conclude Cal Water’s Emergency Response Preparedness  
21 Plans are adequate and meet all applicable laws.

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<sup>12</sup> Exhibit CW-03, pp. 93-159.

<sup>13</sup> *Id.*, pp. 66-84. See Exhibits CW-33 through CW-55 for a description of capital projects intended to address water quality and physical safety issues.

<sup>14</sup> Exhibit PA-02, pp. 5-8. See also Exhibits PA-2, PA-03, PA-04, PA-06, and PA-07 for analyses of capital projects intended to address water quality and physical safety issues.

<sup>15</sup> Exhibit CW-03, pp. 84-92.

<sup>16</sup> Exhibit PA-01, pp. 39-42.

1           **8. Adequacy of LIRA Program**

2                   General Issue #8: Adequacy of Cal Water’s Low Income Rate  
3                   Assistance program.

4           Cal Water’s Low-Income Ratepayer Assistance (“LIRA”) program is described in Chapter  
5 2 of this Agreement. The Public Advocates Office did not raise any concerns about the credits,  
6 surcharges, methodology or any other aspect of the program itself, but recommended that Cal  
7 Water improve its outreach to new potential LIRA customers.<sup>17</sup> As discussed in Chapter 2 of  
8 this Agreement, Cal Water agrees with this recommendation. The Parties request that the  
9 Commission find that Cal Water’s LIRA program is adequate.

10  
11

[END OF CHAPTER]

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<sup>17</sup> Exhibit PA-09, pp. 28-30.



1 **CHAPTER 2: AFFORDABILITY ISSUES**

2 **A. DISTRICT CONSOLIDATION**

3 In its Application, Cal Water proposed rate consolidation of the Dixon District and the  
4 Stockton District into a new “Central Region” that would share a residential and non-residential  
5 tariff. Dixon customers would also pay a monthly surcharge of \$16 to help offset the costs of  
6 the chromium-6 treatment needed in Dixon. Finally, the consolidated rates would reflect an  
7 implicit subsidy of \$1.2 million per year from the Rate Support Fund (“RSF”).

8 The Public Advocates Office recommended that the Commission deny Cal Water’s  
9 consolidation request because it is not in the public interest, and require Cal Water to submit a  
10 formal consolidation study 12 months prior to the Company’s next GRC. To assist with the  
11 affordability of rates for the Dixon District, the Public Advocates Office also recommended a  
12 RSF subsidy of \$600,000 per year.

13 RESOLUTION: The Parties agree that the Dixon and Stockton Districts should not be  
14 consolidated at this time. However, the Parties agree that, due in large part to the need for  
15 capital projects to treat for chromium-6 (“Cr6”), the Dixon District and the Willows District are  
16 high-cost districts whose rates should be partially offset by subsidies from the RSF. As  
17 discussed in greater detail below, the Parties propose certain revenue requirement  
18 adjustments for the Dixon District and the Willows District, as well as RSF subsidies to enhance  
19 the affordability of rates in those districts. Resolution of this issue reflects the following  
20 elements:

- 21 (a) With regard to the revenue requirement for the **Dixon District**, the inclusion of  
22 Cr6 capital projects, a well project at Station 4, and amounts tracked in the Cr6  
23 Memorandum Account;<sup>18</sup>

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<sup>18</sup> Note that the Cr6 capital projects in the Dixon District were already reflected in Cal Water’s Application, however the Station 4 well was not. These projects are discussed in the District Plant Chapter.

1 (b) With regard to the revenue requirement for the **Willows District**, the removal of  
2 certain capital projects and expenses, the inclusion of Cr6 capital projects, and  
3 the inclusion of amounts tracked in the Cr6 Memorandum Account;<sup>19</sup> and

4 (c) **RSF subsidies** to offset the revenue requirements of the Dixon and Willows  
5 Districts, with the amounts of the RSF subsidies to be determined by balancing  
6 the magnitude of the rate increases in the Dixon and Willows Districts' rates  
7 against the magnitude of the surcharge needed to fund the RSF, according to the  
8 following principles:

9 (i) The final residential rates in the Dixon and Willows Districts should reflect  
10 a monthly bill increase for the average residential customer in 2020 that  
11 is lower than the percentage increase that was provided in the Dixon and  
12 Willows customer notices of the GRC application;<sup>20</sup> and

13 (ii) The RSF surcharge applied to all customers (except Low-Income  
14 Ratepayer Assistance Program customers in the Kern River Valley  
15 Districts) should be approximately 0.6%.

16 See **Attachment 2** to this Agreement for an updated Schedule RSF reflecting the terms  
17 of this Agreement.

18 References: Generally, Exhibits CW-03, pp. 1-8; PA-08, pp. 4-43.

## 19 **1. Chromium-6 Capital Projects in Dixon and Willows**

20 Cal Water's Chromium-6 Memorandum Account ("Cr6 Memo Account") tracks the costs  
21 related to Cr6 treatment projects<sup>21</sup> to allow the Commission to review the reasonableness of  
22 Cal Water's Cr6-related expenditures (both capital costs and expenses) after the projects have  
23 been completed.<sup>22</sup> The Commission then considers whether Cal Water can: (a) recover capital

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<sup>19</sup> Note that the Cr6 capital projects were not in reflected in Cal Water's GRC Application and are discussed in the District Plant Chapter.

<sup>20</sup> For Dixon, the customer notice estimated typical residential bill increases for 2020 of \$5.66, or 8.5%, if the Dixon and Stockton Districts were consolidated, and of \$30.58, or 46.2%, if Dixon remained a standalone district. For Willows, the customer notice estimated typical residential bill increases for 2020 of \$5.67, or 8.7%. The typical residential bill increases based on the 2020 rates adopted in this case therefore cannot exceed \$30.58, or 46.2%, for Dixon customers, and \$5.67, or 8.7%, for Willows customers.

<sup>21</sup> For background on the status of a Maximum Contaminant Level for Cr6, see the discussion in this settlement regarding the Cr6 Memo Account.

<sup>22</sup> See Preliminary Statement AI associated with the Chromium-6 Memo Account at [https://www.calwater.com/docs/rates/statements/preliminary\\_statement\\_ai.pdf](https://www.calwater.com/docs/rates/statements/preliminary_statement_ai.pdf). If this proposed settlement is

1 costs on a going forward basis by increasing base rates; (b) recover via advice letter the Cr6  
2 expenses incurred and tracked in the Cr6 Memo Account; and (c) recover the revenue  
3 requirement (the amount that would have been collected in base rates) for the time period  
4 between completion of each capital project and its inclusion in base rates (referred to herein as  
5 “carrying costs”).

6 In its July 2018 GRC Application, Cal Water included the capital costs of its Cr6 projects  
7 in the proposed revenue requirement for the Dixon District. Cal Water did not include the Cr6  
8 projects of the Willows District; as a result, cost recovery for the Willows projects will require  
9 the filing of a Tier 3 advice letter, absent other provisions.<sup>23</sup>

10 In the Joint Prehearing Conference Statement in this case, the Parties proposed that the  
11 Public Advocates Office review the Willows Cr6 projects as part of its review of other Cr6  
12 projects in other districts, and that Cal Water subsequently be authorized to recover the cost of  
13 Cr6 projects in the Willows District through a Tier 2 advice letter.<sup>24</sup> In the Scoping Memo, the  
14 Commission included the following issue within the scope of this proceeding:

15 SR #18: Whether it is reasonable to authorize Cal Water to recover, via a Tier 2  
16 advice letter filing, those costs associated with its Willows District that it tracked  
17 in its Cr6 Memo Account.

18 RESOLUTION: The Cr6 projects in Willows have now been completed, and are discussed  
19 in Chapter 15 (District Plant). The costs of the Cr6 projects in the Dixon District and the Willows  
20 District are significant given the small sizes of their revenues. The Parties now propose that the  
21 Willows Cr6 projects be included in this case so that partial rate relief can be provided to both  
22 Willows and Dixon customers using the RSF mechanism. In addition, to maintain more  
23 affordable rates, the Parties also agree to defer certain Willows capital projects originally  
24 proposed in Cal Water’s Application. See **Chapter 15** (District Plant) for more details.

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adopted, Preliminary Statement AI will be modified to reflect the continuation of this memo account, due to the pending adoption of a Maximum Contaminant Level (“MCL”) for the contaminant, as agreed-upon by the Parties.

<sup>23</sup> Under General Order 96-B (“GO 96-B”), a request in a Tier 3 advice letter cannot be granted without Commission adoption of a formal resolution. GO 96-B, General Rule 7.3.5 and Water Industry Rule 7.3.3.

<sup>24</sup> Joint Prehearing Conference Statement (October 9, 2018), p. 7. A Tier 2 advice letter is deemed approved 30 days after filing unless a protest or comment is filed or the Commission’s Water Division suspends it. GO-96-B, Water Industry Rule 7.3.4.

1           Dixon References: Exhibits CW-03, pp. 193-194.  
 2           Willows References: Exhibits CW-103, pp. 21-23 (Cr6 projects); CW-55C, pp. 44-100,  
 3 132-43; CW-107C, pp. 229-233 (for other projects).

4           **2. Chromium-6 Memorandum Account and Other Expenses**

5           The Cr6 Memorandum Account tracks two categories of costs: (1) the ongoing expenses  
 6 associated with Cr6 treatment; and (2) the revenue requirement that would have been  
 7 collected (if base rates had increased) for the time period between the completion of each  
 8 capital project and its inclusion in base rates (referred to herein as “carrying costs”).

9           The table below shows the actual Cr6 treatment expenses tracked in the Cr6  
 10 Memorandum Account through June 2019 for Dixon, and through July 2019 for Willows. For  
 11 the purposes of this Agreement, the carrying costs associated with the capital projects have  
 12 been calculated from the completion date for each project through the end of 2019, when new  
 13 rates that reflect the capital projects are scheduled to go into effect. Generally, the sum of the  
 14 expenses and the carrying costs would be collected from customers through a temporary  
 15 surcharge on customers’ bills.<sup>25</sup> For Dixon and Willows, however, the sum of these costs is  
 16 extremely high, as shown below.

<b>Cr6 Memorandum Account</b>		
	<b>Dixon</b>	<b>Willows</b>
Cr6 Treatment Expenses	\$438,694	\$575,600
	(through June 2019)	(through July 2019)
Capital Carrying Costs	\$3,064,777	\$540,626
	(through Dec 2019)	(through Dec 2019)
Interest	\$119,919	\$29,738
<b>Total</b>	<b>\$3,623,391</b>	<b>\$1,145,963</b>
Last adopted revenue requirement (AL 2332-A)	\$3,331,665	\$2,504,600
As % of last adopted RR	109%	46%

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<sup>25</sup> The amortization periods for surcharges vary according to the magnitude of the amount to be collected, but the longest amortization period is generally 3 years. See Standard Practice U-27-W.

1            RESOLUTION: To mitigate the impacts of the costs tracked in the Cr6 Memorandum  
2 Account for Dixon and Willows, the Parties agree that these high balances should instead be  
3 collected through water rates established in this proceeding over a period of 6 years, rather  
4 than through separate surcharges on customers' bills.<sup>26</sup> For transparency and tracking  
5 purposes, the annual amounts will be listed on a separate line item in each district's Summary  
6 of Earnings or other supporting schedules. Cal Water has also agreed to remove expenses in  
7 the amount of \$150,000 in water treatment costs for the Willows District.

8            Dixon References: Exhibits CW-03, pp. 193-194.

9            Willows References: Exhibits CW-103, pp. 21-24; CW-103, pp. 118-119.

### 10            **3.        Formal Consolidation Study**

11            The Parties dispute whether Cal Water should be required to conduct a formal  
12 consolidation study, according to certain parameters, for submission 12 months before Cal  
13 Water files its next GRC, and have litigated this matter.

## 14            **B.        RATE SUPPORT FUND ("RSF")**

### 15            **1.        Current RSF Program (for 2017-2019)**

16            In Cal Water's 2015 GRC, the Parties agreed to use the Rate Support Fund ("RSF") to  
17 lower rates in the Kern River Valley District and the Bay Area Region.

18            Kern River Valley. Identified as an "RSF District" for the purposes of Cal Water tariff,  
19 Schedule No. RSF, Kern River Valley District customers receive an explicit discount on their  
20 bills.<sup>27</sup> The amount of the discount depends upon a customer's level of consumption. For the  
21 first 10 hundred cubic feet ("CCF") of usage per month, customers pay a discounted RSF rate of  
22 **\$5.28 per CCF**.<sup>28</sup> For all usage above 10 CCF per month, Kern River Valley customers pay the

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<sup>26</sup> The amounts should be included as an annualized expense over the next 6 years (two GRC cycles).

<sup>27</sup> Kern River Valley has one General Metered Tariff applicable to all customer classes.

<sup>28</sup> This is referred to as the RSF Index Rate, and was calculated by applying 150% to Cal Water's system-wide average residential rate (total residential usage revenues divided by total residential sales quantities) based upon the final rates and sales forecasts adopted for Test Year 2017. The RSF Index Rate does not change over the GRC period of 2017-2019.

1 regular quantity rate reflected on the District’s tariff. The RSF subsidizes the difference  
2 between \$5.28 and the General Metered quantity rate (for usage up to 10 CCF).

3 Bay Area Region. The Bay Area Region is not an “RSF District” under Schedule No. RSF,  
4 and instead receives an implicit “transitional” subsidy from the RSF of \$993,015 each year  
5 intended to ease the rate shock that would otherwise have resulted from transition of the  
6 separate Redwood Valley and the Bayshore Districts into the “Bay Area Region.”<sup>29</sup> The  
7 authorized revenue requirement for this region is decreased by the subsidy amount each year,  
8 and then tariffed water rates are calculated. Rather than seeing an RSF discount on their bills,  
9 Bay Area Region customers pay rates that have already been subsidized by the RSF.

10 RSF Funding. To fund the RSF, a surcharge is applied to the “basic water rates” on a  
11 customer’s bill (except LIRA customers in the Kern River Valley District), defined as the sum of  
12 the service charge and the quantity charges (or for flat-rate customers, just the flat rate)  
13 associated with regulated water services.<sup>30</sup>

## 14 **2. The Parties’ Positions on the RSF Program**

15 Cal Water proposed to retain the RSF discounts on the customer bills of the Kern River  
16 Valley District without change. Starting in 2020, however, Cal Water recommends eliminating  
17 the RSF subsidy for the Bay Area Region. In support of its proposal in this GRC to consolidate  
18 the Dixon and Stockton Districts, Cal Water proposed to apply an annual RSF subsidy of \$1.2  
19 million to the rates of the proposed “Central Region” in order to ease that transition. Finally,  
20 Cal Water indicated that the RSF Index Rate, and the Company-wide RSF surcharge used to fund  
21 the program, should be updated based upon the final rates adopted in this case.

22 The Public Advocates Office agreed with the proposals for Kern River Valley and the Bay  
23 Area Region, but opposed the consolidation of the Dixon and Stockton Districts and the

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<sup>29</sup> In D.16-12-042, the rates for the Bayshore District and the Redwood Valley Districts (Coast Springs, Lucerne, and Unified) were consolidated so that they now share one residential tariff and one non-residential tariff. The RSF subsidy was provided to mitigate the rate impact of the transition from standalone districts to one consolidated district.

<sup>30</sup> Note that certain customers are exempt from the RSF surcharge, most notably the LIRA customers located in the Kern River Valley District. For details, see Schedule RSF at [https://www.calwater.com/docs/rates/rates\\_tariffs/all/20190101-Rate\\_Support\\_Fund\\_Tariff\\_-\\_Schedule\\_RSf.pdf](https://www.calwater.com/docs/rates/rates_tariffs/all/20190101-Rate_Support_Fund_Tariff_-_Schedule_RSf.pdf).

1 corresponding RSF subsidy of \$1.2 million. Instead, the Public Advocates Office recommended  
2 applying a new RSF subsidy of \$600,000 per year to the standalone Dixon District in order to  
3 partially offset the costs of chromium-6 (“Cr6”) treatment. The Public Advocates Office agreed  
4 that the RSF Index Rate and RSF monthly surcharge should be updated based on the adopted  
5 estimates for service rates and revenue requirement.<sup>31</sup>

6 **3. Proposed RSF Program (for 2020-2022)**

7 RESOLUTION: In this Agreement, the Parties agree that the explicit RSF discount for  
8 Kern River Valley customers should continue, with an RSF Index Rate that is recalculated based  
9 upon final rates adopted in this case. The Parties also propose that the transitional RSF subsidy  
10 embedded in rates for the Bay Area Region should be eliminated.

11 While the Parties have reached consensus that no additional rate consolidation should  
12 be implemented in this case, as discussed in Section A above, the Parties now propose to  
13 include in this GRC the costs of the completed Cr6 treatment projects in the Willows District.<sup>32</sup>  
14 With all completed Cr6 projects included in the revenue requirements for the Dixon and  
15 Willows Districts, RSF subsidies should be provided to partially offset the high costs of the  
16 projects. Using the methodology applied to the Bay Area Region in the last case, the tariffed  
17 rates for Dixon and Willows customers should be calculated only after their revenue  
18 requirements have been offset by specific RSF subsidies amounts that will be determined  
19 according to the principles described in Section A, above. Finally, bills in Dixon and Willows will  
20 include a notification that the rates in those districts are being subsidized by other Cal Water  
21 customers.

22 **4. RSF Recalculations**

23 Cal Water’s RSF Balancing Account (Preliminary Statement AM) requires the Company

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<sup>31</sup> RSF Index Rate is calculated by applying 150% to Cal Water’s system-wide average residential rate (total residential usage revenues divided by total residential sales quantity).

<sup>32</sup> The alternative is to implement final GRC rates for Willows, and then use the separate advice letter process to increase rates further to recover the costly chromium-6 projects in Willows, without having the opportunity to temper high bill impacts using the RSF.

1 to submit a status report on the account by October 31<sup>st</sup> of each year, and allows recalculation  
2 of the RSF surcharge, if necessary, with an effective date of January 1<sup>st</sup> of the following year.<sup>33</sup>

3 **RESOLUTION:** The Parties agree that both the RSF Index Rate and the RSF surcharge  
4 should be recalculated based upon final rates adopted in this proceeding, taking into account  
5 the RSF subsidies for the Dixon and Willows Districts discussed above. In lieu of the October 31,  
6 2019 status report, Cal Water should be authorized to modify its tariffs (Schedule No. RSF and  
7 Preliminary Statement AM) to reflect the program changes and recalculations through the filing  
8 of a Tier 1 advice letter within 30 days of a decision adopting final rates in this proceeding.

9 **References:** Exhibits CW-03, pp. 9-10; PA-08, pp. 5, 44-48; CW 103, pp. 209-216.

## 10 **C. LOW-INCOME RATEPAYER ASSISTANCE PROGRAM (“LIRA”)**

### 11 **1. Program Summary**

12 Cal Water’s Low-Income Ratepayer Assistance Program (“LIRA”) provides a monthly  
13 benefit to eligible residential customers consisting of a discount equal to 50% of the service  
14 charge for a 5/8 x 3/4 inch residential meter (or 50% of the flat charge for flat-rate customers).<sup>34</sup>  
15 Customers on Cal Water’s residential tariff who meet certain income criteria, or are in certain  
16 government assistance programs, qualify for the LIRA discount.<sup>35</sup> On an annual basis, Cal Water  
17 informs all customers about the availability of LIRA discounts. The LIRA program is funded  
18 through a surcharge applied to the bills of all customers who are not in the LIRA program (“non-  
19 LIRA customers”). For 2019, the LIRA surcharge is 1.512% of a customer’s basic water  
20 charges.<sup>36</sup>

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<sup>33</sup> See Preliminary Statement AM at [https://www.calwater.com/docs/rates/statements/preliminary\\_statement\\_am.pdf](https://www.calwater.com/docs/rates/statements/preliminary_statement_am.pdf).

<sup>34</sup> To qualify, a residential customer must certify that the household income is less than 150% of the federal poverty level, which changes on an annual basis. There is also a LIRA benefit of \$20 per month for certain non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers. See Schedule LIRA, p. 1. [https://www.calwater.com/docs/rates/rates\\_tariffs/all/20190101-Low-Income\\_Ratepayer\\_Assistance\\_-\\_Schedule\\_LIRA.pdf](https://www.calwater.com/docs/rates/rates_tariffs/all/20190101-Low-Income_Ratepayer_Assistance_-_Schedule_LIRA.pdf).

<sup>35</sup> Every 2 years, LIRA customers must certify that they continue to qualify for the program. Disabled and elderly LIRA customers are only required to recertify every 4 years. More information about the program is available at <https://www.calwater.com/community/lira/>.

<sup>36</sup> “Basic water charges” consist of the service charge and quantity charges for a metered customer, and the flat charge for flat-rate customers, after RSF credits are applied. See page 3 of Schedule No. LIRA at



1           **2.       LIRA Outreach**

2           In its Report on Sales and Rate Design, the Public Advocates Office recommends that Cal  
3 Water increase its LIRA outreach efforts, expressing concern about the potential delay in  
4 getting LIRA customers enrolled, and about having customers miss out on the discount entirely  
5 if they are not automatically enrolled due to their participation in the corresponding low-  
6 income program offered by regulated energy companies.<sup>37</sup> In particular, the Public Advocates  
7 Office proposes that Cal Water be required to:

8           (a)       Develop a written procedure to reduce the chances of LIRA customers missing  
9 out on available discounts, [ ] and ensure that this LIRA outreach procedure is  
10 implemented consistently and Company-wide; and

11           (b)       Submit an information-only advice letter to the Commission’s Water Division and  
12 the Water Branch of the Public Advocates Office confirming the Company’s  
13 compliance with the above requirement.<sup>38</sup>

14           RESOLUTION: The Parties agree that Cal Water will develop a written procedure to  
15 reduce the chances of LIRA customers missing out on available discounts, and will ensure that  
16 LIRA outreach is implemented consistently, Company-wide. Cal Water will explain its  
17 compliance with this requirement in the next annual “information-only” filing regarding the  
18 LIRA program that Cal Water must submit to the Commission on March 31, 2020.<sup>39</sup>

19           **3.       LIRA Surcharge Recalculation**

20           Cal Water’s LIRA Balancing Account (Preliminary Statement AJ) requires the Company to  
21 file a recalculated LIRA surcharge by October 31<sup>st</sup> of each year, with an effective date of January

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[https://www.calwater.com/docs/rates/rates\\_tariffs/all/20190101-Low-Income\\_Ratepayer\\_Assistance\\_-\\_Schedule\\_LIRA.pdf](https://www.calwater.com/docs/rates/rates_tariffs/all/20190101-Low-Income_Ratepayer_Assistance_-_Schedule_LIRA.pdf).

<sup>37</sup> Exhibit PA-9, pp. 28-30. The eligibility requirements to join the LIRA program and the “CARE” program, the low-income discount program administered by regulated energy companies, are the same. Customers in the “CARE” program are therefore automatically enrolled in Cal Water’s LIRA program through a data-sharing process that occurs twice a year.

<sup>38</sup> Exhibit PA-9, pp. 29-30.

<sup>39</sup> As with other regulated water companies, Cal Water reports certain information about its low-income program every March 31<sup>st</sup>, at the same time its general, Company-wide, annual report is due to the Commission.

CHAPTER 2: AFFORDABILITY ISSUES

1 1<sup>st</sup> of the following year.<sup>40</sup>

2        RESOLUTION: The Parties agree that the LIRA surcharge should be recalculated based  
3 upon final rates adopted in this proceeding. Cal Water should be authorized to modify its tariff  
4 (Schedule No. LIRA) to reflect a recalculated LIRA surcharge that can be implemented via a Tier  
5 1 advice letter. If final rates are not adopted in time for Cal Water to recalculate the LIRA  
6 surcharge by October 31, 2019 (for an effective date of January 1, 2020), Cal Water may delay  
7 its Tier 1 filing updating the surcharge to within 30 days of a decision adopting final rates.

8        References: Exhibits CW-03, p. 195; PA-09, p. 29.

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10

[END OF CHAPTER]

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<sup>40</sup> See Section 3 of Preliminary Statement AJ at [https://www.calwater.com/docs/rates/statements/preliminary\\_statement\\_aj.pdf](https://www.calwater.com/docs/rates/statements/preliminary_statement_aj.pdf).

1 **CHAPTER 3: RATE DESIGN ISSUES**

2 **A. THREE QUANTITY TIERS IN EAST LOS ANGELES AND KERN RIVER VALLEY**

3 ISSUE: The East Los Angeles and Kern River Valley Districts do not have three-tier  
4 quantity rates. The Public Advocates Office recommended that Cal Water implement a three-  
5 tier rate structure in these two ratemaking areas to support the state’s conservation goals and  
6 to promote equity among Cal Water customers. Specifically, the Public Advocates Office  
7 recommended Cal Water include the following in its next GRC application:

- 8 (a) A three-tier rate structure for the East Los Angeles and Kern River Valley Districts  
9 consistent with its other ratemaking areas; and
- 10 (b) An assessment of the impacts on water demand and customer bills in the East  
11 Los Angeles and Kern River Valley Districts.

12 Cal Water opposed this proposal because these two districts already have a form of  
13 conservation-based rate design, although it is not similar to the rate design of Cal Water’s other  
14 districts. Cal Water stated that Kern River Valley effectively has two tiers because of the RSF  
15 discount, and East Los Angeles has two tiers.

16 RESOLUTION: For the purpose of Settlement, the Public Advocates Office agrees to  
17 withdraw its recommendations to implement three-tier rate designs for Kern River Valley and  
18 East Los Angeles Districts in this GRC.

19 References: Exhibits CW-02, p. 25, PA-09, p. 27; CW-103, pp. 48-49.

20 **B. MODIFIED SERVICE CHARGE REVENUE ALLOCATION**

21 BACKGROUND: In its Application, Cal Water proposed the following rate design  
22 changes: update tier breakpoints,<sup>41</sup> implement a greater price differential between tiers,<sup>42</sup> and  
23 gradually shift the revenue allocation to collect more revenue from service charges. For  
24 revenue allocation, Cal Water proposed to shift towards 60% quantity rate and 40% service  
25 charge (60/40). Cal Water cited Decision (“D.”) 16-12-026 to support its proposed changes to

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<sup>41</sup> The “tier breakpoints” define the CCF usage at which a different quantity rate is applied.

<sup>42</sup> The “price differential between tiers” refers to the difference in the quantity rates applied to each tier.

1 revenue allocation. Cal Water submitted analysis prepared by M-Cubed, an economic and  
2 public policy consultant, to support its rate design proposals.

3 ISSUE: The Public Advocates Office did not contest Cal Water’s proposed updated tier  
4 breakpoints and greater price differential between tiers, but disagreed with regard to the  
5 revenue allocation shift. The Public Advocates Office expressed concern that shifting  
6 ratemaking areas toward a 60/40 revenue allocation split would, among other things, increase  
7 water use. The Public Advocates Office proposed that Cal Water gradually shift the revenue  
8 allocation towards 70% quantity rate and 30% service charge (70/30) or maintain 70/30 if the  
9 district is already at 70/30, asserting that the 70/30 revenue allocation would align with  
10 California’s water conservation goals and prevent unnecessary capital investment and higher  
11 cost of service to ratepayers.

12 RESOLUTION: After exchanging additional information and for the purpose of  
13 Settlement, the Parties agreed to the following:

- 14 (a) Use the service charge and quantity revenue allocation ratios listed below;  
15 (b) Use the adopted 2020 revenue allocation ratios for base rate adjustment filings  
16 in 2020 to 2022 from this GRC; and  
17 (c) Eliminate the restriction of limiting service charge percentage increases to no  
18 greater than two times the ratemaking area’s overall revenue percentage  
19 increase.<sup>43</sup>

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<sup>43</sup> Service charge revenue will be allocated in accordance with the Commission’s Standard Practice U-7-W.

CHAPTER 3: RATE DESIGN ISSUES

<b>Ratemaking Area</b>	<b>2018 Ratios</b>	<b>Ratio for 2020-2022</b>
Bakersfield	70/30	70/30
Bay Area Region	79/21	76/24
Bear Gulch	80/20	76/24
Chico	70/30	70/30
Dixon	65/35	68/32
Dominguez	83/17	79/21
East Los Angeles	76/24	73/27
Hermosa Redondo	77/23	74/26
Kern River Valley	60/40	63/37
LAR - Antelope Valley	79/21	75/25
LAR - Palos Verdes	78/22	75/25
Livermore	75/25	72/28
Los Altos	82/18	78/22
Monterey/Salinas Valley Region	68/32	70/30
Marysville	61/39	64/36
Oroville	68/32	70/30
Selma	62/38	65/35
Stockton	73/27	70/30
Visalia	70/30	70/30
Westlake	80/20	77/23
Willows	48/52	63/37

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2  
3  
4  
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References: Exhibits CW-02, pp. 24-27; CW-05, Section 3; PA-09, pp. 13-33; CW-103, pp. 18-19, 48, and Exhibit B.

[END OF CHAPTER]

1 **CHAPTER 4: CONSERVATION PROGRAM**

2 **A. ISSUES**

3 With multiple legal requirements and the policy objective to reduce consumption, the  
4 Parties agree that it is prudent for Cal Water to have programs in this GRC cycle to facilitate  
5 water use reduction and to enable Cal Water’s compliance with legal requirements, including  
6 California Executive Order B-37-16, Senate Bill 555, the Sustainable Groundwater Management  
7 Act, and the Urban Water Management Planning Act, as described in detail in Section 1 of the  
8 Conservation Program Budget Report in Exhibit CW-05. However, the Parties recommended  
9 different approaches to achieve reduced water consumption in accordance with legal  
10 requirements and policy objectives that are consistent with industry-standards while creating  
11 comprehensive opportunities for reductions amongst all customer classes. The primary  
12 distinction between Cal Water’s and the Public Advocates Office’s recommendations was the  
13 level of staffing and program budgets necessary to achieve conservation goals and mandates.

14 **B. RESOLUTION**

15 **1. Summary of Resolution**

16 The Parties worked together to develop a three-year conservation program that  
17 establishes overall district budgets, criteria for the flexible use of conservation funding, a one-  
18 way balancing account to ensure any unspent balance is refunded back to customers, and  
19 annual reporting requirements. Finally, the Parties agree to fund two additional conservation  
20 staff out of the administrative/research budget to help implement programs and assist  
21 customers.

22 **2. Settlement Budget**

23 Cal Water and Public Advocates Office agree to an average annual conservation budget  
24 of \$8,199,986 for Test Year 2020, Escalation Year 2021, and Escalation Year 2022 for a total  
25 three-year budget that shall not exceed \$24,599,958. These budgets are excluded from  
26 escalation and instead use the average annual budget in calculating the allowed revenue

CHAPTER 4: CONSERVATION PROGRAM

1 requirement for Test Year 2020, Escalation Year 2021, and Escalation Year 2022. Budgets may  
 2 be used in an operating district at any time during the three-year GRC cycle as long as the total  
 3 amount spent over the three years does not exceed the total three-year budget. Funds are not  
 4 transferrable across districts.

5 Table 1, below, provides the average annual budget for each operating district.

<b>Table 1: Average Annual Conservation Budget (2020-22)</b>	
<b>Operating District</b>	<b>Average Annual Budget</b>
Antelope Valley	\$23,845
Bakersfield	\$731,771
Bayshore	\$1,079,443
Bear Gulch	\$571,705
Chico	\$301,591
Dixon	\$38,989
Dominguez	\$862,200
East Los Angeles	\$389,078
Hermosa Redondo	\$552,826
Kern River Valley	\$44,586
King City	\$19,422
Livermore	\$476,929
Los Altos	\$337,298
Marysville	\$50,137
Oroville	\$42,062
Palos Verdes	\$597,704
Redwood Valley	\$22,404
Salinas	\$638,109
Selma	\$88,597
Stockton	\$546,723
Travis	\$38,989
Visalia	\$463,209
Westlake	\$267,398
Willows	\$14,971
<b>Total</b>	<b>\$8,199,986</b>

- 6  
 7 The following conditions apply to the average annual conservation budget:
- 8 (a) The budgets are separated into four categories of spending:  
 9 Administrative/Research, Public Information, School Education, and Programs;
  - 10 (b) All administrative costs, including those for program activities, shall be part of  
 11 the Administrative/Research Budget;

CHAPTER 4: CONSERVATION PROGRAM

- 1 (c) All marketing costs, including those for program activities, shall be part of the  
2 Public Information Budget;
- 3 (d) The Administrative /Research, Public Information, and School Education budgets  
4 are capped at the amounts included in **Table 2**;
- 5 (e) Budgets allocated for Administrative/Research, Public Information, and School  
6 Education may also be used for Programs;
- 7 (f) Budgets allocated for Programs shall not be used for Administrative/Research,  
8 Public Information, and School Education;
- 9 (g) Budgets or balances for each district cannot be transferred to other districts;
- 10 (h) A one-way balancing account will be established for each district; and
- 11 (i) Any unspent monies left from the total three-year budget for each district (3  
12 times the amounts outlined in Table 1) will be refunded to customers at the end  
13 of this GRC cycle.

<b>Table 2: Average Annual Spending Caps</b>			
<b>Operating District</b>	<b>Administrative/Research</b>	<b>Public Information</b>	<b>School Education</b>
Antelope Valley	\$5,466	\$6,990	\$2,062
Bakersfield	\$218,558	\$93,408	\$46,972
Bayshore	\$336,930	\$113,516	\$54,241
Bear Gulch	\$178,811	\$57,743	\$30,124
Chico	\$88,147	\$42,225	\$20,851
Dixon	\$10,885	\$7,604	\$2,011
Dominguez	\$267,209	\$92,153	\$47,015
East Los Angeles	\$108,629	\$66,352	\$28,790
Hermosa Redondo	\$167,707	\$66,866	\$32,166
Kern River Valley	\$12,851	\$7,672	\$2,138
King City	\$5,790	\$2,564	\$1,190
Livermore	\$148,149	\$50,733	\$25,325
Los Altos	\$98,491	\$47,922	\$22,873
Marysville	\$14,972	\$7,544	\$2,079
Oroville	\$11,653	\$8,211	\$2,317
Palos Verdes	\$183,749	\$66,965	\$33,538
Redwood Valley	\$5,692	\$5,736	\$1,265
Salinas	\$198,670	\$68,649	\$31,885
Selma	\$26,850	\$12,299	\$3,644
Stockton	\$161,434	\$84,342	\$25,561





1 **CHAPTER 5: COST ALLOCATIONS**

2 **A. AFFILIATE ALLOCATIONS**

3 Cal Water has three regulated affiliates, Washington Water Service Company  
4 (“WWSCO”), Hawaii Water Service Company (“HWSCO”), and New Mexico Water Service  
5 Company (“NMWSC”), in addition to its parent company, California Water Service Group (“CWS  
6 Group”).

7 In this GRC, Cal Water applied the same modified four-factor methodology to calculate  
8 the value of Customer Support Services (“CSS”) plant to out-of-state affiliates as adopted in  
9 D.03-09-021 resolving Cal Water’s Application 01-09-062. Cal Water includes the following  
10 allocable pool:

- 11 1. General Structures and Improvements
- 12 2. Office Equipment (hardware and software)
- 13 3. Communication equipment and general plant

14 In this proceeding, Cal Water allocated CSS expenses and rate base first to its out-of-  
15 state affiliates (HWSCO, WWSCO, NMWSC) using 1.87% for expenses and 0.71% for rate base.  
16 The Public Advocates Office agrees that the Commission should adopt Cal Water’s methodology  
17 for this proceeding.

18 **B. RATEMAKING AREA ALLOCATIONS**

19 ISSUE: After allocating to out-of-state affiliates, Cal Water allocated its general  
20 expenses and rate base to its ratemaking areas using a four-factor approach.<sup>44</sup> The four factors  
21 are gross utility plant, district payroll, active service connections and direct operating and  
22 maintenance expenses.

23 The Public Advocates Office recommended updating the four-factor calculation to  
24 include the final utility plant in service, payroll, number of services, and operation and  
25 maintenance expenses adopted in this proceeding for all Cal Water ratemaking areas. The

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<sup>44</sup> The CSS allocations proposed in this GRC Application are provided on page 118 of Exhibit CW-02 (General Report). The table of allocations includes 21 Class A ratemaking areas and Grand Oaks, a service area regulated as a Class D water utility.

1 Public Advocates Office also recommended using an estimated equivalent value of 5,723  
2 service connections for the Travis District as a surrogate in the CSS four-factor cost allocation  
3 calculation, rather than the 2,111 number of customers used by Cal Water. The Public  
4 Advocates Office argued that service connections for this unique district should be based on the  
5 quantity of water used.

6 In rebuttal, Cal Water agreed that the 4-factor allocation should be updated based upon  
7 the Commission’s final decision. For the Travis District, Cal Water disagreed that the quantity of  
8 water used is an appropriate proxy.

9 RESOLUTION: The Parties agree to update the four-factor cost allocation to include the  
10 final utility plant in service, payroll, number of services, and operation and maintenance  
11 expenses approved by the Commission in this proceeding. In addition, the Parties agree to use  
12 5,723 as the “number of services” factor for the Travis District only for the purposes of  
13 settlement in this proceeding. Cal Water may propose a different metric for the “number of  
14 services” factor for the Travis District in the next GRC.

15 References: Exhibits CW-02, p. 102; PA-12, pp. 24-26; CW-103, pp. 135-137.

#### 16 **C. COMBINED OPERATIONS ALLOCATION**

17 Cal Water currently has one combined operation that serves a subset of operating areas  
18 – Rancho Dominguez (“RDOM”), which provides services to Dominguez, Hermosa-Redondo, and  
19 Palos Verdes. Expenses and rate base are allocated to the respective operating districts based  
20 on their relative four-factor percentages. Recorded expenses for the operating districts include  
21 the expense allocations. Rate base for the combined operations are allocated in the rate base  
22 calculations for ratemaking purposes. The Public Advocates Office did not express an opinion  
23 on Cal Water’s methodology. In settlement, the Public Advocates Office agreed that the  
24 Commission should adopt Cal Water’s methodology for this proceeding.

25 References: Exhibit CW-02, p. 122.

#### 26 **D. NON-TARIFFED PRODUCTS AND SERVICES REVENUE**

27 Consistent with the Commission’s rules regarding the provision of “non-tariffed” or  
28 unregulated products and services (“NTP&S”) by water companies, formerly referred to as

## CHAPTER 5: COST ALLOCATIONS

1 activities conducted using regulated “excess capacity,” Cal Water has developed a methodology  
2 for allocating costs to unregulated activities and sharing 10% of “active” gross revenue and 30%  
3 of “passive” gross revenue with ratepayers. The detailed methodology is provided in Cal  
4 Water’s Report on Unregulated Activities, July 2018. In rebuttal, Cal Water indicated that an  
5 additional unregulated contract had been signed since its July Application under which Cal  
6 Water provides operations and maintenance services to a new development called Tesoro Viejo  
7 (near Cal Water’s Selma District).

8 The Public Advocates Office reviewed Cal Water’s NTP&S methodology and how it was  
9 applied to the Company’s unregulated contracts for non-tariffed services. The Public Advocates  
10 Office concluded that Cal Water’s methodology for revenue-sharing, cost allocation, and use of  
11 escalation factors is reasonable, and was applied consistently across all ratemaking areas.

12 References: Exhibit CW-04; PA-10, pp. 63-67; CW-103, p. 131.

13  
14  
15

[END OF CHAPTER]

## 1 CHAPTER 6: SPECIAL REQUESTS

2 In its Application, Cal Water submitted seventeen (17) Special Requests. The Scoping  
3 Memo adds **Special Request #18** relating to chromium-6 (“Cr6”) treatment costs for the  
4 Willows District.

5 **Special Requests #1** (Consolidation), **#2** (Rate Support Fund), and **#18** (Willows Cr6  
6 costs) are discussed in **Chapter 2** (Affordability). Note that Cal Water withdrew **Special Request**  
7 **#7** relating to additional Commission procedures.<sup>45</sup>

### 8 A. SPECIAL REQUEST #3 – SALES RECONCILIATION MECHANISM (“SRM”)

9 The Sales Reconciliation Mechanism (“SRM”) adjusts water rates in the second and third  
10 years of a GRC cycle when actual water sales vary from adopted water quantities according to  
11 certain parameters.

12 The Parties do not agree on the appropriate ratemaking treatment for this mechanism  
13 and are currently litigating this matter.

### 14 B. SPECIAL REQUEST #4 – WATER REVENUE ADJUSTMENT MECHANISM (“WRAM”)

15 Cal Water’s Water Revenue Adjustment Mechanism (“WRAM”) tracks the annual  
16 amount billed to customers in quantity rates, against the annual amount adopted by the  
17 Commission for quantity revenues in the approved revenue requirement for the ratemaking  
18 area. At the same time, the Modified Cost Balancing Account (“MCBA”) tracks the actual  
19 annual costs for water production (purchased water costs and pump taxes) against the annual  
20 water production costs adopted by the Commission in the approved revenue requirement for  
21 the ratemaking area. At the end of each year, the balances in these two accounts are offset  
22 against one another. If the net balance represents an over-collection of funds from customers,  
23 the funds will be returned to customers through a credit on their bills. If the new balance  
24 represents an under-collection of funds from customers, the funds will be collected from  
25 customers through a surcharge on their bills.

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<sup>45</sup> Joint Prehearing Conference Statement (October 9, 2018), p. 3.

1           The Parties disagree on the appropriate ratemaking treatment for this mechanism and  
2           have litigated this matter.

3           **C.       SPECIAL REQUEST #5 – EXTENDING SUNSET FOR ADVICE LETTERS**

4           ISSUE: For projects approved as advice letter projects in the 2015 GRC, Cal Water’s  
5           authority to complete them and recover their costs sunsets at the end of 2019. In Special  
6           Request #5, however, Cal Water requested that authority for several of the 2015 GRC advice  
7           letter projects be extended. The Public Advocates Office recommended denial of Cal Water’s  
8           “blanket” request for extensions of some projects because extension requests should be  
9           evaluated on a case-by-case basis. In rebuttal, Cal Water provided an update on the status of  
10          specific projects and presented its rebuttal position on each project.

11          RESOLUTION: For projects authorized as advice letter projects in the 2015 GRC for which  
12          Cal Water seeks an extension, the Parties have evaluated the merits of an extension on a case-  
13          by-case basis. The projects that Parties agree should be authorized for extensions are provided  
14          in **Attachment 8**. For a discussion of the value to customers of approving capital projects as  
15          advice letter projects, see **Chapter 12** (General Capital Issues). Details of these projects are  
16          discussed in the **Chapter 15** (District Plant).

17          References: Exhibits CW-03, p. 24; PA-08, pp. 85-86; CW-103, pp. 33-45, 231.

18          **D.       SPECIAL REQUEST #6 – INCORPORATING SUBSEQUENT RATE CHANGES INTO FINAL**  
19          **RATES**

20          ISSUE: Between Cal Water’s July 2018 Application and the effective date of new rates  
21          adopted in this proceeding, the Commission will have approved changes to base rates for  
22          districts in this proceeding for various reasons such as purchased water/pump tax offsets, rate  
23          base offsets, and step increases. In Special Request #6, Cal Water sought authority to  
24          incorporate the revenue and rate changes associated with these “offsets” (approved  
25          subsequent to the July Application) into the calculations of the final rates adopted in this  
26          proceeding.

27          The Public Advocates Office does not oppose this request, but expressed concern about  
28          potential customer confusion regarding what the final rates in this proceeding reflect. If this

1 request is approved, the Public Advocates Office recommends that the Commission include a  
2 notification on customer bills regarding the reasons for the rate change.

3 RESOLUTION: The Parties agree that Cal Water may include in the calculations for final  
4 rates adopted in this proceeding<sup>46</sup> the purchased water/pump tax offsets and rate base offsets  
5 approved since Cal Water' Application, as reflected in the table of **Subsequent Rate Changes**  
6 provided as **Attachment 1** to this Agreement.<sup>47</sup> All relevant tables attached to this Agreement  
7 already reflect the purchased water/pump tax offsets and rate base offsets identified in  
8 Attachment 1.<sup>48</sup>

9 Cal Water agrees to provide customer notice of, and an explanation about, the final  
10 rates that go into effect. Cal Water agrees to provide the Public Advocates Office a draft of the  
11 notice for review before sending out the finalized notice to customers.

12 References: Exhibits CW-03, p. 25; PA-08, pp. 87-88.

13 **E. SPECIAL REQUEST #7 – ADDITIONAL PROCESSES**

14 In Special Request #7, Cal Water proposed additional scheduling steps in the proceeding  
15 to ensure that the rates, tariffs, and tables that support and accompany a final GRC decision are  
16 accurate and consistent with the Commission's expressed policies. In rebuttal, Cal Water  
17 withdrew this request.

18 References: Exhibits CW-02, p. 20; CW-103, p. 232.

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<sup>46</sup> There are two steps to incorporate subsequent offsets into final rates. First, the values identified as "current rates" in the Application, which were those in effect on July 1, 2018, must be updated to reflect the rates that are now in effect (in Q3 2019). Second, the purchased water and rate base offsets approved since July 1, 2018 must be added into the RO Model used to calculate final rates.

<sup>47</sup> **Attachment 1** reflects all advice letters authorizing revenue changes, however the RO Model used to calculate final rates will only be adjusted, as a result of Special Request #6, to reflect those purchased water/pump tax and rate base offsets that were not already part of the settled capital and expenses in this proceeding.

<sup>48</sup> Note that all of the capital projects for the rate base offsets listed in **Attachment 1** had already been reflected in the settled capital in this proceeding, except for Advice Letter 2326-A for PID 98722 in the Chico District. Consistent with Special Request #6, the Chico project approved in AL 2326-A has been added to the Settlement RO Model, and is reflected in the capital settlement tables attached to this Agreement.

1 **F. SPECIAL REQUEST #8 – INCENTIVIZING TAXABLE GRANTS**

2 ISSUE: The Tax Cuts and Jobs Acts (“TCJA”) imposes federal income taxes on grants  
3 received by utilities from public agency grantors. The TCJA modifies Internal Revenue Code §  
4 118 to treat grant funds received by a utility from a public agency as a contribution to capital  
5 and treated as taxable income. One consequence of the new requirement is that Cal Water  
6 would be required to pay income taxes on any grant funds received. However, Cal Water  
7 believes it is in the best interest of its customers to continue to pursue grants to fund necessary  
8 plant improvements and additions, especially in its smaller districts. Cal Water proposed that  
9 any portion of this new tax funded by Cal Water be rate-based as an incentive for Cal Water to  
10 continue pursuing grant opportunities.

11 In its report, the Public Advocates Office recommended denying Cal Water’s Special  
12 Request #8 and additionally recommends that taxes payable on grant funds should be  
13 recovered as an operating expense, similar to how Federal and State income taxes are  
14 recovered in rates currently. The Public Advocates Office also stated that “Grant Funds should  
15 not be used to pay any income taxes on taxable Grant Funds received.”

16 RESOLUTION: The Parties agree that grants awarded to Cal Water are infrequent but  
17 will be treated as taxable income. Therefore, Cal Water should have the opportunity to recover  
18 the funds it provides to cover the income tax expense in its water rates.

19 The Parties could not agree on treating the Cal Water provided funds as expenses versus  
20 rate base. To address this issue, the Parties agreed to the following: (a) extending Cal Water’s  
21 existing 2018 Tax Accounting Memorandum Account (“TAMA”) (Preliminary Statement AU) to  
22 December 31, 2022; (b) modifying the TAMA to include the financial impacts of taxable grants;  
23 and (c) reassessing this issue in Cal Water’s next GRC. In addition, Cal Water commits filing an  
24 advice letter by the end of 2020 to address the original TCJA balance in the TAMA in a manner  
25 that is consistent with how the TCJA issues have been resolved in this Agreement. Cal Water  
26 should be authorized to modify Preliminary Statement AU as reflected in **Attachment 2**  
27 (Selected Tariffs) via a Tier 1 advice letter.

28 References: Exhibits CW-02, p. 20; CW-03, pp. 28-30; PA-01, pp. 32-36; CW-103, pp.  
29 232-236.



1 **G. SPECIAL REQUEST #9 – ELIMINATING VISALIA’S NON-RESIDENTIAL TIERED RATES**

2 ISSUE: Cal Water has one quantity rate for non-residential customers except in its  
3 Visalia District. The Visalia District’s non-residential tariff includes a quantity rate for meters up  
4 to 6-inch and a lower quantity rate for meters 8-inch or larger. The settlement adopted by  
5 D.16-12-042 specifies the merging of Visalia’s non-residential quantity rates over two GRC  
6 cycles to be consistent with other Cal Water districts and implemented the first of the two-step  
7 process by narrowing the difference between the non-residential quantity rates.

8 In this GRC, Cal Water proposed to complete the conversion to a single non-residential  
9 quantity rate in the Visalia District. The Public Advocates Office supported Cal Water’s request  
10 to complete the conversion because it is reasonable and consistent with the settlement  
11 adopted by D.16-12-042.

12 RESOLUTION: The Parties agree that the Visalia District should have one non-residential  
13 quantity rate, consistent with all other Cal Water districts. The Parties also agree that this  
14 change is consistent with the settlement adopted in D.16-12-042.

15 References: Exhibits CW-01, pp. 13-14; CW-03, p. 31; PA-09, p. 31; CW-103, p. 49.

16 **H. SPECIAL REQUEST #10 – RENAMING “MONTEREY” REGION TO “SALINAS VALLEY”**  
17 **REGION**

18 ISSUE: In the last GRC, the Commission approved Cal Water’s request to consolidate the  
19 Salinas and King City Districts into one ratemaking area, the Monterey Region. Another water  
20 company regulated by the Commission, California-American Water (“Cal Am”), has long had a  
21 service area called the “Monterey District,” however. Because Cal Water is concerned that Cal  
22 Water’s “Monterey Region” can be easily confused with Cal Am’s “Monterey District,” Cal  
23 Water requested authority to rename its Monterey Region to the “Salinas Valley Region” for  
24 ratemaking purposes. This name more appropriately aligns geographically with the Salinas and  
25 King City operating districts served by Cal Water.

26 The Public Advocates Office determined that this name change would just impact the  
27 various documents that Cal Water files with the Commission and would not require any signage  
28 or other changes relating to the operations of the Salinas and King City service areas. The

1 Public Advocates Office confirmed that the proposed revenue requirement in this case does not  
2 include costs associated with the name change and does not oppose this request.

3 RESOLUTION: The Parties agree that Salinas and King City operating areas that currently  
4 constitute Cal Water’s “Monterey Region” will be renamed to the “Salinas Valley Region” for  
5 ratemaking purposes.

6 References: Exhibits CW-03, p. 32; PA-08, pp. 89-90.

7 **I. SPECIAL REQUEST #11 – FACILITIES FEES IN BAYSHORE AND BEAR GULCH AREAS**

8 Cal Water’s request to add facilities fees in the Bayshore (Bay Area Region) and Bear  
9 Gulch areas is discussed in the section on Advances in Aid of Construction in **Chapter 11** (Rate  
10 Base).

11 **J. SPECIAL REQUEST #12 - EXTENDING CERTAIN BALANCING AND MEMORANDUM**  
12 **ACCOUNTS**

13 Please see the discussions of the Chromium-6 Memorandum Account (“Cr6 MA”) and  
14 the Asbestos Memorandum Account (“Asbestos MA”) in **Chapter 7** (Balancing and  
15 Memorandum Accounts).

16 **K. SPECIAL REQUEST #13 – AMORTIZING CERTAIN BALANCING AND MEMORANDUM**  
17 **ACCOUNTS**

18 Please see the discussions of the Chromium-6 Memorandum Account (“Cr6 MA”) and  
19 the TCP Litigation Memorandum Account (“TCP MA”), and the General District Balancing  
20 Accounts (“District BAs”) in **Chapter 7** (Balancing and Memorandum Accounts).

21 **L. SPECIAL REQUEST #14 – APPROVING NEW BALANCING ACCOUNTS**

22 ISSUE: Cal Water requested new balancing accounts relating to its conservation  
23 program, its pension program, and its health care program for the upcoming GRC years 2020-  
24 2022.

25 RESOLUTION: The Parties agree to open a new one-way balancing account for  
26 conservation expenses (Conservation Expense Balancing Account, or “CEBA”), as discussed in  
27 **Chapter 4** of this Agreement.

1           The Parties do not agree on whether a new Pension Cost Balancing Account (“PCBA”) or  
2 a new Health Cost Balancing Account (“HCBA”) should be authorized for 2020-2022, and are  
3 litigating the issues.

4           References: Exhibits CW-03, pp.62-65; PA-010, pp. 50-51; CW-03, pp. 201.

5 **M.       SPECIAL REQUEST #15 – UPDATING LEGACY FIRE SPRINKLER DISCOUNTS**

6           ISSUE: Residential customers required to have a 1”inch meter (rather than a 5/8”x3/4”  
7 meter) to satisfy fire flow requirements for indoor fire sprinklers receive a discounted service  
8 charge. In Cal Water’s last GRC, the Commission approved a company-wide methodology  
9 based on Standard Practice (“SP”) U-7-W to calculate the reduced service charge. In areas  
10 without an existing fire sprinkler discount for 1-inch residential meters, the new fire sprinkler  
11 rates were implemented. The following Cal Water service areas had existing fire sprinkler  
12 discounts based upon various legacy methodologies: Dixon, Hermosa-Redondo, and Livermore  
13 Districts, as well as the Los Angeles County and Bay Area Regions.

14           In this GRC, Cal Water proposed to apply the methodology of SP U-7-W uniformly so  
15 that all fire sprinkler discounts, including the legacy discounts, are calculated the same way  
16 across the Company. The Public Advocates Office supported this request because the  
17 methodology adopted in D.16-12-042 was reasonable.

18           RESOLUTION: The Parties agree that the Commission should authorize Cal Water to  
19 modify the residential tariffs for the Dixon, Hermosa-Redondo, and Livermore Districts, and for  
20 the Los Angeles County and Bay Area Regions, so that they are consistent with the  
21 methodology used in SP U-7-W and D.16-12-042.

22           References: Exhibits CW-03, p. 202; PA-09, p. 32.

23 **N.       SPECIAL REQUEST #16 – APPLYING PV PIPELINE COSTS TO PALOS VERDES CUSTOMERS**

24           See the discussion of the Palos Verdes Peninsula Water Reliability Pipeline (“PVPWRP”  
25 or “PV Pipeline”) in **Chapter 15** (District Plant).

1 **O. SPECIAL REQUEST #17 – NEW ALGAE MEMORANDUM ACCOUNT**

2 ISSUE: Cal Water requested authority to open a new Algae Memorandum Account in its  
 3 Application. Harmful algae in surface water is becoming an increasing concern to the  
 4 Environmental Protection Agency (“EPA”) and the State Water Resource Control Board  
 5 (“SWRCB”). The existing treatment process at Cal Water’s surface water treatment plants  
 6 cannot adequately remove taste and odor (“T&O”) compounds or non-intact algal toxins. Cal  
 7 Water is concerned about algae in its raw water supplies because several agencies have  
 8 identified the presence of cyanobacteria in several waterbodies that supply Cal Water  
 9 treatment plants. Cal Water argued it cannot wait for the SWRCB to set a Maximum  
 10 Contaminant Level (“MCL”) as a required condition for authorization of an Algae Memorandum  
 11 account. This is because, in the past, the SWRCB has expected water companies to monitor the  
 12 SWRCB’s constituents of concern and be prepared to implement new MCL’s almost  
 13 immediately.<sup>49</sup>

14 In its report, the Public Advocates Office recommended denying Cal Water’s request for  
 15 a new Algae Toxin Memorandum Account. The Public Advocates Office states that the SWRCB  
 16 Division of Drinking Water (“DDW”) does not regulate cyanotoxins and refers water systems to  
 17 the health advisory levels and recommendations presented by the EPA. The EPA health  
 18 advisory levels are not legally enforceable, but the EPA will determine if regulatory action is  
 19 needed and if a cyanotoxin MCL needs to be established after the necessary monitoring is  
 20 completed in 2020. Therefore, Cal Water will not have to comply with a federal or state  
 21 cyanotoxin MCL during this GRC cycle. In addition, Cal Water has not established a cyanotoxin  
 22 management plan for any of its districts as recommended by the EPA. Although Cal Water has  
 23 performed some cyanotoxin monitoring, the cyanotoxins and T&O compounds have been  
 24 detected at very low levels, below EPA’s health advisory levels, in the Bear Gulch, Lucerne, and  
 25 Bakersfield areas. Cal Water’s existing treatment at its surface water treatment plants in these

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<sup>49</sup> In anticipation of a SWRCB action, Cal Water proposed a project in Bakersfield (PID 116418) and Bear Gulch (PID 115586). These projects are set to perform detailed studies for the design of a combination treatment system that can remove both algal toxins and T&O removing compounds.

1 districts can treat for cyanotoxins at low levels. The Kern River Valley District has not had any  
2 detections for cyanotoxins or T&O compounds.

3 RESOLUTION: Based on the information provided by the Public Advocates Office, Cal  
4 Water agrees to defer its request for an Algae Memorandum Account and remove it from this  
5 Application.

6 References: Exhibits CW-02, p. 23; CW-03, pp. 205-206; PA-04, pp. 126-130; CW-103,  
7 pp. 241-244.

8 **P. SPECIAL REQUEST #18 – CHROMIUM-6 PROJECTS IN THE WILLOWS DISTRICT**

9 ISSUE: In the Assigned Commissioner’s Scoping Memo and Ruling, the following issue  
10 was added to the list of Special Requests: “Whether it is reasonable to authorize Cal Water to  
11 recover, via a Tier 2 advice letter filing, those costs associated with its Willows District that it  
12 tracked in its Cr6 Memorandum Account.”<sup>50</sup> This issue was added in response to a request in  
13 the Parties’ Joint Prehearing Conference Statement to allow Cal Water to recover costs related  
14 to chromium-6 treatment projects in the Willows District through a Tier 2 advice letter.<sup>51</sup>

15 RESOLUTION: As discussed in **Chapter 2** (Affordability Issues) of this Agreement, the  
16 Parties instead agree to include the costs associated with chromium-6 treatment projects in the  
17 revenue requirement of the Willows District in this GRC, and apply an annual subsidy from the  
18 RSF.

19 Reference: Exhibit CW-103, pp. 21-24.

20  
21

[END OF CHAPTER]

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<sup>50</sup> Assigned Commissioner’s Scoping Memo and Ruling (November 21, 2018), p. 5.

<sup>51</sup> Joint Prehearing Conference Statement (October 9, 2018), p. 7.

1 **CHAPTER 7: BALANCING AND MEMORANDUM ACCOUNTS**

2 **A. PRELIMINARY STATEMENT K: WAUSAU MEMORANDUM ACCOUNT (“WMA”)**

3 ISSUE: The Wausau Memorandum Account became effective on December 29, 2007 via  
4 the approval of Advice Letter 1839. Employer’s Insurance of Wausau (“Wausau”) filed suit  
5 against Cal Water to recover legal costs that Wausau expended in defense of Cal Water. The  
6 suit against Cal Water was brought by the Department of Toxic Substances Control (“DTSC”) in  
7 connection with perchloroethylene (“PCE”) contamination in the Chico District. In settlement  
8 of the case, Cal Water agreed to pay Wausau a sum out of any proceeds received from the  
9 litigation that is subject of the PCE Litigation Memorandum Account (Preliminary Statement V).  
10 As discussed below, the PCE litigation has concluded successfully.

11 In this Application, Cal Water indicated that it has fulfilled its settlement obligation and  
12 commitment to Wausau, and requested authority to close the account. The Public Advocates  
13 Office did not oppose this request.

14 RESOLUTION: The Parties agree that Cal Water should be authorized to close the  
15 Wausau Memorandum Account via a Tier 1 advice letter.

16 References: Exhibit CW-03, p. 187.

17 **B. PRELIMINARY STATEMENT P: DEPARTMENT OF TOXIC SUBSTANCES CONTROL**  
18 **MEMORANDUM ACCOUNT (“DTSC MA”)**

19 ISSUE: In the 2012 GRC, the settling parties agreed that this account could continue  
20 because of ongoing activities with DTSC. Under a pilot agreement resulting from DTSC litigation  
21 against Cal Water relating to PCE contamination, Cal Water has agreed to undertake certain  
22 activities requested by the DTSC such as groundwater testing and analysis regarding the PCE  
23 plume in the Visalia water basin. Cal Water has completed all testing and analysis, and Cal  
24 Water’s proposal to end the pilot agreement is under consideration at the DTSC.

25 In its Application, Cal Water indicated that, while the balance tracked in the DTSC  
26 Memorandum Account (“DTSC MA”) as of the end of 2017 was \$860,000, the amounts had not  
27 been booked as a regulatory asset. Cal Water then determined these costs were reflected in  
28 the recorded data used to forecast expenses in both the 2015 GRC and this GRC, such that

1 there are no amounts appropriate for recovery through the DTSC MA. Cal Water therefore  
 2 requested authority to close the DTSC MA. The Public Advocates Office did not oppose this  
 3 request.

4 RESOLUTION: The Parties agree that Cal Water should be authorized to close the DTSC  
 5 MA via a Tier 1 advice letter.

6 References: Exhibit CW-03, p. 188.

7 **C. PRELIMINARY STATEMENT V: PCE LITIGATION MEMORANDUM ACCOUNT (“PCE MA”)**

	2017 Recorded Revenues		Total Allocated Proceeds	Annual Allocation (for 3 years)
<b>Chico District</b>	23,825,743	45.0%	(132,728.93)	(44,242.98)
<b>Visalia District</b>	29,121,244	55.0%	(162,229.21)	(54,076.40)
Total	52,946,987	100.0%	(294,958.14)	

8  
 9 ISSUE: Cal Water has reached settlements with all defendants alleged to be “potentially  
 10 responsible parties” for PCE contamination for settlements totaling approximately \$2.3 million.  
 11 After legal expenses, expert fees, and a settlement payment provided to Employer’s Insurance  
 12 of Wausau (see the Wausau Memorandum Account discussed above), the remaining proceeds  
 13 total just under \$300,000.<sup>52</sup> Based upon the litigation, the beneficiaries of the proceeds should  
 14 be customers in the Chico and Visalia Districts. These amounts are tracked in the PCE Litigation  
 15 Memorandum Account (“PCE MA”).

16 In its Application, Cal Water proposed to split these proceeds between the districts  
 17 according to their relative proportions of 2017 recorded revenues. As shown in the table  
 18 above, this would result in a 45/55 split between Chico and Visalia. Cal Water also proposed to  
 19 return these amounts to customers by offsetting water treatment expenses. By applying a  
 20 credit of one-third of each district’s proceeds to expenses in test year 2020, Chico would  
 21 receive an annual expense offset of \$44,242.98, and Visalia would receive an annual expense  
 22 offset of \$54,076.40. (The offsets would automatically carry through to the expense attrition  
 23 years 2021 and 2022.) With this distribution of the amounts in the PCE MA, Cal Water  
 24 requested authority to close the account via a Tier 1 advice letter.

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<sup>52</sup> The law firms pursued the cases based upon the agreement that their fees would only be paid out of proceeds received as a result of a court award or settlement.

1 The Public Advocates Office did not oppose Cal Water’s proposal.

2 RESOLUTION: The Parties agree that water treatment expenses in the Chico and Visalia  
3 Districts will be offset according to the table provided above. Cal Water should be authorized  
4 to close the PCE MA via a Tier 1 advice letter.

5 References: Exhibits CW-03, pp. 189-190; PA-10, pp. 68-69.

6 **D. PRELIMINARY STATEMENT W: TCP LITIGATION MEMORANDUM ACCOUNT (“TCP MA”)**

7 In its Application, Cal Water discussed the status of its 1,2,3 trichloropropane (“TCP”)  
8 Litigation Memorandum Account (“TCP MA”) and erroneously indicated that the account would  
9 automatically close at the end of 2019. In rebuttal, Cal Water requested that the account  
10 continue because the status of the costs tracked in the account had changed.

11 In **Special Request #13**, Cal Water requested recovery via a Tier 2 advice letter for any  
12 balances that remained in the TCP MA as of December 31, 2019 on the assumption that the  
13 disposition of the majority of the costs tracked in the TCP MA would be resolved prior to the  
14 end of this proceeding, and that nominal amounts would remain in the TCP MA as of year-end  
15 2019. Cal Water also requested to net the amounts against other balancing and memorandum  
16 accounts being amortized at the same time. The Public Advocates Office did not oppose the  
17 request to amortize the remaining costs in the TCP MA, but opposed the request to net  
18 balances against one another.

19 RESOLUTION: Under the terms of the TCP MA, the account continues until the  
20 Commission takes action otherwise (see Preliminary Statement W). In addition, Special  
21 Request #13 is no longer relevant to the TCP MA because the disposition of all costs in the  
22 account will still be unresolved by year-end 2019. Cal Water therefore withdraws its request to  
23 recover any unamortized remainder in the account via a Tier 2 advice letter. The Parties agree  
24 that there is no need for Commission action in this Agreement with regard to the TCP MA.

25 References: Exhibits CW-03, pp. 190-191; PA-10, pp. 69-70; CW-103, p. 238.



1 **E. PRELIMINARY STATEMENT AC: PRESSURE REDUCING VALVE MEMORANDUM**  
2 **ACCOUNT (“PRVMA”)**

3 ISSUE: At the request of the Commission’s Water Division, Cal Water and two other  
4 water companies embarked on a research project to regenerate energy by replacing Pressure  
5 Reducing Valves (“PRV’s”) with hydro turbine electrical generators. Cal Water opened the  
6 Pressure Reducing Valve Memorandum Account (“PRVMA”) (Preliminary Statement AC) to  
7 track costs associated with the project, and opened PID 65566 to install an inline hydro-turbine  
8 in the Bear Gulch District. As described in detail in **Chapter 9** (CSS and District Expenses), Cal  
9 Water requested recovery of the costs tracked in the PRV MA as an extraordinary property loss  
10 (“EPL”) to be amortized over 10 years, and closure of the PRV MA. The Public Advocates Office  
11 opposed this request to expense.

12 RESOLUTION: For the reasons discussed in **Chapter 9** (CSS and District Expenses), the  
13 Parties agree to expense a lower amount as an EPL amortized over 10 years. Cal Water should  
14 also be authorized close the PRVMA via a Tier 1 advice letter.

15 References: Exhibits CW-02, pp. 43-44; CW-03, pp. 191-192; PA-10, pp. 19-20; CW-103,  
16 pp. 114-118.

17 **F. PRELIMINARY STATEMENT AD: STOCKTON EAST LITIGATION MEMORANDUM**  
18 **ACCOUNT (“SLMA”)**

19 ISSUE: The Stockton East Litigation Memorandum Account (“SLMA”) was opened to  
20 track the costs associated with litigation starting in 2009 regarding a purchase water agreement  
21 with the Stockton East Water District. The course of litigation has included numerous claims  
22 and counter-claims among multiple parties, and resulted in a partial settlement in April 2014  
23 that gives Cal Water certain water rights. Cal Water’s appeal of one aspect of the case has been  
24 stalled in appellate court. In addition, in a malpractice matter related to the litigation, Cal  
25 Water received a confidential amount of settlement proceeds.

26 In its Application, Cal Water indicated that, because both the legal expenses and the  
27 settlement proceeds are reflected in the recorded amounts used to forecast legal expenses in  
28 this GRC, the SLMA should be closed without a request for any recovery. The Public Advocates  
29 Office did not oppose this recommendation.

1            RESOLUTION: The Parties agree that Cal Water should be authorized to close the SLMA  
2 via a Tier 1 advice letter.

3            References: Exhibit CW-03, p.192.

4    **G.        PRELIMINARY STATEMENT AI: CHROMIUM 6 MEMORANDUM ACCOUNT (“CR6 MA”)**

5            The Chromium-6 Memorandum Account (“Cr6 MA”) is intended to track the  
6 incremental costs for complying with the Maximum Contaminant Level (“MCL”) for chromium-  
7 6. After the SWRCB originally adopted an MCL of 10 parts per billion (“ppb”), Cal Water began  
8 construction of Cr6 treatment projects in Dixon, Salinas (Monterey/Salinas Valley Region), and  
9 Willows.

10           The SWRCB subsequently withdrew the MCL of 10 ppb, and is still in the process of  
11 identifying a new Cr6 MCL. Cal Water has since completed its initial Cr6 projects. This  
12 Agreement addresses the disposition of the completed Cr6 projects and the associated costs  
13 tracked in the Cr6 MA in **Chapter 2** (Affordability). Descriptions of the capital projects are also  
14 provided in **Chapter 15** (District Plant).

15           In **Special Request #12**, Cal Water proposed to extend the Cr6 MA because additional  
16 projects may be required after the SWRCB adopts a new Cr6 MCL. The Public Advocates Office  
17 supported the request for the account to continue, but emphasized that any cost recovery  
18 request by the Company be fully documented, corroborated, and justified.

19           In **Special Request #13**, Cal Water requested recovery via a Tier 2 advice letter for any  
20 balances that remained in the Cr6 MA as of December 31, 2019 on the assumption that the  
21 disposition of the majority of the costs tracked in the Cr6 MA would be resolved in this  
22 proceeding, and that nominal amounts related to the closed Cr6 treatment projects would still  
23 remain in the account. Cal Water also requested that these amounts be netted against the  
24 balances of other balancing and memorandum accounts being amortized at the same time. The  
25 Public Advocates Office supported the request to amortize the remaining amounts in the Cr6  
26 MA via a Tier 2 advice letter but opposed Cal Water’s proposal to net balances against one  
27 another for recovery purposes.

28           RESOLUTION: The Cr6 treatment projects for Dixon, Salinas (a district in the  
29 Monterey/Salinas Valley Region), and Willows tracked in the Cr6 MA have been completed, and

1 the Parties agree that disposition of the majority of the associated costs should be addressed  
2 through **Special Requests #1 (Affordability) and #2 (Rate Support Fund)** as part of the final  
3 decision in this case.

4 With regard to **Special Request #12**, the Parties agree that Cal Water should be  
5 authorized to modify Preliminary Statement AI through a Tier 1 advice letter to extend the Cr6  
6 MA until the Commission determines it should be closed. An updated Preliminary Statement AI  
7 is provided in **Attachment 2** to this Agreement. (Exhibits CW-03, pp. 198-199; PA-01, pp. 37-38;  
8 CW-103, pp. 238.)

9 With regard to **Special Request #13**, the Parties agree that, if the terms in this  
10 Agreement for Special Requests #1 and #2 are adopted, there will still be costs in the Cr6 MA  
11 for Dixon and Willows<sup>53</sup> as of the end of 2019 that should be addressed through Special  
12 Request #13. In particular, under this Agreement, final rates in this proceeding will reflect: (1)  
13 all capital costs for the completed Cr6 projects in Dixon, Salinas (Monterey/Salinas Valley  
14 Region), and Willows;<sup>54</sup> (2) for Dixon and Willows, the carrying costs associated with the capital  
15 projects up through the end of 2019,<sup>55</sup> and; (3) the expenses incurred for the capital projects up  
16 through June 2019 for Dixon, and up through July 2019 for Willows.<sup>56</sup>

17 The Cr6 expenses from July 2019 for Dixon, and from August 2019 for Willows, through  
18 the end of 2019, will still be in the Cr6 MA after final rates are adopted in this proceeding. The  
19 Parties agree that Cal Water should be authorized to recover these remaining expenses through  
20 surcharges via Tier 2 advice letters. In addition, because all carrying costs and expenses tracked  
21 in the Cr6 MA for Salinas through the end of 2019 will not be reflected in final rates under the

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<sup>53</sup> Special Request #13 originally did not apply to Willows Cr6 treatment costs because Willows costs were not originally included in this case. The Parties agree, however, that Willows Cr6 costs should be treated in the same manner as Dixon Cr6 costs with regard to resolving Special Request #13.

<sup>54</sup> How the final capital project costs are reflected in this Agreement are discussed in Chapter 15 (District Plant).

<sup>55</sup> The “carrying costs” referred to herein are defined in Chapter 1. In resolving Special Requests #1 and #2 (as discussed in Chapter 1 (Affordability)), the carrying costs for Dixon and Willows are for the periods consisting of individual project completion date through December 31, 2019. These carrying costs will be amortized over 6 years and treated as additional “expenses” for ratemaking purposes, and therefore will be embedded in each district’s revenue requirement.

<sup>56</sup> As discussed in Chapter 1 (Affordability), these expenses will be amortized over 6 years and treated as additional “expenses” for ratemaking purposes, and therefore will be embedded in each district’s revenue requirement.

1 terms of this Agreement, the Parties agree that Cal Water should be authorized to recover  
2 these costs through surcharges applicable to the Monterey/Salinas Valley Region via a Tier 2  
3 advice letter. (Exhibit CW-03, p. 194; PA-10, pp. 70-72; CW-103, pp. 239-240.)

4 Finally, with regard to the remaining balances in the Cr6 MA to be recovered through  
5 surcharges, Cal Water withdraws its request in **Special Request #13** to net the Cr6 balance  
6 against the balances of other accounts being amortized at the same time.

7 References: Exhibits CW-03, pp. 186, 193-194, 190-191, 197-198; PA-10, pp. 69-71; CW-  
8 102; CW-103, pp. 239-240.

9 **H. PRELIMINARY STATEMENT AP: GENERAL DISTRICT BALANCING ACCOUNTS (“DISTRICT**  
10 **BAS”)**

11 The purpose of the General District Balancing Accounts (“District BAs”) is to track small  
12 sums (negative and positive) associated with a ratemaking district so that they can be  
13 aggregated, and the net amount addressed as a group when the sums grow larger. The general  
14 terms of the District BAs were adopted in D.14-08-011, and are as follows:

- 15 (a) Each ratemaking area will have an associated “general balancing account”  
16 (referred to as a “general district balancing account”);
- 17 (b) Each general district balancing account may be amortized consistent with the  
18 Commission’s standard practices (2% of last adopted revenue requirement), or in  
19 a GRC; and
- 20 (c) For accounts for which the Commission has authorized a fixed period of  
21 amortization, the small residual balances that result from under- or over-  
22 amortization may be put into a general district balancing account.<sup>57</sup>

23 In Special Request #13, Cal Water requested authority to recover the amounts tracked  
24 in the District BAs via a Tier 1 advice letter, and to net the amounts against other balancing and  
25 memorandum accounts being amortized at the same time. The Public Advocates Office did not  
26 oppose the request to amortize the District BAs, but opposed the request to net balances  
27 against one another.

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<sup>57</sup> D.14-08-011, Attachment A (Settlement Agreement) at pp. 63-64.

1            RESOLUTION: The Parties agree that Cal Water should be authorized to amortize (at the  
2 ratemaking level) the total net balance of \$6,876,000 (as of May 31, 2018) in the District BAs as  
3 of May 31, 2018 via a Tier 1 advice letter. Cal Water withdraws its request to net District BA  
4 amounts against the balances of other accounts being amortized at the same time.

5            References: Exhibits CW-03, pp. 186, 193-194, 190-191, 197-198; PA-10, pp. 72-73.

6 **I.        PRELIMINARY STATEMENT AS: ASBESTOS LITIGATION MEMORANDUM ACCOUNT**  
7 **("ALMA")**

8            ISSUE: In Special Request #12, Cal Water proposed to extend the Asbestos  
9 Memorandum Account ("Asbestos MA") because the reason for originally opening the account  
10 is still present. The Asbestos MA tracks litigation costs associated with lawsuits brought against  
11 Cal Water alleging asbestos exposure, and by its terms will end at year-end 2019. There are  
12 asbestos lawsuits against Cal Water that are ongoing, and new lawsuits may still be filed. Cal  
13 Water therefore requested an extension of the Asbestos MA for another 5-year period until  
14 year-end 2024. The Public Advocates Office supported this request, but emphasized that any  
15 cost recovery be fully documented, corroborated, and justified.

16            RESOLUTION: The Parties agree that Cal Water should be authorized to modify the  
17 preliminary statement for the Asbestos MA to extend the account for another 5 years until the  
18 end of 2024. An updated Preliminary Statement AS is provided in **Attachment 2** to this  
19 Agreement.

20            References: Exhibits CW-03, pp. 198-199; PA-01, pp. 37-38; CW-103, pp. 238.

21 **J.        PRELIMINARY STATEMENT AV: 2018 TAX ACCOUNTING MEMORANDUM ACCOUNT**  
22 **("TAMA")**

23            ISSUE: The 2018 Tax Accounting Memorandum Account ("TAMA") captures the impacts  
24 of the federal Tax Cuts and Jobs Act ("TCJA") on the revenue requirements of Cal Water's  
25 regulated areas since January 1, 2018. While Cal Water did not request Commission action on  
26 this account in its Application, the Parties' resolution of Special Request #8 (Incentivizing  
27 Taxable Grants) includes a modification to the TAMA.

CHAPTER 7: BALANCING AND MEMORANDUM ACCOUNTS

1            RESOLUTION: The Parties agree that Cal Water should be authorized to modify  
2 Preliminary Statement AV (see **Attachment 2**) via a **Tier 1** advice letter, as discussed in **Chapter**  
3 **6** (Special Requests) with regard to **Special Request #8**.

4            References: Exhibits CW-03, pp. 28-30, 200; PA-01, pp. 32-36; CW-103, pp. 232-236.

5

6

[END OF CHAPTER]

# 1 CHAPTER 8: SALES AND SERVICES

## 2 A. SALES AND SERVICES

3 Cal Water developed its total sales forecasts by first estimating the number of  
4 customers (services) and average use per customer (CCF/customer). Cal Water's total sales  
5 forecast for residential, business and multifamily customers is the product of number of  
6 customers and average use per customer, and for all other customer classes the averaged  
7 consumption from the last 5 years. Cal Water followed the same forecasting methodology for  
8 sales proposed in its last GRC Application 15-07-015 and generally followed the Rate Case  
9 Plan.<sup>58</sup> (Exhibit CW-02, pp. 31-32 and CW-05, Section 2.)

10 ISSUE: The Public Advocates Office, with a few exceptions that only result in slight  
11 deviations from Cal Water's forecast, agrees with Cal Water's forecast for number of  
12 customers, average use per customer and total sales (Exhibit PA-09, p. 1). The Public Advocates  
13 Office noted that several districts included irrigation sales, although Cal Water only has tariffed  
14 irrigation customers in the Oroville District. Additionally, the outdoor water use for a small  
15 number of business customers was incorrectly recorded as irrigation sales instead of business  
16 sales. This misclassification occurred in Cal Water's sales estimates for Bear Gulch, Dixon,  
17 Hermosa Redondo, Livermore, Los Angeles Region, Monterey/Salinas Valley Region, and  
18 Stockton.

19 RESOLUTION: The Parties agree to correct the errors described above. In **Attachment**  
20 **5, Table 1** summarizes the agreed estimated average use per customer for residential, business  
21 and multi-family classes. **Table 2** summarizes the agreed-upon total consumption by class for  
22 the other customer classes for the Test Year 2020. **Table 3** summarizes the agreed-upon  
23 number of metered services, and **Table 4** summarizes the agreed-upon number of flat-rate  
24 services.

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<sup>58</sup> D.07-05-062, Appendix A, footnotes 4-6 (outlining the process for a utility to forecast sales).

1 **B. SUPPLY**

2 Cal Water estimated total water production based on sales plus unaccounted-for-water.  
3 (Exhibit CW-02, p. 32.) This is not a contested issue. (Exhibit PA-09, p. 1.) In **Attachment 5**,  
4 **Table 5** summarizes the agreed-upon total water production, and **Table 6** summarizes the  
5 agreed-upon unaccounted-for-water percentages used to estimate unaccounted-for-water  
6 quantities.

7 [END OF CHAPTER]



1 **CHAPTER 9: EXPENSE ISSUES**

2 **A. PAYROLL**

3 Cal Water uses the last recorded year of 2017 as its base year for estimating labor costs.  
4 Most district personnel are members of the Utility Workers of America Union and their wages  
5 are subject to a contract between the Union and Cal Water.<sup>59</sup> In Cal Water’s Customer Support  
6 Center, many of the employees are members of the Utility Workers of America Union or the  
7 International Federation of Professional and Technical Employees Union. As such, Cal Water  
8 believes future labor costs are reasonably predictable. Moreover, the base year concept  
9 includes vacancies and overtime, which, according to Cal Water, simplifies test year forecasting.  
10 By assuming a constant level of vacancies and overtime, the need for additional personnel is  
11 estimated incrementally. Cal Water believes this avoids double counting that could occur by  
12 trending employees or labor dollars (Exhibit CW-02, p. 103).

13 In its report (Exhibit PA-11C, pp. 2-16), the Public Advocates Office made some key  
14 recommendations as follows:

- 15 (a) Approve 19 Customer Support Services (“CSS”) and four districts positions Cal  
16 Water filled between GRC’s with adjustments.
- 17 (b) Deny 20 CSS and 10 district positions Cal Water requested in this GRC.
- 18 (c) Deny expenses for Cal Water’s proposed employee certification program
- 19 (d) Reduce Cal Water’s projected test year executive compensation expense.
- 20 (e) Adjust Cal Water’s authorized positions to remove 82 positions from previously  
21 authorized positions.
- 22 (f) Require Cal Water to report percentage of capitalized labor and justify changes  
23 to capitalized percentages in Cal Water’s subsequent GRCs.

24 These key recommendations are discussed below.

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<sup>59</sup> Cal Water and the Utility Workers Union of American signed a new 6-year contract on February 19, 2015. Cal Water and the International Federation of Professional and Technical Employees also signed a new 6-year contract on February 19, 2015.

1           **1.     Approve positions filled between GRCs with adjustments for previously**  
2           **approved positions (19 CSS and Four District Positions)**

3           ISSUE: In A. 18-07-001, Cal Water (Exhibit CW-02, pp. 103-109 and 111-112), Cal Water  
4 listed and justified the positions hired between GRCs. In its report (Exhibit PA-11C, pp. 5-6), the  
5 Public Advocates Office recommended approving the expensed salaries for the 19 CSS positions  
6 and four district positions filled between GRCs. However, the Public Advocates Office proposed  
7 two adjustments related to these positions:

- 8           • Exclude the cost of eight previously authorized positions from the payroll  
9           forecasts to ensure that Cal Water does not double-recover the costs for these  
10          positions; and
- 11          • Deny any recovery of any costs associated with the 19 CSS positions and four  
12          district positions recorded in Cal Water’s existing 2015 Pension Cost Balancing  
13          Account and Health Care Balancing Account from the date of hire to the end of  
14          2019.<sup>60</sup>

15           In rebuttal (Exhibit CW-103, pp. 63-66), Cal Water explained why the eight positions are  
16 not double counted. In addition, Cal Water stated that there was an error in calculating the  
17 payroll adjustments for the eight positions. Cal Water’s intention was to normalize the payroll  
18 dollars recorded in 2017 to reflect a full year’s salary because the positions were filled for only  
19 part of the year.

20           In the same section (Exhibit CW-103 pp. 66-67), Cal Water disagreed with the Public  
21 Advocates Office’s proposal to deny recovery of the costs associated with the 19 CSS and four  
22 district positions recorded in Cal Water’s pension and health care balancing accounts.

23           RESOLUTION: The Parties agree that the eight positions are not double-counted and  
24 should be normalized for a full year and included in the payroll expense forecast for the test  
25 year.

26           The Parties did not reach an agreement regarding the proposed adjustment for the 23  
27 positions from the recorded pension and health care balancing accounts. The Parties have  
28 litigated this matter in briefs.

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<sup>60</sup> The existing Pension and Healthcare balancing accounts were authorized in the 2015 GRC by D.16-12-042 for the period January 1, 2017 to December 31, 2019

1           **2. Deny 20 CSS and 10 district positions Cal Water requested in this GRC**

2           ISSUE: In A.18-07-001, Cal Water (Exhibit CW-02 pp. 103, 109-114 and Attachment C),  
3 Cal Water requested 16 new positions for CSS, four conservation positions,<sup>61</sup> and 10 new  
4 positions for the districts. Cal Water also requested 14 additional vehicles with these additional  
5 positions.

6           In addition to the 30 employees, Cal Water also proposed six additional district positions  
7 to serve the new Travis District (Exhibit CW-33C, p. 5 and Attachment B).

8           In its report (Exhibit PA-11C, pp. 7-8), the Public Advocates Office proposed that the  
9 Commission deny Cal Water's request for 30 new positions because Cal Water has many  
10 unfilled positions. In addition, the Public Advocates Office took no position on the new Travis  
11 District in its report (Exhibit PA-01, p. 12), but removed from its total recommended budget  
12 presented in testimony the payroll expense and benefits for the six employees that Cal Water  
13 proposed in the RO Model.<sup>62</sup>

14           In rebuttal (Exhibit CW-103, pp. 70-71), Cal Water explained why there were a number  
15 of vacant positions, that customers are not funding these vacant positions, and that Travis  
16 positions should not have been removed by the Public Advocates Office.

17           RESOLUTION: As part of a comprehensive payroll and benefits settlement, the Parties  
18 agree to the following:

- 19           1. The four conservation positions should be removed from the payroll and benefit  
20 expenses forecast since they are also included in the proposed conservation  
21 budget and that the merits of those positions be addressed with the overall  
22 conservation budget;
- 23           2. The six Travis positions listed below should be included in payroll and benefits  
24 expense as proposed by Cal Water;
- 25           3. The 13 new positions listed below, out of the originally-requested 26 positions,  
26 should be included.<sup>63</sup> For these 13 positions, the Parties also agree to nine

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<sup>61</sup> Conservation positions are considered CSS positions but presented separately here to provide greater understanding of the Agreement.

<sup>62</sup> Exhibit PA-11C does not contain an explanation for removal of the 6 Travis positions. This was confirmed with the Public Advocates Office in their response to data request CWS-002.

<sup>63</sup> Cal Water requested 36 new positions in its Application. Of these, 6 positions related to the Travis District and 4 positions related to the Conservation Program, leaving a remaining 26 positions for the districts and CSS.

1 additional vehicles related to the new positions (included in both **Attachment 9**  
 2 to this Agreement, and **Table 3 of Attachment 10** to this Agreement). Cal Water  
 3 retains the discretion to fill the positions as business needs dictate. Cal Water  
 4 will explain and justify in the next GRC if the positions hired are different from  
 5 the positions listed in this Agreement;

- 6 4. Cal Water specified which positions the Company should hire. Two positions  
 7 requested (Cyber Security Vulnerability Specialist and Senior Buyer), if hired, will  
 8 result in lower consulting costs. These positions are not listed in the additional  
 9 thirteen positions listed below and therefore, the adjustments to reduce outside  
 10 services expenses will be also be removed.

Department	Position	Proposed Annual Salary	Expense %	Total Payroll Expense
Corp Comm	Digital Comm Specialist (Social Media)	72,000	70%	50,400
Water Quality	Chemist	103,152	100%	103,152
Water Quality	Chemist - TNI	103,152	100%	103,152
Travis	Local Manager	99,960	90%	89,964
Travis	Foreman Pump and Electric	93,013	90%	83,712
Travis	Foreman Flushing and Valve	85,138	90%	76,624
Travis	Certified Pump Operator	88,918	90%	80,026
Travis	Utility Worker/CPO	78,889	90%	71,000
Travis	Storekeeper/Field Clerk	85,138	90%	76,624
Bayshore	UW	70,452	75%	52,839
Bayshore	UW	70,452	75%	52,839
Bayshore	UW	70,452	75%	52,839
Bayshore	Superintendent	78,000	70%	54,600
Willows	Small System Operator CSR	77,016	90%	69,314
Dixon	Small System Operator	83,508	90%	75,157
Visalia	UWCPO	86,808	85%	73,787
Bakersfield	UWCPO	84,684	80%	67,747
Bakersfield	UWCPO	84,684	80%	67,747
Redwood Valley	Small System Operator	81,468	90%	73,321

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CHAPTER 9: EXPENSE ISSUES

District	Position	PID #	Vehicle Type
Redwood Valley	Small System Operator	118096	Pick Up
Dixon	Small System Operator	118095	Pick Up
Bayshore	UW	118120	Pick Up
Bayshore	UW	118094	Pick Up
Bayshore	UW	118094	Pick Up
Bayshore	Superintendent	118094	Pick Up
Visalia	UWCPO	118121	Pick Up
Bakersfield	UWCPO	118093	Pick Up
Bakersfield	UWCPO	118093	Pick Up

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**3. Deny expenses for Cal Water’s proposed employee certification program**

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ISSUE: In A.18-07-001, Cal Water (Exhibit CW-02, pp. 112-113) requested salary increases by approximately \$440,000 for its employees who obtain a higher degree of certification from the SWRCB for distribution, treatment and waste water licenses. In addition, Cal Water requested additional salary expenses for the proposed regionalized call center in the amount of \$114,000.

In its report (Exhibit PA-11, p. 12), the Public Advocates Office recommended this request be denied because it is a non-recurring expense and is therefore not appropriate to be included in rates.

In rebuttal (Exhibit CW-103, pp. 79-80), Cal Water explained the employee certification incentive program is a continual salary increase for those certified, is part of our union contract, and represents a reasonable cost for the value received by customers.

RESOLUTION: As part of a comprehensive payroll and benefits settlement, the Parties agree to include the 2017 recorded certification pay in Cal Water’s base expensed salary used to calculate test year payroll expenses.

**4. Reduce Cal Water's projected test year executive compensation expense**

ISSUE: In the Application, executive compensation has three components – base pay, Short-Term Incentive (“STI”) and Long-Term Incentive (“LTI”). The base pay and STI are included in recorded payroll expenses and used a base for the payroll expense forecast as calculated in the RO Model. The LTI is included in administrative and general (“A&G”) Non-Specifics, which is forecasted based on an inflation-adjusted five-year average as calculated in the RO Model.

In its report (Exhibit PA-11C, pp. 12-16), the Public Advocates Office recommended to include only the recorded executive base pay in rates and exclude performance-based compensation (bonuses). In addition, the Public Advocates Office argued that the forecasted executive compensation in this case is excessive compared to previously adopted amounts.

Also, in its report (Exhibit PA-11C), the Public Advocates Office unintentionally removed approximately \$400,000 more than what Cal Water requested from Cal Water's executive compensation for its 2020 test year expenses.

In rebuttal (Exhibit CW-103, pp. 80-86), Cal Water explained how the incentive programs (STI and LTI) are necessary and how these incentives are evaluated. Cal Water emphasized that the Commission must evaluate the total compensation of officers for reasonableness, not simply one component.

RESOLUTION: As part of a comprehensive payroll and benefits settlement the Parties agree to include the Executives' base pay plus 60% of recorded STI as part of the base payroll to calculate the payroll expenses forecast for the test year. In addition, the Parties agree to include 60% of the LTI forecast for the test year expenses.

Additionally, the Parties agree that the Public Advocates Office executive pay adjustment based on 2017 actual executive pay was \$400,000 greater than Cal Water requested for test year 2020 and therefore should not be included in the calculations of executive compensation.

1           **5.     Adjust Cal Water’s authorized positions to remove 82 positions from previously**  
2           **authorized positions**

3           ISSUE: Cal Water projects pension expense based on an actuarial consultant’s estimate  
4 of future pension obligations (Exhibit CW-02, p. 116). In its report (Exhibit PA-11C, pp. 9-11),  
5 the Public Advocates Office recommended to reduce Cal Water’s authorized labor force by 82  
6 because Cal Water has many unfilled positions. In rebuttal (Exhibit CW-103, pp. 74-76), Cal  
7 Water explained that the payroll expense forecast reflects any vacancies which have occurred  
8 throughout the years. However, Cal Water agrees to reduce the number of positions for  
9 calculating pension and healthcare benefits. Cal Water disagrees with “removing  
10 authorization” for 82 positions because it is contrary to the way the Commission authorizes  
11 positions for Cal Water and the other utilities, which is to authorize costs included in customer  
12 rates.

13           RESOLUTION: As part of a comprehensive payroll and benefits settlement the Parties  
14 agree to reduce the number of positions for calculating pension and health care benefits and  
15 that 27.66% of these costs are capitalized. The Public Advocates Office also withdraws its  
16 recommendation to permanently remove 82 positions from Cal Water’s total number of  
17 positions.

18           **6.     The Commission requires Cal Water to report percentage of capitalized labor**  
19           **and justify changes to capitalized percentages in Cal Water’s subsequent GRCs**

20           ISSUE: In its report (Exhibit PA-11C, pp. 11-12), the Public Advocates Office  
21 recommended that Cal Water be required to report capitalized percentages of authorized  
22 positions in subsequent GRCs. In addition, as part of the reporting, Cal Water should justify  
23 percentage changes from the last GRC.

24           In rebuttal (Exhibit CW-103 , pp. 76-79), Cal Water stated that it provided a report of  
25 capitalized labor dollars and percentages by ratemaking area in compliance with the Minimum  
26 Data Requirements (“MDR”) set forth in the Rate Case Plan (Exhibits CW-12 to CW-33,  
27 Attachment A, pp. 25-26). Cal Water argued that the capitalization of employee’s time is based  
28 on the activity the employee is performing and not targeted to reach certain percentages. Over

1 the past several years Cal Water’s capital programs have increased and therefore the amount  
2 of capitalized labor should correspondingly increase.

3 RESOLUTION: As part of a comprehensive payroll and benefits settlement the Parties  
4 agree to remove this item. Cal Water will continue to report capitalized labor percentages by  
5 ratemaking area in compliance with the “MDR” set forth in the Rate Case Plan.

6 **Table 1 in Attachment 6** summarizes the agreed-upon payroll expense forecasts for the  
7 test year.

8 **B. BENEFITS**

9 Cal Water included in its Application the following benefit components: Retirement  
10 Savings Plan (401k), Retirement Fund (Pension and Supplemental Executive Retirement Plan),  
11 Group Insurance (including medical, dental, and vision) and Retirees’ Group Health costs, and  
12 Post-retirement Benefits Other Than Pension (“PBOP”) costs. Cal Water’s forecast of pension  
13 and medical expenses is the result of multiplying a per employee cost (provided by an actuarial  
14 expert, Milliman) by the proposed total number of positions (Exhibit CW-02, pp. 116-117 and  
15 Attachment E, Exhibit CW-03, pp. 36-42 and Exhibit CW 103, pp. 86-90).

16 ISSUE: In its report (Exhibit PA-11C, pp. 17-18), the Public Advocates Office proposed  
17 two modifications to Cal Water’s forecast:

- 18
- 19 • Calculate benefits on a per-employee basis using the number of positions  
approved in this proceeding; and
  - 20 • Remove \$4,098,980 in expenses related to employees performing unregulated  
21 activities that should not be included in rates.

22 In rebuttal (Exhibit CW-103, p. 89), Cal Water:

- 23 • Explained that the pension and healthcare expense for the test year 2020 should  
24 be calculated based on the approved positions, the Milliman actuarial rates per  
25 person and reduced by the capitalized rate of 27.66%.
- 26 • Explained that the benefits expenses related to unregulated activities had  
27 already been removed from the test year estimates, so no further adjustment is  
28 necessary or warranted.
- 29 • Noted that in the Public Advocates Office’s RO Model work papers, forecasted  
30 benefits for the Westlake District was inadvertently changed to zero. In Cal



1 Water's application the forecasted benefits for Westlake was \$386,276. (Exhibit  
2 CW-103, p. 87.)

- 3 • Noted that the Public Advocates Office's adjustment to health care expense  
4 unintentionally excluded \$444,467 of expenses related to third party charges to  
5 administer Cal Water's various health care programs.

6 **RESOLUTION:** As part of a comprehensive payroll and benefits settlement the Parties  
7 agree to the following -

- 8 • The benefits expense forecast is calculated based on the agreed-upon number of  
9 employees of 1,069<sup>64</sup> (as discussed in the payroll section of this Agreement), the  
10 Milliman actuarial rate per person, and a reduction by 27.66% to remove benefit  
11 dollars that are capitalized.
- 12 • The benefits expenses forecast does not include the benefits related to  
13 unregulated activities, and therefore the additional adjustment of \$4,098,980  
14 recommended by the Public Advocates Office is not necessary.
- 15 • Correction of the formula to include the benefits forecast for the Westlake  
16 District.
- 17 • The health care administration costs of \$444,467 should be included in expenses.
- 18 • Removal of the four conservation positions from the benefits calculation here,  
19 and accounting for them instead in conservation expenses.

20 **Table 2 in Attachment 6** summarizes the agreed-upon benefits expenses for the test  
21 year.

## 22 **C. WORKERS' COMPENSATION**

23 An actuarial expert whose professional focus is workers' compensation costs provided  
24 Cal Water's total workers' compensation estimate for this proceeding based on Cal Water's  
25 historical funding rate. The estimates provided are cash-basis estimates intended to cover Cal  
26 Water's retained claim costs and expenses. Cal Water calculated estimated workers'  
27 compensation per employee in the aggregate, and then allocated amounts to the districts and  
28 CSS based on payroll. In addition, CSS test year expenses include \$126,727 as a synergy

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<sup>64</sup> The 1,069 is comprised of 1,132 employees at the start of 2017, less 82 vacancies, plus 13 new district/CSS positions, plus 6 new Travis positions.

1 adjustment from the merger with Dominguez Water Company, as adopted in D. 06-08-011.  
2 (Exhibit CW-02, p. 61.)

3 ISSUE: In its report (Exhibit PA-11, pp. 20-21), the Public Advocates Office did not accept  
4 Cal Water's forecast on workers' compensation expense because it is a forecast based on  
5 accrual provisions rather than historical levels of expenses. Instead, the Public Advocates Office  
6 proposed to use the escalated five-year average.

7 In rebuttal (Exhibit CW-103, pp. 90-92), Cal Water clarified that the estimates are based  
8 on cash-basis estimates and not on accrual provisions. Cal Water urged that any Commission  
9 consideration of this expense should reflect that Cal Water continues to use cash-basis  
10 reporting that was adopted by the Commission in prior GRCs.

11 RESOLUTION: As part of an overall settlement of payroll and benefits, the Parties agree  
12 to a \$1,598,080 workers' compensation expense estimates. **Table 3 in Attachment 6**  
13 summarizes the agreed-upon workers' compensation expense for the test year.

#### 14 **D. TRANSPORTATION**

15 Transportation expenses are expenses related to the Company's fleet of vehicles  
16 including depreciation, liability insurance, fuel, vehicle registration, repairs and maintenance.  
17 These expenses are booked to a clearing account and then allocated to appropriate expense  
18 accounts based on mileage driven. Cal Water's methodology used a five-year inflation-adjusted  
19 average to forecast transportation expenses to its existing fleet of vehicles. The Public  
20 Advocates Office agreed with this methodology (Exhibit PA-10, p. 13).

21 ISSUE: Cal Water proposed to add vehicles to its current fleet of vehicles in connection  
22 with its request for new positions. Cal Water calculated the incremental transportation  
23 expenses based on the last recorded year in the RO Model work papers. In its report (Exhibit  
24 PA-10, pp. 12-13), the Public Advocates Office removed the cost of additional vehicles related  
25 to the new positions and reduced the related transportation expense. In addition, the Public  
26 Advocates Office proposed that if the Commission approves new vehicles, the incremental cost  
27 per vehicle should be calculated based on an inflation-adjusted five-year average.

28 RESOLUTION: Cal Water agrees with the Public Advocates Office's proposal to use a  
29 five-year inflation adjusted average unit cost for the additional vehicles. In addition, the Parties

1 agree to include nine additional vehicles in connection with the agreed upon additional new  
2 positions in this proceeding discussed in Section A (Payroll) above. Please refer to Attachment  
3 9 to this Agreement for the list of all vehicles.

4 **Table 4 in Attachment 6** summarizes the agreed test year estimates for transportation  
5 expenses.

6 **E. PURCHASED WATER**

7 Cal Water calculated purchased water expenses by multiplying the rate per acre-foot  
8 (“AF”) charged by the wholesaler, by the estimated purchased water amount, plus any service  
9 charges or other fees charged by the wholesaler except for the Stockton District, where Cal  
10 Water has a fixed annual charge with the Stockton East Water District.

11 ISSUE: The Public Advocates Office generally agrees with Cal Water’s purchased water  
12 forecasts. However, the Public Advocates Office updated Cal Water’s purchased water  
13 forecasts by using the most recent rates to calculate purchased water cost for the following  
14 districts: Bakersfield, Dominguez, East Los Angeles, Hermosa Redondo, Livermore, and the Los  
15 Angeles County Region (Palos Verdes). In addition, in its report (Exhibit PA-10) the Public  
16 Advocates Office proposed adjustments in certain districts as described below.

17 **Table 5 in Attachment 6** summarizes the agreed-upon purchased water expense  
18 forecasts for the test year for all districts. Consistent with the Parties’ resolution of **Special**  
19 **Request #6** regarding rate changes approved after July 1, 2018 (discussed in Chapter 6), Table 5  
20 already reflects the purchased water offsets listed in **Attachment 1** (Subsequent Rate Changes).

21 **1. Bakersfield**

22 The Public Advocates Office removed \$222,230 for the operating cost of conveyance  
23 facilities from the forecast because the actual quarterly payment of \$89,404 was embedded in  
24 another part of the purchased water forecast, thereby duplicating it. (Exhibit PA-10, p. 6.)

1           **2.     Bear Gulch**

2           The Public Advocates Office changed the monthly service charge from \$49,593 to  
3 \$17,362 because Cal Water inadvertently applied the Bayshore’s monthly service charge of  
4 \$49,593 to Bear Gulch. (Exhibit PA-10, p. 7.)

5           RESOLUTION: Cal Water agrees with the Public Advocates Office’s proposed  
6 adjustments for the Bakersfield and Bear Gulch Districts.

7           **F.     PURCHASED POWER**

8           Purchased power captures the cost for pumping, boosting, and distributing water  
9 throughout the system. Cal Water calculated the forecast by multiplying projected production  
10 by the projected kilowatt-hours per kccf (hundred thousand cubic feet). The resulting projected  
11 kilowatt-hours total is then multiplied by the projected cost per kilowatt-hour. The Public  
12 Advocates Office finds Cal Water’s forecasting methodology and estimates reasonable. (Exhibit  
13 PA-10, p. 9.)

14           There is no contested issue in this category. **Table 6** in **Attachment 6** summarizes the  
15 agreed-upon Purchased Power expense forecasts for the test year.

16           **G.     PUMP TAX**

17           Pump tax or water replenishment fee is based on the estimated amount of groundwater  
18 pumped multiplied by the current assessment rate. The Public Advocates Office finds Cal  
19 Water’s methodology reasonable. (Exhibit PA-10, p. 8.)

20           There is no contested issue in this category. **Table 7** in **Attachment 6** summarizes the  
21 agreed-upon Pump Tax expense forecasts for the test year. Consistent with the Parties’  
22 resolution of **Special Request #6** regarding rate changes approved after July 1, 2018 (discussed  
23 in Chapter 6), **Table 7** already reflects the pump tax offsets listed in **Attachment 1** (Subsequent  
24 Rate Changes).

25           **H.     CHEMICALS**

26           Cal Water purchases chemicals to treat groundwater, surface water, and raw purchased  
27 water. In general, Cal Water estimated the purchased chemicals expense by calculating a unit

1 cost [\$/kccf] using inflation-adjusted five-year<sup>65</sup> historical average then multiplying the unit  
2 cost by the estimated groundwater production quantities. The Public Advocates Office finds Cal  
3 Water's forecasting methodology and estimates reasonable.

4 In addition, the Public Advocates Office proposed adjustments to Cal Water's estimates  
5 for chemical expenses as described below. **Table 8** in **Attachment 6** summarizes the agreed-  
6 upon Chemical expenses for all districts.

7 **1. Chico**

8 ISSUE: In its report (Exhibit PA-10, p. 11), the Public Advocates Office recommended an  
9 adjustment to correctly book and accurately reflect the amounts for the 2013 and 2014  
10 chemical expenses that Cal Water incorrectly charged to its transmission and distribution  
11 account in the amounts of \$127,465 and \$8,217, respectively. This is related to the adjustment  
12 discussed in Section N.3 (Transmission and Distribution) below.

13 RESOLUTION: Cal Water agrees with the Public Advocates Office proposal to adjust the  
14 Chemical expense forecast for Chico accordingly (Exhibit CW-103, p. 105).

15 **2. Dominguez**

16 ISSUE: The Public Advocates Office recommended in its report (Exhibit PA-10, p. 11), an  
17 adjustment to correctly book and accurately reflect the amounts for the 2013 and 2014  
18 chemical expenses that Cal Water incorrectly charged to contracted maintenance accounts in  
19 the amount of \$134,700 and \$6,540, respectively. This is related to the adjustment discussed in  
20 Section R (Contracted Maintenance), below.

21 RESOLUTION: Cal Water agrees with the Public Advocates Office to adjust Chemical  
22 expense forecast for Dominguez accordingly (Exhibit CW-103, p. 106).

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<sup>65</sup> In its report (Exhibit PA-10, pp. 9-12), Public Advocates Office did not contest Cal Water's proposed adjustments for Antelope Valley and Bayshore to use a different average (3 year average for Antelope Valley (2015-2017) and Bayshore (2013-2015)) from the standard recorded 5-year average to forecast Chemical expenses.

1           **3.     Los Altos**

2           ISSUE: Public Advocates Office recommended in its report (Exhibit PA-10, p. 11), an  
3 adjustment to correctly book and accurately reflect the amounts for the 2017 chemical  
4 expenses that Cal Water incorrectly charged to the transmission and distribution account for  
5 \$77,821. This is related to the adjustment discussed in Section N.5 (Transmission and  
6 Distribution), below.

7           RESOLUTION: Cal Water agrees with the Public Advocates Office to adjust the Chemical  
8 expense forecast for Los Altos accordingly (Exhibit CW-103, p. 106).

9           **I.     POSTAGE**

10           Cal Water estimated postage expense by calculating postage cost per service. The cost  
11 per service is calculated by taking last recorded (2017) postage expense divided by the number  
12 of services in last recorded year (2017) which is then increased by 2.04% to account for the  
13 increase in postage rate from \$0.49 to \$.050 effective January 1, 2018. The test year postage  
14 expense estimate is calculated by multiplying the estimated number of services multiplied by  
15 the estimated cost per service. (Exhibit CW-02, p. 36.)

16           ISSUE: The Public Advocates Office did not contest Cal Water's methodology in this  
17 category. However, the Public Advocates Office recommended updating the postage expense  
18 by using the most recent postage rate of \$0.55 reflecting the stamp rate increase effective  
19 November 13, 2018 (Exhibit PA-10, p. 12).

20           RESOLUTION: Cal Water agrees with the Public Advocates Office's proposal to include  
21 the most current postage rate in calculating postage expense (Exhibit CW-103, p. 107). **Table 9**  
22 in **Attachment 6** summarizes agreed Postage Expenses for all the districts.

23           **J.     UNCOLLECTIBLES**

24           Cal Water's methodology for forecasting test year uncollectible expenses is to use a five-  
25 year (2013-2017) average of the annual uncollectible rate for all districts except Kern River  
26 Valley. Cal Water calculated the uncollectible expense for the test year using forecasted  
27 revenues multiplied by the uncollectible rate. (Exhibit CW-02, p. 37-38). For Kern River Valley,

1 Cal Water excluded the 2016 uncollectible rate from the standard inflation-adjusted five year  
2 average estimate as an unusually high year.

3 ISSUE: The Public Advocates Office found Cal Water’s methodology reasonable in its  
4 report (Exhibit PA-10, p. 14), but proposed to adjust historical 2013 recorded uncollectible  
5 expenses for the Redwood Valley-Coast Springs and Redwood Valley-Unified areas of the Bay  
6 Area Region that were inadvertently booked to the Customer Accounting expense category, as  
7 discussed in Section O.3 (Customer Accounting), below.

8 RESOLUTION: Cal Water agrees with the Public Advocates Office’s adjustment in  
9 recorded uncollectible expenses for the Redwood Valley-Coast Springs and Redwood Valley-  
10 Unified areas. (Exhibit CW-103, p. 107.) **Table 10 in Attachment 6** shows the total uncollectible  
11 expense forecasts for all districts.

## 12 **K. SOURCE OF SUPPLY**

13 Source of supply expenses are expenses incurred in the operation of source of supply  
14 facilities including but not limited to supplies and supply mains, removing sediment and organic  
15 growth, patrolling and inspection, compilation of records, and reports including water level  
16 reports. Cal Water used an inflation adjusted five-year average to estimate the test year source  
17 of supply expense (Exhibit CW-02, p. 39). The Public Advocates Office found Cal Water’s  
18 methodology reasonable. (Exhibit PA-10, pp. 14-15.)

19 In addition, Cal Water proposed the following additional expenses to the forecast for  
20 Source of Supply expenses.

### 21 **1. Sustainable Groundwater Management Act (“SGMA”) Fees**

22 Cal Water included in its Source of Supply expenses forecast fees related to SGMA  
23 activities for its Dixon, Salinas, Visalia and Stockton Districts. These fees are annual  
24 membership fees paid to local Groundwater Sustainability Agencies (“GSAs”). Cal Water based  
25 its estimates on the SWRCB intervention fee of \$300 per well and \$10 per acre-foot of pumped  
26 water in each district.

27 ISSUE: The Public Advocates Office agrees that Cal Water’s methodology is reasonable.  
28 However, the Public Advocates Office adjusted the forecast by decreasing SGMA Fees by \$7,030

1 per year for Dixon to be consistent with Cal Water’s stated methodology and testimony (Exhibit  
2 PA-10, p. 15).

3 RESOLUTION: In rebuttal (Exhibit CW-103, p. 108), Cal Water agreed with this  
4 adjustment.

5 **2. Chico – Well Modification Projects (PIDs 10960, 20905, 20946)**

6 In its 2018 GRC Application, Cal Water requested to amortize projects costs for  
7 “extraordinary property loss” (“EPL”) treatment of three well rehabilitation projects (PIDs  
8 10960, 20905, and 20946) totaling \$884,751. Cal Water calculated the carrying costs in its work  
9 papers, but inadvertently did not identify them separately in its Application. However, the  
10 amortization amount for the test year mentioned in the Application includes the expense and  
11 its carrying costs. (Exhibit CW-02, p. 40.)

12 ISSUE: The Public Advocates Office opposed recovery of these projects in its report  
13 (Exhibit PA-10, p. 16), arguing that ratepayers should not be responsible for the costs of failed  
14 projects because they are not used or useful. Cal Water disagreed with the Public Advocates  
15 Office. In rebuttal (Exhibit CW-103, p. 108), Cal Water maintained that the costs incurred were  
16 prudent and reasonable, and that unforeseen circumstances resulted in the projects being non-  
17 viable, making EPL treatment appropriate.

18 RESOLUTION: After considering carrying costs, the Parties agreed to reduce the  
19 recoverable amount from the total of \$1,103,926 to \$938,337 for all three projects. The Parties  
20 also agree to specific accounting treatment by distributing the costs equally (\$93,834 per year)  
21 over the 10 years to be included as additional Source of Supply expense for the Chico District  
22 for the test year.

23 **3. East Los Angeles – Sta. 53-02 (PID 16074)**

24 PID 16074 was originally authorized in the 2007 GRC for \$3.6 million to construct a well  
25 and a chloramination facility with site improvements, on Cal Water’s existing property at  
26 Station 53. In the 2012 GRC, PID 16074 was authorized as a carryover project. The sunset for



1 this project was extended in the 2015 GRC with a higher cap of \$8.24 million that included the  
2 cost of treatment.

3 Cal Water commenced working on this project in 2008, but ran into several challenges.  
4 After water quality testing, additional sampling, and piloting, the necessary treatment resulted  
5 in a revised estimated cost of approximately \$12.7 million with an additional annual operating  
6 expenses of \$570,000 per year. As the revised estimated costs were unreasonably high for a  
7 groundwater source, Cal Water determined the most appropriate course of action would be to  
8 terminate the project. Therefore, Cal Water requested EPL treatment for costs incurred  
9 totaling \$3,200,131. Inadvertently, Cal Water did not identify separately the carrying costs in  
10 its Application, but later requested that the expense and its carrying costs, totaling \$3,992,883  
11 as calculated in its work papers, should be amortized evenly over 10 years (Exhibit CW-02, p.  
12 41).

13 ISSUE: The Public Advocates Office opposed recovery of the project in its report (Exhibit  
14 PA-10, p. 17), arguing that ratepayers should not be responsible for the costs of failed projects  
15 that are not used or useful. In its rebuttal (Exhibit CW-103, p. 111), Cal Water disagreed with  
16 the Public Advocates Office, stating that it could not have known the water quality constituents  
17 that would emerge resulting in extraordinary costs to install treatment at this site. Additionally,  
18 Cal Water stated that there have been similar instances where Cal Water was allowed EPL loss  
19 treatment, and therefore, Cal Water requested the Commission to authorize the same  
20 treatment for Station 53-02.

21 RESOLUTION: After considering carrying costs, Cal Water and the Public Advocates  
22 Office agree to reduce the recoverable amount from the total of \$3,992,883 to \$3,000,000 for  
23 this project. The Parties also agree to distribute the cost equally over 10 years, for an  
24 additional \$300,000 in Source of Supply expenses for the East Los Angeles District for the test  
25 year. **Table 11 in Attachment 6** summarizes total Source of Supply expense forecasts for all  
26 districts.

## 27 **L. PUMPING**

28 Pumping expenses include expenses incurred in the operation of pumping facilities and  
29 auxiliary equipment. Cal Water's methodology for forecasting test year pumping expenses

1 used a five-year (2013-2017) average of recorded expenses adjusted for inflation. (Exhibit CW-  
2 02, p. 43.) The Public Advocates Office did not contest Cal Water’s forecasting methodology.

3 However, the Public Advocates Office had two issues with Cal Water’s proposed  
4 pumping expenses. The first was related to extraordinary property loss treatment requested  
5 for a Bear Gulch project, and the second was related to three districts’ adjusted pumping  
6 expenses that were inadvertently recorded in the incorrect account.

7 **Table 12 in Attachment 6** summarizes the agreed-upon total Pumping expense forecasts  
8 for all districts.

### 9 **1. Bear Gulch PID 65566 – Installation of Inline Hydro Turbine to Recover Energy**

10 Cal Water participated in a research project on regenerating energy by replacing  
11 Pressure Reducing Valves (“PRVs”) with hydro turbine electrical generators, along with San Jose  
12 Water Company and California-American Water Company, at the request of the Commission’s  
13 Water Division. The Commission approved the Pressure Reducing Valve Memorandum Account  
14 (Preliminary Statement AC) (“PRV MA”) to track Cal Water’s costs associated with this project.

15 ISSUE: In this GRC, Cal Water requested recovery of costs tracked in the Pressure  
16 Reducing Valve Memorandum Account (Preliminary Statement AC), explaining that the three  
17 utilities each contracted with Black and Veatch to perform the engineering design and study to  
18 build the projects. The plan was to replace a typical PRV with a hydro turbine from the Zeropex  
19 Company. However, after research, unforeseen challenges and failed attempts by the other  
20 two water companies, Cal Water decided that the concept would not be viable and terminated  
21 the project.

22 While in its GRC Application (Exhibit CW-02, p. 45) Cal Water sought recovery of  
23 \$442,975 amortized over 10 years, the Company inadvertently left out the carrying costs  
24 associated with the project tracked in the PRV MA. In its GRC work papers, Cal Water reflected  
25 the total cost of \$552,711 (amortized over 10 years) without separately identifying the carrying  
26 costs.

27 The Public Advocates Office removed the forecast expense Cal Water requested to  
28 recover as an extraordinary property loss (Exhibit PA-10, p. 19). The Public Advocates Office

1 argued that Cal Water should be denied recovery of the cost incurred on the project because it  
2 is not used and useful. In its rebuttal (Exhibit CW-103, p. 114), Cal Water disagreed with the  
3 Public Advocates Office’s statement and pointed to language in CPUC Resolution W-4854,  
4 which stated that the water utilities would be able to recover these RD&D costs subject to their  
5 prudent administration. Cal Water also stated that the resolution did not require the project to  
6 be used and useful for recovery, and that the resolution stated that the Commission’s Water  
7 Division advocated the development of participation of electrical regenerative PRVs.

8 RESOLUTION: Taking into account the inadvertently omitted carrying costs, the Parties  
9 agree to reduce the recoverable amount from the total of \$552,711 to \$469,805. The Parties  
10 also agree to the specific accounting treatment of distributing the costs equally over 10 years,  
11 which adds additional Pumping expenses of \$46,980 for the Bear Gulch District for the test  
12 year.

13 **2. Bay Area Region – Bayshore Area**

14 ISSUE: The Public Advocates Office recommended in its report (Exhibit PA-10, p. 21) to  
15 adjust Pumping expenses for the Bayshore area of Bay Area Region by \$15,631 as Cal Water  
16 inadvertently booked janitorial expenses of \$15,631 to transmission and distribution expenses  
17 instead of pumping expenses. This is related to the adjustment discussed in Section N.2  
18 (Transmission and Distribution), below.

19 RESOLUTION: Cal Water agrees with the Public Advocates Office and adjusts both  
20 accounts accordingly. (Exhibit CW-103, p. 114.)

21 **3. Dixon**

22 ISSUE: The Public Advocates Office adjusted pumping expenses for Dixon District in  
23 their report (Exhibit PA-10, p. 21) as Cal Water inadvertently booked landscape contract  
24 expenses of \$14,750 to its transmission and distribution expenses instead of pumping expenses  
25 in 2016. This is related to the adjustment discussed in Section N.4 (Transmission and  
26 Distribution), below.

1            RESOLUTION: Cal Water agreed with Public Advocates Office, however, the Parties  
2 agree that the correct adjustment should be for \$13,750. (Exhibit CW-103, p. 114.)

3            **4.        Los Altos**

4            ISSUE: The Public Advocates Office made an adjustment to an expense category related  
5 to errors in booking the landscape contract expenses for \$54,750 and station tree care charges  
6 for \$21,960 in 2017 to the transmission and distribution expense category, instead of pumping  
7 expenses. (Exhibit PA-10, p. 24). This is related to the adjustment discussed in Section N.5  
8 (Transmission and Distribution), below.

9            RESOLUTION: Cal Water agrees with the Public Advocates Office and adjusts both  
10 accounts accordingly. (Exhibits CW-103, p. 114.)

11        **M.        WATER TREATMENT**

12            Water treatment expenses include the cost of operating water treatment plants,  
13 chlorination equipment, water sampling at wells, outside laboratory expense, in-house  
14 laboratory expenses, and other miscellaneous treatment costs. Cal Water’s methodology in  
15 forecasting water treatment expenses was based on the inflation adjusted five-year average,  
16 with adjustments made relating to Chromium-6 (“Cr6”), Trichloropropane (“TCP”),  
17 Perchloroethylene (“PCE”),<sup>66</sup> and changes in the SWRCB’s methodology for assessing inspection  
18 fees.<sup>67</sup> (Exhibit CW-02, p. 45.)

19            The Public Advocates Office did not contest Cal Water’s forecasting methodology and  
20 the adjustments related to Cr6 costs, TCP, or PCE included in the forecast of relevant districts.  
21 However, the Public Advocates Office made adjustments to the Bakersfield and Chico Districts’  
22 water treatment expenses.

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<sup>66</sup> Any expenses relating to Cr6, TCP, and PCE (if any) were removed before the 5-year recorded average was calculated, and an estimate of future Cr6 and TCP expenses were added to the forecasted expenses. Historical Cr6 and TCP expenses are or will be recovered through memorandum accounts. As discussed in Chapter 7 (Balancing and Memorandum Accounts), there is a credit in the PCE Litigation Memorandum Account that the Parties agree should be credited to the Chico and Visalia Districts.

<sup>67</sup> The SWRCB’s inspection fees used to be based on the number of hours worked on Cal Water systems or projects, but are now based upon the number of connections in a system.

1           **Table 13 in Attachment 6** shows the agreed-upon total Water Treatment expense  
2 forecasts for all districts.

3           **1.       Bakersfield**

4           ISSUE: In its report (Exhibit PA-10, p. 22), the Public Advocates Office recommended an  
5 adjustment of \$75,528 related to 2016 cross connection charges from Kern County  
6 inadvertently charged to its water treatment instead of transmission and distribution account.  
7 This is related to the adjustment discussed in Section N.1 (Transmission and Distribution),  
8 below.

9           RESOLUTION: Cal Water agrees with this adjustment and adjusts both of its forecasted  
10 expenses accordingly (Exhibit CW-103, p. 118).

11           **2.       Chico.**

12           ISSUE: The Public Advocates Office did not contest (Exhibit PA-10, p. 22) the \$44,243  
13 PCE adjustment that resulted in a decrease in the forecast for TY 2020 water treatment  
14 expenses. However, upon further review the Parties determined the expense should be  
15 reduced by \$54,076 (Exhibit CW-103, p. 119).

16           RESOLUTION: The Parties agree to the \$54,076 adjustment in the TY forecast expense.

17           **N.       TRANSMISSION AND DISTRIBUTION**

18           Transmission and Distribution (“T&D”) expenses include supervision and engineering,  
19 flushing, transmission and distribution lines, turn-on and turn-off for services, installation and  
20 miscellaneous expenses. Cal Water estimated transmission and distribution expenses for all  
21 districts and CSS based on inflation-adjusted five-year average (2013-2017) with adjustments  
22 for the following (Exhibit CW-02, p. 48-49):

- 23           • Drought Recovery Memorandum Account (“DRMA”) expenses were excluded for  
24 forecasting purposes.
- 25           • Catastrophic Event Memorandum Account (“CEMA”) expenses relating to the 2016  
26 Erskine fire in Kern River Valley were also excluded for forecasting purposes.

1 In its report (Exhibit PA-10, p. 23), the Public Advocates Office did not contest Cal  
2 Water's approach, but recommended additional adjustments in the districts discussed below.

3 **Table 14 in Attachment 6** summarizes the agreed-upon total Transmission and  
4 Distribution expense forecasts for all districts.

5 **1. Bakersfield**

6 ISSUE: In its report (Exhibit PA-10, p. 23), the Public Advocates Office recommended an  
7 adjustment of \$75,528 related to 2016 cross connection charges from Kern County  
8 inadvertently charged to water treatment instead of transmission and distribution account.  
9 This is related to the adjustment discussed in Section M.1 (Water Treatment), above.

10 RESOLUTION: Cal Water agrees with this adjustment. (Exhibit CW-103, p. 120)

11 **2. Bay Area Region – Bayshore**

12 ISSUE: The Public Advocates Office recommended in its report (Exhibit PA-10, p. 23) to  
13 adjust pumping expenses for the Bayshore area of Bay Area Region for \$15,631 as Cal Water  
14 inadvertently booked janitorial expenses of \$15,631 to transmission and distribution expenses  
15 instead of pumping expenses. This is related to the adjustment discussed in Section L.2 on  
16 Pumping expenses, above. In addition, the Public Advocates Office adjusted the Transmission  
17 and Distribution expenses for landscape contract charges for \$43,010 that was inadvertently  
18 booked to this expense category instead of customer accounting expenses. This is related to  
19 the adjustment discussed in Section O.1 (Customer Accounting), below.

20 RESOLUTION: Cal Water agrees with these adjustments. (Exhibit CW-103, p. 120.)

21 **3. Chico**

22 ISSUE: In its report (Exhibit PA-10, p. 24), the Public Advocates Office recommended to  
23 adjust Chico Transmission and Distribution expenses to account for corrected errors that were  
24 not incorporated in the 2018 GRC filing. This was related to 2013 and 2014 chemical expenses  
25 which were inadvertently booked to transmission and distribution expenses. This is related to  
26 the adjustment discussed in Section H.1 (Chemicals), above.

1            RESOLUTION: Cal Water agrees with this adjustment. (Exhibit CW-103, p. 120.)

2            **4.        Dixon**

3            ISSUE: In its report (Exhibit PA-10, p. 24), the Public Advocates Office recommended an  
4 adjustment related to landscape contract expenses for \$14,750 that was inadvertently booked  
5 to T&D expense instead of pumping expense. This is related to the adjustment discussed in  
6 Section L.3 (Pumping), above.

7            RESOLUTION: Both Parties agree that the correct adjustment should be \$13,750.

8            **5.        Los Altos**

9            ISSUE: In its report (Exhibit PA-10, p. 24), the Public Advocates Office recommended  
10 adjustments to T&D expense related to the following entries inadvertently recorded in the  
11 wrong accounts.

12            Landscape contract expenses for \$54,750 in 2017 and station tree care charges totaling  
13 \$21,960 in 2017 were incorrectly booked to miscellaneous account (A/c. 756000) of the T&D  
14 expense category instead of Pumping expenses as discussed in Section L.4, above. In addition,  
15 the Public Advocates Office made an adjustment related to chemical expenses inadvertently  
16 booked to this expense category in error as discussed in Section H.3 (Chemicals) above.

17            RESOLUTION: Cal Water agrees with these adjustments. (Exhibit CW-103, pp. 120-121.)

18            **6.        Stockton**

19            ISSUE: In its report (Exhibit PA-10, p. 25), the Public Advocates Office adjusted 2015  
20 recorded expenses by removing Pacific Gas and Electric Company charges totaling \$59,972  
21 inadvertently booked to storage facilities account (A/c. 752000) of the T&D expense category  
22 instead of purchased power account. However, the Public Advocates Office properly did not  
23 make a corresponding adjustment to recorded purchased power because Cal Water used the  
24 2017 actual costs for purchased power.

25            RESOLUTION: Cal Water agrees with the Public Advocates Office's adjustment. (CW-  
26 103, p. 121.)

1 **O. CUSTOMER ACCOUNTING**

2 Customer accounting expenses include customer records maintenance, meter reading  
3 expenses, billing expenses, telephone service, supplies and equipment, and other  
4 miscellaneous expenses related to customer service. Cal Water estimates were based on an  
5 inflation-adjusted five-year average. (Exhibit CW-02, p. 51.)

6 The Public Advocates Office did not contest Cal Water’s forecasting methodology.  
7 However, in its report, the Public Advocates Office recommended adjustments for the expenses  
8 booked to incorrect accounts and removed non-recurring expenses from historical expenses  
9 used to forecast Customer Accounting expenses for following districts.<sup>68</sup>

10 **Table 15 in Attachment 6** summarizes the agreed-upon total Customer Accounting  
11 expense forecasts for all districts.

12 **1. Bay Area Region – Bayshore**

13 ISSUE: In its report (Exhibit PA-10, p. 25), the Public Advocates Office recommended to  
14 adjust Cal Water’s forecast related to landscape contract charges for \$43,010 that were  
15 inadvertently booked to the transmission and distribution expense account instead of the  
16 customer accounting expense account. This is related to the adjustment discussed in Section  
17 N.2 (Transmission and Distribution), above.

18 RESOLUTION: Cal Water agrees with this adjustment. (Exhibit CW-103, p. 122.)

19 **2. Bakersfield**

20 ISSUE: In its report (Exhibit PA-10, p. 26), the Public Advocates Office recommended  
21 removing temporary labor expenses totaling \$36,628 in 2014 and \$109,452 in 2015 pertaining  
22 to Cal Water’s Drought Call Center. The Public Advocates Office contended that this is a non-  
23 recurring expense because the drought call center does not exist anymore.

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<sup>68</sup> Cal Water did not forecast any AMI related expenses to its Customer Accounting Expense category as mentioned in its data request response to JMI-007(Q.7). Therefore, there was no adjustment made to this category as recommended in Exhibit PA-05, pages 134-135 to remove expenses related to AMI Projects.



1            RESOLUTION: Cal Water agrees with the Public Advocates Office’s recommended  
2 adjustment. (Exhibit CW-103, p. 122.)

3            **3.        Redwood Valley**

4            ISSUE: The Public Advocates Office recommended an adjustment in its report (Exhibit  
5 PA-10, p. 26) for 2013 recorded Customer Accounting expenses related to uncollectible  
6 expenses that were inadvertently booked to the customer accounting expense account instead  
7 of the uncollectible expense account totaling \$7,387 in Coast Springs and \$22,195 in Unified  
8 District (Redwood Valley Area). This is related to the adjustment discussed in Section J  
9 (Uncollectibles), above.

10           RESOLUTION: Cal Water agrees with this adjustment. (Exhibit CW-103, p. 122.)

11           **P.        CONSERVATION**

12           Conservation expense is discussed in **Chapter 4** of this Agreement.

13           **Q.        MAINTENANCE – STORES**

14           Maintenance Stores expense includes inventory charges for various accounts associated  
15 with maintenance of Cal Water’s facilities, including service lines and pipeline repairs materials,  
16 replacement of meters, meter boxes, and meter lids. Cal Water’s estimates for all districts  
17 were based on five years historical average (2013-2017) adjusted for inflation. (Exhibit CW-02,  
18 p. 54.)

19           The Public Advocates Office did not contest Cal Water’s forecasting methodology and  
20 forecast (Exhibit PA-10, p. 27). **Table 16 in Attachment 6** summarizes the agreed-upon  
21 Maintenance (Stores) expense forecasts for all districts.

22           **R.        CONTRACTED MAINTENANCE**

23           Cal Water’s estimate for Contracted Maintenance is based on the inflation-adjusted  
24 five-year historical average (2013-2017). In addition to the inflation adjusted estimates for  
25 2020-2022, Cal Water adds amortization for tank painting and well rehabilitation projects.  
26 (Exhibit CW-02, p. 55.)

1 In its report, the Public Advocates Office recommended adjustments to the following  
2 district forecast based on the settlement agreement in the 2015 GRC. **Table 17** in Attachment 6  
3 summarizes the agreed-upon Contracted Maintenance forecasts for all districts.

4 **1. Bear Gulch**

5 ISSUE: In its report (Exhibit PA-10, p. 28), the Public Advocates Office recommended  
6 removal of expenses related to Enhanced Maintenance Program totaling to \$63,399 from the  
7 2014 recorded Contracted Maintenance expenses based on D.16-12-012, Exhibit A – Settlement  
8 Agreement for 2015 GRC. Therefore, the Public Advocates Office removed this expense from  
9 Cal Water’s 2014 recorded expenses for forecasting purposes.

10 RESOLUTION: Cal Water agrees with the Public Advocates Office’s adjustment (Exhibit  
11 CW-103, p. 124.)

12 **2. Dominguez**

13 ISSUE: In its report (Exhibit PA-10, p. 28) the Public Advocates Office stated that it  
14 adjusted its forecast for the Dominguez District based on the 2015 GRC settlement agreement  
15 terms (D.16-12-012), in which Cal Water adjusted its Contracted Maintenance expenses for  
16 years 2012 through 2014 because they were reclassified as chemical expenses from Contracted  
17 Maintenance expenses. This is related to the adjustment discussed in Section H.2 (Chemicals),  
18 above.

19 RESOLUTION: Cal Water agrees with the Public Advocates Office’s proposal to adjust  
20 both Contracted Maintenance and Chemical expenses to calculate test year contracted  
21 maintenance expenses as discussed in Section H.2 (Chemicals), above. (Exhibit CW-103, p. 124.)

22 **3. Westlake**

23 ISSUE: PID 114499 was originally created as a \$100,000 capital project. Further review  
24 revealed that the project should be expensed and only for \$67,022. In its Application, Cal  
25 Water proposed that the amount to be amortized over three years. However, instead of  
26 amortizing the estimated cost of \$67,022, the amortization was inadvertently calculated using

1 an estimated cost of \$100,000. The Public Advocates Office did not address this adjustment in  
2 its Report on Operating Expenses for Districts. The adjustment to expense should be reduced  
3 from \$33,333 to \$22,341 for TY 2020. (Exhibit CW-103, pp. 124-125.)

4 RESOLUTION: Both parties agree to this correction.

5 **4. Tank Painting Expenses**

6 ISSUE: In addition to the five-year inflation-adjusted estimates for Contracted  
7 Maintenance, Cal Water adds amortization for tank painting projects authorized in the years  
8 2019-2021 in the forecast expenses. In its report (Exhibit PA-10, pp. 27), the Public Advocates  
9 Office adjusted the Contracted Maintenance expense forecast to reflect the reduction in tank  
10 painting proposed by its plant witnesses (Exhibit PA-02, pp. 78-110).

11 In rebuttal (Exhibit CW-103, p. 125), Cal Water stated that its position on tank painting  
12 amortization expenses is based on actions necessary to maintain the life of its facilities as  
13 presented in Exhibit CW-104 , pp. 87-92.

14 RESOLUTION: The Parties agree to include the amortization expense for the agreed-  
15 upon tank painting projects as reflected in **Table 6 of Attachment 10** (relating to Common  
16 Plant, Chapter 13) of this Agreement. The amortization expenses related to the agreed-upon  
17 tank painting projects for years 2020 and 2021 that are included in the Contracted Maintenance  
18 expenses forecast are shown below. There is also a rate base component to these projects in  
19 working capital, as discussed in **Chapter 11** (Rate Base).

CHAPTER 9: EXPENSE ISSUES

District	ACB		CO		Completed Tank Painting		Total Amortization (ACB + CO + Completed Tank Painting)		2021 Escalation Adjustment
	2020	2021	2020	2021	2020	2021	2020	2021	
Antelope Valley			\$10,240	\$10,240	\$10,729	\$10,729	\$20,969	\$20,969	\$0
Bayshore	\$176,338	\$253,066	\$112,023	\$112,023	\$118,816	\$118,816	\$407,177	\$483,905	\$76,728
Bakersfield	\$0	\$29,771	\$21,820	\$21,820	\$281,662	\$281,662	\$303,482	\$333,253	\$29,771
Bear Gulch	\$114,213	\$152,392	\$34,507	\$34,507	\$63,114	\$63,114	\$211,834	\$250,013	\$38,179
Chico					\$1,188	\$1,188	\$1,188	\$1,188	\$0
Dominguez			\$60,105	\$60,105	\$83,429	\$83,429	\$143,535	\$143,535	\$0
East Los Angeles	\$0	\$46,039			\$201,406	\$201,406	\$201,406	\$247,445	\$46,039
Hermosa Redondo	\$46,209	\$73,360	\$8,003	\$8,003	\$43,665	\$43,665	\$97,876	\$125,027	\$27,151
Kern River Valley	\$0	\$1,662	\$5,528	\$5,528	\$54,574	\$54,574	\$60,103	\$61,764	\$1,662
King City	\$0	\$0	\$6,400	\$6,400			\$6,400	\$6,400	\$0
Livermore	\$37,246	\$127,831			\$64,655	\$64,655	\$101,901	\$192,485	\$90,585
Los Altos	\$58,252	\$109,501	\$23,720	\$23,720	\$178,606	\$178,606	\$260,578	\$311,827	\$51,249
Palos Verdes	\$45,111	\$61,460	\$17,483	\$17,483	\$72,767	\$72,767	\$135,361	\$151,709	\$16,348
Redwood Valley	\$14,730	\$25,596	\$12,584	\$12,584	\$13,414	\$13,414	\$40,728	\$51,594	\$10,866
Salinas	\$0	\$52,834	\$33,930	\$33,930	\$55,041	\$55,041	\$88,971	\$141,804	\$52,834
Selma	\$0	\$24,306					\$0	\$24,306	\$24,306
Stockton	\$36,053	\$36,053			\$62,189	\$62,189	\$98,241	\$98,241	\$0
Visalia					\$11,622	\$11,622	\$11,622	\$11,622	\$0
Westlake	\$21,488	\$23,553			\$17,209	\$17,209	\$38,696	\$40,762	\$2,065
	\$549,640	\$1,017,421	\$346,343	\$346,343	\$1,334,084	\$1,334,084	\$2,230,067	\$2,697,849	\$467,782
Bay Area Region	\$191,068	\$278,662	\$124,608	\$124,608	\$132,230	\$132,230	\$447,905	\$535,499	\$87,594
Los Angeles county Region	\$45,111	\$61,460	\$27,723	\$27,723	\$83,496	\$83,496	\$156,330	\$172,678	\$16,348
Monterey Region	\$0	\$52,834	\$40,330	\$40,330	\$55,041	\$55,041	\$95,371	\$148,204	\$52,834

1  
2  
3        Steps Filing Impact: The Commission’s ratemaking methodology establishes one test  
4 year for forecasting expenses. To reflect that tank painting will occur in more than just the one  
5 test year, for settlement purposes the Parties agree to include the increased amortization  
6 expense as part of the **2021 revenue requirement** in the step rate increase filed at the end of  
7 2020.

8        **S.        RENT**

9        Cal Water’s rent expense estimates are based on the last recorded year (2017) expenses  
10 adjusted for inflation (Exhibit CW-02, p. 58). In general, the Public Advocates Office agrees with  
11 Cal Water’s forecasting methodology. However, the Public Advocates Office made adjustments  
12 to the rent expenses for the Bakersfield and Westlake Districts, as described below.

13        **Table 18 in Attachment 6** summarizes the agreed-upon Rent forecasts for all districts.

1           **1.     Bakersfield**

2           ISSUE: The Public Advocates Office stated in its report (Exhibit PA-10, p. 55) that Cal  
3 Water inadvertently included an adjustment for a pipeline lease agreement for \$3,281, which  
4 was a one-time payment that should not have been included in forecasted rent.

5           RESOLUTION: Cal Water agrees with the Public Advocates Office’s adjustment. (Exhibit  
6 CW-103, p. 125.)

7           **2.     Westlake**

8           ISSUE: The Public Advocates Office stated in its report (Exhibit PA-10, p. 56) that Cal  
9 Water’s estimated rent increase for Westlake is based on the last recorded year (2017) with a  
10 rent increase of \$9,199. However, Cal Water provided information showing that the Westlake  
11 District had entered into a new lease agreement for \$52,196 per year.

12           RESOLUTION: The Parties agree that projected rent expense should be \$52,200 for the  
13 test year based on the new lease agreement. (Exhibit CW-103, p. 126.)

14 **T.     ADMINISTRATIVE CHARGES**

15           The Administrative Charges Transferred account represents the revenue-sharing credit  
16 to customers for Cal Water’s provision of unregulated services. The current sources of Cal  
17 Water’s Non-Tariffed Product and Services (“NTPS”) revenues are operation and maintenance  
18 contracts, meter reading and billing contracts, laboratory services, and property leases. In its  
19 Application, Cal Water made adjustments to this expense category as discussed below. (Exhibit  
20 CW-02, p. 64.)

21           **Table 19** in Attachment 6 summarizes the agreed-upon Administrative Charges forecast  
22 for all districts.

23           **1.     Dixon**

24           The contract with the City of Dixon terminated in July 2018. There is no expectation for  
25 its renewal. Therefore, the revenue sharing for this contract is excluded from the forecast.

1           **2.     Kern River Valley**

2           The city contract with Mt. Mesa expired in 2017 and the annual income of \$9,000 from  
3 that contract is excluded from the forecast. The only city contract in the forecast is with the  
4 City of Kern River. The adjustment made by Cal Water to Kern River Valley administrative  
5 charges forecast was not contested by the Public Advocates Office.

6           **3.     Stockton**

7           Cal Water’s Stockton District entered into an agreement with the City of Stockton,  
8 “Agreement for City Services Billing”, beginning July 1, 2015. The contract is a 3-year contract  
9 with the option to renew for two consecutive one year terms after the first 3-year term.  
10 Therefore, only half of the annual income of \$3,000 is forecasted for the test year by Cal Water  
11 and adjusted its Stockton District administrative charges forecast in its rebuttal. (Exhibit CW-02,  
12 p. 65.) There is no contested issue for the administrative charges expenses forecast for the  
13 Stockton District.

14           **4.     Selma and the Tesoro Viejo Contract**

15           After Cal Water filed this GRC Application, it signed a contract for unregulated  
16 operations and maintenance services to be provided to Tesoro Viejo Development, Inc. Cal  
17 Water started operating the contract through the Selma District in August 2018. Based on the  
18 activity in 2018, Cal Water projects that the 10% sharing of revenues with customers in the  
19 Selma District should result in a decrease of \$77,694 in the District’s administrative expenses.  
20 (Exhibit CW-103, p. 131.)

21           RESOLUTION: The Public Advocates Office agrees with Cal Water’s forecast and with the  
22 proposed reduction to expense for the test year.

23           **U.     AMORTIZATION OF LIMITED-TERM INVESTMENT**

24           This account includes amortization of intangible plant. The Public Advocates Office  
25 supports Cal Water’s methodology but estimated a different amount than Cal Water. The  
26 difference in amounts is due to differences in intangible plant estimates. There is no contested

1 issue for this category. **Table 20** in **Attachment 6** summarizes the agreed-upon amortization of  
2 limited term investment for all districts.

3 **V. ADJUSTMENT FOR UNALLOWABLE DUES AND DONATIONS**

4 For ratemaking purposes, Cal Water removes non-allowable dues and donations to  
5 calculate the revenue requirement. Cal Water estimates dues and donations adjustments  
6 based on an inflation-adjusted five-year average. (Exhibit CW-02, p. 67.)

7 There is no contested issue for this category. The Public Advocates Office agrees with  
8 Cal Water's forecasting methodology and proposed dues and donations adjustments. **Table 21**  
9 in **Attachment 6** summarizes the agreed-upon dues and donations forecasts for all districts.

10 **W. PURCHASED SERVICES - NON-SPECIFICS**

11 Non-specifics expenses generally represent miscellaneous administrative and general  
12 expenditures encompassing multiple sub-accounts.

13 Cal Water's estimate is based on the five-year (2013-2017) historical average adjusted  
14 for inflation with adjustments. (Exhibit CW-02, p. 61.) Cal Water added synergy adjustments  
15 adopted in D. 06-08-011 as a result of the Dominguez Water Company acquisition. The Public  
16 Advocates Office does not oppose Cal Water's methodology or the synergy adjustments.  
17 (Exhibit PA-10, p. 57.)

18 The Public Advocates Office recommended the additional adjustments in its report  
19 (Exhibit PA-10, pp. 58-60) as discussed below. **Table 22** in **Attachment 6** summarizes the  
20 agreed-upon A&G Non-Specifics expense forecasts for all districts.

21 **1. All Districts**

22 ISSUE: The Public Advocates Office recommended an adjustment in all district non-  
23 specific expenses by removing an additional payroll adjustment inadvertently booked to non-  
24 specific expense category as an accrual that is already included in 2017 recorded payroll (Exhibit  
25 PA-10, p. 57). Cal Water agreed with the Public Advocates Office's recommendation to remove  
26 this additional payroll adjustment, but disagreed with the methodology used to adjust the A&G  
27 Non-specifics estimated expenses for forecast years 2018-2021 (Exhibit CW-103, p. 127).

1           The Public Advocates Office reduced each annual forecast for 2018-2021 non-specific  
2 expenses by an adjustment amount of \$512,508. However, Cal Water recommended to adjust  
3 2017 recorded non-specifics expense by removing the inadvertently-included additional payroll  
4 adjustments from 2017 recorded non-specific expenses, before calculating a historical inflation-  
5 adjusted five-year average in order to forecast 2018-2021 non-specifics expenses.

6           RESOLUTION: For the purpose of settlement, the Parties agree with Cal Water's  
7 adjustment methodology.

8           **2. Bay Area Region**

9           ISSUE: The Public Advocates Office adjusted Bay Area Region non-specifics expenses by  
10 removing Cal Water's \$500,000 fine from the SWRCB related to a main pipeline break that  
11 flowed chlorinated water into a sensitive stream, an item that should not be included in  
12 calculating test year expense forecasts. (Exhibit PA-10, p. 58 ) The Public Advocates Office  
13 adjusted the forecast incorrectly by deducting the \$500,000 fine each year.

14           Cal Water agreed in its report (Exhibit CW-103, p. 127) to remove the \$500,000 fine  
15 from its 2015 recorded non-specifics expense. However, Cal Water disagreed with the Public  
16 Advocates Office's methodology to adjust the expenses. The adjustment for the fine should be  
17 made by deducting the \$500,000 from 2015 recorded non-specifics expense, before calculating  
18 the inflation-adjusted five-year average to determine the test year forecast.

19           In addition, Cal Water also identified an error with the Public Advocates Office's RO  
20 Model work papers. In the process of making the above-mentioned adjustments, the Public  
21 Advocates Office inadvertently removed incremental expenses of \$30,500 related to Bayshore's  
22 newly constructed Customer Center.

23           RESOLUTION: The Parties agree to remove the \$500,000 from 2015 following the  
24 methodology prescribed by Cal Water as well including the \$30,500 related to the new  
25 Customer Center.



1           **3.     Dixon**

2           ISSUE: The Public Advocates Office adjusted Dixon District non-specific expenses by  
3     correcting a \$5,000 payment for a property purchase deposit inadvertently booked as a non-  
4     specifics expense (Exhibit PA-10, p. 59).

5           In its rebuttal (Exhibit CW-103, p. 128), Cal Water agreed to remove the payment for the  
6     property purchase deposit from the Dixon District non-specifics expenses by removing it from  
7     2015 recorded non-specifics, before calculating an inflation-adjusted five-year average to  
8     forecast 2018-2021 non-specific expenses.

9           RESOLUTION: The Parties agree with Cal Water’s methodology to remove the payment  
10    of \$5,000 from Dixon 2015 recorded non-specifics expenses.

11           **4.     Dominguez**

12           ISSUE: The Public Advocates Office agreed with the synergy adjustment of \$619,117  
13    adopted in D.06-08-011 in its report (Exhibit PA-10, pp. 58-7). However, in the process of  
14    making the general payroll adjustment, the adjustment for the synergy adjustment was  
15    inadvertently removed. Cal Water recommended in its rebuttal (Exhibit CW-103, pp. 128-129)  
16    to add back the synergy adjustment to the non-specific expenses.

17           RESOLUTION: The Public Advocates Office agrees with Cal Water’s proposal to add back  
18    the synergy adjustment to the non-specific expenses.

19           **5.     Hermosa Redondo**

20           ISSUE: The Public Advocates Office agreed with the synergy adjustment of \$42,870  
21    adopted in D.06-08-011 in its report (Exhibit PA-10, p. 57). However, in the process of making  
22    the general payroll adjustment, the adjustment for the synergy adjustment was inadvertently  
23    removed. Cal Water recommended in its rebuttal (Exhibit CW-103, p. 129) to add back the  
24    synergy adjustment to the non-specific expenses.

25           RESOLUTION: The Public Advocates Office agrees with Cal Water’s proposal to add back  
26    the synergy adjustment to the non-specific expenses.

1           **6.     Los Altos**

2           ISSUE: The Public Advocates Office adjusted late payment fees for 2013 in the amount  
3 of \$11,258 and \$9,879 for 2014 that were inadvertently recorded to the non-specific expense  
4 account (Exhibit PA-10, p. 59). Cal Water agreed to the adjustment in its rebuttal (Exhibit CW-  
5 103, p. 129). However, Cal Water recommended removal of the late fee expenses from the  
6 2013 and 2014 recorded non-specifics expenses, before calculating the inflation-adjusted five-  
7 year average to forecast 2018-2021 non-specific expenses for Los Altos.

8           RESOLUTION: The Parties agree with the adjustment and with Cal Water’s  
9 recommended methodology for the adjustments.

10           **7.     Livermore**

11           ISSUE: In its report (Exhibit PA-10, p. 59), the Public Advocates Office recommended to  
12 remove Cal Water’s payments made for a Chamber of Commerce sponsorship that were  
13 inadvertently included in Livermore’s non-specifics expenses for 2013 (\$8,000), 2016 (\$300),  
14 and 2017 (\$12,000). Cal Water agreed to remove these from recorded expenses in 2013, 2016,  
15 and 2017 before calculating the inflation-adjusted five-year average to forecast 2018-2021 non-  
16 specific expenses for Livermore. (Exhibit CW-103, p. 129.)

17           RESOLUTION: The Parties agree with the adjustment and Cal Water’s recommended  
18 methodology for the adjustments.

19           **8.     Palos Verdes**

20           ISSUE: The Public Advocates Office agreed with the synergy adjustment of \$50,744  
21 adopted in D.06-08-011 (Exhibit PA-10, p. 57). However, in the process of making the general  
22 payroll adjustment, the adjustment for the synergy adjustment was inadvertently removed. Cal  
23 Water recommended in its rebuttal (Exhibit CW-103, p. 130) to add back the synergy  
24 adjustment to the non-specific expenses.

25           RESOLUTION: The Public Advocates Office agrees with Cal Water’s proposal to add back  
26 the synergy adjustment to the non-specific expenses.

1           **9.     Visalia**

2            ISSUE: The Public Advocates Office adjusted Visalia non-specific expenses by removing  
3 \$294,322 for an expense write-off of PID 00029730 (WSFMP) in accordance with the 2012 GRC  
4 Settlement Agreement (Exhibit PA-10, p. 61). Cal Water agreed with this adjustment in its  
5 rebuttal (Exhibit CW-103 p. 130), Cal Water recommended that the payments should be  
6 removed from the 2013-recorded non-specifics expenses, before calculating the inflation-  
7 adjusted five-year average to forecast 2018-2021 non-specific expenses.

8            RESOLUTION: The Parties agree to the adjustment and to Cal Water’s proposed  
9 methodology to make the adjustment to the non-specific expenses.

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[END OF CHAPTER]

# 1 CHAPTER 10: TAX ISSUES

## 2 A. INCOME TAXES

3 ISSUE: Total income taxes are a combination of federal and state income taxes.

4 Although federal income taxes (“FIT”) and California corporation franchise taxes (“CCFT”) are  
 5 paid on a corporate basis, these taxes are estimated based on district taxable earnings for  
 6 ratemaking purposes. The computations also include prorated expenses and allowances from  
 7 general operations. There are no methodological differences between the Public Advocates  
 8 Office and Cal Water in calculating estimates for regulated income taxes.

9 RESOLUTION: The Parties agree to incorporate the effects of the new corporate income  
 10 tax regulations (“Tax Cuts and Jobs Act” or “TCJA”) in the calculation of the forecasted income  
 11 taxes and deferred income taxes (“Taxes”) in this proceeding. The forecasted Taxes will be  
 12 based on the additional information provided in Cal Water’s rebuttal as discussed in **Chapter 11**  
 13 (Rate Base) of this Agreement. A summary of the key components are listed below.

- 14 • Use of statutory rates (21% for federal and 8.84% for state) in calculating  
 15 regulated income taxes. These rates are also used in the net-to-gross multiplier  
 16 calculation.
- 17 • Use of the FIT rate of 21% to calculate accumulated net deferred income taxes  
 18 (“ADIT”) to be deducted from rate base.
- 19 • Use of Option 1 treatment for the Investment Tax Credit (“ITC”) where annual  
 20 ITC amortization does not reduce federal income tax expense but rather is a  
 21 reduction from rate base.
- 22 • Applying the weighted average cost-of-debt to total rate base, excluding working  
 23 capital, in calculating interest expense tax deduction.
- 24 • Use of the flow-through method in calculating CCFT in compliance with the  
 25 provisions of D.89-11-058.
- 26 • Excess ADIT amortization resulting from the reduction of FIT from 35% to 21% is  
 27 recognized as a direct deduction to FIT expense. Cal Water and the Public  
 28 Advocates Office agreed that the accounting for the “protected” ADIT should be  
 29 consistent with the normalization requirements of TCJA using the Average Rate  
 30 Assumption Method (“ARAM”) while the “unprotected portion” should be  
 31 amortized over nine years.

1           References: Exhibits CW-02, pp. 77-80; PA-01, pp. 25-26; CW-03, pp. 51-59.

2    **B.    TAXES OTHER THAN INCOME**

3           Forecasted taxes other than income are comprised of the following: payroll taxes, ad-  
4    valorem or property taxes, business license taxes and local franchise taxes. There are no  
5    contested issues in these categories. The Public Advocates Office and Cal Water applied the  
6    same methodology in forecasting taxes other than income.

7           **Table 1 in Attachment 7** to this Agreement summarize the agreed upon percentages for  
8    payroll taxes for all districts.

9           References: Exhibits CW-02, pp. 71-77; PA-01, pp. 25-26.

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[END OF CHAPTER]

1 **CHAPTER 11: RATE BASE ISSUES**

2 Rate base is a utility’s net investment in facilities, equipment and other property to  
3 provide utility service to customers. Rate base is used to calculate part of the revenue the utility  
4 is allowed to recover from its customers. Rate base is multiplied by the adopted rate of return  
5 to determine authorized earnings. Rate base is directly calculated for Test Years 2020 and 2021  
6 based on the components discussed below. Rate base for 2022 is calculated by adding the  
7 difference between the Test Years added to 2021 as set forth in the Rate Case Plan.  
8 Rate base components are Utility Plant in Service less Accumulated Depreciation Reserve and  
9 Reserve for Amortization of Limited Term Investment, Working Capital, Net Contributions in Aid  
10 of Construction, Advances in Aid of Construction, Deferred Income Taxes, Unamortized ITC and  
11 Impact of Taxing Contributions and Advances. (Exhibit CW-02, p. 81).

12 The Public Advocates Office did not oppose Cal Water’s methodology for calculating  
13 rate base. However, there are certain contested issues that impact rate base. Once the  
14 Commission issues its decision on these disputed issues, the Parties will reflect the outcome of  
15 that decision in the calculation of rate base using Cal Water’s proposed methodology. The  
16 following rate base items are affected by the remaining contested issues in this proceeding:

- 17 (a) Certain utility plant projects (discussed in Chapters 13 & 15 of this Agreement);
- 18 (b) Interest During Construction (“IDC”)/Allowance for Funds Used During  
19 Construction (“AFUDC”) rate for capital projects closing in 2020-2022;
- 20 (c) Depreciation rates for Mains and Services (related to only the cost of removal  
21 piece of the depreciation rate); and
- 22 (d) Working Cash (related to only the inclusion of non-cash expenses and interest  
23 payments).

24 **A. UTILITY PLANT IN SERVICE (“UPIS”)**

25 This account shall include the cost of utility plant owned and used by the utility in its  
26 utility operations. Cal Water calculates the test year plant in service based on the recorded  
27 plant with any ratemaking adjustment, plus planned additions and estimated retirements  
28 during the period from the end of the last recorded year through the Test Year 2021 (Exhibit

1 CW-02, pp. 82-86). The total cost for a capital project consists of several cost components that  
2 can be identified as “direct costs” and “indirect cost” as discussed in Chapter 12 (General Plant  
3 Issues). The indirect costs consist of (1) construction overhead and (2) capital construction  
4 financing costs (also described as Interest During Construction (“IDC”) or Allowance for Funds  
5 Used During Construction (“AFUDC”)).

6 As described in Chapter 12, the Parties agree that construction overhead cost must be  
7 allocated to individual capital projects after the contested capital project are resolved. In  
8 addition, the appropriate IDC/AFUDC rate is being litigated in this case.

9 For the purposes of adopting the total costs for final projects approved in this  
10 proceeding, the Parties agree:

- 11 (a) That the annual construction overhead pool will be entirely allocated to the  
12 capital projects approved by the Commission (see Chapter 12);
- 13 (b) That the final IDC/AFUDC rate adopted by the Commission in this proceeding  
14 should be applied to the capital projects that will close in 2020-2022; and
- 15 (c) That the presentation of capital projects in this Settlement Agreement will be  
16 without overhead or IDC/AFUDC, with the exception of certain advice letter  
17 projects.

18 **1. IDC/AFUDC**

19 ISSUE: Cal Water proposed an IDC/AFUDC rate in the budgeted cost of plant additions  
20 at its Commission approved 7.48% return on rate base in this Application. In its report, the  
21 Public Advocates Office proposed that Cal Water use its short-term borrowing rate of 2.91% as  
22 Cal Water’s IDC/AFUDC rate.

23 In addition, because Cal Water’s GRC Application applied a capitalized interest rate that  
24 included an equity portion to the capital projects that closed in 2017, the Public Advocates  
25 Office proposed to remove that equity portion by reducing Cal Water’s beginning 2018 plant  
26 balance by \$1,596,578.<sup>69</sup>

27 RESOLUTION: While the Public Advocates Office’s intention was to remove only  
28 \$1,596,578 from the 2018 beginning plant balance, Cal Water discovered that an adjustment in

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<sup>69</sup> Exhibit PA-01, p. 96:6-9.

1 the amount of \$120,563,117 was made; the Public Advocates Office has confirmed that this  
2 was inadvertent. The Parties agree the inadvertent adjustment of \$120,563,117 should not be  
3 made to Cal Water’s 2018 beginning plant balance.

4 For the purposes of reaching a full settlement, the Parties also agree that all capital  
5 projects approved for the 2015 GRC ratemaking period (2017-2019) will be subject to a  
6 construction financing rate of 7.6%.

7 For capital projects approved for completion in the 2018 GRC ratemaking period (2020-  
8 2022), the Parties did not reach agreement on the appropriate IDC/AFUDC rate, and are  
9 litigating this matter.

10 References: Exhibits CW-02, p. 83; PA-01, pp. 91-96; CW-103, pp. 163-171.

11 **B. ACCUMULATED DEPRECIATION RESERVE**

12 Cal Water hired an outside consultant to perform a detailed depreciation study for the  
13 GRC. As part of the Application, Cal Water provided three depreciation studies categorizing Cal  
14 Water’s districts into three geographic areas. The three geographic areas are:

- 15 (a) Metro, which includes Bayshore, Bear Gulch, East Los Angeles, Hermosa  
16 Redondo, Livermore, Los Altos, Palos Verdes, Rancho Dominguez, Westlake  
17 Districts and Customer Support Services (CSS or General Office).
- 18 (b) Valley, which includes Bakersfield, Chico, Dixon, King City, Marysville, Oroville,  
19 Salinas, Selma, Stockton, Visalia and Willows.
- 20 (c) Dominguez, which includes Dominguez South Bay, Antelope Valley, Kern River  
21 Valley and Redwood Valley.

22 Cal Water proposed to use the depreciation rates recommended in the depreciation  
23 studies.

24 ISSUE: In its report, the Public Advocates Office accepted Cal Water’s proposed  
25 depreciation study, methodology and generated depreciation rates except for the cost of  
26 removal (“COR”) accrual estimated for Account 343.00 Mains (“Mains”) and Account 345.00  
27 Services (“Services”). The Public Advocates Office recommended using a zero-percent accrual  
28 rate for the COR for Mains and Services.



1            RESOLUTION: The Parties did not resolve their differences on the Mains and Services  
2 COR and have litigated this disputed matter. However, the Parties agree that the ultimate COR  
3 accrual rate for Mains and Services adopted by the Commission should be used to calculate the  
4 adopted depreciation expense and Accumulated Depreciation in this proceeding.

5            The depreciation rates by plant accounts for all districts are included in **Attachment 4** of  
6 this Agreement. The “COR Rate” column in Attachment 4 shows the COR rate filed by Cal  
7 Water in its Application for presentation purposes. However, the COR rates shown for Mains  
8 and Service will be determined by the Commission.

9            References: Exhibits CW-02, pp. 88-89; PA-01, pp. 63-90; CW-103, pp. 187-194.

10 **C.        RESERVE FOR AMORTIZATION OF INTANGIBLES**

11            Reserve for Amortization of Intangibles includes any amounts accumulated for the  
12 amortization of the cost of franchises and other intangible plant over their estimated lives.  
13 There is no contested issue in this category.

14            References: Exhibit CW-01, p. 90.

15 **D.        CONTRIBUTIONS IN AID OF CONSTRUCTION (“CIAC”)**

16            This account includes donations or contributions in cash, services or property from  
17 states, municipalities or other governmental agencies, individuals and others for construction  
18 purposes. Depreciation accrued on the depreciable portion of properties included in this  
19 account shall be charged to this account rather than to Account 503 (Depreciation Expense).

20            ISSUE: There are no methodological differences between Cal Water and the Public  
21 Advocates Office in estimating CIAC. However, depreciation accrual for CIAC is based on  
22 composite depreciation rates by district. Because the depreciation rates for Mains and Services  
23 are contested in this proceeding, there is no final composite rate to apply to the contributed  
24 plant for forecasting purposes.

25            References: Exhibit CW-02, pp. 91-92.

1 **E. ADVANCES IN AID OF CONSTRUCTION (ADVANCES)**

2 ISSUE: Advances in Aid of Construction (“Advances”) represent the net deposits made  
 3 by individuals or others, in accordance with Cal Water’s Mainline Extension Rule 15 as  
 4 prescribed by the Commission, and are subject to refund. One component of extension  
 5 deposits does not add directly to plant. Water supply special facilities fees collected on a per  
 6 lot basis are used to offset other Company-funded water supply plant, but do not have specific  
 7 plant additions associated with them. Cal Water currently collects special facilities fees in  
 8 several districts pursuant to its Tariff Rule 15.

9 In **Special Request #11**, Cal Water proposed collecting special facilities fees (also known  
 10 as lot fees) from developers in the Bayshore operating area (South San Francisco, San Carlos,  
 11 and San Mateo) and the Bear Gulch District due to legal water supply constraints in these areas.  
 12 In particular, Cal Water proposed to modify its Tariff Rule 15.C.1.e to add a special facilities fee  
 13 of \$4700 per 1-inch service (with equivalents for larger service connections calculated as  
 14 indicated in Rule 15) to ensure that new development funds a fair share of the additional plant  
 15 costs associated with increased water demand. The Public Advocates Office did not oppose this  
 16 request, and recommended that the new facilities fees be incorporated into the estimates for  
 17 Advances in this proceeding.

18 RESOLUTION: There are no methodological differences between Cal Water and the  
 19 Public Advocates Office in estimating Advances. The Parties agree that the Advances schedules  
 20 for the Bay Area Region (the ratemaking area in which the Bayshore area is included) and the  
 21 Bear Gulch District should be updated to reflect this change, and that Cal Water should be  
 22 authorized to update Rule 15 via a Tier 1 advice letter.<sup>70</sup>

23 **Table 2 of Attachment 7** shows a summary of agreed-upon Advances in Aid of  
 24 Construction estimates.

25 References: Exhibits CW-02, p. 93; CW-03, pp. 33-35; PA-01, pp. 96-97; CW-103, p. 175.

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<sup>70</sup> If the Commission does not approve **Special Request #11** (which it should), then the Advance schedules for the applicable districts must be modified accordingly.

**F. DEFERRED INCOME TAXES (“DIT”)**

ISSUE: In A.18-07-001, Cal Water explains its treatment of net accumulated deferred tax liabilities (“deferred taxes”) in rate base and the effect of the Tax Cuts and Jobs Act (“TCJA”) on income tax expense and accumulated deferred income taxes. Cal Water’s testimony proposed a plan to return excess deferred taxes to customers resulting from the reduced corporate federal tax rate from 35% to 21%. Cal Water’s proposal included returning the unprotected portion of excess deferred taxes allowed by the TCJA evenly over nine (9) years, starting in 2018. The remaining protected excess deferred taxes would be amortized using an estimated 40 years until the Average Rate Assumption Method (“ARAM”) could be calculated. As the full impact of the TCJA were still being researched and implemented into Cal Water’s 2017 federal tax return, Cal Water’s proposal also requested it be able to update its showing once these items were finalized.

In its report, the Public Advocates Office concurs with Cal Water’s proposed approach to use 40 years as a placeholder until Cal Water ascertains an accurate separation of its protected and unprotected excess deferred taxes.

In rebuttal, Cal Water stated that it had updated its forecast based on its 2017 federal income tax return filed in September 2018. Cal Water requested that it be allowed to update its showing for additional accelerated tax depreciation, changes to its repair deductions as well as implementing the required ARAM amortization of protected excess deferred taxes.

The Parties also discussed applying the unprotected excess deferred taxes as a reduction of Cal Water’s outstanding WRAM/MCBA balance owed from customers in testimony and during settlement.

RESOLUTION: There is no contested issue or methodological differences in this category. The Parties agree to offset income tax expense by the unprotected excess deferred taxes to customers over 9 years. Additionally, the Parties agree to incorporate the updated deferred tax calculations and amortization of protected excess deferred taxes using ARAM as presented in Cal Water’s rebuttal based on Cal Water’s 2017 federal income tax return. Further, the Parties agreed not to apply the unprotected excess deferred taxes as a reduction in Cal Water’s outstanding WRAM/MCBA balance.

1           References: Exhibits CW-02, pp. 92-93; CW-03, pp. 51-59; PA-01, pp. 25-26; PA-8, pp.  
2 69-70; CW-103, pp. 176-177.

3   **G.     INVESTMENT TAX CREDIT (“ITC”)**

4           Congress passed ITC (“Investment Tax Credit”) in 1962 as an incentive for utilities to  
5 improve their infrastructure. The Tax Reform Act of 1986 repealed this. Cal Water amortized  
6 the ITC claimed in its tax returns and for ratemaking as deductions from rate base.

7           There is no contested issue in this category. **Table 3 of Attachment 7** summarizes the  
8 agreed forecast for ITC.

9           References: Exhibit CW-02, p. 95.

10   **H.     WORKING CAPITAL**

11           The Commission has established a policy of providing utilities an allowance for working  
12 capital in the determination of rate base. Working capital is comprised of three main items,  
13 materials and supplies, an allowance for working cash and the unamortized portion of tank  
14 painting expenses.

15           **1.     Materials**

16           Materials reflect only the inventory items stored in the district necessary for utility’s  
17 ongoing operations. There is no contested issue in this category. **Table 4 of Attachment 7**  
18 summarizes the agreed forecast for Materials.

19           References: Exhibit CW-02, p. 97.

20           **2.     Allowance for Working Cash based on lead-lag study:**

21           ISSUE: In A.18-07-001, Cal Water proposed lag days based on a lead-lag study using  
22 2016-recorded numbers following the methodology approved by the Commission in prior GRCs.  
23 In its report, the Public Advocates Office made several recommendations: 1) Non-cash items  
24 such as such as depreciation, deferred state and federal income taxes, and amortization of  
25 regulatory assets should be excluded from Cal Water’s lead-lag study; 2) Cal Water’s working  
26 cash study should include interest payments; 3) Cal Water should use the adopted income tax

1 lag days from the last GRC; and 4) Cal Water should reflect negative lag days for flat rate  
2 customers in the Bakersfield, Marysville and Selma Districts.

3 In rebuttal, Cal Water agreed to use the adopted income tax lag days from the last GRC  
4 and to reflect negative lag days for flat rate revenues in the Bakersfield District only. Cal Water  
5 did not agree with reflecting negative lag days for flat rate revenues in the Marysville and Selma  
6 Districts because the flat-to-meter conversion for Marysville was completed in 2016, and the  
7 conversion in Selma is estimated to be completed in 2019. In addition, Cal Water disagrees  
8 with the Public Advocates Office's recommendation to exclude non-cash expenses and include  
9 interest payments in the Allowance for Working Cash.

10 RESOLUTION: The Parties agree to use the last adopted income tax lag days from the  
11 last GRC and reflect negative lag days for the Bakersfield flat rate revenues. The Parties were  
12 unable to resolve the two issues of exclusion of non-cash expenses and inclusion of interest  
13 payments in the Allowance for Working Cash and have litigated these matters, but agree that  
14 the Allowance for Working Cash should be updated based on the final expenses adopted in this  
15 proceeding.

16 References: Exhibits CW-02, pp. 96-98; PA-01, pp. 98-100; CW-103, pp. 181-185.

17 **3. Unamortized Tank Painting Projects:**

18 ISSUE: Cal Water's tank maintenance program includes routine tank inspections to  
19 evaluate the condition of the tanks at least every five years. Based on the recommendation  
20 from the tank inspection reports, Cal Water proposed several tank coating projects in this GRC  
21 to be amortized over 10 years. In its report, the Public Advocates Office proposed the  
22 Commission deny certain tank painting projects which were not supported by tank painting  
23 inspection reports.

24 RESOLUTION: The Parties agreed to various tank-painting projects for 2019 through  
25 2021, as discussed in Chapter 13 of this Agreement, to be amortized over ten years. The  
26 related amortization expense of these tank-painting projects are included in the Contracted  
27 Maintenance expense category for 2020 and 2021, as discussed in **Chapter 9** (CSS and District

1 Expenses). The agreed-upon tank painting projects for 2019 through 2021 are discussed in  
2 **Chapter 13** (Common Plant Issues) and provided in **Table 6** of **Attachment 10**.

3 The remaining unamortized tank painting balance for settled tank painting projects  
4 reflected in **Table 5** of **Attachment 7** is included in the calculation of Working Capital.

5 References: Exhibits CW-34, pp. 96-112; PA-02, pp. 78-110; CW-103, p. 186.

6 **I. TAXES ON CONTRIBUTIONS AND ADVANCES**

7 Advances for construction and contributions in aid of construction are treated as taxable  
8 income for federal income tax purposes with the passage of the Tax Reform Act of 1986. In  
9 I.86-11-019, the Commission adopted a procedure in D.87-12-028 (referred to as Method 5)  
10 that allows utilities to include in rate base the difference between the additional taxes it pays  
11 and the additional amounts it collects from the applicants for service. Over the years, multiple  
12 changes in federal and state tax law have changed the taxability of certain types of plant funded  
13 with Advances and CIAC, but Method 5 is still applicable and followed by Cal Water in  
14 estimating the taxes on Advances and CIAC.

15 There is no contested issue in this category. **Table 6** of **Attachment 7** summarizes the  
16 agreed-upon taxes on advances. Due to the outstanding contested issues in this GRC  
17 proceeding, there is no table of agreed-upon taxes on contributions.

18 References: Exhibit CW-02, pp. 101-102.

19

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21

[END OF CHAPTER]

1 **CHAPTER 12: GENERAL CAPITAL ISSUES**

2 **A. OVERVIEW OF CAPITAL PROJECTS**

3 The Parties request that the Commission approve the settlement plant values in the  
4 Plant Tables provided in **Attachments 8 through 12**, under the conditions discussed herein.  
5 These tables provide the complete plant settlement for all districts except the Bear Gulch  
6 District, the Dominguez District, the Los Altos District, and the Redwood Valley areas of the Bay  
7 Area Region due to litigated projects from those districts/region. As discussed further below,  
8 however, the attachments do not reflect the full costs of each project, unless otherwise  
9 specified. The Plant Tables and the discussions below are generally organized alphabetically by  
10 operating district, rather than ratemaking area.

11 Capital projects in categories that are common to multiple operating districts are  
12 discussed in **Chapter 13** (Common Plant Issues). Certain capital projects categorized as  
13 Customer Support Services (“CSS,” formerly General Office or “GO”) and Rancho Dominguez  
14 (“RDOM”) (an umbrella categorization for costs to be allocated to the Dominguez, Hermosa-  
15 Redondo, and Palos Verdes operating areas) are discussed in **Chapter 14 (Plant for CSS and**  
16 **Rancho Dominguez)**. Certain district-specific capital projects are discussed in **Chapter 15**  
17 (District Plant).

18 The 2019-2021 Specific Advance Capital Budget. The two test years (“TYs”) for capital  
19 projects in this 2018 GRC are calendar years 2020 and 2021. For the revenue requirement of  
20 the third (and final) year in the GRC cycle, calendar year 2022, the authorized capital budget  
21 will be determined using a calculation based upon the approved capital budgets for the 2020  
22 and 2021 TYs.

23 In each GRC, Cal Water proposes an “advance capital budget” (“ACB”) for the one year  
24 immediately preceding the capital test years, as well as for the two test years. In this GRC, the  
25 ACB under consideration consists of capital projects that will close in calendar years 2019, 2020,  
26 and 2021.

1           The 2019-2021 Non-Specific Capital Budget. The ACB also includes a budget for “non-  
2 specifics.” A detailed discussion about the non-specific budget in this Agreement is discussed in  
3 **Chapter 13** (Common Plant Issues).

4           Carryover Projects. Capital projects are considered “carryover” if they were not  
5 included in the beginning plant balance (because they were not completed by the end of 2017),  
6 and Cal Water has completed or will complete them in this GRC cycle.

7           The carryover projects in this Agreement can include “specific” projects approved in the  
8 last GRC and put directly into rates, “specific” projects approved as an advice letter project in  
9 the last GRC, and unplanned projects opened under a “non-specific” budget. The capital dollars  
10 for carryover projects are included as a “plant addition” in the year each project is to be  
11 completed.

12           Beginning Plant Balance. In order to calculate test year revenue requirements for a  
13 GRC, a specific point in time must be identified as the beginning balance of “plant in service,” to  
14 which are added proposed carryover projects, specific projects for the ACB for 2019-2021, and  
15 the non-specific capital budget for 2019-2021. The “beginning plant balance” is the year-  
16 ending balance that precedes the filing date – in this case, the year-end plant in service as of  
17 December 31, 2017.

18           Advice Letter Projects. In this Agreement, the Parties agree that certain capital projects  
19 should be authorized as advice letter projects, as defined and described later in this chapter, for  
20 the purposes of the GRC period of 2020-2022. The advice letter projects in this Agreement  
21 consist of both projects approved in the 2015 GRC as advice letter projects, as well as projects  
22 proposed in this 2018 GRC in the ACB. Unlike the other categories of capital projects discussed  
23 above, projects approved as advice letter projects are not included in the revenue  
24 requirements that form the bases for the rates and estimated rate increases for 2020-2022  
25 adopted in this case.

26           Excluded Projects. The Parties agree to exclude some capital projects proposed in this  
27 Application from the revenue requirements for 2020-2022. These excluded projects consist of  
28 those that Cal Water cancelled as well as those the Parties agree to exclude at this time, with  
29 the exception of the capital projects in dispute and being litigated in this case. The exclusion of



1 these projects from this GRC cycle does not prevent Cal Water from proposing them in a  
2 subsequent GRC application.

3 **B. ADVICE LETTER PROJECTS**

4 In this Agreement, the Parties agree to treat certain capital projects as advice letter  
5 projects or rate base offsets. The Parties agree on the operational needs for these projects,  
6 either as proposed by Cal Water in its Application or, in some cases, if certain contingencies are  
7 met, but also agree that project costs should not go directly into rates because of a degree of  
8 uncertainty as to schedule and/or budget. In this Agreement, the Parties agree to **nineteen**  
9 **(19)** projects as advice letter projects. A list of the proposed advice letter projects Company-  
10 wide is provided in **Attachment 8**.

11 2015 GRC Advice Letter Projects. For advice letter projects approved in the Company's  
12 2015 GRC, Cal Water's authority to complete them and recover their costs sunsets at the end of  
13 2019. In this Agreement, the Parties agree to extensions for **ten (10)** projects previously  
14 approved as advice letter projects.

15 New 2018 GRC Advice Letter Projects. In this GRC, the Parties agree to treat **nine (9)**  
16 projects proposed in the ACB as advice letter projects.

17 Ratemaking Procedure. The relevant Commission procedure for authorizing an increase  
18 in customer rates for an advice letter project is in General Order 96-B ("GO 96-B"). After the  
19 project is used and useful, Cal Water can file a Tier 2 advice letter requesting that the project  
20 costs (up to the cap) be added to the "rate base" upon which rates are calculated, as long as the  
21 following criteria are met:

22 (i) The rate base offset was previously approved by the Commission in a decision  
23 or resolution;

24 (ii) The project scope is consistent with what the Commission approved; and

25 (iii) The Commission approval included a budget cap and the rate base offset  
26 request is at or below the budget cap.<sup>71</sup>

27 The Parties agree to define each rate base offset with a specific project scope and  
28 capital cost cap consistent with the requirements of the above criteria. The Public Advocates

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<sup>71</sup> GO 96-B, Water Industry Rule Section 7.3.3.

1 Office evaluated these projects using the same rigorous review given to other capital projects  
 2 that Cal Water proposed. The Parties agree that, using advice letter treatment with a cost cap  
 3 allows each necessary project to move forward with minimum delay, allows a rate increase only  
 4 up to the capped cost, encourages Cal Water to stay within the cap, and ultimately leaves open  
 5 the possibility that, in the next GRC, the Commission may consider whether any costs above the  
 6 cap were reasonable, prudent, and needed, and may be appropriate for cost recovery. By  
 7 accepting advice letter treatment with a capped cost, Cal Water effectively agrees to bear both  
 8 (a) the costs of financing any excess, and (b) the risks of non-recovery until the next GRC.

9 **C. PLANT TABLE ATTACHMENTS**

10 Attachments 8 through 12 of this Agreement identify capital projects in this proceeding  
 11 (“plant tables”) organized as follows:

Attachment	Topic	Description
8	Advice Letters	ACB and Carryover projects treated as advice letter projects. (Also listed in District Plant Tables.)
9	Vehicles	ACB Vehicles (new and replacement). (Also listed in District Plant Tables.)
10	Common Plant	ACB projects by common plant category. (Also listed in District Plant Tables.)
11	CSS/RDOM Plant	ACB and Carryover projects for Customer Support Services and Rancho Dominguez
12	District Plant	ACB and Carryover projects (by operating district, year, and PID). Advice Letter Projects and “Total Cost Projects” are listed in separate tables for each operating district.

12 • **Advice Letter Table.** *Carryover projects* treated as advice letter projects for the 2018  
 13 GRC period are listed with a total cost cap that includes all relevant cost components.<sup>72</sup>

14 *ACB projects* treated as advice letter projects for the 2018 GRC period are listed with a  
 15 cost that includes both direct costs and allocated overhead. After the Commission  
 16 establishes the applicable IDC/AFUDC rate for 2020-2022 projects, the total project  
 17 costs for ACB advice letter projects will be calculated by applying that rate to the costs  
 18 identified in this Agreement.

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<sup>72</sup> The final cost caps for Carryover advice letter projects will not be updated to reflect either an overhead allocation or an IDC/AFUDC rate.

1 • **Vehicles, Common Plant, CSS/RDOM, and District Plant.** *ACB project costs* listed in  
2 these tables consist of direct costs. Total project costs will be calculated by applying  
3 indirect cost factors to direct costs.

4 *Carryover project costs* listed in the CSS/DOM and District Plant Tables are the sum of  
5 CWIP costs plus the direct costs for each project, as defined below. Total project costs  
6 will be calculated by applying indirect cost factors to direct costs, and adding CWIP  
7 charges.<sup>73</sup>

8 *District Plant Tables* are organized alphabetically by operating district, by completion  
9 year, and then by Project Identification number (“PID”).

10 • **Dixon and Willows Districts.** Seven (7) capital projects in the Dixon District and Willows  
11 District are listed with final total costs that include all relevant cost components.<sup>74</sup>  
12 Indirect cost factors will not be applied to these project costs.

#### 13 D. COST COMPONENTS FOR CAPITAL PROJECTS

14 For the purposes of this Agreement, the total cost for a capital project consists of  
15 several cost components. There are **direct costs**, which are costs that pertain directly to a given  
16 capital project, such as materials, contractor costs, and Cal Water labor and benefits,  
17 contingency percentage, and escalation. There are also **indirect cost factors** consisting of  
18 **construction overhead** (or “overhead”) and **capital construction financing costs** (referred to as  
19 Interest During Construction (“IDC”)/Allowance for Funds Used During Construction  
20 (“AFUDC”)). Applying indirect cost factors to direct costs results in total project costs.

21 Direct Costs – For ratemaking purposes, the Parties define “direct costs” as the sum of  
22 the following cost elements:

23 • Base Costs – These are the base costs for the project that have been estimated  
24 using dollar values current at that time (in this GRC, for example, many project  
25 estimates were done in 2017);<sup>75</sup>

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<sup>73</sup> Note that, unlike for ACB project costs, the Parties did not modify the contingency amounts reflected in carryover project costs.

<sup>74</sup> The costs for these projects will not be updated to reflect either an overhead allocation or an IDC/AFUDC rate.

<sup>75</sup> In some material supporting the proposed costs of a capital project, “engineering estimate” may be used to refer to base costs.

- 1 • Contingency – A percentage is applied to the base costs to reflect a  
2 “contingency” amount for the project in order to account for expected variations  
3 in actual costs;<sup>76</sup> and
- 4 • Escalation – Specific percentages were applied to the total for the base costs and  
5 the contingency costs in order to “escalate” the dollars to the project completion  
6 year.

7 Indirect Costs – For ratemaking purposes, the Parties define “indirect costs” as the sum  
8 of the following cost elements:

- 9 • Construction Overhead Costs – an allocation that reflects the portion of the fixed  
10 overhead costs that must be allocated to a specific project in order to ensure  
11 recovery of overhead costs; and
- 12 • Capital construction financing costs (AFUDC/IDC) – a percentage that reflects the  
13 costs incurred to finance capital projects while they are under construction.  
14 (Note that the appropriate percentage that should be used to reflect AFUDC/IDC  
15 for the period of 2020-2022 is a disputed issue.)

16 Construction Work in Progress Charges in Carryover Projects.<sup>77</sup> Depending upon the  
17 costs incurred before 2018, a Carryover project may include Construction Work in Progress  
18 (“CWIP”) charges. While a capital project is open, overhead and AFUDC (the indirect factors  
19 described above) are applied to the costs incurred each month.

20 All costs (direct and indirect) incurred as of 12/31/2017 for a Carryover project are  
21 considered to be “CWIP” charges or costs. (An ACB project does not have CWIP charges  
22 because it had not yet been started as of 12/31/2017.) For ratemaking purposes, Cal Water  
23 then forecasts the additional costs – the direct costs – needed to complete the project. After  
24 the RO Model applies the indirect factors to those direct costs, CWIP charges are added, and  
25 the sum is the **total cost** of the Carryover project.

26 Construction Overhead Costs. Construction overhead costs include indirect labor  
27 (general engineering supervision, administrative salaries and expenses associated with

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<sup>76</sup> As discussed in **Chapter 13** (Common Plant Issues), this Agreement reflects the Parties’ settlement on certain disputed contingency costs for ACB projects. The contingency costs for carryover projects, however, were not in dispute.

<sup>77</sup> Cal Water does not have CWIP in rate base, but uses the year-end 2017 CWIP balance as the starting point upon which to build its plant forecasts.

1 construction activities, and general construction supervision), benefit costs associated with  
 2 such labor, and other indirect expenses that are capital in nature.<sup>78</sup> In its GRC Application, Cal  
 3 Water estimated the amount of costs accumulated in the construction overhead account on an  
 4 annual basis. Cal Water then applied the entire overhead account to all of the projects  
 5 proposed to be completed each year. The amount of construction overhead applied to  
 6 individual projects each year therefore varies based on the amount of proposed projects  
 7 adopted in this case.

8 The Parties agree that is appropriate for each adopted capital project to include a  
 9 portion of the overhead costs anticipated for the year, and that the company-wide overhead  
 10 costs to be allocated to individual capital projects approved in this 2018 GRC are as follows:

<b>Construction Overhead to be Allocated to Approved Projects</b>		
<b>2019</b>	<b>2020</b>	<b>2021</b>
\$ 26,184,879	\$ 23,040,159	\$ 27,322,612

11 Due to the magnitude of the Palos Verdes Peninsula Reliability Project, PIDs 98326 and  
 12 98328 (“PV Pipeline”), which the Parties agree should be treated as an advice letter project as  
 13 discussed in **Chapter 15** (District Plant), the Parties agree that part of the construction overhead  
 14 costs for 2020 in this case should be allocated to the PV Pipeline. Accordingly, \$3,616,048 has  
 15 been removed from the 2020 construction overhead pool identified above, and is instead  
 16 included in the final total cap for PIDs 98326 and 98328.

17 While the Parties also agree on the need to and methodology for allocating overhead  
 18 costs across the direct costs of the final, adopted capital projects,<sup>79</sup> the amount of overhead

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<sup>78</sup> When capital projects are actually under construction, Cal Water’s software tracks the amount of money spent on each project on a monthly basis. Cal Water also tracks the company-wide dollar amount of overhead costs that must be allocated to the projects under construction. In order to determine the proportion of overhead costs that should be borne by each project, the software calculates a percentage (different percentages for different project categories) that, when applied to dollars spent on each open project, fully allocates all overhead costs across all projects. On a quarterly basis, Cal Water reviews the level of overhead dollars and the level of capital spend, and may adjust the overhead percentages to ensure that all overhead costs are fully allocated.

<sup>79</sup> As discussed above, all ACB costs are “direct costs,” for the purposes of this Settlement, while carryover costs may consist of both CWIP costs and direct costs.

## CHAPTER 12: GENERAL CAPITAL ISSUES

1 applied to individual projects cannot be determined until the Commission decides the disputed  
2 issues.

3 IDC/AFUDC. As referenced in Chapter 1 and discussed in greater detail in Chapter 11,  
4 the Parties are litigating the issue of construction financing costs for capital projects closing in  
5 2020 through 2022. The Parties agree, however, that the adopted IDC/AFUDC rate must be  
6 applied to the direct costs of each approved project after overhead is applied.

7 [END OF CHAPTER]

1 **CHAPTER 13: COMMON PLANT ISSUES**

2 **A. CONTINGENCY (ADJUSTED SETTLEMENT)**

3 ISSUE: Cal Water proposed a new protocol for calculating contingency for ACB projects  
4 to incorporate factors associated with completeness of design, inherent project risk, and  
5 differences in regional costs. Under the proposed methodology:

- 6 • Project estimates were classified as either Class 4 or Class 5 based on the  
7 completeness of design, per guidelines established by the Association for the  
8 Advancement of Cost Engineering International.
- 9 • Routine replacements were given a Class 4 designation with 15% contingency,  
10 while projects with greater uncertainty were given a Class 5 designation with  
11 25% contingency.
- 12 • Further contingency up to 5% is applied if projects were determined to have  
13 greater inherent risk (a “risk premium”).
- 14 • Location factors, determined by data obtained from Engineering News Record  
15 (“ENR”) and RS Means, may provide an additional adjustment upwards or  
16 downwards of 5% to the estimate to account for regional cost differences across  
17 Cal Water’s districts.<sup>80</sup>

18 Contingency percentages calculated under this methodology ranged between 10-35%.  
19 In prior GRCs, Cal Water used a generic 10% contingency factor on all capital project cost  
20 estimates.

21 The Public Advocates Office recommended that the Commission deny Cal Water’s  
22 request, and adopt a more conservative approach for ACB projects, with contingency rates of  
23 0% for equipment purchases, of 5% for Class 4 projects, and of 10% for Class 5 projects.

24 RESOLUTION: After weighing all the issues related to contingencies, the Parties agree  
25 on contingency rates for ACB projects between the Parties’ original positions for the ACB  
26 projects approved by the Commission. The Parties establish a modified methodology that  
27 provides a 10% contingency for Class 4 projects, a 20% contingency for Class 5 projects, and no

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<sup>80</sup> The location factor has been associated with the contingency factor for the purpose of easily calculating project estimates (the factors are applied at the same point in the estimating process), but the location factor is not for contingencies. It solely reflects the difference in construction costs in different parts of California.

1 risk premium. Additionally, the Parties agree to apply a location factor (+5%, 0% or -5%) as a  
 2 price adjustment line item to reflect higher, neutral, or lower costs for project installations at  
 3 different locations throughout the state. In addition, as part of a comprehensive settlement  
 4 agreement on Customer Support Services (“CSS”) capital, the Parties agree to remove the  
 5 contingency from all CSS capital project estimates.

6 All settled ACB project costs in this Agreement reflect this consensus on contingencies.  
 7 In the plant tables for this Agreement, the cost for a settled ACB project that was otherwise  
 8 undisputed may vary from both the cost in Cal Water’s Application, and the cost recommended  
 9 by the Public Advocates Office, solely as a result of this adjustment to contingency costs. (The  
 10 contingency costs for carryover projects were not disputed.)

11 References: Exhibits CW-34C, pp. 146-155; PA-02, pp. 18-24; CW-104, pp. 119-132.

## 12 **B. MAIN REPLACEMENT PROGRAM (“MRP”)**

13 ISSUE: An important component of managing a water system is the regular replacement  
 14 of aging pipelines. Prior to 2016, the average replacement rate of Cal Water’s pipelines was  
 15 approximately 0.3% per year (or a 330-year replacement rate). The Commission authorized a  
 16 Mainline Replacement Program (“MRP”) of approximately 0.5% per year (across the Company)  
 17 starting in 2016, bringing Cal Water’s aggregate replacement cycle to 200 years.<sup>81</sup>

18 Cal Water proposed in this GRC a pipeline replacement rate of approximately 0.88% per  
 19 year,<sup>82</sup> which would reduce the replacement cycle to 114 years. Cal Water took into account  
 20 various probabilistic risk factors related to age and leak history (collectively referred to as  
 21 “likelihood of failure”) as well as impact risk factors related to conservation and supply, the  
 22 environment, and the safety of the community (collectively referred to as “consequences of  
 23 failure”). The results of these risk scores were compared against knowledge within the district  
 24 operations and engineering staff to ensure appropriate priority was assigned to each pipeline  
 25 within the replacement program. Focus was placed on replacing pipelines of specific age and

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<sup>81</sup> D.16-12-042, Exhibit A (Settlement Agreement), pp. 114-119.

<sup>82</sup> The 0.88% is a Company-wide average for the years 2019 through 2021. Cal Water proposed a replacement rate for each operating district based on a specific assessment of its needs following the MRP parameters.



1 materials, as well as known leaks and areas with a higher risk of leaking. The average  
2 forecasted pipeline renewal proposed would be approximately 51 miles per year over 2019,  
3 2020, and 2021.

4 The Public Advocates Office recommended that the Commission only authorize a  
5 Company-wide average replacement rate of approximately 0.47% per year. The Public  
6 Advocates Office states it followed a three step process in coming up with this conclusion: 1)  
7 determine whether each district has reached a critical age of when a more aggressive  
8 replacement rate is required by calculating the average estimated remaining life expectancy of  
9 pipelines in each district based on American Water Works Association's (AWWA) estimated life  
10 expectancy for different pipeline material; 2) confirm the findings in step 1 by calculating the  
11 historical break rates for each district and comparing this to AWWA's distribution system  
12 optimization goal of 15 breaks per 100 miles; and 3) recommend replacing pipelines under the  
13 long service life scenario in AWWA's Buried No Longer Model for districts that meet or perform  
14 better than AWWA's system optimization goal, and recommend replacing pipelines under the  
15 medium service life scenario for districts with break rates higher than AWWA's distribution  
16 system optimization goal. The Public Advocates Office states Cal Water has flexibility in  
17 replacing pipelines it deemed most critical within the recommended replacement rates for each  
18 district.

19 Additionally, The Public Advocates Office noted that Cal Water had spent 120% of its  
20 authorized budget, but only completed 81% of the budgeted pipeline replacement footage.

21 In rebuttal, Cal Water explained that, in certain districts, it deliberately installed less  
22 main footage as MRP budgets approached exhaustion in order to prioritize district projects that  
23 were most critical and cost-effective. In many cases, delays in obtaining variances from the  
24 Division of Drinking Water were the primary cause for delayed pipeline replacement projects.  
25 Cal Water recently implemented a series of process improvements and operational synergies to  
26 increase the capacity of mainline replacement work using its existing resources. Cal Water  
27 stated that although the average age of pipelines is less than 60 years old, Cal Water's current  
28 program is only focused on addressing risk in pipelines that are outliers at the high end of the  
29 age spectrum, rather than addressing the long-term risks of average pipelines. Cal Water also

CHAPTER 13: COMMON PLANT ISSUES

1 stated that its outlier population of pipes constitutes roughly 6.2% of Cal Water’s inventory,  
 2 which is well above the requested replacement rates of 0.74%, 0.88% and 1.01%, for 2019,  
 3 2020 and 2021, respectively.

4 **RESOLUTION:** The Parties agree on a replacement rate at an amount between the  
 5 Parties’ original positions as a way to mitigate the impacts of pipeline breaks that threaten  
 6 property and public safety, and increase water rates. The settlement rates for Company-wide  
 7 pipeline replacement are, 0.58% for the year of 2019, 0.66% for the year of 2020, and 0.76% for  
 8 the year of 2021. The agreed-upon project costs are presented in **Table 1** of Attachment 10.  
 9 Projects will be completed at the current market cost per foot and as proposed in the Cal  
 10 Water’s Application. Cal Water will exercise reasonable efforts to maintain the replacement  
 11 rate and total replacement cost for each district as agreed upon in this Agreement. Given that  
 12 market conditions, including material costs and labor rates, can change quickly, Cal Water will  
 13 prudently manage these costs, while considering customer impact and the need to complete  
 14 main replacement projects. Any overage in the total cost per district, as compared to the total  
 15 agreed-upon cost, will be presented in Cal Water’s next GRC (e.g. 2021) for a reasonableness  
 16 review. The specific breakdown per district is shown below:

District	Total District Mains (Ft)	CWS Application Annual Average	Cal PA Report Annual Average	Settled Replacement Rate (%)			Settled Replacement Rate (ft)			Settled Replacement Cost (Escalated Direct \$)		
				2019	2020	2021	2019	2020	2021	2019	2020	2021
Antelope Valley	158,400	1.13%	0.67%	0.50%	0.55%	0.60%	792	871	950	\$ 205,468	\$ 231,665	\$ 259,044
Bakersfield	5,021,280	0.68%	0.42%	0.50%	0.60%	0.70%	25,106	30,128	35,149	\$ 8,004,094	\$ 9,845,198	\$ 11,773,252
Bear Gulch	1,726,560	2.00%	0.91%	1.00%	1.25%	1.75%	17,266	21,582	30,215	\$ 9,218,066	\$ 11,810,659	\$ 16,948,303
Bayshore	2,756,160	1.00%	0.61%	0.50%	0.67%	0.75%	13,781	18,466	20,671	\$ 5,835,265	\$ 8,014,746	\$ 9,196,027
Chico	2,022,240	0.68%	0.33%	0.50%	0.55%	0.60%	10,111	11,122	12,133	\$ 2,804,436	\$ 3,162,066	\$ 3,535,758
Dixon	174,240	0.67%	0.67%	0.50%	0.55%	0.60%	871	958	1,045	\$ 354,498	\$ 399,593	\$ 446,806
Dominguez	1,932,480	0.68%	0.16%	0.50%	0.50%	0.50%	9,662	9,662	9,662	\$ 3,538,685	\$ 3,627,305	\$ 3,717,970
East Los Angeles	1,388,640	0.72%	0.48%	0.50%	0.55%	0.60%	6,943	7,638	8,332	\$ 1,677,392	\$ 1,878,153	\$ 2,114,724
Hermosa Redondo	1,098,240	0.68%	0.67%	0.50%	0.55%	0.60%	5,491	6,040	6,589	\$ 2,186,731	\$ 2,465,631	\$ 2,757,013
Kern River Valley	485,760	0.68%	0.60%	0.50%	0.55%	0.60%	2,429	2,672	2,915	\$ 498,399	\$ 557,767	\$ 628,311
King City	179,520	0.50%	0.39%	0.50%	0.55%	0.60%	898	987	1,077	\$ 347,009	\$ 391,253	\$ 437,492
Los Altos	1,531,200	1.00%	0.85%	0.50%	0.60%	0.70%	7,656	9,187	10,718	\$ 3,396,470	\$ 4,177,663	\$ 4,995,790
Livermore	1,156,320	0.68%	0.21%	0.50%	0.55%	0.60%	5,782	6,360	6,938	\$ 2,278,623	\$ 2,568,972	\$ 2,872,661
Marysville	285,120	0.68%	0.68%	0.50%	0.55%	0.60%	1,426	1,568	1,711	\$ 415,299	\$ 468,118	\$ 523,612
Oroville	311,520	0.68%	0.68%	0.50%	0.55%	0.60%	1,558	1,713	1,869	\$ 509,558	\$ 574,380	\$ 642,281
Palos Verdes	1,737,120	0.68%	0.24%	0.50%	0.55%	0.60%	8,686	9,554	10,423	\$ 2,893,767	\$ 3,262,574	\$ 3,648,270
Redwood Valley	172,234	0.70%	0.69%	0.50%	0.55%	0.60%	861	947	1,033	\$ 365,136	\$ 411,774	\$ 460,406
Salinas	1,774,080	1.00%	0.22%	0.50%	0.55%	0.60%	8,870	9,757	10,644	\$ 3,349,872	\$ 3,776,980	\$ 4,223,351
Selma	454,080	0.50%	0.15%	0.50%	0.50%	0.50%	2,270	2,270	2,270	\$ 515,858	\$ 528,754	\$ 541,973
Stockton	2,787,840	1.75%	0.88%	1.50%	1.50%	1.56%	41,818	41,818	43,490	\$ 16,480,021	\$ 16,891,873	\$ 18,006,807
Visalia	2,930,400	0.36%	0.21%	0.22%	0.30%	0.40%	6,447	8,791	11,722	\$ 1,465,081	\$ 2,047,747	\$ 2,798,588
Westlake	586,080	0.30%	0.30%	0.10%	0.25%	0.40%	586	1,465	2,344	\$ 213,328	\$ 546,729	\$ 896,503
Willows	195,360	0.88%	0.84%	0.50%	0.65%	0.80%	977	1,270	1,563	\$ 351,152	\$ 467,815	\$ 590,166
Company Wide	30,864,874	0.88%	0.47%	0.58%	0.66%	0.76%	180,286	204,829	233,466	\$ 66,904,208	\$ 78,107,414	\$ 92,015,107

17 **References:** Exhibits CW-34C, pp. 25, 31-35, 14-72; PA-02, pp. 25 – 39; CW-104, pp. 58-  
 18 75.

1 **C. FLOW METER REPLACEMENT (76% OF CAL WATER’S APPLICATION)**

2 ISSUE: Cal Water proposed a comprehensive program to replace 159 flowmeters across  
3 the Company in 2019, 2020, and 2021 because many existing flow meters have worn out and  
4 failing components threaten the accuracy of the meters. These meters are important for  
5 measuring water production, consumption, non-revenue water loss, conservation, and  
6 pumping plant efficiency calculation.

7 The Public Advocates Office recommended the replacement of only 122 flow meters on  
8 the basis that the remaining flowmeters are operational and in compliance with all pertinent  
9 codes, and therefore do not need to be replaced. In rebuttal, Cal Water explained many  
10 challenges to quickly and cost-effectively replace flowmeters in a run-to-failure model, stressing  
11 the need for a proactive replacement program based on sound asset management principles.

12 RESOLUTION: After weighing all the issues related to a flow meter replacement  
13 program, the Parties agree on a replacement rate of 76% of Cal Water’s proposed budget.<sup>83</sup>  
14 The specific flowmeter replacement projects and costs agreed-upon in this Agreement are  
15 presented in **Table 2** of Attachment 10.

16 References: Exhibits CW-34C, pp. 75-78; PA-02, pp. 41-62; CW-104, pp. 76-78.

17 **D. NEW AND REPLACEMENT VEHICLES (ADJUSTED SETTLEMENT)**

18 ISSUE: The Public Advocates Office did not oppose Cal Water’s vehicle replacement  
19 policy or the proposed replacement vehicles, but identified 15 replacement vehicles (\$915,000  
20 in direct costs) that Cal Water proposed erroneously. In addition to the vehicle replacement  
21 program, Cal Water also requested replacements for certain vehicles that fall outside the scope  
22 of the replacement program, new vehicles for enhanced operational efficiency, and, new  
23 vehicles for new complements.

24 RESOLUTION: As discussed in the Payroll section of **Chapter 9**, the Parties agreed upon  
25 nine vehicles associated with new complements (out of 14 vehicles associated with new

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<sup>83</sup> Collectively, the settled costs for the common plant in the following categories (which total \$16,988,000) are 68% of the amount requested in Cal Water’s Application for those categories (\$24,811,000): flow meter replacement, pump replacement, hydro-pneumatic tank replacement, and control valve replacement. See **Tables 2, 4, 7, and 8** in Attachment 10 for the specific amounts in each category.

1 complement). For the vehicle replacement program and remaining vehicle categories, the  
2 Parties agreed to reduce the total vehicle request (over 3 years) by \$2.1 million in direct costs,  
3 for a budget of \$13.2 million in direct costs.

4 The specific vehicle projects and costs for all vehicle categories agreed-upon in this  
5 Agreement are presented in **Table 3** of Attachment 10 by PID number, and in **Attachment 9** by  
6 vehicle number.

7 References: Exhibits CW-34C, pp. 79-80; PA-02, pp. 63-65; CW-104, pp. 78-79.

8 **E. PUMP AND MOTOR REPLACEMENT PROGRAM (68% OF CAL WATER'S APPLICATION**  
9 **REQUEST)**

10 ISSUE: Cal Water proposed a comprehensive pump and motor replacement program  
11 based on system and asset criticality, likelihood of failure, and overall plant efficiency. Based  
12 on these criteria, the Company identified 111 pumps that should be replaced. The Public  
13 Advocates Office recommended replacing 43 out of the 111 proposed pumps, stating that the  
14 overall plant efficiencies ("OPE") of these pumps did not meet step 3 of the Company's  
15 evaluation criteria, based on the pump efficiency ratings table in Cal Water's testimony.

16 In rebuttal, Cal Water stated that these concerns were incorporated in the analysis, but  
17 that other criteria should also be considered in evaluating the program.

18 RESOLUTION: After weighing all the issues related to the pump replacement program,  
19 the Parties agree on a replacement rate between Parties' original positions, resulting in a  
20 Company-wide average replacement that is 68% of Cal Water's original proposal.<sup>84</sup> The  
21 specific pump replacement projects and costs agreed-upon in the Agreement are presented in  
22 **Table 4** of Attachment 10.

23 References: Exhibits CW-34C, pp. 66-77; PA-02, pp. 66-77; CW-104, pp. 79-86.

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<sup>84</sup> Collectively, the settled costs for the common plant in the following categories (which total \$16,988,000) are 68% of the amount requested in Cal Water's Application for those categories (\$24,811,000): flow meter replacement, pump replacement, hydro-pneumatic tank replacement, and control valve replacement. See **Tables 2, 4, 7, and 8** in Attachment 10 for the specific amounts in each category.

1 **F. PHYSICAL SECURITY PROGRAM (ADJUSTED SETTLEMENT)**

2 ISSUE: In this GRC, Cal Water proposed to establish a program to systematically  
3 upgrade physical and cyber security facilities to ensure employee and public safety, identifying  
4 444 critical facilities. Of these facilities, the Public Advocates Office proposed 4 projects to be  
5 adjusted to remove unnecessary scope items. Cal Water agreed with certain recommendations  
6 in varying degrees, and incorporated modifications in its rebuttal positions.

7 RESOLUTION: The Public Advocates Office agrees with Cal Water’s rebuttal positions.  
8 The specific physical security projects and costs agreed-upon, adjusted for contingency, are  
9 presented in **Table 5** of Attachment 10.

10 References: Exhibits CW-34C, pp 93-95; PA-02, pp 4, 34-35, 55; CW-104, pp. 87.

11 **G. TANK PAINTING PROJECTS (83% OF CAL WATER’S APPLICATION)**

12 ISSUE: Cal Water inspects its tanks every 5 years to evaluate a tank’s structural  
13 integrity, the condition of tank appurtenances, and the effectiveness of corrosion control  
14 systems. In this proceeding, Cal Water proposed a mature program of tank coating  
15 replacements in many of its districts. The Public Advocates Office opposed several of the  
16 projects because the inspection reports were either non-existent or did not demonstrate a  
17 need for coating replacement. Cal Water offered additional information on these concerns in  
18 rebuttal, providing more explanation of certain projects and agreeing to defer or reduce scope  
19 on others.

20 RESOLUTION: After weighing all the issues related to the tank coating replacement  
21 program, the Parties agree on a tank coating replacement rate that is between Parties’ original  
22 positions, resulting in a Company-wide average replacement that is 83% of Cal Water’s original  
23 proposal. The specific tank coating projects and costs agreed-upon in this Agreement are  
24 provided in an **Table 6** of Attachment 10. The unamortized tank painting costs are included in  
25 working cash in **Chapter 11**. There is also an expense component to these projects, as  
26 discussed in **Chapter 9** (CSS and District Expenses).

27 References: Exhibits CW-34C, pp. 96-106; PA-02, pp. 78-121; CW-104, pp. 87-92.

1 **H. HYDRO-PNEUMATIC TANK REPLACEMENT (57% OF CAL WATER'S APPLICATION)**

2 ISSUE: Cal Water inspects its hydro-pneumatic tanks (pressure tanks) every 5 years to  
3 evaluate a tank's structural integrity, the condition of tank appurtenances, and the  
4 effectiveness of its coatings and linings. In this GRC, the Company proposed 26 replacement  
5 projects to address these concerns.

6 The Public Advocates Office recommended replacing 7 of the 26 proposed projects. Cal  
7 Water states this would allow Cal Water to replace tanks with a calculated remaining life of 10  
8 years or more and replace tanks with a risk score of 20 or higher under Cal Water's own  
9 internal risk rating system.

10 Cal Water offered more information regarding this concern in its rebuttal by providing  
11 more explanation of certain projects and agreeing to defer or reduce scope on others.

12 RESOLUTION: After weighing all the issues related to the hydro-pneumatic tank  
13 replacement program, the Parties agree on a replacement rate between the Parties' original  
14 positions, resulting in a Company-wide average replacement that is 58% of Cal Water's original  
15 proposal.<sup>85</sup> The specific hydro-pneumatic tank replacement projects and costs agreed-upon in  
16 this Agreement are presented in **Table 7** of Attachment 10.

17 References: Exhibits CW-34, pp. 113-118; PA-02, pp. 111-116; CW-104, pp. 93-97.

18 **I. CONTROL VALVE REPLACEMENT AND OVERHAUL (67% AND 81% OF CAL WATER'S**  
19 **APPLICATION)**

20 ISSUE: Cal Water proposed in this GRC a comprehensive program to replace 161 control  
21 valves and overhaul 274 control valves in several of its districts.<sup>86</sup> The Company stated that the  
22 valves required replacement due to their importance in many water systems' controls  
23 automation. Furthermore, significant risk to the environment, property, and the public could  
24 result from high-pressure valve failures.

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<sup>85</sup> Collectively, the settled costs for the common plant in the following categories (which total \$16,988,000) are 68% of the amount requested in Cal Water's Application for those categories (\$24,811,000): flow meter replacement, pump replacement, hydro-pneumatic tank replacement, and control valve replacement. See **Tables 2, 4, 7, and 8** in Attachment 10 for the specific amounts in each category.

<sup>86</sup> Under Cal Water's control valve program, control valves would be replaced every 40 years, and preventative maintenance activities (overhaul) would be conducted every 5 years.

1           The Public Advocates Office opposed several replacement projects, stating that Cal  
2 Water failed to produce records of the ages of the valves and indicated that, without such  
3 information, it is impossible to assess the need for valve replacements based on Cal Water's  
4 own criteria. In addition, the Public Advocates Office questioned Cal Water's ability to  
5 undertake the requested overhauls, recommending approval of only 135 control valve  
6 overhauls over the next three years, which is the three-year average for completed overhauls in  
7 2016-2018. In rebuttal, Cal Water explained that these valves were acquired from systems  
8 without records regarding installation dates, but that the valves are of significant age based on  
9 the company's own service records. Cal Water also noted that the 2018 historic data for  
10 control valve overhauls did not reflect the final number of projects completed that year.

11           RESOLUTION: After weighing all the issues related to the control valve program, the  
12 Parties agree on a replacement rate between the Parties' original positions, resulting in a  
13 company-wide average replacement that is 67% of Cal Water's proposal,<sup>87</sup> and approval of  
14 overhauls company-wide that is 81% of Cal Water's proposal. The specific projects and costs  
15 for control valve replacements and overhauls agreed-upon in this Agreement are presented in  
16 **Tables 8 and 9**, respectively, in Attachment 10.

17           References: Exhibits CW-34, pp. 119-121; CW-35, pp.119-122 and 352-356; CW-36,  
18 pp.112-119 and 244-251; CW-37, pp.81-87 and 110-116; CW-41, pp.61-68 and 93-99; CW-45,  
19 pp.83-90 and 104-107; CW-46, pp.82-87 and 183-184; PA-02, pp. 117-128; CW-104, pp. 98-99.

#### 20 **J. WATER QUALITY ANALYZERS (UNCONTESTED)**

21           The Parties agree on the water quality analyzers proposed in Cal Water's Application.  
22 The specific water quality analyzer replacement projects and costs, adjusted for contingency,  
23 are presented in **Table 10** of Attachment 10.

24           References: Exhibits CW-34, pp. 122-124; CW-104, p. 101.

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<sup>87</sup> Collectively, the settled costs for the common plant in the following categories (which total \$16,988,000) are 68% of the amount requested in Cal Water's Application for those categories (\$24,811,000): flow meter replacement, pump replacement, hydro-pneumatic tank replacement, and control valve replacement. See **Tables 2, 4, 7, and 8** in Attachment 10 for the specific amounts in each category..

1 **K. NON-SPECIFIC CAPITAL BUDGET (80% OF CAL WATER'S APPLICATION)**

2 ISSUE: Cal Water proposed "non-specific" capital budgets for its Customer Support  
3 Services ("CSS") and each operating district using a methodology that projects future non-  
4 specific capital spending based on spending from the previous five years (after outlier projects  
5 are removed). Non-specific capital projects are reactive in nature and develop during any given  
6 year to respond to facility or equipment failures, to maintain normal business operations, or to  
7 address work items that came up during the year and could not have been anticipated when  
8 developing the Advance Capital Budget ("ACB"). Once a GRC decision is adopted, any project  
9 opened that was not specifically approved by the Commission (as a "specific" ACB project)  
10 automatically defaults to the "non-specific budget" category. (In the 2015 GRC, for example,  
11 each district had projects approved with specific PIDs for 2016, 2017, and 2018, and a non-  
12 specific budget approved for each year.)

13 Due to Cal Water exceeding the authorized non-specific capital budget in the past GRCs,  
14 the Public Advocates Office recommended that the Commission reduce Cal Water's request for  
15 an annual non-specific budget by 65% until Cal Water develops a better budgeting  
16 methodology and clearer boundaries for the types of projects for which the budget is used.  
17 One area in particular with which the Public Advocates Office has concerns pertained to the use  
18 of non-specific budgets in land purchases. In rebuttal, Cal Water noted that the Commission  
19 has the opportunity to review the merits of all completed capital projects during each GRC,  
20 including those funded with non-specific budgets.

21 RESOLUTION: After weighing all the issues related to the non-specific budgets, the  
22 Parties agree on an amount between the Parties' original positions. The Parties agree to an  
23 annual non-specific budgets of 80% of Cal Water's original request, without any reporting  
24 requirements or cap. In its next GRC, Cal Water must provide justifications demonstrating the  
25 reasonableness of capital projects that exceed the non-specific capital budget.

26 Additionally, the Parties agree to the following pertaining to land purchases:

- 27
- 28 • Land purchased using the "non-specific" budget will not be included in rates  
29 unless Cal Water provides a justification, and the Commission approves the  
30 inclusion. If Cal Water demonstrates that a non-specific land purchase will be  
used for a capital project or other regulated service within 5 years from being



1 put into rates, Cal Water can request inclusion of that land in rates as “plant held  
2 for future use” (“PHFU”);

- 3 • Regardless of whether a non-specific land purchase is allowed in rates, it will not  
4 be included in Cal Water’s forecasted non-specific budget requests; and
- 5 • Land purchases over \$1 million using the “non-specific” capital budget will be  
6 tracked separately and treated as “non-operating property.” Because land  
7 purchases over \$1 million can considerably reduce the “non-specific” capital  
8 budget intended for other activities, Cal Water has the burden of carefully  
9 balancing its capital spending so that necessary “non-specific” capital projects  
10 can be completed within the authorized 3-year non-specific budget.

11 The agreed-upon non-specific budgets broken out by district and year are presented in  
12 **Table 11** of Attachment 10.

13 References: Exhibits CW-34C, pp. 135-138; PA-02, pp. 9-17; CW-104, pp. 108-118.

14 **L. WATER SUPPLY AND FACILITY MASTER PLANS (ADJUSTED SETTLEMENT)**

15 The Public Advocates Office generally agreed with the need for Cal Water’s proposed  
16 Water Supply and Facility Master Plan (“WS&FMP”) projects but identified that certain costs  
17 were double-counted in Cal Water’s proposal. The costs that were accidentally included twice  
18 have been removed from the estimates. The agreed-upon WS&FMP projects and associated  
19 revised costs are presented in **Table 12** of Attachment 10.

20 References: Exhibits CW-104, pp. 132

21 **M. SUPPLY RELIABILITY STUDIES (ADJUSTED SETTLEMENT)**

22 ISSUE: In this GRC, Cal Water proposed the development of nine Supply Reliability  
23 Studies, serving three distinct geographic areas, that would provide an independent, detailed  
24 analysis of water supply reliability – the sufficiency of supply sources available to each area.  
25 The proposed studies focus on the operating districts most likely to face supply reliability  
26 challenges in the foreseeable future. In making this determination, Cal Water considered the  
27 lack of supply diversity, the potential loss of existing groundwater and/or surface water supplies  
28 from ongoing regulatory processes or legislative actions, the presence or absence of a

1 wholesale provider with alternative water supplies, and high rates of expected population and  
2 development growth.

3 Overall, the Public Advocates Office supported Cal Water’s approach, but recommended  
4 that funding for the King City and Salinas Reliability Studies be denied because the Potential  
5 Climate Change Impacts report and Cal Water’s WS&FMPs already serve the function of Cal  
6 Water’s proposed reliability studies. In rebuttal, Cal Water emphasized the need for reliability  
7 studies in the Monterey Bay Area because of the severe impact of water quality issues in recent  
8 years, and discussed the limited value of the Potential Climate Change Impacts report for  
9 evaluating specific supply reliability needs and solutions.

10 RESOLUTION: The Parties agree that the Commission should approve the seven  
11 uncontested Supply Reliability Studies. In addition, because the Salinas and King City serving  
12 areas are within a reasonable distance from each other, efficiencies can be gained from doing  
13 one combined study for both areas. The Parties therefore agree to defer the King City study,  
14 and increase the project costs of the Salinas Reliability Study by 15%. The agreed-upon Supply  
15 Reliability Studies, adjusted for contingency, are identified in the plant tables for the relevant  
16 districts and **Table 13** of Attachment 10.

17 References: Exhibits CW-34C, pp. 83-87; PA-07C, pp. 58-59; CW-104, pp. 83-87.

#### 18 **N. ADVANCED METERING INFRASTRUCTURE (AMI) (DISPUTED)**

19 ISSUE: Cal Water proposed to install Advanced Metering Infrastructure (“AMI”) meters  
20 in parts of Bear Gulch, Los Altos, and the Redwood Valley areas. The Public Advocates Office  
21 opposed the proposals.<sup>88</sup>

22 RESOLUTION: These projects are contested and are being litigated in this case. To the  
23 extent that the Commission denies Cal Water’s request for AMI. However, the Parties agree  
24 that budgets for traditional meter replacement should be added to the budgets for those areas  
25 as shown in **Table 14** of Attachment 10. Specific meter replacement budgets are provided in  
26 the discussions of the relevant operating areas in the District Plant Chapter.

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<sup>88</sup> While Table 14 suggests that the Public Advocates Office agreed with certain AMI projects proposed by Cal Water, corrections made on the stand to Exhibit PA-05 clarified that the Public Advocates Office does not support any AMI projects. Tr. 868:22-26 and 869:6-9, 13-18 (Menda/Cal Advocates).

1 **O. METER REPLACEMENTS (UNCONTESTED)**

2 The Parties agree on the meter replacements proposed in Cal Water's Application. The  
3 specific meter replacement projects and costs are presented in **Table 15** of Attachment 10.

4 References: Exhibits CW-34C, pp. 73-74; CW-104, p. 75-76, 151-152.

5 **P. TANK RETROFITS**

6 The Parties address certain tank retrofits projects proposed in Cal Water's Application in  
7 **Chapter 15** (District Plant). The specific tank retrofit projects and costs, adjusted for  
8 contingency, are presented in **Table 16** of Attachment 10 for reference purposes only.

9 References: Exhibits CW-34C, pp. 131-134; CW-104, pp. 107, 172.

10 **Q. CATHODIC PROTECTION (UNCONTESTED)**

11 The Parties agree on the cathodic protection projects proposed in Cal Water's  
12 Application. The specific cathodic protection projects and costs, adjusted for contingency, are  
13 presented in **Table 17 of Attachment 10**.

14 References: Exhibits CW-34C, pp. 107-112; CW-104, pp. 92, 165.

15

16

17

18

[END OF CHAPTER]

1 **CHAPTER 14: CSS AND RANCHO DOMINGUEZ PLANT**

2 **A. INTRODUCTION**

3 Cal Water owns and operates separate water systems in 21 ratemaking areas (24  
4 operating districts) across the State of California. CSS includes the centralized departments that  
5 serve all districts from Cal Water’s San Jose headquarters including accounting, engineering,  
6 customer services, water quality, finance, legal, rates, human resources, conservation, safety,  
7 and others. Cal Water’s Torrance office (Rancho Dominguez or “RDOM”) includes accounting,  
8 engineering and customer services. The different departments have collective knowledge and  
9 experience in all aspects of utility operations, which allows for innovative solutions to be  
10 applied to all districts. In this GRC, Cal Water provided justification for capital projects in these  
11 departments and facilities which will be shared by all districts.

12 In its report, the Public Advocates Office recommended disallowance, adjustment, or  
13 completion of initial project phases before authorization of later phases, or advice letter  
14 treatment, where appropriate.

15 A comprehensive discussion of the disputed capital projects the Parties agree to retain  
16 or where scope has been reduced is discussed below. The Parties agree to exclude some  
17 capital projects proposed in the Application from the revenue requirements for 2020-2022.  
18 These excluded projects consist of those that Cal Water cancelled as well as those the Parties  
19 agree to exclude at this time. The exclusion of these projects does not prevent Cal Water from  
20 proposing them in a subsequent GRC application. Additionally, as part of the overall  
21 Agreement, Cal Water agreed to remove all contingencies from ACB project cost estimates in  
22 CSS and Rancho Dominguez. A list of all projects proposed in Cal Water’s Application, and the  
23 corresponding costs agreed-upon in this Agreement, is in **Attachment 11**.

24 References: Exhibits CW-02, pp. 82-87; CW-16; CW-38C; PA-12, pp. 8-22; CW-104, pp.  
25 6-52.

1 **B. CSS: A DISCUSSION OF CERTAIN PROJECTS**

2 **1. 99464 Procure Asset Refurbishment and Replacement System, 99469**  
 3 **Enterprise Asset Management (EAM) Modeling Application**

PID	Description	CWS Application	Cal Advocates	Settlement
00099464	Procure Asset Refurbishment and Replacement System	\$ 721,663	\$ -	\$ 721,663
00099469	Enterprise Asset Management (EAM) Modeling Application	\$ 996,326	\$ -	\$ 996,326

4 ISSUE: Cal Water is developing an Asset Management program to help manage their  
 5 assets and costs. Cal Water’s Asset Management Program has two primary applications, GIS  
 6 and Maximo. These two applications need to interact with one another forming a complete  
 7 Asset Registry (underground assets in GIS and above ground assets in Maximo) and are  
 8 foundational to the ultimate goal of Hydraulic Modeling (PID 118112) which provides value to  
 9 serving customers, such as timely emergency response, water quality management, and fire  
 10 flow analysis.  
 11

12 In its report, the Public Advocates Office recommended the removal of projects 99464  
 13 and 99469, respectively, from the 2018 Test Year CSS plant total because the scope of work to  
 14 purchase, design, build, and test needed to implement a water system modeling application  
 15 was not completed with these projects as promised in the 2015 GRC and instead are being  
 16 requested again as a separate project.

17 RESOLUTION: The Parties agree to retain the projects at the full amount proposed in Cal  
 18 Water’s application because Cal Water has completed part of the initial phases as scoped in the  
 19 2015 GRC settlement, and when the projects are completed in their entirety, there will be  
 20 benefits, such as those mentioned above, to customers.

21 References: Exhibits CW-16, Attachment I, pp. 10-11; PA-12, pp. 11-12; CW-104, pp. 41-  
 22 43.

23 **2. 116896 Construction Specification Institute Technical Specs**

PID	Description	CWS Application	Cal Advocates	Settlement
00116896	CSI Technical Specs	\$ 95,040	\$ -	\$ 86,400

1            ISSUE: The capital delivery internal technical specifications used to design and construct  
 2 major infrastructure projects are not industry-standardized to allow for consistency, uniformity,  
 3 and efficient auditing for updates. Cal Water’s strategy in implementing standardized technical  
 4 construction specifications for the major water infrastructure asset types (i.e. pump stations,  
 5 wells, pipelines, large reservoirs, etc.) is a phased approach that was started by developing a  
 6 standardized “CSI MasterFormat” booster pump station upgrade technical specification. This  
 7 proposed project would support continuing the strategy of implementing standardized  
 8 technical specifications for other major asset types in addition to the booster station upgrade  
 9 specification.

10            In its report, the Public Advocates Office recommended the Commission deny Cal  
 11 Water’s request, and instead recommended that Cal Water only be allowed to implement this  
 12 project in a phased approach, project-by-project and bid-by-bid, with no capital cost required.

13            Cal Water clarified in its rebuttal that a consultant would be hired to update the  
 14 specifications and make a one-time update, which is more economical than having  
 15 specifications developed on a project-by-project basis.

16            RESOLUTION: The Parties agree to retain the project at the full amount proposed in Cal  
 17 Water’s Application, adjusted for contingency.

18            References: Exhibits CW-38C, pp. 742-745; PA-12, p. 16; CW-104, pp. 19-20.

19            **3.        115624 EAM Workforce Integration (IT Project)**

PID	Description	CWS Application	Cal Advocates	Settlement
00115624	EAM Workforce Integration	\$ 3,672,943	\$ -	\$ 2,816,704

20            ISSUE: Cal Water seeks to continue deploying and enhancing technology to build upon  
 21 Enterprise Asset Management (“EAM”) capabilities and life-cycle management of its \$2.6 billion  
 22 in utility infrastructure. To achieve EAM growth and maturity, deployment of tools in the form  
 23 of mobile technology and integrated systems is required to efficiently collect and accumulate  
 24 the information against an asset hierarchy to enhance risk and lowest-life-cycle cost decisions.  
 25 As such, in the 2018 GRC, Cal Water proposed approximately \$3.7 million in funding for this  
 26 project.  
 27

1 In its report, the Public Advocates Office recommended the project be disallowed in its  
 2 entirety because Cal Water neither showed that the KloudGin-based EAM Workforce  
 3 Integration results in productivity savings, nor quantified any productivity increases, justifying  
 4 the project. The Public Advocates Office stated that demonstration and confirmation of the  
 5 improved productivity for existing and projected employee use is required before additional  
 6 funding should be authorized.

7 In rebuttal, Cal Water provided additional information about work force efficiencies.

8 **RESOLUTION:** The Parties agree to retain the project and to reduce the direct cost  
 9 originally requested from \$3,672,943 to **\$2,816,704**.

10 **References:** Exhibits CW-38C, pp. 296-305; PA-12, pp. 22-23; CW-104, p. 29-32.

11 **4. 116566 Person-Down Radio Solution**

PID	Description	CWS Application	Cal Advocates	Settlement
00116566	Person Down Radio Solution	\$ 1,733,531	\$ 1,560,178	\$ 1,212,301

12  
 13 **ISSUE:** Cal Water must provide an uninterruptible communication medium for use  
 14 during emergencies for all field personnel. Cal Water determined that a key component for the  
 15 safety program is to ensure the safety for those working alone. There is also a lone worker  
 16 requirement mandated by the Occupational Safety Health Administration (“OSHA”). Acquiring  
 17 a “Person-is-Down” solution using handheld radios or other devices across the Company’s 21  
 18 ratemaking areas (three hundred and forty-two field personnel) ensures that emergency  
 19 response is dispatched in the event of an emergency.

20 In its report, the Public Advocates Office did not oppose this project. In subsequent  
 21 discussions, Cal Water indicated that it could refine the scope of the project while still  
 22 maintaining the safety of those working alone.

23 **RESOLUTION:** The Parties agree to reduce the direct cost originally requested from  
 24 \$1,733,531 to **\$1,212,301**.

25 **References:** Exhibit CW-38C, pp. 155-157.

1           **5.       115391 Enterprise Content Management (IT Project)**

PID	Description	CWS Application	Cal Advocates	Settlement
00115391	Enterprise Content Mgmt Phase 2	\$ 936,107	\$ -	\$ 851,006

2  
3           ISSUE: Cal Water’s IT Department currently supports several tools, applications, and  
4 data folder structures for employees to share and manage their documents. Supporting these  
5 multiple tools has proven to be expensive and challenging. Cal Water is seeking to minimize its  
6 support costs while having a tool that is capable of meeting business requirements. For  
7 document management, it was determined that SharePoint could meet the Company’s  
8 business requirements if it were designed and configured accordingly.

9           In its report, the Public Advocates Office recommended denying this project and limiting  
10 spending to the projects Phase 1, completed in 2018. The Public Advocates Office stated that  
11 Cal Water should not undertake such a costly project without first fully identifying the benefits  
12 and savings the project could bring to the Company and the ratepayers. The Public Advocates  
13 Office asserted that Cal Water failed to provide specific benefits from the implementation of  
14 Phase 1. The benefits of such extensive document management have also not been proven,  
15 and Cal Water’s argument that it will be able to see the value in this large endeavor only after  
16 completing the entire program is not reasonable.

17           In rebuttal, Cal Water described how SharePoint is part of the Company’s Integrated  
18 Technology Master Plan and is needed to meet the business needs of multiple districts and  
19 departments.

20           RESOLUTION: The Parties agree to retain the project at the full amount proposed in Cal  
21 Water’s Application, adjusted for contingency.

22           References: Exhibits CW-38C, pp. 236-242; PA-12, p. 18-19; CW-104, p. 25-27.

23           **6.       118112 Hydraulic Model Build (IT Project)**

PID	Description	CWS Application	Cal Advocates	Settlement
00118112	Hydraulic Model Build	\$ 1,346,784	\$ -	\$ 270,801

24  
25           ISSUE: Cal Water uses hydraulic models for many of its engineering and operations  
26 decision-making processes. Cal Water needs to rebuild its model library in order to have  
27 hydraulic models that accurately reflect current infrastructure, operations, controls, and



1 demands. System demand, pump curve, and pump energy data are not currently captured  
 2 within GIS and must be located and populated using other sources. In its Application, Cal Water  
 3 proposed to proactively rebuild the models using a consistent software platform and set of  
 4 standards, templates, and automation scripts. The age of the existing models since the last  
 5 substantial update (~>10 years) is beyond the American Water Works Association’s  
 6 recommended updating schedule. The model must be calibrated to recent data appropriate to  
 7 the model’s intended use so that real-world conditions are accurately represented.

8 In its report, the Public Advocates Office recommended that the Commission deny Cal  
 9 Water’s request because it is not cost effective to create such a large number of hydraulic  
 10 models at one time, or without having specific district-level projects identified that require use  
 11 of a district hydraulic model. The Commission should require Cal Water to rely on the  
 12 information already being populated in the GIS databases through other IT projects, and create  
 13 new district hydraulic models only on an as-needed basis.

14 RESOLUTION: Cal Water agreed to only update the Bakersfield District Model, and to  
 15 reduce the direct cost of the project from \$1,346,784 to **\$270,801**.

16 References: Exhibits CW-38C, pp. 412-435; PA-12, pp. 16-18; CW-104, pp. 11-16.

17 **7. 115462 Integrated Work and Workforce Management (IT Project)**

PID	Description	CWS Application	Cal Advocates	Settlement
00115462	Integrated Work and Workforce Mgmt	\$ 829,374	\$ -	\$ 753,977

18  
 19 ISSUE: Cal Water implemented an integrated mobile solution for Field Service  
 20 management in June 2015 to automate the dispatch, scheduling, and work order execution for  
 21 field activities generated from the Company’s Customer Care and Billing System (“CC&B”) to  
 22 eight of the 24 operating districts. The funding provided in the 2015 GRC allowed the Company  
 23 to complete expanding the mobile Field Service Management (“FSM”) system to three  
 24 additional districts,<sup>89</sup> incorporate valve maintenance functionality, and establish an enterprise  
 25 integration architecture.

---

<sup>89</sup> The three additional operating districts are Bear Gulch, Livermore, and Salinas.

1 In its report, the Public Advocates Office recommended that the requested funds for the  
 2 project be disallowed. The Public Advocates Office stated that the Commission should not  
 3 authorize funds for this or any other future phases of this project until the benefits from the  
 4 first phase are quantified and the Commission is able to review the cost/benefit of this  
 5 integrated work and workforce management project to determine if it is justified.

6 In rebuttal, Cal Water stated that statistical comparison of workforce efficiency before  
 7 and after the implementation of FSM to these three districts yielded measurable increases of  
 8 over 30%. Cal Water is in the process of completing the expansion of FMS to include Cross-  
 9 Connection Control field work activities and is expecting similar productivity increases.

10 RESOLUTION: The Parties agree to retain the project at the full amount proposed in Cal  
 11 Water’s Application, adjusted for contingency.

12 References: Exhibits CW-38C, pp. 243-251; PA-12, pp. 21-22; CW-104, pp. 27-29.

13 **8. 115784, 115786, 115787 – Vehicle Replacement Program**

14 Please refer to the Vehicle Replacement section of **Chapter 13** (Common Plant Issues).

15 **9. 118071 and 118092 – Vehicle Complement**

16 Please refer to the Payroll section of **Chapter 9** (CSS and District Expenses).

17 **10. 118091 Replace Network Switches and Routers in 2021**

PID	Description	CWS Application	Cal Advocates	Settlement
00118091	Network Hardware Replacement - 2021	\$ 352,116	\$ 35,212	\$ 320,106

18 ISSUE: Ensuring operational support is challenging with outdated/antiquated hardware  
 19 or systems. Network devices must be refreshed every three to four years to maintain optimum  
 20 operational support, integrity, reliability, and availability. Hardware that supports network  
 21 communications must also be kept current using the latest technology so that continuous  
 22 support is maintained. Accordingly, Cal Water \$367,701 in total costs to replace network  
 23 switches and routers in year 2021.  
 24

1           In Table 2-B of its report, the Public Advocates Office recommended a reduced budget,  
2 but did not include an explanation for the decrease.

3           RESOLUTION: The Public Advocates Office inadvertently reduced PID 118901, and  
4 agrees to retain the project at a direct cost of **\$320,106**.

5           References: Exhibits CW-38C, pp. 33-39; PA-12, p. 6; CW-104, pp. 36-37.

6 **C.     RANCHO DOMINGUEZ PROJECTS**

7           There is no dispute regarding the Rancho Dominguez capital projects with the exception  
8 that, as part of the overall Agreement, Cal Water agreed to remove all contingencies from ACB  
9 project cost estimates in Rancho Dominguez. A list of all projects proposed in Cal Water's  
10 Application, and the corresponding costs agreed-upon in this Agreement, is in **Attachment 11**.

11  
12  
13

[END OF CHAPTER]

1 **CHAPTER 15: DISTRICT PLANT**

2 Note that there is no “district plant” section for the following operating districts:  
3 **Antelope Valley, Chico, Hermosa-Redondo, King City, Livermore, Selma, and Westlake.**

4 **A. BAYSHORE: DISCUSSION OF CERTAIN PROJECTS**

5 **1. ADVICE LETTER PROJECTS**

6 **a) 60861 – Mid-Peninsula 115 – New 0.5 MG Tank**

7 ISSUE: Approved as an advice letter project in the 2015 GRC, this project is for the  
8 design and construction of a storage tank at Station 115.<sup>90</sup> The proposed tank would serve  
9 customers in Zones 550 and 217 during normal operations, and provide supply in lower  
10 pressure zones during emergency events.

11 In this proceeding, Cal Water explained that the project underwent several design  
12 concept changes to meet the needs of the city council and nearby residents, causing both delay  
13 and an increase in the estimated costs to complete the project. Cal Water therefore requested  
14 an \$89,507 increase to the \$1 million cap, and Commission authorization to complete the  
15 project in the upcoming GRC cycle. The Public Advocates Office did not oppose this request.  
16 Cal Water noted in rebuttal that advice letter treatment for this project could be considered.

17 RESOLUTION: Due to continued project delays, the Parties agree that Cal Water should  
18 be authorized to complete this project as an advice letter project, with a final total capital cap  
19 of **\$1,089,507**.<sup>91</sup>

20 References: Exhibits CW-12, Attachment C, pp. 15-16; CW-103, pp. 37-38.

21 **b) 61972 – Purchase Land for San Mateo Well**

22 ISSUE: The purchase of property for a new well in the San Mateo area was approved as  
23 an advice letter project in Cal Water’s 2015 GRC.<sup>92</sup> In this proceeding, Cal Water indicated that  
24 more time was needed to identify and perform due diligence on additional properties because

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<sup>90</sup> D.16-12-042, Exhibit A (Settlement Agreement), p. 202.

<sup>91</sup> This total cap includes all relevant cost components, and is not subject to any increase by indirect cost factors.

<sup>92</sup> D.16-12-042, Exhibit A (Settlement Agreement), p. 202.

1 previous parcels of land did not work out. Cal Water therefore sought Commission authority to  
 2 purchase land in the upcoming GRC cycle, with no change in the cost cap. The Public Advocates  
 3 Office did not oppose this request. Cal Water noted in rebuttal that advice letter treatment for  
 4 this project could be considered.

5 RESOLUTION: The Parties agree that Cal Water to adopt this project as an advice letter  
 6 project with a final total cap of **\$921,000**.<sup>93</sup>

7 References: Exhibits CW-12, Attachment C, pp. 17-19; CW-103, pp. 37-38.

8 **2. 2018 NON-SPECIFIC BUDGET**

2018 Non-Specific Budgets (Direct + CWIP Costs)					
District	CWS Application	Cal Advocates	Settlement	Difference	Comments
Bear Gulch	\$2,754,564	\$2,284,130	\$2,287,062	\$467,502	Overhead and IDC/AFUDC to be applied to Direct Costs
Los Altos	\$4,426,153	\$3,363,458	\$3,594,219	\$831,934	
Redwood Valley	\$319,867	\$245,912	\$158,831	\$161,036	
Bayshore	\$4,812,004	\$2,049,072	\$3,163,266	\$1,648,738	
<b>Total</b>	<b>\$12,312,588</b>	<b>\$7,942,572</b>	<b>\$9,203,378</b>	<b>\$3,109,210</b>	

9  
 10 ISSUE: In its Application, Cal Water included in its proposed revenue requirements  
 11 certain “non-specific” carryover projects that would be completed in 2018. These projects are  
 12 considered to be funded by the “non-specific” budget because the projects had not been  
 13 previously approved by the Commission.

14 The Public Advocates Office recommended the disallowance of several 2018 “non-  
 15 specific” projects in the Bayshore, Bear Gulch, Los Altos, and Redwood Valley operating areas.  
 16 The Public Advocates Office did not take a position on the need for individual projects, but  
 17 indicated that the costs of the projects should have been covered by the non-specific budgets  
 18 already authorized for 2018.

19 RESOLUTION: For the purposes of reaching settlement, the Parties agree on non-  
 20 specific capital costs for 2018 for the Bayshore, Bear Gulch, Los Altos, and the Redwood Valley  
 21 areas that are between those originally proposed by the Parties. For each district, the

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<sup>93</sup> This total cap includes all relevant cost components, and is not subject to any increase by indirect cost factors.

1 adjustment identified in the table above was made to the 2018 Non-Specific Budget line item  
 2 (labeled “NON-SP”), as shown in the carryover project table for each district in **Attachment**  
 3 **12**.<sup>94</sup> (The resulting 2018 non-specific budgets reflects only direct costs and CWIP costs; to  
 4 calculate the total 2018 non-specific budget for each operating area, overhead and IDC/AFUDC  
 5 must be applied to the direct costs.)

6 References: Exhibits PA-5, pp. 26-28, 58-59, 79-80, 99-100; CW-105, pp. 70-71, 96-97;  
 7 CW-106, pp. 171-172, 511-512.

8 **B. BAKERSFIELD: DISCUSSION OF CERTAIN SPECIFIC PROJECTS**

9 **1. SPECIFIC ACB PROJECTS**

10 **a) 114580, 114599, & 114600 – Replace Poly Pipe Services**

11

PID	Description	CWS Application	Cal Advocates	Settlement
114580	Replace Poly Pipe Services	\$ 629,751	\$ 427,183	\$ 491,260
114599	Replace Poly Pipe Services	\$ 645,495	\$ 437,860	\$ 526,427
114600	Replace Poly Pipe Services	\$ 661,332	\$ 448,806	\$ 539,587

12

13 ISSUE: Cal Water proposed to replace 50 problematic polyethylene service connections  
 14 per year with copper service connections in Zones 780, 930, and 1000 in its Bakersfield District,  
 15 on a programmatic basis, in an effort to reduce emergency call outs and costly repairs, and to  
 16 ensure reliability for its customers. Cal Water stated that polyethylene pipe service  
 17 connections require frequent emergency repair in Zones 780, 930, and 1000 due to irregular  
 18 soil conditions and piping material degradation.

19 The Public Advocates Office did not oppose the need for the programmatic approach,  
 20 but questioned Cal Water’s ability to accomplish the scope of work. Instead, the Public  
 21 Advocates Office recommended a reduced amount of 37 service connections per year, given

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<sup>94</sup> The 2018 budget for non-specifics agreed-upon in this proceeding consist of projects with PID numbers, as well as the dollars associated with the “2018 Non-Specific” budget approved in the last rate case (which appears as “NON-SP” in the “PID” column in the **Attachment 12** carryover tables). Because all adjustments for a district were made to one row, to the extent the agreed-upon adjustment exceeds the original “NON-SP” dollar amount, the settled amount will be a negative number.

1 that Cal Water has replaced approximately 185 service connections over the past five years on  
2 an emergency basis, resulting in an average of 37 service connections per year.

3 RESOLUTION: The Parties agree that a replacement rate of 37 service connections per  
4 year was both feasible and satisfactory to begin addressing reliability issues in pressure zones  
5 780, 930, and 1000. The Parties also agree that the service lines will be replaced with copper  
6 service lines.

7 References: Exhibits CW-36C, pp. 198-200; PA-04C, pp. 18-20; CW-105C, pp. 21.

8 **2. ADVICE LETTER PROJECTS**

9 **a) 114404 – Arsenic Treatment for Station 224**

10 ISSUE: Cal Water recently drilled a new well in Bakersfield at Station 224 (BK 224-01)  
11 under PID 99820. Initial water quality test results indicate the well has elevated levels of  
12 arsenic just under the maximum contaminant level (MCL) of 10 µg/L. Cal Water proposed to  
13 install an arsenic treatment on-site to ensure Well 224-01 is in compliance with the arsenic  
14 MCL.

15 The Public Advocates Office recommended denying Cal Water’s request because the  
16 water quality test results show that arsenic levels are below both the MCL of 10 µg/L, and Cal  
17 Water’s internal action level of 8 µg/L. The Public Advocates Office highlighted that compliance  
18 with the arsenic MCL is determined by a running annual average of quarterly samples, and Cal  
19 Water has not completed four consecutive quarters of monitoring for arsenic at Well 224-01.  
20 The Public Advocates Office recommended that Cal Water complete at least one full year, or  
21 four consecutive quarters, of water quality monitoring for arsenic to determine the annual  
22 average before requesting arsenic treatment at Well 224-01.

23 RESOLUTION: The Parties agree that, due to uncertainties in project schedule and  
24 scope, the Commission should authorize this project as an advice letter project if Cal Water  
25 demonstrates that the results of its water quality monitoring demonstrate a need for treatment  
26 where the levels of arsenic exceed the arsenic MCL as set forth in Title 22, California Code of  
27 Regulations (“CCR”), Section 64432. For instance, if the running annual average of quarterly  
28 arsenic samples is above 10 µg/L, this exceeds the MCL, and if Cal Water takes more than one

1 arsenic sample in a quarter, the average of all the results for that quarter shall be used when  
2 calculating the running annual average. If this condition is met, Cal Water should be authorized  
3 to file a Tier 2 advice letter for a rate base offset when the project is used and useful, with cost  
4 recovery up to the final adopted cap. The final cap will be calculated by applying the adopted  
5 capitalized financing costs to the project cost of **\$1,743,405** (reflecting direct costs and  
6 overhead costs), which will be increased by the IDC/AFUDC rate adopted in this proceeding.<sup>95</sup>

7 References: Exhibits CW-36C, pp. 151-171; PA-04C, pp. 9-10; CW-105C, pp. 33-35.

8 **b) 118062 – Arsenic Treatment**

9 ISSUE: Cal Water recently drilled a new well in Bakersfield at Station 225 (BK 225-01)  
10 under PID 99821. Initial water quality test results indicate the well has elevated levels of  
11 arsenic above half of the MCL of 10 µg/L. Cal Water proposed to install an arsenic treatment  
12 on-site to ensure that Well 225-01 is in compliance with the arsenic MCL.

13 The Public Advocates Office recommended denying Cal Water’s request because the  
14 test results show that arsenic levels are below both the MCL of 10 µg/L, and Cal Water’s  
15 internal action level of 8 µg/L. The Public Advocates Office highlighted that compliance with  
16 the arsenic MCL is determined by a running annual average, and noted that Cal Water has not  
17 completed four consecutive quarters of monitoring for arsenic at Well 225-01. The Public  
18 Advocates Office recommended that Cal Water complete at least one full year, or four  
19 consecutive quarters, of water quality monitoring for arsenic to determine the annual average  
20 before requesting arsenic treatment at Well 225-01.

21 RESOLUTION: The Parties agree that, due to uncertainties in project schedule and  
22 scope, the Commission should authorize this project as an advice letter project if Cal Water  
23 demonstrates that the results of from its water quality monitoring exceed the arsenic MCL as  
24 set forth in Title 22, CCR, Section 64432. For instance, if the running annual average of  
25 quarterly arsenic samples is above 10 µg/L, the MCL is exceeded, and if Cal Water takes more  
26 than one arsenic sample in a quarter, the average of all the results for that quarter shall be  
27 used when calculating the running annual average. If this contingency is met, Cal Water should

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<sup>95</sup> For ALs proposed as ACB in this 2018 GRC, the methodology for calculating the total capital cost cap is described in Chapter 12 (General Capital Issues).



1 be authorized to file a Tier 2 advice letter for a “rate base offset” when Cal Water can  
 2 demonstrate the project is used and useful, with cost recovery up to the final adopted cap. The  
 3 final cap will be calculated by applying the adopted capitalized financing costs to the project  
 4 cost of **\$1,239,606** (reflecting direct costs and overhead costs), which will be increased by the  
 5 IDC/AFUDC rate adopted in this proceeding.<sup>96</sup>

6 References: Exhibits CW-36C, pp. 172-190; PA-04C, pp. 11-12; CW-105C, pp. 35-36.

7 **c) 98348 – New Well Addition – BK North Garden #1**

8 ISSUE: Approved as an advice letter project in the 2015 GRC,<sup>97</sup> the scope of this project  
 9 is to perform the design, drilling, development, and equipping of a new permanent  
 10 groundwater supply well.<sup>98</sup> In this proceeding, Cal Water requested an extension, citing that  
 11 the project had been delayed due to the unavailability of a suitable property, and that an  
 12 assessment of existing properties found them unsatisfactory. The Public Advocates Office did  
 13 not object to the continued need for the project, but did recommend against it as a plant  
 14 addition, asserting that since the project was originally approved as an advice letter project, it  
 15 was most appropriate for the cost of the project to be recovered through the advice letter  
 16 process.

17 RESOLUTION: After exchanging information, the Parties agree to treat this project as an  
 18 advice letter project according the terms specified in the 2015 GRC settlement with a final total  
 19 cap of **\$2,909,099**.<sup>99</sup> This project’s cost will be booked to plant held for future use (“PHFU”)  
 20 until lot fees representing at least 85% of the cost of the project are collected and recorded to  
 21 offset the cost of the asset. However, if after the well has been in service for 5 years and  
 22 revenue collected from lot fees does not meet 85% threshold amount, Cal Water will remove  
 23 from rate base the amount of the asset that is not covered by collected lot fees.<sup>100</sup> Also, Cal

---

<sup>96</sup> For ALs proposed as ACB in this 2018 GRC, the methodology for calculating the total capital cost cap is described in Chapter 12 (General Capital Issues).

<sup>97</sup> D.16-12-047, Exhibit A (Settlement Agreement), pp. 181-182.

<sup>98</sup> A.15-07-015, Exhibit CW-36 (Bakersfield Project Justification), pp. 571-577.

<sup>99</sup> This total cap includes all relevant cost components, and is not subject to any increase by indirect cost factors.

<sup>100</sup> D.16-12-042, Exhibit A (Settlement Agreement), pp. 181-182.

1 Water will provide a full accounting of this well asset, including the associated costs and lot fees  
 2 collected to offset the cost of this well.<sup>101</sup>

3 References: Exhibits CW-13, Attachment C, p. 15; PA-04, pp. 39-40; CW-103, p. 37.

4 **C. BEAR GULCH: DISCUSSION OF CERTAIN SPECIFIC PROJECTS**

5 **1. SPECIFIC ACB PROJECTS**

6 **a) 114644 –AMI vs. Traditional Meters**

7 ISSUE: Cal Water proposed to install 2,566 Advanced Metering Infrastructure (“AMI”)  
 8 meters (PID 114644) to replace all meters in its Portola Valley, Skyline and Los Trancos systems.  
 9 The Public Advocates Office opposed Cal Water’s request until the results of the AMI pilot in  
 10 the Dominguez District become available and the Commission determines that AMI is cost  
 11 effective and able to achieve its intended goals (e.g., leak detection). The Town of Portola  
 12 Valley (as an intervenor) supported Cal Water’s proposal in the Bear Gulch District.

13 RESOLUTION: The Parties have not reached an agreement and this issue was litigated in  
 14 briefs. To the extent that the Commission denies Cal Water’s request for AMI, Cal Water and  
 15 the Public Advocates Office agree that the following direct costs for traditional meter  
 16 replacement in Bear Gulch should be added in this GRC cycle in order to comply with the  
 17 requirements of the Commission’s General Order 103-A:

Bear Gulch	Traditional Meters Direct Cost
No. of Annual Meter Replacements	866
BGD0900 for 2019	\$ 213,064
BGD0900 for 2020	\$ 218,391
BGD0900 for 2021	\$ 223,851

18  
 19 Note: Agreement on this issue does not in any way represent a change in the Parties’  
 20 positions on this litigated issue.

21 **b) 115586 – Algal Treatment Study**

22

PID	Description	CWS Application	Cal Advocates	Settlement
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<sup>101</sup> D.16-12-042, Exhibit A (Settlement Agreement), pp. 182.

115586	Algal Treatment Study - BG	\$ 112,755	\$ 10,763	\$ 11,788
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1  
2        ISSUE: Cal Water proposed a detailed study for the design of a combined treatment  
3 system that could remove both algal toxins and T&O compounds from Bear Gulch District's  
4 surface water source. In addition to the proposed design study, Cal Water's proposal included  
5 algal speciation study and bench scale testing of the recommended treatment technology.

6        The Public Advocates Office stated that the Commission should authorize funding for Cal  
7 Water to conduct water quality testing to, better characterize the timeframes for algal related  
8 challenges and to confirm the presence of Cryptosporidium classifications related to the  
9 influent water for the Bear Gulch District. Furthermore, the Public Advocates Office asserted  
10 that additional treatment is not necessary because the existing free chlorine treatment should  
11 be adequate for low levels of microcystins. The Public Advocates Office recommended that Cal  
12 Water develop a cyanotoxin management plan consistent with U.S. Environmental Protection  
13 Agency ("EPA") recommendations.

14        RESOLUTION: The Parties agree to include the requested direct project cost budget of  
15 \$11,788 for an algal speciation study and to defer the design study to a later date when the  
16 cyanotoxin maximum contaminant level ("MCL") is more defined. The Parties agree that the  
17 development of the MCL would likely fall outside of the timeframe of the current GRC, but that  
18 it is prudent to have provisions to characterize what species of cyanobacteria might pose a risk  
19 to customers in Bear Gulch. Therefore, Cal Water agrees to explore developing a cyanotoxin  
20 management plan.

21        References: Exhibits CW-37C, pp. 163-203; PA-05, pp. 48-52; CW-105C, pp. 89-90.

## 22        **2.        ADVICE LETTER PROJECTS**

### 23                **a) 114684 – Station 49 New Well in the Low Zone**

24        ISSUE: In its Application, Cal Water requested construction of a new well in the low  
25 zone of the district, explaining that the Bear Gulch lacks alternative water sources that could  
26 protect customers from dramatic increases in purchased water costs, and emergency  
27 shutdowns from the San Francisco Public Utilities Commission. The Public Advocates Office  
28 performed an assessment of Cal Water's supply needs in this district and found the Individual

1 Supply Guarantee sufficient to meet demand in Bear Gulch. The Public Advocates Office  
2 recommended the Commission remove the cost of the land for the well (PID 97750, discussed  
3 below) from 2017 recorded plant additions and deny the proposed well project. The Public  
4 Advocates Office also noted that, at a minimum, the Commission should hold Cal Water  
5 accountable to the results of the Water Supply Reliability study demonstrating the need for this  
6 project prior to authorization.

7 RESOLUTION: The Parties agree to treat this project as an advice letter project, with a  
8 cap of **\$4,336,023** (reflecting direct costs and overhead costs), which will be increased by the  
9 Commission's adopted IDC/AFUDC,<sup>102</sup> subject to the following:

- 10 • Cal Water may commence the project in accordance with the terms of the  
11 project proposal submitted in the Application if the 2020 Supply Reliability  
12 Study determines that the Bear Gulch District will face water supply reliability  
13 challenges within the next three GRC cycles, and the Station 49 well project  
14 proposed in the 2018 GRC Application is identified as the lowest-cost supply  
15 alternative in the that study.
- 16 • If the Station 49 well project is not identified as the lowest-cost supply  
17 alternative in the 2020 Supply Reliability Study Reliability Study, Cal Water  
18 may propose an alternative project in the next GRC where it can be reviewed  
19 for reasonableness.

20 References: Exhibits CW-37, pp. 240-275; PA-05, pp. 37- 39; CW-105, pp. 88-89.

#### 21 **b) 97750 – Purchase Property in the Low Zone**

22 ISSUE: Originally proposed in Cal Water's last GRC, this project was to work with a  
23 hydrogeologist and purchase land in the low zone for construction of a well. Cal Water agreed  
24 to defer this project in the 2015 GRC Settlement. Cal Water continued looking for well sites,  
25 however, and found suitable land that was purchased for \$1,040,217 in 2017. In this 2018 GRC,  
26 the property was included it in the 2018 beginning plant balance.

27 As discussed above, the Public Advocates Office did not agree that additional supply was  
28 needed, recommending that the well proposed as PID 114684 be rejected in this case, and that  
29 the purchased property be removed from the 2018 beginning plant balance.

---

<sup>102</sup> For ALs proposed as ACB in this 2018 GRC, the methodology for calculating the total capital cost cap is described in Chapter 12 (General Capital Issues).

1            RESOLUTION: The Parties agree that, if the conditions allowing the construction of the  
2 well (PID 114684), above, are met and the well is completed, the property purchased as PID  
3 97750 can be treated as an advice letter with a final total cost cap of **\$1,040,218**.<sup>103</sup> Cal Water  
4 is not precluded from requesting use of this property for other purposes in a subsequent GRC.

5            References: Exhibits CW-14, Attachment C, p. 36; PA-05, pp. 38-39.

6            **c) 117532– Bear Gulch Dam Modifications**

7            ISSUE: The Division of Safety of Dams (“DSOD”) completed a geotechnical analysis of  
8 Bear Gulch Dam’s stability. DSOD determined that the Bear Gulch reservoir dam needs  
9 significant improvements to restore the reservoir to its intended operating levels. The  
10 improvements include improving the safety of the dam during a seismic event by reinforcing  
11 the dam with fill material, upgrading the emergency spillway, and enlarging the reservoir. Cal  
12 Water proposed a series of projects to accomplish this complex task. The first phase of the  
13 overall project (PID 65249), was approved in the 2012 GRC (D.14-08-011) for pre-design,  
14 economic feasibility, and environmental impact assessment. In this 2018 GRC, Cal Water  
15 proposed PID 117532 as a 2021 plant addition, with a scope that completes the dam design.

16            The Public Advocates Office did not oppose the merits of the project but instead argued  
17 that Cal Water’s anticipated first phase of the overall project (PID 65249), would not be  
18 completed until 2020, and it is uncertain if Cal Water could complete the second phase of the  
19 project (PID 117532) by 2021.

20            RESOLUTION: Due to uncertainties in project schedule and scope, the Parties agree to  
21 treat the project as an advice letter project, with a cap of **\$2,340,163** (includes direct costs and  
22 overhead costs) that will be increased by the IDC/AFUDC rate adopted in this proceeding.<sup>104</sup>

23            References: Exhibits CW-37C, pp. 342-359; PA-05, pp. 47; CW-105C, pp. 93-94.

24            **3. 2018 NON-SPECIFIC BUDGET**

25            See the discussion in the “2018 Non-Specific Budget” section for the Bayshore Area.

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<sup>103</sup> This total cap reflects the final cost of the purchased land.

<sup>104</sup> For ALs proposed as ACB in this 2018 GRC, the methodology for calculating the total capital cost cap is described in Chapter 12 (General Capital Issues).

1 **D. DIXON: DISCUSSION OF CERTAIN SPECIFIC PROJECTS**

2 **1. SPECIFIC ACB PROJECTS**

3 **a) 61955 – Station 4 Well**

4 ISSUE: Cal Water was authorized in its last GRC to construct a well at Dixon Station 4  
5 (PID 61955) as an advice letter project with a total capital cap of \$2,602,060.<sup>105</sup> Cal Water  
6 anticipated completing the well in 2019 and recovering the costs of the well (up to the capped  
7 amount) through a rate base offset requested via a Tier 2 advice letter. Cal Water also  
8 forecasted an additional cost for the well of \$1,038,838 (above the \$2,602,060 cap). In its  
9 Application, Cal Water therefore did not include the \$2.6 million capped costs of the project,  
10 which had been previously authorized, but did include a request that the overage of \$1,038,838  
11 be included as a plant addition.

12 The Public Advocates Office disagreed with Cal Water’s proposal to include the  
13 additional cost of the project in forecasted plant balance, stating that there was too much  
14 uncertainty as to when the project would be completed. Additionally, the Public Advocates  
15 Office stated that the adoption of a new hexavalent chromium (“Cr6”) MCL would render the  
16 well unable to be used and useful until treatment is installed. Therefore, the project should  
17 remain as an advice letter project with a revised cap and filed when the project is actually  
18 complete. After reviewing the current status of the project, Cal Water indicated it was  
19 confident that the project would be completed in 2020, and should be included as a 2020 plant  
20 addition.

21 RESOLUTION: Because Cal Water anticipates completing the well in the first half of  
22 2020, the Parties agree that a direct cost of **\$3,500,000** can be added as a July 2020 plant  
23 addition. Cal Water will provide the Public Advocates Office with a copy of the permit that will  
24 be issued by DDW when the well is completed. DDW may permit the well as an "active" water  
25 source, but Cal Water may only run it in the case of an emergency, such as to meet fire flow  
26 demand. Additionally, Parties agree that Cal Water may not use the well as an active source

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<sup>105</sup> D.16-12-042, Exhibit A (Settlement Agreement), p. 231.

1 until the SWRCB adopts a final Cr6 MCL, and the source water from the well is either below the  
2 Cr6 MCL or Cal Water implements Cr6 treatment necessary to comply with the new regulation.

3 References: Exhibits PA-07, pp. 6-7; CW-103, p. 41.

4 **2. CARRYOVER PROJECTS**

5 **a) 99168 – SCADA Hardware and Software**

6 ISSUE: In the 2015 GRC, the Commission authorized Cal Water to replace certain  
7 Supervisory Control and Data Acquisition (“SCADA”) hardware and software (PID 99168) in the  
8 Dixon District as an advice letter project subject to a total cost cap of \$305,710.<sup>106</sup> Under this  
9 existing authority, Cal Water planned to complete the project and file a rate base offset in 2019  
10 to include the project in rates. Cal Water therefore did not include the PID 99168 again in the  
11 proposed revenue requirement in this GRC.

12 RESOLUTION: Cal Water has demonstrated that PID 99168 has been completed with a  
13 total final cost of \$315,768. The Parties agree that PID 99168 should be included as a 2019  
14 plant addition in this case at a total cost of \$315,768. This total cost will not be subject to any  
15 additional overhead, or any adjustment due to the resolution of the AFUDC/IDC issue being  
16 litigated in this case.

17 References: There are no citation references for these projects because they were not  
18 originally included in this GRC.

19 **3. BEGINNING PLANT BALANCE**

20 In order to calculate test year revenue requirements for its GRC applications, Cal Water  
21 must specify a point in time for the beginning balance of “plant in service,” which are then  
22 increased by the proposed carryover projects, proposed specific ACB projects, and the non-  
23 specific ACB budget. The “beginning plant balance” is the year-ending balance that precedes  
24 the filing date – in this case, the year-end plant in service as of December 31, 2017. Project  
25 costs in the Beginning Plant Balance already reflect the total costs of a project, and are not

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<sup>106</sup> D.16-12-042, Exhibit A (Settlement), Attachment 3.

1 subject to any additional overhead, or any adjustment for AFUDC/IDC (which is being litigated  
2 in this case).

3 **a) Chromium-6 Treatment Projects**

4

Description	Total Capital Cost at Closing
PID 94974 – Station 7 Chrome VI Treatment	\$3,013,280
PID 94975 – Station 9 Chrome VI Treatment	\$2,842,776
PID 97901 – Station 1 Chrome VI Treatment	\$1,797,455
Total	<b>\$7,653,512</b>

5  
6 Cal Water’s Chromium-6 Memorandum Account (“Cr6 Memo Account”) track the costs  
7 related to Cr6 treatment projects<sup>107</sup> to allow the Commission to review the reasonableness of  
8 the Company’s Cr6-related expenditures (both capital costs and expenses) after the projects  
9 have been completed.<sup>108</sup> The Cr6 treatment projects for the Dixon District were completed  
10 before the end of 2017. As discussed in **Chapter 2** (Affordability) of this Agreement, these  
11 projects were included in the Beginning Plant Balance proposed for Dixon in Cal Water’s GRC  
12 Application, and the Parties agree that no further adjustment is needed for the purposes of  
13 calculating the revenue requirement adopted in this proceeding.

14 References: Exhibits CW-103, pp. 21-23

15 **b) 117312 – LAND PURCHASE AT STATION 4**

16 ISSUE: After drilling a new well at Station 4 and assessing the water quality, Cal Water  
17 determined that Cr6 treatment would be required, and purchased the adjacent parcel of land  
18 to accommodate the footprint required for treatment equipment. The land purchase was  
19 included in recorded 2017 plant under the non-specific budget.

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<sup>107</sup> For background on the status of a Maximum Contaminant Level for Cr6, see the discussion in this settlement regarding the Cr6 MA Memo Account.

<sup>108</sup> See Preliminary Statement AI associated with the Chromium-6 Memo Account at [https://www.calwater.com/docs/rates/statements/preliminary\\_statement\\_ai.pdf](https://www.calwater.com/docs/rates/statements/preliminary_statement_ai.pdf). If this proposed settlement is adopted, Preliminary Statement AI will be modified to reflect the continuation of this memo account, due to the pending adoption of a Maximum Contaminant Level (“MCL”) for the contaminant, as agreed-upon by the Parties.



1 The Public Advocates Office recommended removal of the land costs from the Beginning  
 2 Plant Balance, arguing that purchase of the land was not previously authorized, and that, given  
 3 the well was not yet active and no Cr6 treatment was installed, the land was not used and  
 4 useful. The Public Advocates Office noted that it is uncertain whether Cr6 treatment would be  
 5 needed given the uncertainty of the final Cr6 MCL. Finally, the Public Advocates Office  
 6 suggested that, to the extent the land is used for Cr6 treatment, it should not be put into rate  
 7 base unless and until the new well and treatment are fully operational.

8 In rebuttal, Cal Water referenced the settlement in the 2015 GRC, which addressed the  
 9 use of non-specific budgets for land purchases. Cal Water cited the need to purchase land  
 10 when the opportunity arises, and that this particular land is fully integrated into Cal Water’s  
 11 Station 4 activities and will be useful for other activities despite the lack of a Cr6 MCL. Cal  
 12 Water stated that, consistent with the settlement in the last GRC, the land purchase should be  
 13 put into rate base as Land Held for Future Use.

14 RESOLUTION: The Parties agree that, for the purposes of settlement, this land purchase  
 15 will remain in rate base as part of the Beginning Plant Balance for the Dixon District, and no  
 16 adjustment is needed.

17 References: Exhibits CW-17, Attachment B, p. 60; CW-34, pp. 10-11; PA-07, pp. 7-8; CW-  
 18 105, pp. 144-146.

19 **E. DOMINGUEZ: DISCUSSION OF CERTAIN PROJECTS**

20 **1. DISPUTED ISSUES**

21 The following projects in this district are contested, and are not reflected in this  
 22 Agreement:

PID	Description	Direct Costs
114503	Sta 215 Treatment Plant Design	\$ 633,729
114507	Sta 215 Treatment Plant Construct	\$ 5,521,172
114508	Sta 219 Treatment Plant Design	\$ 775,601
117757	DOM Sta 294 4-Log Inactivation	\$ 1,227,819
118107	Sta.275 4-Log Disinfection	\$ 1,963,793

23

1           **2.       CARRYOVER PROJECTS**

2                   **a) 100482 – Property for New Well**

3           ISSUE: In the 2015 GRC, Cal Water was authorized to purchase property in the Central  
4 Groundwater Basin for a new well construction project (PID 98334) as an advice letter project  
5 subject to a cap of \$1,248,379.<sup>109</sup> Until the new well is completed and in service, property  
6 purchased under PID 100482 must be booked as Plant Held for Future Use.

7           In this 2018 GRC, Cal Water included PID 100482 in the proposed revenue for  
8 Dominguez as a carryover project at a direct cost of \$1,171,303. Cal Water was subsequently  
9 able to purchase land in Central Basin at a cost of \$1,263,281. On November 16, 2018, Cal  
10 Water submitted Advice Letter No. 2325 requesting a 0.2% revenue increase in the Dominguez  
11 District to reflect the cost of the new land, up to the cap of \$1,248,379. The Commission  
12 approved Cal Water’s request on March 25, 2019, and rates reflecting PID 100482 went into  
13 effect April 15, 2019.<sup>110</sup> In its report in this GRC, the Public Advocates Office did not oppose the  
14 project.

15           RESOLUTION: Because the Commission approved a rate base offset to reflect this land  
16 purchase in customer rates, the Parties agree to include PID 100482 in this case at the amount  
17 proposed in Cal Water’s Application, \$1,171,303 (even though the final cost was higher).  
18 Consistent with the 2015 GRC decision, PID 100482 will continue to be booked as Plant Held for  
19 Future Use until the well on the property is completed and in service.

20           This project is included on the List of Subsequent Rate Changes in **Attachment 1** to this  
21 Agreement because it reflects a revenue increase approved by the Commission since the GRC  
22 Application was filed on July 1, 2018. Note, however, that the project was included in Cal  
23 Water’s Application and is already reflected in the Settlement RO Models.<sup>111</sup>

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<sup>109</sup> D.16-12-042, Exhibit A (Settlement), pp. 234-235.

<sup>110</sup> The advice letter version approved by the Commission was Advice Letter No. 2325-B because two supplements to the original advice letter were submitted.

<sup>111</sup> In Chapter 6, a footnote associated with **Special Request #6** describes two steps to incorporate subsequent offsets into final rates. With regard to PID 100482, the update to “current rates” in the first step will include the rate increase previously approved for the project. The second step is not needed for PID 100482 because the project is already included as a plant addition in the Settlement RO Models.

1           Reference: Exhibit CW-18, p. 29; CW-104, p.186.

2           **3.       ADVICE LETTER PROJECTS**

3                   **a)       20775 – New Well (At the Seminary)**

4           ISSUE: Approved as an advice letter project in the 2015 GRC,<sup>112</sup> this project is for  
5 development and construction of a new well with treatment. The Company cited two main  
6 reasons for the delay, difficulty in obtaining a suitable property and challenges with obtaining  
7 preliminary approvals from DDW.

8           The Public Advocates Office did not object to the continued need for the project, but did  
9 recommend against it as a plant addition, asserting that since the project was originally  
10 approved as an advice letter project, it is more appropriate to recover the cost of the project  
11 through the advice letter process.

12           RESOLUTION: Given the ongoing challenges in finding and purchasing property in this  
13 district, the Parties agree to treat this project as an advice letter project, with a final total cap of  
14 \$6,617,000.<sup>113</sup>

15           References: Exhibits CW-18, Attachment C, pp. 9-10; PA-04, p. 83; CW-103, p. 41.

16                   **b) 76394 – BRITISH PETROLEUM CARSON REFINERY RECYCLED WATER**  
17                   **PIPELINE**

18           ISSUE: This pipeline project is associated with West Basin’s expansion of its recycled  
19 water project and will allow additional recycled water to be delivered to a large non-residential  
20 customer in Cal Water’s Dominguez District. Although design work is over 90% completed, the  
21 advice letter project will not be completed by the end of 2019. Cal Water therefore sought  
22 Commission authority in this proceeding to complete it in the upcoming GRC cycle, with an  
23 \$800,000 increase to the cap of \$4,000,000.

24           The Public Advocates Office did not object to the continued need for the project, but  
25 argued that, since the project was originally approved as an advice letter project, it was more

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<sup>112</sup> D.16-12-042, Exhibit A (Settlement Agreement), p. 239.

<sup>113</sup> This total cap includes all relevant cost components, and is not subject to any increase by indirect cost factors.

1 appropriate to recover the cost of the project through the advice letter process. In rebuttal, Cal  
2 Water acknowledged that advice letter treatment may be appropriate for consideration.

3 RESOLUTION: Because of the demonstrated challenges of coordinating with multiple  
4 parties for this project, the Parties agree to treat this project as an advice letter project, with a  
5 final total cap of \$4,800,000.<sup>114</sup>

6 References: Exhibits CW-18, Attachment C, p. 25; PA-04, p. 83; CW-103, p. 41.

7 **c) 98334 – Water Supply - New Well West Basin**

8 ISSUE: Approved as an advice letter project in the 2015 GRC, this project is to design,  
9 drill, and equip a new groundwater supply well within the West Coast Basin on property  
10 authorized for purchase under PID 100482, which is also an advice letter project.<sup>115</sup> In this  
11 proceeding, Cal Water described the unexpected delays associated with finding and procuring a  
12 suitable site to construct the new well. With the sale of the target property nearly finished at  
13 the time of this GRC Application, Cal Water sought Commission authority to complete the new  
14 well in the upcoming GRC cycle, with no change in the cost cap.

15 The Public Advocates Office did not object to the continued need for the project but  
16 recommended against it as a plant addition, arguing that since the project was originally  
17 approved as an advice letter project, it was more appropriate to recover the cost of the project  
18 through the advice letter process. In rebuttal, Cal Water acknowledged that advice letter  
19 treatment may be appropriate for consideration.

20 RESOLUTION: The Parties agree to treat this project as an advice letter project,  
21 according to the terms of the 2015 GRC settlement,<sup>116</sup> with a final total cap of \$3,891,480.<sup>117</sup>  
22 The cost of the property (PID 100482) should be booked as Plant Held for Future Use until the  
23 well is completed and in service.

24 References: Exhibits CW-18, Attachment C, pp. 29-30; PA-04, p. 83; CW-103, p. 42.

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<sup>114</sup> This total cap includes all relevant cost components, and is not subject to any increase by indirect cost factors.

<sup>115</sup> D.16-12-042, Exhibit A (Settlement Agreement), pp. 234-235. *See also* A.15-07-015, Exhibit CW-41 (Dominguez Project Justification), pp. 315-348.

<sup>116</sup> D.16-12-042, Exhibit A (Settlement Agreement), p. 235.

<sup>117</sup> This total cap includes all relevant cost components, and is not subject to any increase by indirect cost factors.

**d) 99341, 99522 – Treatment at Stations 297 and 272**

ISSUE: In Cal Water’s 2015 GRC, the Commission authorized treatment projects at two existing, active wells as advice letter projects.<sup>118</sup> In this proceeding, Cal Water discussed its subsequent conclusion that the most cost-effective way to treat existing wells 297-01 and 272-01 was to install a centralized treatment plant at a newly purchased property because the leased land at each site (292 and 272) was too small to accommodate the needed treatment facilities. These projects have been delayed due to the need to find and procure a suitable site for a centralized treatment plant for the existing wells. With appropriate land in the process of being purchased, Cal Water sought Commission authority to complete the treatment projects in the GRC cycle for the 2018 GRC, with no change in the cost caps.

The Public Advocates Office did not object to the continued need for these projects but argued that, since the projects were originally approved as advice letter projects, it was more appropriate to recover the costs of the projects through the advice letter process. In rebuttal, Cal Water acknowledged that advice letter treatment may be appropriate for consideration.

RESOLUTION: The Parties agree to treat these projects as advice letter projects, with final total cost caps of \$5,097,130 for PID 99341 (Sta. 297) and \$5,739,431 for PID 99522 (Sta. 272).<sup>119</sup>

References: Exhibits CW-18, Attachment C, pp. 34-35; PA-04, p. 83; CW-103, pp. 42-43.

**F. EAST LOS ANGELES: DISCUSSION OF CERTAIN PROJECTS**

**1. SPECIFIC ACB PROJECTS**

**a) 117904 – East Los Angeles Installation of Generators at Station 62**

PID	Description	CWS Application	Cal Advocates	Settlement
117904	Install 3 generators at Station 62	\$ 727,679	\$ -	\$ 231,534

<sup>118</sup> D.16-12-042, Exhibit A (Settlement Agreement), pp. 234-235.

<sup>119</sup> This total cap includes all relevant cost components, and is not subject to any increase by indirect cost factors.

1            ISSUE: Cal Water proposed to install three new generators and automatic transfer  
2 switches at East Los Angeles Station 62 to support both the station pumping plant  
3 infrastructure and the Customer Service Center located within the station.

4            The Public Advocates Office recommended disallowance of installation of these three  
5 new generators, stating that Cal Water should consider other options such as portable  
6 generators to improve system reliability. Cal Water noted the importance of this station to the  
7 district supply strategy, and the need for reliable power at the Customer Service Center during  
8 an emergency. Cal Water also observed that portable generators and stationary generators are  
9 not designed for the same purposes, and that reliance on portable generators for emergencies  
10 is inappropriate due to the response times needed to transport portable generators.

11           RESOLUTION: The Parties agree to exclude the installation of two well pump generators  
12 from the project scope, and that the Commission should authorize one generator in this GRC to  
13 support the Customer Service Center building.

14           References: CW-42C, pp. 220-223; PA-04C, pp. 103-104; CW-106C, pp. 22.

## 15            **2.        ADVICE LETTER PROJECTS**

### 16            **a)    116988 – Tubeway Phase 2**

17           ISSUE: In the first phase of a capital project approved by the Commission in D.16-12-  
18 042, Customer Service Center activities in the East Los Angeles District were moved from Cal  
19 Water’s “Sheila” property to its larger “Tubeway” property. In this GRC, Cal Water proposed a  
20 second phase that would also move its Operations Center from Sheila to Tubeway to  
21 consolidate it with the Customer Service Center. Cal Water explained that, in addition to  
22 creating more cohesive operations for the district, this move would provide a local emergency  
23 response center that would better position the Company to handle large-scale emergencies. At  
24 the Tubeway property, governmental and other agencies would be able to come together and  
25 operate more seamlessly during a crisis.

26           The Public Advocates Office recommended the Commission deny the request on the  
27 basis that the district’s small customer growth does not justify the project, and that it would be  
28 more cost-effective to keep the district’s Operations Center in its current location. The Public

1 Advocates Office noted that small customer growth does not support any expansion of the  
 2 district’s customer and operations centers on a square-foot-per-employee basis.

3 In response, Cal Water clarified the tangible and intangible benefits of a consolidated  
 4 facility, including: eliminating redundancies in third-party office services, reducing fuel  
 5 consumption, increasing employee and vendor parking, improving communications between  
 6 district staff, as well as providing a centralized location for an Emergency Operations Center  
 7 during disasters and emergencies.

8 **RESOLUTION:** The Parties agree that the proposed covered parking and outdoor shower  
 9 from the project scope should be excluded, and that the remaining scope of the project should  
 10 be treated as an advice letter project due to uncertainties in project schedule and scope. The  
 11 Parties agree to treat this project as an advice letter project, with a cap of **\$3,038,284**  
 12 (reflecting direct costs and overhead costs), which will be increased by the Commission’s  
 13 adopted IDC/AFUDC.<sup>120</sup>

14 **References:** Exhibits CW-42C, pp. 166-177; PA-04C, pp. 95-98; CW-106C, pp. 23-28.

15 **F. KERN RIVER VALLEY: DISCUSSION OF CERTAIN PROJECTS**

16 **1. SPECIFIC ACB PROJECTS**

17 **a) 116356 – Supervisory Control & Data Acquisition (SCADA) Implementation**

18

PID	Description	CWS Application	Cal Advocates	Settlement
116356	Kernville River Valley SCADA Impl.	\$ 659,767	\$ -	\$ 80,325

19

20 **ISSUE:** In this GRC, Cal Water proposed to design and install Supervisory Control and  
 21 Data Acquisition (SCADA) infrastructure at the Kern River Valley District. The SCADA  
 22 infrastructure would be built upon radio infrastructure which was authorized (D.16-12-042) and  
 23 installed in the previous GRC cycle. Cal Water stated that the project is needed because SCADA  
 24 would provide visibility into the water distribution system in real time and enable operators to  
 25 take corrective actions before system disturbances become larger problems. The project would

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<sup>120</sup> For ALs proposed as ACB in this 2018 GRC, the methodology for calculating the total capital cost cap is described in Chapter 12 (General Capital Issues).

1 also allow district operators to collect and store vital process data that would assist them in  
2 making long-term system improvements and optimize operations.

3 The Public Advocates Office recommended that the Commission deny this project  
4 because it is neither necessary nor cost-effective. The Public Advocates Office noted that Cal  
5 Water received funding in the prior GRC to perform the same scope of work, yet no value has  
6 been realized by the ratepayers. Cal Water explained that the prior GRC work was not the  
7 same in scope, and it was the first phase of necessary infrastructure that allows the proposed  
8 work in this case to be possible. Cal Water stated that its experiences with the Camp Fire in its  
9 Redwood Valley area, the Woolsey Fire in Westlake, and the Erskine Fire in Kern River Valley  
10 have increased its awareness regarding the need to be more vigilant regarding water storage  
11 tank levels in districts that are subject to high fire risks.

12 RESOLUTION: The Parties agree that this project should be authorized, but with a  
13 reduced scope that allows SCADA infrastructure to be installed and programmed to monitor  
14 tank levels only.

15 References: Exhibits CW-44C, pp. 69-78; PA-04C, pp. 119-120; CW-106C, pp. 97.

16 **b) 116539 – Surface Water Treatment Plant**

17 ISSUE: Cal Water’s Kernville system is currently under a compliance order from the  
18 SWRCB for the failure to comply with the MCL for haloacetic acids five (HAA5) established  
19 under the Stage 2 Disinfection Byproduct (“DBP”) Rule. Cal Water must achieve compliance  
20 with the HAA5 MCL by December 31, 2019. Therefore, Cal Water proposed to modify the  
21 existing surface water treatment plant by installing GAC treatment, which will lower the level of  
22 Total Organic Carbon in the plant’s effluent and reduce the amount of DBPs, specifically HAA5,  
23 formed in the Kernville distribution system.

24 The Public Advocates Office recommended approving the Kernville treatment project as  
25 an Advice Letter project, as well as capping the Advice Letter at a lower amount if Cal Water  
26 could secure a Drinking Water State Revolving Fund Grant for the work. Cal Water explained in  
27 rebuttal that it had already begun preliminary design and equipment procurement for the  
28 project, and that the project is on schedule to meet the proposed deadline. Additionally, Cal  
29 Water indicated it was not able to obtain a grant in time for the project.



1            RESOLUTION: The Parties agree to allow installation of GAC treatment at the surface  
 2 water treatment plant as a plant addition to meet the compliance order, but, for ratemaking  
 3 purposes, this project will be moved from 2019 to 2020, which will result in slightly lower rates  
 4 for 2020 and help mitigate customer impact.

5            References: Exhibits CW-44C, pp. 79-85; CW-106C, pp. 94-95; PA-04C, pp. 109-112.

6    **G.    LOS ALTOS: DISCUSSION OF CERTAIN SPECIFIC PROJECTS**

7            **1.    SPECIFIC ACB PROJECTS**

8                    **a) 116323 – AMI and Traditional Meters**

9            ISSUE: Cal Water proposed to install 649 Advanced Metering Infrastructure (“AMI”)  
 10 meters (PID 116323) in Los Altos. The Public Advocates Office opposed Cal Water’s request  
 11 until the results of the AMI pilot in the Dominguez District become available and the  
 12 Commission determines that AMI is cost effective and able to achieve its intended goals (e.g.,  
 13 leak detection)..

14            RESOLUTION: The Parties have not reached an agreement and this issue was litigated in  
 15 briefs. To the extent that the Commission denies Cal Water’s request for AMI, however, the  
 16 Parties agree that the direct costs, as identified below, for traditional meter replacement  
 17 should be added to the capital budget of the Los Altos District in order to comply with the  
 18 requirements of the Commission’s General Order 103-A.

<b>Los Altos</b>	<b>Traditional Meters Direct Costs</b>
No. of Annual Meter Replacements	620
LAS0900 for 2019	\$113,752
LAS0900 for 2020	\$ 116,596
LAS0900 for 2021	\$ 119,511
<b>Total</b>	<b>\$ 359,161</b>

19  
 20            Note: Agreement on this issue does not in any way represent a change in the Parties’  
 21 positions on this litigated issue.

1           **2.       2018 NON-SPECIFIC BUDGET**

2           See the discussion in the “2018 Non-Specific Budget” section for the Bayshore Area.

3   **H.       MARYSVILLE: DISCUSSION OF CERTAIN PROJECTS**

4           **1.       ADVICE LETTER PROJECTS**

5                   **a) 117409 – Army Corps Phase 3**

6           ISSUE: Cal Water requested \$239,499 in 2021 to relocate 120 feet of concrete lined and  
7 coated (“CL&C”) pipe that will be impacted by the Army Corps of Engineers’ levee system  
8 upgrade project in Marysville area because the pipeline is in the Corps’ right-of-way.

9           The Public Advocates Office did not support this project because the Army Corps of  
10 Engineers has not completed its levee design at this time, leaving the timeline and the need for  
11 Cal Water to relocate its pipelines speculative. Public Advocates Office recommended instead  
12 that the Commission allow it as an advice letter project with a cap of \$239,499 (in direct costs),  
13 and require Cal Water to demonstrate that the project is needed due to the Army Corps of  
14 Engineers’ levee modification.

15           RESOLUTION: The Parties agree that Cal Water can go forward with this project as an  
16 advice letter project if and when the Army Corps of Engineers informs Cal Water that the  
17 pipeline must be moved. The Parties agree to treat the project as an advice letter project, with  
18 a cap of **\$248,081** (reflecting direct costs and overhead costs), which will be increased by the  
19 Commission’s adopted IDC/AFUDC.<sup>121</sup>

20           References: Exhibits CW-48C, pp. 50-57; PA-06C, pp. 33-34; CW-106C, pp. 186.

21   **I.       OROVILLE: DISCUSSION OF CERTAIN PROJECTS**

22           **1.       ADVICE LETTER PROJECTS**

23                   **a) 114525– Merge Station 1 & 3 Rebuild**

24           ISSUE: Oroville Stations 1 and 3 are both aging booster pump stations and are located in  
25 close proximity to one another. Cal Water proposed to improve operational efficiency and

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<sup>121</sup> For ALs proposed as ACB in this 2018 GRC, the methodology for calculating the total capital cost cap is described in Chapter 12 (General Capital Issues).

1 supply reliability by merging Station 1 with Station 3 (at Station 3’s location) and installing a  
2 generator. In addition, Cal Water will lose 500 gallons per minute of pumping capacity when  
3 the Union Pacific Railroad (“UPRR”) Company terminates Cal Water’s leased access to well 901-  
4 01, an amount that will ultimately need to be replaced. Cal Water therefore proposed to  
5 incorporate the pumping capacity of the lost well into the design of the new booster pumps.

6 The Public Advocates Office did not support this project, contending that the 2016  
7 inspection report issued by DDW showed that the water supply demand in this zone has  
8 declined since 2008. The Public Advocates Office therefore concluded that the current supply  
9 capacity in the 435 Zone meets the zone’s Maximum Day Demand (“MDD”) and Peak Hour  
10 Demand (“PHD”) requirements.

11 In response, Cal Water emphasized that the need for this project was driven by  
12 reliability, operational efficiency and operator safety. Cal Water stated that designing the plant  
13 for additional capacity was merely a proactive approach that would be a more cost-effective  
14 solution when additional supply is added in a future GRC.

15 RESOLUTION: The Parties agree that, due to uncertainties in project schedule and  
16 scope, this project should be allowed as a new advice letter project. The Parties agree to treat  
17 the project as an advice letter project, with a cap of **\$1,145,183** (reflecting direct costs and  
18 overhead costs), which will be increased by the Commission’s adopted IDC/AFUDC.<sup>122</sup>

19 References: Exhibits CW-50c, pp. 28-42; PA-06C, pp. 40-43; CW-106C, pp. 318.

## 20 **J. PALOS VERDES:<sup>123</sup> DISCUSSION OF CERTAIN PROJECTS**

### 21 **1. ADVICE LETTER PROJECTS**

#### 22 **a) 98326 and 98328 – PV Peninsula Water Reliability project**

23 In the 2015 GRC, the Palos Verdes Peninsula Water Reliability Project (“PV Pipeline” or  
24 “Pipeline”) was approved as two advice letters projects; the Crenshaw Ridge Supply Project (PID  
25 98326 - \$42,088,316) and the D-500 Pipeline (PID 98328 - \$14,884,852) for a combined cap of

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<sup>122</sup> For ALs proposed as ACB in this 2018 GRC, the methodology for calculating the total capital cost cap is described in Chapter 12 (General Capital Issues).

<sup>123</sup> For ratemaking purposes, the Palos Verdes operating district is part of the Los Angeles County Region.

1 approximately \$57 million with an estimated completion date of 2019. Cal Water was  
 2 authorized to seek recovery upon completion by filing a Tier 2 advice letter.

3 In its 2018 GRC filing, Cal Water estimated that completion of the PV Pipeline will cost  
 4 an additional \$39.2 million.<sup>124</sup> Cal Water proposed as follows in this proceeding: (1) To include  
 5 an additional \$39.2 million to complete the Pipeline projects for a total of approximately \$96.1  
 6 million; and (2) To restructure the Los Angeles County Region tariffs so that the costs of the  
 7 Pipeline projects are borne by the Palos Verdes customers only.

8 • Increase in Advice Letter Cap and Tier 2 Treatment

9 While not opposing an increase in the total cost of the project, the Public Advocates  
 10 Office recommended using a different assumption about the appropriate overhead costs for  
 11 the Pipeline, and proposed a total cap of \$92.6 million rather than the total cap of \$96.1 million  
 12 requested by Cal Water. In addition, the Public Advocates Office argued that, because there is  
 13 still “uncertainty” in both the budget and timeline of the projects, the Commission should  
 14 convert these Tier 2 advice letter projects into a Tier 3 filing to provide the opportunity for a  
 15 “more comprehensive review” of the completed project. Cal Water did not oppose Tier 3  
 16 treatment of the Pipeline if a memorandum account were also authorized to track revenues  
 17 pending the Commission’s review and final disposition via a formal resolution.

18 RESOLUTION: The Parties agree to remove the incremental cost of \$39.2 million from  
 19 this proceeding, and increase the combined advice letter cap of the PV Pipeline projects to  
 20 **\$96.1 million**, for recovery through a **Tier 2 advice letter**.<sup>125</sup> The Parties agree that Cal Water  
 21 will meet with both the Commission’s Water Division and the Public Advocates Office at least  
 22 **30 to 45 days** before the advice letter filing to present and discuss the supporting documents  
 23 that will be submitted with the advice letter.

24 In addition, thirty days after Cal Water files the Tier 2 advice letter, the rates proposed  
 25 in the advice letter will go into effect in the Palos Verdes area. If the advice letter has not been

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<sup>124</sup> The reasons for the additional costs are discussed in Exhibit CW-22, Attachment C, pp. 9-20, as updated in January 2019 by Exhibit CW-108, and Exhibit CW-106, pp. 349-456.

<sup>125</sup> As discussed in **Chapter 12** (General Capital Issues), the total cost cap for the PV Pipeline reflects \$3,616,048 in construction overhead that has been removed from the 2020 construction overhead cost pool to be allocated among the Carryover and ACB projects approved in this 2018 GRC.

1 approved, the rates will be subject to refund. The Parties considered the negative financial  
 2 implications to customers if a memorandum account were to be approved with a Tier 3 advice  
 3 letter, as requested by Cal Water in rebuttal. The Parties concluded that, given the magnitude  
 4 of the project and the financial implications to customers, the public interest is best served by  
 5 putting rates into effect, subject to refund, to allow a full Commission review of the advice  
 6 letter and to avoid tracking additional costs in a memorandum account.

7 If the Commission determines in its review of the Tier 2 advice letter that the reasonable  
 8 and prudent costs for the projects are lower than those proposed by Cal Water in its Tier 2  
 9 filing, Cal Water will permanently remove those costs from rate base, will decrease its rates  
 10 accordingly, and will provide Palos Verdes customers with bill credits to offset amounts  
 11 previously charged.<sup>126</sup> Alternatively, if the total cost of the Pipeline projects exceeds the new  
 12 cap of \$96.1 million and the Commission's Water Division finds the costs to be reasonable and  
 13 prudent, the exceedance can be incorporated into the beginning plant balance in Cal Water's  
 14 next GRC.

15 • Applying Pipeline Costs to PV Customers Only

16 In its 2015 GRC decision, Cal Water was authorized to consolidate for ratemaking  
 17 purposes the Antelope Valley District (consisting of three tariff areas – Fremont Valley/Lake  
 18 Hughes, Lancaster, and Leona Valley) and the Palos Verdes District into one ratemaking area,  
 19 the Los Angeles County Region ("LAR"). As a result, the rate bases and summary of earnings for  
 20 the districts were combined. In this proceeding, Cal Water proposes to retain the LA County  
 21 ratemaking area, but to restructure the rate design so that costs related to the PV Pipeline are  
 22 solely funded through tariffs applicable to Palos Verdes customers only (Special Request #16).  
 23 Cal Water's proposal would create two sets of tariffs, one for Antelope Valley and one for Palos  
 24 Verdes, with the additional PV Pipeline costs added only to the rates for Palos Verdes  
 25 customers.

26 In its report, the Public Advocates Office did not oppose the proposal, but made the  
 27 following recommendations to ensure that no Pipeline costs are shifted to Antelope Valley

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<sup>126</sup> The amount of credits to be returned to customers will be calculated on a PV area-wide basis, and will only offset the bills of ratepayers who are Palos Verdes customers at the time the credits are implemented.

1 customers:

- 2 ○ In developing the bifurcated tariff rates for Antelope Valley, the Commission  
3 should require Cal Water to run the results of operations and rate design models  
4 using a consolidated rate design that excludes the incremental cost of the  
5 Pipeline, and that does not cap Antelope Valley’s revenue requirement at 3.5%  
6 of LAR’s revenue requirement.
- 7 ○ The Commission should require Cal Water to maintain separate Water Revenue  
8 Adjustment Mechanism (“WRAM”) for Antelope Valley and Palos Verdes to  
9 assure that Antelope Valley customers do not pay for the fixed cost portion of  
10 the PV Pipeline included in quantity rates.
- 11 ○ In order to continue monitoring the subsidy levels provided by Palos Verdes to  
12 Antelope Valley ratepayers, and to ensure that no Pipeline project costs are  
13 shifted to Antelope Valley ratepayers, Cal Water should be required to continue  
14 providing the following information in its future GRCs:
  - 15 ■ Antelope Valley’s and Palos Verdes’ stand-alone revenue requirements;
  - 16 ■ The LA County Region’s revenue requirement, with and without the  
17 Pipeline projects;
  - 18 ■ Separate sales forecasts for the Antelope Valley and Palos Verdes areas  
19 (and for the ratemaking areas) within the combined region; and
  - 20 ■ Separate rate design modules for each of the above revenue  
21 requirements.

22 **RESOLUTION:**

- 23 • LAR Revenue Requirement Effective 1/1/2020. As indicated above, the Parties  
24 agree to exclude the incremental cost of the PV Pipeline from this proceeding; therefore the  
25 revenue requirement and rates that will be adopted in this proceeding will be applicable to all  
26 customers in the Los Angeles County Region. However, the Parties agree that, in addition to  
27 adopting sales and services for the entire ratemaking area, separate sales and services should  
28 be identified for Antelope Valley and Palos Verdes so that they can be used to calculate tariffs  
29 just for PV customers after the Pipeline is completed.
- 30 • Future Rate Base Offset (“RBO”) Filing. Upon completion of the PV Pipeline, Cal  
31 Water will prepare a Tier 2 advice letter with a new set of tariffs for Palos Verdes customers  
32 alone (a residential tariff, a non-residential tariff, and a recycled water tariff) that will become  
33 effective 30 days after filing, subject to refund. The tariffs in effect for the LA County Region at  
34 that time will continue to apply to Antelope Valley customers, however.

1           The Parties agree that the revenue requirement for the Pipeline will incorporate the  
 2 income tax benefits<sup>127</sup> of the main repair deductions for qualifying portions of the D-500  
 3 pipeline (PID 98328), consistent with how this benefit was calculated in this Application.<sup>128</sup>  
 4 Capital-related Pipeline expenses (i.e. depreciation, income taxes, property taxes, local  
 5 franchise taxes, and uncollectibles) and Pipeline rate base components (i.e. plant in service,  
 6 accumulated depreciation reserve and deferred taxes) will be booked and tracked using a  
 7 separate “department code” to ensure that costs related to the Pipeline projects do not shift to  
 8 Antelope Valley customers.<sup>129</sup>

9           To generate the new tariffs for PV customers (“PV tariffs”), the individual rate  
 10 components that appear on a typical tariff must first be calculated for the PV Pipeline alone by  
 11 applying the sales and services for the Palos Verdes service area to the Pipeline revenue  
 12 requirement, consistent with the rate design methodology agreed upon by the Parties and  
 13 described elsewhere in this Agreement. The result will be a set of “Pipeline” tariff components.  
 14 These Pipeline tariff components will be added to the individual components of the LAR tariffs,  
 15 such that the new Palos Verdes tariffs for residential, non-residential, and recycled water  
 16 customers (“PV tariffs”) will be the sum of the PV Pipeline and LAR rate components.

17           •       Water Revenue Adjustment Mechanism (“WRAM”). The Parties agree that the  
 18 Tier 2 advice letter seeking recovery for PV Pipeline costs will include a separate Preliminary  
 19 Statement M just for the Pipeline. At that time, there will be two Preliminary Statement M’s  
 20 (WRAM/MCBA); one for LAR revenue and water production costs, and the other just for  
 21 Pipeline revenues.<sup>130</sup>

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<sup>127</sup> The main repair deductions applies to replacement projects for mains, services and hydrants and reduces the revenue requirement which results in lower customers rates.

<sup>128</sup> The standard Net-to-Gross (“N-T-G”) does not take into account the flow-through of the main repair deductions in calculating state income tax expense nor the rate base reduction associated with the federal deferred tax liability. Therefore, the tax gross-up from the adopted N-T-G typically used for RBO AL filings will not be used to calculate the revenue requirement in the PV Pipeline RBO T-2 advice letter filing.

<sup>129</sup> Cal Water’s financial reporting systems requires the creation of a “department” to track all the financial activity related to a cost center. The PV Pipeline will be considered its own cost center.

<sup>130</sup> The department code created just for the PV Pipeline will be used to track the actual and adopted revenue in a Pipeline WRAM. The Modified Cost Balancing Account (“MCBA”) for LAR will not be impacted by separately charging PV service area customers solely for the Pipeline WRAM as the MCBA just deals with water production costs.

1           The WRAM/MCBA surcharges/surcredits will be calculated separately for LAR and the  
 2 Pipeline. The Pipeline’s adopted WRAM revenues will be based on the rate base offset filing,  
 3 and the “actual” WRAM revenues will be an allocation of total actual WRAM revenues.<sup>131</sup> The  
 4 resulting surcharges/surcredits for the Pipeline WRAM will then be added to the  
 5 surcharges/surcredits for the LAR WRAM; the total combined surcharges/surcredits will be  
 6 assessed solely on Palos Verdes customers (“PV WRAM surcharges/surcredits”). AV customers  
 7 will receive just the LAR WRAM surcharges/surcredits, which excludes the  
 8 surcharges/surcredits for the Pipeline WRAM. All surcharges or surcredits will be amortized in  
 9 accordance with General Order 96-B.

10           The Parties litigated Cal Water’s WRAM request (Special Request #4). If the Commission  
 11 adopts the Public Advocates Office’s recommendation to discontinue the WRAM and replace it  
 12 with the M-WRAM, the Parties agree to apply this same process to the M-WRAM revenues.

13           •       Step Increases. Revenue and rates for the PV Pipeline department may change  
 14 in step advice letter filings.<sup>132</sup> For the step filings, the pro-forma revenues and earnings tests  
 15 will be calculated separately for the LAR and Pipeline departments, for this GRC cycle only. The  
 16 Pipeline department will follow the same methodology used in all districts but will use a limited  
 17 data set.<sup>133</sup> The data set will consist of the number of customers and consumption in the PV  
 18 service area, expenses for Pipeline-capital-related costs, and Pipeline-related rate base items.  
 19 Any recalculation of rates will be consistent with the rate design agreed-upon in this  
 20 Agreement.

21           •       Sales Reconciliation Mechanism (“SRM”). The PV Pipeline department will follow  
 22 the same SRM rules and methodologies applied to other districts, with the following  
 23 clarifications. The SRM trigger will be based on the adopted and actual consumption for the PV  
 24 service area alone. If the SRM is triggered, the new Pipeline rates will be calculated based on

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<sup>131</sup> The “actual” revenues associated with the PV Pipeline for the Pipeline WRAM will be calculated as follows: (Actual WRAM revenues from the PV and AV tariffs) multiplied by the ratio of (Adopted Pipeline WRAM revenue) to (Adopted LAR WRAM revenues + Adopted Pipeline WRAM revenues).

<sup>132</sup> Expense items have one test year and two escalation years; rate base has two test years and one attrition year. In this discussion, the second and third years of the GRC are referred to as “step” years.

<sup>133</sup> There will be no escalation rate change in the year the PV Pipeline RBO AL is approved because the rates established through the RBO are appropriate to recover the capital costs of the Pipeline.



1 the SRM revenue and the SRM-adjusted quantity consumption for the PV area. No SRM  
2 revenue adjustment for changes in water production costs (i.e. purchased water, pump tax and  
3 purchased water) is necessary for the purposes of calculating new SRM rates for the Pipeline  
4 department.<sup>134</sup>

5 • The Parties litigated Cal Water’s SRM request (Special Request #3). If the  
6 Commission adopts the Public Advocates Office’s recommendation to discontinue the WRAM,  
7 replace it with the M-WRAM and eliminate the SRM, the Parties agree that this provision  
8 becomes inoperative.

9 References: Exhibits CW-03, pp. 203-204; CW-22, Attachment C, pp. 9-20; CW-108,  
10 Section 3; PA-03, pp. 22-27; PA-08, pp. 91-110; CW-104, pp. 349-363.

11 **K. REDWOOD VALLEY AREAS:<sup>135</sup> DISCUSSION OF CERTAIN PROJECTS**

12 **1. SPECIFIC ACB PROJECTS**

13 **a) AMI and Traditional Meters**

14 ISSUE: Cal Water proposed to install 1,907 Advanced Metering Infrastructure (“AMI”)  
15 meters (PIDs 117876, 117877, 117879, and 117890) to replace meters in the Redwood Valley  
16 area of the Bay Area Region. The Public Advocates Office opposed Cal Water’s request until the  
17 results of the AMI pilot in the Dominguez District become available and the Commission  
18 determines that AMI is cost effective and able to achieve its intended goals (e.g., leak  
19 detection)..

20 RESOLUTION: The Parties have not reached an agreement and this issue was litigated in  
21 briefs. To the extent that the Commission denies Cal Water’s request for AMI, however, the  
22 Parties agree that the direct costs, as identified below, for traditional meter replacement  
23 should be added to the budgets in Redwood Valley in order to comply with the requirements of  
24 the Commission’s General Order 103-A.

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<sup>134</sup> There are no production costs in the PV Pipeline department. This department is created for the sole purpose of tracking the PV Pipeline costs and the capital-related expense and rate base items.

<sup>135</sup> For ratemaking purposes, the Redwood Valley operating areas are part of the Bay Area Region.

<b>Redwood Valley Areas</b>	<b>Traditional Meters Direct Costs</b>
No. of Annual Meter Replacements	101
RDV0900 for 2019	\$ 40,821
RDV0900 for 2020	\$ 41,842
RDV0900 for 2021	\$ 42,888
<b>Total</b>	<b>\$ 125,551</b>

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Note: Agreement on this issue does not in any way represent a change in the Parties' positions on this litigated issue.

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## **2. 2018 NON-SPECIFIC BUDGET**

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See the discussion in the "2018 Non-Specific Budget" section for the Bayshore Area.

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### **L. SALINAS:<sup>136</sup> DISCUSSION OF CERTAIN PROJECTS**

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#### **1. ADVICE LETTER PROJECTS**

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##### **a) 115845 – New Well at Oak Hills**

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ISSUE: Cal Water proposed a new well and station overhaul to address supply concerns in the Oak Hills system in this GRC. Cal Water stated that, with the decreasing capacity of the well source supply and adoption of a new Cr6 MCL, Cal Water may find itself in a situation where it cannot meet the Title 22 maximum day demand for the system.

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The Public Advocates Office did not oppose the need for the project, but recommended an advice letter treatment with special contingencies based on a future Cr6 MCL promulgated by DDW.

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RESOLUTION: Because the timing for DDW's adoption of a new MCL is uncertain, the Parties agree to treat the new well project at the Oak Hills system as an advice letter project, contingent upon the adoption of a new Cr6 MCL, with a cap of **\$2,537,139** (reflecting direct costs and overhead costs), which will be increased by the IDC/AFUDC rate adopted in this proceeding.<sup>137</sup>

<sup>136</sup> For ratemaking purposes, the Salinas operating district is part of the Monterey/Salinas Valley Region.

<sup>137</sup> For ALs proposed as ACB in this 2018 GRC, the methodology for calculating the total capital cost cap is described in Chapter 12 (General Capital Issues).

1           References: Exhibits CW-49C, pp. 264-272; PA-07C, pp.71-74; CW-107C, pp. 11-13.

2                   **b) 115959 – New Well at Las Lomas Water System**

3           ISSUE: Cal Water proposed a new well supply to provide reliability to the Las Lomas  
4 system if one of the two existing wells goes off-line. Cal Water stated that the proposed new  
5 well is needed to meet the State and local agency requirements on max day demand and peak  
6 hour demand. Additionally, the new well would provide additional water supply for fire flow  
7 and emergencies, and would address water quality issues, regulatory changes, and the effect of  
8 climate change in the area. A project to procure a property upon which to drill a new well and  
9 install a Cr6 treatment was also proposed.

10           The Public Advocates Office disagreed with Cal Water’s needs assessment because the  
11 Las Lomas system already has adequate supply, as indicated in DDW’s May 2017 Sanitary  
12 Survey. In rebuttal, Cal Water noted that the 2013 values for the max day demand was not  
13 recorded in the DDW survey, and that the missing number demonstrated Cal Water’s  
14 deficiency.

15           RESOLUTION: Because the timing for DDW’s adoption of a new MCL is uncertain, the  
16 Parties agree to treat the new Las Lomas well with treatment as an advice letter project, after a  
17 Cr6 MCL is adopted. Therefore, the Parties agree to treat this project as an advice letter  
18 project, contingent upon the adoption of a new Cr6 MCL, with a cap of **\$2,583,332** (includes  
19 direct costs and overhead costs) that will be increased by the IDC/AFUDC rate adopted in this  
20 proceeding.<sup>138</sup>

21           References: Exhibits CW-49C, pp. 197-203; pp. 279-284; pp. 228-236; PA-07C, pp. 75-  
22 77; CW-107C, pp. 8-9.

23                   **2. BEGINNING PLANT BALANCE**

24           For a description of the “beginning plant balance,” see the discussion for the Dixon  
25 District in this chapter.

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<sup>138</sup> For ALs proposed as ACB in this 2018 GRC, the methodology for calculating the total capital cost cap is described in Chapter 12.

**a) 101336 – LAND PURCHASE IN 155 ZONE**

ISSUE: In 2017, Cal Water purchased land in the 155 zone (PID 101336) with the intention of drilling a new well (PID 115988) in this GRC. The land purchase was included in recorded 2017 plant.

The Public Advocates Office recommended removal of the land costs from the Beginning Plant Balance for the Monterey/Salinas Valley Region. The Public Advocates Office argued that purchase of the land was not previously authorized, and that there was no need for the new well proposed as PID 115988. Furthermore, the Public Advocates Office suggested that, to the extent the land is used for well production, it should not be put into rate base unless and until the station is producing water that is used and useful.

In rebuttal, Cal Water argued that there are circumstances under which using a non-specific budget for land purchases, and putting the land into rate base, may be appropriate.

RESOLUTION: As part of this negotiated settlement, the Parties agree that Cal Water will exclude the new well in zone 155 (PID 115988) from the ACB, and the related land purchase (PID 101336) will be removed from the 2018 Beginning Plant Balance just for this GRC.

References: CW-26, Attachment B, p. 49; PA-07, 83-84; CW-107, pp. 33-35.

**b) 96982, 97115, 97116 – CHROMIUM-6 TREATMENT PROJECTS**

Description	Total Capital Cost at Closing
PID 97115 - Station 303 (Las Lomas) Chrome VI Treatment	\$ 1,608,379
PID 97116 - Station 203 (Oak Hills) Chrome VI Treatment	\$ 1,190,400
PID 96982 - Station 305 (Las Lomas) Chrome VI Treatment	\$ 451,599
Total	\$ <b>3,250,378</b>

ISSUE: As requested by the Public Advocates Office, Cal Water agreed to include in this GRC the completed chromium-6 treatment projects and expenses in Salinas that have been tracked in the Chromium-6 Memorandum Account (Preliminary Statement AI) (“Cr6 MA”), even though the associated dollars were not reflected in Cal Water’s GRC Application.

On November 7, 2018, Cal Water served Additional Testimony of Greg Milleman on Inclusion of Chromium-6 Projects (“Additional Cr6 Testimony”) discussing the nature, scope,

1 and budgets of the projects, carrying costs, and water treatment expenses in the Cr6  
2 Memorandum Account. Consistent with its Additional Cr6 Testimony, Cal Water included  
3 \$3,250,378 in capital costs in the Beginning Plant Balance and \$73,078 in past depreciation  
4 expense to the Beginning Accumulated Depreciation Balance for the Monterey/Salinas Valley  
5 Region to reflect those projects in Cal Water’s rebuttal. In an oversight, the Cr6 capital costs  
6 and accumulated depreciation for Salinas were not reflected in the RO Model workpapers  
7 associated with the Public Advocates Office.

8 RESOLUTION: The Parties agree that PIDs 96982, 97115, and 97116 should be included  
9 in the Beginning Plant Balance for the Salinas Valley Region at the total costs in the table above,  
10 and will not be subject to additional overhead, or to any adjustment due to the resolution of  
11 the AFUDC/IDC issue being litigated in this case. Additionally, the past depreciation expense for  
12 these 3 PID’s should be included in the Beginning Accumulated Depreciation for the Salinas  
13 Valley Region).

14 References: CW-02, pp. 84 and 88; CW-102; CW-107, pp. 35-36.

15 **M. STOCKTON: DISCUSSION OF CERTAIN PROJECTS**

16 **1. SPECIFIC ACB PROJECTS**

17 **a) 115212 – 12” Cherokee Rd. Pipeline**

18 ISSUE: Cal Water has two high-production wells within the northeastern portion of the  
19 Stockton distribution system, located at Station 79 and Station 87. However, the existing  
20 distribution system pre-dates these two stations and there are many undersized mains and  
21 dead ends that restrict the flow from the wells located at these two stations. When the wells  
22 are operated, dramatic pressure fluctuations occur, and the resultant surges pose serious  
23 threats to the integrity of the system infrastructure. Cal Water therefore proposed installing  
24 2,000 feet of increased diameter ductile iron pipe to help improve water flow and reduce the  
25 range of pressure fluctuations when the two wells operate.

26 The Public Advocates Office recommended denying this project because a Variable  
27 Frequency Drive (“VFD”) would be a more cost-effective option for minimizing large pressure  
28 fluctuations due to the operation of the well pumps. There are no operational or emergency

1 deficiencies with supply, so the production potential of Station 87 and 79 does not need to be  
2 maximized, and there is no economic benefit for increasing well production given that Stockton  
3 East provides water at a monthly flat rate. Lastly, the Public Advocates Office stated that there  
4 is no hydraulic analysis supporting that this project will have the intended result. In rebuttal,  
5 Cal Water stated that a VFD would not solve the primary problem and that a hydraulic analysis  
6 would not add additional justification to the project.

7 RESOLUTION: The Parties agree to reduce the scope of the project to **\$100,000** in  
8 direct costs to pursue a current easement opportunity that may expire before the next GRC.  
9 Both parties acknowledge that agreement on this issue does not constitute pre-approval for the  
10 construction of a pipeline in a future GRC.

11 References: Exhibits CW-52C, pp. 166-177; CW-107C, pp. 112-117; PA-07C, pp. 96-99.

## 12 **N. VISALIA: DISCUSSION OF CERTAIN PROJECTS**

### 13 **1. ADVICE LETTER PROJECTS**

#### 14 **a) 114423 – Station 77-01 Treatment and Generator Set**

15 ISSUE: Cal Water’s Station 77 has been on standby since 2015 due to elevated levels of  
16 Perfluorooctane Sulfonate (“PFOS”) and Perfluorooctanoic Acid (“PFOA”) (together, “PFOAS”)  
17 that exceed the Environmental Protection Agency health advisory level of 70 parts per trillion  
18 (“ppt”). Two-thirds of the wells in the western portion of Visalia District are currently out of  
19 service due to various operational challenges. Cal Water proposed to install granular activated  
20 carbon (“GAC”) treatment and a generator at Station 77 to improve supply reliability in this  
21 region of the system.

22 The Public Advocates Office recommended that the Commission deny this project on  
23 the basis of overstated supply needs and the lack of a promulgated MCL for PFOS and PFOA.  
24 Public Advocates Office only supported the installation of treatment as an advice letter project  
25 under two conditions: a Federal or State MCL is implemented for PFOS, and the system requires  
26 the well to be active to meet supply deficiencies.

27 RESOLUTION: Due to uncertainties about when an MCL will be set, the Parties agree to  
28 treat this project as a conditional advice letter project, contingent upon adoption of an MCL for

1 PFOAS, with a cap of **\$1,684,964** (reflecting direct costs and overhead costs), which will be  
 2 increased by the IDC/AFUDC rate adopted in this proceeding.<sup>139</sup>

3 References: Exhibits CW-53C, pp. 235-239; PA-06C, pp. 79-80; CW-107C, p. 133.

4 **O. WILLOWS: DISCUSSION OF CERTAIN PROJECTS**

5 **1. SPECIFIC ACB PROJECTS**

6 **a) Projects Excluded for Affordability**

7

PID	Description	Direct Project Cost
114659	Replace Station 2 Elevated Tank	\$ 488,019
115233	Station 4 10k Gallon Hydro Tank	\$ 211,302
116495	Station 4 10k Gallon Hydro Tank	\$ 211,302
	Total	<b>\$ 910,623</b>

8

9 ISSUE: In its Application, Cal Water proposed the demolition of the 100,000-gallon  
 10 elevated tank at Station 2 because of concerns about seismic stability (PID 114659). To replace  
 11 the elevated tank, Cal Water also proposed construction of two new 10,000-gallon hydro-  
 12 pneumatic tanks at Stations 4 and 5 (PIDs 115233 and 116495). Cal Water contended that the  
 13 new tanks would be needed to maintain the distribution system pressure when an unplanned  
 14 power loss is initiated, in the absence of the Station 2 tank.

15 The Public Advocates Office opposed removal of the elevated tank, recommending that  
 16 Cal Water consider more cost-effective alternatives to address structural integrity, such as  
 17 retrofitting the tank structure. Given this recommendation, the Public Advocates Office also  
 18 opposed construction of the two hydro-pneumatic tanks.

19 RESOLUTION: The Parties agree to exclude the projects in the table above from ACB in  
 20 order to assist with the affordability of rates in the Willows District, as discussed in **Chapter 2**  
 21 (Affordability) of this Agreement.

22 References: CW-55, pp. 44-100, 132-143; PA-06, pp. 92-93; CW-107, pp. 229-233.

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<sup>139</sup> For ALs proposed as ACB in this 2018 GRC, the methodology for calculating the total capital cost cap is described in Chapter 12 (General Capital Issues).

1           **2. CARRYOVER PROJECTS**

2                   **a) Chromium-6 Treatment Projects**

3

PID	Description	Total Project Cost (after Prop 50 Grant applied)
94841	Willows Sta. 8 Cr6 Treatment	\$1,062,221
94928	Willows Sta. 9 Cr6 Treatment	\$933,639
94953	Willows Sta. 7 Cr6 Treatment	\$892,273
98889	Willows Sta. 4 Cr6 Treatment	\$1,162,417
102724	Prop 50 Full Scale Research (Partially funded by Prop 50)	\$165,575
	Total	<b>\$4,222,126</b>

4  
5           Cal Water’s Chromium-6 Memorandum Account (“Cr6 Memo Account”) tracks the costs  
6 related to Cr6 treatment projects<sup>140</sup> to allow the Commission to review the reasonableness of  
7 the Company’s Cr6-related expenditures (both capital costs and expenses) after the projects  
8 have been completed.<sup>141</sup> Cal Water did not include the Cr6 projects of the Willows District in its  
9 July 2018 GRC Application. As discussed in **Chapter 2** (Affordability), the Parties now propose  
10 that the Cr6 projects be included in the revenue requirement for the Willows District in this  
11 GRC.

12           On January 18, 2019, Cal Water provided the Public Advocates Office with a draft of the  
13 advice letter that Cal Water would have filed to request a rate increase and a 3-year surcharge  
14 to amortize the balance in the Cr6 Memo Account. Updated support for these projects are  
15 provided in **Attachment 3** to this Agreement.

16           **RESOLUTION:** Cal Water has demonstrated that these projects have been completed  
17 with the total final cost listed in the table above. The Parties agree that these projects should  
18 be included as plant additions at the total costs above, which will not be subject to additional

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<sup>140</sup> For background on the status of a Maximum Contaminant Level for Cr6, see the discussion in this settlement regarding the Cr6 MA Memo Account.

<sup>141</sup> See Preliminary Statement AI associated with the Chromium-6 Memo Account at [https://www.calwater.com/docs/rates/statements/preliminary\\_statement\\_ai.pdf](https://www.calwater.com/docs/rates/statements/preliminary_statement_ai.pdf). If this proposed settlement is adopted, Preliminary Statement AI will be modified to reflect the continuation of this memo account, due to the pending adoption of a Maximum Contaminant Level (“MCL”) for the contaminant, as agreed-upon by the Parties.



1 overhead, or to any adjustment resulting from resolution of the AFUDC/IDC issue being litigated  
2 in this case.

3 **b) 99180 – SCADA HARDWARE AND SOFTWARE**

4 ISSUE: In the 2015 GRC, the Commission authorized Cal Water to replace certain SCADA  
5 hardware and software (PID 99180) in the Willows District as an advice letter project subject to  
6 a total cost cap of \$290,618.<sup>142</sup> Under this existing authority, Cal Water planned to complete  
7 the project and file a rate base offset in 2019. Cal Water therefore did not include PID 99180 in  
8 the proposed revenue requirement in this GRC.

9 RESOLUTION: Cal Water demonstrated that PID 99180 has been completed with a total  
10 final cost of \$268,868. The Parties agree that PID 99180 should be included as a 2019 plant  
11 addition in this case at a total cost of \$268,868. This total cost will not be subject to any  
12 additional overhead, or any adjustment resulting from resolution of the AFUDC/IDC issue being  
13 litigated in this case.

14 References: There are no citation references for these projects because they were not  
15 originally included in this case.

16 **P. TRAVIS DISTRICT**

17 ISSUE: Travis Air Force Base (“Travis AFB”) is host to the Air Force’s 60<sup>th</sup> Air Mobility  
18 Wing and is located in Solano County, adjacent to Fairfield. The base consists of a relatively flat  
19 landscape that encompasses a total of 6,393 acres and over 900 industrial and administrative  
20 facilities. The potable water system utilizes surface water from a water treatment plant and  
21 groundwater from five wells; it includes distribution piping, storage tanks, hydrants, and other  
22 appurtenances.

23 Subject to approval by the Commission, Cal Water entered into a 50-year agreement  
24 with the United States Department of Defense to acquire the water distribution assets of Travis  
25 AFB and provide water utility service. Under the terms of the agreement, Cal Water would  
26 assume ownership, operation, and maintenance of the water distribution system at Travis AFB,

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<sup>142</sup> D.16-12-042, Exhibit A (Settlement), Attachment 3.

1 and operate it as a Commission-regulated service area. Water commodity supply is not  
2 included in the contract. The government retains the right to procure and supply potable water  
3 that Cal Water distributes through the distribution system. The government would remain the  
4 customer of record and retain ownership of all commodities transported and distributed  
5 through the Cal Water system unless otherwise provided in the contract. If approved by the  
6 Commission, Travis AFB would be subject to rates adopted by the Commission through the GRC  
7 process applicable to all of Cal Water’s Class A operating areas.<sup>143</sup>

8 On May 15, 2017, Cal Water filed an Application seeking a Certificate of Public  
9 Convenience and Necessity (“CPCN”) to provide regulated potable water service to Travis AFB  
10 and to establish rates for service under the Commission’s jurisdiction. In D.18-12-020, the  
11 Commission granted a CPCN subject to certain conditions in Ordering Paragraph 3 that required  
12 certain modifications to the contract made with the federal government. Cal Water  
13 successfully negotiated those modifications, and filed Advice Letter 2333. The Commission  
14 approved AL 2333 on January 17, 2019, effectively creating the new regulated district, the  
15 “Travis District.”<sup>144</sup>

16 In this GRC Application, Cal Water proposed expenses and capital projects for the  
17 potential Travis District the “RO Report and Project Justifications for the Travis District.”<sup>145</sup> In  
18 its Report, the Public Advocates Office stated as follows:

19 Travis Air AFB is neither a small business nor a residential customer. Therefore,  
20 the Public Advocates Office does not offer an opinion or recommendation on Cal  
21 Water’s requested capital budget for the Travis AFB district. Similarly, the Public  
22 Advocates Office does not make any adjustments to Cal Water’s forecasted  
23 expenses relating to the Travis AFB district because as the single customer, the  
24 U.S. Department of Defense (DOD) would pay for all expenses incurring from  
25 operating Travis AFB’s water system through its contract with Cal Water.

26 However, to ensure that costs and risks that the Travis AFB should bear are not  
27 inappropriately shifted to Cal Water’s other districts, the Commission should

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<sup>143</sup> Cal Water operates one service area, Grand Oaks, as a Class D district regulated by the Commission.

<sup>144</sup> The service area map and tariff for the Travis District became effective July 1, 2019 (AL 2344).

<sup>145</sup> Exhibit CW-33 and 33C.



1 **CHAPTER 16: EXECUTION OF THE AGREEMENT**

2 **A. LEGAL TERMS OF SETTLEMENT**

3 **1. Incorporation of Complete Agreement**

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

9 **2. Signature Date**

10 This Agreement shall become binding as of the last signature date of the Parties.

11 **3. Regulatory Approval**

12 The Settling Parties, by signing this Agreement, acknowledge that they support  
13 Commission approval of this Agreement. The Parties shall use their best efforts to obtain  
14 Commission approval of the Agreement.

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

24 The Parties agree to oppose any modification of this Agreement not agreed to by all  
25 Parties. Failure to resolve such proposed modification to the satisfaction of the Parties, or to  
26 obtain Commission approval of such resolution promptly thereafter, shall entitle any Party to

1 terminate its participation from this Agreement through prompt notice to the other Parties and  
2 the terms and conditions reflected in this Agreement shall no longer apply to the Parties.

3 **4. Performance**

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

15 **5. Non-Precedential**

16 This Agreement is not intended by the Parties to be precedent for any other proceeding,  
17 whether pending or instituted in the future. The Parties have assented to the terms of this  
18 Agreement only for the purpose of arriving at the settlement embodied in this Agreement.  
19 Each Party expressly reserves its right to advocate, in other current and future proceedings, or  
20 in the event that the Agreement is rejected by the Commission, positions, principles,  
21 assumptions, arguments and methodologies which may be different than those underlying this  
22 Agreement, and the Parties expressly declare that, as provided in Rule 12.5 of the Commission's  
23 Rules of Practice and Procedure, this Agreement should not be considered as a precedent for or  
24 against them.

1           **6.     Non-Waiver**

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

8           **7.     General Provisions**

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

15           No Party has relied, or presently relies, upon any statement, promise, or  
16 representation by any other Party, whether oral or written, except as specifically set forth in  
17 this Agreement.

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

22           **8.     Modification of Settlement Agreement**

23           The terms and conditions of this Agreement may only be modified in writing subscribed  
24 to by the Parties.

1           **9.     Petition for Modification**

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

5           **10.    Governing Law**

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

9           **11.    Attachments**

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

12       **B.     EXECUTION**

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

16          The representatives of the Parties signing this Agreement are fully authorized to enter  
17 into this Agreement.

18





# **ATTACHMENT 1**

## **LIST OF SUBSEQUENT RATE CHANGES**

**Rate Changes Approved after July 1, 2018**

Applicable AL #	Description	Date Filed	% Change Typ. Res. Bill	Revenue \$	Change %	Effective Date
<b>Bay Area Region</b>						
2324-A	2019 Escalation Increase and SRM	12/24/2018	0.2%	\$1,321,114	1.5%	1/1/2019
<b>Bakersfield</b>						
2324-A	2019 Escalation Increase and SRM	12/24/2018	3.3%	\$3,014,266	3.9%	1/1/2019
<b>Bear Gulch</b>						
2324-A	2019 Escalation Increase and SRM	12/24/2018	0.4%	\$1,386,350	2.5%	1/1/2019
2349	Purchased Water Offset	7/3/2019	2.9%	\$1,429,600	2.6%	7/15/2019
<b>Chico</b>						
2324-A	2019 Escalation Increase and SRM	12/24/2018	1.4%	\$643,797	2.7%	1/1/2019
2326-A	Ratebase Offset - PID 98722	2/15/2019	0.1%	\$22,895	0.1%	4/15/2019
<b>Dixon</b>						
2324-A	2019 Escalation Increase and SRM	12/24/2018	-1.4%	\$31,765	1.0%	1/1/2019
<b>Dominguez</b>						
2321	Purchased Water Offset	11/5/2018	0.7%	\$618,200	0.8%	1/1/2019
2324-A	2019 Escalation Increase and SRM	12/24/2018	1.4%	\$952,684	1.3%	1/1/2019
2325-B*	Ratebase Offset - PID 100482	1/16/2019	0.2%	\$127,385	0.2%	4/15/2019
2345	Purchased Water/Pump Tax Offset	6/27/2019	1.1%	\$943,200	1.3%	7/15/2019
<b>East Los Angeles</b>						
2319	Purchased Water Offset	11/2/2018	0.5%	\$196,775	0.5%	1/1/2019
2324-A	2019 Escalation Increase and SRM	12/24/2018	3.2%	\$1,474,441	4.1%	1/1/2019
<b>Hermosa Redondo</b>						
2322	Purchased Water Offset	11/5/2018	1.0%	\$296,066	1.0%	1/1/2019
2324-A	2019 Escalation Increase and SRM	12/24/2018	0.0%	\$324,595	1.1%	1/1/2019
2346	Purchased Water/Pump Tax Offset	6/27/2019	0.7%	\$195,440	0.6%	7/15/2019
<b>Kern River Valley</b>						
2324-A	2019 Escalation Increase and SRM	12/24/2018	1.7%	\$62,880	1.0%	1/1/2019
<b>Livermore</b>						
2324-A	2019 Escalation Increase and SRM	12/24/2018	1.1%	\$496,549	2.0%	1/1/2019
2327-A*	Ratebase Offset - PIDs 98846, 98854	2/15/2019	0.1%	\$15,273	0.1%	4/15/2019
<b>Los Altos</b>						
2324-A	2019 Escalation Increase and SRM	12/24/2018	0.6%	\$1,227,813	3.1%	1/1/2019
2348	Purchased Water/Pump Tax Offset	7/3/2019	2.8%	\$1,091,026	2.7%	7/15/2019
<b>Los Angeles County Region</b>						
2323	Purchased Water Offset	11/5/2018	1.2%	\$570,200	1.1%	1/1/2019
2324-A	2019 Escalation Increase and SRM	12/24/2018	-0.6%	\$549,625	1.1%	1/1/2019
2347	Purchased Water Offset	6/27/2019	0.6%	\$283,400	0.5%	7/15/2019

\* This subsequent offset was included in Cal Water's Application and is already reflected in the settlement for capital projects.

Applicable AL #	Description	Date Filed	% Change Typ. Res. Bill	Revenue \$	Change %	Effective Date
<b>Marysville</b>						
2324-A	2019 Escalation Increase and SRM	12/24/2018	2.4%	\$73,725	1.9%	1/1/2019
<b>Monterey Region</b>						
2324-A	2019 Escalation Increase and SRM	12/24/2018	2.1%	\$1,417,740	3.8%	1/1/2019
<b>Oroville</b>						
2324-A	2019 Escalation Increase and SRM	12/24/2018	1.4%	\$154,280	3.0%	1/1/2019
<b>Selma</b>						
2324-A	2019 Escalation Increase and SRM	12/24/2018	0.6%	\$50,786	0.9%	1/1/2019
<b>Stockton</b>						
2324-A	2019 Escalation Increase and SRM	12/24/2018	3.9%	\$2,218,287	4.4%	1/1/2019
<b>Visalia</b>						
2324-A	2019 Escalation Increase and SRM	12/24/2018	-1.5%	\$582,441	2.0%	1/1/2019
2328-A*	Ratebase Offset - PID 99369	2/19/2019	0.0%	\$10,152	0.0%	4/15/2019
<b>Westlake</b>						
2320	Purchased Water Offset	11/2/2018	1.8%	\$331,300	1.7%	1/1/2019
2324-A	2019 Escalation Increase and SRM	12/24/2018	-0.7%	\$123,625	0.6%	1/1/2019
<b>Willows</b>						
2324-A	2019 Escalation Increase and SRM	12/24/2018	0.5%	\$62,926	2.6%	1/1/2019
<b>ALL DISTRICTS</b>						
2332-A	Compliance filing to reflect all rates effective 1/1/2019.	12/21/2018	Layers rate base offsets and purchased water offsets, if any, on top of AL 2324-A.			1/1/2019

\* This subsequent offset was included in Cal Water's Application and is already reflected in the settlement for capital projects.

# **ATTACHMENT 2**

## **SELECTED TARIFFS**

CWS 2018 GRC Settlement Agreement  
Attachment 2 (Selected Tariffs)

CALIFORNIA WATER SERVICE COMPANY  
1720 North First Street, San Jose, CA 95112  
(408) 367-8200

Revised CPUC Sheet No. \_\_\_\_\_  
Cancelling CPUC Sheet No. \_\_\_\_\_

Schedule No. RSF

All Tariff Areas

RATE SUPPORT FUND

The Rate Support Fund (RSF) Program provides credits on the bills of customers in the Kern River Valley District.  
It also provides a subsidy of \$xxx,xxx to the Dixon District and of \$xxx,xxx to the Willows District to reduce the revenue requirements for each of the three years in this rate case cycle (2020-2022). (N)  
(N)

The RSF Program is funded through surcharges on other customers as specified below.

RSF SURCHARGE

APPLICABILITY:

Applicable to all water service except that provided for:

- (1) public and private fire protection services
- (2) under Schedules OR-3M, OR-3M-I, and OR-2UL for raw water delivery along the Powers Canal and
- (3) LIRA customers located in an RSF District (see Schedule LIRA).

TERRITORY:

All territories served.

SURCHARGE:

An RSF surcharge rate of 0.xxxx% will be applied to the basic water charges (identified below) on a customer's bill. (I)

"Basic water charges" as referenced in this Schedule consist of the service charge and quantity charges for a metered customer, and the flat charge for flat-rate customers, after RSF credits are applied; they do not include any other fees, surcharges, or credits.

RSF CREDIT

APPLICABILITY:

Applicable to all water service in the Kern River Valley District (the "RSF District"), except that provided for public and private fire protection services.

CREDIT AMOUNTS:

A discounted quantity rate on the first units of water consumption per month up to the "RSF Usage Limit."  
Discounted RSF quantity rate..... \$x.xx per 100 cubic feet (CCF) (I)

The Discounted RSF Quantity Rates apply to monthly water consumption up to the following RSF Usage Limits:  
Kern River Valley District First 10 CCF

Additional units will be charged at the quantity rates described on the rate schedules for those service areas.  
Kern River Valley District Schedule KRV-1

SPECIAL CONDITIONS

- 1. The RSF Credits and Surcharges on this tariff shall be separately identified on customer bills.
- 2. Customer bills in the Dixon and Willows Districts shall have a message on their bills indicating that their basic water rates (service charge and quantity rates) are lower due to a subsidy from the RSF program. This bill message will continue as long as the RSF subsidy continues. (C)  
(T)  
(T)
- 3. In no instance should the total amount of the combined RSF Credit and and LIRA discount received by a customer in any month exceeds that customer's water bill for service in that month.

(To be inserted by utility)  
Advice Letter No. \_\_\_\_\_  
Decision No. \_\_\_\_\_

Issued by  
PAUL G. TOWNSLEY  
NAME  
Vice President  
TITLE

(To be inserted by Cal. P.U.C.)  
Date Filed \_\_\_\_\_  
Effective \_\_\_\_\_  
Resolution No. \_\_\_\_\_

CALIFORNIA WATER SERVICE COMPANY  
1720 North First Street, San Jose, CA 95112  
(408) 367-8200

Revised CPUC Sheet No. \_\_\_\_\_  
Canceled CPUC Sheet No. \_\_\_\_\_

Preliminary Statement  
(continued)

**Z4. Conservation Expense One-Way Balancing Account 4 (CEBA4) (C)**

1. Purpose:

The purpose of the CEBA4 is to ensure ratepayers fund only conservation programs consistent with the adopted settlement approved by the Commission in D.18-\_\_-\_\_\_. The account will track the difference between recorded expenses and authorized expenses and refund to customers amounts included in rates which were not spent during the three-year authorization period. (C)

2. Applicability:

The CEBA4 covers years 2020 through 2022 for all ratemaking areas ("districts") included in Application 18-07-001 (C)

3. Accounting Procedure:

The following entries will be recorded monthly to each district's CEBA4. (C)

- a. The average annual authorized amount shown on page \_\_ of the 2018 GRC Settlement Agreement (attached to D.18-\_\_-\_\_ as Exhibit A) will be booked on a monthly level based on the spread of revenue adopted in Cal Water's Preliminary Statement M; (C)
- b. Reimbursements from grants provided to offset conservation expenses;
- c. Recorded conservation expenses including properly accounted-for expense accruals;
- d. The difference between authorized expenses and grants, and recorded expenses ((3.a. plus 3.b.) minus 3.c.);
- e. Monthly interest expense calculated on the accumulated balance in 3.h. for the prior month plus 1/2 of the current monthly balance shown in 3.d. calculated at 1/12 of the most recent month's interest rate on Commercial Paper, published in the Federal Reserve Statistical Release H.15 or its successor;
- f. The sum of the current and all prior monthly entries in 3.e., above;
- g. The sum of the current and all prior monthly entries in 3.d., above;
- h. The sum of 3.f. and 3.g.

4. Ratemaking Procedure:

- a. Each district's authorized conservation expense has three internal spending caps. Before requesting amortization in rates, Cal Water shall apply these internal spending caps to the totals in 3.c. and adjust from recorded expense any amounts which exceed categorical limits. Cal Water shall reflect the adjustment in its final calculation of 3.h. for each district. (C)
- b. If the total amount recorded in section 3.h. for any district as of December 31, 2022 is a positive number (meaning accumulated expenditures are less than the three-year authorization), Cal Water shall file an advice letter by March 31, 2023 to refund this amount to ratepayers. This refund should be made as a one-time conservation credit unless the average credit per customer exceeds 50% of the adopted monthly service charge for a residential 5/8 X 3/4-inch meter, in which case the credit should be made over a 12- month period. (C)
- c. If the total amount recorded in section 3.h. as of December 31, 2022 for any district is a negative number (meaning the accumulated expenditures exceed the three-year authorization), the balance shall not be collected. (C)

5. Termination of the Account

The CEBA4 for each applicable district shall terminate on December 31, 2022 or when the credit described in 4.b is completed, whichever is later. (T)

(To be inserted by utility)

Issued by

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

Advice Letter No. \_\_\_\_\_

PAUL G TOWNSLEY

Date Filed \_\_\_\_\_

Decision No. \_\_\_\_\_

Vice President  
TITLE

Effective \_\_\_\_\_

Resolution No. - \_\_\_\_\_

CALIFORNIA WATER SERVICE COMPANY  
1720 North First Street, San Jose, CA 95112  
(408) 367-8200

Revised CPUC Sheet No. \_\_\_\_\_

Canceling CPUC Sheet No. \_\_\_\_\_

Preliminary Statement  
(continued)

**AI. CHROMIUM-6 MEMORANDUM ACCOUNT (CHROMIUM-6 MA)**

1. **PURPOSE:** The purpose of the Chromium-6 Memorandum Account (Chromium-6 MA) is to track the incremental costs incurred to comply with the Maximum Contaminant Level (MCL) that is adopted by the California Department of Public Health (CDPH) for chromium-6 in order to coordinate recovery of costs with adopted revenue requirements. Cal Water may begin tracking incremental costs in this account after a final MCL is adopted by the CDPH, and may request recovery of the tracked costs through Tier 3 advice letter, or through its next GRC, according to the procedures described below.
2. **APPLICABILITY:** The Chromium-6 MA applies to all regulated operations. This excludes out-of-state affiliates and unregulated operations expenses.
3. **RATES:** The Chromium-6 MA has no rate component.
4. **ACCOUNTING PROCEDURE:** After an MCL for chromium-6 is adopted by the CDPH, Cal Water shall make the entries described below. The “incremental costs” that may be tracked in this account are costs (including labor, overhead, operations & maintenance expenses, and capital-related costs including return on investment, income taxes, ad valorem tax, depreciation, and other taxes and fees) that are over and above those that the Commission has approved for recovery through base rates.
  - (a) A debit or credit entry equal to incremental expenses for compliance with the MCL, as described above;
  - (b) A debit or credit entry equal to the incremental revenue requirement of each operationally in-service and closed to plant capital investment for compliance with the MCL (including return on investment, income taxes, ad valorem tax, depreciation, and other taxes and fees), as described above.
  - (c) A monthly debit or credit entry equal to the average balance in each segment of the account multiplied by 1/12th of the most recent month’s interest rate on Commercial Paper (prime, 90-day) published in the Federal Reserve Statistical Release H-15.
5. **REGULATORY PROCEDURE:**
  - (a) Required justifications: For each capital project, Cal Water will provide detailed justifications that contain least-cost analyses considering all feasible alternatives, including but not limited to blending, removing the well from active status, and Best Available Technologies (“BATs”) for chromium-6 treatment as specified in Title 22, California Code of Regulations. The need to maintain the affected well’s active status, thus requiring capital investment, must be supported with consideration of the district’s available water supply resources, including new supply projects authorized in the 2012 GRC.
  - (b) For recovery through an advice letter: When the last capital project in an advice letter filing is nearing completion (operationally in-service and closed to plant), and approximately one month before an advice letter seeking recovery is filed, Cal Water will confer with the Public Advocates Office to alert it of the advice letter filing, and begin providing the data supporting both the capital projects and expenses in the memo account for which recovery will be requested. The advice letter will request (a) inclusion of the revenue requirements for the authorized projects in rates going forward, and (b) a surcharge to recover the incremental revenue requirement and expenses tracked in the memo account.
 

( D ) ( C )  
( D ) ( T )  
( T )
  - (c) For recovery in a GRC: To the extent that incremental chromium-6 costs are not included in the beginning plant balance for the next GRC, or are not otherwise recovered, Cal Water may request cost recovery in the next GRC. In that event, Cal Water shall note the request in the Chromium-6 MA for tracking purposes.

(To be inserted by utility)  
Advice Letter No. \_\_\_\_\_

Issued by

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

Decision No. \_\_\_\_\_

NAME  
Vice President  
TITLE

Date Filed \_\_\_\_\_

Effective \_\_\_\_\_

Resolution No. \_\_\_\_\_

CALIFORNIA WATER SERVICE COMPANY  
1720 North First Street, San Jose CA 65112  
408) 367-8200

Revised  
Canceling

Cal. P.U.C. Sheet No. xxxxxx  
Cal. P.U.C. Sheet No. xxxxxx

AS. Asbestos Litigation Memorandum Account (ALMA)

1. PURPOSE

The Asbestos Litigation Memorandum Account (“ALMA”) will track costs, settlement payments, judgments and credits related to litigation arising from alleged exposure to asbestos from asbestos-cement (“AC”) water pipes in Cal Water’s service areas.

2. APPLICABILITY

The ALMA is effective beginning January 1, 2015 through December 31, 2024, unless the California Public Utilities Commission authorizes an extension. The ALMA applies to all districts. (C)  
for outside services related to defending against asbestos litigation lawsuits and seeking

3. ACCOUNTING PROCEDURE

Cal Water shall make the entries described below on a monthly basis. Cal Water shall only record costs for outside services related to defending against asbestos litigation lawsuits and seeking indemnification or cost recovery from insurers, developers, contractors, or other involved parties. Cal Water shall not record any costs for internal services related to defending against asbestos litigation lawsuits and seeking indemnification or cost recovery from insurers, developers, contractors, or other involved parties. Cal Water shall only record the following outside services costs related to asbestos litigation to the memorandum account:

- a. Filing and court fee costs
- b. Attorney fees
- c. Legal representation administrative costs
- d. Legal representation travel costs
- e. Litigation support costs
- f. Investigative costs
- g. Court reporter costs
- h. Deposition costs
- i. Expert witness fees
- j. Expert witness administrative costs
- k. Witness representation costs
- l. Witness travel costs
- m Insurance coverage attorney costs
- n Other reasonable and justified costs from outside service providers directly tied asbestos litigation cases.

(To be inserted by utility  
Advice letter No. xxxxx  
Decision No. xxxxx

Issued by  
GREG A. MILLEMAN  
NAME  
Vice President\_  
TITLE

Date filed \_\_\_\_\_  
Effective \_\_\_\_\_  
Resolution No. \_\_\_\_\_



CALIFORNIA WATER SERVICE COMPANY  
1720 North First Street, San Jose CA 65112  
408) 367-8200

Revised  
Canceling

Cal. P.U.C. Sheet No. xxxxxx  
Cal. P.U.C. Sheet No. xxxxxx

AS. Asbestos Litigation Memorandum Account (ALMA) (continued)

3. ACCOUNTING PROCEDURE (continued)

Cal Water may record in the ALMA payments made according to settlement agreements in litigation related to alleged asbestos exposure. Cal Water may record in the ALMA judgments against it in litigation related to alleged asbestos exposure.

Cal Water shall record any recovery or compensation of costs from outside sources as a credit to the memorandum account. Any recovery or compensation of costs recorded in the memorandum account is to be credited against the costs recorded in the memorandum account, including recovery or compensation received after any expiration of the memorandum account. Costs that shall be treated as a credit in the memorandum account include, but are not limited to:

- a. Developer indemnity
- b. Developer reimbursement of expenses
- c. Developer insurance reimbursement
- d. Contractor indemnity
- e. Contractor insurance reimbursement
- f. Contribution by other defendants
- g. Court awards
- Settlement Awards

Pursuant to Standard Practice U-27-W ("SP U-27") of the Division of Water & Audits, the ALMA will earn interest at the 90-day commercial paper rate.

4. DISPOSITION

Cal Water shall seek recovery of costs recorded in the memorandum account if triggered under SP U-27, or at the end of the five-year term of the memorandum account. The request shall be in a filing that is in accordance with SP U-27 and General Order 96-B, Water Industry Rule 7.3.3.

(To be inserted by utility)  
Advice letter No. xxxxx  
Decision No. xxxxx

Issued by  
GREG A. MILLEMAN  
NAME  
Vice President\_  
TITLE

Date filed \_\_\_\_\_  
Effective \_\_\_\_\_  
Resolution No. \_\_\_\_\_

Preliminary Statement  
 (continued)

**AU. 2018 Tax Accounting Memorandum Account (TAMA)**

1. Purpose: The purposes of the 2018 Tax Accounting Memorandum Account (TAMA) are:
    - (1) to track on a CPUC-jurisdictional revenue requirement basis the impacts of the "2018 Tax Cuts and Jobs Act" (TJCA) not otherwise reflected in rates from January 1, 2018 through December 31, 2019 (TCJA Memo Account Period); and (2) to track the income tax expense associated with any grants awarded to Cal Water.
  2. General Information: Cal Water shall record in the TAMA realized increases or decreases in its CPUC-jurisdictional revenue requirement resulting from the TJCA. The Memo Account shall be used in determining whether any rate adjustment is necessary to reflect impacts of the TJCA during the TCJA Memo Account Period. The Memo Account shall also be used to track the income tax expense associated with any grants awarded to Cal Water.
  3. Territory: All tariffed service areas of California Water Service Company.
- Memo Account Entries: The entries in the Memo Account may include the following:
- a. Realized decreases in revenue requirement resulting from the TCJA during the TCJA Memo Account Period.
  - b. Realized increases in revenue requirement resulting from the TCJA during the TCJA Memo Account Period.
  - c. Income tax expense associated with grants awarded to Cal Water.
  - d. Balances in the Memo Account will accrue interest at the 90-day commercial paper rate.
4. Disposition of Memo Account Balance:
    - Cal Water will file an advice letter to address the TCJA-related balance by 12/31/2020, or by such other time as ordered by the Commission. The TCJA balance in the Memo Account shall be addressed and rates shall be adjusted accordingly, as appropriate.
    - The TAMA will continue to 12/31/2022 to track grant-related income tax expenses, which will be addressed in Cal Water's next general rate case or at such other time as ordered by the Commission.

(End)

(To be inserted by utility)  
 Advice Letter No. \_\_\_\_\_  
 Decision No. \_\_\_\_\_

Issued by  
 GREG A. MILLEMAN  
 Name  
 Vice President  
 Title

(To be inserted by CPUC)  
 Date Filed \_\_\_\_\_  
 Effective \_\_\_\_\_  
 Resolution No. \_\_\_\_\_

**ATTACHMENT 3**

**SUPPORT FOR WILLOWS CHROMIUM-6 PROJECTS**

**Chromium-6 Memorandum Account Balance for the Willows District (2015-2019)<sup>1</sup>**

	(a)	(b)	(c) = a + b + prior month balance	(e)	(f) = a+b+e	
	Interest Rate %	Cr6 Expenses	Cr6 Capital Rev Req't <sup>2</sup>	Sub-total	Interest \$	Total
JAN	0.1600	\$630	\$0	\$630	\$0	\$630
FEB	0.1500	\$0	\$0	\$630	\$0	\$0
MAR	0.1400	\$0	\$0	\$630	\$0	\$0
APR	0.1300	\$0	\$0	\$630	\$0	\$0
MAY	0.1500	\$0	\$0	\$630	\$0	\$0
JUN	0.1800	\$144	\$0	\$774	\$0	\$144
JUL	0.1900	\$0	\$0	\$774	\$0	\$0
AUG	0.2600	\$0	\$0	\$774	\$0	\$0
SEP	0.2700	\$0	\$0	\$774	\$0	\$0
OCT	0.2500	\$0	\$0	\$774	\$0	\$0
NOV	0.3000	\$3,816	\$0	\$4,590	\$1	\$3,817
DEC	0.5400	\$19,933	\$0	\$24,523	\$7	\$19,940
2015 Total	0.2267	\$24,523	\$0		\$8	\$24,531
2016 Total	0.6442	\$107,029	\$0		\$467	\$107,495
2017 Total	1.1525	\$205,754	\$0		\$2,824	\$208,578
2018						
JAN	1.6300	\$16,347	\$0	\$353,653	\$469	\$16,816
FEB	1.7800	\$504	\$0	\$354,157	\$525	\$1,029
MAR	2.0800	\$15,462	\$0	\$369,619	\$627	\$16,089
APR	2.2000	\$3,413	\$0	\$373,031	\$681	\$4,094
MAY	2.1600	\$28,910	\$0	\$401,942	\$697	\$29,608
JUN	2.1900	\$853	\$0	\$402,795	\$734	\$1,587
JUL	2.1700	\$16,533	\$0	\$419,328	\$743	\$17,277
AUG	2.1900	\$19,240	\$0	\$438,569	\$783	\$20,023
SEP	2.1900	\$12,557	\$0	\$451,126	\$812	\$13,369
OCT	2.1900	\$23,249	\$0	\$474,374	\$845	\$24,093
NOV	2.1900	\$0	\$0	\$474,374	\$866	\$866
DEC	2.1900	\$50,496	\$0	\$524,870	\$912	\$51,408
2018 Total	2.0967	\$187,564	\$0		\$8,694	\$196,259
2019						
JAN	2.1900	(\$46,513)	\$45,052	\$523,410	\$957	(\$504)
FEB	2.1900	\$8,447	\$45,052	\$576,909	\$1,004	\$54,503
MAR	2.1900	\$14,301	\$45,052	\$636,263	\$1,107	\$60,461
APR	2.1900	\$9,463	\$45,052	\$690,778	\$1,211	\$55,726
MAY	2.1900	\$9,297	\$45,052	\$745,127	\$1,310	\$55,659
JUN	2.1900	\$35,126	\$45,052	\$825,305	\$1,433	\$81,611
JUL	2.1900	\$20,607	\$45,052	\$890,965	\$1,566	\$67,226
Aug Forecast	2.1900	\$0	\$45,052	\$936,017	\$1,667	\$46,719
Sep Forecast	2.1900	\$0	\$45,052	\$981,069	\$1,749	\$46,801
Oct Forecast	2.1900	\$0	\$45,052	\$1,026,121	\$1,832	\$46,884
Nov Forecast	2.1900	\$0	\$45,052	\$1,071,173	\$1,914	\$46,966
Dec Forecast	2.1900	\$0	\$45,052	\$1,116,225	\$1,996	\$47,048
2019 Total		\$50,729	\$540,626		\$17,746	\$609,101
<b>Total Account Balance</b>		<b>\$575,600</b>	<b>\$540,626</b>		<b>\$29,738</b>	<b>\$1,145,964</b>

<sup>1</sup> Does not reflect expenses incurred 8/1/2019 - 12/31/2019

<sup>2</sup> This represents the sum of the revenue requirements calculated on pages 2 through 6, divided by 12 months.

**PID 94841 - Willows Sta. 8 Chrome VI Treatment**

**Annual Revenue Requirement / Carrying Costs**

A1) PID 94841 - Willows Sta. 8 Chrome VI Treatment		TOTAL CAPITAL COST AT CLOSING	ADVICE LETTER REQUEST
ACCOUNT			
A2) 103310-Struct & Improve-Treat Plant		\$ 451,364	\$ 451,364
103320-Water Treatment Equipment		\$ 610,856	\$ 610,856
TOTAL CAPITAL COST AT CLOSING		<b>\$1,062,221</b>	\$1,062,221
A3) TOTAL ADVICE LETTER REQUEST - ADJUSTED			\$1,062,221
A4) BEGINNING YEAR PLANT (JANUARY 2019)			\$1,062,221
B1) ANNUAL DEPRECIATION	PLANT		
B2) 103310-Struct & Improve-Treat Plant	1.53%		\$6,906
103320-Water Treatment Equipment	3.42%		\$20,891
B3) TOTAL ANNUAL DEPRECIATION EXPENSE			\$27,797
C) ADJUSTED RATE BASE \$			\$1,062,221
D) CURRENT ADOPTED RATE OF RETURN (D. 14-08-011)			7.48%
E) REVENUE REQUIREMENT FOR RATE BASE ADJUSTMENT ( C * D )			\$79,454
F) NET TO GROSS MULTIPLIER ( APPENDIX E )			1.2125
G) GROSS REVENUE REQUIREMENT ( E * F )			\$96,338
H) EXPENSE CHANGES			
H1	ANNUAL DEPRECIATION	\$27,797.2	
H2	AD VALOREM TAX RATE ( APPENDIX F )	1.0273%	
H3	AD VALOREM TAXES ( A4 * H2 )	\$10,912.1	
H4	NET TO GROSS EXCL INCOME TAXES	1.00414	
I) ( H1 + H3 ) * H4		\$38,869.4	\$38,869
J) <b>REVENUE INCREASE REQUESTED ( G + I )</b>			<b>\$135,207</b>

Adopted Revenue	\$2,504,603
Requested % increase	5.40%

**PID 94928 - Willows Sta. 9 Chrome VI Treatment**

**Annual Revenue Requirement / Carrying Cost**

A1) PID 94928 - Willows Sta. 9 Chrome VI Treatment			
	ACCOUNT	TOTAL CAPITAL COST AT CLOSING	ADVICE LETTER REQUEST
A2)	103310-Struct & Improve-Treat Plant	\$ 443,304	\$443,304
	103320-Water Treatment Equipment	\$ 490,335	\$490,335
	TOTAL CAPITAL COST AT CLOSING	<b>\$933,639</b>	\$933,639
A3)	TOTAL ADVICE LETTER REQUEST		\$933,639
A4)	BEGINNING YEAR PLANT (JANUARY 2019)		\$933,639
B1)	ANNUAL DEPRECIATION	PLANT	
B2)	103310-Struct & Improve-Treat Plant	1.53%	\$6,783
	103320-Water Treatment Equipment	3.42%	\$16,769
			\$0
B3)	TOTAL ANNUAL DEPRECIATION EXPENSE		\$23,552
C)	RATE BASE ADJUSTMENT \$		\$933,639
D)	CURRENT ADOPTED RATE OF RETURN (D. 14-08-011)		7.48%
E)	REVENUE REQUIREMENT FOR RATE BASE ADJUSTMENT ( C * D )		\$69,836
F)	NET TO GROSS MULTIPLIER ( APPENDIX E )		1.2125
G)	GROSS REVENUE REQUIREMENT ( E * F )		\$84,676
H)	EXPENSE CHANGES		
	H1 ANNUAL DEPRECIATION	\$23,552.0	
	H2 AD VALOREM TAX RATE ( APPENDIX F )	1.0273%	
	H3 AD VALOREM TAXES ( A4 * H2 )	\$9,591.2	
	H4 NET TO GROSS EXCL INCOME TAXES	1.00414	
I)	( H1 + H3 ) * H4	\$33,280.3	\$33,280
J)	<b>REVENUE INCREASE REQUESTED ( G + I )</b>		<b>\$117,956</b>

Adopted revenue increase from GRC	\$	2,504,603
Requested % increase		4.78%

**PID 94953 - Willows Sta. 7 Chrome VI Treatment**

**Annual Revenue Requirement / Carrying Cost**

A1) PID 94953 - Willows Sta. 7 Chrome VI Treatment

ACCOUNT	TOTAL CAPITAL COST AT	ADVICE LETTER REQUEST
A2) 103210-Struct & Imp- Pumping Plant	\$ 134,975	\$ 134,975
103310-Struct & Improve-Treat Plant	\$ 226,276	\$ 226,276
103320-Water Treatment Equipment	\$ 531,022	\$ 531,022
<b>TOTAL CAPITAL COST AT CLOSING</b>	<b>\$892,273</b>	\$892,273
A3) TOTAL ADVICE LETTER REQUEST - ADJUSTED		\$892,273
A4) BEGINNING YEAR PLANT (JANUARY 2019)		\$892,273.43
B1) ANNUAL DEPRECIATION	PLANT	
B2) 103210-Struct & Imp- Pumping Plant	4.06%	\$5,480
103310-Struct & Improve-Treat Plant	1.53%	\$3,462
103320-Water Treatment Equipment	3.42%	\$18,161
		\$0
B3) TOTAL ANNUAL DEPRECIATION EXPENSE		\$27,103
C) ADJUSTED RATE BASE \$		\$892,273
D) CURRENT ADOPTED RATE OF RETURN (D. 14-08-011)		7.48%
E) REVENUE REQUIREMENT FOR RATE BASE ADJUSTMENT ( C * D )		\$66,742
F) NET TO GROSS MULTIPLIER ( APPENDIX E )		1.2125
G) GROSS REVENUE REQUIREMENT ( E * F )		\$80,924
H) EXPENSE CHANGES		
H1 ANNUAL DEPRECIATION	\$27,103.0	
H2 AD VALOREM TAX RATE ( APPENDIX F )	1.0273%	
H3 AD VALOREM TAXES ( A4 * H2 )	\$9,166.2	
H4 NET TO GROSS EXCL INCOME TAXES	1.00414	
I) ( H1 + H3 ) * H4	\$36,419.3	\$36,419
J) <b>REVENUE INCREASE REQUESTED ( G + I )</b>		<b>\$117,344</b>

Adopted Revenue	\$2,504,603
Requested % increase	4.69%

**PID 98889 - Willows Sta. 4 Chrome VI Treatment**

**Annual Revenue Requirement / Carrying Cost**

A1) PID 98889 - Willows Sta. 4 Chrome VI Treatment

ACCOUNT	TOTAL CAPITAL COST AT	ADVICE LETTER REQUEST
A2) 103210-Struct & Imp- Pumping Plant	\$ 320,512	\$ 320,512
103310-Struct & Improve-Treat Plant	\$ 316,196	\$ 316,196
103320-Water Treatment Equipment	\$ 525,710	\$ 525,710
<b>TOTAL CAPITAL COST AT CLOSING</b>	<b>\$1,162,417</b>	\$1,162,417
A3) TOTAL ADVICE LETTER REQUEST - ADJUSTED		\$1,162,417
A4) BEGINNING YEAR PLANT (JANUARY 2019)		\$1,162,417.34
B1) ANNUAL DEPRECIATION	PLANT	
B2) 103210-Struct & Imp- Pumping Plant	4.06%	\$13,013
103310-Struct & Improve-Treat Plant	1.53%	\$4,838
103320-Water Treatment Equipment	3.42%	\$17,979
		\$0
B3) TOTAL ANNUAL DEPRECIATION EXPENSE		\$35,830
C) ADJUSTED RATE BASE \$		\$1,162,417
D) CURRENT ADOPTED RATE OF RETURN (D. 14-08-011)		7.48%
E) REVENUE REQUIREMENT FOR RATE BASE ADJUSTMENT ( C * D )		\$86,949
F) NET TO GROSS MULTIPLIER ( APPENDIX E )		1.2125
G) GROSS REVENUE REQUIREMENT ( E * F )		\$105,425
H) EXPENSE CHANGES		
H1 ANNUAL DEPRECIATION	\$35,829.8	
H2 AD VALOREM TAX RATE ( APPENDIX F )	1.0273%	
H3 AD VALOREM TAXES ( A4 * H2 )	\$11,941.4	
H4 NET TO GROSS EXCL INCOME TAXES	1.00414	
I) ( H1 + H3 ) * H4	\$47,968.9	\$47,969
J) <b>REVENUE INCREASE REQUESTED ( G + I )</b>		<b>\$153,394</b>

Adopted Revenue	\$2,504,603
Requested % increase	6.12%



<b>PID 102724 - Prop 50 Full Scale Research</b>			
<b>Annual Revenue Requirement / Carrying Cost</b>			
ACCOUNT		TOTAL CAPITAL COST AT CLOSING	ADVICE LETTER REQUEST
A1) PID 102724 - Prop 50 Full Scale Research			
A2) 103030-Other Intangible Plant		\$ 165,575	\$ 165,575
TOTAL CAPITAL COST AT CLOSING		<b>\$165,575</b>	\$165,575
A3) TOTAL ADVICE LETTER REQUEST - ADJUSTED			\$165,575
A4) BEGINNING YEAR PLANT (JANUARY 2019)			\$165,574.91
B1) ANNUAL DEPRECIATION		PLANT	
B2) 103030-Other Intangible Plant		0.00%	\$0
B3) TOTAL ANNUAL DEPRECIATION EXPENSE			\$0
C) ADJUSTED RATE BASE \$			\$165,575
D) CURRENT ADOPTED RATE OF RETURN (D. 14-08-011)			7.48%
E) REVENUE REQUIREMENT FOR RATE BASE ADJUSTMENT ( C * D )			\$12,385
F) NET TO GROSS MULTIPLIER ( APPENDIX E )			1.2125
G) GROSS REVENUE REQUIREMENT ( E * F )			\$15,017
H) EXPENSE CHANGES			
H1	ANNUAL DEPRECIATION	\$0.0	
H2	AD VALOREM TAX RATE ( APPENDIX F )	1.0273%	
H3	AD VALOREM TAXES ( A4 * H2 )	\$1,700.9	
H4	NET TO GROSS EXCL INCOME TAXES	1.00414	
I) ( H1 + H3 ) * H4		\$1,708.0	\$1,708
J) <b>REVENUE INCREASE REQUESTED ( G + I )</b>			<b>\$16,725</b>
Adopted Revenue			\$2,504,603
Requested % increase			0.67%

# **ATTACHMENT 4**

## **DEPRECIATION RATES**

**BAKERSFIELD**  
**2018 GENERAL RATE CASE**  
**SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT**

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	1.88%	0.34%	0.00%	2.22%
103120	Collecting and Impounding Reservoirs (708000)	1.49%	0.53%	0.00%	2.02%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.16%	2.36%	0.00%	3.52%
103160	Supply Mains (712000)	1.62%	0.07%	0.00%	1.69%
103161	Supply Mains (712000) A.C.	1.62%	0.07%	0.00%	1.69%
103162	Supply Mains (712000) Cast Iron Pipe	1.62%	0.07%	0.00%	1.69%
103163	Supply Mains (712000) Steel	1.62%	0.07%	0.00%	1.69%
103164	Supply Mains (712000) All Other	1.62%	0.07%	0.00%	1.69%
Pumping					
103210	Structures and Improvements (730000)	3.04%	2.56%	0.00%	5.60%
103211	Pavement (730000)	9.08%	0.00%	0.00%	9.08%
103240	Pumping Equipment (732000)	2.79%	0.50%	0.00%	3.29%
103241	System Control Computer Equipment (732000)	2.79%	0.50%	0.00%	3.29%
103250	Other Pumping Plant (733000)	9.33%	0.00%	0.00%	9.33%
Treatment					
103310	Structures and Improvements (747000)	1.92%	0.45%	0.00%	2.37%
103320	Water Treatment Equipment (748000)	2.28%	0.22%	0.00%	2.50%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.96%	0.11%	0.00%	2.07%
103411	Driveway Pavement, Curbs, Gutters (759000)	0.71%	0.00%	0.00%	0.71%
103420	Reservoirs and Tanks (760000)	2.06%	1.04%	0.00%	3.10%
103421	Tank Painting (760000)	5.92%	0.00%	0.00%	5.92%
103430	T&D Mains	1.68%	0.94%	0.00%	2.62%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.39%	2.66%	0.00%	4.05%
103460	Meters and Meter Boxes (7640)	3.36%	0.00%	-0.06%	3.30%
103480	Hydrants (7650)	1.26%	0.86%	0.00%	2.12%
General Plant					
103710	Structures and Improvements (805100)	3.30%	-0.01%	0.00%	3.29%
103711	Driveway Pavement (805100)	3.90%	0.00%	0.00%	3.90%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	5.22%	0.00%	0.00%	5.22%
103721	Office Electronic Equipment (805200)	7.61%	0.00%	0.00%	7.61%
103722	Software	1.56%	0.00%	0.00%	1.56%
103730	Transportation Equipment (143200)	8.85%	0.00%	-0.33%	8.52%
103740	Stores Equipment (143400)	4.21%	0.00%	0.00%	4.21%
103750	Laboratory Equipment (748000)	7.81%	0.00%	0.00%	7.81%
103760	Communication Equipment (805200)	4.19%	0.00%	0.00%	4.19%
103770	Power Operated Equipment (805200)	4.78%	0.00%	-0.26%	4.52%
103780	Tools, Shop and Garage Equipment (805200)	5.67%	0.00%	0.00%	5.67%
103790	Other General Plant (805200)	-1.32%	0.00%	0.00%	-1.32%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

CWS 2018 GRC Settlement Agreement  
Attachment 4 (Depreciation Rates)

BAY AREA REGION 2018 GENERAL RATE CASE SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT					
<i>Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.</i>					
ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	1.80%	0.12%	0.00%	1.92%
103120	Collecting and Impounding Reservoirs (708000)	4.68%	6.45%	0.00%	11.13%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.98%	2.38%	0.00%	4.37%
103160	Supply Mains (712000)	2.02%	0.23%	0.00%	2.25%
103161	Supply Mains (712000) A.C.	2.02%	0.23%	0.00%	2.25%
103162	Supply Mains (712000) Cast Iron Pipe	2.02%	0.23%	0.00%	2.25%
103163	Supply Mains (712000) Steel	2.02%	0.23%	0.00%	2.25%
103164	Supply Mains (712000) All Other	2.02%	0.23%	0.00%	2.25%
Pumping					
103210	Structures and Improvements (730000)	2.64%	0.98%	0.00%	3.62%
103211	Pavement (730000)	10.63%	0.00%	0.00%	10.63%
103240	Pumping Equipment (732000)	2.64%	0.14%	0.00%	2.78%
103241	System Control Computer Equipment (732000)	2.64%	0.14%	0.00%	2.78%
103250	Other Pumping Plant (733000)	2.80%	0.12%	0.00%	2.92%
Treatment					
103310	Structures and Improvements (747000)	3.25%	0.15%	0.00%	3.40%
103320	Water Treatment Equipment (748000)	3.91%	0.32%	-0.06%	4.17%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.42%	0.07%	0.00%	1.49%
103411	Driveway Pavement, Curbs, Gutters (759000)	0.57%	0.00%	0.00%	0.57%
103420	Reservoirs and Tanks (760000)	2.07%	1.51%	0.00%	3.58%
103421	Tank Painting (760000)	10.55%	0.00%	0.00%	10.55%
103430	T&D Mains	1.38%	0.88%	0.00%	2.25%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.24%	3.09%	0.00%	4.33%
103460	Meters and Meter Boxes (7640)	2.92%	0.00%	-0.48%	2.43%
103480	Hydrants (7650)	1.33%	0.41%	0.00%	1.74%
General Plant					
103710	Structures and Improvements (805100)	1.05%	1.13%	0.00%	2.18%
103711	Driveway Pavement (805100)	-4.51%	0.00%	0.00%	-4.51%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	2.10%	0.00%	-0.35%	1.75%
103721	Office Electronic Equipment (805200)	21.41%	0.00%	0.00%	21.41%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	0.77%	0.00%	-1.60%	-0.83%
103740	Stores Equipment (143400)	3.83%	0.00%	0.00%	3.83%
103750	Laboratory Equipment (748000)	8.60%	0.00%	0.00%	8.60%
103760	Communication Equipment (805200)	1.11%	0.00%	0.00%	1.11%
103770	Power Operated Equipment (805200)	0.88%	0.00%	-1.56%	-0.68%
103780	Tools, Shop and Garage Equipment (805200)	6.44%	0.00%	0.00%	6.44%
103790	Other General Plant (805200)	4.32%	0.00%	0.00%	4.32%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

BEAR GULCH  
2018 GENERAL RATE CASE

SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	1.79%	0.19%	0.00%	1.98%
103120	Collecting and Impounding Reservoirs (708000)	1.45%	3.07%	0.00%	4.52%
103130	Lake, River and Other Intakes (709000)	1.23%	0.01%	0.00%	1.24%
103150	Wells (711000)	1.65%	2.70%	0.00%	4.35%
103160	Supply Mains (712000)	-0.84%	0.30%	0.00%	-0.54%
103161	Supply Mains (712000) A.C.	-0.84%	0.30%	0.00%	-0.54%
103162	Supply Mains (712000) Cast Iron Pipe	-0.84%	0.30%	0.00%	-0.54%
103163	Supply Mains (712000) Steel	-0.84%	0.30%	0.00%	-0.54%
103164	Supply Mains (712000) All Other	-0.84%	0.30%	0.00%	-0.54%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	2.34%	0.71%	0.00%	3.05%
103211	Pavement (730000)	-0.07%	0.00%	0.00%	-0.07%
103240	Pumping Equipment (732000)	2.40%	0.14%	0.00%	2.54%
103241	System Control Computer Equipment (732000)	2.40%	0.14%	0.00%	2.54%
103250	Other Pumping Plant (733000)	2.70%	0.10%	0.00%	2.80%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	2.52%	-0.08%	0.00%	2.44%
103320	Water Treatment Equipment (748000)	2.18%	0.23%	0.00%	2.41%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	1.59%	0.07%	0.00%	1.66%
103411	Driveway Pavement, Curbs, Gutters (759000)	7.11%	0.00%	0.00%	7.11%
103420	Reservoirs and Tanks (760000)	1.88%	1.25%	0.00%	3.13%
103421	Tank Painting (760000)	4.05%	0.00%	0.00%	4.05%
103430	T&D Mains	1.35%	0.68%	0.00%	2.02%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.46%	2.73%	0.00%	4.19%
103460	Meters and Meter Boxes (7640)	2.90%	0.00%	-0.34%	2.56%
103480	Hydrants (7650)	1.37%	0.36%	0.00%	1.73%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	5.97%	3.04%	0.00%	9.01%
103711	Driveway Pavement (805100)	0.00%	0.00%	0.00%	0.00%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	5.53%	0.00%	-0.06%	5.47%
103721	Office Electronic Equipment (805200)	17.69%	0.00%	0.00%	17.69%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	7.87%	0.00%	-0.47%	7.40%
103740	Stores Equipment (143400)	4.42%	0.00%	0.00%	4.42%
103750	Laboratory Equipment (748000)	3.50%	0.00%	0.00%	3.50%
103760	Communication Equipment (805200)	1.80%	0.00%	0.00%	1.80%
103770	Power Operated Equipment (805200)	3.10%	0.00%	-0.35%	2.75%
103780	Tools, Shop and Garage Equipment (805200)	5.73%	0.00%	0.00%	5.73%
103790	Other General Plant (805200)	4.40%	0.00%	0.00%	4.40%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

CHICO

2018 GENERAL RATE CASE

SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	2.10%	0.32%	0.00%	2.42%
103120	Collecting and Impounding Reservoirs (708000)	1.40%	0.51%	0.00%	1.91%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.18%	2.17%	0.00%	3.35%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	3.56%	2.58%	0.00%	6.14%
103211	Pavement (730000)	7.58%	0.00%	0.00%	7.58%
103240	Pumping Equipment (732000)	2.69%	0.49%	0.00%	3.18%
103241	System Control Computer Equipment (732000)	2.69%	0.49%	0.00%	3.18%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	2.03%	0.42%	0.00%	2.45%
103320	Water Treatment Equipment (748000)	3.40%	0.22%	0.00%	3.61%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	2.11%	-0.01%	0.00%	2.10%
103411	Driveway Pavement, Curbs, Gutters (759000)	0.00%	0.00%	0.00%	0.00%
103420	Reservoirs and Tanks (760000)	2.44%	1.05%	0.00%	3.49%
103421	Tank Painting (760000)	9.01%	0.00%	0.00%	9.01%
103430	T&D Mains	1.73%	0.91%	0.00%	2.64%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.39%	2.67%	0.00%	4.05%
103460	Meters and Meter Boxes (7640)	3.22%	0.00%	-0.16%	3.06%
103480	Hydrants (7650)	1.26%	0.86%	0.00%	2.12%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	3.02%	0.01%	0.00%	3.03%
103711	Driveway Pavement (805100)	3.90%	0.00%	0.00%	3.90%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	6.11%	0.00%	0.00%	6.11%
103721	Office Electronic Equipment (805200)	8.81%	0.00%	0.00%	8.81%
103722	Software	11.36%	0.00%	0.00%	11.36%
103730	Transportation Equipment (143200)	10.20%	0.00%	-0.76%	9.44%
103740	Stores Equipment (143400)	4.65%	0.00%	0.00%	4.65%
103750	Laboratory Equipment (748000)	0.00%	0.00%	0.00%	0.00%
103760	Communication Equipment (805200)	2.54%	0.00%	0.00%	2.54%
103770	Power Operated Equipment (805200)	4.76%	0.00%	-0.27%	4.49%
103780	Tools, Shop and Garage Equipment (805200)	6.70%	0.00%	-0.50%	6.20%
103790	Other General Plant (805200)	6.35%	0.00%	0.00%	6.35%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

DIXON

2018 GENERAL RATE CASE

SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.31%	2.05%	0.00%	3.36%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	5.79%	4.27%	0.00%	10.06%
103211	Pavement (730000)	8.21%	0.00%	0.00%	8.21%
103240	Pumping Equipment (732000)	2.83%	0.48%	0.00%	3.31%
103241	System Control Computer Equipment (732000)	2.83%	0.48%	0.00%	3.31%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	2.06%	0.41%	0.00%	2.47%
103320	Water Treatment Equipment (748000)	2.44%	0.24%	0.00%	2.67%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	0.00%	0.00%	0.00%	0.00%
103411	Driveway Pavement, Curbs, Gutters (759000)	21.04%	0.00%	0.00%	21.04%
103420	Reservoirs and Tanks (760000)	2.00%	0.95%	0.00%	2.95%
103421	Tank Painting (760000)	11.61%	0.00%	0.00%	11.61%
103430	T&D Mains	1.63%	0.78%	0.00%	2.41%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.54%	2.67%	0.00%	4.21%
103460	Meters and Meter Boxes (7640)	3.07%	0.00%	0.41%	3.48%
103480	Hydrants (7650)	1.26%	0.87%	0.00%	2.13%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	27.87%	-9.65%	0.00%	18.22%
103711	Driveway Pavement (805100)	0.00%	0.00%	0.00%	0.00%
	Office Furniture and Equipment; desks, file cabinets,				
103720	chairs (805200)	9.83%	0.00%	0.00%	9.83%
103721	Office Electronic Equipment (805200)	15.37%	0.00%	0.00%	15.37%
103722	Software	42.84%	0.00%	0.00%	42.84%
103730	Transportation Equipment (143200)	18.55%	0.00%	-0.19%	18.36%
103740	Stores Equipment (143400)	2.18%	0.00%	0.00%	2.18%
103750	Laboratory Equipment (748000)	0.00%	0.00%	0.00%	0.00%
103760	Communication Equipment (805200)	-2.08%	0.00%	0.00%	-2.08%
103770	Power Operated Equipment (805200)	2.75%	0.00%	-0.28%	2.47%
103780	Tools, Shop and Garage Equipment (805200)	4.89%	0.00%	0.00%	4.89%
103790	Other General Plant (805200)	0.00%	0.00%	0.00%	0.00%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

**DOMINGUEZ**

**2018 GENERAL RATE CASE**

**SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT**

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	2.12%	0.12%	0.00%	2.24%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.85%	4.27%	0.00%	6.12%
103160	Supply Mains (712000)	0.97%	0.06%	-0.28%	0.75%
103161	Supply Mains (712000) A.C.	0.97%	0.06%	-0.28%	0.75%
103162	Supply Mains (712000) Cast Iron Pipe	0.97%	0.06%	-0.28%	0.75%
103163	Supply Mains (712000) Steel	0.97%	0.06%	-0.28%	0.75%
103164	Supply Mains (712000) All Other	0.97%	0.06%	-0.28%	0.75%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	3.20%	0.16%	0.00%	3.36%
103211	Pavement (730000)	6.81%	0.00%	0.00%	6.81%
103240	Pumping Equipment (732000)	3.89%	0.23%	-0.08%	4.04%
103241	System Control Computer Equipment (732000)	3.89%	0.23%	-0.08%	4.04%
103250	Other Pumping Plant (733000)	5.32%	-0.04%	-0.04%	5.24%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	3.17%	0.16%	0.00%	3.33%
103320	Water Treatment Equipment (748000)	4.36%	0.21%	-0.06%	4.51%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	4.06%	0.19%	0.00%	4.25%
103411	Driveway Pavement, Curbs, Gutters (759000)	6.91%	0.00%	0.00%	6.91%
103420	Reservoirs and Tanks (760000)	3.88%	2.03%	0.00%	5.91%
103421	Tank Painting (760000)	25.73%	0.00%	0.00%	25.73%
103430	T&D Mains	1.41%	0.42%	0.00%	1.83%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.90%	0.47%	0.00%	2.38%
103460	Meters and Meter Boxes (7640)	3.45%	0.06%	-0.18%	3.34%
103480	Hydrants (7650)	1.17%	0.31%	0.00%	1.48%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	4.55%	0.22%	0.00%	4.77%
103711	Driveway Pavement (805100)	0.00%	0.00%	0.00%	0.00%
	Office Furniture and Equipment; desks, file cabinets,				
103720	chairs (805200)	0.00%	0.00%	0.00%	0.00%
103721	Office Electronic Equipment (805200)	123.21%	0.00%	0.00%	123.21%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	0.00%	0.00%	0.00%	0.00%
103740	Stores Equipment (143400)	0.00%	0.00%	0.00%	0.00%
103750	Laboratory Equipment (748000)	-0.04%	0.00%	0.00%	-0.04%
103760	Communication Equipment (805200)	2.45%	0.00%	0.00%	2.45%
103770	Power Operated Equipment (805200)	-3.40%	4.91%	-0.87%	0.64%
103780	Tools, Shop and Garage Equipment (805200)	6.52%	0.00%	0.00%	6.52%
103790	Other General Plant (805200)	-2.89%	0.00%	0.00%	-2.89%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%



EAST LOS ANGELES  
2018 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.95%	2.20%	0.00%	4.15%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	2.95%	0.76%	0.00%	3.71%
103211	Pavement (730000)	8.42%	0.00%	0.00%	8.42%
103240	Pumping Equipment (732000)	2.71%	0.14%	0.00%	2.85%
103241	System Control Computer Equipment (732000)	2.71%	0.14%	0.00%	2.85%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	2.98%	-0.07%	0.00%	2.91%
103320	Water Treatment Equipment (748000)	2.15%	0.12%	0.00%	2.27%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	1.66%	0.07%	0.00%	1.73%
103411	Driveway Pavement, Curbs, Gutters (759000)	7.08%	0.00%	0.00%	7.08%
103420	Reservoirs and Tanks (760000)	1.77%	1.03%	0.00%	2.80%
103421	Tank Painting (760000)	8.66%	0.00%	0.00%	8.66%
103430	T&D Mains	1.50%	0.66%	0.00%	2.16%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.62%	2.75%	0.00%	4.37%
103460	Meters and Meter Boxes (7640)	2.88%	0.00%	-0.35%	2.53%
103480	Hydrants (7650)	1.40%	0.35%	0.00%	1.75%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	2.13%	0.61%	0.00%	2.74%
103711	Driveway Pavement (805100)	7.49%	0.00%	0.00%	7.49%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	5.38%	0.00%	-0.03%	5.35%
103721	Office Electronic Equipment (805200)	15.70%	0.00%	0.00%	15.70%
103722	Software	-18.98%	0.00%	0.00%	-18.98%
103730	Transportation Equipment (143200)	10.81%	0.00%	-0.94%	9.87%
103740	Stores Equipment (143400)	4.90%	0.00%	0.00%	4.90%
103750	Laboratory Equipment (748000)	4.65%	0.00%	0.00%	4.65%
103760	Communication Equipment (805200)	1.81%	0.00%	0.00%	1.81%
103770	Power Operated Equipment (805200)	3.46%	0.00%	-0.31%	3.15%
103780	Tools, Shop and Garage Equipment (805200)	7.01%	0.00%	0.00%	7.01%
103790	Other General Plant (805200)	3.81%	0.00%	0.00%	3.81%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

HERMOSA REDONDO  
2018 GENERAL RATE CASE

SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.51%	2.31%	0.00%	3.82%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	2.74%	0.91%	0.00%	3.65%
103211	Pavement (730000)	6.13%	0.00%	0.00%	6.13%
103240	Pumping Equipment (732000)	2.53%	0.14%	0.00%	2.67%
103241	System Control Computer Equipment (732000)	2.53%	0.14%	0.00%	2.67%
103250	Other Pumping Plant (733000)	2.78%	0.09%	0.00%	2.87%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	3.04%	-0.55%	0.00%	2.49%
103320	Water Treatment Equipment (748000)	1.37%	0.11%	0.00%	1.48%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	1.47%	0.06%	0.00%	1.53%
103411	Driveway Pavement, Curbs, Gutters (759000)	0.36%	0.00%	0.00%	0.36%
103420	Reservoirs and Tanks (760000)	2.84%	2.08%	0.00%	4.92%
103421	Tank Painting (760000)	10.37%	0.00%	0.00%	10.37%
103430	T&D Mains	1.68%	0.57%	0.00%	2.26%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.80%	2.77%	0.00%	4.56%
103460	Meters and Meter Boxes (7640)	2.95%	0.00%	-0.34%	2.61%
103480	Hydrants (7650)	1.37%	0.34%	0.00%	1.71%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	0.58%	0.74%	0.00%	1.32%
103711	Driveway Pavement (805100)	-27.09%	0.00%	0.00%	-27.09%
	Office Furniture and Equipment; desks, file cabinets,				
103720	chairs (805200)	4.17%	0.00%	-0.13%	4.04%
103721	Office Electronic Equipment (805200)	5.12%	0.00%	0.00%	5.12%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	0.00%	0.00%	0.00%	0.00%
103740	Stores Equipment (143400)	1.48%	0.00%	0.00%	1.48%
103750	Laboratory Equipment (748000)	6.30%	0.00%	0.00%	6.30%
103760	Communication Equipment (805200)	-0.72%	0.00%	0.00%	-0.72%
103770	Power Operated Equipment (805200)	2.07%	0.00%	-0.07%	2.00%
103780	Tools, Shop and Garage Equipment (805200)	7.48%	0.00%	0.00%	7.48%
103790	Other General Plant (805200)	8.62%	0.00%	0.00%	8.62%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

**KERN RIVER VALLEY**  
**2018 GENERAL RATE CASE**  
**SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT**

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	2.78%	0.13%	0.03%	2.94%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	2.80%	0.08%	0.00%	2.88%
103150	Wells (711000)	2.15%	3.89%	0.00%	6.04%
103160	Supply Mains (712000)	2.08%	0.08%	-0.04%	2.12%
103161	Supply Mains (712000) A.C.	2.08%	0.08%	-0.04%	2.12%
103162	Supply Mains (712000) Cast Iron Pipe	2.08%	0.08%	-0.04%	2.12%
103163	Supply Mains (712000) Steel	2.08%	0.08%	-0.04%	2.12%
103164	Supply Mains (712000) All Other	2.08%	0.08%	-0.04%	2.12%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	2.82%	0.17%	0.00%	2.99%
103211	Pavement (730000)	0.00%	0.00%	0.00%	0.00%
103240	Pumping Equipment (732000)	3.79%	0.24%	-0.07%	3.96%
103241	System Control Computer Equipment (732000)	3.79%	0.24%	-0.07%	3.96%
103250	Other Pumping Plant (733000)	3.65%	-0.02%	-0.02%	3.61%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	3.32%	0.17%	0.00%	3.49%
103320	Water Treatment Equipment (748000)	5.95%	0.05%	-0.48%	5.52%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	3.35%	0.17%	0.06%	3.58%
103411	Driveway Pavement, Curbs, Gutters (759000)	0.00%	0.00%	0.00%	0.00%
103420	Reservoirs and Tanks (760000)	2.63%	1.17%	0.01%	3.81%
103421	Tank Painting (760000)	14.63%	0.00%	0.00%	14.63%
103430	T&D Mains	1.47%	0.43%	0.00%	1.90%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	2.31%	0.65%	0.00%	2.96%
103460	Meters and Meter Boxes (7640)	4.71%	0.33%	-0.29%	4.75%
103480	Hydrants (7650)	1.10%	0.32%	0.00%	1.42%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	4.24%	0.24%	0.00%	4.48%
103711	Driveway Pavement (805100)	0.00%	0.00%	0.00%	0.00%
	Office Furniture and Equipment; desks, file cabinets,				
103720	chairs (805200)	0.00%	0.00%	0.00%	0.00%
103721	Office Electronic Equipment (805200)	23.26%	0.00%	0.00%	23.26%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	0.00%	0.00%	0.00%	0.00%
103740	Stores Equipment (143400)	0.00%	0.00%	0.00%	0.00%
103750	Laboratory Equipment (748000)	0.00%	0.00%	0.00%	0.00%
103760	Communication Equipment (805200)	5.05%	0.00%	0.00%	5.05%
103770	Power Operated Equipment (805200)	13.27%	0.25%	-1.24%	12.28%
103780	Tools, Shop and Garage Equipment (805200)	8.08%	-0.91%	-0.91%	6.26%
103790	Other General Plant (805200)	1.52%	0.00%	0.00%	1.52%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

LIVERMORE

2018 GENERAL RATE CASE

SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.66%	2.40%	0.00%	4.06%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	3.04%	0.90%	0.00%	3.94%
103211	Pavement (730000)	4.00%	0.00%	0.00%	4.00%
103240	Pumping Equipment (732000)	2.52%	0.14%	0.00%	2.66%
103241	System Control Computer Equipment (732000)	2.52%	0.14%	0.00%	2.66%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	3.07%	-0.13%	0.00%	2.94%
103320	Water Treatment Equipment (748000)	3.36%	0.18%	0.00%	3.54%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	1.54%	0.08%	0.00%	1.62%
103411	Driveway Pavement, Curbs, Gutters (759000)	6.60%	0.00%	0.00%	6.60%
103420	Reservoirs and Tanks (760000)	2.29%	1.22%	0.00%	3.51%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	1.45%	0.70%	0.00%	2.15%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	-7.00%	11.31%	0.00%	4.31%
103460	Meters and Meter Boxes (7640)	2.94%	0.00%	-0.40%	2.53%
103480	Hydrants (7650)	1.44%	0.35%	0.00%	1.79%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	1.54%	0.67%	0.00%	2.21%
103711	Driveway Pavement (805100)	0.00%	0.00%	0.00%	0.00%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	1.67%	0.00%	-0.14%	1.53%
103721	Office Electronic Equipment (805200)	-0.56%	0.00%	0.00%	-0.56%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	10.50%	0.00%	-0.55%	9.95%
103740	Stores Equipment (143400)	5.56%	0.00%	0.00%	5.56%
103750	Laboratory Equipment (748000)	6.15%	0.00%	0.00%	6.15%
103760	Communication Equipment (805200)	1.48%	0.00%	0.00%	1.48%
103770	Power Operated Equipment (805200)	1.08%	0.00%	0.05%	1.13%
103780	Tools, Shop and Garage Equipment (805200)	7.14%	0.00%	0.00%	7.14%
103790	Other General Plant (805200)	3.45%	0.00%	0.00%	3.45%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

LOS ALTOS

2018 GENERAL RATE CASE

SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	1.75%	0.19%	0.00%	1.94%
103120	Collecting and Impounding Reservoirs (708000)	3.01%	4.58%	0.00%	7.59%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	2.01%	2.29%	0.00%	4.30%
103160	Supply Mains (712000)	-0.81%	0.29%	0.00%	-0.52%
103161	Supply Mains (712000) A.C.	-0.81%	0.29%	0.00%	-0.52%
103162	Supply Mains (712000) Cast Iron Pipe	-0.81%	0.29%	0.00%	-0.52%
103163	Supply Mains (712000) Steel	-0.81%	0.29%	0.00%	-0.52%
103164	Supply Mains (712000) All Other	-0.81%	0.29%	0.00%	-0.52%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	2.20%	0.82%	0.00%	3.02%
103211	Pavement (730000)	1.84%	0.00%	0.00%	1.84%
103240	Pumping Equipment (732000)	2.66%	0.14%	0.00%	2.80%
103241	System Control Computer Equipment (732000)	2.66%	0.14%	0.00%	2.80%
103250	Other Pumping Plant (733000)	2.71%	0.10%	0.00%	2.81%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	2.94%	-0.05%	0.00%	2.89%
103320	Water Treatment Equipment (748000)	1.87%	0.11%	0.00%	1.98%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	1.52%	0.07%	0.00%	1.59%
103411	Driveway Pavement, Curbs, Gutters (759000)	6.18%	0.00%	0.00%	6.18%
103420	Reservoirs and Tanks (760000)	3.21%	2.22%	0.00%	5.43%
103421	Tank Painting (760000)	11.48%	0.00%	0.00%	11.48%
103430	T&D Mains	1.57%	0.65%	0.00%	2.23%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.54%	2.74%	0.00%	4.28%
103460	Meters and Meter Boxes (7640)	2.98%	0.00%	-0.34%	2.65%
103480	Hydrants (7650)	1.42%	0.35%	0.00%	1.77%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	3.34%	1.55%	0.00%	4.89%
103711	Driveway Pavement (805100)	0.00%	0.00%	0.00%	0.00%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	6.39%	0.00%	-0.14%	6.25%
103721	Office Electronic Equipment (805200)	19.62%	0.00%	0.00%	19.62%
103722	Software	18.64%	0.00%	0.00%	18.64%
103730	Transportation Equipment (143200)	4.80%	0.00%	-0.33%	4.47%
103740	Stores Equipment (143400)	5.77%	0.00%	0.00%	5.77%
103750	Laboratory Equipment (748000)	4.45%	0.00%	0.00%	4.45%
103760	Communication Equipment (805200)	1.79%	0.00%	0.00%	1.79%
103770	Power Operated Equipment (805200)	1.60%	0.00%	1.32%	2.92%
103780	Tools, Shop and Garage Equipment (805200)	6.28%	0.00%	0.00%	6.28%
103790	Other General Plant (805200)	7.33%	0.00%	0.00%	7.33%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

LOS ANGELES COUNTY REGION  
2018 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE	
				RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	2.25%	3.78%	0.00%	6.03%
103160	Supply Mains (712000)	8.76%	0.14%	-0.20%	8.70%
103161	Supply Mains (712000) A.C.	8.76%	0.14%	-0.20%	8.70%
103162	Supply Mains (712000) Cast Iron Pipe	8.76%	0.14%	-0.20%	8.70%
103163	Supply Mains (712000) Steel	8.76%	0.14%	-0.20%	8.70%
103164	Supply Mains (712000) All Other	8.76%	0.14%	-0.20%	8.70%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	4.03%	1.28%	0.00%	5.31%
103211	Pavement (730000)	6.54%	0.00%	0.00%	6.54%
103240	Pumping Equipment (732000)	2.71%	0.15%	-0.01%	2.86%
103241	System Control Computer Equipment (732000)	2.71%	0.15%	-0.01%	2.86%
103250	Other Pumping Plant (733000)	4.82%	-0.03%	0.00%	4.80%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	1.11%	0.17%	0.00%	1.28%
103320	Water Treatment Equipment (748000)	6.55%	0.16%	-0.18%	6.52%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	1.69%	0.07%	0.00%	1.76%
103411	Driveway Pavement, Curbs, Gutters (759000)	6.30%	0.00%	0.00%	6.30%
103420	Reservoirs and Tanks (760000)	2.18%	1.42%	0.00%	3.61%
103421	Tank Painting (760000)	18.08%	0.00%	0.00%	18.08%
103430	T&D Mains	1.68%	0.48%	0.00%	2.15%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.76%	2.39%	0.00%	4.15%
103460	Meters and Meter Boxes (7640)	2.69%	0.00%	-0.38%	2.31%
103480	Hydrants (7650)	1.34%	0.34%	0.00%	1.68%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	2.23%	0.71%	0.00%	2.94%
103711	Driveway Pavement (805100)	6.76%	0.00%	0.00%	6.76%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	4.20%	0.00%	-0.15%	4.05%
103721	Office Electronic Equipment (805200)	7.15%	0.00%	0.00%	7.15%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	0.00%	0.00%	0.00%	0.00%
103740	Stores Equipment (143400)	0.52%	0.00%	0.00%	0.52%
103750	Laboratory Equipment (748000)	5.46%	0.00%	0.00%	5.46%
103760	Communication Equipment (805200)	1.64%	0.00%	0.00%	1.64%
103770	Power Operated Equipment (805200)	1.77%	0.00%	-0.02%	1.75%
103780	Tools, Shop and Garage Equipment (805200)	7.09%	0.00%	0.00%	7.09%
103790	Other General Plant (805200)	1.74%	0.00%	0.00%	1.74%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

MONTEREY REGION  
2018 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE	
				RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.40%	2.06%	0.00%	3.46%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	2.85%	1.99%	0.00%	4.84%
103211	Pavement (730000)	7.74%	0.00%	0.00%	7.74%
103240	Pumping Equipment (732000)	3.00%	0.49%	0.00%	3.48%
103241	System Control Computer Equipment (732000)	3.00%	0.49%	0.00%	3.48%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	2.12%	0.43%	0.00%	2.55%
103320	Water Treatment Equipment (748000)	4.13%	0.19%	0.00%	4.33%
Transmission and Distribution					
103410	Structures and Improvements (759000)	2.07%	0.01%	0.00%	2.08%
103411	Driveway Pavement, Curbs, Gutters (759000)	2.36%	0.00%	0.00%	2.36%
103420	Reservoirs and Tanks (760000)	2.13%	1.12%	0.00%	3.25%
103421	Tank Painting (760000)	17.90%	0.00%	0.00%	17.90%
103430	T&D Mains	1.66%	0.84%	0.00%	2.50%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.50%	2.66%	0.00%	4.15%
103460	Meters and Meter Boxes (7640)	3.35%	0.00%	-0.16%	3.19%
103480	Hydrants (7650)	1.25%	0.87%	0.00%	2.12%
General Plant					
103710	Structures and Improvements (805100)	2.04%	0.57%	0.00%	2.61%
103711	Driveway Pavement (805100)	0.79%	0.00%	0.00%	0.79%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	6.78%	0.00%	0.00%	6.78%
103721	Office Electronic Equipment (805200)	11.34%	0.00%	0.00%	11.34%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	6.32%	0.00%	-0.45%	5.87%
103740	Stores Equipment (143400)	5.05%	0.00%	0.00%	5.05%
103750	Laboratory Equipment (748000)	7.30%	0.00%	0.00%	7.30%
103760	Communication Equipment (805200)	2.51%	0.00%	0.00%	2.51%
103770	Power Operated Equipment (805200)	1.17%	0.00%	-0.27%	0.91%
103780	Tools, Shop and Garage Equipment (805200)	5.89%	0.00%	0.00%	5.89%
103790	Other General Plant (805200)	6.75%	0.00%	0.00%	6.75%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%



MARYSVILLE  
2018 GENERAL RATE CASE

SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	2.15%	0.32%	0.00%	2.47%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.69%	2.55%	0.00%	4.24%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	18.97%	12.35%	0.00%	31.32%
103211	Pavement (730000)	10.55%	0.00%	0.00%	10.55%
103240	Pumping Equipment (732000)	2.71%	0.50%	0.00%	3.21%
103241	System Control Computer Equipment (732000)	2.71%	0.50%	0.00%	3.21%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	1.80%	0.45%	0.00%	2.25%
103320	Water Treatment Equipment (748000)	2.42%	0.24%	0.00%	2.66%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	2.26%	0.11%	0.00%	2.37%
103411	Driveway Pavement, Curbs, Gutters (759000)	8.96%	0.00%	0.00%	8.96%
103420	Reservoirs and Tanks (760000)	2.03%	1.05%	0.00%	3.08%
103421	Tank Painting (760000)	9.36%	0.00%	0.00%	9.36%
103430	T&D Mains	1.94%	0.93%	0.00%	2.88%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.52%	2.67%	0.00%	4.20%
103460	Meters and Meter Boxes (7640)	2.79%	0.00%	-0.20%	2.59%
103480	Hydrants (7650)	1.36%	0.86%	0.00%	2.22%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	3.00%	0.02%	0.00%	3.02%
103711	Driveway Pavement (805100)	4.02%	0.00%	0.00%	4.02%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	7.28%	0.00%	0.00%	7.28%
103721	Office Electronic Equipment (805200)	10.98%	0.00%	0.00%	10.98%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	7.50%	0.00%	-0.26%	7.24%
103740	Stores Equipment (143400)	0.00%	0.00%	0.00%	0.00%
103750	Laboratory Equipment (748000)	4.81%	0.00%	0.00%	4.81%
103760	Communication Equipment (805200)	0.43%	0.00%	0.00%	0.43%
103770	Power Operated Equipment (805200)	4.62%	0.00%	-0.27%	4.35%
103780	Tools, Shop and Garage Equipment (805200)	5.06%	0.00%	0.00%	5.06%
103790	Other General Plant (805200)	0.00%	0.00%	0.00%	0.00%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%



OROVILLE

2018 GENERAL RATE CASE

SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	1.97%	0.33%	0.00%	2.30%
103120	Collecting and Impounding Reservoirs (708000)	1.83%	0.72%	0.00%	2.55%
103130	Lake, River and Other Intakes (709000)	1.48%	-0.11%	0.00%	1.37%
103150	Wells (711000)	0.67%	3.76%	0.00%	4.43%
103160	Supply Mains (712000)	1.30%	0.06%	0.00%	1.36%
103161	Supply Mains (712000) A.C.	1.30%	0.06%	0.00%	1.36%
103162	Supply Mains (712000) Cast Iron Pipe	1.30%	0.06%	0.00%	1.36%
103163	Supply Mains (712000) Steel	1.30%	0.06%	0.00%	1.36%
103164	Supply Mains (712000) All Other	1.30%	0.06%	0.00%	1.36%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	2.79%	2.54%	0.00%	5.33%
103211	Pavement (730000)	6.06%	0.00%	0.00%	6.06%
103240	Pumping Equipment (732000)	2.77%	0.48%	0.00%	3.25%
103241	System Control Computer Equipment (732000)	2.77%	0.48%	0.00%	3.25%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	1.76%	0.46%	0.00%	2.22%
103320	Water Treatment Equipment (748000)	9.35%	1.05%	0.00%	10.40%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	1.66%	-0.15%	0.00%	1.51%
103411	Driveway Pavement, Curbs, Gutters (759000)	6.00%	0.00%	0.00%	6.00%
103420	Reservoirs and Tanks (760000)	2.55%	1.08%	0.00%	3.63%
103421	Tank Painting (760000)	6.08%	0.00%	0.00%	6.08%
103430	T&D Mains	1.84%	0.92%	0.00%	2.76%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.50%	2.66%	0.00%	4.16%
103460	Meters and Meter Boxes (7640)	2.82%	0.00%	0.25%	3.07%
103480	Hydrants (7650)	1.27%	0.86%	0.00%	2.13%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	1.52%	0.42%	0.00%	1.94%
103711	Driveway Pavement (805100)	-0.75%	0.00%	0.00%	-0.75%
	Office Furniture and Equipment; desks, file cabinets,				
103720	chairs (805200)	5.75%	0.00%	0.00%	5.75%
103721	Office Electronic Equipment (805200)	8.17%	0.00%	0.00%	8.17%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	2.15%	0.00%	-0.32%	1.83%
103740	Stores Equipment (143400)	4.17%	0.00%	0.00%	4.17%
103750	Laboratory Equipment (748000)	5.11%	0.00%	0.00%	5.11%
103760	Communication Equipment (805200)	-0.16%	0.00%	0.00%	-0.16%
103770	Power Operated Equipment (805200)	4.66%	0.00%	-0.26%	4.40%
103780	Tools, Shop and Garage Equipment (805200)	4.76%	0.00%	0.00%	4.76%
103790	Other General Plant (805200)	3.38%	-0.02%	0.00%	3.36%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

**RANCHO DOMINGUEZ  
2018 GENERAL RATE CASE**

**SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT**

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	0.00%	0.00%	0.00%	0.00%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	0.00%	0.00%	0.00%	0.00%
103211	Pavement (730000)	0.00%	0.00%	0.00%	0.00%
103240	Pumping Equipment (732000)	2.76%	0.15%	-0.01%	2.90%
103241	System Control Computer Equipment (732000)	2.76%	0.15%	-0.01%	2.90%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	0.00%	0.00%	0.00%	0.00%
103320	Water Treatment Equipment (748000)	0.00%	0.00%	0.00%	0.00%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	0.00%	0.00%	0.00%	0.00%
103411	Driveway Pavement, Curbs, Gutters (759000)	0.00%	0.00%	0.00%	0.00%
103420	Reservoirs and Tanks (760000)	0.00%	0.00%	0.00%	0.00%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	0.00%	0.00%	0.00%	0.00%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	0.00%	0.00%	0.00%	0.00%
103460	Meters and Meter Boxes (7640)	0.00%	0.00%	0.00%	0.00%
103480	Hydrants (7650)	0.00%	0.00%	0.00%	0.00%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	2.53%	0.64%	-0.01%	3.16%
103711	Driveway Pavement (805100)	8.13%	0.00%	0.00%	8.13%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	4.87%	0.00%	-0.16%	4.71%
103721	Office Electronic Equipment (805200)	11.51%	0.00%	0.00%	11.51%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	11.79%	0.00%	-0.91%	10.88%
103740	Stores Equipment (143400)	5.01%	0.00%	0.00%	5.01%
103750	Laboratory Equipment (748000)	0.00%	0.00%	0.00%	0.00%
103760	Communication Equipment (805200)	3.38%	0.00%	0.00%	3.38%
103770	Power Operated Equipment (805200)	4.17%	0.00%	-0.64%	3.53%
103780	Tools, Shop and Garage Equipment (805200)	6.12%	0.00%	0.00%	6.12%
103790	Other General Plant (805200)	6.06%	0.00%	0.00%	6.06%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

SELMA

2018 GENERAL RATE CASE

SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.32%	2.07%	0.00%	3.39%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	2.76%	2.03%	0.00%	4.79%
103211	Pavement (730000)	7.08%	0.00%	0.00%	7.08%
103240	Pumping Equipment (732000)	2.83%	0.49%	0.00%	3.32%
103241	System Control Computer Equipment (732000)	2.83%	0.49%	0.00%	3.32%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	2.10%	0.42%	0.00%	2.52%
103320	Water Treatment Equipment (748000)	2.41%	0.24%	0.00%	2.66%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	0.00%	0.00%	0.00%	0.00%
103411	Driveway Pavement, Curbs, Gutters (759000)	7.20%	0.00%	0.00%	7.20%
103420	Reservoirs and Tanks (760000)	1.91%	0.99%	0.00%	2.90%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	1.72%	0.86%	0.00%	2.57%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.46%	2.66%	0.00%	4.12%
103460	Meters and Meter Boxes (7640)	3.54%	0.00%	-0.17%	3.37%
103480	Hydrants (7650)	1.21%	0.87%	0.00%	2.08%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	2.59%	0.30%	0.00%	2.89%
103711	Driveway Pavement (805100)	3.86%	0.00%	0.00%	3.86%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	5.87%	0.00%	0.00%	5.87%
103721	Office Electronic Equipment (805200)	8.46%	0.00%	0.00%	8.46%
103722	Software	45.29%	0.00%	0.00%	45.29%
103730	Transportation Equipment (143200)	8.73%	0.00%	-0.76%	7.97%
103740	Stores Equipment (143400)	1.89%	0.00%	0.00%	1.89%
103750	Laboratory Equipment (748000)	8.43%	0.00%	0.00%	8.43%
103760	Communication Equipment (805200)	-4.84%	0.00%	0.00%	-4.84%
103770	Power Operated Equipment (805200)	5.47%	0.00%	-0.25%	5.22%
103780	Tools, Shop and Garage Equipment (805200)	7.12%	0.00%	0.00%	7.12%
103790	Other General Plant (805200)	5.20%	0.00%	0.00%	5.20%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

STOCKTON

2018 GENERAL RATE CASE

SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	-0.29%	1.27%	0.00%	0.98%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.76%	2.16%	0.00%	3.92%
103160	Supply Mains (712000)	0.86%	-0.02%	0.00%	0.84%
103161	Supply Mains (712000) A.C.	0.86%	-0.02%	0.00%	0.84%
103162	Supply Mains (712000) Cast Iron Pipe	0.86%	-0.02%	0.00%	0.84%
103163	Supply Mains (712000) Steel	0.86%	-0.02%	0.00%	0.84%
103164	Supply Mains (712000) All Other	0.86%	-0.02%	0.00%	0.84%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	3.78%	2.25%	0.00%	6.03%
103211	Pavement (730000)	9.49%	0.00%	0.00%	9.49%
103240	Pumping Equipment (732000)	2.75%	0.49%	0.00%	3.24%
103241	System Control Computer Equipment (732000)	2.75%	0.49%	0.00%	3.24%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	2.06%	0.43%	0.00%	2.49%
103320	Water Treatment Equipment (748000)	2.72%	0.24%	0.00%	2.95%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	1.46%	-0.14%	0.00%	1.32%
103411	Driveway Pavement, Curbs, Gutters (759000)	-18.80%	0.00%	0.00%	-18.80%
103420	Reservoirs and Tanks (760000)	3.57%	1.03%	0.00%	4.60%
103421	Tank Painting (760000)	10.43%	0.00%	0.00%	10.43%
103430	T&D Mains	1.77%	0.94%	0.00%	2.71%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.48%	2.66%	0.00%	4.14%
103460	Meters and Meter Boxes (7640)	2.84%	0.00%	0.26%	3.11%
103480	Hydrants (7650)	1.18%	0.89%	0.00%	2.07%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	2.96%	0.02%	0.00%	2.98%
103711	Driveway Pavement (805100)	4.27%	0.00%	0.00%	4.27%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	7.18%	0.00%	0.00%	7.18%
103721	Office Electronic Equipment (805200)	12.32%	0.00%	0.00%	12.32%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	7.64%	0.00%	-0.38%	7.26%
103740	Stores Equipment (143400)	4.34%	0.00%	0.00%	4.34%
103750	Laboratory Equipment (748000)	8.74%	0.00%	0.00%	8.74%
103760	Communication Equipment (805200)	1.52%	0.00%	0.00%	1.52%
103770	Power Operated Equipment (805200)	3.81%	0.00%	-0.26%	3.55%
103780	Tools, Shop and Garage Equipment (805200)	7.43%	0.00%	0.00%	7.43%
103790	Other General Plant (805200)	1.08%	0.00%	0.00%	1.08%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

VISALIA

2018 GENERAL RATE CASE

SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.39%	2.05%	0.00%	3.44%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	2.72%	2.06%	0.00%	4.78%
103211	Pavement (730000)	7.42%	0.00%	0.00%	7.42%
103240	Pumping Equipment (732000)	2.81%	0.49%	0.00%	3.30%
103241	System Control Computer Equipment (732000)	2.81%	0.49%	0.00%	3.30%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	2.12%	0.45%	0.00%	2.57%
103320	Water Treatment Equipment (748000)	3.44%	0.21%	0.00%	3.65%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	2.22%	0.00%	0.00%	2.22%
103411	Driveway Pavement, Curbs, Gutters (759000)	0.00%	0.00%	0.00%	0.00%
103420	Reservoirs and Tanks (760000)	2.80%	1.25%	0.00%	4.05%
103421	Tank Painting (760000)	5.25%	0.00%	0.00%	5.25%
103430	T&D Mains	1.69%	0.92%	0.00%	2.61%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.32%	2.67%	0.00%	3.99%
103460	Meters and Meter Boxes (7640)	3.49%	0.00%	-0.22%	3.27%
103480	Hydrants (7650)	1.28%	0.87%	0.00%	2.15%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	2.98%	0.11%	0.00%	3.09%
103711	Driveway Pavement (805100)	3.95%	0.00%	0.00%	3.95%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	5.81%	0.00%	0.00%	5.81%
103721	Office Electronic Equipment (805200)	8.35%	0.00%	0.00%	8.35%
103722	Software	16.26%	0.00%	0.00%	16.26%
103730	Transportation Equipment (143200)	9.95%	0.00%	-0.54%	9.41%
103740	Stores Equipment (143400)	4.35%	0.00%	0.00%	4.35%
103750	Laboratory Equipment (748000)	40.89%	0.00%	0.00%	40.89%
103760	Communication Equipment (805200)	3.21%	0.00%	0.00%	3.21%
103770	Power Operated Equipment (805200)	4.07%	0.00%	-0.28%	3.79%
103780	Tools, Shop and Garage Equipment (805200)	6.05%	0.00%	0.00%	6.05%
103790	Other General Plant (805200)	5.62%	0.00%	0.00%	5.62%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

WESTLAKE

2018 GENERAL RATE CASE

SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE	
				RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	0.00%	0.00%	0.00%	0.00%
103160	Supply Mains (712000)	1.02%	0.30%	0.00%	1.32%
103161	Supply Mains (712000) A.C.	1.02%	0.30%	0.00%	1.32%
103162	Supply Mains (712000) Cast Iron Pipe	1.02%	0.30%	0.00%	1.32%
103163	Supply Mains (712000) Steel	1.02%	0.30%	0.00%	1.32%
103164	Supply Mains (712000) All Other	1.02%	0.30%	0.00%	1.32%
Pumping					
103210	Structures and Improvements (730000)	8.37%	2.37%	0.00%	10.74%
103211	Pavement (730000)	7.37%	0.00%	0.00%	7.37%
103240	Pumping Equipment (732000)	2.48%	0.15%	0.00%	2.63%
103241	System Control Computer Equipment (732000)	2.48%	0.15%	0.00%	2.63%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	0.00%	0.00%	0.00%	0.00%
103320	Water Treatment Equipment (748000)	0.00%	0.00%	0.00%	0.00%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.55%	0.07%	0.00%	1.62%
103411	Driveway Pavement, Curbs, Gutters (759000)	6.67%	0.00%	0.00%	6.67%
103420	Reservoirs and Tanks (760000)	2.20%	1.13%	0.00%	3.33%
103421	Tank Painting (760000)	2.23%	0.00%	0.00%	2.23%
103430	T&D Mains	1.63%	0.56%	0.00%	2.19%
103440	see Accounting Manual A-C-11	1.02%	1.17%	0.00%	2.19%
103450	Services (7630)	1.73%	2.74%	0.00%	4.47%
103460	Meters and Meter Boxes (7640)	2.67%	0.00%	-0.44%	2.23%
103480	Hydrants (7650)	1.30%	0.34%	0.00%	1.64%
General Plant					
103710	Structures and Improvements (805100)	3.50%	1.25%	0.00%	4.75%
103711	Driveway Pavement (805100)	0.00%	0.00%	0.00%	0.00%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	4.68%	0.00%	-0.13%	4.55%
103721	Office Electronic Equipment (805200)	11.12%	0.00%	0.00%	11.12%
103722	Software	-26.97%	0.00%	0.00%	-26.97%
103730	Transportation Equipment (143200)	8.24%	0.00%	-0.75%	7.49%
103740	Stores Equipment (143400)	-4.15%	0.00%	0.00%	-4.15%
103750	Laboratory Equipment (748000)	-1.86%	0.00%	0.00%	-1.86%
103760	Communication Equipment (805200)	-3.36%	0.00%	0.00%	-3.36%
103770	Power Operated Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103780	Tools, Shop and Garage Equipment (805200)	6.51%	0.00%	0.00%	6.51%
103790	Other General Plant (805200)	-8.62%	0.00%	0.00%	-8.62%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

WILLOWS

2018 GENERAL RATE CASE

SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	0.42%	2.77%	0.00%	3.19%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	2.50%	1.83%	0.00%	4.33%
103211	Pavement (730000)	6.20%	0.00%	0.00%	6.20%
103240	Pumping Equipment (732000)	2.64%	0.50%	0.00%	3.14%
103241	System Control Computer Equipment (732000)	2.64%	0.50%	0.00%	3.14%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	1.28%	0.54%	0.00%	1.82%
103320	Water Treatment Equipment (748000)	3.67%	0.16%	0.00%	3.83%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.60%	-0.07%	0.00%	1.53%
103411	Driveway Pavement, Curbs, Gutters (759000)	5.00%	0.00%	0.00%	5.00%
103420	Reservoirs and Tanks (760000)	2.05%	0.97%	0.00%	3.02%
103421	Tank Painting (760000)	8.18%	0.00%	0.00%	8.18%
103430	T&D Mains	1.77%	0.94%	0.00%	2.71%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.43%	2.67%	0.00%	4.10%
103460	Meters and Meter Boxes (7640)	3.05%	0.00%	0.00%	3.05%
103480	Hydrants (7650)	1.25%	0.87%	0.00%	2.12%
General Plant					
103710	Structures and Improvements (805100)	2.19%	0.34%	0.00%	2.53%
103711	Driveway Pavement (805100)	3.45%	0.00%	0.00%	3.45%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	3.88%	0.00%	0.00%	3.88%
103721	Office Electronic Equipment (805200)	4.84%	0.00%	0.00%	4.84%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	12.12%	0.00%	0.01%	12.13%
103740	Stores Equipment (143400)	1.41%	0.00%	0.00%	1.41%
103750	Laboratory Equipment (748000)	9.60%	0.00%	0.00%	9.60%
103760	Communication Equipment (805200)	2.02%	0.00%	0.00%	2.02%
103770	Power Operated Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103780	Tools, Shop and Garage Equipment (805200)	5.54%	0.00%	0.00%	5.54%
103790	Other General Plant (805200)	0.00%	0.00%	0.00%	0.00%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%



TRAVIS

2018 GENERAL RATE CASE

SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	2.15%	0.32%	0.00%	2.47%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.69%	2.55%	0.00%	4.24%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	18.97%	12.35%	0.00%	31.32%
103211	Pavement (730000)	10.55%	0.00%	0.00%	10.55%
103240	Pumping Equipment (732000)	2.71%	0.50%	0.00%	3.21%
103241	System Control Computer Equipment (732000)	2.71%	0.50%	0.00%	3.21%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	1.80%	0.45%	0.00%	2.25%
103320	Water Treatment Equipment (748000)	2.42%	0.24%	0.00%	2.66%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	2.26%	0.11%	0.00%	2.37%
103411	Driveway Pavement, Curbs, Gutters (759000)	8.96%	0.00%	0.00%	8.96%
103420	Reservoirs and Tanks (760000)	2.03%	1.05%	0.00%	3.08%
103421	Tank Painting (760000)	9.36%	0.00%	0.00%	9.36%
103430	T&D Mains	1.94%	0.93%	0.00%	2.88%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.52%	2.67%	0.00%	4.20%
103460	Meters and Meter Boxes (7640)	2.79%	0.00%	-0.20%	2.59%
103480	Hydrants (7650)	1.36%	0.86%	0.00%	2.22%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	3.00%	0.02%	0.00%	3.02%
103711	Driveway Pavement (805100)	4.02%	0.00%	0.00%	4.02%
	Office Furniture and Equipment; desks, file cabinets,				
103720	chairs (805200)	7.28%	0.00%	0.00%	7.28%
103721	Office Electronic Equipment (805200)	10.98%	0.00%	0.00%	10.98%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	7.50%	0.00%	-0.26%	7.24%
103740	Stores Equipment (143400)	0.00%	0.00%	0.00%	0.00%
103750	Laboratory Equipment (748000)	4.81%	0.00%	0.00%	4.81%
103760	Communication Equipment (805200)	0.43%	0.00%	0.00%	0.43%
103770	Power Operated Equipment (805200)	4.62%	0.00%	-0.27%	4.35%
103780	Tools, Shop and Garage Equipment (805200)	5.06%	0.00%	0.00%	5.06%
103790	Other General Plant (805200)	0.00%	0.00%	0.00%	0.00%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%



CUSTOMER SUPPORT SERVICES ("CSS")

2018 GENERAL RATE CASE

SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

*Items highlighted in yellow are in dispute. Tables must be updated after CPUC resolution of dispute.*

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	0.00%	0.00%	0.00%	0.00%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	0.00%	0.00%	0.00%	0.00%
103211	Pavement (730000)	0.00%	0.00%	0.00%	0.00%
103240	Pumping Equipment (732000)	2.79%	0.14%	0.00%	2.93%
103241	System Control Computer Equipment (732000)	2.79%	0.14%	0.00%	2.93%
103250	Other Pumping Plant (733000)	2.64%	0.12%	0.00%	2.76%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	0.00%	0.00%	0.00%	0.00%
103320	Water Treatment Equipment (748000)	0.23%	0.13%	0.00%	0.36%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	0.00%	0.00%	0.00%	0.00%
103411	Driveway Pavement, Curbs, Gutters (759000)	0.00%	0.00%	0.00%	0.00%
103420	Reservoirs and Tanks (760000)	0.00%	0.00%	0.00%	0.00%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	0.00%	0.00%	0.00%	0.00%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	0.00%	0.00%	0.00%	0.00%
103460	Meters and Meter Boxes (7640)	0.00%	0.00%	0.00%	0.00%
103480	Hydrants (7650)	0.00%	0.00%	0.00%	0.00%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	2.81%	0.92%	0.00%	3.73%
103711	Driveway Pavement (805100) Office Furniture and Equipment; desks, file cabinets,	3.27%	0.00%	0.00%	3.27%
103720	chairs (805200)	4.78%	0.00%	-0.14%	4.64%
103721	Office Electronic Equipment (805200)	11.77%	0.00%	0.00%	11.77%
103722	Software	12.84%	0.00%	0.00%	12.84%
103730	Transportation Equipment (143200)	13.87%	0.00%	-0.65%	13.22%
103740	Stores Equipment (143400)	4.44%	0.00%	0.00%	4.44%
103750	Laboratory Equipment (748000)	5.61%	0.00%	0.00%	5.61%
103760	Communication Equipment (805200)	1.68%	0.00%	0.00%	1.68%
103770	Power Operated Equipment (805200)	3.22%	0.00%	-0.56%	2.66%
103780	Tools, Shop and Garage Equipment (805200)	7.54%	0.00%	0.00%	7.54%
103790	Other General Plant (805200)	3.85%	0.00%	0.00%	3.85%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property Utility Plant Purchased (used when entire systems	0.00%	0.00%	0.00%	0.00%
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

**ATTACHMENT 5**

**TABLES FOR CHAPTER 8 -  
SERVICES AND SALES**

**Table 1**

Consumption per Service (CCF)		CWS Application			Cal Advocates			Settlement		
		Residential	Business	Multi-family	Residential	Business	Multi-family	Residential	Business	Multi-family
101	Bakersfield	241	803	1,208	241	803	1,208	241	803	1,208
170	Bay Area Region	97	554	981	97	554	981	97	554	981
102	Bear Gulch	255	438	467	255	447	467	255	447	467
104	Chico	210	683	1,234	210	683	1,234	210	683	1,234
330	Customer Support Services	0	0	0	0	0	0	0	0	0
105	Dixon	141	252	1,140	141	255	1,140	141	255	1,140
128	Dominguez	124	1,080	1,326	124	1,080	1,326	124	1,080	1,326
106	East Los Angeles	146	412	462	146	412	462	146	412	462
108	Hermosa Redondo	111	341	496	111	341	496	111	341	496
134	Kern River Valley	66	219	280	66	219	280	66	219	280
110	Livermore	170	591	1,833	170	595	1,833	170	595	1,833
111	Los Altos	216	901	1,631	216	901	1,631	216	901	1,631
172	Los Angeles County Region	241	1,412	1,084	241	1,413	1,084	241	1,413	1,084
112	Marysville	133	370	951	133	370	951	133	370	951
171	Monterey Region	124	736	1,315	124	737	1,315	124	737	1,315
113	Oroville	139	467	818	139	467	818	139	467	818
117	Selma	209	494	2,086	209	494	2,086	209	494	2,086
119	Stockton	138	641	1,649	138	650	1,649	138	650	1,649
157	Travis AFB	0	0	0	0	0	0	0	0	0
120	Visalia	204	747	662	204	747	662	204	747	662
123	Westlake	330	1,456	661	330	1,456	661	330	1,456	661
121	Willows	163	376	1103	163	376	1103	163	376	1103

**Table 2**  
**Sales Forecast Based on Total Sales (KCCF)**

District ID	District/Region	Business Class	CWS Application	Cal Advocates	Settlement
101	Bakersfield	Industrial	22,610	22,610	22,610
101	Bakersfield	Public Authority	2,767,018	2,767,018	2,767,018
101	Bakersfield	Other	57,234	57,234	57,234
170	Bay Area Region	Industrial	350,865	350,865	350,865
170	Bay Area Region	Public Authority	503,389	503,389	503,389
170	Bay Area Region	Other	57,092	57,092	57,092
102	Bear Gulch	Industrial	2,072	2,072	2,072
102	Bear Gulch	Public Authority	147,851	147,851	147,851
102	Bear Gulch	Other	10,881	10,881	10,881
102	Bear Gulch	Irrigation	11,247	0	0
104	Chico	Industrial	15,258	15,258	15,258
104	Chico	Public Authority	483,651	483,651	483,651
104	Chico	Other	10,442	10,442	10,442
105	Dixon	Industrial	130	130	130
105	Dixon	Public Authority	27,068	27,068	27,068
105	Dixon	Other	359	359	359
105	Dixon	Irrigation	367	0	0
128	Dominguez	Industrial	4,537,018	4,537,018	4,537,018
128	Dominguez	Public Authority	551,161	551,161	551,161
128	Dominguez	Other	36,483	36,483	36,483
128	Dominguez	Recycled	2,459,281	2,459,281	2,459,281
106	East Los Angeles	Industrial	569,897	569,897	569,897
106	East Los Angeles	Public Authority	652,578	652,578	652,578
106	East Los Angeles	Other	5,539	5,539	5,539
108	Hermosa Redondo	Industrial	274,452	274,452	274,452
108	Hermosa Redondo	Public Authority	210,259	210,259	210,259
108	Hermosa Redondo	Other	2,618	2,618	2,618
108	Hermosa Redondo	Irrigation	223	0	0
108	Hermosa Redondo	Recycled	51,901	51,901	51,901
134	Kern River Valley	Public Authority	12,121	12,121	12,121
110	Livermore	Public Authority	353,411	353,411	353,411
110	Livermore	Other	4,515	4,515	4,515
110	Livermore	Irrigation	4,776	0	0
111	Los Altos	Industrial	8,935	8,935	8,935
111	Los Altos	Public Authority	233,107	233,107	233,107

**Table 2**  
**Sales Forecast Based on Total Sales (KCCF)**

District ID	District/Region	Business Class	CWS Application	Cal Advocates	Settlement
111	Los Altos	Other	6,230	6,230	6,230
111	Los Altos	Recycled	76,665	76,665	76,665
172	Los Angeles County Region	Public Authority	377,877	377,877	377,877
172	Los Angeles County Region	Other	5,179	5,179	5,179
172	Los Angeles County Region	Irrigation	920	0	0
112	Marysville	Industrial	1,113	1,113	1,113
112	Marysville	Public Authority	76,241	76,241	76,241
112	Marysville	Other	2,481	2,481	2,481
171	Monterey Region	Industrial	577,681	577,681	577,681
171	Monterey Region	Public Authority	442,186	442,186	442,186
171	Monterey Region	Other	17,056	17,056	17,056
171	Monterey Region	Irrigation	1,165	0	0
113	Oroville	Industrial	209,563	209,563	209,563
113	Oroville	Public Authority	87,310	87,310	87,310
113	Oroville	Other	3,961	3,961	3,961
117	Selma	Industrial	28,964	28,964	28,964
117	Selma	Public Authority	136,501	136,501	136,501
117	Selma	Other	4,150	4,150	4,150
119	Stockton	Industrial	903,676	903,676	903,676
119	Stockton	Public Authority	1,006,158	1,006,158	1,006,158
119	Stockton	Other	11,328	11,328	11,328
119	Stockton	Irrigation	32,429	0	0
120	Visalia	Industrial	134,301	134,301	134,301
120	Visalia	Public Authority	1,158,769	1,158,769	1,158,769
120	Visalia	Other	27,005	27,005	27,005
123	Westlake	Public Authority	96,235	96,235	96,235
123	Westlake	Other	1,548	1,548	1,548
123	Westlake	Recycled	239,354	239,354	239,354
121	Willows	Public Authority	48	48	48
121	Willows	Other	5	5	5

**Table 3**  
**Metered Services**

District ID	District Name	Business Class	CWS Application	Cal Advocates	Settlement
101	Bakersfield	Residential	57,218	57,218	57,218
101	Bakersfield	Business	6,285	6,285	6,285
101	Bakersfield	Multiple Family	1,194	1,194	1,194
101	Bakersfield	Industrial	31	31	31
101	Bakersfield	Public Authority	747	747	747
101	Bakersfield	Other	76	76	76
170	Bay Area Region	Residential	47,171	47,171	47,171
170	Bay Area Region	Business	5,252	5,252	5,252
170	Bay Area Region	Multiple Family	996	996	996
170	Bay Area Region	Industrial	147	147	147
170	Bay Area Region	Public Authority	553	553	553
170	Bay Area Region	Other	80	80	80
102	Bear Gulch	Residential	17,006	17,006	17,006
102	Bear Gulch	Business	1,206	1,206	1,206
102	Bear Gulch	Multiple Family	258	258	258
102	Bear Gulch	Industrial	1	1	1
102	Bear Gulch	Public Authority	117	117	117
102	Bear Gulch	Other	35	35	35
104	Chico	Residential	25,514	25,514	25,514
104	Chico	Business	3,022	3,022	3,022
104	Chico	Multiple Family	1,048	1,048	1,048
104	Chico	Industrial	26	26	26
104	Chico	Public Authority	432	432	432
104	Chico	Other	29	29	29
105	Dixon	Residential	2,686	2,686	2,686
105	Dixon	Business	147	147	147
105	Dixon	Multiple Family	30	30	30
105	Dixon	Industrial	3	3	3
105	Dixon	Public Authority	30	30	30
105	Dixon	Other	3	3	3
128	Dominguez	Residential	29,018	29,018	29,018
128	Dominguez	Business	2,850	2,850	2,850
128	Dominguez	Multiple Family	751	751	751
128	Dominguez	Industrial	158	158	158
128	Dominguez	Public Authority	218	218	218
128	Dominguez	Other	30	30	30

**Table 3**  
**Metered Services**

District ID	District Name	Business Class	CWS Application	Cal Advocates	Settlement
128	Dominguez	Recycled	21	21	21
106	East Los Angeles	Residential	20,330	20,330	20,330
106	East Los Angeles	Business	4,521	4,521	4,521
106	East Los Angeles	Multiple Family	815	815	815
106	East Los Angeles	Industrial	105	105	105
106	East Los Angeles	Public Authority	344	344	344
106	East Los Angeles	Other	11	11	11
108	Hermosa Redondo	Residential	22,557	22,557	22,557
108	Hermosa Redondo	Business	1,819	1,819	1,819
108	Hermosa Redondo	Multiple Family	1,848	1,848	1,848
108	Hermosa Redondo	Industrial	25	25	25
108	Hermosa Redondo	Public Authority	354	354	354
108	Hermosa Redondo	Other	10	10	10
108	Hermosa Redondo	Recycled	18	18	18
134	Kern River Valley	Residential	3,821	3,821	3,821
134	Kern River Valley	Business	121	121	121
134	Kern River Valley	Multiple Family	7	7	7
134	Kern River Valley	Public Authority	14	14	14
134	Kern River Valley	Other	1	1	1
110	Livermore	Residential	17,081	17,081	17,081
110	Livermore	Business	996	996	996
110	Livermore	Multiple Family	110	110	110
110	Livermore	Public Authority	230	230	230
110	Livermore	Other	17	17	17
111	Los Altos	Residential	17,006	17,006	17,006
111	Los Altos	Business	1,185	1,185	1,185
111	Los Altos	Multiple Family	180	180	180
111	Los Altos	Industrial	4	4	4
111	Los Altos	Public Authority	204	204	204
111	Los Altos	Other	41	41	41
111	Los Altos	Recycled	1	1	1
172	Los Angeles County Region	Residential	24,150	24,150	24,150
172	Los Angeles County Region	Business	703	703	703
172	Los Angeles County Region	Multiple Family	229	229	229
172	Los Angeles County Region	Public Authority	257	257	257
172	Los Angeles County Region	Other	28	28	28

**Table 3**  
**Metered Services**

District ID	District Name	Business Class	CWS Application	Cal Advocates	Settlement
112	Marysville	Residential	3,022	3,022	3,022
112	Marysville	Business	483	483	483
112	Marysville	Multiple Family	134	134	134
112	Marysville	Industrial	2	2	2
112	Marysville	Public Authority	47	47	47
112	Marysville	Other	5	5	5
171	Monterey Region	Residential	26,895	26,895	26,895
171	Monterey Region	Business	2,883	2,883	2,883
171	Monterey Region	Multiple Family	486	486	486
171	Monterey Region	Industrial	48	48	48
171	Monterey Region	Public Authority	346	346	346
171	Monterey Region	Other	38	38	38
113	Oroville	Residential	2,662	2,662	2,662
113	Oroville	Business	665	665	665
113	Oroville	Multiple Family	90	90	90
113	Oroville	Industrial	17	17	17
113	Oroville	Public Authority	88	88	88
113	Oroville	Other	5	5	5
117	Selma	Residential	5,777	5,777	5,777
117	Selma	Business	445	445	445
117	Selma	Multiple Family	72	72	72
117	Selma	Industrial	20	20	20
117	Selma	Public Authority	122	122	122
117	Selma	Other	13	13	13
119	Stockton	Residential	38,840	38,840	38,840
119	Stockton	Business	3,824	3,824	3,824
119	Stockton	Multiple Family	419	419	419
119	Stockton	Industrial	79	79	79
119	Stockton	Public Authority	305	305	305
119	Stockton	Other	34	34	34
120	Visalia	Residential	40,623	40,623	40,623
120	Visalia	Business	3,004	3,004	3,004
120	Visalia	Multiple Family	1,024	1,024	1,024
120	Visalia	Industrial	64	64	64
120	Visalia	Public Authority	933	933	933
120	Visalia	Other	73	73	73



**Table 3**  
**Metered Services**

<b>District ID</b>	<b>District Name</b>	<b>Business Class</b>	<b>CWS Application</b>	<b>Cal Advocates</b>	<b>Settlement</b>
123	Westlake	Residential	6,179	6,179	6,179
123	Westlake	Business	533	533	533
123	Westlake	Multiple Family	125	125	125
123	Westlake	Public Authority	89	89	89
123	Westlake	Other	6	6	6
123	Westlake	Recycled	16	16	16
121	Willows	Residential	2,039	2,039	2,039
121	Willows	Business	267	267	267
121	Willows	Multiple Family	36	36	36
121	Willows	Public Authority	48	48	48
121	Willows	Other	5	5	5

**Table 4**  
**Flat Rate Services**

<b>District ID</b>	<b>District Name</b>	<b>Business Class</b>	<b>CWS Application</b>	<b>Cal Advocates</b>	<b>Settlement</b>
101	Bakersfield	Residential Flat	6,147	6,147	6,147
117	Selma	Residential Flat	0	0	0
157	Travis AFB	Residential Flat	1	1	1

**Table 5**  
**Total Water Production (CCF)**

<b>District ID</b>	<b>District/Region</b>	<b>CWS Application</b>	<b>Cal Advocates</b>	<b>Settlement</b>
101	Bakersfield	27,099,768	27,099,768	27,099,768
170	Bay Area Region	9,948,695	9,948,695	9,948,695
102	Bear Gulch	5,444,091	5,444,091	5,444,091
104	Chico	9,975,890	9,975,890	9,975,890
330	Customer Support Services	0	0	0
105	Dixon	589,364	589,364	589,364
128	Dominguez	16,003,370	16,003,370	16,003,370
106	East Los Angeles	6,544,870	6,544,870	6,544,870
108	Hermosa Redondo	4,826,814	4,826,814	4,826,814
134	Kern River Valley	366,340	366,340	366,340
110	Livermore	4,192,335	4,192,335	4,192,335
111	Los Altos	5,769,620	5,769,620	5,769,620
172	Los Angeles County Region	8,068,785	8,068,785	8,068,785
112	Marysville	855,466	855,466	855,466
171	Monterey Region	7,602,222	7,602,222	7,602,222
113	Oroville	1,133,861	1,133,861	1,133,861
117	Selma	1,876,463	1,876,463	1,876,463
119	Stockton	11,270,973	11,270,973	11,270,973
157	Travis AFB	0	0	0
120	Visalia	13,069,724	13,069,724	13,069,724
123	Westlake	3,443,927	3,443,927	3,443,927
121	Willows	557,221	557,221	557,221

**Table 6**  
**Unaccounted for Water Percentages**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	7.00%	7.00%	7.00%
170	Bay Area Region	3.89%	3.89%	5.81%
102	Bear Gulch	5.40%	5.40%	5.40%
104	Chico	7.10%	7.10%	7.50%
330	Customer Support Services	0.00%	0.00%	0.00%
105	Dixon	18.86%	18.86%	18.86%
128	Dominguez	4.61%	4.61%	4.61%
106	East Los Angeles	1.79%	1.79%	1.79%
108	Hermosa Redondo	4.94%	4.94%	4.94%
134	Kern River Valley	16.79%	16.79%	19.84%
110	Livermore	3.35%	3.35%	3.35%
111	Los Altos	7.07%	7.07%	7.07%
172	Los Angeles County Region	7.65%	7.65%	7.64%
112	Marysville	8.17%	8.17%	8.00%
171	Monterey Region	6.18%	6.18%	6.17%
113	Oroville	7.23%	7.23%	7.00%
117	Selma	7.00%	7.00%	7.00%
119	Stockton	7.35%	7.35%	7.35%
157	Travis AFB	0.00%	0.00%	0.00%
120	Visalia	4.04%	4.04%	4.04%
123	Westlake	6.01%	6.01%	6.01%
121	Willows	8.31%	8.31%	9.02%

**ATTACHMENT 6**

**TABLES FOR CHAPTER 9 -  
EXPENSE ISSUES**

## **CSS and District Expenses**

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<b>Pumping Expenses</b> .....	<b>12</b>
<b>Water Treatment Expenses</b> .....	<b>13</b>
<b>Transmission &amp; Distribution Expenses</b> .....	<b>14</b>
<b>Customer Accounting Expenses</b> .....	<b>15</b>
<b>Maintenance (Stores) Expenses</b> .....	<b>16</b>
<b>Contracted Maintenance Expenses</b> .....	<b>17</b>
<b>Rent Expenses</b> .....	<b>18</b>
<b>Administrative Charges</b> .....	<b>19</b>
<b>Amortization of Limited Term Investment</b> .....	<b>20</b>
<b>Dues and Donations Adjustments</b> .....	<b>21</b>
<b>A&amp;G Non-Specifics Expenses</b> .....	<b>22</b>

**Table 1**  
**Payroll Expenses**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 7,225,421	\$ 7,002,145	\$ 7,085,157
170	Bay Area Region	\$ 5,001,539	\$ 4,689,095	\$ 4,898,780
102	Bear Gulch	\$ 2,490,303	\$ 2,483,324	\$ 2,483,324
104	Chico	\$ 3,462,357	\$ 3,368,816	\$ 3,432,222
330	Customer Support Services	\$ 32,229,939	\$ 24,044,450	\$ 29,233,601
105	Dixon	\$ 387,252	\$ 371,681	\$ 382,902
128	Dominguez	\$ 3,553,485	\$ 3,531,082	\$ 3,531,082
106	East Los Angeles	\$ 3,322,229	\$ 3,300,736	\$ 3,300,736
108	Hermosa Redondo	\$ 2,089,679	\$ 2,077,144	\$ 2,077,144
134	Kern River Valley	\$ 959,821	\$ 949,280	\$ 949,280
110	Livermore	\$ 1,239,521	\$ 1,231,762	\$ 1,231,762
111	Los Altos	\$ 2,250,938	\$ 2,244,798	\$ 2,198,306
172	Los Angeles County Region	\$ 2,906,247	\$ 2,888,777	\$ 2,888,777
112	Marysville	\$ 615,732	\$ 610,285	\$ 610,285
171	Monterey Region	\$ 3,926,900	\$ 3,902,601	\$ 3,902,601
113	Oroville	\$ 873,235	\$ 864,900	\$ 864,900
117	Selma	\$ 716,392	\$ 708,202	\$ 708,202
119	Stockton	\$ 4,612,243	\$ 4,528,310	\$ 4,587,192
157	Travis AFB	\$ 557,316	\$ 557,316	\$ 557,316
120	Visalia	\$ 4,249,415	\$ 4,147,562	\$ 4,225,273
123	Westlake	\$ 881,831	\$ 877,051	\$ 877,051
121	Willows	\$ 408,795	\$ 407,270	\$ 407,735
Total		\$ 83,960,590	\$ 74,786,587	\$ 80,433,630

**Table 2**  
**Benefits Expenses**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 4,162,803	\$ 3,731,636	\$ 3,851,892
170	Bay Area Region	\$ 2,387,974	\$ 875,813	\$ 2,209,621
102	Bear Gulch	\$ 1,394,736	\$ 1,250,275	\$ 1,290,566
104	Chico	\$ 1,761,347	\$ 1,578,913	\$ 1,629,795
330	Customer Support Services	\$ 17,029,526	\$ 15,455,147	\$ 15,894,253
105	Dixon	\$ 256,995	\$ 230,376	\$ 237,800
128	Dominguez	\$ 1,775,805	\$ 1,228,928	\$ 1,639,161
106	East Los Angeles	\$ 1,813,347	\$ 1,625,527	\$ 1,677,912
108	Hermosa Redondo	\$ 1,022,420	\$ 714,932	\$ 944,817
134	Kern River Valley	\$ 489,704	\$ 438,982	\$ 453,129
110	Livermore	\$ 727,000	\$ 651,700	\$ 672,702
111	Los Altos	\$ 1,225,273	\$ 1,098,364	\$ 1,133,760
172	Los Angeles County Region	\$ 1,407,331	\$ 1,014,210	\$ 1,307,474
112	Marysville	\$ 292,285	\$ 262,011	\$ 270,455
171	Monterey Region	\$ 1,930,488	\$ 1,730,536	\$ 1,786,304
113	Oroville	\$ 414,275	\$ 371,366	\$ 383,334
117	Selma	\$ 340,908	\$ 305,598	\$ 315,446
119	Stockton	\$ 2,350,320	\$ 2,106,883	\$ 2,174,779
157	Travis AFB	\$ 7,486	\$ 7,486	\$ 6,927
120	Visalia	\$ 1,926,742	\$ 1,727,177	\$ 1,782,837
123	Westlake	\$ 417,455	\$ -	\$ 386,276
121	Willows	\$ 234,929	\$ 210,596	\$ 217,383
Total		\$ 43,369,148	\$ 36,616,457	\$ 40,266,622



**Table 3**  
**Workers' Compensation Expenses**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 179,531	\$ 146,276	\$ 146,276
170	Bay Area Region	\$ 102,987	\$ 83,911	\$ 83,911
102	Bear Gulch	\$ 60,151	\$ 49,009	\$ 49,009
104	Chico	\$ 75,962	\$ 61,892	\$ 61,892
330	Customer Support Services	\$ 782,272	\$ 660,846	\$ 660,846
105	Dixon	\$ 11,083	\$ 9,030	\$ 9,030
128	Dominguez	\$ 76,586	\$ 62,400	\$ 62,400
106	East Los Angeles	\$ 78,205	\$ 63,719	\$ 63,719
108	Hermosa Redondo	\$ 44,094	\$ 35,927	\$ 35,927
134	Kern River Valley	\$ 21,120	\$ 17,208	\$ 17,208
110	Livermore	\$ 31,354	\$ 25,546	\$ 25,546
111	Los Altos	\$ 52,843	\$ 43,055	\$ 43,055
172	Los Angeles County Region	\$ 60,694	\$ 49,452	\$ 49,452
112	Marysville	\$ 12,605	\$ 10,271	\$ 10,271
171	Monterey Region	\$ 83,257	\$ 67,835	\$ 67,835
113	Oroville	\$ 17,867	\$ 14,557	\$ 14,557
117	Selma	\$ 14,702	\$ 11,979	\$ 11,979
119	Stockton	\$ 101,363	\$ 82,588	\$ 82,588
157	Travis AFB	\$ 11,953	\$ 11,953	\$ 23,583
120	Visalia	\$ 83,095	\$ 67,704	\$ 67,704
123	Westlake	\$ 18,004	\$ 14,669	\$ 14,669
121	Willows	\$ 10,132	\$ 8,255	\$ 8,255
Total		\$ 1,929,860	\$ 1,598,080	\$ 1,609,710

CWS 2018 GRC Settlement Agreement  
Attachment 6 (Tables for Expense Issues)

Table 4  
Total Transportation Expenses

District ID	District/Region	CWS Application			Cal Advocates			Settlement				
		Operations	Maintenance	A&G	Total	Operations	Maintenance	A&G	Total	Operations	Maintenance	A&G
101	Bakersfield	\$ 666,813	\$ 202,186	\$ -	\$ 868,999	\$ 198,441	\$ -	\$ 850,866	\$ 677,429	\$ 204,950	\$ -	\$ 882,379
170	Bay Area Region	\$ 347,235	\$ 104,024	\$ -	\$ 451,258	\$ 92,749	\$ -	\$ 398,451	\$ 340,475	\$ 102,126	\$ -	\$ 442,601
102	Bear Gulch	\$ 211,698	\$ 82,662	\$ (34)	\$ 294,326	\$ 211,698	\$ (34)	\$ 294,326	\$ 233,280	\$ 91,521	\$ (28)	\$ 324,773
104	Chico	\$ 224,328	\$ 50,642	\$ 1,767	\$ 276,737	\$ 50,642	\$ 1,767	\$ 276,737	\$ 224,328	\$ 50,642	\$ 1,767	\$ 276,737
330	Customer Support Services	\$ 218,743	\$ 29,365	\$ 709,749	\$ 957,857	\$ 210,762	\$ 28,776	\$ 949,287	\$ 216,137	\$ 29,173	\$ 699,822	\$ 945,132
105	Dixon	\$ 45,485	\$ 20,510	\$ -	\$ 65,995	\$ 35,874	\$ 16,586	\$ 52,460	\$ 45,187	\$ 20,388	\$ -	\$ 65,575
128	Dominguez	\$ 251,784	\$ 110,153	\$ 524	\$ 362,460	\$ 251,784	\$ 524	\$ 362,460	\$ 251,784	\$ 110,153	\$ 524	\$ 362,460
106	East Los Angeles	\$ 226,130	\$ 133,489	\$ 22,062	\$ 381,681	\$ 129,298	\$ 21,704	\$ 370,271	\$ 219,269	\$ 129,298	\$ 21,704	\$ 370,270
108	Hermosa Redondo	\$ 167,409	\$ 70,071	\$ 325	\$ 237,804	\$ 167,409	\$ 70,071	\$ 237,804	\$ 167,409	\$ 70,071	\$ 325	\$ 237,804
134	Kern River Valley	\$ 102,886	\$ 2,447	\$ -	\$ 105,333	\$ 102,886	\$ 2,447	\$ 105,333	\$ 102,886	\$ 2,447	\$ -	\$ 105,333
110	Livermore	\$ 100,492	\$ 33,912	\$ -	\$ 134,403	\$ 33,912	\$ -	\$ 134,403	\$ 100,492	\$ 33,912	\$ -	\$ 134,403
111	Los Altos	\$ 182,317	\$ 53,634	\$ -	\$ 235,951	\$ 182,317	\$ 53,634	\$ 235,951	\$ 182,317	\$ 53,634	\$ -	\$ 235,951
172	Los Angeles County Region	\$ 247,374	\$ 80,152	\$ 384	\$ 327,911	\$ 247,374	\$ 80,152	\$ 327,911	\$ 247,374	\$ 80,152	\$ 384	\$ 327,911
112	Marysville	\$ 46,414	\$ 11,595	\$ 449	\$ 58,458	\$ 46,414	\$ 11,595	\$ 58,458	\$ 46,414	\$ 11,595	\$ 449	\$ 58,458
171	Monterey Region	\$ 283,203	\$ 119,869	\$ -	\$ 403,072	\$ 283,203	\$ 119,869	\$ 403,072	\$ 283,203	\$ 119,869	\$ -	\$ 403,072
113	Oroville	\$ 70,165	\$ 6,345	\$ -	\$ 76,510	\$ 70,165	\$ 6,345	\$ 76,510	\$ 70,165	\$ 6,345	\$ -	\$ 76,510
117	Selma	\$ 49,252	\$ 26,472	\$ -	\$ 75,724	\$ 49,252	\$ 26,472	\$ 75,724	\$ 49,252	\$ 26,472	\$ -	\$ 75,724
119	Stockton	\$ 344,719	\$ 127,830	\$ 10,017	\$ 482,565	\$ 315,954	\$ 118,005	\$ 443,083	\$ 315,954	\$ 118,005	\$ 9,124	\$ 443,084
157	Travis AFB	\$ 40,763	\$ 10,289	\$ 414	\$ 51,466	\$ 40,763	\$ 10,289	\$ 51,466	\$ 40,763	\$ 10,289	\$ 414	\$ 51,466
120	Visalia	\$ 368,936	\$ 117,301	\$ 20,815	\$ 507,053	\$ 360,363	\$ 114,246	\$ 495,377	\$ 369,456	\$ 117,487	\$ 20,818	\$ 507,761
123	Westlake	\$ 65,981	\$ 39,982	\$ -	\$ 105,963	\$ 65,981	\$ 39,982	\$ 105,963	\$ 65,981	\$ 39,982	\$ -	\$ 105,963
121	Willows	\$ 14,201	\$ 4,450	\$ -	\$ 18,651	\$ 14,201	\$ 4,450	\$ 18,651	\$ 14,201	\$ 4,450	\$ -	\$ 18,651
	Total	\$ 4,276,326	\$ 1,437,379	\$ 766,472	\$ 6,480,177	\$ 4,158,615	\$ 1,400,775	\$ 6,324,564	\$ 4,263,755	\$ 1,432,960	\$ 755,304	\$ 6,452,019

**Table 5**  
**Purchased Water Expenses**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 10,069,214	\$ 10,004,394	\$ 10,004,394
170	Bay Area Region	\$ 42,635,080	\$ 42,635,080	\$ 42,635,080
102	Bear Gulch	\$ 24,170,279	\$ 23,783,495	\$ 23,912,387
104	Chico	\$ -	\$ -	\$ -
330	Customer Support Services	\$ -	\$ -	\$ -
105	Dixon	\$ -	\$ -	\$ -
128	Dominguez	\$ 34,025,157	\$ 34,511,528	\$ 35,146,486
106	East Los Angeles	\$ 5,352,510	\$ 5,484,620	\$ 5,484,620
108	Hermosa Redondo	\$ 12,616,245	\$ 12,902,744	\$ 13,037,431
134	Kern River Valley	\$ 20,120	\$ 20,120	\$ 20,120
110	Livermore	\$ 9,437,885	\$ 9,945,719	\$ 9,945,719
111	Los Altos	\$ 11,824,941	\$ 11,824,941	\$ 12,549,514
172	Los Angeles County Region	\$ 24,820,640	\$ 25,374,208	\$ 25,585,302
112	Marysville	\$ -	\$ -	\$ -
171	Monterey Region	\$ -	\$ -	\$ -
113	Oroville	\$ 220,829	\$ 220,829	\$ 220,829
117	Selma	\$ -	\$ -	\$ -
119	Stockton	\$ 14,728,825	\$ 14,728,825	\$ 14,728,825
157	Travis AFB	\$ -	\$ -	\$ -
120	Visalia	\$ -	\$ -	\$ -
123	Westlake	\$ 12,140,027	\$ 12,140,027	\$ 12,140,027
121	Willows	\$ -	\$ -	\$ -
Total		\$ 202,061,752	\$ 203,576,531	\$ 205,410,735

**Table 6**  
**Purchased Power Expenses**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 5,888,770	\$ 5,888,770	\$ 5,888,770
170	Bay Area Region	\$ 577,217	\$ 577,217	\$ 577,217
102	Bear Gulch	\$ 1,050,057	\$ 1,050,057	\$ 1,050,057
104	Chico	\$ 2,010,151	\$ 2,010,151	\$ 2,010,151
330	Customer Support Services	\$ -	\$ -	\$ -
105	Dixon	\$ 177,499	\$ 177,499	\$ 177,499
128	Dominguez	\$ 784,034	\$ 784,034	\$ 784,034
106	East Los Angeles	\$ 865,192	\$ 865,192	\$ 865,192
108	Hermosa Redondo	\$ 294,242	\$ 294,242	\$ 294,242
134	Kern River Valley	\$ 222,205	\$ 222,205	\$ 222,205
110	Livermore	\$ 474,576	\$ 474,576	\$ 474,576
111	Los Altos	\$ 946,332	\$ 946,332	\$ 946,332
172	Los Angeles County Region	\$ 2,773,026	\$ 2,773,026	\$ 2,773,026
112	Marysville	\$ 148,919	\$ 148,919	\$ 148,919
171	Monterey Region	\$ 1,932,730	\$ 1,932,730	\$ 1,932,730
113	Oroville	\$ 246,514	\$ 246,514	\$ 246,514
117	Selma	\$ 470,412	\$ 470,412	\$ 470,412
119	Stockton	\$ 432,330	\$ 432,330	\$ 432,330
157	Travis AFB	\$ -	\$ -	\$ -
120	Visalia	\$ 1,539,235	\$ 1,539,235	\$ 1,539,235
123	Westlake	\$ 271,713	\$ 271,713	\$ 271,713
121	Willows	\$ 95,195	\$ 95,195	\$ 95,195
Total		\$ 21,200,349	\$ 21,200,349	\$ 21,200,349

**Table 7**  
**Pump Tax Expenses**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 2,284,988	\$ 2,284,988	\$ 2,284,988
170	Bay Area Region	\$ -	\$ -	\$ -
102	Bear Gulch	\$ -	\$ -	\$ -
104	Chico	\$ -	\$ -	\$ -
330	Customer Support Services	\$ -	\$ -	\$ -
105	Dixon	\$ -	\$ -	\$ -
128	Dominguez	\$ 3,764,127	\$ 3,764,127	\$ 4,050,691
106	East Los Angeles	\$ 3,517,986	\$ 3,517,986	\$ 3,517,986
108	Hermosa Redondo	\$ 571,361	\$ 571,361	\$ 613,725
134	Kern River Valley	\$ -	\$ -	\$ -
110	Livermore	\$ -	\$ -	\$ -
111	Los Altos	\$ 6,009,195	\$ 6,009,195	\$ 6,405,457
172	Los Angeles County Region	\$ -	\$ -	\$ -
112	Marysville	\$ -	\$ -	\$ -
171	Monterey Region	\$ 75,951	\$ 75,951	\$ 75,951
113	Oroville	\$ -	\$ -	\$ -
117	Selma	\$ (0)	\$ (0)	\$ (0)
119	Stockton	\$ 1,096,896	\$ 1,096,896	\$ 1,096,896
157	Travis AFB	\$ -	\$ -	\$ -
120	Visalia	\$ 498,069	\$ 498,069	\$ 498,069
123	Westlake	\$ -	\$ -	\$ -
121	Willows	\$ -	\$ -	\$ -
Total		\$ 17,818,574	\$ 17,818,574	\$ 18,543,762

**Table 8**  
**Chemical Expenses**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 793,304	\$ 793,304	\$ 793,304
170	Bay Area Region	\$ 401,539	\$ 401,539	\$ 401,539
102	Bear Gulch	\$ 102,276	\$ 102,276	\$ 102,276
104	Chico	\$ 90,195	\$ 90,195	\$ 128,264
330	Customer Support Services	\$ -	\$ -	\$ -
105	Dixon	\$ 13,053	\$ 13,053	\$ 13,053
128	Dominguez	\$ 290,244	\$ 290,244	\$ 359,283
106	East Los Angeles	\$ 160,982	\$ 160,982	\$ 160,982
108	Hermosa Redondo	\$ 60,068	\$ 60,068	\$ 60,068
134	Kern River Valley	\$ 135,759	\$ 135,759	\$ 135,759
110	Livermore	\$ 92,982	\$ 92,982	\$ 92,982
111	Los Altos	\$ 80,216	\$ 80,216	\$ 102,400
172	Los Angeles County Region	\$ 2,764	\$ 2,764	\$ 2,764
112	Marysville	\$ 19,494	\$ 19,494	\$ 19,494
171	Monterey Region	\$ 258,812	\$ 258,812	\$ 258,812
113	Oroville	\$ 26,053	\$ 26,053	\$ 26,053
117	Selma	\$ 16,110	\$ 16,110	\$ 16,110
119	Stockton	\$ 24,530	\$ 24,530	\$ 24,530
157	Travis AFB	\$ -	\$ -	\$ -
120	Visalia	\$ 96,480	\$ 96,480	\$ 96,480
123	Westlake	\$ -	\$ -	\$ -
121	Willows	\$ 8,175	\$ 8,175	\$ 8,175
Total		\$ 2,673,039	\$ 2,673,039	\$ 2,802,332

**Table 9**  
**Postage Expenses**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 371,967	\$ 409,000	\$ 409,000
170	Bay Area Region	\$ 255,280	\$ 280,696	\$ 280,696
102	Bear Gulch	\$ 83,874	\$ 92,224	\$ 92,224
104	Chico	\$ 140,384	\$ 154,361	\$ 154,361
330	Customer Support Services	\$ -	\$ -	\$ -
105	Dixon	\$ 14,252	\$ 15,671	\$ 15,671
128	Dominguez	\$ 152,183	\$ 167,335	\$ 167,335
106	East Los Angeles	\$ 122,542	\$ 134,742	\$ 134,742
108	Hermosa Redondo	\$ 123,508	\$ 135,805	\$ 135,805
134	Kern River Valley	\$ 18,920	\$ 20,804	\$ 20,804
110	Livermore	\$ 92,635	\$ 101,858	\$ 101,858
111	Los Altos	\$ 91,509	\$ 100,620	\$ 100,620
172	Los Angeles County Region	\$ 114,428	\$ 125,820	\$ 125,820
112	Marysville	\$ 18,337	\$ 20,162	\$ 20,162
171	Monterey Region	\$ 144,367	\$ 158,741	\$ 158,741
113	Oroville	\$ 17,023	\$ 18,718	\$ 18,718
117	Selma	\$ 32,728	\$ 35,986	\$ 35,986
119	Stockton	\$ 203,970	\$ 224,277	\$ 224,277
157	Travis AFB	\$ -	\$ -	\$ -
120	Visalia	\$ 213,408	\$ 234,654	\$ 234,654
123	Westlake	\$ 33,358	\$ 36,679	\$ 36,679
121	Willows	\$ 11,509	\$ 12,655	\$ 12,655
Total		\$ 2,256,183	\$ 2,480,808	\$ 2,480,808

**Table 10**  
**Uncollectible Expense Percentages**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	0.753%	0.753%	0.753%
170	Bay Area Region	0.088%	0.088%	0.097%
102	Bear Gulch	0.061%	0.061%	0.061%
104	Chico	0.168%	0.168%	0.168%
330	Customer Support Services	0.000%	0.000%	0.000%
105	Dixon	0.286%	0.286%	0.286%
128	Dominguez	0.145%	0.145%	0.145%
106	East Los Angeles	0.162%	0.162%	0.162%
108	Hermosa Redondo	0.127%	0.127%	0.127%
134	Kern River Valley	0.983%	0.983%	0.983%
110	Livermore	0.080%	0.080%	0.080%
111	Los Altos	0.035%	0.035%	0.035%
172	Los Angeles County Region	0.136%	0.136%	0.136%
112	Marysville	0.322%	0.322%	0.322%
171	Monterey Region	0.207%	0.207%	0.207%
113	Oroville	0.403%	0.403%	0.403%
117	Selma	0.332%	0.332%	0.332%
119	Stockton	0.850%	0.850%	0.850%
157	Travis AFB	0.000%	0.000%	0.000%
120	Visalia	0.350%	0.350%	0.350%
123	Westlake	0.054%	0.054%	0.054%
121	Willows	0.574%	0.574%	0.574%



**Table 11**  
**Source of Supply Expenses**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 57	\$ 57	\$ 57
170	Bay Area Region	\$ 59,646	\$ 59,646	\$ 59,646
102	Bear Gulch	\$ 58,219	\$ 58,219	\$ 58,219
104	Chico	\$ 132,310	\$ -	\$ 93,834
330	Customer Support Services	\$ 5,078	\$ 5,078	\$ 5,078
105	Dixon	\$ 20,000	\$ 12,970	\$ 12,970
128	Dominguez	\$ 36,792	\$ 36,792	\$ 36,792
106	East Los Angeles	\$ 494,470	\$ 15,906	\$ 315,906
108	Hermosa Redondo	\$ 11,775	\$ 11,775	\$ 11,775
134	Kern River Valley	\$ 328	\$ 328	\$ 328
110	Livermore	\$ 119	\$ 119	\$ 119
111	Los Altos	\$ -	\$ -	\$ -
172	Los Angeles County Region	\$ 3,518	\$ 3,518	\$ 3,518
112	Marysville	\$ -	\$ -	\$ -
171	Monterey Region	\$ 173,555	\$ 173,555	\$ 173,555
113	Oroville	\$ 21,726	\$ 21,726	\$ 21,726
117	Selma	\$ 110	\$ 110	\$ 110
119	Stockton	\$ 34,900	\$ 34,900	\$ 34,900
157	Travis AFB	\$ -	\$ -	\$ -
120	Visalia	\$ 63,310	\$ 63,310	\$ 63,310
123	Westlake	\$ 935	\$ 935	\$ 935
121	Willows	\$ 14	\$ 14	\$ 14
Total		\$ 1,116,860	\$ 498,956	\$ 892,790

**Table 12**  
**Pumping Expenses**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 233,951	\$ 233,951	\$ 233,951
170	Bay Area Region	\$ 231,184	\$ 234,666	\$ 234,666
102	Bear Gulch	\$ 213,824	\$ 147,579	\$ 194,560
104	Chico	\$ 144,685	\$ 144,685	\$ 144,685
330	Customer Support Services	\$ 26,889	\$ 26,889	\$ 26,889
105	Dixon	\$ 26,370	\$ 29,656	\$ 29,434
128	Dominguez	\$ 125,867	\$ 125,867	\$ 125,867
106	East Los Angeles	\$ 62,678	\$ 62,678	\$ 62,678
108	Hermosa Redondo	\$ 99,441	\$ 99,441	\$ 99,441
134	Kern River Valley	\$ 28,386	\$ 28,386	\$ 28,386
110	Livermore	\$ 44,869	\$ 44,869	\$ 44,869
111	Los Altos	\$ 98,277	\$ 114,886	\$ 114,886
172	Los Angeles County Region	\$ 130,750	\$ 130,750	\$ 130,750
112	Marysville	\$ 7,400	\$ 7,400	\$ 7,400
171	Monterey Region	\$ 273,188	\$ 273,188	\$ 273,188
113	Oroville	\$ 10,671	\$ 10,671	\$ 10,671
117	Selma	\$ 59,073	\$ 59,073	\$ 59,073
119	Stockton	\$ 120,295	\$ 120,295	\$ 120,295
157	Travis AFB	\$ 6,485	\$ 6,485	\$ 6,485
120	Visalia	\$ 214,267	\$ 214,267	\$ 214,267
123	Westlake	\$ 51,547	\$ 51,547	\$ 51,547
121	Willows	\$ 11,108	\$ 11,108	\$ 11,108
Total		\$ 2,221,208	\$ 2,178,340	\$ 2,225,098

**Table 13**  
**Water Treatment Expenses**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 1,208,881	\$ 1,192,054	\$ 1,192,054
170	Bay Area Region	\$ 389,446	\$ 389,446	\$ 389,446
102	Bear Gulch	\$ 123,892	\$ 123,892	\$ 123,892
104	Chico	\$ 172,504	\$ 172,504	\$ 182,337
330	Customer Support Services	\$ 337,224	\$ 337,224	\$ 337,224
105	Dixon	\$ 368,616	\$ 368,616	\$ 368,616
128	Dominguez	\$ 331,660	\$ 331,660	\$ 331,660
106	East Los Angeles	\$ 577,582	\$ 577,582	\$ 577,582
108	Hermosa Redondo	\$ 141,171	\$ 141,171	\$ 141,171
134	Kern River Valley	\$ 172,198	\$ 172,198	\$ 172,198
110	Livermore	\$ 96,222	\$ 96,222	\$ 96,222
111	Los Altos	\$ 139,975	\$ 139,975	\$ 139,975
172	Los Angeles County Region	\$ 162,727	\$ 162,727	\$ 162,727
112	Marysville	\$ 64,735	\$ 64,735	\$ 64,735
171	Monterey Region	\$ 1,352,682	\$ 1,352,682	\$ 1,352,682
113	Oroville	\$ 43,901	\$ 43,901	\$ 43,901
117	Selma	\$ 67,353	\$ 67,353	\$ 67,353
119	Stockton	\$ 158,095	\$ 158,095	\$ 158,095
157	Travis AFB	\$ 58,319	\$ 58,319	\$ 58,319
120	Visalia	\$ 289,811	\$ 289,811	\$ 289,811
123	Westlake	\$ 44,310	\$ 44,310	\$ 44,310
121	Willows	\$ 396,830	\$ 396,830	\$ 246,830
Total		\$ 6,698,133	\$ 6,681,305	\$ 6,541,139

**Table 14**  
**Transmission & Distribution Expenses**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 532,068	\$ 548,895	\$ 548,895
170	Bay Area Region	\$ 343,909	\$ 330,844	\$ 330,844
102	Bear Gulch	\$ 296,181	\$ 296,181	\$ 296,181
104	Chico	\$ 216,986	\$ 173,188	\$ 173,212
330	Customer Support Services	\$ 268,761	\$ 268,761	\$ 268,761
105	Dixon	\$ 33,515	\$ 30,229	\$ 30,452
128	Dominguez	\$ 175,644	\$ 175,644	\$ 175,644
106	East Los Angeles	\$ 203,965	\$ 203,965	\$ 203,965
108	Hermosa Redondo	\$ 100,249	\$ 100,249	\$ 100,249
134	Kern River Valley	\$ 222,649	\$ 222,649	\$ 222,649
110	Livermore	\$ 105,922	\$ 105,922	\$ 105,922
111	Los Altos	\$ 232,316	\$ 198,859	\$ 198,859
172	Los Angeles County Region	\$ 289,794	\$ 289,794	\$ 289,794
112	Marysville	\$ 25,112	\$ 25,112	\$ 25,112
171	Monterey Region	\$ 302,036	\$ 302,036	\$ 302,036
113	Oroville	\$ 57,428	\$ 57,428	\$ 57,428
117	Selma	\$ 46,865	\$ 46,865	\$ 46,865
119	Stockton	\$ 364,504	\$ 351,173	\$ 351,173
157	Travis AFB	\$ 20,934	\$ 20,934	\$ 20,934
120	Visalia	\$ 150,881	\$ 150,881	\$ 150,881
123	Westlake	\$ 47,264	\$ 47,264	\$ 47,264
121	Willows	\$ 36,348	\$ 36,348	\$ 36,348
Total		\$ 4,073,334	\$ 3,983,224	\$ 3,983,470

**Table 15**  
**Customer Accounting Expenses**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 784,333	\$ 750,987	\$ 750,987
170	Bay Area Region	\$ 522,841	\$ 525,018	\$ 525,019
102	Bear Gulch	\$ 290,329	\$ 290,329	\$ 290,329
104	Chico	\$ 321,538	\$ 321,538	\$ 321,538
330	Customer Support Services	\$ 3,700,278	\$ 3,700,278	\$ 3,700,278
105	Dixon	\$ 63,829	\$ 63,829	\$ 63,829
128	Dominguez	\$ 388,234	\$ 388,234	\$ 388,234
106	East Los Angeles	\$ 327,985	\$ 327,985	\$ 327,985
108	Hermosa Redondo	\$ 173,219	\$ 173,219	\$ 173,219
134	Kern River Valley	\$ 118,774	\$ 118,774	\$ 118,774
110	Livermore	\$ 210,908	\$ 210,908	\$ 210,908
111	Los Altos	\$ 195,430	\$ 195,430	\$ 195,430
172	Los Angeles County Region	\$ 326,770	\$ 326,770	\$ 326,770
112	Marysville	\$ 92,957	\$ 92,957	\$ 92,957
171	Monterey Region	\$ 441,578	\$ 441,578	\$ 441,578
113	Oroville	\$ 72,275	\$ 72,275	\$ 72,275
117	Selma	\$ 108,093	\$ 108,093	\$ 108,093
119	Stockton	\$ 414,044	\$ 414,044	\$ 414,044
157	Travis AFB	\$ 80,806	\$ 80,806	\$ 80,806
120	Visalia	\$ 380,558	\$ 380,558	\$ 380,558
123	Westlake	\$ 94,727	\$ 94,727	\$ 94,727
121	Willows	\$ 57,962	\$ 57,962	\$ 57,962
Total		\$ 9,167,467	\$ 9,136,298	\$ 9,136,298

**Table 16**  
**Maintenance (Stores) Expenses**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 246,902	\$ 246,902	\$ 246,902
170	Bay Area Region	\$ 90,053	\$ 90,053	\$ 90,053
102	Bear Gulch	\$ 103,376	\$ 103,376	\$ 103,376
104	Chico	\$ 101,688	\$ 101,688	\$ 101,688
330	Customer Support Services	\$ 866	\$ 866	\$ 866
105	Dixon	\$ 4,949	\$ 4,949	\$ 4,949
128	Dominguez	\$ 111,860	\$ 111,860	\$ 111,860
106	East Los Angeles	\$ 118,156	\$ 118,156	\$ 118,156
108	Hermosa Redondo	\$ 94,248	\$ 94,248	\$ 94,248
134	Kern River Valley	\$ 1,138	\$ 1,138	\$ 1,138
110	Livermore	\$ 50,043	\$ 50,043	\$ 50,043
111	Los Altos	\$ 73,904	\$ 73,904	\$ 73,904
172	Los Angeles County Region	\$ 163,152	\$ 163,152	\$ 163,152
112	Marysville	\$ 12,141	\$ 12,141	\$ 12,141
171	Monterey Region	\$ 84,563	\$ 84,563	\$ 84,563
113	Oroville	\$ 15,659	\$ 15,659	\$ 15,659
117	Selma	\$ 14,549	\$ 14,549	\$ 14,549
119	Stockton	\$ 236,004	\$ 236,004	\$ 236,004
157	Travis AFB	\$ 10,593	\$ 10,593	\$ 10,593
120	Visalia	\$ 103,363	\$ 103,363	\$ 103,363
123	Westlake	\$ 9,908	\$ 9,908	\$ 9,908
121	Willows	\$ 6,550	\$ 6,550	\$ 6,550
Total		\$ 1,653,664	\$ 1,653,664	\$ 1,653,664

**Table 17**  
**Contracted Maintenance Expenses**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 1,762,678	\$ 1,769,072	\$ 1,762,678
170	Bay Area Region	\$ 1,832,520	\$ 1,798,879	\$ 1,832,520
102	Bear Gulch	\$ 1,100,421	\$ 1,039,658	\$ 1,059,505
104	Chico	\$ 235,445	\$ 235,445	\$ 235,445
330	Customer Support Services	\$ 128,710	\$ 128,710	\$ 128,710
105	Dixon	\$ 85,096	\$ 85,096	\$ 85,096
128	Dominguez	\$ 693,981	\$ 658,654	\$ 658,654
106	East Los Angeles	\$ 508,348	\$ 508,348	\$ 508,348
108	Hermosa Redondo	\$ 287,429	\$ 287,429	\$ 287,429
134	Kern River Valley	\$ 145,142	\$ 145,142	\$ 145,142
110	Livermore	\$ 271,797	\$ 271,797	\$ 271,797
111	Los Altos	\$ 703,612	\$ 680,904	\$ 703,612
172	Los Angeles County Region	\$ 652,762	\$ 652,762	\$ 641,356
112	Marysville	\$ 48,397	\$ 48,397	\$ 48,397
171	Monterey Region	\$ 712,150	\$ 712,150	\$ 712,150
113	Oroville	\$ 67,722	\$ 67,722	\$ 67,722
117	Selma	\$ 104,567	\$ 104,567	\$ 104,567
119	Stockton	\$ 730,274	\$ 730,274	\$ 730,274
157	Travis AFB	\$ 43,314	\$ 43,314	\$ 43,314
120	Visalia	\$ 412,151	\$ 412,151	\$ 412,151
123	Westlake	\$ 159,080	\$ 159,080	\$ 148,087
121	Willows	\$ 66,197	\$ 66,197	\$ 66,197
Total		\$ 10,751,792	\$ 10,605,747	\$ 10,653,150

**Table 18**  
**Rent Expenses**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 9,881	\$ 6,600	\$ 6,600
170	Bay Area Region	\$ 20,248	\$ 20,248	\$ 20,248
102	Bear Gulch	\$ 100,283	\$ 100,283	\$ 100,283
104	Chico	\$ 1,520	\$ 1,520	\$ 1,520
330	Customer Support Services	\$ 120,213	\$ 120,213	\$ 120,213
105	Dixon	\$ -	\$ -	\$ -
128	Dominguez	\$ 179,151	\$ 179,151	\$ 179,151
106	East Los Angeles	\$ -	\$ -	\$ -
108	Hermosa Redondo	\$ (0)	\$ (0)	\$ (0)
134	Kern River Valley	\$ 13,192	\$ 13,192	\$ 13,192
110	Livermore	\$ 36,000	\$ 36,000	\$ 36,000
111	Los Altos	\$ 90,524	\$ 90,524	\$ 90,524
172	Los Angeles County Region	\$ 24,000	\$ 24,000	\$ 24,000
112	Marysville	\$ -	\$ -	\$ -
171	Monterey Region	\$ 95,729	\$ 95,729	\$ 95,729
113	Oroville	\$ 45,600	\$ 45,600	\$ 45,600
117	Selma	\$ 34,380	\$ 34,380	\$ 34,380
119	Stockton	\$ 12,947	\$ 12,947	\$ 12,947
157	Travis AFB	\$ 30,684	\$ 30,684	\$ 30,684
120	Visalia	\$ 1,190	\$ 1,190	\$ 1,190
123	Westlake	\$ 57,999	\$ 52,196	\$ 52,196
121	Willows	\$ 25,094	\$ 25,094	\$ 25,094
Total		\$ 898,635	\$ 889,552	\$ 889,552



**Table 19**  
**Administrative Charges**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ (1,149,153)	\$ (1,149,153)	\$ (1,149,153)
170	Bay Area Region	\$ (277,308)	\$ (277,308)	\$ (277,308)
102	Bear Gulch	\$ (67,116)	\$ (67,116)	\$ (67,116)
104	Chico	\$ (129,700)	\$ (129,700)	\$ (129,700)
330	Customer Support Services	\$ (16,233)	\$ (16,233)	\$ (16,233)
105	Dixon	\$ (26,191)	\$ (26,191)	\$ (26,191)
128	Dominguez	\$ (315,157)	\$ (315,157)	\$ (315,157)
106	East Los Angeles	\$ (314,980)	\$ (314,980)	\$ (314,980)
108	Hermosa Redondo	\$ (267,748)	\$ (267,748)	\$ (267,748)
134	Kern River Valley	\$ (3,637)	\$ (3,637)	\$ (3,637)
110	Livermore	\$ (151,488)	\$ (151,488)	\$ (151,488)
111	Los Altos	\$ (114,265)	\$ (114,265)	\$ (114,265)
172	Los Angeles County Region	\$ (255,484)	\$ (255,484)	\$ (255,484)
112	Marysville	\$ (3,038)	\$ (3,038)	\$ (3,038)
171	Monterey Region	\$ (54,581)	\$ (54,581)	\$ (54,581)
113	Oroville	\$ (1,468)	\$ (1,468)	\$ (1,468)
117	Selma	\$ (2,999)	\$ (2,999)	\$ (84,825)
119	Stockton	\$ (128,005)	\$ (128,005)	\$ (128,005)
157	Travis AFB	\$ -	\$ -	\$ -
120	Visalia	\$ (69,034)	\$ (69,034)	\$ (69,034)
123	Westlake	\$ (9,305)	\$ (9,305)	\$ (9,305)
121	Willows	\$ (1,325)	\$ (1,325)	\$ (1,325)
Total		\$ (3,358,212)	\$ (3,358,212)	\$ (3,440,039)

**Table 20**  
**Amortization of Limited Term Investment**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 62,336	\$ 45,002	\$ 44,567
170	Bay Area Region	\$ 58,151	\$ 54,568	\$ 54,689
102	Bear Gulch	\$ 147,248	\$ 134,074	\$ 133,659
104	Chico	\$ 80,563	\$ 80,568	\$ 80,629
330	Customer Support Services	\$ -	\$ -	\$ -
105	Dixon	\$ 997	\$ 839	\$ 968
128	Dominguez	\$ 23,125	\$ 22,972	\$ 23,592
106	East Los Angeles	\$ 12,707	\$ 12,529	\$ 12,809
108	Hermosa Redondo	\$ 3,911	\$ 4,002	\$ 4,009
134	Kern River Valley	\$ 3,698	\$ 2,734	\$ 3,116
110	Livermore	\$ 26,937	\$ 26,787	\$ 27,785
111	Los Altos	\$ 221,700	\$ 226,261	\$ 220,023
172	Los Angeles County Region	\$ 77,378	\$ 77,341	\$ 79,012
112	Marysville	\$ 4,425	\$ 4,370	\$ 4,406
171	Monterey Region	\$ 52,192	\$ 39,915	\$ 39,776
113	Oroville	\$ 8,308	\$ 8,345	\$ 8,990
117	Selma	\$ 29,830	\$ 4,595	\$ 29,244
119	Stockton	\$ 4,718	\$ 4,504	\$ 4,938
157	Travis AFB	\$ 885	\$ 901	\$ 979
120	Visalia	\$ 74,922	\$ 77,030	\$ 74,403
123	Westlake	\$ 61,843	\$ 60,838	\$ 61,271
121	Willows	\$ 22,145	\$ 19,081	\$ 19,102
Total		\$ 978,019	\$ 907,256	\$ 927,967

**Table 21**  
**Dues and Donations Adjustments**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ (3,195)	\$ (3,195)	\$ (3,195)
170	Bay Area Region	\$ (827)	\$ (827)	\$ (827)
102	Bear Gulch	\$ (1,022)	\$ (1,022)	\$ (1,022)
104	Chico	\$ (1,697)	\$ (1,697)	\$ (1,697)
330	Customer Support Services	\$ (28,164)	\$ (28,164)	\$ (28,164)
105	Dixon	\$ (363)	\$ (363)	\$ (363)
128	Dominguez	\$ (2,330)	\$ (2,330)	\$ (2,330)
106	East Los Angeles	\$ (1,760)	\$ (1,760)	\$ (1,760)
108	Hermosa Redondo	\$ (988)	\$ (988)	\$ (988)
134	Kern River Valley	\$ (143)	\$ (143)	\$ (143)
110	Livermore	\$ -	\$ -	\$ -
111	Los Altos	\$ (157)	\$ (157)	\$ (157)
172	Los Angeles County Region	\$ (1,476)	\$ (1,476)	\$ (1,476)
112	Marysville	\$ (990)	\$ (990)	\$ (990)
171	Monterey Region	\$ (1,919)	\$ (1,919)	\$ (1,919)
113	Oroville	\$ (39)	\$ (39)	\$ (39)
117	Selma	\$ -	\$ -	\$ -
119	Stockton	\$ (11,534)	\$ (11,534)	\$ (11,534)
157	Travis AFB	\$ -	\$ -	\$ -
120	Visalia	\$ (7,582)	\$ (7,582)	\$ (7,582)
123	Westlake	\$ (1,203)	\$ (1,203)	\$ (1,203)
121	Willows	\$ (164)	\$ (164)	\$ (164)
Total		\$ (65,554)	\$ (65,554)	\$ (65,554)

**Table 22**  
**A&G Non-Specifics Expenses**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ (277,251)	\$ (355,490)	\$ (294,191)
170	Bay Area Region	\$ 477,420	\$ 321,615	\$ 342,249
102	Bear Gulch	\$ 77,462	\$ 70,835	\$ 76,027
104	Chico	\$ 121,769	\$ 93,156	\$ 115,574
330	Customer Support Services	\$ 27,534,160	\$ 27,534,160	\$ 26,618,921
105	Dixon	\$ 41,980	\$ 36,817	\$ 39,975
128	Dominguez	\$ 1,575,434	\$ 935,046	\$ 1,570,828
106	East Los Angeles	\$ 158,159	\$ 137,752	\$ 153,740
108	Hermosa Redondo	\$ 632,569	\$ 577,796	\$ 629,992
134	Kern River Valley	\$ 36,035	\$ 26,026	\$ 33,868
110	Livermore	\$ 59,412	\$ 47,852	\$ 53,143
111	Los Altos	\$ 103,754	\$ 93,561	\$ 97,245
172	Los Angeles County Region	\$ 730,911	\$ 663,579	\$ 727,320
112	Marysville	\$ 25,089	\$ 19,917	\$ 23,970
171	Monterey Region	\$ 184,765	\$ 161,694	\$ 179,770
113	Oroville	\$ 27,273	\$ 19,359	\$ 25,560
117	Selma	\$ 43,487	\$ 35,711	\$ 41,804
119	Stockton	\$ 189,851	\$ 166,065	\$ 184,702
157	Travis AFB	\$ 24,286	\$ 24,286	\$ 24,286
120	Visalia	\$ 242,194	\$ 158,477	\$ 163,559
123	Westlake	\$ 46,792	\$ 42,253	\$ 45,810
121	Willows	\$ 11,881	\$ 10,874	\$ 11,663
Total		\$ 32,067,433	\$ 30,821,342	\$ 30,865,812

**ATTACHMENT 7**

**TABLES FOR CHAPTER 11 -  
RATE BASE ISSUES**

**Table 1**  
**Taxes Other Than Income - Payroll Taxes**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
129	Antelope Valley	7.484%	7.484%	7.484%
101	Bakersfield	8.626%	8.626%	8.626%
152	Bayshore	7.331%	7.331%	7.331%
102	Bear Gulch	7.474%	7.474%	7.474%
104	Chico	7.490%	7.490%	7.490%
105	Dixon	7.486%	7.486%	7.486%
128	Dominguez	8.025%	8.026%	8.003%
106	East Los Angeles	7.519%	7.519%	7.519%
108	Hermosa Redondo	7.852%	7.851%	7.840%
134	Kern River Valley	7.475%	7.475%	7.475%
109	King City	7.511%	7.511%	7.511%
110	Livermore	7.522%	7.522%	7.522%
111	Los Altos	7.497%	7.497%	7.497%
112	Marysville	7.486%	7.486%	7.486%
113	Oroville	7.502%	7.502%	7.502%
122	Palos Verdes	7.887%	7.887%	7.928%
114	Salinas	7.504%	7.504%	7.504%
117	Selma	7.496%	7.496%	7.496%
119	Stockton	7.490%	7.490%	7.490%
120	Visalia	7.482%	7.482%	7.482%
123	Westlake	7.492%	7.492%	7.492%
121	Willows	7.406%	7.406%	7.406%
330	Customer Support Services	7.817%	7.817%	7.817%
149	RDV - Coast Springs	7.513%	7.513%	7.579%
147	RDV - Lucerne	7.723%	7.723%	7.693%
650	RDV - Unified Area	7.909%	7.909%	7.953%
157	Travis AFB	7.486%	7.486%	7.486%
151	Rancho Dominguez	0.000%	0.000%	0.000%
146	Redwood Valley (RDV)	0.000%	0.000%	0.000%

**Table 2**  
**Advances in Aid of Construction**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 60,436,773	\$ 60,436,773	\$ 60,436,773
170	Bay Area Region	\$ 3,929,286	\$ 3,990,691	\$ 3,990,691
102	Bear Gulch	\$ 951,552	\$ 993,173	\$ 993,173
104	Chico	\$ 28,346,265	\$ 28,346,265	\$ 28,346,265
330	Customer Support Services	\$ -	\$ -	\$ -
105	Dixon	\$ 274,287	\$ 274,287	\$ 274,287
128	Dominguez	\$ 1,889,376	\$ 1,889,376	\$ 1,889,376
106	East Los Angeles	\$ 41,196	\$ 41,196	\$ 41,196
108	Hermosa Redondo	\$ 189,635	\$ 189,635	\$ 189,635
134	Kern River Valley	\$ 8,585	\$ 8,585	\$ 8,585
110	Livermore	\$ 6,034,074	\$ 6,034,074	\$ 6,034,074
111	Los Altos	\$ 1,545,072	\$ 1,545,072	\$ 1,545,072
172	Los Angeles County Region	\$ 1,305,466	\$ 1,305,466	\$ 1,305,466
112	Marysville	\$ 201,789	\$ 201,789	\$ 201,789
171	Monterey Region	\$ 10,155,205	\$ 10,155,205	\$ 10,155,205
113	Oroville	\$ 142,456	\$ 142,456	\$ 142,456
117	Selma	\$ 3,257,461	\$ 3,257,461	\$ 3,257,461
119	Stockton	\$ 4,571,586	\$ 4,571,586	\$ 4,571,586
157	Travis AFB	\$ -	\$ -	\$ -
120	Visalia	\$ 43,394,902	\$ 43,394,902	\$ 43,394,902
123	Westlake	\$ 1,302,138	\$ 1,302,138	\$ 1,302,138
121	Willows	\$ 1,352,538	\$ 1,352,538	\$ 1,352,538
Total		\$ 169,329,643	\$ 169,432,669	\$ 169,432,669

**Table 3**  
**Investment Tax Credit (ITC)**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 272,402	\$ 272,350	\$ 270,563
170	Bay Area Region	\$ 161,084	\$ 161,044	\$ 162,238
102	Bear Gulch	\$ 89,355	\$ 89,341	\$ 90,007
104	Chico	\$ 203,372	\$ 203,351	\$ 203,279
330	Customer Support Services	\$ -	\$ -	\$ -
105	Dixon	\$ 7,035	\$ 7,033	\$ 7,056
128	Dominguez	\$ 104,542	\$ 104,517	\$ 104,299
106	East Los Angeles	\$ 60,776	\$ 60,757	\$ 60,628
108	Hermosa Redondo	\$ 55,553	\$ 55,534	\$ 55,458
134	Kern River Valley	\$ 3,685	\$ 3,682	\$ 3,738
110	Livermore	\$ 86,124	\$ 86,111	\$ 86,067
111	Los Altos	\$ 64,897	\$ 64,883	\$ 65,414
172	Los Angeles County Region	\$ 92,356	\$ 92,338	\$ 92,497
112	Marysville	\$ 11,244	\$ 11,242	\$ 11,247
171	Monterey Region	\$ 114,447	\$ 114,425	\$ 114,261
113	Oroville	\$ 15,455	\$ 15,452	\$ 15,285
117	Selma	\$ 21,044	\$ 21,039	\$ 20,995
119	Stockton	\$ 91,025	\$ 90,993	\$ 91,281
157	Travis AFB	\$ 1,109	\$ 1,451	\$ 1,179
120	Visalia	\$ 98,061	\$ 98,029	\$ 97,777
123	Westlake	\$ 60,394	\$ 60,389	\$ 60,418
121	Willows	\$ 7,115	\$ 7,114	\$ 7,257
Total		\$ 1,621,075	\$ 1,621,074	\$ 1,620,943



**Table 4**  
**Working Capital - Material and Supplies**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 548,750	\$ 548,733	\$ 548,114
170	Bay Area Region	\$ 401,178	\$ 401,164	\$ 401,577
102	Bear Gulch	\$ 332,847	\$ 332,843	\$ 333,073
104	Chico	\$ 256,592	\$ 256,584	\$ 256,560
330	Customer Support Services	\$ -	\$ -	\$ -
105	Dixon	\$ 74,398	\$ 74,397	\$ 74,405
128	Dominguez	\$ 316,551	\$ 316,623	\$ 315,934
106	East Los Angeles	\$ 358,222	\$ 358,215	\$ 358,170
108	Hermosa Redondo	\$ 175,819	\$ 175,733	\$ 176,320
134	Kern River Valley	\$ 8,840	\$ 8,839	\$ 8,859
110	Livermore	\$ 172,680	\$ 172,675	\$ 172,660
111	Los Altos	\$ 326,436	\$ 326,431	\$ 326,615
172	Los Angeles County Region	\$ 524,134	\$ 524,128	\$ 524,183
112	Marysville	\$ 82,891	\$ 82,891	\$ 82,892
171	Monterey Region	\$ 689,189	\$ 689,181	\$ 689,124
113	Oroville	\$ 108,032	\$ 108,031	\$ 107,973
117	Selma	\$ 209,673	\$ 209,671	\$ 209,656
119	Stockton	\$ 487,273	\$ 487,262	\$ 487,362
157	Travis AFB	\$ 83,275	\$ 83,393	\$ 83,300
120	Visalia	\$ 191,280	\$ 191,269	\$ 191,182
123	Westlake	\$ 231,685	\$ 231,683	\$ 231,693
121	Willows	\$ 46,858	\$ 46,857	\$ 46,906
Total		\$ 5,626,603	\$ 5,626,602	\$ 5,626,558

**Table 5**  
**Tank Coating/Painting Projects (Unamortized Balances in Working Capital)**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 1,671,118	\$ 1,898,921	\$ 1,968,824
170	Bay Area Region	\$ 5,441,123	\$ 5,441,123	\$ 4,201,354
102	Bear Gulch	\$ 2,547,796	\$ 2,319,992	\$ 2,001,088
104	Chico	\$ 4,454	\$ 4,454	\$ 4,454
330	Customer Support Services	\$ -	\$ -	\$ -
105	Dixon	\$ -	\$ -	\$ -
128	Dominguez	\$ 874,778	\$ 874,778	\$ 874,778
106	East Los Angeles	\$ 1,429,361	\$ 1,429,361	\$ 1,429,361
108	Hermosa Redondo	\$ 1,057,586	\$ 1,057,586	\$ 1,057,585
134	Kern River Valley	\$ 370,403	\$ 370,403	\$ 370,403
110	Livermore	\$ 1,574,058	\$ 1,574,058	\$ 1,574,060
111	Los Altos	\$ 2,190,228	\$ 2,190,228	\$ 2,190,229
172	Los Angeles County Region	\$ 1,225,611	\$ 1,225,611	\$ 1,122,956
112	Marysville	\$ -	\$ -	\$ -
171	Monterey Region	\$ 1,163,285	\$ 1,163,285	\$ 1,163,285
113	Oroville	\$ -	\$ -	\$ -
117	Selma	\$ 243,062	\$ 243,062	\$ 243,062
119	Stockton	\$ 598,756	\$ 598,756	\$ 598,756
157	Travis AFB	\$ -	\$ -	\$ -
120	Visalia	\$ 44,552	\$ 44,552	\$ 44,552
123	Westlake	\$ 298,651	\$ 298,651	\$ 298,652
121	Willows	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 20,734,823</b>	<b>\$ 20,734,823</b>	<b>\$ 19,143,400</b>

**Table 6**  
**Effect of Taxes on Contributions and Advances**

District ID	District/Region	CWS Application	Cal Advocates	Settlement
101	Bakersfield	\$ 2,558,526	\$ 2,558,526	\$ 2,558,526
170	Bay Area Region	\$ 1,662,386	\$ 1,662,386	\$ 1,662,386
102	Bear Gulch	\$ 569,819	\$ 569,819	\$ 569,819
104	Chico	\$ 1,745,685	\$ 1,745,685	\$ 1,745,685
330	Customer Support Services	\$ -	\$ -	\$ -
105	Dixon	\$ (696)	\$ (696)	\$ (696)
128	Dominguez	\$ 453,936	\$ 453,936	\$ 453,936
106	East Los Angeles	\$ 333,637	\$ 333,637	\$ 333,637
108	Hermosa Redondo	\$ 128,077	\$ 128,077	\$ 128,077
134	Kern River Valley	\$ 23,468	\$ 23,468	\$ 23,468
110	Livermore	\$ 241,240	\$ 241,240	\$ 241,240
111	Los Altos	\$ 711,850	\$ 711,850	\$ 711,850
172	Los Angeles County Region	\$ 293,489	\$ 293,489	\$ 293,489
112	Marysville	\$ 435,154	\$ 435,154	\$ 435,154
171	Monterey Region	\$ 827,718	\$ 827,718	\$ 827,718
113	Oroville	\$ 37,099	\$ 37,099	\$ 37,099
117	Selma	\$ 109,158	\$ 109,158	\$ 109,158
119	Stockton	\$ 359,844	\$ 359,844	\$ 359,844
157	Travis AFB	\$ -	\$ -	\$ -
120	Visalia	\$ 2,227,063	\$ 2,227,063	\$ 2,227,063
123	Westlake	\$ 75,618	\$ 75,618	\$ 75,618
121	Willows	\$ 48,635	\$ 48,635	\$ 48,635
<b>Total</b>		<b>\$ 12,841,707</b>	<b>\$ 12,841,707</b>	<b>\$ 12,841,707</b>

**ATTACHMENT 8**

**LIST OF RATE BASE OFFSETS**

**“ADVICE LETTER PROJECTS”**

Rate Base Offset "Advice Letter" Projects

District	PID#	Description	Direct and Overhead Costs <sup>1</sup>	Total Cost <sup>2</sup>	Completion Year	Expected Filing Year	Original Authority Granted	Estimated Rev. Req't <sup>3</sup>
Bayshore	00060861	MPS 115 - New 0.5MG Tank		\$1,089,507	2020	2021	2015 GRC	\$146,160
	00061972	Purchase Land for SM Well		\$921,000	2021	2022	2012 GRC	\$95,317
Bakersfield	00098348	New Well Addition - BK NGdn #1		\$2,090,099	2021	2022	2015 GRC	\$286,450
	00114404	Conditional - BK 224 Arsenic Treatment	1,743,405		2020	2021	2018 GRC	\$250,804
Bear Gulch	00118062	Conditional - BK 225 Arsenic Treatment	1,239,606		2020	2021	2018 GRC	\$178,328
	00097750	Conditional - Purchase Land for Well	1,040,217		2017 <sup>4</sup>	2020	2018 GRC	\$106,532
Bear Gulch	00114684	Conditional - BG-New well, treatment in low	4,336,023		2021	2022	2018 GRC	\$591,034
	00117532	Bear Gulch Dam Modifications	2,340,163		2021	2022	2018 GRC	\$318,982
Dominguez	00020775	New Well (At the Seminary)		\$6,617,000	2020	2021	2012 GRC	\$894,034
	00076394	Cal Water Agreement-Tesoro Refinery		\$4,800,000	2021	2022	2012 GRC	\$639,153
Dominguez	00098334	New Well (In City of Compton)		\$3,891,480	2020	2021	2015 GRC	\$528,974
	00099341	IX Treatment DOM 297		\$5,097,130	2021	2022	2015 GRC	\$696,602
Dominguez	00099522	IX Treatment at DOM 272		\$5,739,431	2021	2022	2015 GRC	\$782,200
	00116988	Tubeway Phase 2	3,038,284		2021	2022	2018 GRC	\$423,409
Marysville	00117409	Conditional - Army Corps Marysville Phase 3	248,081		2021	2022	2018 GRC	\$38,210
	00114525	Merge Station 1 and 3 Rebuild	1,145,183		2021	2022	2018 GRC	\$170,607
Palos Verdes	00098326	Crenshaw Ridge Supply Project		\$96,145,462	2020	2021	2015 GRC	\$10,196,780
	00098328	D-500 Pipeline (Phase 1)			2020	2021	2015 GRC	
Salinas	00115845	Conditional - New well at Salinas Oak Hills	2,537,139		2021	2022	2018 GRC	\$368,526
	00115959	Conditional - New well at Salinas - Las	2,583,332		2021	2022	2018 GRC	\$375,236
Visalia	00114423	Conditional - STA 77-01 Treatment & Gen.	1,684,964		2020	2021	2018 GRC	\$238,672
	<b>Total</b>		\$21,936,397	\$126,391,108				\$17,326,010

<sup>1</sup> To calculate the total cap for projects newly approved as advice letters in this 2018 GRC, the Commission's adopted IDC/AFUDC rate must be applied to the direct and overhead costs.

<sup>2</sup> For projects approved as advice letters in previous GRCs, and continued in the 2018 GRC, the total cost cap already includes direct costs, overhead costs, and IDC/AFUDC.

<sup>3</sup> The expected revenue requirements for projects newly approved as advice letters in this 2018 GRC do not include the additional capital costs from IDC/AFUDC.

<sup>4</sup> Land has been purchased, and is being held as non-operating property until the condition in the Settlement Agreement is met.

<sup>5</sup> Revenue requirement calculation for the PV Pipeline is based on agreed-upon methodology per the Settlement Agreement. See Chapter 15 for special advice letter treatment.

**ATTACHMENT 9**

**LIST OF VEHICLE PROJECTS -  
BY INDIVIDUAL VEHICLE**

**Attachment 9**

**Detail of New and Replacement Vehicles (Direct \$)**

(Direct costs do not include overhead or IDC/AFUDC.)

District	Year	PID	PID Amount	Vehicle Description	Vehicle Amount	
Antelope Valley	2019	00115740	\$71,705	V213038	\$71,705	
Bakersfield	2019	00115683	\$1,020,805	V206011	\$102,593	
				V208013	\$74,095	
				V208063	\$74,095	
				V208065	\$46,167	
				V208106	\$74,095	
				V208168	\$137,931	
				V208169	\$137,931	
				V208174	\$46,167	
				V209003	\$46,167	
				V209009	\$46,167	
				V209010	\$46,167	
				V211034	\$46,167	
				V211037	\$46,167	
				V213001	\$48,447	
	V213010	\$48,447				
			00116167	\$38,610	On-call vehicle - NW WTP	\$38,610
			00118093	\$93,768	New Complement	\$93,768
		2020	00115728	\$318,867	V209004	\$45,795
					V211036	\$45,795
					V213005	\$48,056
					V213007	\$48,056
					V213070	\$45,795
					V213072	\$39,576
				V214054	\$45,795	
	2021	00115731	\$557,481	V208035	\$51,255	
				V208066	\$196,162	
				V209007	\$51,255	
				V212002	\$51,255	
				V213009	\$53,786	
				V213069	\$51,255	
				V214007	\$51,255	
				V215013	\$51,255	
Bayshore	2019	00115746	\$219,745	V205032	\$36,700	
				V205033	\$36,700	
				V206111	\$109,646	
				V212003	\$36,700	
				00118120	\$48,933	New Complement
			00117798	\$132,904	Dump Truck	\$132,904
		2020	00115747	\$231,585	V202060	\$41,227
					V205035	\$41,227
					V206066	\$41,227
					V208107	\$35,629
					V209068	\$72,275
			00118094	\$150,469	New Complement	\$150,469
		2021	00115748	\$95,839	V212044	\$44,428
	V213035				\$51,410	

District	Year	PID	PID Amount	Vehicle Description	Vehicle Amount
Bear Gulch	2019	00115754	\$48,933	V205012	\$48,933
		00118528	\$248,289	Additional Vehicles	\$248,289
	2020	00115759	\$196,290	V208111	\$50,156
				V209011	\$43,345
				V209015	\$50,156
				V212004	\$52,633
	2021	00115762	\$198,659	V206041	\$51,410
				V208114	\$51,410
				V208115	\$51,410
				V213013	\$44,428
Chico	2019	00115763	\$49,117	V211002	\$49,117
	2020	00115767	\$331,090	V206047	\$57,551
				V208003	\$163,852
				V208015	\$54,843
				V212006	\$54,843
	2021	00115768	\$268,944	V206045	\$49,175
				V206048	\$49,175
				V207111	\$78,923
				V213017	\$49,175
	Dixon	2020	00115772	\$66,336	V213019
00118095			\$50,345	New Complement	\$50,345
East LA	2019	00115776	\$134,033	V209022	\$33,508
				V209023	\$33,508
				V210003	\$33,508
				V212008	\$33,508
	2020	00115779	\$119,293	V209021	\$73,498
				V210035	\$45,795
	2021	00115781	\$93,879	V209019	\$46,940
				V212007	\$46,940
Kern River	2019	00115810	\$58,192	V213040	\$58,192
	2020	00115811	\$146,996	V211019	\$73,498
				V212009	\$73,498
	2021	00115812	\$122,275	V204084	\$46,940
V213039				\$75,335	
King City	2020	00115814	\$47,975	V209036	\$47,975
Livermore	2019	00115816	\$46,805	V212011	\$46,805
	2020	00115817	\$47,975	V208019	\$47,975
	2021	00115818	\$98,350	V212010	\$49,175
				V213024	\$49,175
Los Altos	2019	00115819	\$300,846	V202052	\$48,933
				V204035	\$51,349
				V204036	\$51,349
				V206063	\$48,933
				V208069	\$48,933
				V208124	\$51,349
		00116354	\$187,274	V204049	\$187,274
	2020	00115820	\$152,946	V208068	\$52,633
				V213026	\$50,156
				V215106	\$50,156
		00118529	\$226,632	Additional Leak Truck	\$226,632
	2021	00115821	\$102,820	V206061	\$51,410
				V208020	\$51,410



District	Year	PID	PID Amount	Vehicle Description	Vehicle Amount		
Redwood Valley (RDV)	2019	00115828	\$45,912	Additional Vehicles	\$45,912		
	2020	00115829	\$80,498	V204083	\$80,498		
		00118096	\$52,633	New Complement	\$52,633		
	2021	00115831	\$48,237	Additional Vehicles	\$48,237		
Salinas	2019	00115832	\$436,045	V202057	\$45,108		
				V206020	\$167,067		
				V208022	\$47,336		
				V208101	\$47,336		
				V209037	\$45,108		
				V213022	\$38,982		
	2020	00115834	\$146,296	V213028	\$45,108		
				V208102	\$50,345		
				V209036	\$47,976		
	2021	00115835	\$247,696	V213054	\$47,976		
				V202056	\$49,175		
				V208006	\$146,917		
				V212017	\$51,603		
Selma	2019	00115836	\$91,562	V208025	\$44,678		
				V213029	\$46,884		
	2020	00115837	\$48,056	V209038	\$48,056		
Stockton	2019	00115840	\$281,699	V208004	\$120,657		
				V208005	\$120,657		
				V209045	\$40,385		
	2021	00115841	\$47,975	V209043	\$47,975		
	2021	00115842	\$135,383	V200020	\$86,208		
				V213031	\$49,175		
V206021				\$66,702			
Visalia	2019	00115847	\$293,584	V206091	\$39,927		
				V208075	\$38,048		
				V209049	\$39,927		
				V209050	\$38,048		
				V211033	\$32,881		
				V212022	\$38,048		
				00116351	\$170,989	V205059	\$170,989
				00116353	\$170,989	V205060	\$170,989
				00118121	\$46,884	New Complement	\$46,884
	2020	00115848	\$268,550	V205010	\$45,795		
				V205021	\$45,795		
				V205058	\$45,795		
				V209048	\$39,576		
				V211040	\$45,795		
				V212019	\$45,795		
2021	00115855	\$46,940	V212021	\$46,940			
Westlake	2019	00115857	\$123,002	V209051	\$78,324		
				V212024	\$44,678		
	2020	00115858	\$91,590	V206028	\$45,795		
				V209096	\$45,795		
Willows	2019	00116358	\$53,398	V206094	\$53,398		

District	Year	PID	PID Amount	Vehicle Description	Vehicle Amount
CSS	2019	00115784	\$956,305	V208078	\$64,398
				V208142	\$92,303
				V208146	\$37,565
				V208151	\$92,303
				V208155	\$37,565
				V210027	\$37,565
				V211027	\$37,565
				V211030	\$37,565
				V212026	\$92,303
				V212032	\$37,565
				V213051	\$92,303
				V213052	\$92,303
				V213059	\$92,303
				V213071	\$37,565
				V216026	\$37,565
	V216108	\$37,565			
	2019	00118531	\$110,316	Additional So Cal Pool Vehicles	\$110,316
	2020	00115786	\$741,871	V208144	\$37,522
				V208170	\$129,720
				V209078	\$37,522
				V209092	\$37,522
				V210031	\$92,198
				V211023	\$37,522
				V212033	\$37,522
				V213057	\$37,522
				V213058	\$37,522
				V213062	\$37,522
				V214014	\$69,684
				V214044	\$37,522
				V214047	\$37,522
				V215033	\$37,522
	V216021	\$37,522			
	2021	00115787	\$557,623	V209073	\$33,419
				V210034	\$82,116
				V211024	\$82,116
				V211032	\$82,116
				V212031	\$33,419
				V213048	\$33,419
				V213050	\$33,419
V213064				\$38,671	
V213069				\$38,671	
V214033				\$33,419	
V215005	\$33,419				
V215039	\$33,419				

District	Year	PID	PID Amount	Vehicle Description	Vehicle Amount
Rancho Dom	2019	00115825	\$524,396	V206015	\$46,047
				V206026	\$43,880
				V206072	\$46,047
				V206075	\$43,880
				V208041	\$43,880
				V208043	\$43,880
				V208131	\$43,880
				V208170	\$131,099
				V212014	\$37,921
				V213020	\$43,880
	2020	00115826	\$500,654	V202023	\$45,668
				V204057	\$47,923
				V205038	\$45,668
				V206016	\$47,923
				V206032	\$45,668
				V208071	\$45,668
				V208135	\$45,668
				V209059	\$45,668
				V209061	\$45,668
				V212041	\$39,466
				V214052	\$45,668
	2020	00118530	\$755,537	Additional Vac Trucks	\$755,537
	2021	00115827	\$263,094	V098065	\$75,335
				V202021	\$46,940
				V202024	\$46,940
				V204086	\$46,940
				V209055	\$46,940

**ATTACHMENT 10**

**TABLES FOR CHAPTER 13 –**

**LIST OF CAPITAL PROJECTS  
FOR COMMON PLANT**

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CWS 2018 GRC Settlement Agreement  
Attachment 10 (Common Plant Projects)

SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS (Direct costs do not include overhead or IDC/AFUDC.)

**Table 1 - Pipeline Replacement Program**

District/Region	PID	Description	Year (Settlement)	CWS Application	Direct Costs (\$)			Advice Letter <sup>1</sup>	Litigated
					Cal Advocates	Settlement			
Antelope Valley	129MRP19	2019 Main Replacement Program AV	2019	215,252	247,237	205,468			
Antelope Valley	129MRP20	2020 Main Replacement Program AV	2020	496,425	262,285	231,665			
Antelope Valley	129MRP21	2021 Main Replacement Program AV	2021	791,523	275,361	259,044			
Bakersfield	101MRP19	2019 Main Replacement Program BK	2019	8,385,245	6,046,897	8,004,094			
Bakersfield	101MRP20	2020 Main Replacement Program BK	2020	11,603,268	6,426,442	9,845,198			
Bakersfield	101MRP21	2021 Main Replacement Program BK	2021	14,976,853	6,826,112	11,773,252			
Bayshore	152MRP19	2019 Main Replacement Program BAY	2019	12,177,957	5,715,598	5,835,265			
Bayshore	152MRP20	2020 Main Replacement Program BAY	2020	12,482,406	6,116,630	8,014,746			
Bayshore	152MRP21	2021 Main Replacement Program BAY	2021	12,794,466	6,539,282	9,196,027			
Bear Gulch	102MRP19	2019 Main Replacement Program BG	2019	19,237,720	6,449,796	9,218,066			
Bear Gulch	102MRP20	2020 Main Replacement Program BG	2020	19,718,663	6,708,349	11,810,659			
Bear Gulch	102MRP21	2021 Main Replacement Program BG	2021	20,211,630	6,965,144	16,948,303			
Chico	104MRP19	2019 Main Replacement Program CH	2019	2,931,912	1,629,853	2,804,436			
Chico	104MRP20	2020 Main Replacement Program CH	2020	4,057,113	1,741,174	3,162,066			
Chico	104MRP21	2021 Main Replacement Program CH	2021	5,236,669	1,859,823	3,535,758			
Dixon	105MRP19	2019 Main Replacement Program DIX	2019	363,200	315,836	354,498			
Dixon	105MRP20	2020 Main Replacement Program DIX	2020	508,903	431,330	399,593			
Dixon	105MRP21	2021 Main Replacement Program DIX	2021	661,746	547,378	446,806			
Dominguez	128MRP19	2019 Main Replacement Program DOM	2019	3,707,195	986,590	3,538,685			
Dominguez	128MRP20	2020 Main Replacement Program DOM	2020	5,130,045	1,084,626	3,627,305			
Dominguez	128MRP21	2021 Main Replacement Program DOM	2021	6,621,525	1,190,732	3,717,970			
East Los Angeles	106MRP19	2019 Main Replacement Program ELA	2019	2,038,432	1,421,433	1,677,392			
East Los Angeles	106MRP20	2020 Main Replacement Program ELA	2020	2,575,753	1,507,056	1,878,153			
East Los Angeles	106MRP21	2021 Main Replacement Program ELA	2021	3,138,519	1,596,553	2,114,724			
Hermosa Redondo	108MRP19	2019 Main Replacement Program HR	2019	2,290,863	2,579,984	2,186,731			
Hermosa Redondo	108MRP20	2020 Main Replacement Program HR	2020	3,170,097	2,682,184	2,465,631			
Hermosa Redondo	108MRP21	2021 Main Replacement Program HR	2021	4,091,756	2,787,998	2,757,013			
Kern River Valley	134MRP19	2019 Main Replacement Program KRV	2019	522,132	519,200	498,399			
Kern River Valley	134MRP20	2020 Main Replacement Program KRV	2020	722,441	552,075	557,767			
Kern River Valley	134MRP21	2021 Main Replacement Program KRV	2021	932,493	585,411	628,311			
King City	109MRP19	2019 Main Replacement Program KC	2019	362,783	231,228	347,009			
King City	109MRP20	2020 Main Replacement Program KC	2020	371,852	245,779	391,253			
King City	109MRP21	2021 Main Replacement Program KC	2021	381,148	261,251	437,492			
Livermore	110MRP19	2019 Main Replacement Program LIV	2019	2,382,199	784,753	2,278,623			
Livermore	110MRP20	2020 Main Replacement Program LIV	2020	3,296,140	858,135	2,568,972			
Livermore	110MRP21	2021 Main Replacement Program LIV	2021	4,254,583	937,536	2,872,661			
Los Altos	111MRP19	2019 Main Replacement Program LAS	2019	7,088,292	4,717,214	3,396,470			
Los Altos	111MRP20	2020 Main Replacement Program LAS	2020	7,265,500	4,913,057	4,177,663			
Los Altos	111MRP21	2021 Main Replacement Program LAS	2021	7,447,137	5,107,341	4,995,790			
Marysville	112MRP19	2019 Main Replacement Program MRL	2019	434,176	477,008	415,299			
Marysville	112MRP20	2020 Main Replacement Program MRL	2020	600,622	501,833	468,118			
Marysville	112MRP21	2021 Main Replacement Program MRL	2021	775,500	527,370	523,612			
Oroville	113MRP19	2019 Main Replacement Program ORO	2019	532,721	463,249	509,558			
Oroville	113MRP20	2020 Main Replacement Program ORO	2020	736,963	624,916	574,380			
Oroville	113MRP21	2021 Main Replacement Program ORO	2021	951,257	786,854	642,281			
Palos Verdes	122MRP19	2019 Main Replacement Program PV	2019	3,031,567	1,151,281	2,893,767			
Palos Verdes	122MRP20	2020 Main Replacement Program PV	2020	4,194,738	1,255,261	3,262,574			
Palos Verdes	122MRP21	2021 Main Replacement Program PV	2021	5,414,495	1,367,085	3,648,270			
Redwood Valley (RDV)	146MRP19	2019 Main Replacement Program RDV	2019	381,012	317,520	365,136			
Redwood Valley (RDV)	146MRP20	2020 Main Replacement Program RDV	2020	546,862	444,478	411,774			
Redwood Valley (RDV)	146MRP21	2021 Main Replacement Program RDV	2021	720,635	571,253	460,406			
Salinas	114MRP19	2019 Main Replacement Program SLN	2019	7,004,277	1,213,350	3,349,872			
Salinas	114MRP20	2020 Main Replacement Program SLN	2020	7,179,384	1,325,488	3,776,980			
Salinas	114MRP21	2021 Main Replacement Program SLN	2021	7,358,868	1,446,702	4,223,351			
Selma	117MRP19	2019 Main Replacement Program SEL	2019	540,423	136,480	515,858			
Selma	117MRP20	2020 Main Replacement Program SEL	2020	553,933	150,971	528,754			
Selma	117MRP21	2021 Main Replacement Program SEL	2021	567,781	166,779	541,973			
Stockton	119MRP19	2019 Main Replacement Program STK	2019	17,229,125	8,015,923	16,480,021			
Stockton	119MRP20	2020 Main Replacement Program STK	2020	20,602,964	8,294,945	16,891,873			
Stockton	119MRP21	2021 Main Replacement Program STK	2021	24,134,988	8,570,356	18,006,807			
Visalia	120MRP19	2019 Main Replacement Program VIS	2019	1,534,848	1,254,337	1,465,081			
Visalia	120MRP20	2020 Main Replacement Program VIS	2020	2,574,310	1,371,232	2,047,747			
Visalia	120MRP21	2021 Main Replacement Program VIS	2021	3,664,817	1,498,082	2,798,588			
Westlake	123MRP19	2019 Main Replacement Program WLK	2019	223,487	203,176	213,328			
Westlake	123MRP20	2020 Main Replacement Program WLK	2020	687,316	609,157	546,729			

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SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS (Direct costs do not include overhead or IDC/AFUDC.)

**Table 1 - Pipeline Replacement Program**

District/Region	PID	Description	Year (Settlement)	CWS Application	Direct Costs (\$)			Advice Letter <sup>1</sup>	Litigated
					Cal Advocates	Settlement			
Westlake	123MRP21	2021 Main Replacement Program WLK	2021	1,173,992	1,015,245	896,503			
Willows	121MRP19	2019 Main Replacement Program WIL	2019	367,114	508,670	351,152			
Willows	121MRP20	2020 Main Replacement Program WIL	2020	658,376	532,073	467,815			
Willows	121MRP21	2021 Main Replacement Program WIL	2021	964,049	555,436	590,166			

Summary	CWS		
	Year	Application	Settlement
	2019	92,981,930	66,904,208
	2020	109,734,074	78,107,414
	2021	127,266,432	92,015,107
	<b>Total</b>	<b>329,982,436</b>	<b>237,026,729</b>

1) See Attachment 8 for the total cost cap amounts.

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SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS (Direct costs do not include overhead or IDC/AFUDC.)

**Table 2 - Flowmeter Replacement Program**

District/Region	PID	Description	Year (Settlement)	Direct Costs (\$)			Advice Letter <sup>1</sup>	Litigated
				CWS Application	Cal Advocates	Settlement		
Bakersfield	00116480	BK 2019 Flowmeter Replacements	2019	101,196	96,597	67,617		
Bakersfield	00116482	BK 2020 Flowmeter Replacements	2020	311,179	297,034	207,924		
Bakersfield	00116483	BK 2021 Flowmeter Replacements	2021	354,399	338,289	236,803		
Bayshore	00116412	MPS 2019 Flowmeter Replacements	2019	147,195	126,821	98,743		
Bayshore	00116414	MPS 2020 Flowmeter Replacements	2020	61,222	53,569	41,070		
Bayshore	00116415	MPS 2021 Flowmeter Replacements	2021	154,646	135,315	103,742		
Bayshore	00116669	SSF 2021 Flowmeter Replacements	2021	38,662	33,829	25,936		
Bear Gulch	00114641	Sta 14 Partial Rebuild	2019	588,527	491,839	565,891		
Bear Gulch	00114642	Sta 21 Partial Rebuild	2020	557,586	465,979	536,140		
Bear Gulch	00114643	Sta 17 Partial Rebuild	2020	1,380,146	1,182,233	1,327,064		
Bear Gulch	00116387	BG 2020 Flowmeter Replacements	2020	264,030	-	177,120		
Chico	00116485	CH 2019 Flowmeter Replacements	2019	35,265	32,199	23,612		
Chico	00116489	CH 2020 Flowmeter Replacements	2020	72,294	66,007	48,405		
Chico	00116490	CH 2021 Flowmeter Replacements	2021	74,101	67,657	49,616		
Dominguez	00116491	DOM 2019 Flowmeter Replacements	2019	67,465	64,399	45,079		
Dominguez	00116496	DOM 2020 Flowmeter Replacements	2020	34,576	-	23,103		
Dominguez	00116498	DOM 2021 Flowmeter Replacements	2021	35,440	33,829	23,680		
East Los Angeles	00116499	ELA 2019 Flowmeter Replacements	2019	118,749	85,014	79,346		
East Los Angeles	00116500	ELA 2020 Flowmeter Replacements	2020	172,877	165,019	115,513		
East Los Angeles	00116501	ELA 2021 Flowmeter Replacements	2021	38,983	33,828	26,048		
Hermosa Redondo	00117420	HR 2019 Flowmeter Replacements	2019	168,661	32,199	112,696		
Hermosa Redondo	00117425	HR 2020 Flowmeter Replacements	2020	34,576	-	23,103		
King City	00116502	KC 2019 Flowmeter Replacements	2019	35,265	-	23,612		
King City	00116504	KC 2020 Flowmeter Replacements	2020	108,441	99,012	72,609		
King City	00116505	KC 2021 Flowmeter Replacements	2021	37,051	33,829	24,808		
Livermore	00117432	LIV 2019 Flowmeter Replacements	2019	105,797	96,598	70,838		
Livermore	00117433	LIV 2020 Flowmeter Replacements	2020	180,735	33,004	121,014		
Livermore	00117436	LIV 2021 Flowmeter Replacements	2021	148,203	-	99,232		
Los Altos	00116506	LAS 2019 Flowmeter Replacements	2019	148,606	128,796	99,690		
Los Altos	00117426	LAS 2020 Flowmeter Replacements	2020	152,320	133,533	102,182		
Los Altos	00117429	LAS 2021 Flowmeter Replacement	2021	141,445	135,315	94,886		
Marysville	00116646	MRL 2019 Flowmeter Replacements	2019	35,265	32,199	23,612		
Marysville	00116650	MRL 2020 Flowmeter Replacements	2020	34,873	33,004	23,350		
Marysville	00116654	MRL 2021 Flowmeter Replacements	2021	37,051	-	24,808		
RDV - Lucerne	00116720	2019 LUC Flowmeter Replacements	2019	15,707	-	10,537		
RDV - Lucerne	00116721	2020 LUC Flowmeter Replacements	2020	16,100	-	10,801		
RDV - Lucerne	00116759	2021 LUC Flowmeter Replacements	2021	16,503	-	11,071		
RDV - Unified Area	00116739	2020 ARMV Flowmeter Replacements	2020	16,100	-	10,801		
Salinas	00116665	SLN 2019 Flowmeter Replacements	2019	352,655	321,990	236,125		
Salinas	00116666	SLN 2020 Flowmeter Replacements	2020	433,764	363,042	290,433		
Salinas	00116667	SLN 2021 Flowmeter Replacements	2021	370,508	338,289	248,079		
Stockton	00116589	STK 2019 Flowmeter Replacements	2019	70,530	64,398	47,225		
Stockton	00116600	2020 STK Flowmeter Replacements	2020	253,029	231,026	169,419		
Stockton	00116628	2021 STK Flowmeter Replacements	2021	296,407	270,631	198,463		
Visalia	00116565	VIS 2019 Flowmeter Replacements	2019	67,465	32,199	45,079		
Visalia	00116585	VIS 2020 Flowmeter Replacements	2020	69,151	-	46,206		
Visalia	00116586	VIS 2021 Flowmeter Replacements	2021	106,319	33,829	71,041		
Westlake	00116561	WLK 2019 Flowmeter Replacements	2019	67,465	32,199	45,079		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	2,125,812	1,637,445	1,594,781
	2020	4,153,000	3,122,464	3,346,256
	2021	1,849,717	1,454,641	1,238,211
	<b>Total</b>	<b>8,128,529</b>	<b>6,214,549</b>	<b>6,179,248</b>

1) See Attachment 8 for the total cost cap amounts.



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**Table 3 - New and Replacement Vehicles**

District/Region	PID	Description	Year (Settlement)	Direct Costs (\$)			Advice Letter <sup>1</sup>	Litigated
				CWS Application	Cal Advocates	Settlement		
Antelope Valley	00115740	2019 - Vehicle Replacement Program	2019	75,120	68,291	71,705		
Bakersfield	00115683	2019 Vehicle Replacement Program	2019	1,138,410	972,200	1,020,805		
Bakersfield	00115728	2020- Vehicle Replacement Program	2019	334,051	304,191	318,867		
Bakersfield	00115731	2021-Vehicle Replacement Program	2021	584,027	530,933	557,481		
Bakersfield	00116167	On-call vehicle - NW WTP	2019	40,449	36,772	38,610		
Bakersfield	00118093	2019- VEH. FOR PROPOSED COMPLEMENT	2019	98,234	-	93,768		
Bayshore	00115746	2019 Vehicle Replacement Program	2019	305,732	191,082	219,745		
Bayshore	00115747	2020 Vehicle Replacement Program	2020	241,654	201,378	231,585		
Bayshore	00115748	2021 Vehicle Replacement Program	2021	100,005	83,338	95,839		
Bayshore	00117798	Dump Truck	2019	138,682	115,569	132,904		
Bayshore	00118094	2020- VEH. FOR PROPOSED COMPLEMENT	2020	157,011	-	150,469		
Bayshore	00118120	2019 - VEH. FOR NEW COMPLEMENT	2019	51,060	-	48,933		
Bear Gulch	00115754	2019 Vehicle Replacement Program	2019	51,060	42,551	48,933		
Bear Gulch	00115759	2020 Vehicle Replacement Program	2020	204,825	170,687	196,290		
Bear Gulch	00115762	2021 Vehicle Replacement Program	2021	207,296	172,746	198,659		
Bear Gulch	00118528	2019- Additional Vehicles	2019	259,084	215,904	248,289		
Chico	00115763	2019 Vehicle Replacement Program	2019	51,349	44,652	49,117		
Chico	00115767	2020 Vehicle Replacement Program	2020	346,140	300,991	331,090		
Chico	00115768	2021 Vehicle Replacement Program	2021	281,169	244,494	268,944		
Customer Support Se	00115784	2019 Vehicle Replacement Program	2019	1,262,641	871,222	956,305		
Customer Support Se	00115786	2020 Vehicle Replacement Program	2020	978,247	684,773	741,871		
Customer Support Se	00115787	2021 Vehicle Replacement Program	2021	773,552	618,842	557,623		
Customer Support Se	00118071	2019- VEH. FOR PROPOSED COMPLEMENT	2019	95,187	-	-		
Customer Support Se	00118092	2020- VEH. FOR PROPOSED COMPLEMENT	2020	208,055	-	-		
Customer Support Se	00118531	2019- Additional So Cal Pool	2019	132,379	105,903	110,316		
Dixon	00115772	2020 Vehicle Replacement Program	2020	69,352	60,306	66,336		
Dixon	00118095	2020 - VEH. FOR PROPOSED COMPLEMENT	2020	52,633	-	50,345		
East Los Angeles	00115776	2019 Vehicle Replacement Program	2019	187,274	127,652	134,033		
East Los Angeles	00115779	2020 Vehicle Replacement Program	2020	124,973	113,612	119,293		
East Los Angeles	00115781	2021 Vehicle Replacement Program	2021	98,350	89,409	93,879		
Kern River Valley	00115810	2019 Vehicle Replacement Program	2019	121,925	55,421	58,192		
Kern River Valley	00115811	2020 Vehicle Replacement Program	2020	153,995	139,996	146,996		
Kern River Valley	00115812	2021 Vehicle Replacement Program	2021	128,098	116,452	122,275		
King City	00115814	2020 Vehicle Replacement Program	2020	50,156	43,614	47,975		
Livermore	00115816	2019 Vehicle Replacement Program	2019	48,933	42,551	46,805		
Livermore	00115817	2020 Vehicle Replacement Program	2020	50,156	43,614	47,975		
Livermore	00115818	2021 Vehicle Replacement Program	2021	102,820	89,409	98,350		
Los Altos	00115819	2019 Vehicle Replacement Program	2019	313,927	261,607	300,846		
Los Altos	00115820	2020 Vehicle Replacement Program	2020	159,595	132,996	152,946		
Los Altos	00115821	2021 Vehicle Replacement Program	2021	107,291	89,409	102,820		
Los Altos	00116354	REPLACE V204049	2019	195,416	162,848	187,274		
Los Altos	00118529	2020-Additional Leak Truck	2020	236,485	197,071	226,632		
Rancho Dominguez	00115825	2019 Vehicle Replacement Program	2019	606,158	516,289	524,396		
Rancho Dominguez	00115826	2020 Vehicle Replacement Program	2020	621,904	487,044	500,654		
Rancho Dominguez	00115827	2021 Vehicle Replacement Program	2021	275,622	250,565	263,094		
Rancho Dominguez	00118530	2020-Additional Vac Trucks	2020	791,515	719,558	755,537		
Redwood Valley (RDV)	00115828	2019 Vehicle Replacement Program	2019	47,908	39,924	45,912		
Redwood Valley (RDV)	00115829	2020 Vehicle Replacement Program	2020	83,997	69,998	80,498		
Redwood Valley (RDV)	00115831	2021 Vehicle Replacement Program	2021	50,334	41,945	48,237		
Redwood Valley (RDV)	00118096	2020 - VEH. FOR PROPOSED COMPLEMENT	2020	54,921	-	52,633		
Salinas	00115832	2019 Vehicle Replacement Program	2019	524,367	416,969	436,045		
Salinas	00115834	2020 Vehicle Replacement Program	2020	152,945	132,996	146,296		
Salinas	00115835	2021 Vehicle Replacement Program	2021	258,954	225,177	247,696		
Selma	00115836	2019 Vehicle Replacement Program	2019	95,922	87,202	91,562		
Selma	00115837	2020 Vehicle Replacement Program	2020	50,345	45,768	48,056		
Stockton	00115840	2019 Vehicle Replacement Program	2019	392,671	256,091	281,699		
Stockton	00115841	2020 Vehicle Replacement Program	2020	50,156	43,614	47,975		
Stockton	00115842	2021 Vehicle Replacement Program	2021	141,536	123,075	135,383		
Stockton	00117592	2020-ADDITIONAL VEHICLES	2020	200,625	-	-		
Visalia	00115847	2019 Vehicle Replacement Program	2019	365,407	292,300	293,584		
Visalia	00115848	2020 Vehicle Replacement Program	2020	281,338	255,761	268,550		
Visalia	00115855	2021 Vehicle Replacement Program	2021	49,175	44,704	46,940		
Visalia	00116351	REPLACE V205059	2019	179,132	162,848	170,989		
Visalia	00116353	REPLACE V205060 LEAK TRUCK	2019	179,132	162,848	170,989		
Visalia	00118121	2019 - VEHICLE FOR NEW COMPLEMENT	2019	49,117	-	46,884		

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SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS (Direct costs do not include overhead or IDC/AFUDC.)

**Table 3 - New and Replacement Vehicles**

District/Region	PID	Description	Year (Settlement)	Direct Costs (\$)			Advice Letter <sup>1</sup>	Litigated
				CWS Application	Cal Advocates	Settlement		
Westlake	00115857	2019 Vehicle Replacement Program	2019	128,859	117,145	123,002		
Westlake	00115858	2020 Vehicle Replacement Program	2020	95,951	87,228	91,590		
Willows	00116358	2021 VEHICLE REPLACEMENT PROJECT	2021	55,825	-	53,398		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	7,469,587	5,670,033	6,270,510
	2020	5,416,975	3,931,005	4,501,590
	2021	3,214,055	2,720,497	2,890,616
	Total	16,100,617	12,321,535	13,662,716

1) See Attachment 8 for the total cost cap amounts.

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SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS (Direct costs do not include overhead or IDC/AFUDC.)

**Table 4 - Pump and Motor Replacement Program**

District/Region	PID	Description	Year (Settlement)	Direct Costs (\$)			Advice Letter <sup>1</sup>	Litigated
				CWS Application	Cal Advocates	Settlement		
Bakersfield	00114875	BK 140-01 Pump & Motor Replace	2019	98,598	94,117	94,117		
Bakersfield	00115307	BK 005-05 Pump & Motor Replace	2021	97,728	-	93,285		
Bakersfield	00115322	BK 36-02 Pump & Motor Replace	2019	82,512	-	-		
Bakersfield	00115332	BK 79-01 Pump & Motor Replace	2021	86,689	-	-		
Bakersfield	00115338	BK 087-B Pump & Motor Replace	2020	55,018	-	-		
Bakersfield	00115342	BK 208-A Pump & Motor Replace	2019	61,062	-	-		
Bakersfield	00115417	BK 216 D Pump & Motor Replace	2019	85,011	-	81,146		
Bakersfield	00115440	BK 216 MFS1 Pump & Motor Replace	2020	138,923	138,923	132,608		
Bakersfield	00115540	BK 216 MFS3 Pump & Motor Replace	2020	138,923	138,923	132,608		
Bayshore	00114546	MPS 24-A Pump & Motor Replacement	2021	60,517	54,884	57,995		
Bayshore	00114789	MPS 24-B Pump & Motor Replacement	2020	47,841	-	45,848		
Bayshore	00114852	MPS 025-A:Replace Pump and Motor	2019	42,561	-	-		
Bayshore	00114923	MPS 106-C:Pump & Motor Replacement	2019	46,674	-	44,730		
Bayshore	00114924	MPS 107-C: Pump & motor Replacement	2019	50,612	-	-		
Bayshore	00114985	MPS 112-A: Pump & Motor Replacement	2020	47,841	41,786	-		
Bayshore	00114990	MPS 114-A:Pump & Motor Replacement	2019	32,055	28,048	30,719		
Bayshore	00114994	MPS 116-A:Pump & Motor Replacement	2021	49,037	42,830	46,994		
Bayshore	00114996	SSF 004-A: Pump & Motor Replacement	2019	46,674	-	-		
Bayshore	00115000	SSF 004-B: Pump & Motor Replacement	2019	46,674	-	-		
Bayshore	00115682	MPS 114-B Pump & Motor Replacement	2020	32,856	28,749	-		
Bear Gulch	00115002	BG 036-A: Pump & Motor Replacement	2021	49,258	-	47,206		
Bear Gulch	00115007	BG 04-I: Pump & Motor Replacement	2021	113,007	98,881	108,298		
Bear Gulch	00115009	BG 023-B: Pump & Motor Replacement	2019	51,242	-	49,107		
Bear Gulch	00115011	BG 022-B:Pump & Motor Replacement	2021	33,678	-	32,274		
Bear Gulch	00115012	BG 024-A:Pump & Motor Replacement	2021	49,479	43,294	47,417		
Bear Gulch	00115017	BG 043-A:Pump & Motor Replacement	2021	33,678	29,468	32,274		
Bear Gulch	00115020	BG 43-B:Pump & Motor Replacement	2021	33,678	29,468	32,274		
Bear Gulch	00115336	BG 7-C Pump & Motor Replacement	2019	47,095	41,208	45,132		
Bear Gulch	00115337	BG 23-A Pump & Motor Replacement	2020	48,272	42,238	46,261		
Bear Gulch	00115339	BG 22-A Pump & Motor Replacement	2020	32,856	-	31,487		
Bear Gulch	00115341	BG 27-A Pump & Motor Replacement	2020	48,272	42,238	46,261		
Bear Gulch	00115460	BG 35-B Pump & Motor Replacement	2020	32,856	-	31,487		
Chico	00114881	CH 30-01 Pump & Motor Replacement	2019	71,930	-	68,803		
Chico	00115539	CH 33-01: Pump & Motor Replacement	2019	71,930	-	68,803		
Chico	00115541	CH 72-01: Pump & Motor Replacement	2020	105,656	-	-		
Chico	00115543	CH 76-01: Pump & Motor Replacement	2020	108,763	-	-		
Dominguez	00114865	DOM 277-A: Pump and Motor Replace	2021	62,956	60,095	60,095		
Dominguez	00115184	DOM 279-A: Pump & Motor Replace	2019	59,923	57,199	57,199		
Dominguez	00115215	DOM 297-A: Pump & Motor Replace	2020	61,421	-	-		
East Los Angeles	00114868	ELA 058C - Pump & Motor Replace	2019	61,063	58,287	58,287		
East Los Angeles	00115228	ELA 032-C Pump & Motor Replace	2020	61,421	58,629	58,629		
East Los Angeles	00115234	ELA 12 D Pump & Motor Replace	2021	62,956	-	-		
Hermosa Redondo	00114869	HR 026-E: Pump & Motor Replace	2019	67,957	-	64,868		
Hermosa Redondo	00115218	HR 004-E: Pump & Motor Replace	2020	52,052	-	49,686		
Hermosa Redondo	00115223	HR 009-C: Pump & Motor Replace	2021	45,355	-	43,294		
Hermosa Redondo	00115226	HR 023-C: Pump & Motor Replace	2020	44,249	-	42,238		
Hermosa Redondo	00115230	HR 005-A: Pump & Motor Replace	2020	61,421	-	58,629		
Hermosa Redondo	00115232	HR 022-01: Pump & Motor Replace	2021	72,286	-	-		
Hermosa Redondo	00115738	HR 013-E: Pump Shelter Replacement	2021	14,161	13,519	13,517		
Hermosa Redondo	00115743	HR 026-D: Pump Shelter Replacement	2020	13,816	13,189	13,188		
Livermore	00114983	LIV 005-01 Replace Pump & Motor	2019	36,215	-	-		
Livermore	00115381	LIV 031-01 Replace Pump and Motor	2020	100,212	91,498	95,855		
Livermore	00115382	LIV 019-A Replace Pump and Motor	2019	45,132	-	43,170		
Livermore	00115383	LIV 008-A Replace Pump and Motor	2020	46,266	-	-		
Livermore	00115384	LIV 008-B Replace Pump and Motor	2020	46,260	-	-		
Livermore	00115385	LIV 024-01 Replace Pump and Motor	2020	88,418	-	84,574		
Livermore	00115386	LIV 015-01 Replace Pump and Motor	2021	75,572	-	72,286		
Los Altos	00115143	LAS 038-A Replace Pump and Motor	2020	48,272	42,238	46,261		
Los Altos	00115145	LAS 17-01 Replace Pump and Motor	2020	76,934	-	73,729		
Los Altos	00115149	LAS 019-B Replace Pump and Motor	2021	49,479	43,294	47,417		
Los Altos	00115162	LAS 013-C Replace Pump and Motor	2021	49,479	43,294	47,417		
Los Altos	00115164	LAS 038-B Replace Pump and Motor	2019	47,095	41,208	45,132		
Los Altos	00115168	LAS 111-C Replace Pump and Motor	2020	48,272	-	-		
Los Altos	00115171	LAS 118-A Replace Pump and Motor	2021	33,678	29,468	-		
Los Altos	00115937	LAS 118-B Pump & Motor Replacement	2021	33,678	29,468	32,274		

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SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS (Direct costs do not include overhead or IDC/AFUDC.)

**Table 4 - Pump and Motor Replacement Program**

District/Region	PID	Description	Year (Settlement)	Direct Costs (\$)			Advice Letter <sup>1</sup>	Litigated
				CWS Application	Cal Advocates	Settlement		
Los Altos	00116939	LAS 014-A: Replace Pump and Motor	2021	53,837	-	-		
Palos Verdes	00114901	PV 004-A: Pump & Motor Replace	2019	59,923	-	57,199		
Palos Verdes	00115241	PV 023-F: Pump & Motor Replace	2021	142,397	-	135,925		
Palos Verdes	00115750	PV 037-A: Pump Shelter	2021	14,161	13,519	13,517		
Palos Verdes	00115753	PV 037-B: Pump Shelter	2021	14,161	13,519	13,517		
RDV - Coast Springs	00115806	2019 COS Pump and Motor Replacement	2019	20,408	-	19,557		
RDV - Coast Springs	00115807	2020 COS Pump and Motor Replacement	2020	20,918	-	20,046		
RDV - Lucerne	00115799	2019 LUC Pump and Motor Replacement	2019	20,408	-	19,557		
RDV - Lucerne	00115800	2020 LUC Pump and Motor Replacement	2020	20,918	18,303	20,046		
RDV - Lucerne	00115801	2021 LUC Pump and Motor Replacement	2021	21,441	-	20,547		
RDV - Lucerne	00115802	2021 LUC Pump and Motor Replacement	2021	21,441	-	20,547		
RDV - Unified Area	00115803	ARM 001-02: Replace Pump & Pedestal	2019	48,823	9,193	46,789		
Salinas	00114989	SLN 66-B Replace Pump & Motor	2020	31,488	-	30,228		
Salinas	00115407	SLN 049-01 Replace Pump and Motor	2019	71,930	-	68,803		
Salinas	00115408	SLN 071-01 Replace Pump and Motor	2019	71,930	-	-		
Salinas	00115409	SLN 016-02 Replace Pump and Motor	2021	108,298	98,881	103,589		
Salinas	00115411	SLN 201-01 Replace Pump and Motor	2021	75,572	-	-		
Salinas	00115412	SLN 50-A Replace Pump and Motor	2020	46,260	42,238	44,249		
Salinas	00115413	SLN 066-A Replace Pump and Motor	2019	45,132	-	43,170		
Salinas	00115414	SLN 58-B Replace Pump and Motor	2021	32,275	-	-		
Salinas	00115416	SLN 050-01 Replace Pump and Motor	2019	34,707	-	33,198		
Salinas	00115627	SLN 048-T1 - Overflow Airgap Retro	2020	12,370	11,295	11,833		
Salinas	00115938	SLN 108-A Pump & Motor Replacement	2021	51,594	-	49,350		
Salinas	00115939	SLN 108-B Pump & Motor Replacement	2019	62,647	-	-		
Salinas	00115940	SLN 108-C Pump & Motor Replacement	2020	65,433	59,743	62,588		
Selma	00114890	SEL 6-01 Pump & Motor Replacement	2020	70,523	-	67,317		
Selma	00115272	SEL 018-01:Pump & Motor Replacement	2020	70,523	-	67,317		
Selma	00115279	SEL 020-A: Pump & Motor Replacement	2019	59,923	-	-		
Selma	00115281	SEL 021-A:Pump & Motor Replacement	2019	59,923	-	-		
Stockton	00114899	STK 52-01 Pump & Motor Replacement	2019	86,262	-	82,511		
Stockton	00115584	STK 75-01 Pump & Motor Replacement	2019	86,262	-	82,511		
Stockton	00115588	STK 63-01: Pump & Motor Replacement	2020	105,656	-	-		
Stockton	00115590	STK 80-A: Pump & Motor Replacement	2020	46,260	-	44,249		
Stockton	00115668	STK 66-02 Pump & Motor Replacement	2021	108,298	-	103,589		
Stockton	00115669	STK 80-B Pump & Motor Replacement	2021	51,594	-	49,350		
Stockton	00115941	STK 21-02 Pump & Motor Replacement	2020	100,212	-	95,855		
Visalia	00114521	VIS 91-01 Pump & Motor Replacement	2019	68,803	-	65,675		
Visalia	00115287	VIS 022-01:Pump & Motor Replacement	2021	72,286	-	69,000		
Visalia	00115289	VIS 026-01:Pump & Motor Replacement	2020	70,523	-	-		
Visalia	00115290	VIS 027-01:Pump & Motor Replacement	2019	82,512	78,762	78,761		
Visalia	00115319	VIS 039-01:Pump & Motor Replacement	2020	70,523	67,318	-		
Visalia	00115320	VIS 045-01:Pump & Motor Replacement	2021	72,286	-	69,000		
Visalia	00115324	VIS 051-01:Pump & Motor Replacement	2019	68,803	-	65,676		
Visalia	00115334	VIS 055-02:Pump & Motor Replacement	2019	101,496	-	96,883		
Visalia	00115335	VIS 061-01:Pump & Motor Replacement	2020	84,575	80,730	80,730		
Visalia	00115565	VIS 064-01: Pump & Motor Replace	2021	86,689	-	82,749		
Visalia	00115569	VIS 081-01: Pump & Motor Replace	2020	84,575	80,730	80,730		
Visalia	00115581	VIS 082-01: Pump & Motor Replace	2020	84,575	-	-		
Visalia	00115589	VIS 083-01: Pump & Motor Replace	2020	101,063	-	-		
Westlake	00114898	WLK 001-A: Pump & Motor Replace	2019	43,170	-	41,208		
Westlake	00115755	WLK 010-A: Pump Shelter Replacement	2020	13,816	13,189	13,188		
Westlake	00115756	WLK 010-B: Pump Shelter Replacement	2020	13,816	13,189	13,188		
Westlake	00115757	WLK 010-C: Pump Shelter Replacement	2021	14,161	13,519	13,517		
Westlake	00116383	WLK 001-B: Pump & Motor Replace	2020	61,421	-	58,629		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	2,245,076	408,023	1,552,712
	2020	2,762,540	1,025,145	1,699,543
	2021	2,046,836	657,398	1,558,519
	<b>Total</b>	<b>7,054,452</b>	<b>2,090,566</b>	<b>4,810,773</b>

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 10 (Common Plant Projects)

SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS (Direct costs do not include overhead or IDC/AFUDC.)

**Table 5 - Physical Security Upgrades**

District/Region	PID	Description	Year (Settlement)	Direct Costs (\$)			Advice Letter <sup>1</sup>	Litigated
				CWS Application	Cal Advocates	Settlement		
Antelope Valley	00116308	Antelope Valley SCADA Implementatio	2019	299,034	285,443	285,442		
Antelope Valley	00117183	AV 2019 Physical Security Upgrades	2019	23,730	22,652	22,652		
Antelope Valley	00117186	AV 2020 Physical Security Upgrades	2020	26,807	25,589	25,589		
Antelope Valley	00117189	AV 2021 Physical Security Upgrades	2021	55,230	52,719	52,720		
Bakersfield	00117207	BK 2019 Physical Security Upgrades	2019	338,640	323,249	323,247		
Bakersfield	00117208	BK 2020 Physical Security Upgrades	2020	482,290	460,367	460,368		
Bakersfield	00117213	BK 2021 Physical Security Upgrades	2021	450,827	430,333	430,335		
Bayshore	00117162	BAY 2019 Physical Security Upgrades	2019	49,334	43,167	47,278		
Bayshore	00117165	MPS 2020 Physical Security Upgrades	2020	119,172	104,275	114,206		
Bayshore	00117169	SSF 2021 Physical Security Upgrades	2021	331,383	289,959	317,575		
Bayshore	00117282	SSF 2020 Physical Security Upgrades	2020	2,809	2,458	2,692		
Bayshore	00117284	MPS 2021 Physical Security Upgrades	2021	57,542	50,356	55,144		
Bear Gulch	00117232	BG 2019 Physical Security Upgrades	2019	293,590	256,893	281,357		
Bear Gulch	00117234	BG 2020 Physical Security Upgrades	2020	294,150	257,381	281,894		
Bear Gulch	00117237	BG 2021 Physical Security Upgrades	2021	341,072	298,437	326,861		
Chico	00117227	CH 2019 Physical Security Upgrades	2019	69,918	63,838	66,878		
Chico	00117228	2020 CH Physical Security Upgrades	2020	127,192	116,132	121,662		
Chico	00117230	CH 2021 Physical Security Upgrades	2021	107,600	98,243	102,922		
Dixon	00117142	DIX 2019 Physical Security Upgrades	2019	26,774	24,446	25,610		
Dixon	00117143	DIX 2020 Physical Security Upgrades	2020	60,448	3,632	57,820		
Dixon	00117144	DIX 2021 Physical Security Upgrades	2021	74,703	68,207	71,455		
Dominguez	00117200	DOM 2019 Physical Security Upgrades	2019	280,574	267,822	267,821		
Dominguez	00117203	DOM 2020 Physical Security Upgrades	2020	230,351	219,878	219,880		
Dominguez	00117211	DOM 2021 Physical Security Upgrades	2021	98,718	94,215	94,230		
East Los Angeles	00117173	ELA 2019 Physical Security Upgrades	2019	116,684	111,380	111,380		
East Los Angeles	00117179	ELA 2020 Physical Security Upgrades	2020	30,010	28,646	28,646		
East Los Angeles	00117182	ELA 2021 Physical Security Upgrades	2021	138,952	132,636	132,636		
Hermosa Redondo	00117185	HR 2019 Physical Security Upgrades	2019	364,485	285,886	289,400		
Hermosa Redondo	00117187	HR 2020 Physical Security Upgrades	2020	256,154	244,510	244,510		
Hermosa Redondo	00117188	HR 2021 Physical Security Upgrades	2021	353,238	337,181	337,182		
Kern River Valley	00117243	KRV 2019 Physical Security Upgrades	2019	86,430	78,915	78,914		
Kern River Valley	00117253	KRV 2020 Physical Security Upgrades	2020	117,814	104,943	112,459		
Kern River Valley	00117256	KRV 2021 Physical Security Upgrades	2021	75,317	69,224	71,894		
King City	00117042	KC 2019 Physical Security Upgrades	2019	69,308	63,282	66,295		
King City	00117043	KC 2020 Physical Security Upgrades	2020	20,206	18,449	19,328		
King City	00117044	KC 2021 Physical Security Upgrades	2021	1,379	1,259	1,319		
Livermore	00117039	LIV 2019 Physical Security Upgrades	2019	302,336	186,298	289,191		
Livermore	00117040	LIV 2020 Physical Security Upgrades	2020	260,667	238,000	249,334		
Livermore	00117041	LIV 2021 Physical Security Upgrades	2021	293,189	267,693	187,227		
Los Altos	00117219	LAS 2019 Physical Security Upgrades	2019	257,210	225,060	246,493		
Los Altos	00117223	LAS 2020 Physical Security Upgrades	2020	290,255	253,973	278,161		
Los Altos	00117225	LAS 2021 Physical Security Upgrades	2021	282,922	247,557	271,134		
Marysville	00117216	MRL 2019 Physical Security Upgrades	2019	50,760	46,347	48,554		
Marysville	00117217	MRL 2020 Physical Security Upgrades	2020	69,666	63,732	66,637		
Marysville	00117218	MRL 2021 Physical Security Upgrades	2021	22,386	20,439	21,413		
Oroville	00117224	ORO 2020 Physical Security Upgrades	2020	73,897	67,471	70,684		
Oroville	00117226	ORO 2021 Physical Security Upgrades	2021	103,706	94,687	99,197		
Palos Verdes	00117192	PV 2019 Physical Security Upgrades	2019	121,216	115,707	115,706		
Palos Verdes	00117193	PV 2020 Physical Security Upgrades	2020	254,043	242,495	242,496		
Palos Verdes	00117194	PV 2021 Physical Security Upgrades	2021	286,793	273,756	273,757		
RDV - Coast Springs	00117342	COS-148 2020 Physical Security Upgr	2020	17,937	15,695	17,189		
RDV - Lucerne	00117263	RDV 2019 Physical Security Upgrades	2019	19,125	17,732	18,328		
RDV - Lucerne	00117265	RDV 2020 Physical Security Upgrades	2020	67,853	58,597	65,026		
RDV - Lucerne	00117268	LUC-147 2021 Physical Security Upgr	2021	82,005	71,754	78,588		
RDV - Lucerne	00117357	RDV 2019 Security - LUC CSC	2019	53,631	46,927	51,396		
RDV - Unified Area	00117341	ARM-148 2020 Physical Security Upgr	2020	64,099	56,087	61,428		
RDV - Unified Area	00117344	HKN-150 2020 Physical Security Upg	2020	689	578	661		
RDV - Unified Area	00117345	RDV-ARM 2021 Physical Security Upgr	2021	83,560	73,115	80,079		
Redwood Valley (RDV)	00117355	RDV 2019 Security - GRN CSC	2019	43,836	38,357	42,010		
Salinas	00117238	SLN 2019 Physical Security Upgrades	2019	165,895	151,471	158,682		
Salinas	00117249	SLN 2020 Physical Security Upgrades	2020	212,133	193,686	202,910		
Salinas	00117251	SLN 2021 Physical Security Upgrades	2021	157,894	55,111	62,975		
Selma	00117257	SEL 2019 Physical Security Upgrades	2019	17,720	16,914	16,914		
Selma	00117259	SEL 2020 Physical Security Upgrades	2020	49,906	47,638	47,638		
Selma	00117269	SEL 2021 Physical Security Upgrades	2021	60,159	57,424	57,424		

CWS 2018 GRC Settlement Agreement  
Attachment 10 (Common Plant Projects)

SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS (Direct costs do not include overhead or IDC/AFUDC.)

**Table 5 - Physical Security Upgrades**

Direct Costs (\$)								
District/Region	PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
Stockton	00116837	STK 2019 Physical Security Upgrades	2019	350,342	319,885	335,110		
Stockton	00117176	STK 2020 Physical Security Upgrades	2020	360,838	329,460	345,149		
Stockton	00117195	STK 2021 Physical Security Upgrades	2021	525,450	479,758	502,605		
Visalia	00117229	VIS 2019 Physical Security Upgrades	2019	202,098	192,913	192,912		
Visalia	00117233	VIS 2020 Physical Security Upgrades	2020	123,304	117,699	117,699		
Visalia	00117235	VIS 2021 Physical Security Upgrades	2021	127,311	121,524	121,524		
Westlake	00117196	WLK 2019 Physical Security Upgrades	2019	36,973	35,037	35,293		
Westlake	00117197	WLK 2020 Physical Security Upgrades	2020	133,845	127,762	127,762		
Westlake	00117198	WLK 2021 Physical Security Upgrades	2021	65,272	62,305	62,305		
Willows	00117236	WIL 2021 Physical Security Upgrades	2021	26,905	24,566	25,735		
Willows	00117258	WIL 2019 Physical Security Upgrades	2019	30,127	27,504	28,817		
Willows	00117313	WIL 2020 Physical Security Upgrade	2020	29,249	26,705	27,977		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	3,669,771	3,247,124	3,445,679
	2020	3,775,785	3,425,839	3,609,804
	2021	4,203,513	3,772,458	3,838,235
	<b>Total</b>	<b>11,649,068</b>	<b>10,445,421</b>	<b>10,893,719</b>

1) See Attachment 8 for the total cost cap amounts.



**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS** (Direct costs do not include overhead or IDC/AFUDC.)

**Table 6 - Tank Coating Projects (2019)**

District/Region	PID	Location	Tank	Description	CWS Application	Cal Advocates	Settlement
Bayshore	114730	MPS 024	T1	Complete Interior	\$277,687	\$277,687	\$277,687
	114731	MPS 029	T1	Interior Vapor Zone	\$303,557	\$303,557	\$303,557
	114734	MPS 118	T2	Exterior Roof	\$141,429	\$0	\$141,429
	114782	SSF 011	T1	Complete Exterior and Interior	\$232,736	\$232,736	\$232,736
	114783	SSF 011	T2	Complete Exterior	\$116,679	\$116,679	\$116,679
	115308	MPS 023	T1	Complete Exterior	\$202,609	\$202,609	\$202,609
	115310	SSF 101	T1	Exterior Roof	\$56,568	\$56,568	\$56,568
	116329	MPS 024	T2	Exterior Roof	\$95,704	\$95,704	\$95,704
	116330	MPS 027	T2	Interior Floor and 20' Lower Shell	\$336,410	\$0	\$336,410
Bakersfield	114859	BK 188	T1	Complete Interior	\$189,176	\$189,176	\$0
	115304	BK 082	T1	Complete Exterior	\$63,938	\$63,938	\$0
Bear Gulch	114688	BG 005	T9	Complete Interior	\$432,447	\$432,447	\$432,447
	114690	BG 019	T1	Exterior Roof	\$105,411	\$0	\$105,411
	114692	BG 019	T2	Exterior Roof and Complete Interior	\$334,669	\$334,669	\$334,669
	114695	BG 036	T1	Exterior Roof	\$37,632	\$0	\$37,632
	114697	BG 038	T1	Exterior Roof	\$55,430	\$0	\$55,430
	114698	BG 041	T1	Exterior Roof	\$51,162	\$51,162	\$51,162
	114800	BG 006	T1	Exterior Shell and Interior Floor and Shell	\$125,380	\$125,380	\$125,380
Hermosa Redondo	114719	HR 005	T1	Interior Floor and 16' Shell	\$462,089	\$462,089	\$462,089
Livermore	114720	LIV 013	T2	Exterior Roof	\$150,762	\$150,762	\$150,762
	114722	LIV 022	T1	Complete Interior	\$101,157	\$101,157	\$101,157
	114724	LIV 022	T2	Exterior Roof	\$120,541	\$120,541	\$120,541
Los Altos	114726	LAS 042	T2	Interior Vapor Zone	\$355,436	\$355,436	\$355,436
	114727	LAS 113	T1	Exterior Roof	\$55,430	\$0	\$55,430
	114728	LAS 121	T3	Complete Interior	\$171,654	\$0	\$171,654
Palos Verdes	115591	PV 023	T1	Complete Exterior	\$451,113	\$451,113	\$451,113
	115592	PV 039	T1	Complete Exterior	\$114,062	\$114,062	\$0
Redwood Valley	116062	ARMV 002	T1	Complete Interior	\$147,302	\$147,302	\$147,302
Stockton	115593	STK 065	T1	Complete Exterior	\$127,766	\$127,766	\$127,766
	115594	STK 065	T2	Complete Exterior	\$232,759	\$232,759	\$232,759
Westlake	114784	WLK 008	T1	Interior Vapor Zone	\$214,878	\$214,878	\$214,878
<b>Total</b>					<b>\$5,863,573</b>	<b>\$4,960,177</b>	<b>\$5,496,397</b>

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS** (Direct costs do not include overhead or IDC/AFUDC.)

**Table 6 - Tank Coating Projects (2020)**

District/Region	PID	Location	Tank	Description	CWS Application	Cal Advocates	Settlement
Bayshore	114732	MPS 112	T1	Complete Exterior	\$166,946	\$122,918	\$0
	114736	MPS 123	T4	Exterior Roof Interior Floor and 17' Shell	\$137,370	\$0	\$0
	114812	MPS 025	T2	Complete Interior	\$178,362	\$0	\$0
	114814	SSF 012	T1	Exterior Roof, Interior Floor, and 24' Interior Shell	\$225,484	\$225,484	\$225,484
	114815	SSF 015	T1	Interior Vapor Zone- Upper Roof Only	\$243,529	\$243,529	\$243,529
	115315	MPS 123	T3	Exterior Roof	\$56,769	\$0	\$56,769
	115317	MPS 124	T1	Complete Exterior and Interior	\$151,948	\$151,948	\$0
	115442	MPS 112	T2	Complete Exterior	\$129,827	\$129,827	\$0
	115444	MPS 112	T3	Complete Exterior	\$166,517	\$166,517	\$0
	115707	SSF 013	T1	Complete Exterior	\$126,178	\$126,178	\$126,178
	115911	SSF 005	T1	Exterior Shell and Hatch	\$115,323	\$115,323	\$115,323
	116331	MPS 030	T1	Complete Interior	\$308,798	\$0	\$0
Bakersfield	114785	BK 045	T1	Exterior Shell Interior Floor and Shell	\$203,847	\$203,847	\$203,847
	114786	BK 222	T1	Interior Patch Repairs	\$21,200	\$21,200	\$0
	115312	BK 116	T1	Exterior Roof	\$93,859	\$93,859	\$93,859
Bear Gulch	114694	BG 032	T1	Complete Interior	\$173,265	\$173,265	\$173,265
	114787	BG 017	T1	Exterior Roof and Complete Interior	\$208,522	\$208,522	\$208,522
East LA	114801	ELA 040	T3	Complete Exterior	\$185,174	\$185,174	\$185,174
	114802	ELA 042	T1	Interior Floor and 26' Shell	\$275,216	\$275,216	\$275,216
Hermosa Redondo	114803	HR 026	T4	Complete Exterior	\$227,459	\$227,459	\$227,459
	114804	HR 030	T1	Complete Exterior	\$44,048	\$44,048	\$44,048
Kern River Valley	115853	SMTN 001	T1	Patch Underside of Roof	\$16,615	\$16,615	\$16,615
Los Altos	114806	LAS 028	T2	Exterior Roof	\$56,769	\$56,769	\$56,769
	114807	LAS 042	T3	Exterior Roof Interior Floor and 19' Shell	\$455,725	\$455,725	\$455,725
Livermore	114805	LIV 023	T2	Complete Interior	\$905,847	\$905,847	\$905,847
Palos Verdes	115595	PV 051	T1	Interior Floor and Shell	\$124,234	\$124,234	\$124,234
	115906	PV 050	T1	Exterior Shell	\$39,249	\$39,249	\$39,249
Redwood Valley	116068	COS 008	T1	Complete Interior and Exterior	\$108,655	\$0	\$108,655
Salinas	115596	SLN 016	T1	Interior Shell	\$367,990	\$367,990	\$367,990
	115597	SLN 048	T1	Complete Exterior	\$121,057	\$121,057	\$121,057
	115908	SLN 072	T1	Complete Exterior	\$39,288	\$39,288	\$39,288
Selma	114781	SEL 021	T1	Interior Vapor Zone	\$243,062	\$243,062	\$243,062
Westlake	115899	WLK 001	T1	Patch Cracks on Interior	\$20,652	\$20,652	\$20,652
<b>Total</b>					<b>\$5,938,784</b>	<b>\$5,104,802</b>	<b>\$4,677,816</b>



**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS** (Direct costs do not include overhead or IDC/AFUDC.)

**Table 6 - Tank Coating Projects (2021)**

District/Region	PID	Location	Tank	Description	CWS Application	Cal Advocates	Settlement	
Bayshore	114809	MPS 017	T1	Complete Exterior	\$330,602	\$330,602	\$0	
			T2	Complete Exterior Interior Vapor				
			T3	Complete Exterior Interior Vapor				
		114810	MPS 106	T2	Complete Interior Exterior Roof	\$203,948	\$203,948	\$0
		114811	MPS 106	T3	Exterior Roof	\$84,689	\$84,689	\$84,689
		115459	SSF 004	T3	Exterior Roof	\$245,155	\$245,155	\$245,155
		115709	SSF 004	T4	Exterior Roof Complete Interior			
		115464	MPS 031	T1	Complete Exterior and Interior	\$235,517	\$235,517	\$235,517
		115480	MPS 033	T1	Complete Interior	\$218,838	\$218,838	\$218,838
		116066	MPS 120	T1	Complete Interior	\$298,113	\$0	\$0
	116332	MPS 032	T2	Complete Exterior	\$190,941	\$0	\$0	
Bakersfield	115499	BK 045	T5	Complete Interior	\$83,381	\$83,381	\$83,381	
	115519	BK 100	T5	Complete Interior	\$370,546	\$370,546	\$370,546	
	115520	BK 192	T1	Complete Interior	\$100,792	\$100,792	\$0	
Chico	115542	CH 066	T1	Complete Interior	\$306,038	\$306,038	\$306,038	
East LA	115559	ELA 012	T1	Complete Interior	\$165,323	\$165,323	\$0	
		115562	ELA 040	T1	Exterior Roof Complete Interior	\$437,946	\$437,946	\$437,946
		115564	ELA 060	T1	Complete Interior	\$160,695	\$160,695	\$160,695
Kern River Valley	114740	ONYX 003	T3	Interior Spot Repair	\$19,816	\$19,816	\$19,816	
	115570	KERV 001	T3	Interior Vapor Zone	\$118,648	\$118,648	\$118,648	
King City	115567	KC 013	T1	Complete Interior	\$281,339	\$157,347	\$157,347	
Los Altos	115572	LAS 009	T1	Interior Vapor Zone Top 10' Shell	\$361,071	\$361,071	\$361,071	
		115574	LAS 010	T2	Interior Floor 21' Shell	\$151,414	\$151,414	\$151,414
		115577	LAS 014	T1	Interior Vapor Zone	\$218,810	\$218,810	\$218,810
		115582	LAS 042	T1	Interior Floor 19' Shell	\$290,508	\$290,508	\$290,508
		115583	LAS 104	T1	Complete Exterior	\$56,526	\$56,526	\$56,526
Livermore	115587	LIV 025	T2	Complete Interior	\$438,268	\$438,268	\$438,268	
Salinas	114737	SLN 052	T2	Complete Exterior	\$68,344	\$68,344	\$68,344	
		114741	SLN 054	T1	Exterior Shell	\$72,157	\$72,157	\$72,157
		115459	SLN 204	T1	Interior Vapor Zone	\$239,192	\$239,192	\$239,192
		115684	SLN 057	T1	Exterior Roof Complete Interior	\$151,402	\$151,402	\$151,402
				T2	Exterior Roof Complete Interior			
			T3	Exterior Roof Complete Interior				
<b>Total</b>					<b>\$5,900,019</b>	<b>\$5,286,973</b>	<b>\$4,486,308</b>	

CWS 2018 GRC Settlement Agreement  
Attachment 10 (Common Plant Projects)

SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS (Direct costs do not include overhead or IDC/AFUDC.)

**Table 7 - Hydro-pneumatic Tank Replacement**

District/Region	PID	Description	Year (Settlement)	CWS Application	Direct Costs (\$)			Advice Letter <sup>1</sup>	Litigated
					Cal Advocates	Settlement			
Antelope Valley	00115856	FMT 001-PT1 - Replace Pressure Tank	2019	160,903	-	-			
Antelope Valley	00116013	LAN 001-PT1: Replace Pressure Tank	2021	187,731	-	171,407			
Bakersfield	00115846	BK 096 PT1 - Replace Pressure Tank	2019	178,686	24,966	163,148			
Bakersfield	00115927	BK 164 PT1 - Replace Pressure Tank	2019	178,686	24,966	-			
Bakersfield	00115976	BK 147-PT1: Replace Tank	2020	164,925	25,590	150,584			
Bakersfield	00115998	BK 186-PT1: Replace Pressure Tank	2021	169,048	26,230	154,348			
Bakersfield	00116001	BK 198-PT1: Replace Pressure Tank	2021	169,048	26,230	-			
Bakersfield	00116018	BK 163-PT1: Replace Pressure Tank	2020	183,153	25,590	-			
Bakersfield	00116024	BK 196-PT1: Replace Pressure Tank	2020	148,973	25,590	136,019			
Bakersfield	00116030	BK 211-PT1: Replace Pressure Tank	2020	158,015	144,274	-			
Bakersfield	00116043	BK 206-PT1: Replace Pressure Tank	2021	169,048	26,230	-			
Bayshore	00115868	MPS 027-PT2 - Replace Pressure Tank	2019	167,567	140,757	154,161			
Bayshore	00116015	MPS 115-PT1 - Replace Pressure Tank	2019	167,567	140,757	154,161			
Bayshore	00116051	MPS 114-PT1 - Replace Pressure Tank	2020	179,266	-	164,925			
Bayshore	00116058	MPS 116-PT1 - Replace Pressure Tank	2020	171,756	-	158,015			
Bayshore	00116061	MPS 106-PT1: Replace Pressure Tank	2021	176,050	147,882	-			
Bayshore	00116064	MPS 120-PT1: Replace Pressure Tank	2021	176,050	147,882	161,966			
East Los Angeles	00115873	ELA 059-PT1 - Replace Pressure Tank	2020	171,564	25,590	156,646			
Hermosa Redondo	00115864	HR 024-PT1 - Replace Pressure Tank	2019	160,903	-	-			
Livermore	00115866	LIV 022-PT1 - Replace Pressure Tank	2019	160,864	-	147,459			
Livermore	00115928	LIV 028 PT1 - Replace Pressure Tank	2019	186,454	-	170,916			
Livermore	00115968	LIV 028-PT2 - Replace Pressure Tank	2019	160,864	140,756	-			
Los Altos	00115865	LAS 113-PT1 - Replace Pressure Tank	2019	174,894	146,911	160,902			
Los Altos	00116033	LAS 019-PT1 - Replace Pressure Tank	2020	179,266	-	164,925			
Los Altos	00116050	LAS 118-PT1: Replace Pressure Tank	2021	176,050	-	-			
Visalia	00115872	VIS 042-PT1 - Replace Pressure Tank	2021	178,686	24,966	163,148			

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	1,697,386	619,114	950,748
	2020	1,356,919	246,634	931,114
	2021	1,401,710	399,418	650,869
	<b>Total</b>	<b>4,456,015</b>	<b>1,265,166</b>	<b>2,532,731</b>

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 10 (Common Plant Projects)

SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS (Direct costs do not include overhead or IDC/AFUDC.)

**Table 8 - Control Valve Replacement**

District/Region	PID	Description	Year (Settlement)	CWS Application	Direct Costs (\$)			Advice Letter <sup>1</sup>	Litigated
					Cal Advocates	Settlement			
Bakersfield	00116201	BK 2019 Control Valve Replacement	2019	61,113	58,336	40,835			
Bakersfield	00116203	BK 2020 Control Valve Replacement	2020	67,668	30,834	45,215			
Bakersfield	00116205	BK 2021 Control Valve Replacement	2021	72,501	34,602	48,444			
Bayshore	00116346	MPS 2019 Control Valve Replacement	2019	392,835	319,156	263,527			
Bayshore	00116349	MPS 2020 Control Valve Replacement	2020	543,556	475,611	364,636			
Bayshore	00116352	MPS 2021 Control Valve Replacement	2021	612,223	535,694	410,700			
Bayshore	00116359	SSF 2019 Control Valve Replacement	2019	128,091	112,080	85,927			
Bayshore	00116363	SSF 2020 Control Valve Replacement	2020	67,370	58,949	45,194			
Bayshore	00116364	SSF 2021 Control Valve Replacement	2021	70,044	61,289	46,988			
Bear Gulch	00116209	BG 2019 Control Valve Replacement	2019	219,148	199,039	147,012			
Bear Gulch	00116212	BG 2020 Control Valve Replacement	2020	380,128	332,612	255,003			
Chico	00116191	CH 2019 Control Valve Replacement	2019	72,144	-	48,305			
Chico	00116196	CH 2021 Control Valve Replacement	2021	48,936	-	32,766			
Dominguez	00116183	DOM 2019 Control Valve Replacement	2019	34,504	-	23,055			
Dominguez	00116184	DOM 2020 Control Valve Replacement	2020	70,732	-	47,262			
Dominguez	00116188	DOM 2021 Control Valve Replacement	2021	174,971	-	116,912			
East Los Angeles	00116174	ELA 2019 Control Valve Replacement	2019	34,504	-	23,055			
East Los Angeles	00116177	ELA 2020 Control Valve Replacement	2020	164,112	-	109,657			
East Los Angeles	00116179	ELA 2021 Control Valve Replacement	2021	108,751	69,205	72,666			
King City	00116171	KC 2021 Control Valve Replacement	2021	37,401	34,602	25,042			
Livermore	00115922	LIV 2019 Control Valve Replacement	2019	64,893	59,250	43,450			
Livermore	00115924	LIV 2020 Control Valve Replacement	2020	65,489	59,794	43,849			
Livermore	00115925	LIV 2021 Control Valve Replacement	2021	46,257	43,973	30,972			
Los Altos	00116156	LAS 2019 Control Valve Replacements	2019	44,011	-	29,524			
Los Altos	00116164	LAS 2021 Control Valve Replacement	2021	225,026	196,897	150,955			
Marysville	00115918	MRL 2019 Control Valve Replacement	2019	57,437	26,222	38,458			
Palos Verdes	00116223	PV 2019 Control Valve Replacement	2019	189,842	-	126,849			
Palos Verdes	00116224	PV 2020 Control Valve Replacement	2020	376,486	-	251,561			
Palos Verdes	00116227	PV 2021 Control Valve Replacement	2021	415,846	-	277,861			
RDV - Unified Area	00115905	RDV 2019 Control Valve Replacement	2019	28,086	-	18,841			
RDV - Unified Area	00115907	ARMV 2021 Control Valve Replacment	2021	29,508	25,819	19,795			
RDV - Unified Area	00115912	RDV 2020 Control Valve Replacement	2020	28,788	-	19,312			
Salinas	00115875	SLN 2019 Control Valve Replacement	2019	63,891	15,973	42,779			
Salinas	00115882	SLN 2021 Control Valve Replacement	2021	108,115	-	72,390			
Stockton	00115699	STK 2019 Control Valve Replacement	2019	32,947	-	22,060			
Stockton	00115869	STK 2021 Control Valve Replacement	2021	34,615	-	23,177			

Summary	CWS		
	Year	Application	Cal Advocates Settlement
	2019	1,423,447	790,056 953,678
	2020	1,764,331	957,801 1,181,688
	2021	1,984,193	1,002,081 1,328,666
	<b>Total</b>	<b>5,171,970</b>	<b>2,749,938 3,464,032</b>

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 10 (Common Plant Projects)

SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS (Direct costs do not include overhead or IDC/AFUDC.)

Table 9 - Control Valve Overhaul

District/Region	PID	Description	Year (Settlement)	CWS Application	Direct Costs (\$)			Advice Letter <sup>1</sup>	Litigated
					Cal Advocates	Settlement			
Bakersfield	00115896	2019 Control Valve Overhaul - 101	2019	57,784	35,459	46,884			
Bakersfield	00115902	2020 Control Valve Overhaul - 101	2020	59,229	36,345	48,056			
Bakersfield	00116198	2021 Control Valve Overhaul - 101	2021	60,710	37,254	49,258			
Bear Gulch	00116031	2020 Control Valve Overhaul - 102	2020	58,906	36,345	47,984			
Bear Gulch	00116228	2019 Control Valve Overhaul - 102	2019	57,469	38,187	46,813			
Bear Gulch	00116230	2021 Control Valve Overhaul - 102	2021	53,535	40,119	43,609			
Livermore	00115686	2019 Control Valve Overhaul - 110	2019	46,228	16,046	37,585			
Livermore	00116217	2020 control valve overhaul-110	2020	47,383	16,447	38,525			
Livermore	00116218	2021 Control Valve Overhaul 110	2021	48,568	16,858	39,488			
Los Altos	00116037	2020 Control Valve Overhaul - 111	2020	56,860	15,308	46,317			
Los Altos	00116247	2019 Control Valve Overhaul - 111	2019	55,473	14,215	45,187			
Los Altos	00116249	2021 Control Valve Overhaul - 111	2021	58,281	13,200	47,475			
Dominguez	00116142	2020 Control Valve Overhaul - 128	2020	59,229	28,268	48,056			
Dominguez	00116256	2019 Control Valve Overhaul - 128	2019	57,784	27,579	46,884			
Dominguez	00116259	2021 Control Valve Overhaul - 128	2021	60,710	28,975	49,258			
Bayshore	00116140	2020 Control Valve Overhaul - 116	2020	78,182	31,574	63,686			
Bayshore	00116141	2020 Control Valve Overhaul - 118	2020	31,984	12,916	26,054			
Bayshore	00116251	2019 Control Valve Overhaul - 116	2019	76,275	32,036	62,133			
Bayshore	00116252	2021 Control Valve Overhaul - 116	2021	80,137	32,363	65,278			
Bayshore	00116253	2019 Control Valve Overhaul - 118	2019	31,204	13,106	25,418			
Bayshore	00116254	2021 Control Valve Overhaul - 118	2021	32,783	13,239	26,705			

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	382,217	176,628	310,905
	2020	391,773	177,203	318,678
	2021	394,724	182,008	321,070
	<b>Total</b>	<b>1,168,715</b>	<b>535,840</b>	<b>950,652</b>

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 10 (Common Plant Projects)

SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS (Direct costs do not include overhead or IDC/AFUDC.)

Table 10 - Water Quality Analyzers

District/Region	PID	Description	Year (Settlement)	CWS Application	Direct Costs (\$)			Advice Letter <sup>1</sup>	Litigated
					Cal Advocates	Settlement			
Chico	00116392	CH 2020 Analyzer Replacements	2020	8,705	7,948	8,327			
East Los Angeles	00116396	ELA 2019 Analyzer Replacements	2019	32,497	31,020	31,020			
East Los Angeles	00116397	ELA 2020 Analyzer Replacements	2020	29,436	28,098	28,098			
East Los Angeles	00116398	ELA 2021 Analyzer Replacements	2021	29,487	28,147	28,147			
Livermore	00116407	LIV 2019 Analyzer Replacement	2019	37,726	34,446	36,086			
Livermore	00116408	LIV 2020 Analyzer Replacements	2020	21,369	19,511	20,440			
Livermore	00116409	LIV 2021 Analyzer Replacements	2021	30,712	28,041	29,377			
Los Altos	00116400	LAS 2019 Analyzer Replacements	2019	30,504	26,691	29,233			
Los Altos	00116405	LAS 2020 Analyzer Replacements	2020	18,169	15,898	17,412			
Los Altos	00116406	LAS 2021 Analyzer Replacements	2021	18,623	16,295	17,847			
Marysville	00116410	MRL 2020 Analyzer Replacements	2020	8,705	7,948	8,327			
Marysville	00116411	MRL 2021 Analyzer Replacements	2021	8,923	8,147	8,535			
Salinas	00116670	SLN 2019 Analyzer Replacement	2019	29,193	26,655	27,924			
Salinas	00116671	SLN 2021 Analyzer Replacement	2021	12,980	11,852	12,416			
Stockton	00116417	STK 2019 Analyzer Replacement	2019	29,184	26,655	27,915			
Stockton	00116647	STK 2020 Analyzer Replacement	2020	12,664	11,562	12,113			
Willows	00116399	WIL 2019 Analyzer Replacement	2019	16,987	15,510	16,248			
Dominguez	00116393	DOM 2019 Analyzer Replacements	2019	12,213	11,658	11,658			
Dominguez	00116394	DOM 2020 Analyzer Replacment	2020	13,242	12,640	12,640			
RDV - Lucerne	00116829	LUC 2019 Analyzer Replacement	2019	23,358	20,438	22,385			
RDV - Lucerne	00116832	LUC 2020 Analyzer Replacement	2020	29,716	26,002	28,478			

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	211,662	193,073	202,468
	2020	142,007	129,607	135,835
	2021	100,726	92,483	96,322
	<b>Total</b>	<b>454,394</b>	<b>415,163</b>	<b>434,625</b>

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 10 (Common Plant Projects)

SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS (Direct costs do not include overhead or IDC/AFUDC.)

**Table 11 - Non-Specific Budget**

District/Region	PID	Description	Year (Settlement)	CWS Application	Direct Costs (\$)			Advice Letter <sup>1</sup>	Litigated
					Cal Advocates	Settlement			
Antelope Valley	129-NON-SP	129- Antelope Valley Non-specific	2021	58,990	38,344	47,192			
Antelope Valley	129-NON-SP	129- Antelope Valley Non-specific	2019	55,930	36,355	44,744			
Antelope Valley	129-NON-SP	129- Antelope Valley Non-specific	2020	57,460	37,349	45,968			
Bakersfield	101-NON-SP	101- Bakersfield Non-specific	2021	5,469,750	3,555,338	4,375,800			
Bakersfield	101-NON-SP	101- Bakersfield Non-specific	2019	5,186,020	3,370,913	4,148,816			
Bakersfield	101-NON-SP	101- Bakersfield Non-specific	2020	5,329,160	3,463,954	4,263,328			
Bayshore	152-NON-SP	152- Bayshore Non-specific	2021	29,240	19,006	23,392			
Bayshore	116-NON-SP	116- Mid Peninsula Non-specific	2021	2,722,550	1,769,658	2,178,040			
Bayshore	118-NON-SP	118- So. San Francisco Non-specific	2021	730,575	474,874	584,460			
Bayshore	116-NON-SP	116- Mid Peninsula Non-specific	2019	2,581,365	1,677,887	2,065,092			
Bayshore	116-NON-SP	116- Mid Peninsula Non-specific	2020	2,652,595	1,724,187	2,122,076			
Bayshore	152-NON-SP	152- Bayshore Non-specific	2019	27,710	18,012	22,168			
Bayshore	118-NON-SP	118- So. San Francisco Non-specific	2019	692,665	450,232	554,132			
Bayshore	118-NON-SP	118- So. San Francisco Non-specific	2020	711,875	462,719	569,500			
Bayshore	152-NON-SP	152- Bayshore Non-specific	2020	28,390	18,454	22,712			
Bear Gulch	102-NON-SP	102- Bear Gulch Non-specific	2021	3,087,285	2,006,735	2,469,828			
Bear Gulch	102-NON-SP	102- Bear Gulch Non-specific	2019	2,927,145	1,902,644	2,341,716			
Bear Gulch	102-NON-SP	102- Bear Gulch Non-specific	2020	3,007,810	1,955,077	2,406,248			
Chico	104-NON-SP	104- Chico Non-specific	2021	1,734,000	1,127,100	1,387,200			
Chico	104-NON-SP	104- Chico Non-specific	2019	1,644,070	1,068,646	1,315,256			
Chico	104-NON-SP	104- Chico Non-specific	2020	1,689,630	1,098,260	1,351,704			
Customer Support Ser	330-NON-SP	330- General Office Non-specific	2021	1,661,531	1,079,995	1,329,225			
Customer Support Ser	330-NON-SP	330- General Office Non-specific	2019	1,575,347	1,023,976	1,260,278			
Customer Support Ser	330-NON-SP	330- General Office Non-specific	2020	1,618,888	1,052,277	1,295,110			
Dixon	105-NON-SP	105- Dixon Non-specific	2021	169,915	110,445	135,932			
Dixon	105-NON-SP	105- Dixon Non-specific	2019	160,990	104,644	128,792			
Dixon	105-NON-SP	105- Dixon Non-specific	2020	165,495	107,572	132,396			
Dominguez	128-NON-SP	128- Dominguez Non-specific	2021	1,607,095	1,044,612	1,285,676			
Dominguez	128-NON-SP	128- Dominguez Non-specific	2019	1,523,455	990,246	1,218,764			
Dominguez	128-NON-SP	128- Dominguez Non-specific	2020	1,565,445	1,017,539	1,252,356			
East Los Angeles	106-NON-SP	106- East Los Angeles Non-specific	2021	1,785,425	1,160,526	1,428,340			
East Los Angeles	106-NON-SP	106- East Los Angeles Non-specific	2019	1,692,690	1,100,249	1,354,152			
East Los Angeles	106-NON-SP	106- East Los Angeles Non-specific	2020	1,739,610	1,130,747	1,391,688			
Hermosa Redondo	108-NON-SP	108- Hermosa Redondo Non-specific	2021	1,362,125	885,381	1,089,700			
Hermosa Redondo	108-NON-SP	108- Hermosa Redondo Non-specific	2019	1,291,405	839,413	1,033,124			
Hermosa Redondo	108-NON-SP	108- Hermosa Redondo Non-specific	2020	1,327,020	862,563	1,061,616			
Kern River Valley	134-NON-SP	134- Kern River Valley Non-specific	2021	349,860	227,409	279,888			
Kern River Valley	134-NON-SP	134- Kern River Valley Non-specific	2019	331,585	215,530	265,268			
Kern River Valley	134-NON-SP	134- Kern River Valley Non-specific	2020	341,020	221,663	272,816			
King City	109-NON-SP	109- King City Non-specific	2021	266,900	173,485	213,520			
King City	109-NON-SP	109- King City Non-specific	2019	253,045	164,479	202,436			
King City	109-NON-SP	109- King City Non-specific	2020	260,015	169,010	208,012			
Livermore	110-NON-SP	110- Livermore Non-specific	2021	1,131,435	735,433	905,148			
Livermore	110-NON-SP	110- Livermore Non-specific	2019	1,072,785	697,310	858,228			
Livermore	110-NON-SP	110- Livermore Non-specific	2020	1,102,450	716,593	881,960			
Los Altos	111-NON-SP	111- Los Altos Suburban Non-specifi	2021	2,425,220	1,576,393	1,940,176			
Los Altos	111-NON-SP	111- Los Altos Suburban Non-specifi	2019	2,299,505	1,494,678	1,839,604			
Los Altos	111-NON-SP	111- Los Altos Suburban Non-specifi	2020	2,363,085	1,536,005	1,890,468			
Marysville	112-NON-SP	112- Marysville Non-specific	2021	160,820	104,533	128,656			
Marysville	112-NON-SP	112- Marysville Non-specific	2019	152,660	99,229	122,128			
Marysville	112-NON-SP	112- Marysville Non-specific	2020	156,740	101,881	125,392			
Oroville	113-NON-SP	113- Oroville Non-specific	2021	373,320	242,658	298,656			
Oroville	113-NON-SP	113- Oroville Non-specific	2019	353,940	230,061	283,152			
Oroville	113-NON-SP	113- Oroville Non-specific	2020	363,630	236,360	290,904			
Palos Verdes	122-NON-SP	122- Palos Verdes Non-specific	2021	1,066,495	693,222	853,196			
Palos Verdes	122-NON-SP	122- Palos Verdes Non-specific	2019	1,011,245	657,309	808,996			
Palos Verdes	122-NON-SP	122- Palos Verdes Non-specific	2020	1,039,125	675,431	831,300			
Rancho Dominguez	151-NON-SP	151- Rancho Dom Reg Non-specific	2021	198,305	128,898	158,644			
Rancho Dominguez	151-NON-SP	151- Rancho Dom Reg Non-specific	2019	188,020	122,213	150,416			
Rancho Dominguez	151-NON-SP	151- Rancho Dom Reg Non-specific	2020	193,120	125,528	154,496			
Redwood Valley (RDV)	146-NON-SP	146- Redwood Valley Non-specific	2021	233,665	151,882	186,932			
Redwood Valley (RDV)	146-NON-SP	146- Redwood Valley Non-specific	2019	221,510	143,982	177,208			
Redwood Valley (RDV)	146-NON-SP	146- Redwood Valley Non-specific	2020	227,715	148,015	182,172			
Salinas	114-NON-SP	114- Salinas Non-specific	2021	3,446,665	2,240,332	2,757,332			
Salinas	114-NON-SP	114- Salinas Non-specific	2019	3,267,995	2,124,197	2,614,396			

CWS 2018 GRC Settlement Agreement  
Attachment 10 (Common Plant Projects)

SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS (Direct costs do not include overhead or IDC/AFUDC.)

Table 11 - Non-Specific Budget

District/Region	PID	Description	Year (Settlement)	CWS Application	Direct Costs (\$)			Advice Letter <sup>1</sup>	Litigated
					Cal Advocates	Settlement			
Salinas	114-NON-SP	114- Salinas Non-specific	2020	3,358,095	2,182,762	2,686,476			
Selma	117-NON-SP	117- Selma Non-specific	2021	598,060	388,739	478,448			
Selma	117-NON-SP	117- Selma Non-specific	2019	567,035	368,573	453,628			
Selma	117-NON-SP	117- Selma Non-specific	2020	582,760	378,794	466,208			
Stockton	119-NON-SP	119- Stockton Non-specific	2021	1,989,935	1,293,458	1,591,948			
Stockton	119-NON-SP	119- Stockton Non-specific	2019	1,886,575	1,226,274	1,509,260			
Stockton	119-NON-SP	119- Stockton Non-specific	2020	1,938,765	1,260,197	1,551,012			
Travis AFB	157-NON-SP	157- NON-SPECIFIC	2019	185,300	185,300	148,240			
Travis AFB	157-NON-SP	157- NON-SPECIFIC	2020	185,300	185,300	148,240			
Travis AFB	157-NON-SP	157- NON-SPECIFIC	2021	185,300	185,300	148,240			
Visalia	120-NON-SP	120- Visalia Non-specific	2021	1,995,035	1,296,773	1,596,028			
Visalia	120-NON-SP	120- Visalia Non-specific	2019	1,891,590	1,229,534	1,513,272			
Visalia	120-NON-SP	120- Visalia Non-specific	2020	1,943,950	1,263,568	1,555,160			
Westlake	123-NON-SP	123- Westlake Non-specific	2021	465,290	302,439	372,232			
Westlake	123-NON-SP	123- Westlake Non-specific	2019	441,235	286,803	352,988			
Westlake	123-NON-SP	123- Westlake Non-specific	2020	453,390	294,704	362,712			
Willows	121-NON-SP	121- Willows Non-specific	2021	70,125	45,581	56,100			
Willows	121-NON-SP	121- Willows Non-specific	2019	66,640	43,316	53,312			
Willows	121-NON-SP	121- Willows Non-specific	2020	68,340	44,421	54,672			

Summary	Year	CWS	
		Application	Settlement
	2019	33,549,457	26,839,566
	2020	34,470,878	27,576,702
	2021	35,374,911	28,299,929
	<b>Total</b>	<b>103,395,245</b>	<b>82,716,196</b>

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
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SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS (Direct costs do not include overhead or IDC/AFUDC.)

Table 12 - Water Supply and Facilities Master Plan

District/Region	PID	Description	Year (Settlement)	CWS Application	Direct Costs (\$)			Advice Letter <sup>1</sup>	Litigated
					Cal Advocates	Settlement			
Bakersfield	00116584	Bakersfield WSFMP	2020	506,912	321,490	336,104			
Bayshore	00116851	Mid Peninsula WSFMP	2021	424,381	271,577	285,049			
Bayshore	00116852	South San Francisco WSFMP	2021	424,381	271,577	285,049			
Bear Gulch	00116587	Bear Gulch WSFMP	2021	359,569	248,397	260,719			
King City	00116581	King City WSFMP	2020	176,946	127,409	121,869			
Salinas	00116511	Salinas WSFMP	2019	360,774	230,122	241,076			
Selma	00116582	Selma WSFMP	2020	189,266	129,266	135,142			
Willows	00116514	Willows WSFMP	2019	93,226	63,057	66,059			

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	454,000	293,179	307,135
	2020	873,124	578,165	593,115
	2021	1,208,330	791,551	830,817
	<b>Total</b>	<b>2,535,455</b>	<b>1,662,895</b>	<b>1,731,067</b>

1) See Attachment 8 for the total cost cap amounts.



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SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS (Direct costs do not include overhead or IDC/AFUDC.)

Table 13 - Reliability Study

District/Region	PID	Description	Year (Settlement)	CWS Application	Direct Costs (\$)			Advice Letter <sup>1</sup>	Litigated
					Cal Advocates	Settlement			
Bakersfield	00116497	Bakersfield Reliability Study	2019	222,699	203,335	212,576			
Bayshore	00116516	Mid Peninsula Reliability Study	2020	238,191	208,417	228,266			
Bayshore	00116850	SSF Reliability Study	2020	166,345	151,880	159,414			
Bear Gulch	00116517	Bear Gulch Reliability Study	2020	228,266	208,417	218,755			
King City	00116849	King City Reliability Study	2021	170,504	-	-			
Los Altos	00116515	LAS Reliability Study	2020	228,266	208,417	218,755			
Salinas	00116847	Salinas Reliability Study	2021	297,442	-	327,186			
Selma	00116509	Selma Reliability Study	2019	162,288	-	154,911			
Visalia	00116494	Visalia Reliability Study	2019	222,699	222,699	212,576			

Summary	CWS		
	Year	Application	Settlement
	2019	607,686	580,064
	2020	861,069	825,191
	2021	467,946	327,186
	<b>Total</b>	<b>1,936,701</b>	<b>1,732,441</b>

1) See Attachment 8 for the total cost cap amounts.

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SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS (Direct costs do not include overhead or IDC/AFUDC.)

Table 14 - AMI

District/Region	PID	Description	Year (Settlement)	CWS Application	Direct Costs (\$)			Litigated
					Cal Advocates	Settlement	Advice Letter <sup>1</sup>	
Bear Gulch	00114644	AMI (Smart) Meter Pilot	2021	1,463,649	-	-		Y
RDV - Coast Springs	00117879	COS AMI Meters	2021	175,503	146,547	-		Y
RDV - Lucerne	00117877	LUC AMI Smart Meter	2021	681,871	-	-		Y
RDV - Unified Area	00117876	ARM-NOH AMI Meters	2021	196,058	-	-		Y
RDV - Unified Area	00117880	HKN - AMI Smart Meters	2021	28,499	23,797	-		Y

Summary	Year	CWS Application	Cal Advocates	Settlement
	2019	-	-	-
	2020	-	-	-
	2021	2,545,581	170,344	-
	Total	2,545,581	170,344	-

1) See Attachment 8 for the total cost cap amounts.

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SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS (Direct costs do not include overhead or IDC/AFUDC.)

**Table 15 - Meter Replacement Program**

District/Region	PID	Description	Year (Settlement)	CWS Application	Direct Costs (\$)			Advice Letter <sup>1</sup>	Litigated
					Cal Advocates	Settlement			
Antelope Valley	AVD0900	Meter Replacement Program	2019	9,747	9,174	9,747			
Antelope Valley	AVD0900	Meter Replacement Program	2020	9,991	9,403	9,991			
Antelope Valley	AVD0900	Meter Replacement Program	2021	10,241	9,638	10,241			
Bakersfield	BKD0900	Meter Replacement Program	2019	393,789	370,627	393,789			
Bakersfield	BKD0900	Meter Replacement Program	2020	403,634	379,890	403,634			
Bakersfield	BKD0900	Meter Replacement Program	2021	413,725	389,387	413,725			
Bayshore	SMD0900	Meter Replacement Program	2019	303,611	285,752	303,611			
Bayshore	SMD0900	Meter Replacement Program	2020	311,202	292,895	311,202			
Bayshore	SMD0900	Meter Replacement Program	2021	318,981	300,216	318,981			
Bayshore	SSF0900	Meter Replacement Program	2019	130,933	123,233	130,933			
Bayshore	SSF0900	Meter Replacement Program	2020	134,207	126,313	134,207			
Bayshore	SSF0900	Meter Replacement Program	2021	137,561	129,470	137,561			
Chico	CHD0900	Meter Replacement Program	2019	178,954	168,428	178,954			
Chico	CHD0900	Meter Replacement Program	2020	183,435	172,637	183,435			
Chico	CHD0900	Meter Replacement Program	2021	188,013	176,953	188,013			
Dixon	DIX0900	Meter Replacement Program	2019	11,259	10,597	11,259			
Dixon	DIX0900	Meter Replacement Program	2020	11,541	10,862	11,541			
Dixon	DIX0900	Meter Replacement Program	2021	11,829	11,133	11,829			
Dominguez	DOM0900	Meter Replacement Program	2019	82,694	77,831	82,694			
Dominguez	DOM0900	Meter Replacement Program	2020	84,762	79,776	84,762			
Dominguez	DOM0900	Meter Replacement Program	2021	86,881	81,770	86,881			
East Los Angeles	ELA0900	Meter Replacement Program	2019	171,797	161,692	171,797			
East Los Angeles	ELA0900	Meter Replacement Program	2020	176,092	165,733	176,092			
East Los Angeles	ELA0900	Meter Replacement Program	2021	180,494	169,876	180,494			
Hermosa Redondo	HRD0900	Meter Replacement Program	2019	273,179	257,111	273,179			
Hermosa Redondo	HRD0900	Meter Replacement Program	2020	280,009	263,538	280,009			
Hermosa Redondo	HRD0900	Meter Replacement Program	2021	287,008	270,125	287,008			
Kern River Valley	KRV0900	Meter Replacement Program	2019	10,240	9,637	10,240			
Kern River Valley	KRV0900	Meter Replacement Program	2020	10,496	9,878	10,496			
Kern River Valley	KRV0900	Meter Replacement Program	2021	10,758	10,125	10,758			
King City	KCD0900	Meter Replacement Program	2019	21,268	20,017	21,268			
King City	KCD0900	Meter Replacement Program	2020	21,800	20,517	21,800			
King City	KCD0900	Meter Replacement Program	2021	22,345	21,030	22,345			
Livermore	LIV0900	Meter Replacement Program	2019	139,533	131,326	139,533			
Livermore	LIV0900	Meter Replacement Program	2020	143,021	134,608	143,021			
Livermore	LIV0900	Meter Replacement Program	2021	146,597	137,973	146,597			
Marysville	MRL0900	Meter Replacement Program	2019	26,982	25,396	26,982			
Marysville	MRL0900	Meter Replacement Program	2020	27,657	26,031	27,657			
Marysville	MRL0900	Meter Replacement Program	2021	28,349	26,681	28,349			
Oroville	ORO0900	Meter Replacement Program	2019	-	-	-			
Oroville	ORO0900	Meter Replacement Program	2020	-	-	-			
Oroville	ORO0900	Meter Replacement Program	2021	-	-	-			
Palos Verdes	PVD0900	Meter Replacement Program	2019	294,672	277,340	294,672			
Palos Verdes	PVD0900	Meter Replacement Program	2020	302,039	284,272	302,039			
Palos Verdes	PVD0900	Meter Replacement Program	2021	309,590	291,378	309,590			
Salinas	SLN0900	Meter Replacement Program	2019	172,534	162,385	172,534			
Salinas	SLN0900	Meter Replacement Program	2020	176,848	166,444	176,848			
Salinas	SLN0900	Meter Replacement Program	2021	181,268	170,605	181,268			
Selma	SEL0900	Meter Replacement Program	2019	37,821	35,596	37,821			
Selma	SEL0900	Meter Replacement Program	2020	40,466	36,486	40,466			
Selma	SEL0900	Meter Replacement Program	2021	39,735	37,398	39,735			
Stockton	STK0900	Meter Replacement Program	2019	215,736	203,047	215,736			
Stockton	STK0900	Meter Replacement Program	2020	221,130	208,122	221,130			
Stockton	STK0900	Meter Replacement Program	2021	226,658	213,325	226,658			
Visalia	VIS0900	Meter Replacement Program	2019	295,050	277,696	295,050			
Visalia	VIS0900	Meter Replacement Program	2020	302,427	284,637	302,427			
Visalia	VIS0900	Meter Replacement Program	2021	309,987	291,752	309,987			
Westlake	WLK0900	Meter Replacement Program	2019	80,372	75,644	80,372			
Westlake	WLK0900	Meter Replacement Program	2020	82,381	77,535	82,381			
Westlake	WLK0900	Meter Replacement Program	2021	84,441	79,473	84,441			

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**Table 15 - Meter Replacement Program**

District/Region	PID	Description	Year (Settlement)	Direct Costs (\$)				Advice Letter <sup>1</sup>	Litigated
				CWS Application	Cal Advocates	Settlement			
Willows	WIL0900	Meter Replacement Program	2019	17,874	16,823	17,874			
Willows	WIL0900	Meter Replacement Program	2020	18,321	17,243	18,321			
Willows	WIL0900	Meter Replacement Program	2021	18,779	17,674	18,779			

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	2,868,044	2,699,351	2,868,044
	2020	2,941,458	2,766,820	2,941,458
	2021	3,013,241	2,835,985	3,013,241
	<b>Total</b>	<b>8,822,742</b>	<b>8,302,156</b>	<b>8,822,742</b>

1) See Attachment 8 for the total cost cap amounts.

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SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS (Direct costs do not include overhead or IDC/AFUDC.)

**Table 16 - Tank Retrofits**

District/Region	PID	Description	Year (Settlement)	CWS Application	Direct Costs (\$)			Advice Letter <sup>1</sup>	Litigated
					Cal Advocates	Settlement			
Antelope Valley	00114790	Seismic Retrofit at Sta 001, T01	2019	61,656	56,519	59,087			
Antelope Valley	00114791	Seismic Retrofit Sta 003, T01	2020	57,967	53,137	55,552			
Antelope Valley	00114792	Seismic Retrofit Sta 001, T02	2020	80,412	73,711	77,061			
Antelope Valley	00114793	Seismic Retrofit Sta 001, T03	2021	82,422	75,554	78,988			
Antelope Valley	00116071	LEO 006-T1: Seismic Retrofit	2019	113,631	103,750	103,750			
Bakersfield	00114818	BK 023-T2 - Overflow Airgap Retro	2019	11,544	11,020	11,020			
Bakersfield	00114819	BK 188-T1 - Tank Structure Retrofit	2019	19,396	18,514	18,514			
Bakersfield	00115063	BK 209-T1 - Overflow Airgap Retro	2019	11,544	11,020	11,020			
Bakersfield	00115608	BK 153-T1: Seismic Retrofit	2020	77,961	71,182	71,182			
Bakersfield	00115727	BK 116-T1 - Roof Retrofit	2020	64,412	58,811	58,811			
Bakersfield	00115732	BK 176-T1 - Overflow Airgap Retro	2020	11,833	11,295	11,295			
Bakersfield	00115984	BK 045-T1 - Roof Replacement	2020	348,396	-	-			
Bakersfield	00116009	BK 129-T1 - Tank Retrofits	2020	88,481	80,787	80,787			
Bakersfield	00116017	BK 100-T5 - Tank Retrofit	2021	24,544	23,428	23,428			
Bakersfield	00116027	BK 176-T2 - Overflow Airgap Retro	2021	12,129	11,577	11,578			
Bakersfield	00116032	BK 192-T1 - Overflow Airgap Retro	2021	6,306	6,019	6,019			
Bakersfield	00116054	BK 101-T2: Tank Struct Retrofit	2021	12,129	11,578	11,578			
Bayshore	00115629	SSF 015-T1 - Overflow Weir Retro	2020	5,692	4,980	5,454			
Bayshore	00115631	MPS 023-T1 - Tank Structure Retro	2019	145,443	122,173	-			
Bayshore	00115634	SSF 015-T1 - Overflow Retrofit	2021	5,834	5,105	5,591			
Bayshore	00115635	SSF 014-T1: Repl Interior Ladder	2021	4,079	3,569	3,909			
Bayshore	00115639	SSF 013-T1 - Tank Struct Retrofits	2020	92,285	80,749	88,440			
Bayshore	00115641	SSF 004-T3&T4 - Tank Struct Retro	2021	65,748	57,529	63,008			
Bayshore	00115656	MPS 024-T1 - Tank Retrofits	2019	27,538	24,096	26,391			
Bayshore	00115667	MPS 120-T1 - Tank Struct Retrofits	2021	21,339	18,671	20,450			
Bayshore	00115680	MPS 119-T1 - Tank Struct Retrofit	2021	41,076	35,941	39,364			
Bayshore	00115710	MPS 106-T3 - Tank Struct Retrofit	2021	23,878	20,893	22,883			
Bayshore	00115712	MPS 109-T2 - Tank Retrofits	2019	26,363	23,068	25,265			
Bayshore	00115713	MPS 106-T2 - Tank Struct Retrofit	2021	29,173	25,526	27,957			
Bayshore	00115716	MPS 031-T1 - Tank Struct Retrofit	2021	72,643	61,020	66,832			
Bayshore	00115790	SSF 012-T1 - Tank Struct Retrofit	2020	50,558	42,469	46,514			
Bayshore	00115833	MPS 123-T4 - Tank Struct Retrofit	2020	28,580	-	27,390			
Bayshore	00115844	MPS 123-T3 - Tank Struct Retrofit	2020	46,917	41,052	44,962			
Bayshore	00115894	MPS 112-T2 - Tank Struct Retrofit	2020	24,218	21,191	23,209			
Bayshore	00115900	MPS 112-T1 - Tank Struct Retrofit	2020	28,580	25,008	27,390			
Bayshore	00115916	MPS 025-T2 - Tank Struct Retrofit	2020	87,185	73,236	80,210			
Bayshore	00115931	SSF 101-T1 - Tank Struct Retrofit	2019	42,802	37,452	41,018			
Bayshore	00115980	MPS 029-T1 - Tank Retrofits	2019	16,600	14,525	15,908			
Bayshore	00115992	MPS 118-T2 - Tank Struct Retrofits	2019	13,979	12,232	13,397			
Bayshore	00115995	MPS 123-T3 - Tank Struct Retrofit	2019	34,025	29,773	32,608			
Bayshore	00116014	SSF 005-T1 - Roof Retrofit	2020	74,678	64,778	71,566			
Bayshore	00116139	SSF 011-T1: Seismic Retrofit	2020	83,470	70,114	76,792			
Bayshore	00116145	MPS 017-T1 - Tank Struct Retrofit	2021	29,365	25,694	28,142			
Bayshore	00116146	MPS 017-T2 - Tank Struct Retrofit	2021	76,727	64,436	70,589			
Bayshore	00116160	MPS 017-T3 - Tank Retrofits	2021	66,998	59,991	64,206			
Bayshore	00116314	MPS 024-T2 - Tank Retrofits	2019	13,693	11,981	13,122			
Bayshore	00116316	MPS 027-T2 - Tank Retrofits	2019	23,627	-	22,643			
Bayshore	00116319	MPS 025-T3 - 30" Manway	2020	12,269	10,736	11,758			
Bayshore	00116322	MPS 030-T1 - Tank Retrofits	2020	20,767	18,171	19,901			
Bayshore	00116324	MPS 032-T1 - Tank Retrofits	2021	35,086	30,700	33,624			
Bayshore	00116325	MPS 032-T2 - Tank Retrofits	2021	14,386	12,588	13,787			
Bear Gulch	00115032	BG 015-T1 - Overflow Airgap Retro	2019	12,594	11,020	-			
Bear Gulch	00115049	BG 019-T1 - Overflow Airgap Retro	2019	12,594	11,020	12,069			
Bear Gulch	00115612	BG 017-T1 - Tank Structure Retrofit	2020	43,054	37,672	41,260			
Bear Gulch	00115625	BG 019-T2 - Tank Structure Retrofit	2019	32,693	28,607	31,331			
Bear Gulch	00115630	BG 039-T1 - Int. Saf-T-Climb Rail	2019	5,394	4,720	5,169			
Bear Gulch	00115722	BG 032-T1 - Tank Retrofits	2020	36,582	32,009	35,058			
Bear Gulch	00115970	BG 005-T9 - New 30" Manway	2019	11,970	10,474	11,471			
Bear Gulch	00115981	BG 006-T1 - Roof Replacement	2019	223,304	181,952	206,763			
East Los Angeles	00115606	ELA 061-T2 - Interior Ladder Retro	2019	3,036	2,898	2,898			
East Los Angeles	00115764	ELA 060-T1 - Tank Struct Retrofit	2021	25,670	24,503	24,503			
East Los Angeles	00115777	ELA 040-T1 - Tank Struct Retrofit	2021	44,329	42,314	42,314			
East Los Angeles	00115929	ELA 023-T1 - Tank Struct Retrofit	2021	24,685	24,503	23,563			
East Los Angeles	00115935	ELA 042-T1 - Manway Replacement	2020	11,246	10,735	10,735			
East Los Angeles	00115962	ELA 040-T3 - Roof Retrofit	2020	77,916	71,141	71,141			
East Los Angeles	00116312	ELA 060-T1: Catch Basin & Apron	2020	11,833	11,295	11,295			

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Table 16 - Tank Retrofits

District/Region	PID	Description	Year (Settlement)	CWS Application	Direct Costs (\$)			Advice Letter <sup>1</sup>	Litigated
					Cal Advocates	Settlement			
Hermosa Redondo	00114363	HR Sta 9-A Tank Drain Relocation	2019	51,344	-	49,010			
Hermosa Redondo	00114364	HR Sta 23 Seismic Retrofit	2021	205,824	188,671	197,248			
Hermosa Redondo	00115607	HR 005-T1 - Roof Safety Rail Inst.	2019	9,603	9,166	9,166			
Hermosa Redondo	00115991	MWD Vault 29	2019	202,865	178,522	186,636			
Kern River Valley	00116021	KERV 001-T1 - Tank Seismic Retrofit	2019	113,631	103,750	103,750			
Kern River Valley	00116059	BOD 011-T1: Tank Retrofits	2021	130,166	118,847	118,848			
Kern River Valley	00116336	SMTN 015-T2: Tank Retrofit	2019	31,181	29,764	29,764			
Kern River Valley	00116348	ONYX 003-T3: Tank Retrofit	2021	34,157	32,604	32,605			
Kern River Valley	00116350	KERV 001-T3: Tank Retrofit	2021	8,267	7,891	7,891			
King City	00116143	KC 013-T1 - Cupola Vent Install	2021	20,937	19,117	20,027			
Livermore	00115633	LIV 009-T4 - New 30" Manway	2019	11,471	10,473	10,972			
Livermore	00115654	LIV 022-T1 - Tank Structure Retro	2019	12,598	11,502	12,050			
Livermore	00115718	LIV 025-T2 - Repl Int Saf-T Climb	2021	4,975	4,353	4,759			
Livermore	00115990	LIV 013-T2 - Tank Retrofits	2019	17,324	15,817	16,571			
Livermore	00116006	LIV 023-T1 - Tank Retrofits	2020	34,973	31,932	33,452			
Livermore	00116049	LIV 022-T2 - Replace Berm	2019	14,315	13,070	13,692			
Livermore	00116248	LIV 023-T2 - Tank Retrofits	2020	50,005	45,657	47,831			
Los Altos	00115610	LAS 014-T2 - Install 30" Manway	2020	12,269	10,736	11,758			
Los Altos	00115637	LAS 033-T1 - Replace Asphalt Berm	2019	6,285	5,499	6,023			
Los Altos	00115642	LAS 033-T2 - Replace Asphalt Berm	2019	6,285	5,499	6,023			
Los Altos	00115643	LAS 042-T2 - Tank Retrofits	2019	37,381	32,709	35,823			
Los Altos	00115649	LAS 042-T1 - Berm Replacement	2019	6,885	6,024	6,598			
Los Altos	00115650	LAS 113-T1 - Install Roof Drains	2019	20,133	17,617	19,294			
Los Altos	00115652	LAS 034-T1 - Tank Retrofits	2020	10,239	8,959	9,812			
Los Altos	00115720	LAS 121-T1 - Rpl Int Saf-T Climb	2021	5,091	4,455	4,879			
Los Altos	00115723	LAS 119-T2 - Tank Struct Retrofit	2021	35,086	30,700	33,624			
Los Altos	00115729	LAS 042-T1 - Tank Struct Retrofit	2021	51,886	45,400	49,724			
Los Altos	00115741	LAS 028-T3 - Install 30" Manway	2021	12,576	11,004	12,052			
Los Altos	00115749	LAS 021-T2 - Rebolt Tank	2021	86,274	75,489	82,679			
Los Altos	00115752	LAS 009-T1 - Tank Struct Retrofit	2021	38,944	34,076	37,321			
Los Altos	00115933	LAS 042-T3 - Tank Struct Retrofit	2020	47,414	41,487	45,438			
Los Altos	00115934	LAS 111-T1 - Replace Roof Hatch	2020	6,984	6,111	6,693			
Los Altos	00116005	LAS 028-T2 - Roof Drain Retro	2020	22,132	19,366	21,210			
Los Altos	00116040	LAS 104-T1 - Tank Retrofits	2021	39,669	34,711	38,016			
Los Altos	00116073	LAS 014-T1 - Tank Struct Retrofit	2021	37,319	32,654	35,764			
Los Altos	00117316	LAS 009-T1-Tank Struc. Retro Study	2021	77,253	65,367	74,281			
Palos Verdes	00115636	PV 050-T1 - Install Exterior Ladder	2020	6,599	6,299	6,299			
Palos Verdes	00116007	PV 051-T1 - Install Ext. Ladder	2020	6,599	6,299	6,299			
Palos Verdes	00116242	PV 023-T1: Appur Upgrades	2019	188,619	172,902	180,760			
RDV - Coast Springs	00116416	COS 007-T4 - Replace Overflow Pipe	2019	8,300	7,263	7,955			
RDV - Coast Springs	00116420	COS 008-T1 - Tank Retrofits	2020	12,385	10,837	11,869			
RDV - Unified Area	00115989	ARM_STA_02_T1_Seismic_Upgrad	2019	85,913	70,154	79,549			
RDV - Unified Area	00116182	ARMV 202-T1 - Replace Int. Ladder	2019	6,091	5,330	5,838			
Salinas	00115645	SLN 204-T1 - Replace Cupola Vent	2021	13,194	12,047	12,620			
Salinas	00115647	SLN 058-T2 - Tank Struct Retrofit	2021	15,989	14,598	15,294			
Salinas	00115653	SLN 058-T1 - Tank Struct Retrofit	2021	25,135	22,945	24,042			
Salinas	00115655	SLN 057-T3 - Tank Struct Retrofit	2021	44,185	40,343	42,264			
Salinas	00115660	SLN 057-T2 - Tank Struct Retrofit	2021	44,185	40,343	42,264			
Salinas	00115662	SLN 057-T1 - Tank Struct Retrofit	2021	46,394	42,359	44,377			
Salinas	00115664	SLN 052-T3 - Replace Cupola Vent	2021	8,244	7,527	7,885			
Salinas	00115665	SLN 052-T2 - Tank Structur Retrofit	2021	35,604	32,508	34,056			
Salinas	00116010	SLN 072-T1 - Install Int. Ladder	2020	3,561	3,306	3,406			
Salinas	00116181	SLN 054-T1 - Replace Ext Climb Rail	2019	5,064	4,624	4,844			
Stockton	00114884	STK 065-T1&T2 - Tank Retrofits	2019	237,865	208,133	218,043			
Stockton	00114896	STK 001-T2: Tank Structure Retro	2021	564,957	476,614	521,499			
Stockton	00115628	STK 080-T1 - Tank Ladder Retrofit	2021	3,334	3,044	3,189			

Summary		CWS		
Year	CWS Application	Cal Advocates	Settlement	
2019	1,936,580	1,634,632	1,665,804	
2020	1,678,451	1,155,245	1,251,830	
2021	2,308,189	2,038,804	2,179,519	
<b>Total</b>	<b>5,923,220</b>	<b>4,828,681</b>	<b>5,097,154</b>	

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 10 (Common Plant Projects)

SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS (Direct costs do not include overhead or IDC/AFUDC.)

Table 17 - Cathodic Protection

District/Region	PID	Description	Year (Settlement)	CWS Application	Direct Costs (\$)			Advice Letter <sup>1</sup>	Litigated
					Cal Advocates	Settlement			
Bakersfield	00114862	BK 2019 CP Upgrades	2019	53,301	50,878	50,878			
Bakersfield	00114870	BK 045-T5 - CP Upgrade	2020	13,658	13,038	13,038			
Bakersfield	00114874	BK 2021 CP Upgrades	2021	69,999	66,817	66,817			
Bear Gulch	00114876	BG 022-T1 - CP Upgrade	2020	14,900	14,341	14,279			
Bear Gulch	00114879	BG 2021 CP Upgrades	2021	45,818	40,090	43,909			
Dominguez	00114886	DOM 232-T1 - CP Upgrade	2020	13,658	13,038	13,038			
King City	00114891	KC 010-T1 - CP Upgrade	2021	14,637	13,364	14,000			
Livermore	00114893	LIV 025-T2 - CP Upgrade	2021	14,637	13,364	14,000			
Palos Verdes	00114888	PV 2020 CP Upgrades	2020	27,317	26,075	26,075			
RDV - Lucerne	00114880	LUC 001-T1 - New CP System	2019	14,537	12,720	13,931			
RDV - Unified Area	00114882	ARMV 002-T1 - New CP Install	2019	14,537	12,720	13,931			
Salinas	00114895	SLN 2021 CP Upgrades	2021	43,909	40,091	42,000			
Westlake	00114897	WLK 008-T1 - CP Upgrade	2021	14,000	13,363	13,363			

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	82,374	76,318	78,740
	2020	69,534	66,491	66,429
	2021	202,999	187,090	194,090
	Total	354,907	329,899	339,259

1) See Attachment 8 for the total cost cap amounts.

**ATTACHMENT 11**

**TABLES FOR CHAPTER 14 –**

**LIST OF CAPITAL PROJECTS  
FOR CUSTOMER SUPPORT SERVICES  
AND RANCHO DOMINGUEZ**



CWS 2018 GRC Settlement Agreement  
Attachment 11 (CSS and RDOM Capital Projects)

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**330 CUSTOMER SUPPORT SERVICES**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114307	GC/MS TCP	2019	409,522	368,570	341,268		
00114842	Purchase Plotter (24x36)	2019	28,891	26,002	24,076		
00114922	2019 PC Refresh	2019	520,059	468,053	433,383		
00114944	Purchase new AutoCAD License CD N	2019	6,023	5,421	5,019		
00114960	WQ-VOC GC/MS	2020	234,656	211,190	195,547		
00114961	WQ Incubator Replacement	2021	41,829	37,646	34,858		
00114962	WQ- Microbiology Refrigerator	2020	13,277	11,949	11,064		
00114963	WQ- Label Printers	2020	8,191	7,372	6,826		
00114964	WQ- Chemistry Sample Refrigerator	2019	11,011	9,910	9,176		
00114965	WQ- Chemistry Standards Fridge	2020	4,329	3,896	3,608		
00114966	WQ-Copier	2020	5,923	5,331	4,936		
00114991	Purchase new AutoCAD license CD N	2020	6,174	5,556	4,749		
00115006	Purchase new AutoCAD license BK	2021	6,328	5,695	4,868		
00115008	AEC Collection License for BK	2021	15,046	13,541	11,574		
00115178	SGMA support & review	2019	222,699	200,429	185,582		
00115202	SGMA support & review	2020	228,266	194,026	190,222		
00115206	TM - SIEM Augmentation	2019	420,250	0	0		
00115207	SGMA support & review	2021	233,973	198,877	194,977		
00115217	TM - SCADA Security	2020	851,006	757,396	709,172		
00115219	TM - Next Generation Antivirus	2019	315,188	280,517	262,656		
00115222	TM - APT Detection & Prevention	2020	215,378	191,687	179,482		
00115224	File Integrity Monitoring	2021	220,763	196,479	183,969		
00115225	Cloud Access Security Broker	2021	331,144	294,718	275,953		
00115227	TM - Software Inventory & Monitorin	2019	315,188	0	0		
00115360	2019 End User Software License	2019	86,677	78,009	72,231		
00115390	Customer Outreach Portal Upgrade	2019	288,922	260,030	240,768		
00115391	Enterprise Content Mgmt Phase 2	2020	936,107	0	851,006		
00115393	2019 Website Enhancements	2019	92,455	83,210	77,046		
00115462	Integrated Work and Workforce Mgmt	2021	829,374	0	753,977		
00115563	2020 UWMP Development	2021	540,097	459,082	450,081		
00115578	Update CCB to Version 2.4 SP3	2019	404,491	364,042	337,075		
00115599	2020 PC Refresh	2020	533,061	479,755	444,217		
00115600	2020 End User Software License	2020	88,844	79,959	74,036		
00115601	2020 Website Enhancements	2020	132,673	119,406	110,561		
00115602	2021 PC Refresh	2021	546,387	491,749	455,323		
00115603	2021 End User Software License	2021	91,065	81,958	75,887		
00115604	2021 Website Enhancements	2021	97,135	87,422	80,946		
00115614	Customer Comm and Info Access	2021	607,097	546,387	505,914		
00115624	EAM Workforce Integration	2021	3,672,943	0	2,816,704		
00115648	2019 Asset Management Large Tools	2019	46,227	41,605	38,523		
00115663	Customer Support Service Equipment	2020	341,374	307,237	284,479		
00115724	2020 Asset Management Large Tools	2020	47,383	42,645	39,486		
00115725	2021 Asset Management Large Tools	2021	48,568	43,711	40,473		
00115734	2019 Ultrasonic Flowmeter	2019	31,333	28,200	29,841		
00115784	2019 Vehicle Replacement Program	2019	1,262,641	871,222	956,305		
00115786	2020 Vehicle Replacement Program	2020	978,247	684,773	741,871		
00115787	2021 Vehicle Replacement Program	2021	773,552	618,842	557,623		
00115794	Project Portfolio Management	2021	539,724	485,752	449,770		
00115796	2021 IT Service Desk Upgrade	2021	485,678	437,110	404,731		
00115870	PowerPlan Taxable CIAC	2019	363,897	327,507	303,248		
00115871	Sales and Use Tax Consolidation	2019	57,784	52,006	48,154		
00115876	GPS and Cartographic Representation	2021	164,521	132,436	137,101		
00115878	Work Center Update	2020	118,458	106,612	98,715		
00115880	Supplier Invoice Process Automation	2020	764,054	687,649	636,712		
00115881	Inventory Management System	2019	520,182	0	0		
00115885	2020 Ultrasonic Flowmeters	2020	32,116	28,904	30,587		
00115888	Supplier Risk Management	2019	184,910	166,419	154,092		
00115890	HCM Upgrade	2021	592,410	533,169	493,675		

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**330 CUSTOMER SUPPORT SERVICES**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00115891	2021 Ultrasonic Flowmeters	2021	32,919	29,627	31,351		
00115892	Business Intelligence Migration	2020	1,273,701	0	0		
00115909	2019 Power Quality Analyzers	2019	12,608	11,347	12,007		
00115913	2020 Power Quality Analyzers	2020	12,923	11,630	12,307		
00115917	2021 Power Quality Analyzers	2021	13,246	11,921	12,615		
00115994	Purchase new AutoCAD license CD S	2020	6,174	5,556	4,749		
00116003	Portable Booster Pump	2019	101,935	89,703	84,946		
00116011	GIS Development for Valley District	2020	182,283	164,055	151,903		
00116023	Purchase GPS Unit for CD North	2019	18,438	16,595	14,183		
00116035	Purchase new AutoCAD License CD S	2019	6,023	5,421	4,633		
00116039	Purchase Plotter (24x36)	2019	28,891	26,002	24,076		
00116041	AEC Collection Software CD S	2020	14,679	13,211	11,292		
00116044	Purchase new AutoCAD LT licenses	2019	3,114	2,803	2,395		
00116052	Purchase GPS Handheld Unit - BK	2019	15,602	14,042	13,002		
00116063	Purchase GPS Handheld Unit RDOM	2019	15,602	14,042	13,002		
00116079	CSS Campus Security Improvement	2019	2,714,290	2,714,290	2,010,585		
00116173	Electronic Displays	2020	15,927	14,335	13,273		
00116215	ENERGY EFFICIENCY IMPROVEMENTS	2020	276,577	193,604	212,751		
00116220	2019 Thermal Imaging Cameras	2019	12,608	12,608	12,007		
00116222	Network Hardware Replacement	2019	652,963	587,667	544,136		
00116229	Server Management Software	2021	366,217	366,217	348,778		
00116245	2020 Thermal Imaging Cameras	2020	12,923	11,630	12,307		
00116246	2021 Thermal Imaging Cameras	2021	13,246	11,921	12,615		
00116250	UPS and SAN Array Replacements	2021	409,050	368,145	340,875		
00116255	Tape Library Replacement	2019	231,138	208,024	192,615		
00116566	Person Down Radio Solution	2019	1,733,531	1,560,178	1,212,301		
00116819	PowerPlan Income Tax Provision Modu	2019	2,203,363	1,983,026	2,019,749		
00116825	Emergency Hose	2020	1,689,211	1,520,290	1,407,676		
00116846	Climate Change Study	2021	233,973	198,877	194,977		
00116848	Operational Data Analytics	2021	1,081,418	0	0		
00116854	Network Reconfiguration - Cloud App	2021	474,278	426,851	395,232		
00116855	Data Recorders - Engineering	2019	18,345	16,510	17,471		
00116880	Electrical Engineering Design SW	2019	49,379	44,441	47,028		
00116883	Groundwater Banking Study	2019	343,521	291,993	286,267		
00116894	NO-DES Flushing unit	2019	535,748	0	0		
00116895	No-DES Flushing Unit	2020	549,142	0	0		
00116896	CSI Technical Specs	2019	95,040	0	86,400		
00116900	No-DES flushing unit	2021	562,871	0	0		
00116910	ADDITIONAL CONF. ROOM -RDOM	2019	68,291	61,462	52,531		
00116911	ADD 4 CUBICLES- RDOM	2019	68,291	61,462	52,531		
00116920	Water on Wheels	2021	331,144	331,144	315,375		
00116947	Emergency portable power generators	2020	1,324,575	1,059,660	1,214,194		
00116948	Emergency Response Trailers	2019	598,856	479,085	499,047		
00117584	REPAVE PARKING LOT	2021	708,729	708,729	545,176		
00117587	REPLACE - DATA CENTER A/C	2021	279,992	279,992	215,378		
00117750	Operational Analytics Phase 2	2020	969,202	0	0		
00117891	Sustainability Study	2019	69,341	62,407	57,784		
00118071	2019- VEH. FOR PROPOSED COMPLEMENT	2019	95,187	0	0		
00118090	Network Hardware Replacement - 2020	2020	189,533	170,579	157,944		
00118091	Network Hardware Replacement - 2021	2021	352,116	35,212	320,106		
00118092	2020- VEH. FOR PROPOSED COMPLEMENT	2020	208,055	0	0		
00118112	Hydraulic Model Build	2019	1,346,784	0	270,801		
00118122	SCADA Servers	2019	493,794	493,794	470,280		
00118124	Mobile Comm trailer	2019	403,440	403,440	384,229		
00118531	2019- Additional So Cal Pool	2019	132,379	105,903	110,316		
00118564	Renovate HR Area	2020	71,910	64,719	55,316		
00118570	Reconfig Eng / Acct	2021	752,670	752,670	578,977		
00118571	Reconfigure IT / Additional Trailer	2021	1,689,609	1,689,609	1,299,699		

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**330 CUSTOMER SUPPORT SERVICES**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00118572	Repurpose Fountain Area	2021	455,004	455,004	350,003		
330-NON-SP	330- General Office Non-specific	2021	1,661,531	1,079,995	1,329,225		
330-NON-SP	330- General Office Non-specific	2019	1,575,347	1,023,976	1,260,278		
330-NON-SP	330- General Office Non-specific	2020	1,618,888	1,052,277	1,295,110		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	19,232,197	13,921,372	13,273,042
	2020	13,955,220	8,206,889	9,166,096
	2021	19,255,646	11,410,486	14,218,787
	Total	52,443,063	33,538,747	36,657,924

1) See Attachment 8 for the total cost cap amounts.

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**330 CUSTOMER SUPPORT SERVICES (CSS) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00018119	Office - Operations Data Management	2018	325,000	325,000	325,000		
00020708	Office - Enterprise Asset Managemen	2019	1,211,250	1,211,250	1,211,250		
00063654	LIMS Upgrade	2019	424,300	424,300	424,300		
00063831	LIMS Upgrade	2019	219,300	219,300	219,300		
00064294	Replace SCADA Hardware and Software	2018	5,426,009	5,426,009	5,426,009		
00065496	AUTOMATIC GATES	2018	650,000	650,000	650,000		
00069930	Distribution Map Upgrade from CAD to GIS using ArcGIS Representations	2019	435,959	435,959	435,959		
00069949	Water Quality Database Integration	2019	65,000	65,000	65,000		
00069952	Station Maps in GIS	2018	708,900	708,900	708,900		
00094573	PowerPlan Tax Provision Module	2018	258,600	258,600	258,600		
00097779	Normal replacement cycle for 1/4 of hardware	2018	342,525	342,525	342,525		
00097780	As a modern, regulated utility – Cal Water must be able to run its business operations with a wide variety of software applications that provide basic, personal productivity tools – such as desktop software tools such as spreadsheets and word processors.	2018	75,382	75,382	75,382		
00097781	Replacement of video conferencing hardware	2019	190,920	190,920	190,920		
00097782	Enterprise Content Management System	2019	400,000	400,000	400,000		
00097783	Normal replacement cycle for 1/4 of hardware	2019	365,438	365,438	365,438		
00097784	As a modern, regulated utility – Cal Water must be able to run its business operations with a wide variety of software applications that provide basic, personal productivity tools – such as desktop software tools such as spreadsheets and word processors.	2019	77,267	77,267	77,267		
00097786	Cal Water enter phone system architecture will need to be upgraded to support SIP trunking when AT&T or other carriers convert their lines to only provide SIP services.	2019	832,398	832,398	832,398		
00098151	GPS Unit & Accessories Purchase	2018	17,608	17,608	17,608		
00098170	Field - EMT Equipment - Vibration Analyzer (2) - 2016	2018	16,238	16,238	16,238		
00098179	Field - EMT Equipment - Vibration Analyzer (2) - 2018	2018	18,368	18,368	18,368		
00098211	Field - 3 Ultrasonic Flowmeter - EMT Equipment - 2017	2018	34,719	34,719	34,719		
00098213	Field - 3 Ultrasonic Flowmeter - EMT Equipment - 2018	2018	35,587	35,587	35,587		
00098221	Field - 2 Power Quality Analyzer - EMT Equipment - 2017	2019	13,440	13,440	13,440		
00098223	Field - 2 Power Quality Analyzer - EMT Equipment - 2018	2018	13,776	13,776	13,776		

CWS 2018 GRC Settlement Agreement  
Attachment 11 (CSS and RDOM Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**330 CUSTOMER SUPPORT SERVICES (CSS) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00098419	Field - HART Calibrator - (6) - EMT Equipment - 2017	2019	8,960	8,960	8,960		
00098421	Field - HART Calibrator - (6) - EMT Equipment - 2018	2018	9,184	9,184	9,184		
00098644	New gas chromatograph/ mass spectrometry to replace 2004 disinfectants and disinfection byproduct instrument.	2018	171,864	171,864	171,864		
00098685	New gas chromatograph/mass spectrometer (GC/MS) to replace 2009 volatile organic chemical analyzer.	2019	180,565	180,565	180,565		
00098733	New Inductively Coupled Plasma (ICP) system purchased to replace the 2008 system. In 2018, the current system will be meeting its established lifetime of ten years.	2019	102,558	102,558	102,558		
00098766	Tools for new EMT positions requested in the rate case.	2019	32,779	32,779	32,779		
00098944	The new IC will replace an IC system due for retirement in 2018. The current system was purchased in 2006 and it will exceed its expected lifetime in 2018. The IC is an essential component to ensuring that the Company is meeting state and federal requirements.	2019	110,901	110,901	110,901		
00099027	The hydrogen generator for the water quality laboratory will be used to provide a carrier and purge gas for all of the GC/MS systems in the organic laboratory. Carrier and purge gas is essential to the operation of our GC/MS systems and the quantification of the various organic compounds regulated by the federal and state agencies.	2018	18,511	18,511	18,511		
00099049	Precise mapping of services using GPS provides an exact location of the service point location to assist field personnel in turning on/off services and performing meter reading. This project will help capture Meter Services in GIS and also develop GPS service location protocols and guidelines for determining which services need to be precisely located	2019	560,896	560,896	560,896		
00099136	Vehicle Replacements > 120,000 miles	2019	686,000	686,000	686,000		
00099137	Vehicle Replacements > 120,000 miles	2019	711,178	711,178	711,178		
00099138	Vehicle Replacements > 120,000 miles	2019	611,809	611,809	611,809		
00099301	Replacement of cutting machine in I.T. Publishing at General Office in San Jose. The current paper cutter for I.T. Publishing is 25 years old and has reached its useful life.	2018	33,599	33,599	33,599		
00099310	Replacement of old Folder machine for the I.T. Publishing room at General Office in San Jose. The current paper folder for I.T. Publishing is 15 years old and has reached its useful life.	2018	15,288	15,288	15,288		

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**330 CUSTOMER SUPPORT SERVICES (CSS) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00099314	Replacement of old Postal Meter for the Mailroom at General Office in San Jose. The current Mailroom postal meter I.T. Mailroom is 4 years old and has reached its useful life.	2019	20,663	20,663	20,663		
00099346	This project enhances the use and value of the data analytics through the development and deployment of statistical and predictive analysis solutions enabling the Company to improve efficiency and decision making.	2019	700,000	700,000	700,000		
00099360	The plotter in Engineering will need to be replaced. The existing plotter is over six years old and the cost of maintenance and down time will exceed the replacement cost.	2019	3,000	3,000	3,000		
00099377	Upgrade the existing Invoice Document Management software and implement Intelligent Capture.	2019	554,660	554,660	554,660		
00099379	Implement new PowerPlan Property Tax functionality that will allow the Company to upload property tax bill information, allocate the costs and interface the payment details to Accounts Payable. Final Phase.	2019	114,203	114,203	114,203		
00099382	The project will provide necessary tools to support new supply chain management practice. The objectives are to streamline purchasing and inventory processes, maximize purchasing value, and optimize inventory location and space.	2019	426,000	426,000	426,000		
00099383	Improve processes to accurately track and record the company's deferred income taxes for financial statements and rate making process.	2019	890,000	890,000	890,000		
00099384	The plotter in Engineering will need to be replaced. The existing plotter is over six years old and the cost of maintenance and down time will exceed the replacement cost.	2018	39,335	39,335	39,335		
00099386	Purchase of tools required for the Traveling Meter Mechanics to perform maintenance on the 3" and larger customer meters.	2019	5,600	5,600	5,600		
00099393	The project will deliver a software solution to analyze relevant transactions and centralize access to reduce effort / cost to complete the business processes. The solution will enable staff to access and manage insurance liability claims by district / amount, conduct risk management and analytics, and centralize and secure data access.	2019	53,845	53,845	53,845		
00099395	Install microwave network to connect remaining districts to General Office.	2018	600,000	600,000	600,000		

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**330 CUSTOMER SUPPORT SERVICES (CSS) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00099400	Upgrade Human Resources Management system, PeopleSoft HCM 9.1, to ensure ongoing support and enhance functionality, ease of use, and reporting and data analytics. Consolidate all human resources management functions into a single application: add learning management, extended absence management, onboarding and recruiting, and performance management functionality.	2019	1,365,812	1,365,812	1,365,812		
00099418	Pool Car for Corporate Communications Department	2018	38,243	38,243	38,243		
00099424	Install three fire hydrants, services and main per City of San Jose fire protection regulations	2019	350,000	350,000	350,000		
00099425	Replace eight HVAC units per year on GO Campus	2018	97,582	97,582	97,582		
00099426	Replace eight HVAC units per year on GO Campus	2018	100,022	100,022	100,022		
00099427	Replace eight HVAC units per year on GO Campus	2019	102,522	102,522	102,522		
00099440	Enhance customer portal and call center operations. After fully deployed and when customers have a question on the bill, they can access information via the Customer Portal. They will have the ability to chat with a Company CSR via the Customer Portal. Or, they can contact the Company's Call Center to discuss their bill.	2018	1,000,000	1,000,000	1,000,000		
00099457	Complete all outstanding features & required functionality that was not part of the original Go Live of the CC&B System that will result in the optimization of CS. Includes integration of CC&B and MAXIMO for streamlining CS request and customer problem resolution. Integrate CC&B with Enterprise Workforce Management System enabling service request in the overall workforce scheduling & capture of service related data via unified set of mobile applications. Also includes the design & deployment of additional reports. Includes the replacement of the Tokay System by building the related functionality in CC&B including design, build, test & interfaces.	2019	2,200,000	2,200,000	2,200,000		
00099459	Design and implement an enhanced Calwater website to provide customers with updates on water usage, current and past water bills, current or planned outages, and the status of service requests.	2018	96,920	96,920	96,920		

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**330 CUSTOMER SUPPORT SERVICES (CSS) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00099461	Asset Refurbishment & Replacement Systems build upon the Capital Asset Management. This project documents the Asset Criticality Methodology for major asset classes & assigne asset criticality rankings within each district. Project refines the gathering of information necessary to complete algorithms that identify asset candidates for either refurbishment or replacement. Includes the integration of MAXIMO, CAM, DSS and GIS to determine purchase, design, build, test and implementation of water system modeling applications/data deployment plan for a third of CWSCO districts.	2019	721,663	721,663	721,663		
00099464	Upgrades & Sustainments required to support EAM objectives and the integration of GIS with Water System Modeling application, CAM Decision Support Systems, CC&B, Enterprise Workforce Management Solutions & MAXIMO.	2019	721,663	-	721,663		
00099469	Purchase, Design, Build, Test and Implementation of Water System Modeling Application/Data Deployment Plan for a third of the CWS Didtricts	2019	996,326	-	996,326		
00099471	This project includes the complete implementation of the new LIMS system including the integration of LIMS generated work orders with the Workforce Management System. Complete deployment of mobile compliance work orders, chain of custody tracking of samples, development and testing of reports for compliance tracking and the implementation of the instrumentation interfaces (laboratory equipment) with the new LIMS.	2019	1,130,965	1,130,965	1,130,965		
00099472	Acquire Integrated Technologies and Complete the integration of the new Cal Water Enterprise Workforce Management System including streamlining of associated business process with CC&B, MAXIMO AND LIMS. Completes all development and testing of workforce scheduling and work.event forms functionality not completed in the initial go live. Includes integration with GIS and complete testing of AVL and routing functions of solution. Includes the mobile devices for development. Completes the deployment of MWM throughout the Starte of California.	2019	2,000,000	2,000,000	2,000,000		



**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**330 CUSTOMER SUPPORT SERVICES (CSS) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00099474	Increases the company's data center capacity and allow for the support of new technology projects to use the Cal Water Data Centers. Currently San Jose's Data Center is at 70% capacity and Rancho Dominguez is at 50% capacity. Objectives include: Installing high security and high density racks in the SJ and RD data centers, Reconfiguring floor tiles in SJ to provide better airflow and efficiency, & Installation of monitored Power Distribution Units to monitor and manage Data Center power.	2018	244,670	244,670	244,670		
00099475	Install DLP appliance on the Cal Water network to monitor the corporate networks for compliant, sensitive, and confidential data. The DLP unit will alert IT staff to data that is not being transmitted in a secure manner. The DLP shall also give IT visibility into data that transmissions that may be occurring as part of a data breach Objectives include: DLP installation and configuration, Tuning DLP system to meet compliance objectives for SOX, PCI, and HIPAA, Feeding DLP data into log aggregation tool for QRadar SEIM correlation, Use DLP reporting and alerting to identify and remediate data leakage.	2019	249,208	249,208	249,208		
00099476	Evaluate current district data rooms and servers to create a strategy and standard for all District data closets, rooms, and racks. Target consolidation and efficiency that will improve performance and reliability. Objectives include: Evaluating and upgrading all Data rooms and Closets to Cal Water Standard, Consolidating district DC's based on geographical location to reduce footprint, Install monitoring and remote management in District DC's for better remote management.	2018	400,603	400,603	400,603		
00099477	Implement Intrusion Protection and Detection on the Cal Water Corporate and SCADA networks. The IPS functions will block intrusion attempts and alert IT Staff to compromised computers. Objectives include: Installing IPS and IDS system on Corporate and SCADA Networks, Implementing IPS capabilities on corporate networks with IDS on SCADA network, Send IPS data to log correlation engine for presentation to the CalWater SEIM for monitoring and alerting in real time.	2019	344,605	344,605	344,605		

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**330 CUSTOMER SUPPORT SERVICES (CSS) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00099484	ADD AN ADDITIONAL STORAGE SHELF TO THE STORAGE AREA NETWORK IN 2017 FOR DATA GROWTH. INSTALL A NEW SAN CONTROLLER TO SUPPORT MAINTENANCE, EFFICIENCY IN DATA RETRIEVAL AND PERFORMANCE IN 2018. PROVIDE AND SUSTAIN DATA STORAGE AREA REQUIREMENTS TO YEAR 2022	2019	764,506	764,506	764,506		
00099485	UPDATE DEVICES, SERVERS, AND DATABASES TO THE LATEST SOFTWARE VERSION WHERE FEASIBLE AND NECESSARY	2019	1,308,422	1,308,422	1,308,422		
00099534	Deploy a Centralized MSDS Management solution with standard management processes and enable the Company to comply with New OSHA GHS Standards	2018	31,519	31,519	31,519		
00099778	WQ Lab Space Improvement	2020	3,396,410	3,396,410	3,396,410		
00101760	Install Security Cameras on CSS Campus	2019	370,379	370,379	370,379		
00102021	The project will deploy enhanced rate making capabilities. By integrating the Budgeting and Rate Case Management system with the Enterprise Asset Management systems, staff will be able to easily upload historical asset data and condition assessment data into asset decision support software to ascertain asset rehabilitation and replacement priorities; generate asset replacement forecasts to support capital program planning and budgeting.	2019	1,138,273	1,138,273	1,138,273		
00102614	REPLACE AGING HARDWARE AS IT BECOMES NECESSARY WHEN THE LIFESPAN OF THE HARDWARE REACHES ITS EXPECTED END OF LIFE.	2018	111,997	111,997	111,997		
00102616	REPLACE AGING HARDWARE AS IT BECOMES NECESSARY WHEN THE LIFESPAN OF THE HARDWARE REACHES ITS EXPECTED END OF LIFE.	2019	470,666	470,666	470,666		
00105322	ImageNow for MC Material Receiving	2018	8,940	8,940	8,940		
00106079	Employee and Position Headcount	2018	200,000	200,000	200,000		
00107239	2016 FSM-CCB Enhancements	2018	152,240	152,240	152,240		
00107361	Purchase Copier Conservation	2018	21,063	21,063	21,063		
00107397	Office Furniture-CSS Engineering	2018	147,880	147,880	147,880		
00108102	Computer Equipm. for Eng.	2018	34,000	34,000	34,000		
00108926	PS Procurement Enhancements 2016	2018	99,000	99,000	99,000		
00108942	Vehicle For Customer Service Partne	2018	13,515	13,515	13,515		
00110104	Office Furniture ENG	2018	8,058	8,058	8,058		
00110638	Fire Flow Test Mobile App Devices	2018	4,000	4,000	4,000		
00110677	Unscheduled GO Campus 2017	2018	180,000	180,000	180,000		
00111261	WQ UPS	2018	143,402	143,402	143,402		
00111362	ESRI GIS Redlining Tool	2019	15,900	15,900	15,900		
00112101	QuantiTray Sealer	2018	3,719	3,719	3,719		
00112103	AM Office Furniture and Equip	2018	20,184	20,184	20,184		
00112420	SGMA on-call consulting services	2018	51,000	51,000	51,000		
00112779	PREP initial study	2018	10,350	10,350	10,350		
00113091	Sit-Stand Desk	2018	8,058	8,058	8,058		
00113481	Sit-Stand Workstation	2018	8,058	8,058	8,058		
00113605	Arc Flash Software	2018	2,100	2,100	2,100		
00113659	IT CUBICLES	2018	42,500	42,500	42,500		
00114129	Physical Security Assessment	2018	276,498	276,498	276,498		
00114144	sit and stand desk	2018	8,058	8,058	8,058		

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**330 CUSTOMER SUPPORT SERVICES (CSS) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114330	Bakersfield WV Office Improve	2018	149,500	149,500	149,500		
00114780	SCADA Diagnostic Test Equipment	2018	30,000	30,000	30,000		
00116299	BLDG D - ROOF REPLACEMENT	2018	150,000	150,000	150,000		
00116642	CSS STRUCTURE AND SEC IMPROVEMENTS	2018	440,000	440,000	440,000		
00116889	Triple Wide Modular Furniture	2018	110,000	110,000	110,000		
00117285	ERM Tool Implementation	2018	16,000	16,000	16,000		
00117402	NEW VEHICLE FOR WQPM	2018	35,000	35,000	35,000		
00117430	SCADA Tech Vehicle - Additional	2018	35,000	35,000	35,000		
00117578	Furniture in ELA for CSS Employees	2018	15,752	15,752	15,752		
330-NON-SP	330- General Office Non-specific	2018	1,806,393	1,806,393	1,806,393		
00064253	Auto Cad Design Suite Software	2018	8,073	8,073	8,073		
00099272	Replace SCADA Software and Hardware	2019	154,411	151,786	158,704		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2018	15,170,390	15,170,390	15,170,390
	2019	24,414,212	22,693,597	24,418,505
	2020	3,396,410	3,396,410	3,396,410
	2021	-	-	-
	Total	42,981,012	41,260,397	42,985,304

1) See Attachment 8 for the total cost cap amounts.

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**151 RANCHO DOMINGUEZ (RDOM)**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00115221	Customer Service Security Upgrade	2019	74,602	74,602	74,602		
00115387	Install sweeper to ex. bobcat	2019	4,858	4,858	4,858		
00115388	Trailer Mounted Vac Unit	2019	37,655	37,655	37,655		
00115389	Towable Air Compressor	2019	27,406	27,406	27,406		
00115394	Replace Air tools	2019	102,567	102,567	102,567		
00115395	Replace Hand Tools	2019	26,040	26,040	26,040		
00115396	Replace DR 900	2020	18,436	18,436	18,436		
00115579	Customer Service Copier	2019	34,239	34,239	34,239		
00115585	Refuel Keypad System	2019	10,022	10,022	10,022		
00115792	Towable Air Compressor	2020	28,091	28,091	28,091		
00115793	Towable Air Compressor	2021	28,794	28,794	28,794		
00115825	2019 Vehicle Replacement Program	2019	606,158	516,289	524,396		
00115826	2020 Vehicle Replacement Program	2020	621,904	487,044	500,654		
00115827	2021 Vehicle Replacement Program	2021	275,622	250,565	263,094		
00118100	RDOM Corporation Yard	2019	415,397	339,021	382,165		
00118530	2020-Additional Vac Trucks	2020	791,515	719,558	755,537		
151-NON-SP	151- Rancho Dom Reg Non-specific	2021	198,305	128,898	158,644		
151-NON-SP	151- Rancho Dom Reg Non-specific	2019	188,020	122,213	150,416		
151-NON-SP	151- Rancho Dom Reg Non-specific	2020	193,120	125,528	154,496		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	1,526,964	1,294,913	1,374,366
	2020	1,653,066	1,378,657	1,457,214
	2021	502,721	408,257	450,531
	Total	3,682,751	3,081,827	3,282,111

1) See Attachment 8 for the total cost cap amounts.

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**151 RANCHO DOMINGUEZ (RDOM) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00098464	Convert the Media Center Room to an Emergency Operation Center.	2018	164,851	164,851	164,851		
00099084	Replace Air Compressor in the Dominguez District	2018	20,081	20,081	20,081		
00099085	Replace Air Compressor in the Dominguez District	2018	20,583	20,583	20,583		
00099220	Vehicle Replacements > 120,000 miles	2018	174,660	174,660	174,660		
00099222	Vehicle Replacements > 120,000 miles	2018	304,295	304,295	304,295		
00099460	Vehicle - 2.5 Ton- Vac Truck Unit w/ Accessories & Mobile Radio	2018	316,000	316,000	316,000		
00109938	Replace 2 Security Cameras	2018	2,750	2,750	2,750		
00110397	Install Safety Window	2018	19,360	19,360	19,360		
00111181	REPLACE V099010	2018	38,000	38,000	38,000		
00111182	REPLACE V206074	2018	38,000	38,000	38,000		
00112142	Install Training Equipment	2018	15,810	15,810	15,810		
00114019	Redesign Cashier Station	2018	54,912	54,912	54,912		
00114040	Purchase Decibel Meter	2018	1,000	1,000	1,000		
00114152	Split IT Room	2018	7,218	7,218	7,218		
00116836	Purch. 3-Handheld Wachs HC-100	2018	10,759	10,759	10,759		
00117215	REPLACE V200032	2018	38,000	38,000	38,000		
151-NON-SP	151- Rancho Dom Reg Non-specific	2018	67,440	67,440	67,440		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2018	1,293,718	1,293,718	1,293,718
	2019	-	-	-
	2020	-	-	-
	2021	-	-	-
	<b>Total</b>	<b>1,293,718</b>	<b>1,293,718</b>	<b>1,293,718</b>

1) See Attachment 8 for the total cost cap amounts.

**ATTACHMENT 12**

**TABLES FOR CHAPTER 15 –**

**LIST OF CAPITAL PROJECTS  
FOR OPERATING DISTRICTS**

## **District Plant**

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**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**129 ANTELOPE VALLEY (AV) DISTRICT (Part of Los Angeles County Region)**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114790	Seismic Retrofit at Sta 001, T01	2019	61,656	56,519	59,087		
00114791	Seismic Retrofit Sta 003, T01	2020	57,967	53,137	55,552		
00114792	Seismic Retrofit Sta 001, T02	2020	80,412	73,711	77,061		
00114793	Seismic Retrofit Sta 001, T03	2021	82,422	75,554	78,988		
00114794	Leona Valley Supply Study	2019	85,345	78,233	81,789		
00115740	2019 - Vehicle Replacement Program	2019	75,120	68,291	71,705		
00115856	FMT 001-PT1 - Replace Pressure Tank	2019	160,903	0	0		
00116013	LAN 001-PT1: Replace Pressure Tank	2021	187,731	0	171,407		
00116071	LEO 006-T1: Seismic Retrofit	2019	113,631	103,750	103,750		
00116308	Antelope Valley SCADA Implementatio	2019	299,034	285,443	285,442		
00117183	AV 2019 Physical Security Upgrades	2019	23,730	22,652	22,652		
00117186	AV 2020 Physical Security Upgrades	2020	26,807	25,589	25,589		
00117189	AV 2021 Physical Security Upgrades	2021	55,230	52,719	52,720		
129MRP19	2019 Main Replacement Program AV	2019	215,252	247,237	205,468		
129MRP20	2020 Main Replacement Program AV	2020	496,425	262,285	231,665		
129MRP21	2021 Main Replacement Program AV	2021	791,523	275,361	259,044		
AVD0900	Meter Replacement Program	2019	9,747	9,174	9,747		
AVD0900	Meter Replacement Program	2020	9,991	9,403	9,991		
AVD0900	Meter Replacement Program	2021	10,241	9,638	10,241		
129-NON-SP	129- Antelope Valley Non-specific	2021	58,990	38,344	47,192		
129-NON-SP	129- Antelope Valley Non-specific	2019	55,930	36,355	44,744		
129-NON-SP	129- Antelope Valley Non-specific	2020	57,460	37,349	45,968		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	1,100,348	907,653	884,383
	2020	729,062	461,474	445,826
	2021	1,186,138	451,616	619,592
	Total	3,015,548	1,820,743	1,949,801

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**129 ANTELOPE VALLEY (AV) DISTRICT (Part of Los Angeles County Region)**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00075615	Replace Pumping Equip-LAN Sta. 1B	2019	150,000	150,000	150,000		
00097944	Replace rafters and install CWS standard insect screen on overflow.	2019	12,000	12,000	12,000		
00099100	Vehicle Replacements > 120,000 miles	2018	107,120	107,120	107,120		
00099108	2018 Vehicle Replacement Program Vehicle Replacements > 120,000 miles	2019	149,235	149,235	149,235		
00106518	GPS Unit AV	2018	16,500	16,500	16,500		
00109348	AV Adjudication Appeal	2018	99,180	99,180	99,180		
00110319	1400' 6" PVC Lakeview/Trail E/F/G	2019	330,000	330,000	330,000		
00117174	LEO 001-01 Pump Replace	2018	15,000	15,000	15,000		
00117507	2018 Main Replacement Program AV	2018	135,907	135,907	135,907		
AVD0900	Meter Replacement Program	2018	8,659	8,659	8,659		
129-NON-SP	129- Antelope Valley Non-specific	2018	47,520	47,520	47,520		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2018	429,886	429,886	429,886
	2019	641,235	641,235	641,235
	2020	-	-	-
	2021	-	-	-
	<b>Total</b>	<b>1,071,122</b>	<b>1,071,122</b>	<b>1,071,122</b>

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**101 BAKERSFIELD (BKD) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114159	BK-100 Station Re-Build	2020	55,099	52,753	52,595		
00114404	BK 224 Arsenic Treatment	2020	1,616,305	0	0	Y	
00114580	Replace Poly Pipe Services	2019	629,751	427,183	491,260		
00114599	Replace poly pipe services	2020	645,495	437,860	526,427		
00114600	Replace poly pipe services	2021	661,632	448,806	539,587		
00114818	BK 023-T2 - Overflow Airgap Retro	2019	11,544	11,020	11,020		
00114819	BK 188-T1 - Tank Structure Retrofit	2019	19,396	18,514	18,514		
00114862	BK 2019 CP Upgrades	2019	53,301	50,878	50,878		
00114870	BK 045-T5 - CP Upgrade	2020	13,658	13,038	13,038		
00114874	BK 2021 CP Upgrades	2021	69,999	66,817	66,817		
00114875	BK 140-01 Pump & Motor Replace	2019	98,598	94,117	94,117		
00114947	Replace 14 CL2 Pumps 2019	2019	14,100	13,459	13,459		
00114986	Replace 14 CL2 Pumps 2020	2020	14,453	13,796	13,796		
00114987	Replace 14 CL2 Pumps 2021	2021	14,814	14,140	14,140		
00114995	Replace 5 CL2 Tanks 2019	2019	17,957	17,141	17,141		
00115063	BK 209-T1 - Overflow Airgap Retro	2019	11,544	11,020	11,020		
00115096	Replace 5 CL2 Tanks 2020	2020	18,406	17,570	17,570		
00115097	Replace 5 CL2 Tanks 2021	2021	18,866	18,009	18,009		
00115114	BK 089 Bld/Pnl Brd Replacement	2020	446,408	0	0		
00115307	BK 005-05 Pump & Motor Replace	2021	97,728	0	93,285		
00115322	BK 36-02 Pump & Motor Replace	2019	82,512	0	0		
00115332	BK 79-01 Pump & Motor Replace	2021	86,689	0	0		
00115338	BK 087-B Pump & Motor Replace	2020	55,018	0	0		
00115342	BK 208-A Pump & Motor Replace	2019	61,062	0	0		
00115417	BK 216 D Pump & Motor Replace	2019	85,011	0	81,146		
00115440	BK 216 MFS1 Pump & Motor Replace	2020	138,923	138,923	132,608		
00115540	BK 216 MFS3 Pump & Motor Replace	2020	138,923	138,923	132,608		
00115561	BK-081 Panelboard Replacement	2020	281,028	0	268,254		
00115608	BK 153-T1: Seismic Retrofit	2020	77,961	71,182	71,182		
00115615	YEAR 2020: 2,100 F/M CONVERSIONS	2020	2,142,116	1,904,025	2,044,747		
00115626	YEAR 2021: 2,100 F/M CONVERSIONS	2021	2,195,669	1,951,617	2,095,865		
00115683	2019 Vehicle Replacement Program	2019	1,138,410	972,200	1,020,805		
00115705	Construction/Hydrant Meter RP	2019	34,980	33,390	33,390		
00115708	2019 Field/Truck Equipment	2019	48,329	48,329	48,329		
00115714	Replace SCADA Monitors	2021	7,231	6,903	6,903		
00115715	BK Turnout K13	2020	1,129,878	0	0		
00115727	BK 116-T1 - Roof Retrofit	2020	64,412	58,811	58,811		
00115728	2020- Vehicle Replacement Program	2019	334,051	304,191	318,867		
00115730	2020 Field/Truck Equipment	2020	43,614	43,614	43,614		
00115731	2021-Vehicle Replacement Program	2021	584,027	530,933	557,481		
00115732	BK 176-T1 - Overflow Airgap Retro	2020	11,833	11,295	11,295		
00115735	2019 Pumping Tools and Equipment	2020	17,369	17,769	17,369		
00115761	2020 Pumping Tools and Equipment	2021	17,803	18,213	17,803		
00115770	2021 Pumping Tools and Equipment	2021	18,213	18,213	18,213		
00115846	BK 096 PT1 - Replace Pressure Tank	2019	178,686	24,966	163,148		
00115863	Replace Gen-set at Station BK 116	2020	444,290	0	424,095		
00115889	Replace Gen-set Station BK 156	2020	421,117	0	0		
00115896	2019 Control Valve Overhaul - 101	2019	57,784	35,459	46,884		
00115901	BK 042 Bld/Pnl Brd Replacement	2019	425,013	0	388,056		
00115902	2020 Control Valve Overhaul - 101	2020	59,229	36,345	48,056		
00115927	BK 164 PT1 - Replace Pressure Tank	2019	178,686	24,966	0		
00115976	BK 147-PT1: Replace Tank	2020	164,925	25,590	150,584		
00115978	2021 Field/Truck Equipment	2021	36,978	36,978	36,978		
00115984	BK 045-T1 - Roof Replacement	2020	348,396	0	0		
00115998	BK 186-PT1: Replace Pressure Tank	2021	169,048	26,230	154,348		
00116001	BK 198-PT1: Replace Pressure Tank	2021	169,048	26,230	0		
00116009	BK 129-T1 - Tank Retrofits	2020	88,481	80,787	80,787		
00116017	BK 100-T5 - Tank Retrofit	2021	24,544	23,428	23,428		

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**101 BAKERSFIELD (BKD) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00116018	BK 163-PT1: Replace Pressure Tank	2020	183,153	25,590	0		
00116024	BK 196-PT1: Replace Pressure Tank	2020	148,973	25,590	136,019		
00116027	BK 176-T2 - Overflow Airgap Retro	2021	12,129	11,577	11,578		
00116030	BK 211-PT1: Replace Pressure Tank	2020	158,015	144,274	0		
00116032	BK 192-T1 - Overflow Airgap Retro	2021	6,306	6,019	6,019		
00116043	BK 206-PT1: Replace Pressure Tank	2021	169,048	26,230	0		
00116054	BK 101-T2: Tank Struct Retrofit	2021	12,129	11,578	11,578		
00116149	Replace Gen-set BK 157	2021	386,058	0	0		
00116152	Install New Gen-set at Bk 202	2020	246,907	0	235,684		
00116163	Travelling water screen - NW WTP	2020	45,896	0	0		
00116167	On-call vehicle - NW WTP	2019	40,449	36,772	38,610		
00116168	Security Cameras - NW WTP	2019	15,239	13,092	14,546		
00116170	Upgrade PLC system - NW WTP	2021	82,541	71,785	78,789		
00116198	2021 Control Valve Overhauls - 101	2021	60,710	37,254	49,258		
00116201	BK 2019 Control Valve Replacement	2019	61,113	58,336	40,835		
00116203	BK 2020 Control Valve Replacement	2020	67,668	30,834	45,215		
00116205	BK 2021 Control Valve Replacement	2021	72,501	34,602	48,444		
00116206	Sed Basin Covers - NW WTP	2020	74,197	0	0		
00116211	Acid feed system - NW WTP	2019	57,461	0	54,850		
00116213	Algal Toxin Treatment Study- NW WTP	2019	52,769	5,381	0		
00116216	Install New Gen-set at Station 227	2021	296,059	0	0		
00116231	Replace potassium permang - NEWTP	2019	79,830	76,202	76,201		
00116237	Replace 4 bulk chem tanks - NE WTP	2020	189,895	181,263	181,263		
00116321	Overhead projector for Field Op Ctr	2019	2,823	2,823	2,823		
00116339	Domestic Water Supply - Sta 215	2019	62,016	59,601	59,197		
00116341	CIP neutralization - NE WTP	2019	178,995	0	0		
00116344	Traveling Water Screen - NE	2021	163,240	0	0		
00116385	Level Indicators - NE WTP	2020	62,045	59,494	59,225		
00116386	Replace membrane feed pumps - NWTP	2020	45,104	38,748	43,054		
00116388	Upgrade PLC system - NE WTP	2020	238,987	228,124	228,123		
00116418	Algal Toxin Treatment Study - NETP	2019	105,539	5,381	0		
00116419	Streaming current analyzer - NE WTP	2019	19,938	19,280	19,032		
00116441	Install 3/4" rock at 5 BK Sta 2019	2019	37,229	37,229	0		
00116442	Install 3/4" rock at 5 BK Sta 2020	2020	38,160	38,160	0		
00116443	Install 3/4" rock at 5 BK Sta 2021	2021	39,114	39,114	0		
00116461	Filter modules - NE WTP	2020	328,509	313,997	0		
00116463	Filter modules - NE WTP	2021	336,721	321,846	0		
00116480	BK 2019 Flowmeter Replacements	2019	101,196	96,597	67,617		
00116482	BK 2020 Flowmeter Replacements	2020	311,179	297,034	207,924		
00116483	BK 2021 Flowmeter Replacements	2021	354,399	338,289	236,803		
00116497	Bakersfield Reliability Study	2019	222,699	203,335	212,576		
00116584	Bakersfield WSFMP	2020	506,912	321,490	336,104		
00116631	Structural Improvements - NE WTP	2019	75,397	0	71,970		
00116861	2019 Replace Auto Gate @ Yard	2019	5,768	5,768	5,768		
00117207	BK 2019 Physical Security Upgrades	2019	338,640	323,249	323,247		
00117208	BK 2020 Physical Security Upgrades	2020	482,290	460,367	460,368		
00117213	BK 2021 Physical Security Upgrades	2021	450,827	430,333	430,335		
00117865	Purchase property at 3701 So H St	2020	592,290	0	0		
00118062	BK 225 Arsenic Treatment	2020	1,149,235	0	0	Y	
00118093	2019- VEH. FOR PROPOSED COMPLEMENT	2019	98,234	0	93,768		
00118532	BK Activated Carbon Renewal	2021	916,293	919,918	874,643		
101MRP19	2019 Main Replacement Program BK	2019	8,385,245	6,046,897	8,004,094		
101MRP20	2020 Main Replacement Program BK	2020	11,603,268	6,426,442	9,845,198		
101MRP21	2021 Main Replacement Program BK	2021	14,976,853	6,826,112	11,773,252		
BKD0900	Meter Replacement Program	2019	393,789	370,627	393,789		
BKD0900	Meter Replacement Program	2020	403,634	379,890	403,634		
BKD0900	Meter Replacement Program	2021	413,725	389,387	413,725		
101-NON-SP	101- Bakersfield Non-specific	2021	5,469,750	3,555,338	4,375,800		

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**101 BAKERSFIELD (BKD) DISTRICT**

**Direct Costs (\$)**

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
101-NON-SP	101- Bakersfield Non-specific	2019	5,186,020	3,370,913	4,148,816		
101-NON-SP	101- Bakersfield Non-specific	2020	5,329,160	3,463,954	4,263,328		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	19,001,104	12,818,315	16,435,773
	2020	30,642,810	15,497,531	20,552,572
	2021	28,390,691	16,205,896	21,953,080
	Total	78,034,605	44,521,742	58,941,425

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**101 BAKERSFIELD (BKD) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00043728	Create Sub-zone within 1200 zone	2018	75,000	75,000	75,000		
00067189	Install Pressure Transducers	2019	65,000	65,000	65,000		
00097419	Bakersfield CP System Upgrade -2016 - Sta.45 Tank 1, Sta.73 Tank 5, Sta.87 Tank 7	2018	40,000	40,000	40,000		
00097420	Upgrade Cathodic Protection Systems at Stations: 100-T3, 116-T1, 116-T2, 116-T3, 116-T4	2018	85,000	85,000	85,000		
00097438	Upgrade cathodic protection system at 2 of the following 3 locations - BK- Sta.148 Tank 2, Sta.161 Tank 1, Sta.188 Tank 1	2018	36,000	36,000	36,000		
00097899	Replace the existing 10,000 gal pressure tank at Sta. 188, which was installed in 1953.	2019	127,411	127,411	127,411		
00097936	Install 30" manway on Tank 1 and replace interior Saf-T-Climb rail on the interior ladder for Tank 4.	2018	16,200	16,200	16,200		
00097938	Install CWS standard tank hatch and interior ladder with Saf-T-Climb rail on the interior of the tank. Sta. 164-T1	2018	27,666	27,666	27,666		
00098008	BK 45 efg galvanized metal building and panelboard removal and replacement with outdoor station/panelboard	2019	425,000	425,000	425,000		
00098047	Replace existing auxiliary engine at Sta. 156 with portable generator and automatic transfer switch	2019	200,000	200,000	200,000		
00098081	Replacement of pump and motor.	2018	140,000	140,000	140,000		
00098093	Replacement of pump and motor.	2019	68,857	68,857	68,857		
00098094	Replacement of pump and motor.	2019	68,857	68,857	68,857		
00098096	Replacement of pump and motor.	2019	70,579	70,579	70,579		
00098124	Replace ex 9,500 gal pressure tank at Sta. 83	2018	130,366	130,366	130,366		
00098269	Replace existing pumps that have worn out and over 3 years old. Repair parts are over half the price of a new pump.	2019	19,000	19,000	19,000		
00098348	New Well Addition - BK NGdn #1	2021	2,013,583	1,558	-	Y	
00098526	Replacement of 4 control valves in Bakersfield. Location: 101_000_CV004, 101_000_CV016, 101_000_CV003, 101_045_VLV	2019	127,907	127,907	127,907		
00098619	Overhaul of Control Valves in the Bakersfield District - 2016	2019	107,734	107,734	107,734		
00098626	Overhaul of Control Valves in the Bakersfield District - 2017	2019	41,235	41,235	41,235		
00098674	Replace 5 RTUs 2016	2018	135,612	135,612	135,612		
00098690	update RTU and Install control valve (Cla-Val) to take more water from University Tanks to Skyline Tanks.	2018	46,749	46,749	46,749		
00098847	Replace existing auxiliary engine at BK 150 with new 150 kW generator	2019	209,925	209,925	209,925		
00098966	Seismic upgrade, inlet and outlet pipe, of Tank T1 at Station 164	2019	140,302	140,302	140,302		
00098977	Install a 10 PRV at Turnout with KCWA (Mohawk St & Ragusa Ln)	2019	282,510	282,510	282,510		
00098992	Seismic retrofit of the storage tank inlet and outlet at Sta. 194 T1 with EBAA Flex Tend connection.	2019	75,000	75,000	75,000		
00099018	Install Flow Control on Ex. 10" Pipeline	2018	350,933	350,933	350,933		
00099041	Conversion of 930 Flat Rate Services to Metered Services	2019	953,299	953,299	953,299		

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**101 BAKERSFIELD (BKD) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00099042	Conversion of 930 Flat Rate Services to Metered Services	2018	977,011	977,011	977,011		
00099044	Conversions of 930 Flat Rate Services to Metered Services	2018	977,011	977,011	977,011		
00099054	Replace-purchase field equipment for 2017 due to age and wear	2019	39,199	39,199	39,199		
00099058	2018 Field Equipment Replace and purchase, due to wear and age.	2019	50,000	50,000	50,000		
00099062	Field tools for operators	2018	15,600	15,600	15,600		
00099068	Field equipment for pump operators	2018	18,000	18,000	18,000		
00099073	Filed equipment for pump operators	2019	17,220	17,220	17,220		
00099110	Vehicle Replacements > 120,000 miles	2018	879,840	879,840	879,840		
00099112	Vehicle Replacements > 120,000 miles	2019	261,141	261,141	261,141		
00099125	Purchase and install a new compressed air system for the NE WTP microfiltration process. System includes compressors, dryers, and receiver tanks.	2019	153,119	153,119	153,119		
00099127	Replace capacitors on two raw water pump VFD's at NE WTP raw water pumping plant.	2018	150,000	150,000	150,000		
00099135	Replace on-line compliance turbidimeters at the NE WTP. On-line turbidimeters are required by regulations for process monitoring.	2018	182,938	182,938	182,938		
00099140	Standby generator for the raw water pumping plant at the NE WTP.	2019	1,000,000	1,000,000	1,000,000		
00099154	Replace chemical feed pumps at NE WTP. Pumps will be 14 years old, are outdated, and expensive to maintain.	2018	501,724	501,724	501,724		
00099160	Replace 144 filter modules at the NE WTP	2018	382,889	382,889	382,889		
00099165	Replace 144 filter modules at the NE WTP	2018	635,239	635,239	635,239		
00099265	Purchase and install a new compressed air system for the NW WTP microfiltration process. System includes compressors, dryers, and receiver tanks.	2019	39,160	39,160	39,160		
00099269	Replace on-line compliance turbidimeters at the NW WTP. On-line turbidimeters are required by regulators for process monitoring.	2019	24,311	24,311	24,311		
00099270	Replace chemical feed pumps at the NW WTP.	2019	72,089	72,089	72,089		
00099274	Bldg-Panel Replace BK 129	2018	358,700	358,700	358,700		
00099527	Seismic retrofit of the storage tank inlet and outlet with EBAA Flex Trend connections Sta.210-T1. Inlet and outlets are 12-inches in diameter and 16-inches in diameter respectively.	2019	145,000	145,000	145,000		
00099719	Arsenic Treatment Well 202-01	2019	1,769,485	1,769,485	1,769,485		
00099781	Convert backwash recovery rack at NW WTP to a production rack.	2018	208,326	208,326	208,326		
00099820	New well addition in S West - Well #1 Prospective Well Location To Be At Station 198	2019	2,133,400	2,133,400	2,133,400		
00099821	Water Supply South	2019	1,964,470	64,165	1,964,470		
00101575	The existing "farm" tanks Sta. 87 cannot be taken out of service for any maintenance works without need to shut down entire station operations first.	2018	19,339	19,339	19,339		
00102088	Conversion of 930 Flat Rate Services to Metered Services	2019	953,447	953,447	953,447		



CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**101 BAKERSFIELD (BKD) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00102089	Conversion of 930 Flat Rate Services to Metered Services	2019	977,164	977,164	977,164		
00102090	Conversions of 930 Flat Rate Services to Metered Services	2019	977,067	977,067	977,067		
00103497	New Well Property North Garden #1	2018	554,219	95,394	554,219		
00103540	New Well Property North Garden #2	2018	554,219	11,034	554,219		
00104062	2 PRVS Pacheco and Hughes Ln.	2018	360,000	360,000	360,000		
00106869	3115' 12" DI Ming Av./Southgate	2018	593,962	593,962	593,962		
00107557	Install Blow-off and Abandon Main	2018	70,988	70,988	70,988		
00108179	BK-218: NWBWTP Building Improvement	2018	101,500	101,500	101,500		
00108699	BK 085-02 Pump Replacement	2018	100,000	100,000	100,000		
00109679	Semitropic Viability Analysis	2018	20,000	20,000	20,000		
00110109	3932' 6/8" PVC Berkeley/Bucknell	2018	469,437	469,437	469,437		
00110125	INSTALL 1580'- 12" DI @ BELLE/REAL	2018	133,291	133,291	133,291		
00110130	1135' 6" PVC 21ST ST/V ST	2018	307,327	307,327	307,327		
00110143	886' 8" PVC @ SUNSHINE AVE	2018	265,204	265,204	265,204		
00110147	1273' 8" PVC KENTUCKY ST	2018	337,366	337,366	337,366		
00110150	BK Customer Center Upgrades	2018	181,000	181,000	181,000		
00111345	Membrane Feed Pump	2018	24,000	24,000	24,000		
00112561	BK116F Replace motor/pump parts	2018	20,000	20,000	20,000		
00112659	New 10' Butterfly Valve Stat 188	2018	2,287	2,287	2,287		
00113000	FILMING EQUIP FOR BK DISTRICT	2018	2,000	2,000	2,000		
00113064	BK105 Pmp replace	2018	75,000	75,000	75,000		
00113299	ADDITIONAL METER READER VEHICLE	2018	38,000	38,000	38,000		
00113503	New C/V Booster 116G	2018	2,925	2,925	2,925		
00113545	BK 29-02 - Pump/motor replace	2018	80,000	80,000	80,000		
00113547	BK 077-02 Pump Replace	2018	60,000	60,000	60,000		
00115050	PLC components - NE WTP	2018	12,000	12,000	12,000		
00115051	Replace hypochlorite tank - NE WTP	2018	30,000	30,000	30,000		
00115788	SCADA radios - NW WTP	2018	1,500	1,500	1,500		
00115972	4047' 6/8" PVC Nelson/Berger/Fordha	2018	1,559,332	1,559,332	1,559,332		
00116200	Bulk hypochlorite storage tank	2018	50,000	50,000	50,000		
00116699	1867' 8" PVC Encina Street	2019	650,000	650,000	650,000		
00117164	Westpark Sewer Relocations	2018	121,429	121,429	121,429		
00117170	BK 182-01 Non Reverse Ratchet	2018	3,000	3,000	3,000		
00117199	120' 6" PVC MADISON ST	2018	42,225	42,225	42,225		
00117204	4060' 6/8" PVC Noble/Berkeley/Buckn	2019	1,037,336	1,037,336	1,037,336		
00117289	Corrosion Repair - NE WTP	2018	75,000	75,000	75,000		
00117321	pH probes - NW WTP	2018	2,250	2,250	2,250		
00117343	BK 68 A pump overhaul/alignment	2018	10,000	10,000	10,000		
00117439	BK 116 G - Horz. Pump/Couple	2018	15,000	15,000	15,000		
BKD0900	Meter Replacement Program	2018	346,967	346,967	346,967		
101-NON-SP	101- Bakersfield Non-specific	2018	2,665,152	2,665,152	2,665,152		
00102111	AMI Upgrade Flat to Meter Program	2018	245,334	245,334	245,334		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2018	15,922,055	14,920,045	15,922,055
	2019	15,246,225	13,345,920	15,246,225
	2020	-	-	-
	2021	2,013,583	1,558	-
	<b>Total</b>	<b>33,181,863</b>	<b>28,267,523</b>	<b>31,168,280</b>

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**152 BAYSHORE (BAY) DISTRICT (Part of Bayshore Region)**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114546	MPS 24-A Pump & Motor Replacement	2021	60,517	54,884	57,995		
00114789	MPS 24-B Pump & Motor Replacement	2020	47,841	0	45,848		
00114808	Construct new booster station	2020	1,194,078	1,022,847	1,148,152		
00114852	MPS 025-A:Replace Pump and Motor	2019	42,561	0	0		
00114923	MPS 106-C:Pump & Motor Replacement	2019	46,674	0	44,730		
00114924	MPS 107-C: Pump & motor Replacement	2019	50,612	0	0		
00114945	Install 1200 LF of 12" PVC	2019	665,883	563,442	640,272		
00114980	SSF Sta.11 New Access Road	2020	238,625	211,375	228,682		
00114985	MPS 112-A: Pump & Motor Replacement	2020	47,841	41,786	0		
00114990	MPS 114-A:Pump & Motor Replacement	2019	32,055	28,048	30,719		
00114994	MPS 116-A:Pump & Motor Replacement	2021	49,037	42,830	46,994		
00114996	SSF 004-A: Pump & Motor Replacement	2019	46,674	0	0		
00115000	SSF 004-B: Pump & Motor Replacement	2019	46,674	0	0		
00115010	Install new station piping SM116	2021	528,526	449,052	506,504		
00115080	Panelboard Replacement MPS 117	2021	287,551	251,627	275,570		
00115085	Replace Panelboard MPS 118	2020	263,193	234,108	252,227		
00115110	Panelboard Replacement MPS 107	2020	191,525	170,503	183,545		
00115112	Panelboard Replacement MPS 112	2020	191,525	170,503	183,545		
00115121	Panelboard Replacement SSF 2	2021	196,313	174,765	188,133		
00115122	Transfer Switch SSF 07	2019	39,293	39,293	39,293		
00115629	SSF 015-T1 - Overflow Weir Retro	2020	5,692	4,980	5,454		
00115631	MPS 023-T1 - Tank Structure Retro	2019	145,443	122,173	0		
00115634	SSF 015-T1 - Overflow Retrofit	2021	5,834	5,105	5,591		
00115635	SSF 014-T1: Repl Interior Ladder	2021	4,079	3,569	3,909		
00115639	SSF 013-T1 - Tank Struct Retrofits	2020	92,285	80,749	88,440		
00115641	SSF 004-T3&T4 - Tank Struc Retro	2021	65,748	57,529	63,008		
00115656	MPS 024-T1 - Tank Retrofits	2019	27,538	24,096	26,391		
00115667	MPS 120-T1 - Tank Struct Retrofits	2021	21,339	18,671	20,450		
00115680	MPS 119-T1 - Tank Struct Retrofit	2021	41,076	35,941	39,364		
00115682	MPS 114-B Pump & Motor Replacement	2020	32,856	28,749	0		
00115710	MPS 106-T3 - Tank Struct Retrofit	2021	23,878	20,893	22,883		
00115712	MPS 109-T2 - Tank Retrofits	2019	26,363	23,068	25,265		
00115713	MPS 106-T2 - Tank Struct Retrofit	2021	29,173	25,526	27,957		
00115716	MPS 031-T1 - Tank Struct Retrofit	2021	72,643	61,020	66,832		
00115746	2019 Vehicle Replacement Program	2019	305,732	191,082	219,745		
00115747	2020 Vehicle Replacement Program	2020	241,654	201,378	231,585		
00115748	2021 Vehicle Replacement Program	2021	100,005	83,338	95,839		
00115790	SSF 012-T1 - Tank Struct Retrofit	2020	50,558	42,469	46,514		
00115833	MPS 123-T4 - Tank Struct Retrofit	2020	28,580	0	27,390		
00115844	MPS 123-T3 - Tank Struct Retrofit	2020	46,917	41,052	44,962		
00115868	MPS 027-PT2 - Replace Pressure Tank	2019	167,567	140,757	154,161		
00115894	MPS 112-T2 - Tank Struct Retrofit	2020	24,218	21,191	23,209		
00115900	MPS 112-T1 - Tank Struct Retrofit	2020	28,580	25,008	27,390		
00115916	MPS 025-T2 - Tank Struct Retrofit	2020	87,185	73,236	80,210		
00115931	SSF 101-T1 - Tank Struct Retrofit	2019	42,802	37,452	41,018		
00115975	SSF Nitrification Study	2019	35,130	29,726	33,779		
00115980	MPS 029-T1 - Tank Retrofits	2019	16,600	14,525	15,908		
00115992	MPS 118-T2 - Tank Struct Retrofits	2019	13,979	12,232	13,397		
00115995	MPS 123-T3 - Tank Struct Retrofit	2019	34,025	29,773	32,608		
00116014	SSF 005-T1 - Roof Retrofit	2020	74,678	64,778	71,566		
00116015	MPS 115-PT1 - Replace Pressure Tank	2019	167,567	140,757	154,161		
00116051	MPS 114-PT1 - Replace Pressure Tank	2020	179,266	0	164,925		
00116058	MPS 116-PT1 - Replace Pressure Tank	2020	171,756	0	158,015		
00116061	MPS 106-PT1: Replace Pressure Tank	2021	176,050	147,882	0		
00116064	MPS 120-PT1: Replace Pressure Tank	2021	176,050	147,882	161,966		
00116099	MPS_121_Sta_Rebuild	2019	744,074	0	0		
00116139	SSF 011-T1: Seismic Retrofit	2020	83,470	70,114	76,792		
00116140	2020 Control Valve Overhaul - 116	2020	78,182	31,574	63,686		

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**152 BAYSHORE (BAY) DISTRICT (Part of Bayshore Region)**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00116141	2020 Control Valve Overhaul - 118	2020	31,984	12,916	26,054		
00116145	MPS 017-T1 - Tank Struct Retrofit	2021	29,365	25,694	28,142		
00116146	MPS 017-T2 - Tank Struct Retrofit	2021	76,727	64,436	70,589		
00116160	MPS 017-T3 - Tank Retrofits	2021	66,998	59,991	64,206		
00116251	2019 Control Valve Overhaul - 116	2019	76,275	32,036	62,133		
00116252	2021 Control Valve Overhaul - 116	2021	80,137	32,363	65,278		
00116253	2019 Control Valve Overhaul - 118	2019	31,204	13,106	25,418		
00116254	2021 Control Valve Overhaul - 118	2021	32,783	13,239	26,705		
00116314	MPS 024-T2 - Tank Retrofits	2019	13,693	11,981	13,122		
00116316	MPS 027-T2 - Tank Retrofits	2019	23,627	0	22,643		
00116319	MPS 025-T3 - 30" Manway	2020	12,269	10,736	11,758		
00116322	MPS 030-T1 - Tank Retrofits	2020	20,767	18,171	19,901		
00116324	MPS 032-T1 - Tank Retrofits	2021	35,086	30,700	33,624		
00116325	MPS 032-T2 - Tank Retrofits	2021	14,386	12,588	13,787		
00116335	Station 26 Stabilization Project	2021	1,183,631	1,004,041	1,134,313		
00116346	MPS 2019 Control Valve Replacement	2019	392,835	319,156	263,527		
00116349	MPS 2020 Control Valve Replacement	2020	543,556	475,611	364,636		
00116352	MPS 2021 Control Valve Replacement	2021	612,223	535,694	410,700		
00116359	SSF 2019 Control Valve Replacement	2019	128,091	112,080	85,927		
00116363	SSF 2020 Control Valve Replacement	2020	67,370	58,949	45,194		
00116364	SSF 2021 Control Valve Replacement	2021	70,044	61,289	46,988		
00116412	MPS 2019 Flowmeter Replacements	2019	147,195	126,821	98,743		
00116414	MPS 2020 Flowmeter Replacements	2020	61,222	53,569	41,070		
00116415	MPS 2021 Flowmeter Replacements	2021	154,646	135,315	103,742		
00116516	Mid Peninsula Reliability Study	2020	238,191	208,417	228,266		
00116669	SSF 2021 Flowmeter Replacements	2021	38,662	33,829	25,936		
00116850	SSF Reliability Study	2020	166,345	151,880	159,414		
00116851	Mid Peninsula WSFMP	2021	424,381	271,577	285,049		
00116852	South San Francisco WSFMP	2021	424,381	271,577	285,049		
00117162	BAY 2019 Physical Security Upgrades	2019	49,334	43,167	47,278		
00117165	MPS 2020 Physical Security Upgrades	2020	119,172	104,275	114,206		
00117169	SSF 2021 Physical Security Upgrades	2021	331,383	289,959	317,575		
00117282	SSF 2020 Physical Security Upgrades	2020	2,809	2,458	2,692		
00117284	MPS 2021 Physical Security Upgrades	2021	57,542	50,356	55,144		
00117396	Install Genset Station 120	2019	326,702	285,866	313,090		
00117597	SM-22 Reconfiguration	2019	1,800,484	1,380,518	1,667,115		
00117656	SSF 4 New Pumps	2019	129,977	113,730	124,561		
00117658	SSF 101 Site Improvements	2020	297,979	260,731	285,563		
00117796	Bayshore Ops. Center Improvements	2019	2,427,434	1,876,258	1,798,119		
00117798	Dump Truck	2019	138,682	115,569	132,904		
00117881	Replace Air Compressor	2019	78,797	68,291	75,514		
00118073	MPS Pipeline Condition Monitoring	2019	189,112	165,474	181,233		
00118094	2020- VEH. FOR PROPOSED COMPLEMENT	2020	157,011	0	150,469		
00118120	2019 - VEH. FOR NEW COMPLEMENT	2019	51,060	0	48,933		
152MRP19	2019 Main Replacement Program BAY	2019	12,177,957	5,715,598	5,835,265		
152MRP20	2020 Main Replacement Program BAY	2020	12,482,406	6,116,630	8,014,746		
152MRP21	2021 Main Replacement Program BAY	2021	12,794,466	6,539,282	9,196,027		
SMD0900	Meter Replacement Program	2019	303,611	285,752	303,611		
SMD0900	Meter Replacement Program	2020	311,202	292,895	311,202		
SMD0900	Meter Replacement Program	2021	318,981	300,216	318,981		
SSF0900	Meter Replacement Program	2019	130,933	123,233	130,933		
SSF0900	Meter Replacement Program	2020	134,207	126,313	134,207		
SSF0900	Meter Replacement Program	2021	137,561	129,470	137,561		
152-NON-SP	152- Bayshore Non-specific	2021	29,240	19,006	23,392		
116-NON-SP	116- Mid Peninsula Non-specific	2021	2,722,550	1,769,658	2,178,040		
118-NON-SP	118- So. San Francisco Non-specific	2021	730,575	474,874	584,460		
116-NON-SP	116- Mid Peninsula Non-specific	2019	2,581,365	1,677,887	2,065,092		
116-NON-SP	116- Mid Peninsula Non-specific	2020	2,652,595	1,724,187	2,122,076		

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**152 BAYSHORE (BAY) DISTRICT (Part of Bayshore Region)**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
152-NON-SP	152- Bayshore Non-specific	2019	27,710	18,012	22,168		
118-NON-SP	118- So. San Francisco Non-specific	2019	692,665	450,232	554,132		
118-NON-SP	118- So. San Francisco Non-specific	2020	711,875	462,719	569,500		
152-NON-SP	152- Bayshore Non-specific	2020	28,390	18,454	22,712		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	24,615,990	14,331,191	15,342,907
	2020	21,439,856	12,635,309	15,775,802
	2021	22,203,566	13,705,667	16,988,281
	Total	68,259,412	40,672,167	48,106,991

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**152 BAYSHORE (BAY) DISTRICT (Part of Bayshore Region)**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00016883	STA. 6 RESERVOIR - STUDY	2018	22,000	22,000	22,000		
00020688	Access Road at SSF Sta 11	2019	57,686	56,666	59,352		
00021064	MTBE/PCE Treatment-ConceptualDesign	2018	325,000	325,000	-		
00059393	SC Sta 120 - Tank 2	2019	2,500,000	2,500,000	2,500,000		
00059413	MPS Sta 119 - Tank 2	2019	2,500,000	2,500,000	2,500,000		
00060861	MPS 115 - New 0.5MG Tank	2020	1,250,000	1,250,000	-	Y	
00061318	Drill, Develop, and Equip Well 1-24	2019	310,757	310,757	310,757		
00061654	Sta. 1 Chloramination Expansion	2018	2,300,000	2,300,000	2,102		
00061972	Purchase Land for SM Well	2021	921,000	921,000	-	Y	
00062996	Replace Pump and Motor: MPS 107-B	2019	85,000	85,000	85,000		
00063019	Replace Pump & Motor: MPS 112-B	2019	65,000	65,000	65,000		
00063020	Replace Pump & Motor: SSF 2-A	2019	53,688	53,688	53,688		
00063063	MPS-115 Panelboard Replacement	2019	223,700	223,700	223,700		
00063134	MPS-106 Panelboard Replace & Genset	2018	343,000	343,000	343,000		
00063402	Bayshore Ops. Center Furniture	2018	447,128	447,128	447,128		
00063556	Sta 124 Tank Replacement	2019	867,439	865,451	870,690		
00063753	Sta 6 Tank Replace-Design/Permit	2018	730,000	730,000	730,000		
00063772	Sta 6 Tank Replacement-Construction	2020	8,100,000	8,100,000	8,100,000		
00064153	Install Control Valve at Sta 6	2018	133,833	133,833	133,833		
00064173	Pump House Roof Repair	2019	46,126	46,126	46,126		
00064789	PRV Bypasses in San Mateo	2018	64,370	64,370	64,370		
00069789	So. San Francisco site security	2018	75,000	75,000	75,000		
00088157	Landscape Station 8, Res 1	2018	219,409	229,766	219,409		
00097357	Upgrade Cathodic Protection System at Mid Peninsula Tanks 109-T2, 115-T1, 118 -T1, 118-T2, 120-T1, 123-T3	2018	77,727	77,727	77,727		
00097632	Tank Mixing Equipment San Mateo station 27 Tank 1 & 2	2019	100,000	100,000	100,000		
00097661	Upgrade Cp system at San Francisco tanks: 14-T1, 1-T1	2018	24,400	24,400	24,400		
00097761	Tank Mixing Equipment San Mateo station 17 Tanks 1, 2, & 3	2019	176,751	176,751	176,751		
00097763	Tank Mixing Equipment San Mateo station 25 Tanks 1, 2, & 3	2019	143,251	143,251	143,251		
00097862	Replacement of 30 Hp Submersible pump and motor.	2019	45,000	45,000	45,000		
00097866	Replace panelboard at San Mateo Sta. 27	2019	280,000	280,000	280,000		
00097876	Replacement of horizontal pump and 100Hp motor (SSF001-D)	2019	45,000	45,000	45,000		
00097877	Replacement of pump and 15 Hp motor (MPS 120-A)	2019	53,922	53,922	53,922		
00097880	Replacement of pump and 75 Hp motor - MPS 027-C	2018	80,677	80,677	80,677		
00097881	Replacement of pump and 75 Hp motor - MPS 027-D	2018	80,677	80,677	80,677		
00097882	Replacement of pump and 15 Hp motor - MPS 119-B	2019	55,270	55,270	55,270		
00097884	Replacement of pump and 40 Hp motor - MPS 119-C	2019	65,458	65,458	65,458		
00098038	Purchase 7 telog units in order to monitor system pressures. Retire 7 telog units	2018	11,480	11,480	11,480		
00098123	Replace existing 3,000 gal hydropneumatic tank, foundation, and piping at Sta. 119.	2018	169,389	168,495	170,851		
00098147	Hydrant Meter Reduced Pressure Principal Assembly	2019	33,559	33,559	33,559		
00098172	Replace panelboard at SC 119	2018	280,000	280,000	280,000		
00098186	Replace existing 3,000 gal hydropneumatic tank, foundation, and piping at Sta. 25.	2019	220,741	220,741	220,741		

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**152 BAYSHORE (BAY) DISTRICT (Part of Bayshore Region)**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00098190	Hydrant Meter Reduced Pressure Principal Assembly	2019	25,814	25,814	25,814		
00098261	Replace pump, foundation, and piping.	2019	17,258	16,925	17,802		
00098281	Install portable generator quick connect at San Mateo Sta. 26	2019	23,495	23,495	23,495		
00098304	Replace Flow meter and vault at Station 2 and Station 4  2015 GRC Settlement: Replace flowmeter at Sta.2 or Sta.4	2019	98,304	98,304	98,304		
00098325	Replace Flow meter and vault at Station 26, San Mateo	2019	16,429	16,429	16,429		
00098338	Install 30" manway and repair rafters ends at SSF 001-T1 and replace the existing vent with 24" cupola vent and replace roof hatch (24x24) at SSF 001-T2	2019	76,478	76,478	76,478		
00098367	Purchase 3ea. Chemical Storage containers for Operation Center	2018	55,998	55,998	55,998		
00098368	Vacuum Truck for Potholing, leaks, tank cleaning & street cleaning. We will not be retiring our existing Vac Truck.	2018	307,991	307,991	307,991		
00098373	New shelving and racks for storeroom materials at Operation Center. Retire existing shelving that are falling apart.	2018	16,802	16,802	16,802		
00098375	Lighting for CWS vehicle parking area and materials. The current lighting does not supply enough light at the operation yard (cws vehicles, materials) Retire two existing light poles with Halogen lights.	2019	98,937	98,937	98,937		
00098376	New locating equipments for locating facilities Retire two locating equipment.	2018	16,000	16,000	16,000		
00098377	Purchase Two New Oxgen Analyzers Abandon Two Oxygen Analyzers - Rkl Model GX 2003 - Work Order 20620 Activity 3780-1	2019	6,000	6,000	6,000		
00098383	Pipe Racks for Operation Center yard.	2019	38,066	38,066	38,066		
00098384	Filing Cabinets	2019	54,633	54,633	54,633		
00098385	Additional Outdoor Furniture for new Customer/Operation Center. Plus need additional outdoor furniture for new building..	2019	10,927	10,927	10,927		
00098437	Install 30" manway and install steel coupons to close of the shell vents (4 on each tank) at both Tanks 1 & 2 at Sta.27 and replace the 48" cupola vent and install 3- 24" cupola vents at Sta.27 Tank 1	2019	86,692	86,692	86,692		
00098445	Overhaul of Control Valves in the San Mateo/San Carlos District - 2017	2019	121,836	121,836	121,836		
00098448	Overhaul of Control Valves in the San Mateo/San Carlos District - 2018	2019	66,927	66,927	66,927		
00098449	Overhaul of Control Valves in the South San Francisco District - 2016	2018	25,741	25,741	25,741		
00098451	Overhaul of Control Valves in the South San Francisco District - 2017	2019	45,153	45,153	45,153		
00098454	Overhaul of Control Valves in the South San Francisco District - 2018	2019	23,495	23,495	23,495		

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**152 BAYSHORE (BAY) DISTRICT (Part of Bayshore Region)**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00098479	Install an additional 30" manway, replace roof lip and floor chime, along with the berm around the tank- MPS Sta.23 Tank 1	2019	237,281	237,281	237,281		
00098506	2015 GRC Settlement: Replace 4 out of 5 control valves in Mid Peninsula MPS (SC) 117, MPS (SC) 118, MPS 0-CV12, MPS 0-CV17, MPS 0-CV26	2019	146,330	146,330	146,330		
00098510	2015 GRC Settlement : Replace 4 of the 5 control valves  Replacement of 5 control valves in Mid Peninsula MPS (SM) 002, MPS (SM) 003, MPS (SM) 006, MPS (SC) 118, MPS 0-CV44	2019	119,991	119,991	119,991		
00098514	Replacement of 5 control valves in Mid Peninsula MPS (SM) 025, MPS 0-CV45, MPS 0-CV47, MPS 0-CV63, MPS 0-CV65 GRC Settlement: Replace 2 of the 5 control valves mentioned above.	2019	76,869	76,869	76,869		
00098516	Replacement of 2 control valves in South San Francisco. Location: SSF 0-CV3, SSF 0-CV4 2015 GRC Settlement: Replace one of the two control valve	2019	30,748	30,748	30,748		
00098533	Install a total of eight Flow meters at Stations 6, 12, 22, 23, 25, 27, 28, 29 San Mateo GRC Settlement: Install flow meters at 6 of the 8 stations.	2019	253,597	253,597	253,597		
00098594	Replace building Sta. 22 booster C, add portable generator quick connect, piping, and landscaping.	2019	958,325	958,325	958,325		
00098596	2015 GRC Settlement: Replace Sta.106 building with pump shelter, replace fence, grade site and install drainage, install portable generator quick connect. Replace Sta. 106 building with pump shelter and install new panelboard outdoors. Replace fence, grade site, and install drainage. Install portable generator quick connect.	2019	402,947	402,947	402,947		
00099103	Replace SCADA Server and Software	2020	922,546	922,543	922,551		
00099113	2016 Vehicle Replacement Program Vehicle Replacements > 120,000 miles	2018	190,000	190,000	190,000		
00099114	Vehicle Replacements > 120,000 miles	2019	167,995	167,995	167,995		
00099115	Vehicle Replacements > 120,000 miles	2019	130,868	130,868	130,868		
00099254	Replace Flow meter and Vault at stations SSF-5,7,and 101	2019	158,256	158,256	158,256		
00099293	Existing well pumps need to be upsized for the new head requirements including three electrical upgrades. Two boosters need to be replaced.	2019	400,000	400,000	400,000		
00099296	Security windows in new building	2018	196,060	196,060	196,060		
00099300	Purchase 8 Hach 900's to perform various water samples	2019	11,480	11,480	11,480		
00099307	Widen driveway and install safety railing at Sta. 115 in San Carlos.	2018	301,452	300,901	302,353		

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**152 BAYSHORE (BAY) DISTRICT (Part of Bayshore Region)**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00107777	Control Vavle Overhaul	2018	10,000	-	10,000		
00108881	1100' 6" PVC Fordham Rd	2018	589,180	589,180	589,180		
00110030	Audio Visual Equipment	2018	95,000	67,401	95,000		
00110133	4041' 6" PVC Hillside PH1/3	2018	1,668,268	1,668,268	1,668,268		
00110137	3229' 6" PVC Hemlock PH 2/3	2018	1,514,702	1,514,702	1,514,702		
00110141	2411' 6" PVC Larch PH 3/3	2018	1,225,516	1,225,516	1,225,516		
00110640	MPS 106-T3 - Structure Retrofits	2018	3,420	3,435	3,420		
00110641	MPS 115-T1 - Structure Retrofits	2018	13,524	33,967	13,524		
00110657	1701' 8" PVC Woodside Way	2018	898,965	898,965	898,965		
00112050	341 N Delaware - New FS/DS	2018	23,215	46,137	23,215		
00113562	Feasibility Study MPS 26	2018	3,600	3,588	3,600		
00115700	1407' 8" PVC VOELKER/MICHAEL-SM	2018	418,804	418,804	418,804		
00116440	Prep. of GSP for S. Westside Basin	2018	48,000	47,409	48,000		
00117001	MPS 117-B Mech Seal Replacement	2018	5,923	4,420	5,923		
00117002	MPS 118-B Bearing Replacement	2018	8,335	7,204	8,335		
00117152	2,462' 8" PVC Laurelwood Dr	2019	1,110,632	1,110,632	1,110,632		
00117157	2,265' 8" PVC Spuraway/Gynkhaha	2018	1,200,037	1,200,037	1,200,037		
00117158	1,293' 8" PVC W. 20th Ave SM	2019	517,600	517,600	517,600		
00117315	CQRIT Key Cabinet	2018	15,755	-	15,755		
00117332	SSF Station Pedestrian Underpass	2018	1,066,240	11,066	1,066,240		
00117333	Replace air compressor	2018	1,869	2,668	1,869		
00117444	SSF 4-B: Coupling Replacement	2018	2,573	1,412	2,573		
00117451	MPS 107-C Bearing Replacement	2018	6,350	275	6,350		
00117459	2,540' 8" PVC Greenoak Ct/31st Ave	2018	1,015,416	1,015,416	1,015,416		
00117461	1786' 8" PVC W. Hillsdale Blvd	2018	714,400	714,400	714,400		
00117486	383-393 E. Grand, 200' Equake pipe	2018	1,700,000	525	1,700,000		
00117514	210' 6" PVC Chesterton Place	2018	74,265	75,270	74,265		
SMD0900	Meter Replacement Program	2018	272,630	272,630	272,630		
SSF0900	Meter Replacement Program	2018	117,441	117,441	117,441		
116-NON-SP	116- Mid Peninsula Non-specific	2018	1,034,026	1,034,026	(91,630)		
118-NON-SP	118- So. San Francisco Non-specific	2018	439,037	439,037	(38,905)		
152-NON-SP	152- Bayshore Non-specific	2018	41,466	41,466	(3,674)		
00097652	SSF 2017 CP System Upgrade	2018	33,996	33,996	33,996		
00110642	SF 011-12 Structure Retrofits	2018	32,976	32,976	32,976		

Summary	Year	CWS Application	Cal Advocates	Settlement
	2018	20,789,062	18,024,684	16,519,789
	2019	13,461,709	13,458,369	13,467,171
	2020	10,272,546	10,272,543	9,022,551
	2021	921,000	921,000	-
	<b>Total</b>	<b>45,444,318</b>	<b>42,676,596</b>	<b>39,009,511</b>

1) See Attachment 8 for the total cost cap amounts.



CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**102 BEAR GULCH (BG) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114322	BG Skyline Property Acquisition	2021	414,464	346,083	0		
00114323	New 590/660 PRV	2020	338,265	286,224	325,255		
00114324	Sta 13 Reliability Pumps	2019	308,963	270,344	296,090		
00114325	Sta 18 Station Rebuild	2020	807,462	691,672	776,405		
00114326	BG Sta 40 Property Acquisition	2019	46,678	39,717	44,883		
00114327	Low Zone Surge Protection	2020	921,350	750,729	853,102		
00114328	Portola Road Pipeline	2019	982,937	860,074	941,981		
00114329	Wayside Woodside Pipeline	2019	730,257	595,027	676,164		
00114641	Sta 14 Partial Rebuild	2019	588,527	491,839	565,891		
00114642	Sta 21 Partial Rebuild	2020	557,586	465,979	536,140		
00114643	Sta 17 Partial Rebuild	2020	1,380,146	1,182,233	1,327,064		
00114644	AMI (Smart) Meter Pilot	2021	1,463,649	0	0		Y
00114645	Sta 25 Valve to Turnover 31T1	2019	166,020	140,480	159,635		
00114646	Sta 30 Chem Addition	2020	585,643	501,662	563,118		
00114647	Sta 47 Chem addition & tank mixing	2020	557,525	471,655	536,082		
00114648	Sta 37 Tank Turnover	2019	120,849	102,498	116,201		
00114684	BG-New well, treatment in low zone	2021	4,144,163	0	0	Y	
00114876	BG 022-T1 - CP Upgrade	2020	14,900	14,341	14,279		
00114879	BG 2021 CP Upgrades	2021	45,818	40,090	43,909		
00115002	BG 036-A: Pump & Motor Replacement	2021	49,258	0	47,206		
00115007	BG 04-I: Pump & Motor Replacement	2021	113,007	98,881	108,298		
00115009	BG 023-B: Pump & Motor Replacement	2019	51,242	0	49,107		
00115011	BG 022-B: Pump & Motor Replacement	2021	33,678	0	32,274		
00115012	BG 024-A: Pump & Motor Replacement	2021	49,479	43,294	47,417		
00115017	BG 043-A: Pump & Motor Replacement	2021	33,678	29,468	32,274		
00115020	BG 43-B: Pump & Motor Replacement	2021	33,678	29,468	32,274		
00115032	BG 015-T1 - Overflow Airgap Retro	2019	12,594	11,020	0		
00115049	BG 019-T1 - Overflow Airgap Retro	2019	12,594	11,020	12,069		
00115102	Panelboard Replacement Station 3	2019	401,495	324,286	386,053		
00115106	Panelboard Replacement Station 7	2019	226,880	198,521	217,426		
00115179	Panelboard Replacement BG-16	2019	226,880	198,521	217,426		
00115336	BG 7-C Pump & Motor Replacement	2019	47,095	41,208	45,132		
00115337	BG 23-A Pump & Motor Replacement	2020	48,272	42,238	46,261		
00115339	BG 22-A Pump & Motor Replacement	2020	32,856	0	31,487		
00115341	BG 27-A Pump & Motor Replacement	2020	48,272	42,238	46,261		
00115460	BG 35-B Pump & Motor Replacement	2020	32,856	0	31,487		
00115586	Algal Treatment Study - BG	2019	112,755	10,763	11,788		
00115612	BG 017-T1 - Tank Structure Retrofit	2020	43,054	37,672	41,260		
00115625	BG 019-T2 - Tank Structure Retrofit	2019	32,693	28,607	31,331		
00115630	BG 039-T1 - Int. Saf-T-Climb Rail	2019	5,394	4,720	5,169		
00115722	BG 032-T1 - Tank Retrofits	2020	36,582	32,009	35,058		
00115754	2019 Vehicle Replacement Program	2019	51,060	42,551	48,933		
00115759	2020 Vehicle Replacement Program	2020	204,825	170,687	196,290		
00115762	2021 Vehicle Replacement Program	2021	207,296	172,746	198,659		
00115970	BG 005-T9 - New 30" Manway	2019	11,970	10,474	11,471		
00115981	BG 006-T1 - Roof Replacement	2019	223,304	181,952	206,763		
00116031	2020 Control Valve Overhaul - 102	2020	58,906	36,345	47,984		
00116070	Sta. 19 VFD Replacement	2021	57,463	48,268	55,068		
00116074	Sta. 5 VFD Replacement	2020	61,667	52,978	59,098		
00116209	BG 2019 Control Valve Replacement	2019	219,148	199,039	147,012		
00116212	BG 2020 Control Valve Replacement	2020	380,128	332,612	255,003		
00116228	2019 Control Valve Overhauls - 102	2019	57,469	38,187	46,813		
00116230	2021 Control Valve Overhauls - 102	2021	53,535	40,119	43,609		
00116240	BG Nitrification Study	2019	35,130	29,726	33,779		
00116301	BG 18" Raw Water	2019	3,585,547	2,921,571	3,319,951		
00116303	BG 3 Reduce Sediment	2020	932,271	748,553	850,330		
00116305	BG16 Slope Stabilization	2020	2,330,670	1,951,705	2,190,466		
00116387	BG 2020 Flowmeter Replacements	2020	264,030	0	177,120		

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**102 BEAR GULCH (BG) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00116413	BG Skeggs Tanks Construction	2021	3,189,849	2,620,435	2,953,564		
00116421	Skyline_Woodside_Main	2020	2,751,142	2,269,345	0		
00116517	Bear Gulch Reliability Study	2020	228,266	208,417	218,755		
00116587	Bear Gulch WSFMP	2021	359,569	248,397	260,719		
00117232	BG 2019 Physical Security Upgrades	2019	293,590	256,893	281,357		
00117234	BG 2020 Physical Security Upgrades	2020	294,150	257,381	281,894		
00117237	BG 2021 Physical Security Upgrades	2021	341,072	298,437	326,861		
00117418	SCADA RTUs at 6 turnouts	2020	207,268	183,598	198,632		
00117532	Bear Gulch Dam Modifications	2021	2,160,981	0	0	Y	
00117763	Main Ext Old La Honda	2019	550,775	462,653	506,713		
00117764	Install 10-6" Public Fire Hydrants	2019	363,202	305,091	334,146		
00118020	Modular Building	2019	427,604	427,606	427,604		
00118028	Replace Genset - Sta 33	2019	238,179	208,407	228,255		
00118528	2019- Additional Vehicles	2019	259,084	215,904	248,289		
102MRP19	2019 Main Replacement Program BG	2019	19,237,720	6,449,796	9,218,066		
102MRP20	2020 Main Replacement Program BG	2020	19,718,663	6,708,349	11,810,659		
102MRP21	2021 Main Replacement Program BG	2021	20,211,630	6,965,144	16,948,303		
102-NON-SP	102- Bear Gulch Non-specific	2021	3,087,285	2,006,735	2,469,828		
102-NON-SP	102- Bear Gulch Non-specific	2019	2,927,145	1,902,644	2,341,716		
102-NON-SP	102- Bear Gulch Non-specific	2020	3,007,810	1,955,077	2,406,248		

Summary	Year	CWS Application	Cal Advocates	Settlement
	2019	32,554,782	16,981,137	21,177,216
	2020	35,844,565	19,393,698	23,855,737
	2021	36,049,552	12,987,565	23,600,264
	Total	104,448,899	49,362,401	68,633,217

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

SETTLED CARRYOVER (CO) PROJECTS

(Direct costs do not include overhead or IDC/AFUDC.)

102 BEAR GULCH (BG) DISTRICT

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00026009	Los Trancos R&R 2" Plastic Pipe	2018	628,117	628,117	628,117		
00063933	Generator station 40	2019	595,700	595,700	595,700		
00065249	Design of Dam Modifications	2020	1,092,609	622,932	605,567		
00065389	Sta 33 STA Rebuild	2019	984,496	984,496	984,496		
00065390	Skyline-Woodside Mut Connect Design	2018	29,002	29,002	29,002		
00076194	Sta 44 Well Preliminary Design	2018	25,000	25,000	25,000		
00076196	Operations Center Design	2019	55,754	55,754	55,754		
00095826	Remaining work for fish passage	2018	47,000	58,941	47,000		
00097302	Sta 42 0.25MG Welded Steel Tank	2019	1,250,000	1,250,000	1,250,000		
00097310	Sta 5 3MG Welded Steel Tank	2020	4,350,000	4,350,000	4,350,000		
00097446	Upgrade cathodic protection system at BG- Sta.2 Tank 2, Sta.5 Tank 8 and Install CP system at the new acquired tanks - BG- Sta.33 Tank 1, Sta.36 Tank 1, Sta.37 Tank 1, Sta.38 Tank 1, Sta.39 Tank 1, Sta. 41 Tank 1.	2019	158,346	158,346	158,346		
00097519	Rebuild station 45 with 20,000 gallon tank, 2-20 hp booster and panelboard	2018	1,162,159	1,160,765	1,164,438		
00097580	Install 1,900 lf of 6" PVC pipe on station property, non paved from Sta 5 to 470 zone.	2018	425,000	425,000	425,000		
00097601	Demo building, install pump shelter, reconstruct driveway; tank and panelboard to remain. Sta. 6	2019	83,943	83,943	83,943		
00097617	Replace Generator (17.5 HP), install automatic transfer switch, replace pump 038-A and 038-B, flowmeter, Seismically Retrofit 38T1.	2019	550,000	550,000	550,000		
00097628	Install 18" DI raw-water pipeline, branch from Whiskey Hill Road connect to unused AC pipe in Woodside Rd. Connect stub at Moore Rd, traverse through Sta 5 and discharge to reservoir spillway.	2019	50,000	50,000	50,000		
00097631	Develop Master Plan for Skyline and Woodside Mutual and investigate well drilling opportunities in Skyline and Watershed	2019	602,714	602,714	602,714		
00097637	Geomorphologist to investigate eddie removal near headwall. Possibly manually adjust flow path.	2019	190,228	190,228	190,228		
00097713	Replace PRV at Santa Cruz and Sand Hill. Reliability improvement to provide suction pressure from zone 220 and 400 to pump station 20 if SFPUC turnout at Alpine Road is out of service.	2019	100,000	100,000	100,000		
00097769	Replacement of pump and motor - BG 025-A	2018	53,922	53,922	53,922		
00097773	Replacement of pump and motor - BG 019-A	2018	61,187	61,187	61,187		
00097775	Sta 36 Tank Seismic Retrofit	2019	172,642	172,642	172,642		
00097838	Sta 37 Tank Seismic Retrofit	2019	173,592	173,592	173,592		
00097844	Replace Vault of PRV's located at La Mesa Dr, Coquito Wy, Conil Wy, 2 at Garbarda Wy, Durazno Way.	2019	727,223	727,223	727,223		
00097852	PRVs have been rebuilt, but old vaults still exist in Sharon Rd. and Palo Alto Way (2 total) near Santa Cruz Ave.	2018	75,000	75,000	75,000		
00098013	Sta 19 Pressure Tank Replacement	2019	165,614	165,614	165,614		
00098015	Sta 27 Pressure Tank Replacement	2018	178,076	178,076	178,076		

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**102 BEAR GULCH (BG) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00098018	Slope Stabilization, retaining wall in creek and new easement. Project includes design and permitting.	2019	275,265	275,265	275,265		
00098036	Two new tanks at new BG STA 48 (Skeggs tanks). 1300 LF New DI Main (8") to pump from skyline to new tanks. New booster pump station at Ex. BG STA 41 to add pressure to existing skyline main to pump up to new tanks at BG STA 48	2018	506,722	504,171	510,893		
00098043	Hydrant Meter Reduced Pressure Principal Assembly	2019	56,792	56,792	56,792		
00098127	Replacement of cupola vent (24" diam.)	2018	30,822	30,822	30,822		
00098138	Install new interior safety climb rail	2019	7,196	7,196	7,196		
00098157	Replacement of cupola vent (24" diam.) BG 041-T2	2019	10,015	10,015	10,015		
00098220	Replace 2500 ft. of Fencing in Bear Gulch Water Shed	2018	45,564	45,564	45,564		
00098236	Resolve low pressure complaints in upper low zone.	2019	2,473,400	2,473,400	500,000		
00098390	Replace existing leak truck due to age and mechanical problems, Cab & Chassis F-650 along with fabricated body including dump bed, crane, tool boxes, compressor & generator system, emergency lights and radio unit.	2019	144,230	144,230	144,230		
00098426	Overhaul of Control Valves in the Bear Gulch District - 2016	2018	71,075	71,075	71,075		
00098428	Video Surveillance cameras at the Bear Gulch Reservoir.	2019	110,207	110,207	110,207		
00098435	Overhaul of Control Valves in the Bear Gulch District - 2017	2019	56,501	56,501	56,501		
00098442	Overhaul of Control Valves in the Bear Gulch District - 2018	2019	49,374	49,374	49,374		
00098521	Replacement of 3 control valves in Bear Gulch. Location: 102_000_CV003, 102_000_CV016, 102_000_CV017 2015 GRC Settlement: Replace 2 of the above 3 control valves in Bear Gulch	2018	87,779	87,779	87,779		
00098522	Replacement of 3 control valves in Bear Gulch. Location: 102_000_CV018, 102_000_CV021, 102_000_CV033	2019	98,329	98,329	98,329		
00098524	Replacement of 4 control valves in Bear Gulch. Location: 102_000_CV033, 102_018_CV001, 102_019_CV001, 102_019_CV002	2019	122,991	122,991	122,991		
00098610	Install flow meters at stations 4,20,33,35,36,38	2019	298,683	298,683	231,537		
00098689	Panelboard Replacement at Bear Gulch Station 14	2018	249,587	249,587	-		
00099104	Replace SCADA Software and Hardware	2020	522,335	522,335	522,335		
00099291	Replace existing generator at Station 35	2019	183,438	183,438	183,438		
00099295	Replace existing Generator at Station 36	2019	174,987	174,987	174,987		
00099325	Sta 46 Orchard Hills Rebuild	2019	3,852,858	3,852,858	3,852,858		
00100197	Installation of 11 water quality sample stations.	2018	139,435	139,435	139,435		
00100198	Installation of 11 water quality sample stations.	2018	95,725	95,725	95,725		

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**102 BEAR GULCH (BG) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00100620	Investigate feasibility of a new station (tank, pumps, genset, scada tower) along high pressure lift from Edmunds to Headquarters.	2019	3,000	3,000	3,000		
00100980	Wayside Woodside Connection	2018	18,000	12,134	18,000		
00109680	MCC Phase 1 Feasibility Study	2018	15,500	15,393	15,500		
00110598	2680' 8" PVC Albion Ave	2018	1,151,559	1,151,559	1,151,559		
00110617	BG 030-T1 - Structure Retrofits	2018	13,414	16,693	13,414		
00111517	BG Low Zone Well Preliminary Design	2020	59,225	57,599	57,599		
00112259	Russell to Wayside 8" Main	2018	360,000	180,137	360,000		
00112361	E.R.T.U TRAILERS	2018	25,000	45,514	25,000		
00116822	BG Dam Inundation, EAP, Piezo Retro	2018	135,026	36,082	135,026		
00117045	Laurel and Waverly 8" PVC	2018	99,923	99,535	99,923		
00117048	Tank site mixers various locations	2018	73,000	-	73,000		
00117050	Pax mixing system for sta. 30	2018	148,000	-	148,000		
00117477	2450' 12" DI Santa Cruz Avenue	2019	1,700,000	1,700,000	1,700,000		
BGD0900	Meter Replacement Program	2018	220,254	220,254	220,254		
102-NON-SP	102- Bear Gulch Non-specific	2018	1,819,560	1,819,560	1,352,058		
BGD0900_2020	Meter Replacement Program	2020	4,106	3,968	3,968		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2018	7,990,409	7,516,030	7,279,771
	2019	15,477,516	15,477,516	13,436,970
	2020	6,028,275	5,556,834	5,539,468
	2021	-	-	-
	<b>Total</b>	<b>29,496,200</b>	<b>28,550,379</b>	<b>26,256,209</b>

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**104 CHICO (CH) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114241	Install BO and Connect to SD	2019	87,909	80,265	84,087		
00114242	Install Altitude Valve: Ch 74T1	2019	81,029	73,984	77,506		
00114245	Station Overhaul CH 14	2021	643,956	0	615,957		
00114247	Install GAC Treatment CH 7-04	2021	926,468	0	0		
00114248	New Well and Site Improvements	2021	2,333,168	0	0		
00114249	CH 350 Zone Split	2019	861,547	0	362,980		
00114342	Chico Station 11 Rebuild	2019	640,880	0	587,473		
00114881	CH 30-01 Pump & Motor Replacement	2019	71,930	0	68,803		
00114889	Station Rebuild CH STA 12	2020	602,196	0	576,013		
00115019	REPLACE 6 CL2 PUMPS- CH 2019	2019	33,828	32,291	32,357		
00115021	REPLACE 6 CL2 PUMPS- CH 2020	2020	35,714	34,091	34,161		
00115022	REPLACE 6 CL2 PUMPS- CH 2021	2021	37,705	35,991	36,066		
00115023	CH-GAC CARBON CHANGE 2019	2019	84,724	80,874	81,041		
00115024	CH-GAC CARBON CHANGE 2020	2020	89,082	85,033	85,209		
00115026	CH- GAC CARBON CHANGE 2021	2021	92,572	88,364	88,547		
00115027	CH- REPLACE 5 SAMPLE SITES 2019	2019	25,699	24,531	24,582		
00115028	CH- REPLACE 5 SAMPLE SITES 2020	2020	27,132	25,899	25,953		
00115029	CH- REPLACE 5 SAMPLE SITES 2021	2021	28,269	27,659	27,040		
00115030	CH-REPLACE MISC WQ EQUIP 2019	2019	14,026	13,388	13,416		
00115031	CH-REPLACE MISC WQ EQUIP 2020	2020	14,808	14,135	14,164		
00115034	CH-REPLACE MISC WQ EQUIP 2021	2021	15,633	14,923	14,954		
00115082	Chico Sta 20 Panelboard Replacement	2019	273,792	0	261,888		
00115539	CH 33-01: Pump & Motor Replacement	2019	71,930	0	68,803		
00115541	CH 72-01: Pump & Motor Replacement	2020	105,656	0	0		
00115543	CH 76-01: Pump & Motor Replacement	2020	108,763	0	0		
00115701	Install Hyds for City of Chico 2019	2019	29,586	28,241	28,299		
00115737	Install Hyds for City of Chico 2020	2020	30,325	28,947	29,007		
00115739	Install Hyds for City of Chico 2021	2021	31,083	29,670	29,732		
00115763	2019 Vehicle Replacement Program	2019	51,349	44,652	49,117		
00115767	2020 Vehicle Replacement Program	2020	346,140	300,991	331,090		
00115768	2021 Vehicle Replacement Program	2021	281,169	244,494	268,944		
00116191	CH 2019 Control Valve Replacement	2019	72,144	0	48,305		
00116196	CH 2021 Control Valve Replacement	2021	48,936	0	32,766		
00116392	CH 2020 Analyzer Replacements	2020	8,705	7,948	8,327		
00116485	CH 2019 Flowmeter Replacements	2019	35,265	32,199	23,612		
00116489	CH 2020 Flowmeter Replacements	2020	72,294	66,007	48,405		
00116490	CH 2021 Flowmeter Replacements	2021	74,101	67,657	49,616		
00117227	CH 2019 Physical Security Upgrades	2019	69,918	63,838	66,878		
00117228	2020 CH Physucal Security Upgrades	2020	127,192	116,132	121,662		
00117230	CH 2021 Physical Secutrity Upgrades	2021	107,600	98,243	102,922		
104MRP19	2019 Main Replacement Program CH	2019	2,931,912	1,629,853	2,804,436		
104MRP20	2020 Main Replacement Program CH	2020	4,057,113	1,741,174	3,162,066		
104MRP21	2021 Main Replacement Program CH	2021	5,236,669	1,859,823	3,535,758		
CHD0900	Meter Replacement Program	2019	178,954	168,428	178,954		
CHD0900	Meter Replacement Program	2020	183,435	172,637	183,435		
CHD0900	Meter Replacement Program	2021	188,013	176,953	188,013		

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**104 CHICO (CH) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
104-NON-SP	104- Chico Non-specific	2021	1,734,000	1,127,100	1,387,200		
104-NON-SP	104- Chico Non-specific	2019	1,644,070	1,068,646	1,315,256		
104-NON-SP	104- Chico Non-specific	2020	1,689,630	1,098,260	1,351,704		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	7,260,492	3,341,189	6,177,792
	2020	7,498,186	3,691,253	5,971,196
	2021	11,779,343	3,770,877	6,377,514
	Total	26,538,020	10,803,319	18,526,502

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**104**

**CHICO (CH) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00010960	Zone Specific Testing Sta 55	2018	124,259	124,259	-		
00019368	Replace Carpet - Customer/Operations Center	2019	18,796	18,796	18,796		
00020519	Drill, Develop, & Equip New Well	2019	2,200,000	2,200,000	2,200,000		
00020905	Well Modification - Sta. 55-01	2019	500,000	500,000	-		
00020946	WELL MODIFICATION STA 68	2019	167,350	167,350	-		
00063830	Replace Panelboard Sta. 053	2018	210,000	210,000	210,000		
00063844	Replace Panelboard Sta. 025	2018	166,000	166,000	166,000		
00097588	ROUTINE REPLACEMENT OF 6 ALLDOS CL2 PUMPS AT VARIOUS LOCATIONS	2019	20,777	20,777	20,777		
00097590	GAC CARBON CHANGE OUT @ 2 STATIONS	2018	75,000	75,000	75,000		
00097591	GAC CARBON CHANGE OUT @ 2 STATIONS	2018	149,980	149,980	149,980		
00097595	REPLACE MISC WQ TESTING EQUIP INCLUDING PH & CL2 METERS	2019	6,555	6,555	6,555		
00097597	REPLACE 5 SAMPLE SITES @ VARIOUS LOCATIONS	2018	29,357	29,357	29,357		
00097598	REPLACE 5 SAMPLE SITES @ VARIOUS LOCATIONS	2018	19,579	19,579	19,579		
00097638	Station 11 (*note station swap to CH 44. See justification for CH 44) Building removal, installing outside pump shelter, all electrical replacement, new CL shed, storm drain piping and new blow off, station piping replacement with new configuration, new fence and removal/abandonment of old drainage system and concrete sump	2019	770,000	770,000	770,000		
00097646	Installing Blow Off and storm drain pipe - Sta. 35	2019	82,329	82,329	82,329		
00097651	Well structure will be modified/repared to reduce pumping nitrate levels at Sta. 63-01	2019	238,867	238,867	238,867		
00097736	INSTALL 4 CL2 ANALYZERS ON SCADA, VARIOUS LOCATIONS	2019	89,450	89,450	89,450		
00097846	Replace 8 CSR chairs in the Chico Customer Service Center	2018	8,501	8,501	8,501		
00097878	Replace Customer Center copier	2018	88,342	88,342	88,342		
00097895	Install 2 new hydrants per agreement with city of Chico.	2018	29,559	29,559	29,559		
00097968	Replacement of pump and 75 Hp motor. CH 034-01	2019	88,657	88,657	88,657		
00097980	Purchase land for new well site at Mountain Vista/Sycamore Glen subdivision on the outskirts of the City of Chico.	2019	315,018	315,018	315,018		
00098016	Panelboard Replacement at CH Sta. 026	2019	170,101	170,101	170,101		
00098032	Replace electrical panelboard at CH 35	2019	165,268	165,268	165,268		
00098037	Study the Feasibility to bring a Surface Water Supply to the Chico service area	2019	193,939	193,939	193,939		
00098041	Install 150 kW generator	2019	206,439	206,439	206,439		
00098044	Install 150 KW generator	2019	201,404	201,404	201,404		
00098049	Hydrant Meter Reduced Pressure Principal Assembly	2019	42,589	42,589	42,589		
00098184	Install 2 hydrants per agreement with City of Chico	2018	30,298	30,298	30,298		
00098187	Install 2 new hydrants per agreement with City of Chico	2018	31,055	31,055	31,055		
00098189	New vac machine needed to replace old/aging vac machine in Chico	2018	109,041	109,041	109,041		



CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**104 CHICO (CH) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00098398	Replacement of pump and 75 Hp motor. CH 063-01	2019	98,531	98,531	98,531		
00098400	Replacement of pump and 100 Hp motor. CH 059-01	2019	60,000	60,000	60,000		
00098734	Replace Flow meter at 3 stations in 2016	2018	135,051	135,051	135,051		
00098735	Install new or Replace Flow meters at 3 stations in 2017	2018	114,860	114,860	114,860		
00098740	Replace Flow meter at 3 stations in 2018	2019	80,850	80,850	80,850		
00099051	CH 047-01 Replace Pump and Motor	2018	84,086	84,086	84,086		
00099119	Vehicle Replacements > 120,000 miles	2018	356,720	356,720	356,720		
00099121	Vehicle Replacements > 120,000 miles	2019	42,560	42,560	42,560		
00099122	Vehicle Replacements > 120,000 miles	2019	92,985	92,985	92,985		
00107603	CH 66: Replace Fuel Tank	2018	53,000	53,000	53,000		
00110153	1622' 6" PVC Alley Chestnut/Normal	2018	486,068	486,068	486,068		
00110540	CH 056-01 Replace Pump and Motor	2018	82,000	82,000	82,000		
00111343	INSTALL RADIO REPEATER AT STA 66	2018	10,000	10,000	10,000		
00111560	Purchase Trailer & Safety Equipment	2018	12,423	12,423	12,423		
00111982	CH STA 27- INSTALL BO/SD	2018	44,000	44,000	44,000		
00112801	Relocate 2 Hyds on 8th st Caltrans	2018	20,700	20,700	20,700		
00113089	Relocate CL2 Facilities-Sta. 34-01	2018	17,088	17,088	17,088		
00113681	CH 011-01 Replace Pump & Motor	2018	67,508	67,508	67,508		
00113761	CH 79 Altitude Valve Replacement	2018	47,400	47,400	47,400		
00114140	Replace two Hydrants at 270 Hiller	2018	34,208	34,208	34,208		
00115402	Enviro PM work station privacy ext.	2018	6,249	6,249	6,249		
00115644	Safe for Chico Commercial office	2018	1,509	1,509	1,509		
00116144	REPLACE AIR RELEASE- CH STA 19	2018	2,000	2,000	2,000		
00116479	CH- DAYTON RD PRV, RPL CONTROLS	2018	6,000	6,000	6,000		
00116856	CH76-01 Motor Bearing&Bushing Rplmt	2018	10,087	10,087	10,087		
00117278	CH 79: Flow Meter Installation	2018	44,000	44,000	44,000		
00117435	Replace fence at Sta 68	2018	1,439	1,439	1,439		
CHD0900	Meter Replacement Program	2018	79,029	79,029	79,029		
104-NON-SP	104- Chico Non-specific	2018	915,720	915,720	915,720		
00100261	CH 003-03 Well Destruction	2018	2,591	2,591	2,591		
00098722	"FULL COST" Install 10 SCADA RTUs	2018	-	-	178,030		

Summary	Year	CWS		
		Application	Cal Advocates	Settlement
	2018	3,704,706	3,704,706	3,758,477
	2019	5,852,464	5,852,464	5,185,114
	2020	-	-	-
	2021	-	-	-
	<b>Total</b>	<b>9,557,171</b>	<b>9,557,171</b>	<b>8,943,591</b>

1) See Attachment 8 for the total cost cap amounts.

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**105 DIXON (DIX) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00115772	2020 Vehicle Replacement Program	2020	69,352	60,306	66,336		
00117142	DIX 2019 Physical Security Upgrades	2019	26,774	24,446	25,610		
00117143	DIX 2020 Physical Security Upgrades	2020	60,448	3,632	57,820		
00117144	DIX 2021 Physical Security Upgrades	2021	74,703	68,207	71,455		
00118095	2020 - VEH. FOR PROPOSED COMPLEMENT	2020	52,633	0	50,345		
105MRP19	2019 Main Replacement Program DIX	2019	363,200	315,836	354,498		
105MRP20	2020 Main Replacement Program DIX	2020	508,903	431,330	399,593		
105MRP21	2021 Main Replacement Program DIX	2021	661,746	547,378	446,806		
DIX0900	Meter Replacement Program	2019	11,259	10,597	11,259		
DIX0900	Meter Replacement Program	2020	11,541	10,862	11,541		
DIX0900	Meter Replacement Program	2021	11,829	11,133	11,829		
105-NON-SP	105- Dixon Non-specific	2021	169,915	110,445	135,932		
105-NON-SP	105- Dixon Non-specific	2019	160,990	104,644	128,792		
105-NON-SP	105- Dixon Non-specific	2020	165,495	107,572	132,396		

Summary	Year	CWS Application	Cal Advocates	Settlement
	2019	562,223	455,522	520,159
	2020	868,373	613,701	718,032
	2021	918,193	737,162	666,022
	<b>Total</b>	<b>2,348,789</b>	<b>1,806,385</b>	<b>1,904,213</b>

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**105 DIXON (DIX) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00061955	New Well at Sta 4	2020	897,940	-	3,500,000		
00097857	Install Standby generator for Customer center	2018	75,000	75,000	75,000		
00098050	Hydrant Meter Reduced Pressure Principal Assembly	2019	6,884	6,884	6,884		
00099168	"FULL COST" Replace SCADA software and hardware	2019	-	-	315,768		
00101357	INSTALL NEW ROOFS @ STATION7	2018	6,938	6,938	6,938		
00111925	DIXON CUSTOMER CENTER SECURITY	2018	40,000	40,000	40,000		
00116652	DIX 1 - CR6 Burst Plate	2018	29,431	29,431	29,431		
00116660	DIX 7 - CR6 Burst Plate	2018	29,431	29,431	29,431		
00116668	DIX 9 - CR6 Burst Plate	2018	29,431	29,431	29,431		
00117529	PICKUP TOOL STORAGE FOR V216051	2018	1,374	1,374	1,374		
00117530	LEAK LOCATING EQUIP. LD-12	2018	3,690	3,690	3,690		
00117531	HYDRANT FLOWTESTER	2018	949	949	949		
DIX0900	Meter Replacement Program	2018	9,174	9,174	9,174		
105-NON-SP	105- Dixon Non-specific	2018	66,900	66,900	66,900		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2018	292,318	292,318	292,318
	2019	6,884	6,884	322,652
	2020	897,940	-	3,500,000
	2021	-	-	-
	<b>Total</b>	<b>1,197,142</b>	<b>299,202</b>	<b>4,114,970</b>

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**128 DOMINGUEZ (DOM) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114503	Sta 215 Treatment Plant Design	2019	633,729	0	0		Y
00114504	Sta 203 Booster System Design	2021	695,824	0	652,086		
00114506	DOM New Property Purchase 2020	2020	1,120,553	0	0		
00114507	Sta 215 Treatment Plant Construct	2021	5,521,172	0	0		Y
00114508	Sta 219 Treatment Plant Design	2021	775,601	413,946	0		Y
00114539	New Well & Treatment	2021	3,361,327	0	0		
00114865	DOM 277-A: Pump and Motor Replace	2021	62,956	60,095	60,095		
00114886	DOM 232-T1 - CP Upgrade	2020	13,658	13,038	13,038		
00115056	Asphalt Replacement @ STA. 277	2019	31,731	27,765	30,289		
00115058	Sta 279 Roof Replacement	2019	48,397	46,197	0		
00115060	Sta 277 well drain line	2019	95,690	0	0		
00115081	Sta 297 Chlorine inj. repl.	2019	12,896	12,896	12,896		
00115184	DOM 279-A: Pump & Motor Replace	2019	59,923	57,199	57,199		
00115215	DOM 297-A: Pump & Motor Replace	2020	61,421	0	0		
00115313	Replace F.H. and valves	2019	335,987	153,948	205,258		
00115331	Replace F.H. & Valves	2020	344,387	157,788	157,788		
00115340	Replace F.H. & Valves	2021	352,997	161,736	161,736		
00115359	2019 - Replace Blow-offs	2019	134,395	0	128,286		
00115379	Replace Blow-offs	2020	137,755	0	131,493		
00115380	Replace Blow-offs	2021	141,198	0	134,780		
00116142	2020 Control Valve Overhaul - 128	2020	59,229	28,268	48,056		
00116183	DOM 2019 Control Valve Replacement	2019	34,504	0	23,055		
00116184	DOM 2020 Control Valve Replacement	2020	70,732	0	47,262		
00116188	DOM 2021 Control Valve Replacement	2021	174,971	0	116,912		
00116243	DOM Nitrification Study	2019	32,428	28,375	30,954		
00116256	2019 Control Valve Overhaul - 128	2019	57,784	27,579	46,884		
00116259	2021 Control Valve Overhaul - 128	2021	60,710	28,975	49,258		
00116393	DOM 2019 Analyzer Replacements	2019	12,213	11,658	11,658		
00116394	DOM 2020 Analyzer Replacment	2020	13,242	12,640	12,640		
00116491	DOM 2019 Flowmeter Replacements	2019	67,465	64,399	45,079		
00116496	DOM 2020 Flowmeter Replacements	2020	34,576	0	23,103		
00116498	DOM 2021 Flowmeter Replacements	2021	35,440	33,829	23,680		
00117200	DOM 2019 Physical Security Upgrades	2019	280,574	267,822	267,821		
00117203	DOM 2020 Physical Security Upgrades	2020	230,351	219,878	219,880		
00117211	DOM 2021 Physical Security Upgrades	2021	98,718	94,215	94,230		
00117757	DOM Sta 294 4-Log Inactivation	2020	1,277,819	0	0		Y
00118107	Sta.275 4-Log Disinfection	2021	1,963,793	0	0		Y
00118109	DOM 232 - Station Enhancement	2019	200,389	0	192,039		
128MRP19	2019 Main Replacement Program DOM	2019	3,707,195	986,590	3,538,685		
128MRP20	2020 Main Replacement Program DOM	2020	5,130,045	1,084,626	3,627,305		
128MRP21	2021 Main Replacement Program DOM	2021	6,621,525	1,190,732	3,717,970		
DOM0900	Meter Replacement Program	2019	82,694	77,831	82,694		
DOM0900	Meter Replacement Program	2020	84,762	79,776	84,762		
DOM0900	Meter Replacement Program	2021	86,881	81,770	86,881		

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**128 DOMINGUEZ (DOM) DISTRICT**

**Direct Costs (\$)**

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
128-NON-SP	128- Dominguez Non-specific	2021	1,607,095	1,044,612	1,285,676		
128-NON-SP	128- Dominguez Non-specific	2019	1,523,455	990,246	1,218,764		
128-NON-SP	128- Dominguez Non-specific	2020	1,565,445	1,017,539	1,252,356		

Summary	Year	CWS Application	Public	CWS Settlement
			Advocates Office Report	
	2019	7,351,448	2,752,504	5,891,559
	2020	10,143,974	2,613,553	5,617,683
	2021	21,560,207	3,109,910	6,383,305
	Total	39,055,630	8,475,967	17,892,546

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**128 DOMINGUEZ (DOM) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00012047	WELLHEAD TREATMENT STA 219-02	2018	247,795	247,795	247,795		
00017318	INSTALL CHEMICAL ROOM 232	2018	642,400	642,400	642,400		
00018887	INST CHLORINATION EQUIP STA232	2018	102,800	102,800	102,800		
00020775	New Well (At the Seminary)	2020	6,617,000	225,866	-	Y	
00021521	TREATMENT WELL 219-02	2018	242,830	242,830	242,830		
00061272	RETROFIT BOOSTER STATION	2019	165,000	165,000	165,000		
00076316	Dominguez Station 232 Upgrade	2019	1,466,066	1,466,066	1,466,066		
00076394	Cal Water Agreement-Tesoro Refinery	2021	4,800,000	-	-	Y	
00091198	Division of property	2018	12,000	12,000	12,000		
00098057	Hydrant Meter Reduced Pressure Principal Assembly	2019	30,138	30,138	30,138		
00098099	Replacement of pump and motor.	2018	98,531	98,531	98,531		
00098334	New Well (In City of Compton)	2020	3,749,017	25,747	-	Y	
00098361	Replace Air Tools	2019	34,663	34,663	34,441		
00098362	Current hand tools will need to be replaced due to wear, tear, and age.	2018	11,330	11,330	11,330		
00098397	Replace Fire hydrants and install Valves in the Dominguez District	2018	577,288	577,288	577,288		
00098399	Replace Fire hydrants and install Valves in the Dominguez District	2018	527,644	527,644	527,644		
00098427	Replace Blowoffs - Various Locations	2018	75,207	75,207	75,207		
00098430	Replace Blowoffs - Various Locations	2018	75,895	75,895	75,895		
00098563	Replace Asphalt at Station 298	2019	39,941	39,941	39,941		
00098565	Install Tank Circulation at Station 279	2019	69,438	69,438	69,438		
00098567	Install Fence and and Gate at Station 232	2019	68,834	68,834	68,834		
00098568	Install Chloine Tank and Chlorine Pump at Station 203	2019	12,683	12,683	12,683		
00098574	Install Tank A, B, C, D Tank Overflow Dechlorination Tube Installation at Station 203	2018	31,326	31,326	31,326		
00098577	Install Tank Circulation at Station 277	2019	109,085	109,085	109,085		
00098578	Install Tank Circulation at Station 215	2019	110,193	110,193	110,193		
00098579	Install Tank Circulation at Station 298	2018	110,373	110,373	110,373		
00098581	Install Fence and and Gates at Station 275	2019	68,834	68,834	68,834		
00098583	Install Fence and and Gates at Carson Dominguez Yard.	2019	60,830	60,830	60,830		
00098584	Install Fence and and Gate at Station 272	2019	68,834	68,834	68,834		
00098585	Install Fence and and Gate at Station 297	2019	68,834	68,834	68,834		
00098586	Install Chloine Tank and Chlorine Pump at Station 277	2019	12,683	12,683	12,683		
00098587	Install Chloine Tank and Chlorine Pump at Station 298	2019	12,683	12,683	12,683		
00098588	Install Chloine Tank and Chlorine Pump at Station 215	2018	13,420	13,420	13,420		
00098630	Overhaul of Control Valves in the Rancho Dominguez District - 2016	2019	66,331	66,331	66,331		
00098632	Overhaul of Control Valves in the Rancho Dominguez District - 2017	2018	91,966	91,966	91,966		
00098633	Overhaul of Control Valves in the Rancho Dominguez District - 2018	2018	44,662	44,662	44,662		
00098958	Replace Ammonia Tanks at Station 277, 297, 279, 298 and 215	2019	78,819	78,819	78,819		
00099162	Installation of 3,518 AMR equipped meters. Continuation of approved 2012 GRC AMR Pilot to replace direct read meters due for replacement under age criteria in GO 103 with AMR equipped meters.	2018	1,491,275	1,491,018	1,491,695		

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**128 DOMINGUEZ (DOM) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00099173	Installation of 3,518 AMR equipped meters. Continuation of approved 2012 GRC AMR Pilot to replace direct read meters due for replacement under age criteria in GO 103 with AMR equipped meters.	2018	1,527,863	1,527,863	1,527,863		
00099183	Installation of 3,518 AMR equipped meters. Continuation of approved 2012 GRC AMR Pilot to replace direct read meters due for replacement under age criteria in GO 103 with AMR equipped meters.	2018	1,566,060	1,566,060	1,566,060		
00099288	Install By-Pass and Valves for meters 3" and larger	2018	162,781	162,781	162,781		
00099341	IX Treatment DOM 297	2021	5,149,617	21,529	-	Y	
00099415	Replace Discharge Pipe at Station 297	2019	41,507	41,507	41,507		
00099522	IX Treatment at DOM 272	2021	5,635,782	73,652	-	Y	
00099577	Install meters at 215,290,297,279	2018	73,659	73,659	73,659		
00107638	DOM 298: Drain Line Installation	2018	45,000	45,000	45,000		
00109940	DOM 294 PLANT STARTUP & PUNCHLIST	2018	171,629	171,629	171,629		
00110117	INTERCONNECTION W/TORRANCE	2018	407,037	407,037	407,037		
00110520	9000' 6" PVC Victoria/181St/185th	2019	3,465,000	3,465,000	3,465,000		
00110845	232-relocate c12, storage, haz mat	2018	46,575	46,575	46,575		
00111341	Dom-232-repl 20x16x12 tee	2018	48,937	48,937	48,937		
00112060	Replace Lights Sta-279	2018	45,360	45,360	45,360		
00114380	DOM 203-T2: CP System Repairs	2018	20,800	20,800	20,800		
00114519	Light Install	2018	12,311	12,311	12,311		
00115264	DOM 203: Recirc Pump Replace	2018	88,000	88,000	88,000		
00115923	Dom. Tech Center Conversion	2018	37,422	37,422	37,422		
00117260	13600' 6" PVC Bonita Ave	2019	5,657,600	5,657,600	5,657,600		
00117481	Replace starter @ DOM 290	2018	12,087	12,087	12,087		
DOM0900	Meter Replacement Program	2018	57,886	57,886	57,886		
128-NON-SP	128- Dominguez Non-specific	2018	854,940	854,940	854,940		
00100482	Property for New OM Well	2018	1,171,303	1,171,303	1,171,303		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2018	10,746,393	10,746,136	10,746,813
	2019	11,707,996	11,707,996	11,707,773
	2020	10,366,017	251,612	-
	2021	15,585,399	95,181	-
	<b>Total</b>	<b>48,405,805</b>	<b>22,800,925</b>	<b>22,454,587</b>

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**106 EAST LOS ANGELES (ELA) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114301	ELA Station 61 Pump Station	2021	1,413,347	0	1,300,279		
00114527	ELA STA 61 Main to Zone G	2020	869,407	0	0		
00114680	Treatment System IX- Sta 10	2019	1,384,753	0	0		
00114681	16" Main - Vail Ave	2021	1,493,406	1,335,766	0		
00114682	Main connections bet. zone A & I	2020	1,183,931	0	1,134,601		
00114868	ELA 058C - Pump & Motor Replace	2019	61,063	58,287	58,287		
00115228	ELA 032-C Pump & Motor Replace	2020	61,421	58,629	58,629		
00115234	ELA 12 D Pump & Motor Replace	2021	62,956	0	0		
00115606	ELA 061-T2 - Interior Ladder Retro	2019	3,036	2,898	2,898		
00115764	ELA 060-T1 - Tank Struct Retrofit	2021	25,670	24,503	24,503		
00115776	2019 Vehicle Replacement Program	2019	187,274	127,652	134,033		
00115777	ELA 040-T1 - Tank Struct Retrofit	2021	44,329	42,314	42,314		
00115779	2020 Vehicle Replacement Program	2020	124,973	113,612	119,293		
00115781	2021 Vehicle Replacement Program	2021	98,350	89,409	93,879		
00115873	ELA 059-PT1 - Replace Pressure Tank	2020	171,564	25,590	156,646		
00115929	ELA 023-T1 - Tank Struct Retrofit	2021	24,685	24,503	23,563		
00115935	ELA 042-T1 - Manway Replacement	2020	11,246	10,735	10,735		
00115962	ELA 040-T3 - Roof Retrofit	2020	77,916	71,141	71,141		
00116174	ELA 2019 Control Valve Replacement	2019	34,504	0	23,055		
00116177	ELA 2020 Control Valve Replacement	2020	164,112	0	109,657		
00116179	ELA 2021 Control Valve Replacement	2021	108,751	69,205	72,666		
00116244	ELA Nitrification Study	2019	32,428	28,375	30,954		
00116312	ELA 060-T1: Catch Basin & Apron	2020	11,833	11,295	11,295		
00116396	ELA 2019 Analyzer Replacements	2019	32,497	31,020	31,020		
00116397	ELA 2020 Analyzer Replacements	2020	29,436	28,098	28,098		
00116398	ELA 2021 Analyzer Replacements	2021	29,487	28,147	28,147		
00116499	ELA 2019 Flowmeter Replacements	2019	118,749	85,014	79,346		
00116500	ELA 2020 Flowmeter Replacements	2020	172,877	165,019	115,513		
00116501	ELA 2021 Flowmeter Replacements	2021	38,983	33,828	26,048		
00116845	Replace SCADA System at ELA Dist.	2021	734,625	0	0		
00116988	Tubeway Phase 2	2021	3,184,450	0	0	Y	
00117173	ELA 2019 Physical Security Upgrades	2019	116,684	111,380	111,380		
00117179	ELA 2020 Physical Security Upgrades	2020	30,010	28,646	28,646		
00117182	ELA 2021 Physical Security Upgrades	2021	138,952	132,636	132,636		
00117900	Station 38 Panelboard Replacement	2020	268,435	0	0		
00117901	New Generator - Sta 63	2019	324,027	0	309,299		
00117904	Install 3 generators at Station 62	2020	727,679	0	231,534		
00118498	ELA Sta 063 Surge Tank	2019	217,803	0	198,864		
106MRP19	2019 Main Replacement Program ELA	2019	2,038,432	1,421,433	1,677,392		
106MRP20	2020 Main Replacement Program ELA	2020	2,575,753	1,507,056	1,878,153		
106MRP21	2021 Main Replacement Program ELA	2021	3,138,519	1,596,553	2,114,724		
ELA0900	Meter Replacement Program	2019	171,797	161,692	171,797		
ELA0900	Meter Replacement Program	2020	176,092	165,733	176,092		
ELA0900	Meter Replacement Program	2021	180,494	169,876	180,494		



**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**106 EAST LOS ANGELES (ELA) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
106-NON-SP	106- East Los Angeles Non-specific	2021	1,785,425	1,160,526	1,428,340		
106-NON-SP	106- East Los Angeles Non-specific	2019	1,692,690	1,100,249	1,354,152		
106-NON-SP	106- East Los Angeles Non-specific	2020	1,739,610	1,130,747	1,391,688		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	6,415,736	3,127,999	4,182,476
	2020	8,396,296	3,316,300	5,521,720
	2021	12,502,429	4,707,266	5,467,594
	Total	27,314,461	11,151,565	15,171,790

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**106 EAST LOS ANGELES (ELA) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00018197	62-01 Drill & Develop New Well	2019	1,814,021	1,814,021	1,814,021		
00062933	Panelboard Replacement Station 32	2018	295,000	295,000	295,000		
00062952	Panelboard replacement Station 23	2018	280,000	280,000	280,000		
00097509	East Los Angeles CP System Upgrade -2017 - Sta.40 Tank 1, Sta.42 Tank 1	2018	25,000	25,000	25,000		
00097510	East Los Angeles CP System Upgrade -2018 - Sta.60 Tank 1	2018	15,000	15,000	15,000		
00097562	Install Active Mixing System within the 500,000 Gallon Welded Steel Tank (T1) at Sta 61	2018	130,000	130,000	130,000		
00097795	Complete Pump Replacement	2019	65,458	65,458	65,458		
00097848	Install Active Mixing System within the 500,000 Gallon Welded Steel Tank (T2) at Sta 61	2018	122,051	122,051	122,051		
00097850	Install Active Mixing System within the 500,000 Gallon Welded Steel Tank (T1) at Sta 55	2019	104,820	104,820	104,820		
00097908	Seismic Retrofit ELA 23 T1 for 260k tank with 10-inch common inlet/outlet for Zone G and 8-inch common inlet/outlet for Zone D. Install two 8-inch EBAA Flextend force balance fittings, 8x16 flush cleanout, concrete apron, catch basin, overflow airgap and miscellaneous piping.	2019	159,320	159,320	159,320		
00098058	Hydrant Meter Reduced Pressure Principal Assembly	2019	21,512	21,512	21,512		
00098107	Seismic Retrofit ELA 42 T1 Only needs Concrete Apron, 12" Overflow Pipe Modifications to accommodate air gap, catch-basin/drain improvements.	2018	68,058	68,058	68,058		
00098115	Complete pump replacement.	2019	75,260	75,260	75,260		
00098181	10" Inlet/Outlet Pipe Seismic Retrofits, 6" Overflow Pipe Modifications to accommodate air gap, drain improvements and site paving. Flush Clean-out existing so no need to install.	2019	121,600	121,600	121,600		
00098185	Replace Copier MPC4500 with Multi-Function Network Copier/Scanner - ELA CSC	2018	8,900	8,900	8,900		
00098212	Replace Copier MPC3500 with Multi-Function Network Copier/Scanner - ELA Operations	2018	13,102	13,102	13,102		
00098232	SCADA monitors	2018	17,646	17,646	17,646		
00098268	A/C Units - Various Treatment Facilities	2019	6,605	6,605	6,605		
00098355	Purchase Electronic Key Management System	2018	24,105	24,105	24,105		
00098387	Remove and replace existing asphalt at pump station #38.	2018	92,582	92,582	92,582		
00098403	Chemical Feed Pumps- Various Stations	2018	6,216	6,216	-		
00098410	Slurry seal over existing asphalt at pump station #10.	2019	11,333	11,333	11,333		
00098413	Install lighting and security cameras at station #42 for security and safety	2019	65,789	65,789	65,789		
00098416	Slurry seal over existing asphalt at pump station #42.	2019	11,535	11,535	11,535		
00098418	Off-site improvements to consolidate hill side and prevent run-off/erosion at Sta. 42	2019	89,841	89,841	89,841		

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**106 EAST LOS ANGELES (ELA) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00098458	Install Standby generator for Operations Center	2019	194,028	194,028	194,028		
00098537	Replacement of 2 control valves in East Los Angeles. Location: Sta. 023, Hazard and Folsom.	2019	63,953	63,953	63,953		
00098653	Install 3168 LF of 20-inch DI to distribute well production south to the north.	2019	1,623,900	1,623,900	1,623,900		
00098662	Install 3168 LF of 20-inch DI to distribute well production south to the north.	2019	1,653,900	1,653,900	1,653,900		
00098667	Wells 62-01/02 Equip Wells and Treatment System for Ammonia, Sulfide and Methane Removal. (4000 GPM)	2019	5,530,153	5,530,153	5,530,153		
00098671	Install pumping capacity from Sta 16 at Sta 42 - panelboard, booster pump station, and site work	2019	1,693,032	1,693,032	1,693,032		
00099131	Vehicle Replacements > 120,000 miles	2018	79,040	79,040	79,040		
00099133	Vehicle Replacements > 120,000 miles	2019	85,118	85,118	85,118		
00099134	Vehicle Replacements > 120,000 miles	2019	43,623	43,623	43,623		
00099409	Additional utility vehicle - 0.75 ton pickup with liftgate	2018	52,190	52,190	52,190		
00100818	Treatment Design Wells 62-01 and 02	2018	380,106	380,106	380,106		
00105377	ELA-058B Pump/pipe replace	2018	250,000	250,000	250,000		
00106881	ELA 10 A Booster Pmp Replace	2018	200,000	200,000	200,000		
00109799	1,438' 12" DI Camfield Ave/Flotilla	2018	666,085	666,085	666,085		
00110261	2474' 8" PVC Cesar Chavez	2019	946,100	946,100	946,100		
00110439	purchase water quality equipment	2018	20,400	20,400	20,400		
00110440	purchase small tools for field	2018	28,000	28,000	28,000		
00110518	Flushing & BMP equipment	2018	10,200	10,200	10,200		
00110820	1450' 12" DI W. Lincoln/Via Paseo	2019	1,860,000	1,860,000	1,860,000		
00112680	1636' 6" PVC Easton Street	2018	528,709	528,709	528,709		
00112759	R & R 120' Chain Link Fence Sta.42	2018	5,000	5,000	5,000		
00114522	Carbon Changeout Sta.43-01	2018	30,000	30,000	30,000		
00114526	Replace CL2 Storage Tank Sta.39	2018	4,200	4,200	4,200		
00114853	Replace Backwash Pump Sta.38-02	2018	8,000	8,000	8,000		
00115216	ELA Sta. 59 VFD	2018	9,000	9,000	9,000		
00116270	Replace Chem AC Units Sta.13-02	2018	3,600	3,600	3,600		
00116487	CSC-Purchase Offc Furnishings-Elec.	2018	6,800	6,800	6,800		
00116945	ELA 042-T1: Tank Repairs	2018	10,000	10,000	10,000		
00117281	Security Access Control Hardware	2018	5,000	5,000	5,000		
00117372	STA 42C STARTER AND BREAKER	2018	10,162	10,162	10,162		
00117463	430' 8" DI City Terrace Dr.	2019	185,517	185,517	185,517		
00117474	658' 8" PVC Bonnie Beach Place	2019	253,672	253,672	253,672		
00117478	470' 12" DI Olympic Blvd.	2019	177,966	177,966	177,966		
00117484	1555' 6" PVC Hereford Ave	2019	461,478	461,478	461,478		
00117522	Re-condition 58C Motor	2018	7,433	7,433	7,433		
ELA0900	Meter Replacement Program	2018	150,390	150,390	150,390		
106-NON-SP	106- East Los Angeles Non-specific	2018	1,041,180	1,041,180	1,041,180		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2018	4,603,156	4,603,156	4,596,939
	2019	17,319,535	17,319,535	17,319,535
	2020	-	-	-
	2021	-	-	-
	<b>Total</b>	<b>21,922,691</b>	<b>21,922,691</b>	<b>21,916,474</b>

1) See Attachment 8 for the total cost cap amounts.

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**108 HERMOSA REDONDO (HR) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114345	HR Sta 26 PBC Upgrade	2019	36,914	32,299	35,236		
00114363	HR Sta 9-A Tank Drain Relocation	2019	51,344	0	49,010		
00114364	HR Sta 23 Seismic Retrofit	2021	205,824	188,671	197,248		
00114459	HR Sta 24 Rebuild-Construction	2020	2,454,696	1,564,460	2,352,417		
00114501	Replace HR Sta 9 Security Fence	2019	144,531	0	0		
00114869	HR 026-E: Pump & Motor Replace	2019	67,957	0	64,868		
00115087	Sepulveda Line Reliability Study	2021	130,916	120,006	125,461		
00115218	HR 004-E: Pump & Motor Replace	2020	52,052	0	49,686		
00115223	HR 009-C: Pump & Motor Replace	2021	45,355	0	43,294		
00115226	HR 023-C: Pump & Motor Replace	2020	44,249	0	42,238		
00115230	HR 005-A: Pump & Motor Replace	2020	61,421	0	58,629		
00115232	HR 022-01: Pump & Motor Replace	2021	72,286	0	0		
00115607	HR 005-T1 - Roof Safety Rail Inst.	2019	9,603	9,166	9,166		
00115738	HR 013-E: Pump Shelter Replacement	2021	14,161	13,519	13,517		
00115743	HR 026-D: Pump Shelter Replacement	2020	13,816	13,189	13,188		
00115864	HR 024-PT1 - Replace Pressure Tank	2019	160,903	0	0		
00115967	Data logger replacement	2019	88,536	84,274	84,512		
00115991	MWD Vault 29	2019	202,865	178,522	186,636		
00115997	HR 026-T4 - Partial Roof Rplcmnt	2020	96,063	87,710	87,710		
00116258	HR Nitrification Study	2019	32,428	29,725	31,076		
00117185	HR 2019 Physical Security Upgrades	2019	364,485	285,886	289,400		
00117187	HR 2020 Physical Security Upgrades	2020	256,154	244,510	244,510		
00117188	HR 2021 Physical Security Upgrades	2021	353,238	337,181	337,182		
00117420	HR 2019 Flowmeter Replacements	2019	168,661	32,199	112,696		
00117425	HR 2020 Flowmeter Replacements	2020	34,576	0	23,103		
108MRP19	2019 Main Replacement Program HR	2019	2,290,863	2,579,984	2,186,731		
108MRP20	2020 Main Replacement Program HR	2020	3,170,097	2,682,184	2,465,631		
108MRP21	2021 Main Replacement Program HR	2021	4,091,756	2,787,998	2,757,013		
HRD0900	Meter Replacement Program	2019	273,179	257,111	273,179		
HRD0900	Meter Replacement Program	2020	280,009	263,538	280,009		
HRD0900	Meter Replacement Program	2021	287,008	270,125	287,008		
108-NON-SP	108- Hermosa Redondo Non-specific	2021	1,362,125	885,381	1,089,700		
108-NON-SP	108- Hermosa Redondo Non-specific	2019	1,291,405	839,413	1,033,124		
108-NON-SP	108- Hermosa Redondo Non-specific	2020	1,327,020	862,563	1,061,616		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	5,183,672	4,328,580	4,355,634
	2020	7,790,152	5,718,154	6,678,736
	2021	6,562,669	4,602,881	4,850,423
	<b>Total</b>	<b>19,536,492</b>	<b>14,649,615</b>	<b>15,884,793</b>

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**108 HERMOSA REDONDO (HR) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00067231	Install Pressure Transducers	2018	65,000	65,000	65,000		
00078281	Inst. 1388'-6" PVC Main 9TH St	2019	800,000	800,000	800,000		
00097579	Upgrade cathodic protection sytsem at HR- Sta.26 Tank 4, Sta.29 Tank2	2019	35,000	35,000	35,000		
00097643	Upgrade cathodic protection sytsem at Hermosa Redondo: 9 -T1, 23 -T2	2018	29,000	29,000	29,000		
00097749	HR Sta 9- Seismic Retrofit	2018	363,300	363,300	363,300		
00097756	Remove all facilities including 4 redwood tanks totaling 350,000 gallons, 3 split case booster pumps, 2 booster buildings, 1 booster vault, all station piping. Replace with 2 welded steel tanks totalling 350,000 gallons, two booster pumps in one pump building and all station piping. Existing panelboard is to be relocated into new building. Existing hydropneumatic tanks to be inspected and removed or relocated. Included in this project is a backup booster station at the feeder Station 23 and 3000' of transmission line to provide service to customers during construction.	2019	300,000	300,000	300,000		
00097890	Replace Asphalt Driveway at Station 23 in the City of Torrance	2018	20,000	20,000	20,000		
00097995	Replace Greesand at Station 8-02 in The City of Redondo Beach	2018	86,930	86,930	86,930		
00098005	Replace Greesand at Station 22-01 in The City of Redondo Beach	2018	86,930	86,930	86,930		
00098007	Replace Greesand at Station 30-01 in The City of Redondo Beach	2018	86,930	86,930	86,930		
00098102	Hydrant Meter Reduced Pressure Principal Assembly	2019	10,647	10,647	10,647		
00098116	Replacement of pump and motor.HR Sta. 023-D	2018	24,510	24,510	24,510		
00098118	Replacement of pump and motor.	2019	57,476	57,476	57,476		
00098120	Replacement of pump and motor.	2019	59,271	59,271	59,271		
00098121	Replacement of pump and motor.	2019	70,579	70,579	70,579		
00098312	Replace cupola vent and top 6 rungs of the ladder at HR Sta.22 Tank 1	2019	9,900	9,900	9,900		
00098330	Replace existing 20,000 gallon tank with new bolted steel tank at HR Sta.8 Tank 2. Tank to be constructed to match existing piping.	2018	135,000	135,000	135,000		
00098356	Replace Air Tools	2018	17,503	17,503	17,503		
00098358	Purchase new hand tools for Hermosa/Redondo District.	2019	6,370	6,370	6,370		
00098539	Replacement of 1 control valve in Hermosa Redondo. Location: 108_005_CV001	2018	30,748	30,748	30,748		
00098540	Replacement of 1 control valve in Hermosa Redondo. Location: 108_009_CV002	2019	28,779	28,779	28,779		
00098615	Replacement of 1 control valve in Hermosa Redondo. Location: 108_005_CV001	2019	32,776	32,776	32,776		
00098642	Install Manual Switch Sta 13 Hermosa Redondo	2019	50,000	50,000	50,000		
00098754	Install a well level tranducer at Station 8. Connect to SCADA	2019	17,345	17,345	17,345		
00098756	Install a well level tranducer at station 8. Connect to SCADA	2019	16,304	16,304	16,304		

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**108 HERMOSA REDONDO (HR) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00099305	Install Manual Transfer Switch Sta. 14 Hermosa Redondo.	2019	50,000	50,000	50,000		
00100445	HR 30-01 Remediation and Start Up	2018	300,000	300,000	300,000		
00101730	This project proposes a new connection with MWD Second Lower Feeder to provide water to HR in the event the existing connection at the Palos Verdes Feeder is offline	2019	4,123,295	4,123,295	4,123,295		
00104517	2176' 8" PVC North Pacific Coast Hw	2019	748,025	748,025	748,025		
00104521	1417' 6" PVC Paseo de las Delicias	2019	600,000	600,000	600,000		
00104577	2320' 6" PVC ViaMonteDoro/Calle Cab	2019	1,000,000	1,000,000	1,000,000		
00106197	HR STA.27 CHECK VALVE RPL	2018	10,000	10,000	10,000		
00109211	Inst. Interconnection H.R. & P.V.	2018	121,150	121,150	121,150		
00109977	HR 008-02: Pump Replacement	2018	70,000	70,000	70,000		
00110517	3455' 6" PVC Inglewood/Alvord/Fisk	2019	1,060,759	1,060,759	1,060,759		
00111417	UPS for HR Wells	2018	6,325	6,325	6,325		
00113759	1512' 6"/8" DI Ripley Ave	2019	660,565	660,565	660,565		
00116221	HR 029-T2: Struc Repairs & Safety	2018	96,838	96,838	96,838		
00116857	Repl (2) Reducers @ STA.004-F	2018	1,500	1,500	1,500		
00117262	3066' 6" PVC 182nd ST/185th ST	2019	1,275,456	1,275,456	1,275,456		
00117267	1330' 6" PVC Diamond St/Paulina Ave	2019	553,280	553,280	553,280		
00117329	HR Sta 28 chlorine pump	2018	6,500	6,500	6,500		
00117331	Plant Trees at Sta-9	2018	5,850	5,850	5,850		
HRD0900	Meter Replacement Program	2018	246,141	246,141	246,141		
108-NON-SP	108- Hermosa Redondo Non-specific	2018	840,480	840,480	840,480		

Summary	Year	CWS Application	Cal Advocates	Settlement
	2018	2,650,636	2,650,636	2,650,636
	2019	11,565,828	11,565,828	11,565,828
	2020	-	-	-
	2021	-	-	-
	<b>Total</b>	<b>14,216,464</b>	<b>14,216,464</b>	<b>14,216,464</b>

1) See Attachment 8 for the total cost cap amounts.

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**109 KING CITY (KC) DISTRICT (Part of Monterey Region)**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114348	KC New Main at San Antonio & Metz	2020	1,157,898	0	0		
00114350	New 5,800gal Pressure Tank Sta.12	2021	163,407	0	156,871		
00114891	KC 010-T1 - CP Upgrade	2021	14,637	13,364	14,000		
00115113	KC 12 Install Generator, ATS & VFD	2021	284,195	0	0		
00115814	2020 Vehicle Replacement Program	2020	50,156	43,614	47,975		
00115996	Install well level transducer	2019	17,780	6,219	17,007		
00116022	Install well level transducer	2020	18,224	6,219	17,432		
00116025	install well level transducer	2019	17,780	6,219	17,007		
00116047	Install well level transducer	2020	18,224	6,219	17,432		
00116143	KC 013-T1 - Cupola Vent Install	2021	20,937	19,117	20,027		
00116171	KC 2021 Control Valve Replacement	2021	37,401	34,602	25,042		
00116502	KC 2019 Flowmeter Replacements	2019	35,265	0	23,612		
00116504	KC 2020 Flowmeter Replacements	2020	108,441	99,012	72,609		
00116505	KC 2021 Flowmeter Replacements	2021	37,051	33,829	24,808		
00116581	King City WSFMP	2020	176,946	127,409	121,869		
00116849	King City Reliability Study	2021	170,504	0	0		
00117042	KC 2019 Physical Security Upgrades	2019	69,308	63,282	66,295		
00117043	KC 2020 Physical Security Upgrades	2020	20,206	18,449	19,328		
00117044	KC 2021 Physical Security Upgrades	2021	1,379	1,259	1,319		
00118116	Instrumentation Energy Optimization	2020	53,848	49,978	51,507		
00118135	Water Quality Instrumentation - KC	2020	24,366	22,615	23,306		
109MRP19	2019 Main Replacement Program KC	2019	362,783	231,228	347,009		
109MRP20	2020 Main Replacement Program KC	2020	371,852	245,779	391,253		
109MRP21	2021 Main Replacement Program KC	2021	381,148	261,251	437,492		
KCD0900	Meter Replacement Program	2019	21,268	20,017	21,268		
KCD0900	Meter Replacement Program	2020	21,800	20,517	21,800		
KCD0900	Meter Replacement Program	2021	22,345	21,030	22,345		
109-NON-SP	109- King City Non-specific	2021	266,900	173,485	213,520		
109-NON-SP	109- King City Non-specific	2019	253,045	164,479	202,436		
109-NON-SP	109- King City Non-specific	2020	260,015	169,010	208,012		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	777,228	491,443	694,634
	2020	2,281,977	808,821	992,524
	2021	1,399,904	557,937	915,424
	<b>Total</b>	<b>4,459,109</b>	<b>1,858,201</b>	<b>2,602,582</b>

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**109 KING CITY (KC) DISTRICT (Part of Monterey Region)**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00097829	KC 004-D Replace Pump and Motor	2018	58,238	58,238	58,238		
00097831	Replacement of pump and motor - KC 004-D	2018	55,221	55,221	55,221		
00097832	KC 006-01 Replace Pump and Motor	2018	63,485	63,485	63,485		
00098117	Hydrant Meter Reduced Pressure Principal Assembly	2018	8,900	8,900	8,900		
00098477	Replace top (8) rungs of interior ladder; Replace (20) rafter ends; Replace interior safety climb rail	2019	46,343	46,343	46,343		
00098695	Install new VFD at King City Station 12	2019	60,000	60,000	60,000		
00099321	Install an antenna tower at station 15 to relocate the SCADA equipment from the elevated tank at station 11.	2019	100,000	100,000	100,000		
00110383	440' 8" PVC Lynn St (2nd to 1st)	2018	164,000	164,000	164,000		
00110384	865' 8" PVC N Russ St-Collins- Lynn	2018	322,000	322,000	322,000		
00112143	Install cooling equipment KC office	2018	8,000	8,000	8,000		
00117698	Abandon 350'-2" Unk Orchard St Alle	2018	42,651	42,651	42,651		
00117705	Abandon 114'-4" CI 3RD ST ALLEY	2018	57,802	57,802	57,802		
00117707	Abandon 844'-4" & 6" CI 1St	2018	41,285	41,285	41,285		
KCD0900	Meter Replacement Program	2018	18,345	18,345	18,345		
109-NON-SP	109- King City Non-specific	2018	92,040	92,040	92,040		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2018	931,967	931,967	931,967
	2019	206,343	206,343	206,343
	2020	-	-	-
	2021	-	-	-
	<b>Total</b>	<b>1,138,310</b>	<b>1,138,310</b>	<b>1,138,310</b>

1) See Attachment 8 for the total cost cap amounts.



**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**134 KERN RIVER VALLEY (KRV) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114149	KRV 137-001 Replace AP6 Modules	2019	106,651	101,804	0		
00115057	Kernville STA 001_AP4 Modules	2021	57,342	54,735	0		
00115400	KRV Onyx Land Purchase 2019	2019	61,323	0	0		
00115810	2019 Vehicle Replacement Program	2019	121,925	55,421	58,192		
00115811	2020 Vehicle Replacement Program	2020	153,995	139,996	146,996		
00115812	2021 Vehicle Replacement Program	2021	128,098	116,452	122,275		
00115830	Lakeland Treatment Plant Overhaul	2020	224,043	216,923	213,859		
00116021	KERV 001-T1 - Tank Seismic Retrofit	2019	113,631	103,750	103,750		
00116059	BOD 011-T1: Tank Retrofits	2021	130,166	118,847	118,848		
00116336	SMTN 015-T2: Tank Retrofit	2019	31,181	29,764	29,764		
00116348	ONYX 003-T3: Tank Retrofit	2021	34,157	32,604	32,605		
00116350	KERV 001-T3: Tank Retrofit	2021	8,267	7,891	7,891		
00116356	Kernville River Valley SCADA Impl.	2021	659,767	0	80,325		
00116462	South Lake Corrosion Control Study	2020	75,711	72,270	0		
00116521	Kernville Pretreatment Study	2019	38,835	37,070	37,070		
00116539	137-01 Kernville Teatment	2020	881,309	0	844,588		
00116604	136-104 Upper Bodfish Resin C/O	2019	54,618	52,135	52,135		
00116664	136-013 Lower Bodfish Resin C/O	2020	55,983	53,438	53,438		
00116842	Onyx Corrosion Control Study	2020	75,711	0	0		
00117243	KRV 2019 Physical Security Upgrades	2019	86,430	78,915	78,914		
00117253	KRV 2020 Physical Security Upgrades	2020	117,814	104,943	112,459		
00117256	KRV 2021 Physical Security Upgrades	2021	75,317	69,224	71,894		
00118182	KRV Property Acquisition	2019	158,021	0	0		
134MRP19	2019 Main Replacement Program KRV	2019	522,132	519,200	498,399		
134MRP20	2020 Main Replacement Program KRV	2020	722,441	552,075	557,767		
134MRP21	2021 Main Replacement Program KRV	2021	932,493	585,411	628,311		
KRV0900	Meter Replacement Program	2019	10,240	9,637	10,240		
KRV0900	Meter Replacement Program	2020	10,496	9,878	10,496		
KRV0900	Meter Replacement Program	2021	10,758	10,125	10,758		
134-NON-SP	134- Kern River Valley Non-specific	2021	349,860	227,409	279,888		
134-NON-SP	134- Kern River Valley Non-specific	2019	331,585	215,530	265,268		
134-NON-SP	134- Kern River Valley Non-specific	2020	341,020	221,663	272,816		

Summary	Year	CWS Application	Cal Advocates	Settlement
	2019	1,636,572	1,203,227	1,133,731
	2020	2,658,523	1,371,186	2,212,419
	2021	2,386,226	1,222,699	1,352,794
	Total	6,681,321	3,797,111	4,698,944

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**134 KERN RIVER VALLEY (KRV) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00071197	Point to point radio controls	2018	50,000	50,000	50,000		
00075854	Sta. 6 Generator Installation	2018	150,000	150,000	150,000		
00076335	Install transfer switch Pond Pines	2019	35,000	35,000	35,000		
00076336	Install transfer switch Squirrel Mt	2018	21,600	21,600	21,600		
00076345	Install transfer switch Up. Bodfish	2018	15,133	15,133	15,133		
00097630	This project will fund a feasibility study for a proposed surface water intake and booster station along the Kern River to supply the existing Kernville surface water treatment plant. The study will address feasibility, agency acceptance, permitting requirements, and will assess alternatives and costs.	2018	94,039	94,039	94,039		
00098263	Installation of new 24" diam. cupola vent. Sta. 007-T1	2019	9,500	9,500	9,500		
00099142	Vehicle Replacements > 120,000 miles	2019	51,518	51,518	51,518		
00099144	Vehicle Replacements > 120,000 miles	2019	74,618	74,618	74,618		
00099327	Install a backbone communications system to collect data and allow for remote monitoring of the critical facilities in Kern River Valley including 5 treatment plants located all around the lake and additional facilities that are remote where travel time can be reduced significantly by having remote monitoring capabilities.	2019	191,085	191,085	191,085		
00110134	700' 6" PVC Durwood st.	2018	159,540	159,540	159,540		
00110197	713' 6" PVC Woodland Dr - Phase 1	2018	140,000	140,000	140,000		
00110200	800' 6" PVC Woodland Dr - Phase 2	2019	160,000	160,000	160,000		
00110201	650' 6" PVC Woodland Dr - Phase 3	2019	130,000	130,000	130,000		
00113421	SMTN STA 3 - Pala Well	2018	9,500	9,500	9,500		
00114640	KVSWTP AP4 P1 VFD	2018	4,776	4,776	4,776		
00114919	KVSWTP Intake Pump & Motor	2018	20,756	20,756	20,756		
00114921	KVSWTP INTAKE VFD	2018	4,837	4,837	4,837		
00114979	REPLACE V211020	2018	38,000	38,000	38,000		
00116843	KRV District Field Yard Improvement	2018	14,498	14,498	14,498		
00116844	KVSWTP AP6/AP4 Skid Valves	2018	11,014	11,014	11,014		
00116879	Homestead Valve & B/W Controler	2018	4,010	4,010	4,010		
00116981	LLAN Well 5 repair	2018	5,530	5,530	5,530		
00117139	Construction MTR Backflow retro	2018	2,093	2,093	2,093		
00117322	HAZ Material Compliance	2018	10,000	10,000	10,000		
00117378	Replace Booster @ Countrywood STA 9	2018	2,800	2,800	2,800		
00117476	James Water Surveying	2018	7,304	7,304	7,304		
00117582	2" regulator replacement	2018	4,144	4,144	4,144		
KRV0900	Meter Replacement Program	2018	9,402	9,402	9,402		
134-NON-SP	134- Kern River Valley Non-specific	2018	117,060	117,060	117,060		
00117616	ARD Well 14 Motor Starter	2018	95	95	95		

Summary	Year	CWS Application	Cal Advocates	Settlement
	2018	896,130	896,130	896,130
	2019	651,721	651,721	651,721
	2020	-	-	-
	2021	-	-	-
	<b>Total</b>	<b>1,547,851</b>	<b>1,547,851</b>	<b>1,547,851</b>

1) See Attachment 8 for the total cost cap amounts.

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**111 LOS ALTOS (LAS) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114184	20" Convington Pipeline Phase 1	2021	2,063,896	1,796,850	1,984,516		
00114246	8" ECR, MV Ave to Castro	2020	1,597,460	0	0		
00114250	LAS113 LAS114 Mixer and Dosing	2019	72,511	62,924	69,489		
00114286	LAS8 Tank Replacement	2019	1,015,767	888,800	973,443		
00114287	LAS10 Station Rebuild	2019	479,280	385,980	440,355		
00115143	LAS 038-A Replace Pump and Motor	2020	48,272	42,238	46,261		
00115145	LAS 17-01 Replace Pump and Motor	2020	76,934	0	73,729		
00115149	LAS 019-B Replace Pump and Motor	2021	49,479	43,294	47,417		
00115162	LAS 013-C Replace Pump and Motor	2021	49,479	43,294	47,417		
00115164	LAS 038-B Replace Pump and Motor	2019	47,095	41,208	45,132		
00115168	LAS 111-C Replace Pump and Motor	2020	48,272	0	0		
00115171	LAS 118-A Replace Pump and Motor	2021	33,678	29,468	0		
00115610	LAS 014-T2 - Install 30" Manway	2020	12,269	10,736	11,758		
00115637	LAS 033-T1 - Replace Asphalt Berm	2019	6,285	5,499	6,023		
00115642	LAS 033-T2 - Replace Asphalt Berm	2019	6,285	5,499	6,023		
00115643	LAS 042-T2 - Tank Retrofits	2019	37,381	32,709	35,823		
00115649	LAS 042-T1 - Berm Replacement	2019	6,885	6,024	6,598		
00115650	LAS 113-T1 - Install Roof Drains	2019	20,133	17,617	19,294		
00115652	LAS 034-T1 - Tank Retrofits	2020	10,239	8,959	9,812		
00115720	LAS 121-T1 - Rpl Int Saf-T Climb	2021	5,091	4,455	4,879		
00115723	LAS 119-T2 - Tank Struct Retrofit	2021	35,086	30,700	33,624		
00115729	LAS 042-T1 - Tank Struct Retrofit	2021	51,886	45,400	49,724		
00115741	LAS 028-T3 - Install 30" Manway	2021	12,576	11,004	12,052		
00115749	LAS 021-T2 - Rebolt Tank	2021	86,274	75,489	82,679		
00115752	LAS 009-T1 - Tank Struct Retrofit	2021	38,944	34,076	37,321		
00115819	2019 Vehicle Replacement Program	2019	313,927	261,607	300,846		
00115820	2020 Vehicle Replacement Program	2020	159,595	132,996	152,946		
00115821	2021 Vehicle Replacement Program	2021	107,291	89,409	102,820		
00115865	LAS 113-PT1 - Replace Pressure Tank	2019	174,894	146,911	160,902		
00115933	LAS 042-T3 - Tank Struct Retrofit	2020	47,414	41,487	45,438		
00115934	LAS 111-T1 - Replace Roof Hatch	2020	6,984	6,111	6,693		
00115937	LAS 118-B Pump & Motor Replacement	2021	33,678	29,468	32,274		
00116005	LAS 028-T2 - Roof Drain Retro	2020	22,132	19,366	21,210		
00116020	New well replacement at station 20	2020	4,402,605	3,631,594	4,076,487		
00116033	LAS 019-PT1 - Replace Pressure Tank	2020	179,266	0	164,925		
00116037	2020 Control Valve Overhaul - 111	2020	56,860	15,308	46,317		
00116040	LAS 104-T1 - Tank Retrofits	2021	39,669	34,711	38,016		
00116050	LAS 118-PT1: Replace Pressure Tank	2021	176,050	0	0		
00116073	LAS 014-T1 - Tank Struct Retrofit	2021	37,319	32,654	35,764		
00116156	LAS 2019 Control Valve Replacements	2019	44,011	0	29,524		
00116164	LAS 2021 Control Valve Replacement	2021	225,026	196,897	150,955		
00116247	2019 Control Valve Overhaul - 111	2019	55,473	14,215	45,187		
00116249	2021 Control Valve Overhaul - 111	2021	58,281	13,200	47,475		
00116323	Advanced Metering Infrastructure	2020	375,213	0	0		Y
00116354	REPLACE V204049	2019	195,416	162,848	187,274		
00116400	LAS 2019 Analyzer Replacements	2019	30,504	26,691	29,233		
00116405	LAS 2020 Analyzer Replacements	2020	18,169	15,898	17,412		
00116406	LAS 2021 Analyzer Replacements	2021	18,623	16,295	17,847		
00116506	LAS 2019 Flowmeter Replacements	2019	148,606	128,796	99,690		
00116515	LAS Reliability Study	2020	228,266	208,417	218,755		
00116719	LAS Transmission Main Valves	2021	1,319,283	1,212,809	1,264,313		
00116761	Upgrade Sample Stations	2019	63,983	53,746	61,317		
00116799	Upgrade Sample Stations Phase 2	2020	65,583	55,089	62,850		
00116800	Upgrade Sample Stations Phase 3	2021	67,222	56,467	64,421		
00116882	Install Genset LAS 19	2019	249,535	201,549	239,938		
00116939	LAS 014-A: Replace Pump and Motor	2021	53,837	0	0		
00117219	LAS 2019 Physical Security Upgrades	2019	257,210	225,060	246,493		
00117223	LAS 2020 Physical Security Upgrades	2020	290,255	253,973	278,161		

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**111 LOS ALTOS (LAS) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00117225	LAS 2021 Physical Security Upgrades	2021	282,922	247,557	271,134		
00117316	LAS 009-T1-Tank Struc. Retro Study	2021	77,253	65,367	74,281		
00117403	LAS-14 Install Genset	2019	327,881	286,897	314,219		
00117411	Install Genset - LAS 9	2019	308,763	270,169	295,898		
00117414	Install Genset - LAS 34	2019	337,070	294,937	323,025		
00117426	LAS 2020 Flowmeter Replacements	2020	152,320	133,533	102,182		
00117429	LAS 2021 Flowmeter Replacement	2021	141,445	135,315	94,886		
00118115	Instrumentation Energy Optimization	2021	255,146	0	0		
00118142	Water Quality Instrumentation - LAS	2020	88,988	79,151	85,280		
00118529	2020-Additional Leak Truck	2020	236,485	197,071	226,632		
111MRP19	2019 Main Replacement Program LAS	2019	7,088,292	4,717,214	3,396,470		
111MRP20	2020 Main Replacement Program LAS	2020	7,265,500	4,913,057	4,177,663		
111MRP21	2021 Main Replacement Program LAS	2021	7,447,137	5,107,341	4,995,790		
111-NON-SP	111- Los Altos Suburban Non-specifi	2021	2,425,220	1,576,393	1,940,176		
111-NON-SP	111- Los Altos Suburban Non-specifi	2019	2,299,505	1,494,678	1,839,604		
111-NON-SP	111- Los Altos Suburban Non-specifi	2020	2,363,085	1,536,005	1,890,468		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	13,586,690	9,731,580	9,171,802
	2020	17,752,168	11,300,990	11,714,978
	2021	15,191,789	10,927,913	11,429,783
	Total	46,530,647	31,960,482	32,316,563

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**111 LOS ALTOS (LAS) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00015631	GRANT ROAD MAIN REPLACEMENT	2018	1,400,000	1,400,000	1,400,000		
00058333	Chloramination at LAS 30	2019	500,000	500,000	500,000		
00058334	Chloramination at LAS 31	2019	400,000	400,000	400,000		
00063056	Replace Pump & Motor: LAS 113-A	2018	39,000	39,000	39,000		
00066829	Install 6 SCADA RTUs	2018	428,749	428,749	428,749		
00093086	Acquire Easement	2018	3,751	35,797	3,751		
00097648	Upgrade cathodic protection system at Los Altos tanks: 2 -T1, 9-T1, 104-T1, 119-T2, 33-T1 and 33-T2	2018	117,691	117,691	117,691		
00097790	Replacement of pump and motor. Sta. 007-D	2019	40,000	40,000	40,000		
00097814	Replacement of pump and motor. Sta. 033-B	2019	70,488	70,488	70,488		
00097865	Replace panelboard at Los Altos Station 9	2019	200,000	200,000	200,000		
00097989	Install new 30" manway; Replace roof hatch w/ 30" x 30" hatch; Replace upper 6' of interior ladder. Sta. 114-T1	2019	22,791	22,791	22,791		
00098010	Panelboard needs to be replaced at Los Altos Station 27	2019	290,000	290,000	290,000		
00098130	Hydrant Meter Reduced Pressure Principal Assembly	2019	15,489	15,489	15,489		
00098402	A Water Supply and Facility Master Plan will be prepared by a consultant.	2019	469,018	469,018	363,580		
00098483	Add panel board overhangs at Stations 24, 27, 28, 30, 31 and 32. GRC Settlement Adjustment: Add panel board overhangs at 3 of above 6 stations	2018	8,779	8,779	8,779		
00098508	SCADA Tablets	2018	1,442	1,442	1,442		
00098511	Replace portable booster connection with company standard hydrants.	2018	24,246	24,246	24,246		
00098515	Overhaul of Control Valves in the Los Altos District - 2017	2019	28,958	28,958	28,958		
00098518	Install overhangs on panelboards to help protect charts from weather.	2018	6,386	6,386	6,386		
00098519	Overhaul of Control Valves in the Los Altos District - 2018	2019	28,194	28,194	28,194		
00098543	Replace upper 4 rungs of interior ladder. Install new interior safety climb rail. Sta. 007-T1	2019	9,870	9,870	9,870		
00098765	install flow meter at stations 7,10,19,104,38 GRC Settlement: Install flow meters at 3 of the above 5 stations	2019	250,000	250,000	250,000		
00099157	Vehicle Replacements > 120,000 miles	2018	131,040	131,040	131,040		
00100778	CUPERTINO VILLAGE	2018	29,527	29,527	29,527		
00101622	CLA Valve Refurbishment	2018	125,000	73,088	125,000		
00101939	Recycled Water Project w/ SCVWD	2018	1,875,000	1,866,006	1,875,000		
00103480	3000' 24" DI HOMESTEAD RD	2019	1,002,267	1,001,406	1,003,673		
00103638	2,000 LF Homestead Rd 24"	2019	1,001,360	1,000,844	1,002,204		
00105557	Parts for Pumps and Analyzer	2018	48,000	31,156	48,000		
00106117	HACH monitoring equipment	2018	15,000	35,265	15,000		
00108406	MRP Equipment	2018	41,846	41,846	41,846		
00108686	LAS Station Fence Replacements	2018	43,776	15,573	43,776		
00109942	3015' 6/8" PVC La Prenda/Arboleda	2018	1,160,775	1,160,775	1,160,775		
00109959	3570' 6/8" PVC Arboleda/Parma/Rosit	2018	1,230,075	1,230,075	1,230,075		
00110637	LAS 121-T2 - Install 30" Manway	2018	8,624	10,286	8,624		
00111184	REPLACE V206062	2018	38,000	40,125	38,000		
00111238	Station 27 emergency facilities	2018	40,000	8,349	40,000		
00111986	Fence Replacement Station 18	2018	7,400	8,763	7,400		
00112440	Panelboard Replacement Station 19	2018	220,000	24,257	220,000		
00112900	1st St./Whitney relocate 400' 8"PVC	2018	163,526	4,825	163,526		

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**111 LOS ALTOS (LAS) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00113003	Valve Wrk@ St. 19, 113 & Jardin	2018	90,000	12,807	90,000		
00114119	Station 114 Power Monitor	2018	7,000	11,231	7,000		
00114151	Vineyard Tk 1 - PAX RCS	2018	500,000	175	500,000		
00114219	Security Project Wiring	2018	20,000	5,798	20,000		
00114799	LAS 027-01: Replace Pump and Motor	2018	114,000	101,655	114,000		
00114816	20200 Lucille Ave Service Renewal	2018	70,200	46,758	70,200		
00115566	477 S. San Antonio 2" FS Renewal	2018	50,000	33,642	50,000		
00116395	Security for stations 21 & 27	2018	10,000	22,662	10,000		
00116853	LAS 008-D: Replace Motor	2018	15,154	16,270	15,154		
00117059	REPLACE V204046	2018	70,000	74,436	70,000		
00117408	2204' 8" PVC Covington RD	2019	1,001,811	1,001,811	1,001,811		
LAS0900	Meter Replacement Program	2018	174,783	174,783	174,783		
111-NON-SP	111- Los Altos Suburban Non-specifi	2018	891,720	891,720	59,787		
00117471	980' 6" PVC Pine Ave	2018	1,744	1,744	1,744		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
2018	9,222,234	8,166,726	8,390,301	
2019	5,330,245	5,328,869	5,227,058	
2020	-	-	-	
2021	-	-	-	
<b>Total</b>	<b>14,552,479</b>	<b>13,495,594</b>	<b>13,617,358</b>	

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**110 LIVERMORE (LIV) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114282	LIV Nitrification Study	2019	33,779	29,726	32,428		
00114893	LIV 025-T2 - CP Upgrade	2021	14,637	13,364	14,000		
00114983	LIV 005-01 Replace Pump & Motor	2019	36,215	0	0		
00115089	Livermore 16 Panelboard Replacement	2021	280,636	0	268,435		
00115381	LIV 031-01 Replace Pump and Motor	2020	100,212	91,498	95,855		
00115382	LIV 019-A Replace Pump and Motor	2019	45,132	0	43,170		
00115383	LIV 008-A Replace Pump and Motor	2020	46,266	0	0		
00115384	LIV 008-B Replace Pump and Motor	2020	46,260	0	0		
00115385	LIV 024-01 Replace Pump and Motor	2020	88,418	0	84,574		
00115386	LIV 015-01 Replace Pump and Motor	2021	75,572	0	72,286		
00115633	LIV 009-T4 - New 30" Manway	2019	11,471	10,473	10,972		
00115654	LIV 022-T1 - Tank Structure Retro	2019	12,598	11,502	12,050		
00115686	2019 Control Valve Overhaul -110	2019	46,228	16,046	37,585		
00115718	LIV 025-T2 - Repl Int Saf-T Climb	2021	4,975	4,353	4,759		
00115816	2019 Vehicle Replacement Program	2019	48,933	42,551	46,805		
00115817	2020 Vehicle Replacement Program	2020	50,156	43,614	47,975		
00115818	2021 Vehicle Replacement Program	2021	102,820	89,409	98,350		
00115866	LIV 022-PT1 - Replace Pressure Tank	2019	160,864	0	147,459		
00115922	LIV 2019 Control Valve Replacement	2019	64,893	59,250	43,450		
00115924	LIV 2020 Control Valve Replacement	2020	65,489	59,794	43,849		
00115925	LIV 2021 Control Valve Replacement	2021	46,257	43,973	30,972		
00115928	LIV 028 PT1 - Replace Pressure Tank	2019	186,454	0	170,916		
00115968	LIV 028-PT2 - Replace Pressure Tank	2019	160,864	140,756	0		
00115985	Replace Redwood Tank at LIV STA 13	2019	864,903	0	580,858		
00115990	LIV 013-T2 - Tank Retrofits	2019	17,324	15,817	16,571		
00115999	Replace Redwood Tank at LIV STA 16	2021	926,104	0	591,651		
00116004	Replave Redwood Tank at LIV STA 19	2021	949,257	0	0		
00116006	LIV 023-T1 - Tank Retrofits	2020	34,973	31,932	33,452		
00116008	Replace Redwood Tank at LIV STA 20	2020	882,002	0	0		
00116049	LIV 022-T2 - Replace Berm	2019	14,315	13,070	13,692		
00116217	2020 control valve overhaul-110	2020	47,383	16,447	38,525		
00116218	2021 Control Valve Overhaul 110	2021	48,568	16,858	39,488		
00116248	LIV 023-T2 - Tank Retrofits	2020	50,005	45,657	47,831		
00116407	LIV 2019 Anayzer Replacement	2019	37,726	34,446	36,086		
00116408	LIV 2020 Analyzer Replacements	2020	21,369	19,511	20,440		
00116409	LIV 2021 Analyzer Replacements	2021	30,712	28,041	29,377		
00117039	LIV 2019 Physical Security Upgrades	2019	302,336	186,298	289,191		
00117040	LIV 2020 Physical Security Upgrades	2020	260,667	238,000	249,334		
00117041	LIV 2021 Physical Security Upgrades	2021	293,189	267,693	187,227		
00117363	LIV 28 Generator & VFD	2021	283,862	259,178	271,520		
00117364	LIV 8 Generator	2019	243,603	222,421	233,012		
00117366	LIV 13 Generator	2020	243,530	222,353	232,941		
00117367	LIV 14 Panelboard	2020	292,964	267,488	280,226		
00117432	LIV 2019 Flowmeter Replacements	2019	105,797	96,598	70,838		
00117433	LIV 2020 Flowmeter Replacements	2020	180,735	33,004	121,014		
00117436	LIV 2021 Flowmeter Replacements	2021	148,203	0	99,232		
110MRP19	2019 Main Replacement Program LIV	2019	2,382,199	784,753	2,278,623		
110MRP20	2020 Main Replacement Program LIV	2020	3,296,140	858,135	2,568,972		
110MRP21	2021 Main Replacement Program LIV	2021	4,254,583	937,536	2,872,661		
LIV0900	Meter Replacement Program	2019	139,533	131,326	139,533		
LIV0900	Meter Replacement Program	2020	143,021	134,608	143,021		
LIV0900	Meter Replacement Program	2021	146,597	137,973	146,597		

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**110 LIVERMORE (LIV) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
110-NON-SP	110- Livermore Non-specific	2021	1,131,435	735,433	905,148		
110-NON-SP	110- Livermore Non-specific	2019	1,072,785	697,310	858,228		
110-NON-SP	110- Livermore Non-specific	2020	1,102,450	716,593	881,960		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	5,987,950	2,492,344	5,061,466
	2020	6,952,041	2,778,635	4,889,971
	2021	8,737,407	2,533,811	5,631,702
	Total	21,677,398	7,804,789	15,583,138

1) See Attachment 8 for the total cost cap amounts.



CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

SETTLED CARRYOVER (CO) PROJECTS

(Direct costs do not include overhead or IDC/AFUDC.)

110 LIVERMORE (LIV) DISTRICT

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00056574	Replace redwood tank at LIV 10	2019	304,700	304,700	304,700		
00063357	LIV 32 A,B&C: Replace Booster Pack	2019	42,634	42,634	42,634		
00097513	Livermore CP System Upgrade -2018 - Sta.18 Tank 2	2018	12,013	12,013	12,013		
00097514	Livermore CP System Upgrade -2017 - Sta.13 Tank 2	2018	19,158	19,158	19,158		
00097647	Upgrade cathodic protection system at Liver tanks : 23 -T1, 23-T2	2018	43,551	43,551	43,551		
00097722	Change the horizontal splitcase boosters to Vertical Turbine boosters in order to eliminate the negative NPSHr problems at the station Sta. 18.	2019	375,000	375,000	375,000		
00097724	Install Mixing system in the tank at Sta 23	2019	131,652	131,652	131,652		
00097952	Replacement of pump and 25Hp motor. Sta. 008-01	2019	63,485	63,485	63,485		
00097954	Replacement of pump and 10HP motor. Sta. 026-A	2019	55,432	55,432	55,432		
00098023	Replace panelboard at Livermore Station 9	2019	265,459	265,459	265,459		
00098122	Replace the panelboard at Livermore Station 10	2019	210,571	210,571	210,571		
00098136	Hydrant Meter Reduced Pressure Principal Assembly	2019	37,861	37,861	37,861		
00098150	Install a generator at Livermore Station 23	2019	316,630	316,630	316,630		
00098523	Overhaul of Control Valves in the Livermore District - 2016	2018	107,081	107,081	107,081		
00098525	Overhaul of Control Valves in the Livermore District - 2017	2018	41,551	41,551	41,551		
00098527	Overhaul of Control Valves in the Livermore District - 2018	2018	41,364	41,364	41,364		
00098600	Replacement of 3 control valves in Livermore.	2018	98,329	98,329	98,329		
00098601	Replacement of 3 control valves in Livermore.	2018	92,243	92,243	92,243		
00098846	Replace 3 RTUs in 2016	2018	97,300	97,300	97,300		
00098854	Replace SCADA Modicon RTUs	2018	73,000	73,000	73,000		
00098868	Install flow meter for Zone 7 Turnout #VI to CWS system	2018	64,325	64,325	64,325		
00098870	Install Flow Meter for Zone 7 Turnout # VII to CWS system	2018	65,933	65,933	65,933		
00099153	Vehicle Replacements > 120,000 miles	2018	48,159	48,159	48,159		
00099155	Vehicle Replacements > 120,000 miles	2019	43,623	43,623	43,623		
00104261	2550' 8" PVC Murrieta Blvd	2018	1,400,000	1,400,000	1,400,000		
00107337	LIV 020-01 Pump & Motor Replacement	2018	58,071	58,071	58,071		
00110149	820" 6" PVC North M St & ELM St	2018	452,354	452,354	452,354		
00110259	LIV 010-B: Replace Pump and Motor	2018	35,000	35,000	35,000		
00110417	5030' 6"/8" PVC Palm/7th St/S. J St	2018	2,242,673	2,242,673	2,242,673		
00110421	1350' 6" PVC Andrews St	2018	641,589	641,589	641,589		
00111157	Potable Reuse Feasibility Study	2018	170,000	170,000	170,000		
00114421	Purchase new trash pump	2018	1,339	1,339	1,339		
00114788	Replace 4" GVs- Sixth St. & N St.	2018	19,000	19,000	19,000		
00115851	Liv 9 Check Valve Replacement	2018	3,500	3,500	3,500		
00117121	Liv Stat 10 Carbon Change out	2018	39,878	39,878	39,878		
00117122	Liv 14 Carbon Change out	2018	58,000	58,000	58,000		
00117130	Replace Backflow @ Sta29	2018	3,800	3,800	3,800		
00117784	PID M	2018	230,238	230,238	230,238		

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**110 LIVERMORE (LIV) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
LIV0900	Meter Replacement Program	2018	125,171	125,171	125,171		
110-NON-SP	110- Livermore Non-specific	2018	683,880	683,880	683,880		
00063824	Land for New Well in Zone 610	2018	45,057	45,057	45,057		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2018	7,013,556	7,013,556	7,013,556
	2019	1,847,047	1,847,048	1,847,047
	2020	-	-	-
	2021	-	-	-
	Total	8,860,603	8,860,603	8,860,603

1) See Attachment 8 for the total cost cap amounts.

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**112 MARYSVILLE (MRL) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00115109	Marysville 12 Panel & Generator	2021	411,968	0	394,056		
00115118	Marysville 10 Transfer Switch	2020	116,623	106,239	111,553		
00115918	MRL 2019 Control Valve Replacement	2019	57,437	26,222	38,458		
00116154	Sta. 9 Driveway Improvement	2020	21,510	19,640	20,575		
00116175	Sta. 12 driveway	2021	17,455	15,907	0		
00116410	MRL 2020 Analyzer Replacements	2020	8,705	7,948	8,327		
00116411	MRL 2021 Analyzer Replacements	2021	8,923	8,147	8,535		
00116580	MRL 015 - Replace Filter Vessels	2019	180,292	28,896	32,298		
00116646	MRL 2019 Flowmeter Replacements	2019	35,265	32,199	23,612		
00116650	MRL 2020 Flowmeter Replacements	2020	34,873	33,004	23,350		
00116654	MRL 2021 Flowmeter Replacements	2021	37,051	0	24,808		
00117216	MRL 2019 Physical Security Upgrades	2019	50,760	46,347	48,554		
00117217	MRL 2020 Physical Security Upgrades	2020	69,666	63,732	66,637		
00117218	MRL 2021 Physical Security Upgrades	2021	22,386	20,439	21,413		
00117409	Army Corps Marysville Phase 3	2021	239,499	0	0	Y	
00117419	Transfer Switch STA 15	2020	62,458	57,027	59,742		
112MRP19	2019 Main Replacement Program MRL	2019	434,176	477,008	415,299		
112MRP20	2020 Main Replacement Program MRL	2020	600,622	501,833	468,118		
112MRP21	2021 Main Replacement Program MRL	2021	775,500	527,370	523,612		
MRL0900	Meter Replacement Program	2019	26,982	25,396	26,982		
MRL0900	Meter Replacement Program	2020	27,657	26,031	27,657		
MRL0900	Meter Replacement Program	2021	28,349	26,681	28,349		
112-NON-SP	112- Marysville Non-specific	2021	160,820	104,533	128,656		
112-NON-SP	112- Marysville Non-specific	2019	152,660	99,229	122,128		
112-NON-SP	112- Marysville Non-specific	2020	156,740	101,881	125,392		

Summary	Year	CWS Application	Cal Advocates	Settlement
	2019	937,574	735,297	707,331
	2020	1,098,855	917,334	911,351
	2021	1,701,951	703,078	1,129,429
	Total	3,738,381	2,355,708	2,748,111

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**112 MARYSVILLE (MRL) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00098152	Hydrant Meter Reduced Pressure Principal Assembly	2018	5,163	5,163	5,163		
00098658	Replace valve box locator due to old age and constant breakdowns	2018	2,500	2,500	2,500		
00098666	Replace pipe locator	2018	4,500	4,500	4,500		
00098693	Panelboard Replacement at Marysville Station 9	2019	252,707	252,707	252,707		
00098713	Panelboard Replacement at Marysville Station 7	2019	231,766	231,766	231,766		
00098906	Replace Flow meter at Station 9. build new vault. GRC Settlement: Replace Flow meter at Station 9.	2018	21,885	21,885	21,885		
00113942	6" Replacement: E St. b/t 4th & 5th	2018	265,532	265,532	265,532		
00116310	1370' 6/8" PVC 5th St/ J St/ Pine s	2018	582,149	582,149	582,149		
00117628	Replacement Copy/Fax/Printer	2018	5,761	5,761	5,761		
MRL0900	Meter Replacement Program	2018	22,407	22,407	22,407		
112-NON-SP	112- Marysville Non-specific	2018	107,820	107,820	107,820		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2018	1,017,717	1,017,717	1,017,717
	2019	484,473	484,473	484,473
	2020	-	-	-
	2021	-	-	-
	<b>Total</b>	<b>1,502,190</b>	<b>1,502,190</b>	<b>1,502,190</b>

1) See Attachment 8 for the total cost cap amounts.

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**113 OROVILLE (ORO) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114365	Cherokee Rsvr Relining	2020	63,640	0	0		
00114525	Merge Station 1 and 3 Rebuild	2021	1,105,567	0	0	Y	
00117224	ORO 2020 Physical Security Upgrades	2020	73,897	67,471	70,684		
00117226	ORO 2021 Physical Security Upgrades	2021	103,706	94,687	99,197		
113MRP19	2019 Main Replacement Program ORO	2019	532,721	463,249	509,558		
113MRP20	2020 Main Replacement Program ORO	2020	736,963	624,916	574,380		
113MRP21	2021 Main Replacement Program ORO	2021	951,257	786,854	642,281		
113-NON-SP	113- Oroville Non-specific	2021	373,320	242,658	298,656		
113-NON-SP	113- Oroville Non-specific	2019	353,940	230,061	283,152		
113-NON-SP	113- Oroville Non-specific	2020	363,630	236,360	290,904		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	886,661	693,310	792,710
	2020	1,238,129	928,747	935,968
	2021	2,533,850	1,124,199	1,040,134
	<b>Total</b>	<b>4,658,640</b>	<b>2,746,256</b>	<b>2,768,812</b>

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**113 OROVILLE (ORO) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00097516	Both station 1 and 3 are aging stations with multiple facilities needing replacement including electrical.	2018	31,168	31,168	31,168		
00097517	Conceptual design and planning for reservoir improvements.	2018	34,158	34,158	34,158		
00098105	Replace the shingles on the company house at the Filter Plant.	2019	35,598	35,598	35,598		
00098155	Hydrant Meter Reduced Pressure Principal Assembly	2019	5,163	5,163	5,163		
00098902	Replace Flow meter at Sta. 10 to enable SCADA Monitoring	2018	32,304	32,304	32,304		
00098912	Install a solar powered wireless Transmitter and level Transducer at the Oroville treatment plant	2018	55,414	55,414	55,414		
00099208	Vehicle Replacements > 120,000 miles	2019	42,559	42,559	42,559		
00099213	Vehicle Replacements > 120,000 miles	2019	87,245	87,245	87,245		
00099417	Vehicle Replacement due to number of years in service	2019	74,300	74,300	74,300		
00114081	Well Siting Study: ORO	2018	35,000	35,000	35,000		
00114349	Miocene Canal Failure/ hill slippage	2018	30,000	30,000	30,000		
00117489	ORO Physical Security Upgrade-CSC	2018	32,400	32,400	32,400		
00117577	Low Zone Flow Meter	2018	9,500	9,500	9,500		
00117702	ORO 14-B Motor Replacement	2018	31,000	31,000	31,000		
ORO0900	Meter Replacement Program	2018	25,953	25,953	25,953		
113-NON-SP	113- Oroville Non-specific	2018	437,800	437,800	437,800		

Summary

	CWS		
Year	Application	Cal Advocates	Settlement
2018	754,697	754,697	754,697
2019	244,865	244,865	244,865
2020	-	-	-
2021	-	-	-
<b>Total</b>	<b>999,562</b>	<b>999,562</b>	<b>999,562</b>

1) See Attachment 8 for the total cost cap amounts.

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**122 PALOS VERDES (PV) DISTRICT (Part of Los Angeles County Region)**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114523	PV Nitrification Study	2019	32,428	28,374	30,954		
00114888	PV 2020 CP Upgrades	2020	27,317	26,075	26,075		
00114901	PV 004-A: Pump & Motor Replace	2019	59,923	0	57,199		
00114941	PV New Water Storage Tank	2021	3,024,606	0	0		
00114949	Sta 005 Rebuild	2019	798,062	695,650	734,217		
00114950	PV (3) Surge Tanks	2019	1,571,225	1,382,684	1,445,527		
00115014	Upgrade Fire Hydrants	2019	91,476	87,319	87,318		
00115241	PV 023-F: Pump & Motor Replace	2021	142,397	0	135,925		
00115636	PV 050-T1 - Install Exterior Ladder	2020	6,599	6,299	6,299		
00115750	PV 037-A: Pump Shelter	2021	14,161	13,519	13,517		
00115753	PV 037-B: Pump Shelter	2021	14,161	13,519	13,517		
00116007	PV 051-T1 - Install Ext. Ladder	2020	6,599	6,299	6,299		
00116223	PV 2019 Control Valve Replacement	2019	189,842	0	126,849		
00116224	PV 2020 Control Valve Replacement	2020	376,486	0	251,561		
00116227	PV 2021 Control Valve Replacement	2021	415,846	0	277,861		
00116242	PV 023-T1: Appur Upgrades	2019	188,619	172,902	180,760		
00117192	PV 2019 Physical Security Upgrades	2019	121,216	115,707	115,706		
00117193	PV 2020 Physical Security Upgrades	2020	254,043	242,495	242,496		
00117194	PV 2021 Physical Security Upgrades	2021	286,793	273,756	273,757		
122MRP19	2019 Main Replacement Program PV	2019	3,031,567	1,151,281	2,893,767		
122MRP20	2020 Main Replacement Program PV	2020	4,194,738	1,255,261	3,262,574		
122MRP21	2021 Main Replacement Program PV	2021	5,414,495	1,367,085	3,648,270		
PVD0900	Meter Replacement Program	2019	294,672	277,340	294,672		
PVD0900	Meter Replacement Program	2020	302,039	284,272	302,039		
PVD0900	Meter Replacement Program	2021	309,590	291,378	309,590		
122-NON-SP	122- Palos Verdes Non-specific	2021	1,066,495	693,222	853,196		
122-NON-SP	122- Palos Verdes Non-specific	2019	1,011,245	657,309	808,996		
122-NON-SP	122- Palos Verdes Non-specific	2020	1,039,125	675,431	831,300		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	7,390,275	4,568,566	6,775,965
	2020	6,206,945	2,496,132	4,928,643
	2021	10,688,543	2,652,479	5,525,632
	Total	24,285,764	9,717,177	17,230,240

1) See Attachment 8 for the total cost cap amounts.

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**122 PALOS VERDES (PV) DISTRICT (Part of Los Angeles County Region)**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00017331	REPLACE PANELBOARD STA. 22	2018	982,028	982,028	982,028		
00026747	New Panelboard for Boosters Sta. 22	2018	478,432	478,432	478,432		
00063068	Generator Station 15	2018	310,000	310,000	310,000		
00063358	Genset for Station 22	2018	940,000	940,000	940,000		
00097947	Install new interior ladder and new exterior ladder at Station 046-T1 and CWS standard anticlimb on the exterior ladders at Sation 046-T1 and 048-T1.	2019	26,700	26,700	26,700		
00097948	Investigate structural integrity of roof, columns, shell and floor to develop clear scope of work for 2017 structural upgrade project.	2018	31,732	31,732	31,732		
00098140	Replacement of pump and motor.	2019	53,725	53,725	53,725		
00098142	Replacement of pump and motor.	2018	72,075	72,075	72,075		
00098149	Replacement of pump and motor.	2019	57,476	57,476	57,476		
00098165	Hydrant Meter Reduced Pressure Principal Assembly	2019	18,018	18,018	18,018		
00098227	2.5MG storage deficit identified in P-Cascade. Cost will include feasibility study, identify potential site, due diligence (geotechnical, environmental, zoning, preliminary desing) and property purchase.	2018	833,630	83,630	833,630		
00098229	Pipeline Inspection Program - Ridge Supply Pipeline (1.0 miles) starting from Station 23 to Station 49. Project includes installation of 4 insertion/extraction ports at an average spacing 1000 linear ft. The project Scope also includes an inspection feasibility study, the non-destructive inspection service and report writing.	2019	150,000	150,000	150,000		
00098230	Add a flexible connection (EBBA Flex Tend) to the inlet/outlet pipe of Palos Verdes Reservoir 26, an existing 50,000 gallon above ground welded steel tank located at Station 52	2019	90,639	90,639	90,639		
00098237	Pipeline Inspection Program (2.5 miles) - Ridge pipeline from Station 49 to Station 37. Project includes installation of 4 insertion/extraction ports at an average spacing 3000 linear ft. The project Scope also includes an inspection feasibility study, the non-destructive inspection service and report writing.	2018	75,895	75,895	75,895		
00098326	Crenshaw Ridge Supply Project	2020	35,446,519	-	-	Y	
00098328	D-500 Pipeline (Phase 1)	2020	907,813	-	-	Y	
00098492	Replace Air Tools	2018	17,818	17,818	17,818		
00098618	Replacement of 7 control valves in Palos Verdes. Location: 122_000_CV041, 122_000_CV045, 122_000_CV046, 122_000_CV054, 122_000_CV057, 122_000_CV065, 122_000_CV066	2018	450,774	450,774	450,774		
00098620	Replacement of 6 control valves in Palos Verdes. Location: 122_000_CV079, 122_000_CV080, 122_000_CV084, 122_000_CV088, 122_000_CV092, 122_000_CV101	2018	184,487	184,487	184,487		
00099078	Installation of Pump Shelter	2018	52,233	52,233	52,233		



**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**122 PALOS VERDES (PV) DISTRICT (Part of Los Angeles County Region)**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00099079	Installation of Pump Shelter	2018	53,539	53,539	53,539		
00099080	Installation of Pump Shelter	2019	15,000	15,000	15,000		
00099396	Upgrade Fire Hydrants in the Palos Verdes district.	2019	89,745	89,745	89,745		
00099480	Replacement of existing generator at Station 38	2019	200,000	200,000	200,000		
00103530	PV -23-F Auto Transformer Replace	2018	125,000	125,000	125,000		
00105090	7,894' 6" DI Indian Peak	2018	3,258,219	3,258,219	3,258,219		
00109344	4,600' 6" DI Littlebow	2018	3,593,635	3,593,635	3,593,635		
00109349	2,550' 6" DI Eastvale Rd	2019	956,250	956,250	956,250		
00111258	Install Diesel Tank PV Yard	2018	300,000	300,000	300,000		
00116347	PV 037: Acoustic Shelters	2018	33,000	33,000	33,000		
00117264	3000' 6" DI Silver Saddle	2019	1,350,000	1,350,000	1,350,000		
00117266	2855' 6" DI Mustang Rd	2019	1,284,750	1,284,750	1,284,750		
PVD0900	Meter Replacement Program	2018	19,833	19,833	19,833		
122-NON-SP	122- Palos Verdes Non-specific	2018	547,920	547,920	547,920		
00095537	PV 030 Station Foundation	2018	30,535	30,535	30,535		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2018	12,390,783	11,640,783	12,390,783
	2019	4,292,303	4,292,303	4,292,303
	2020	36,354,333	-	-
	2021	-	-	-
	<b>Total</b>	<b>53,037,419</b>	<b>15,933,086</b>	<b>16,683,086</b>

1) See Attachment 8 for the total cost cap amounts.

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**146 REDWOOD VALLEY (RDV) DISTRICT (Part of Bayshore Region)**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00115828	2019 Vehicle Replacement Program	2019	47,908	39,924	45,912		
00115829	2020 Vehicle Replacement Program	2020	83,997	69,998	80,498		
00115831	2021 Vehicle Replacement Program	2021	50,334	41,945	48,237		
00116343	Redwood Valley SCADA Implementation	2021	86,955	77,543	83,332		
00117355	RDV 2019 Security - GRN CSC	2019	43,836	38,357	42,010		
00118096	2020 - VEH. FOR PROPOSED COMPLEMENT	2020	54,921	0	52,633		
146MRP19	2019 Main Replacement Program RDV	2019	381,012	317,520	365,136		
146MRP20	2020 Main Replacement Program RDV	2020	546,862	444,478	411,774		
146MRP21	2021 Main Replacement Program RDV	2021	720,635	571,253	460,406		
146-NON-SP	146- Redwood Valley Non-specific	2021	233,665	151,882	186,932		
146-NON-SP	146- Redwood Valley Non-specific	2019	221,510	143,982	177,208		
146-NON-SP	146- Redwood Valley Non-specific	2020	227,715	148,015	182,172		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	694,267	539,782	630,266
	2020	913,496	662,491	727,077
	2021	1,091,590	842,622	778,907
	Total	2,699,352	2,044,895	2,136,250

1) See Attachment 8 for the total cost cap amounts.

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**146 REDWOOD VALLEY (RDV) DISTRICT (Part of Bayshore Region)**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00099234	Vehicle Replacements > 120,000 miles	2019	42,559	42,559	42,559		
00099235	Vehicle Replacements > 120,000 miles	2018	43,623	43,623	43,623		
00111983	ADDITIONAL VEHICLE - FIELD	2018	45,000	36,854	45,000		
00114104	Storage Racks	2018	3,450	2,587	3,450		
RDV0900	Meter Replacement Program	2020	4,255	4,255	-		
146-NON-SP	146- Redwood Valley Non-specific	2018	153,520	153,520	(7,516)		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2018	245,593	236,584	84,557
	2019	42,559	42,559	42,559
	2020	4,255	4,255	-
	2021	-	-	-
	<b>Total</b>	<b>292,407</b>	<b>283,398</b>	<b>127,115</b>

1) See Attachment 8 for the total cost cap amounts.

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**149 COAST SPRINGS (RDV - COS) DISTRICT (Part of Bayshore Region)**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00115806	2019 COS Pump and Motor Replacement	2019	20,408	0	19,557		
00115807	2020 COS Pump and Motor Replacement	2020	20,918	0	20,046		
00116120	COS_1,2,3,10_new_elec_panel_control	2019	22,293	22,293	22,293		
00116279	COS_Replace_Hill_Well_Pumps	2019	72,376	58,973	67,015		
00116416	COS 007-T4 - Replace Overflow Pipe	2019	8,300	7,263	7,955		
00116420	COS 008-T1 - Tank Retrofits	2020	12,385	10,837	11,869		
00116579	COS 007 - Replace Filter Vessels	2019	124,989	104,991	114,990		
00116923	COS_07 Free Chlorine Conversion	2019	195,571	163,728	179,926		
00116925	CSPR Sta 8 - Spray Aeration Sys	2019	89,661	75,316	82,488		
00117342	COS-148 2020 Physical Security Upgr	2020	17,937	15,695	17,189		
00117399	Install SCADA PLC at COS_RDV	2021	156,073	139,949	149,570		
00117714	Cline_Well_New_Meters_Well_Eval	2020	57,106	48,918	52,876		
00117722	Coast Springs TP PLC Upgrade	2021	35,950	32,236	34,452		
00117879	COS AMI Meters	2021	175,503	146,547	0		Y

Summary	Year	CWS Application	Cal Advocates	Settlement
	2019	533,599	432,564	494,224
	2020	108,345	75,449	101,980
	2021	367,526	318,732	184,022
	Total	1,009,470	826,745	780,226

1) See Attachment 8 for the total cost cap amounts.

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**149 COAST SPRINGS (RDV - COS) DISTRICT (Part of Bayshore Region)**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00098422	Replacement of 6 COS PALL membranes at the COS STA 07 treatment plant because the PALL membranes have reached the end of thier service life.	2018	12,500	12,500	12,500		
00098631	Routine replacement of chem feed peristaltic pump and spare head for ammonia injection required for chloramination disinfection system.	2018	6,000	6,000	6,000		
00106322	Sta005 New SS Meter Panel	2018	5,500	3,969	5,500		
00106323	Sta 009 New SS Elct Meter Pnl	2018	6,500	4,815	6,500		
00110827	Atlas Copco Compressors	2018	17,500	16,252	17,500		
00114187	CSP Treatment Plant Equipment	2018	10,500	6,376	10,500		
00116214	Intranet at WTP Office	2018	2,000	-	2,000		
00117273	Coast Springs Analyzing Equipment	2018	29,500	5,003	29,500		

Summary	Year	CWS Application	Cal Advocates	Settlement
	2018	90,000	54,915	90,000
	2019	-	-	-
	2020	-	-	-
	2021	-	-	-
	<b>Total</b>	<b>90,000</b>	<b>54,915</b>	<b>90,000</b>

1) See Attachment 8 for the total cost cap amounts.

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**147 LUCERNE (RDV - LUC) DISTRICT (Part of Bayshore Region)**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114880	LUC 001-T1 - New CP System	2019	14,537	12,720	13,931		
00115214	LUC 01 - CO2 system Installation	2019	74,165	64,895	71,075		
00115229	LUC 01 Activated Carbon	2019	483,658	88,252	463,505		
00115657	LUC 01 Cynobacteria Meters	2019	54,727	47,886	52,447		
00115702	LUC_01_Raise_Retaining_Wall	2019	43,260	36,605	41,597		
00115799	2019 LUC Pump and Motor Replacement	2019	20,408	0	19,557		
00115800	2020 LUC Pump and Motor Replacement	2020	20,918	18,303	20,046		
00115801	2021 LUC Pump and Motor Replacement	2021	21,441	0	20,547		
00115802	2021 LUC Pump and Motor Replacement	2021	21,441	0	20,547		
00116720	2019 LUC Flowmeter Replacements	2019	15,707	0	10,537		
00116721	2020 LUC Flowmeter Replacements	2020	16,100	0	10,801		
00116759	2021 LUC Flowmeter Replacements	2021	16,503	0	11,071		
00116829	LUC 2019 Analyzer Replacement	2019	23,358	20,438	22,385		
00116832	LUC 2020 Analyzer Replacement	2020	29,716	26,002	28,478		
00117263	RDV 2019 Physical Security Upgrades	2019	19,125	17,732	18,328		
00117265	RDV 2020 Physical Security Upgrades	2020	67,853	58,597	65,026		
00117268	LUC-147 2021 Physical Security Upgr	2021	82,005	71,754	78,588		
00117357	RDV 2019 Security - LUC CSC	2019	53,631	46,927	51,396		
00117417	Install SCADA in Lucerne RDV	2021	64,068	57,450	61,399		
00117720	Lucerne TP Wonderware Upgrade	2021	102,208	91,649	97,950		
00117721	Lucerne TP PLC Upgrade	2021	64,036	57,421	61,368		
00117877	LUC AMI Smart Meter	2021	681,871	0	0		Y

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	802,576	335,456	764,758
	2020	134,587	102,902	124,351
	2021	1,053,573	278,274	351,470
	Total	1,990,737	716,632	1,240,579

1) See Attachment 8 for the total cost cap amounts.

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**147 LUCERNE (RDV - LUC) DISTRICT (Part of Bayshore Region)**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00098484	Replace roof hatch; Replace cupola vent	2018	61,927	61,927	61,927		
00112939	Lucerne WTP Sump Pump	2018	2,500	2,426	2,500		
00113301	Station #6 booster pump	2018	3,500	5,014	3,500		
00115098	ARM Service Trucks Tools	2018	3,850	-	3,850		
00117191	Lucerne Office/WTP Security	2018	21,000	16,810	21,000		
00117534	Landscape Equipment	2018	10,500	-	10,500		
LUC0900	Meter Replacement Program Water Spec Cap (CWSCO Regulated)	2018	1,955	1,955	1,955		
00106860	1610' 6/8" PVC Country Club	2019	2,697	2,651	2,772		

Summary	CWS		
	Year	Application	Cal Advocates
2018	105,232	88,132	105,232
2019	2,697	2,651	2,772
2020	-	-	-
2021	-	-	-
<b>Total</b>	<b>107,929</b>	<b>90,783</b>	<b>108,004</b>

1) See Attachment 8 for the total cost cap amounts.

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**650 UNIFIED AREA (RDV - UNI) DISTRICT (Part of Bayshore Region)**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114882	ARMV 002-T1 - New CP Install	2019	14,537	12,720	13,931		
00115803	ARM 001-02: Replace Pump & Pedestal	2019	48,823	9,193	46,789		
00115905	RDV 2019 Control Valve Replacement	2019	28,086	0	18,841		
00115907	ARMV 2021 Control Valve Replacment	2021	29,508	25,819	19,795		
00115912	RDV 2020 Control Valve Replacement	2020	28,788	0	19,312		
00115989	ARM_STA_02_T1_Seismic_Upgrad	2019	85,913	70,154	79,549		
00116100	HKN_01_Add_4_100_Gal_pressure_tanks	2019	13,705	11,992	13,134		
00116182	ARMV 202-T1 - Replace Int. Ladder	2019	6,091	5,330	5,838		
00116271	RDP_102_Replace_Pump_Bldg	2019	23,644	20,006	22,734		
00116739	2020 ARMV Flowmeter Replacements	2020	16,100	0	10,801		
00117341	ARM-148 2020 Physical Security Upgr	2020	64,099	56,087	61,428		
00117344	HKN-150 2020 Physical Security Upg	2020	689	578	661		
00117345	RDV-ARM 2021 Physical Security Upgr	2021	83,560	73,115	80,079		
00117404	SCADA Installation HKN_RDV	2021	17,212	15,434	16,495		
00117407	Install SCADA at ARMV RDV	2021	141,196	126,609	135,313		
00117537	NOH_201_Chlorine_Bldg	2019	50,657	41,276	46,904		
00117538	NOH_201_Trmt_Mods	2019	88,184	75,345	84,793		
00117876	ARM-NOH AMI Meters	2021	196,058	0	0		Y
00117880	HKN - AMI Smart Meters	2021	28,499	23,797	0		Y

Summary	Year	CWS Application	Cal Advocates	Settlement
	2019	359,638	246,016	332,511
	2020	109,676	56,664	92,201
	2021	496,033	264,774	251,681
	Total	965,348	567,455	676,394

1) See Attachment 8 for the total cost cap amounts.



**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**650 UNIFIED AREA (RDV - UNI) DISTRICT (Part of Bayshore Region)**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00064891	ARM Valley Lane main	2018	119,000	119,000	119,000		
00064892	NH main from tanks to Toyon Dr	2018	48,000	48,000	48,000		
00098431	Install 18' x 41' metal caport over well yard to provide protection and improve operations & maintenance during inclement weather. To include moveable panels for well maintenance.	2018	5,500	5,500	5,500		
00098466	Airgap retrofit on tank overflow	2019	6,265	6,265	6,265		
00098554	Support structure for NH TP electrical service & controls	2018	2,711	2,711	2,711		
00106867	5800' 6" PVC Freezeout Rd/Scenic D	2018	384,750	384,750	384,750		
00108817	NH Homespring Filter	2018	7,500	-	7,500		
00115104	Water Quality Analyzing Equipment	2018	4,250	1,619	4,250		
00117473	16445 Cutten - 1" svc install	2018	9,000	310	9,000		

Summary	CWS		
	Year	Application	Cal Advocates Settlement
	2018	580,711	561,890 580,711
	2019	6,265	6,265 6,265
	2020	-	- -
	2021	-	- -
	<b>Total</b>	<b>586,976</b>	<b>568,155 586,976</b>

1) See Attachment 8 for the total cost cap amounts.

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**117 SELMA (SEL) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114400	Sta. 006 Chemical Shelter Replcmnt	2019	12,577	12,006	12,006		
00114581	SEL Property Acquisition	2021	245,262	0	0		
00114701	Sta. 018 Chemical Shelter Replcmnt	2021	13,214	12,613	12,613		
00114702	Sta. 019 Chemical Shelter Replcmnt	2021	13,214	12,613	12,613		
00114854	Well Siting Study	2019	60,604	0	57,849		
00114890	SEL 6-01 Pump & Motor Replacement	2020	70,523	0	67,317		
00115213	Panelboard Replacement SEL-6	2019	207,974	0	198,520		
00115266	Replace Panelboard SEL-11	2020	213,173	0	203,483		
00115272	SEL 018-01:Pump & Motor Replacement	2020	70,523	0	67,317		
00115279	SEL 020-A: Pump & Motor Replacement	2019	59,923	0	0		
00115281	SEL 021-A:Pump & Motor Replacement	2019	59,923	0	0		
00115836	2019 Vehicle Replacement Program	2019	95,922	87,202	91,562		
00115837	2020 Vehicle Replacement Program	2020	50,345	45,768	48,056		
00116509	Selma Reliability Study	2019	162,288	0	154,911		
00116582	Selma WSFMP	2020	189,266	129,266	135,142		
00117257	SEL 2019 Physical Security Upgrades	2019	17,720	16,914	16,914		
00117259	SEL 2020 Physical Security Upgrades	2020	49,906	47,638	47,638		
00117269	SEL 2021 Physical Security Upgrades	2021	60,159	57,424	57,424		
00117339	2019 Flat to Meter Conversions	2019	275,384	262,823	262,866		
00118534	SEL Activated Carbon Renewal	2021	93,050	93,171	88,820		
117MRP19	2019 Main Replacement Program SEL	2019	540,423	136,480	515,858		
117MRP20	2020 Main Replacement Program SEL	2020	553,933	150,971	528,754		
117MRP21	2021 Main Replacement Program SEL	2021	567,781	166,779	541,973		
SEL0900	Meter Replacement Program	2019	37,821	35,596	37,821		
SEL0900	Meter Replacement Program	2020	40,466	36,486	40,466		
SEL0900	Meter Replacement Program	2021	39,735	37,398	39,735		
117-NON-SP	117- Selma Non-specific	2021	598,060	388,739	478,448		
117-NON-SP	117- Selma Non-specific	2019	567,035	368,573	453,628		
117-NON-SP	117- Selma Non-specific	2020	582,760	378,794	466,208		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	2,097,592	919,595	1,801,936
	2020	1,820,894	788,923	1,604,382
	2021	1,630,476	768,738	1,231,628
	Total	5,548,962	2,477,256	4,637,945

1) See Attachment 8 for the total cost cap amounts.

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**117 SELMA (SEL) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00111218	SAFETY GLASS CUSTOMER CENTER	2018	40,000	40,000	40,000		
00111222	2017 ROUTINE METER REPLACEMENTS	2018	27,000	27,000	27,000		
00115040	REPLACE V208025	2018	38,000	38,000	38,000		
00116673	1028/29 VALLEY VIEW CT HYDRANT	2018	8,523	8,523	8,523		
00117369	HYDANT METER RP DEVICES	2018	16,507	16,507	16,507		
117-NON-SP	117- Selma Non-specific	2018	141,960	141,960	141,960		
SEL0900_2018	Meter Replacement Program	2018	5	5	5		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2018	271,994	271,994	271,994
	2019	-	-	-
	2020	-	-	-
	2021	-	-	-
	<b>Total</b>	<b>271,994</b>	<b>271,994</b>	<b>271,994</b>

1) See Attachment 8 for the total cost cap amounts.

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**114 SALINAS (SLN) DISTRICT (Part of Monterey Region)**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114420	Install Pressure Tank SLN 73 @70	2019	162,380	137,399	149,889		
00114895	SLN 2021 CP Upgrades	2021	43,909	40,091	42,000		
00114989	SLN 66-B Replace Pump & Motor	2020	31,488	0	30,228		
00115260	replace CAT cabling in building	2019	28,472	28,472	28,472		
00115407	SLN 049-01 Replace Pump and Motor	2019	71,930	0	68,803		
00115408	SLN 071-01 Replace Pump and Motor	2019	71,930	0	0		
00115409	SLN 016-02 Replace Pump and Motor	2021	108,298	98,881	103,589		
00115411	SLN 201-01 Replace Pump and Motor	2021	75,572	0	0		
00115412	SLN 50-A Replace Pump and Motor	2020	46,260	42,238	44,249		
00115413	SLN 066-A Replace Pump and Motor	2019	45,132	0	43,170		
00115414	SLN 58-B Replace Pump and Motor	2021	32,275	0	0		
00115416	SLN 050-01 Replace Pump and Motor	2019	34,707	0	33,198		
00115627	SLN 048-T1 - Overflow Airgap Retro	2020	12,370	11,295	11,833		
00115638	New Safety Signs	2019	12,506	12,506	12,506		
00115645	SLN 204-T1 - Replace Cupola Vent	2021	13,194	12,047	12,620		
00115647	SLN 058-T2 - Tank Struct Retrofit	2021	15,989	14,598	15,294		
00115651	Toro Park area hydrant upgrade	2019	26,769	26,769	26,769		
00115653	SLN 058-T1 - Tank Struct Retrofit	2021	25,135	22,945	24,042		
00115655	SLN 057-T3 - Tank Struct Retrofit	2021	44,185	40,343	42,264		
00115660	SLN 057-T2 - Tank Struct Retrofit	2021	44,185	40,343	42,264		
00115662	SLN 057-T1 - Tank Struct Retrofit	2021	46,394	42,359	44,377		
00115664	SLN 052-T3 - Replace Cupola Vent	2021	8,244	7,527	7,885		
00115665	SLN 052-T2 - Tank Structur Retrofit	2021	35,604	32,508	34,056		
00115832	2019 Vehicle Replacement Program	2019	524,367	416,969	436,045		
00115834	2020 Vehicle Replacement Program	2020	152,945	132,996	146,296		
00115835	2021 Vehicle Replacement Program	2021	258,954	225,177	247,696		
00115838	Land Purchase 280 Zone	2020	575,046	0	0		
00115843	Replace lights in Conference Room	2019	16,180	16,180	16,180		
00115845	New well at Salinas Oak Hills	2021	2,432,361	0	0	Y	
00115854	Proposed 250K Storage Tank LL 302	2020	999,576	890,486	922,686		
00115875	SLN 2019 Control Valve Replacement	2019	63,891	15,973	42,779		
00115882	SLN 2021 Control Valve Replacement	2021	108,115	0	72,390		
00115919	SLN New well at Salinas Hills	2021	2,641,822	0	0		
00115930	Install Booster Pumps SLN 50	2020	316,454	0	303,795		
00115938	SLN 108-A Pump & Motor Replacement	2021	51,594	0	49,350		
00115939	SLN 108-B Pump & Motor Replacement	2019	62,647	0	0		
00115940	SLN 108-C Pump & Motor Replacement	2020	65,433	59,743	62,588		
00115959	New well at Salinas - Las Lomas	2021	2,476,645	0	0	Y	
00115983	Install 2nd Booster SLN 57, Genset	2020	409,998	0	0		
00115988	New well at Zone 155	2021	2,510,671	0	0		
00116010	SLN 072-T1 - Install Int. Ladder	2020	3,561	3,306	3,406		
00116036	Land Purchase 180 Zone	2020	575,046	0	0		
00116072	PRVs on Cascade Way	2019	101,479	88,795	93,023		
00116181	SLN 054-T1 - Replace Ext Climb Rail	2019	5,064	4,624	4,844		
00116511	Salinas WSFMP	2019	360,774	230,122	241,076		
00116665	SLN 2019 Flowmeter Replacements	2019	352,655	321,990	236,125		
00116666	SLN 2020 Flowmeter Replacements	2020	433,764	363,042	290,433		
00116667	SLN 2021 Flowmeter Replacements	2021	370,508	338,289	248,079		
00116670	SLN 2019 Analyzer Replacement	2019	29,193	26,655	27,924		
00116671	SLN 2021 Analyzer Replacement	2021	12,980	11,852	12,416		
00116847	Salinas Reliability Study	2021	297,442	0	327,186		
00116928	Install generator at SLN 54	2019	61,900	61,900	61,900		
00117201	SLN-LL Land Purchase for New California Water Service Well	2019	806,476	0	0		
00117238	SLN 2019 Physical Security Upgrades	2019	165,895	151,471	158,682		
00117249	SLN 2020 Physical Security Upgrades	2020	212,133	193,686	202,910		
00117251	SLN 2021 Physical Security Upgrades	2021	157,894	55,111	62,975		
00117379	Replace six RTUs	2021	233,351	213,428	223,205		

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**114 SALINAS (SLN) DISTRICT (Part of Monterey Region)**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00117381	SLN-302 Panelboard Upgrade	2019	231,449	211,324	221,386		
00117385	Salina Station 303 Upgrade Gen-Set	2019	240,885	229,936	230,412		
00117427	SLN Gen-set Install - Field Office	2019	272,075	242,828	260,246		
00117873	SLN 62 1.5mil GAL Welded Stl Tank	2021	1,802,393	0	0		
00118114	Instrumentation Energy Optimization	2020	147,656	137,045	0		
00118146	Water Quality Instrumentation - SLN	2020	67,006	62,190	0		
114MRP19	2019 Main Replacement Program SLN	2019	7,004,277	1,213,350	3,349,872		
114MRP20	2020 Main Replacement Program SLN	2020	7,179,384	1,325,488	3,776,980		
114MRP21	2021 Main Replacement Program SLN	2021	7,358,868	1,446,702	4,223,351		
SLN0900	Meter Replacement Program	2019	172,534	162,385	172,534		
SLN0900	Meter Replacement Program	2020	176,848	166,444	176,848		
SLN0900	Meter Replacement Program	2021	181,268	170,605	181,268		
114-NON-SP	114- Salinas Non-specific	2021	3,446,665	2,240,332	2,757,332		
114-NON-SP	114- Salinas Non-specific	2019	3,267,995	2,124,197	2,614,396		
114-NON-SP	114- Salinas Non-specific	2020	3,358,095	2,182,762	2,686,476		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	14,193,562	5,723,845	8,530,229
	2020	14,763,065	5,570,722	8,658,728
	2021	24,834,515	5,053,136	8,773,639
	<b>Total</b>	<b>53,791,141</b>	<b>16,347,702</b>	<b>25,962,596</b>

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**114 SALINAS (SLN) DISTRICT (Part of Monterey Region)**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00066890	Install 7 Well Level Sensors b	2018	26,084	26,084	26,084		
00097512	Construct 150,000 Gallon tank at Buena Vista Station 70 to meet storage needs for the system	2018	750,000	750,000	750,000		
00097818	Replacement of pump and motor.	2019	67,789	67,789	67,789		
00097819	Replacement of pump and motor.	2018	80,000	80,000	80,000		
00097820	Replacement of pump and motor.	2018	52,606	52,606	52,606		
00097821	Replacement of pump and motor.	2018	55,221	55,221	55,221		
00097823	Replacement of pump and motor.	2018	55,221	55,221	55,221		
00097824	SLN 061-01 Replace Pump and Motor	2018	64,425	64,425	64,425		
00097826	Replacement of pump and motor.	2018	42,969	42,969	42,969		
00098022	The district needs a maintenance facility to support our leak truck and Vacuum truck. This will include a location for vac truck spoils and bins for leak repair materials. Station 41 is the site location.	2019	362,299	362,299	362,299		
00098062	Upgrade valve truck (V202002) with articulating machine, high pressure water and small vacuum system.	2019	59,375	59,375	59,375		
00098188	Hydrant Meter Reduced Pressure Principal Assembly	2018	24,094	24,094	24,094		
00098191	Purchase sample kits for NPDES	2018	24,751	24,751	24,751		
00098195	Ground Penetrating Radar Leak Detector (Changed the project from Trimble GPS units to Ground Penetrating Leak Detector).	2019	64,789	64,789	64,789		
00098198	Upgrade valve operating machines on V208001 and V208006.	2019	120,192	120,192	120,192		
00098209	Replace the generator at Salinas Station 29	2018	196,111	196,111	196,111		
00098279	Complete sampling equipment for the district leak truck.	2018	11,200	11,200	11,200		
00098467	Replace PRV vault on Tomas Rd. in Las Lomas	2018	90,000	90,000	90,000		
00098493	Two Porta-potties with sink on trailer	2019	12,500	12,500	12,500		
00098497	Two Message Boards to display for construction.	2018	39,423	39,423	39,423		
00098500	Forklift for warehouse	2018	37,000	37,000	37,000		
00098505	Replace security cameras and support hardware.	2018	43,950	43,950	43,950		
00098602	Replacement of 2 control valves in Salinas. Location: 114_000_CV002, 114_000_CV002	2018	58,953	58,953	58,953		
00098603	Replacement of 3 control valves in Salinas. Location: 114_106_CV001, 114_305_CV001, 114_202_CV001 GRC Settlement: Replacement of 2 of the above 3 control valves in Salinas	2018	66,836	66,836	66,836		
00098604	Replacement of 4 control valves in Salinas. Location: 114_016_CV001, 114_016_CV002, 114_017_CV001, 114_017_CV002 GRC Settlement Adjustment: Replace 3 of the above listed 4 control valves	2018	94,000	94,000	94,000		
00098607	Pipeline connecting Country Meadows to Salinas Main system on Harrison Road	2021	3,353,954	3,353,954	3,353,954		

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**114 SALINAS (SLN) DISTRICT (Part of Monterey Region)**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00098673	Replacement of 6 control valves in Salinas. Location: 114_000_CV010, 114_303_CV001, 114_203_CV001, 114_047_CV002, 114_203_CV002, 114_063_CV001	2018	176,860	176,860	176,860		
00098926	Replace 4 flow meters in new vaults at Stations. Location TBD GRC settlement: Replace flow meters in new vaults at Stations. Location TBD	2018	177,159	177,159	177,159		
00098929	Replace 2 flow meters in new vaults at Stations. Location TBD	2018	66,671	66,671	66,671		
00098930	Replace 4 flow meters in new vaults at Stations. Location TBD GRC Settlement: Replace 2 flow meters in new vaults at Stations. Location TBD	2018	44,137	44,137	44,137		
00098985	Remove and replace existing booster pumps at Station 47	2018	450,000	450,000	450,000		
00099240	Vehicle Replacements > 120,000 miles	2018	89,543	89,543	89,543		
00099242	Vehicle Replacements > 120,000 miles	2019	43,562	43,562	43,562		
00099329	Replace generator @ SLN Sta 30	2018	250,000	250,000	250,000		
00099347	VFD Installation for station16	2019	100,000	100,000	100,000		
00101284	Install new blowoffs for flushing and water quality in various locations, quantity of 9.	2018	52,893	52,893	52,893		
00101287	Install new blowoffs for flushing and water quality in various locations, quantity of 9.	2019	54,215	54,215	54,215		
00101306	Upgrade all fire hydrant in the Toro Park area to Clow 950 quantity of 7 total. Current hydrant heads are old and need to be upgraded to provide adequate fire protection.	2018	103,534	103,534	103,534		
00101307	Upgrade all fire hydrant in the Toro Park area to Clow 950 quantity of 7 total. Current hydrant heads are old and need to be upgraded to provide adequate fire protection.	2018	106,123	106,123	106,123		
00101331	Address supply deficit in the 155 zone	2018	250,000	250,000	-		
00103461	956' 8" PVC & 80' 6" PVC John St	2018	389,344	389,344	389,344		
00103707	2400' 24" DI Main St	2018	2,000,000	2,000,000	2,000,000		
00104558	1250'-16" DI MAIN & ROSSI ST	2018	558,483	558,483	558,483		
00105397	C&O Foreman TruckTools	2018	6,277	6,277	6,277		
00105539	INSTALL ANTENNA POLE SLN 41	2018	18,000	18,000	18,000		
00106865	Purchase V216103	2018	70,000	70,000	70,000		
00109620	Additional Leak Truck - SLN	2018	214,200	214,200	214,200		
00109621	Vacuum Truck - Salinas	2018	316,200	316,200	316,200		
00110102	Station 66 Piping Upgrade	2018	59,388	59,388	59,388		
00110382	1080' 8" PVC Dororo Dr	2018	474,307	474,307	474,307		
00110639	SLN 201-T2 - Cupola Vent Rplcmnt	2018	13,467	13,467	13,467		
00110842	2500' 6" PVC Loma, Tapadero, Terra	2018	687,000	687,000	687,000		
00112619	Install Parking Bumpers	2018	7,820	7,820	7,820		
00113460	REPLACE V208024	2018	118,000	118,000	118,000		
00113550	SLN 67-01: Replace Flowmeter	2018	7,643	7,643	7,643		
00113900	2-way Radio Upgrade	2018	5,000	5,000	5,000		
00114156	SLN 201 Replace Drain	2018	132,316	132,316	132,316		
00114263	SLN 76 Romie Fence and Permitting	2018	48,279	48,279	48,279		
00114289	Land for Booster Station, SLN	2018	175,000	175,000	175,000		
00114292	SLN 201 Relocate Station Main	2018	226,894	226,894	226,894		
00114482	Replc Air Comp at station 69/205	2018	5,944	5,944	5,944		
00114619	Replace 4" G.V @ 614 Airport Blvd	2018	10,000	10,000	10,000		

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**114 SALINAS (SLN) DISTRICT (Part of Monterey Region)**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114948	Upgrade lights DM Office	2018	1,900	1,900	1,900		
00116162	Elvee Rd / Work St Stub Out	2018	40,000	40,000	40,000		
00116233	Purchase chemical pumps	2018	11,200	11,200	11,200		
00116334	1780' 8" PVC Harding St/Harding Cir	2018	699,000	699,000	699,000		
00116357	Replace FS G.V. 320 Airport Blvd	2018	8,500	8,500	8,500		
00116465	Replace 16 B piping.	2018	900	900	900		
00116700	1692' 6" PVC Marigold/Shasta Way	2018	641,173	641,173	641,173		
00117167	Replace Transfer Switch SLN Sta 69	2018	15,000	15,000	15,000		
00117175	Install Video Security Equipment	2018	5,000	5,000	5,000		
00117178	Replace ScadaPack at SLN 29	2018	5,000	5,000	5,000		
00117290	55 Natividad Replace 4" Svc Valve	2018	18,000	18,000	18,000		
00117311	Vacuum Trailer	2018	55,000	55,000	55,000		
00117498	Install 4 air compressors	2018	12,000	12,000	12,000		
00117562	Trash Pump and Tamper for L.T	2018	4,800	4,800	4,800		
00117671	SLN 19-01: New Well Liner	2018	130,000	130,000	130,000		
SLN0900	Meter Replacement Program	2018	155,494	155,494	155,494		
114-NON-SP	114- Salinas Non-specific	2018	2,230,440	2,230,440	2,230,440		
00098559	Retire Vault Franciscan Way	2018	1,608	1,608	1,608		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2018	13,158,342	13,158,342	12,908,342
	2019	884,721	884,721	884,721
	2020	-	-	-
	2021	3,353,954	3,353,954	3,353,954
	Total	17,397,016	17,397,016	17,147,016

1) See Attachment 8 for the total cost cap amounts.



**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**119**

**STOCKTON (STK) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114285	STK-7 Station Rebuild	2021	712,759	612,316	657,931		
00114288	STK-35 Station Rebuild	2020	398,961	355,420	383,003		
00114559	STK-65 Station Rebuild	2020	599,247	533,847	575,277		
00114884	STK 065-T1&T2 - Tank Retrofits	2019	237,865	208,133	218,043		
00114896	STK 001-T2: Tank Structure Retro	2021	564,957	476,614	521,499		
00114899	STK 52-01 Pump & Motor Replacement	2019	86,262	0	82,511		
00114992	STK-66-01 BLDG Replacement	2019	373,388	324,526	358,452		
00115163	STK-65 Tank Mixing	2019	211,560	186,173	203,097		
00115201	STK-3 Tank Chemical Dosing	2019	93,364	88,908	0		
00115210	STK-80 Tank Mixing	2021	222,270	195,597	213,379		
00115212	12" Cherokee Rd. Pipeline	2020	1,509,139	70,022	100,000		
00115263	STK-61 Blow Off	2019	98,344	86,543	94,410		
00115321	STK-66 Blow Off	2020	109,816	100,267	105,042		
00115323	STK-68 Blow Off	2020	76,611	73,129	73,280		
00115326	STK-71 Blow Off	2021	65,413	62,440	62,569		
00115327	STK-76 Blow Off	2020	72,347	69,058	69,201		
00115329	STK-77 Blow Off	2019	128,886	117,679	123,282		
00115584	STK 75-01 Pump & Motor Replacement	2019	86,262	0	82,511		
00115588	STK 63-01: Pump & Motor Replacement	2020	105,656	0	0		
00115590	STK 80-A: Pump & Motor Replacement	2020	46,260	0	44,249		
00115628	STK 080-T1 - Tank Ladder Retrofit	2021	3,334	3,044	3,189		
00115668	STK 66-02 Pump & Motor Replacement	2021	108,298	0	103,589		
00115669	STK 80-B Pump & Motor Replacement	2021	51,594	0	49,350		
00115699	STK 2019 Control Valve Replacement	2019	32,947	0	22,060		
00115840	2019 Vehicle Replacement Program	2019	392,671	256,091	281,699		
00115841	2020 Vehicle Replacement Program	2020	50,156	43,614	47,975		
00115842	2021 Vehicle Replacement Program	2021	141,536	123,075	135,383		
00115869	STK 2021 Control Valve Replacement	2021	34,615	0	23,177		
00115926	STK Portable Booster Connections	2021	300,157	0	0		
00115941	STK 21-02 Pump & Motor Replacement	2020	100,212	0	95,855		
00116262	2019 STK Dedicated Sample Sites	2019	40,543	35,678	38,921		
00116266	2020 STK Dedicated Sample Sites	2020	41,556	36,570	39,894		
00116268	2021 STK Dedicated Sample Sites	2021	42,595	37,484	40,891		
00116417	STK 2019 Analyzer Replacement	2019	29,184	26,655	27,915		
00116589	STK 2019 Flowmeter Replacements	2019	70,530	64,398	47,225		
00116600	2020 STK Flowmeter Replacements	2020	253,029	231,026	169,419		
00116628	2021 STK Flowmeter Replacements	2021	296,407	270,631	198,463		
00116647	STK 2020 Analyzer Replacement	2020	12,664	11,562	12,113		
00116672	12" DI Filbert	2019	594,445	0	570,668		
00116837	STK 2019 Physical Security Upgrades	2019	350,342	319,885	335,110		
00117176	STK 2020 Physical Security Upgrades	2020	360,838	329,460	345,149		
00117195	STK 2021 Physical Security Upgrades	2021	525,450	479,758	502,605		
00117592	2020-ADDITIONAL VEHICLES	2020	200,625	0	0		
00117613	STK 16: Station Rebuild	2020	164,373	146,434	157,798		
00117882	STK Hydrant Replacement Program	2021	1,648,238	1,542,219	1,576,575		
119MRP19	2019 Main Replacement Program STK	2019	17,229,125	8,015,923	16,480,021		
119MRP20	2020 Main Replacement Program STK	2020	20,602,964	8,294,945	16,891,873		
119MRP21	2021 Main Replacement Program STK	2021	24,134,988	8,570,356	18,006,807		
STK0900	Meter Replacement Program	2019	215,736	203,047	215,736		
STK0900	Meter Replacement Program	2020	221,130	208,122	221,130		
STK0900	Meter Replacement Program	2021	226,658	213,325	226,658		

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**119 STOCKTON (STK) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
119-NON-SP	119- Stockton Non-specific	2021	1,989,935	1,293,458	1,591,948		
119-NON-SP	119- Stockton Non-specific	2019	1,886,575	1,226,274	1,509,260		
119-NON-SP	119- Stockton Non-specific	2020	1,938,765	1,260,197	1,551,012		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	22,158,028	11,159,911	20,690,921
	2020	26,864,350	11,763,674	20,882,271
	2021	31,069,204	13,880,316	23,914,014
	Total	80,091,582	36,803,901	65,487,206

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**119 STOCKTON (STK) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00061732	Replace Pump & Col: STK 77-01	2019	85,000	85,000	85,000		
00063436	Stk 59 Panelboard replacement	2018	200,000	200,000	200,000		
00065556	Sta 32 Update-Pumps and Panel Board	2019	657,086	654,396	661,482		
00097664	Upgrade CP System at 1 of 2 Stockton Tanks: 3-T4, 32-T3	2018	12,725	12,725	12,725		
00097667	Upgrade CP System at Stockton Tanks: 83-T6, 84-T1	2019	39,230	39,230	39,230		
00098194	Hydrant Meter Reduced Pressure Principal Assembly	2019	42,589	42,589	42,589		
00098353	Install new Panelboard and retire existing at Stn 35	2018	256,723	256,723	256,723		
00098369	Install new Panelboard and retire existing at Sta. 77 (Changed location from Station 7 to 77)	2018	280,306	280,306	280,306		
00098624	Install Back up Generator sta 79 Stockton	2018	323,111	323,111	323,111		
00098625	Install Back up Generator sta 66 Stockton	2018	353,107	353,107	353,107		
00098908	Station 60-01 New Well Blow-Off to storm drain	2019	75,000	75,000	75,000		
00098911	Station 63-01 New Well Blow-Off to storm drain	2019	80,000	80,000	80,000		
00098953	Install 4 flow meters. Locations TBD 2015 GRC Settlement: Install 3 flow meters. Locations TBD	2019	170,719	170,719	170,719		
00098954	Install 4 flow meters. Locations TBD 2015 GRC Settlement: Install 3 flow meters. Locations TBD	2019	139,470	139,470	139,470		
00099250	Vehicle Replacements > 120,000 miles 2015 GRC Settlement: Replace 3 of 4 vehicles of V206087,V208032, V209039, V209041 > 120,000 miles	2018	154,960	154,960	154,960		
00099251	Vehicle Replacements > 120,000 miles 2015 GRC Settlement: Replace 1 of 2 vehicles of V206088,V208029 > 120,000 miles	2018	127,676	127,676	127,676		
00099252	Vehicle Replacements > 120,000 miles	2018	261,736	261,736	261,736		
00099326	Connection of FE/Mn Treatment system backwash tank to sanitary sewer instead of reclaim to distribution system due to TSS and turbidity.	2019	90,000	90,000	90,000		
00099361	Connection of FE/Mn Treatment system backwash tank at Sta. 36 to sanitary sewer instead of reclaim to distribution system due to TSS and turbidity.	2019	105,000	105,000	105,000		
00099365	Connection of FE/Mn Treatment system backwash tank at Sta. 61 to sanitary sewer instead of reclaim to distribution system due to TSS and turbidity.	2019	115,000	115,000	115,000		
00100140	2.0 Million Gallon centralized storage tank and booster station to replace the storage within the elevated tanks at Sta 82 - T7, Sta 81 - T2, Sta 83 - T6, Sta 3 - T4 that will be removed.	2019	5,722,000	5,722,000	5,722,000		
00100703	Replace V200091 due to high repair costs	2019	125,655	125,655	125,655		
00105513	1500' 6/8 Sutter/Weber/San Joaquin	2018	771,780	771,780	771,780		
00105699	New Vehicle Radios	2018	15,400	15,400	15,400		
00106029	2016 STK District Tools	2018	75,000	75,000	75,000		
00106035	2016 Chlorine Pumps	2018	10,036	10,036	10,036		
00107043	Wilson Way Bridge pipe replacement	2018	156,750	156,750	156,750		
00108299	Stockton Jensen Yard	2018	8,550	8,550	8,550		

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**119 STOCKTON (STK) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00108459	STK 77 Roof Replacement	2018	57,879	57,879	57,879		
00109968	4480' 6/8" PVC Sutter/Gibson/Harper	2018	1,551,584	1,551,584	1,551,584		
00110140	3600' 12" DI MAIN STREET	2018	2,079,000	2,079,000	2,079,000		
00110142	5425' 8" PVC F ST & C ST.	2018	1,232,000	1,232,000	1,232,000		
00110317	Cherokee Road Improvements	2018	185,900	185,900	185,900		
00110524	STK 75 Roof Replacement	2018	57,879	57,879	57,879		
00110525	STK 79 Roof Replacement	2018	57,879	57,879	57,879		
00110526	STK 70 Roof Replacement	2018	57,879	57,879	57,879		
00111371	Customer Entry Security Mechanism	2018	2,100	2,100	2,100		
00111437	STK 2017 Tool Blanket	2018	75,000	75,000	75,000		
00112344	CMRP vehicles rear cameras	2018	4,000	4,000	4,000		
00113379	Well level transducers	2018	25,263	25,263	25,263		
00113501	STK Customer Center Off. Furniture	2018	5,000	5,000	5,000		
00113879	Sta. 16 Chlorine Shelter	2018	27,000	27,000	27,000		
00114422	2017 Vehicle improvements	2018	9,000	9,000	9,000		
00116960	3900' 6"/8" Pearl & Marengo	2018	864,125	864,125	864,125		
00116961	4300' 12" DI California & Jackson	2018	1,665,585	1,665,585	1,665,585		
00116965	4365' 6"/8" Worth, Hunter, San Joaqui	2018	1,233,688	1,233,688	1,233,688		
00116967	4200' 6"/8" Marc & Maywood	2018	1,400,682	1,400,682	1,400,682		
00116972	4125' 4"/6"/8" Duncan/Pearl	2018	1,243,250	1,243,250	1,243,250		
00116978	5360' 6" Howard/Kolher	2018	1,927,000	1,927,000	1,927,000		
00117221	REPLACE V095002	2018	80,000	80,000	80,000		
00117270	Cust. Center Security Upgrades	2018	17,542	17,542	17,542		
00117271	Purchase 2 extra pH Meters	2018	2,155	2,155	2,155		
00117448	STK 75 Head Shaft&Stuffing Box Rpl	2018	9,559	9,559	9,559		
00117469	4700' 8"/18" Port Rd/Washington St	2018	2,550,000	2,550,000	2,550,000		
00117472	1885' 6"/8" Washington/Sonora	2018	1,435,000	1,435,000	1,435,000		
00117475	2100' 12" DI Church/Garfield	2018	1,536,750	1,536,750	1,536,750		
STK0900	Meter Replacement Program	2018	192,622	192,622	192,622		
119-NON-SP	119- Stockton Non-specific	2018	809,940	809,940	809,940		
00079414	Seismic Upgrades to STK 3-T4	2018	552	552	552		

Summary	Year	CWS		
		Application	Cal Advocates	Settlement
	2018	23,403,675	23,403,675	23,403,675
	2019	7,446,749	7,444,059	7,451,145
	2020	-	-	-
	2021	-	-	-
	<b>Total</b>	<b>30,850,423</b>	<b>30,847,734</b>	<b>30,854,820</b>

1) See Attachment 8 for the total cost cap amounts.

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**157 TRAVIS AFB (TAFB) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00117867	New Well at Travis AFB	2021	3,126,876	3,126,876	2,886,347		
00117871	Water Quality Monitoring Station	2019	149,908	149,908	143,912		
00117883	Water Line from Well Field to TAFB	2021	7,317,700	7,317,700	6,999,539		
00118053	Backflow Devices	2021	390,127	390,127	390,127		
00118054	Chlorination Systems	2020	561,204	561,204	538,756		
00118089	Travis AFB SCADA Replacement	2020	433,315	433,315	433,315		
157-NON-SP	157- NON-SPECIFIC	2019	185,300	185,300	148,240		
157-NON-SP	157- NON-SPECIFIC	2020	185,300	185,300	148,240		
157-NON-SP	157- NON-SPECIFIC	2021	185,300	185,300	148,240		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	335,208	335,208	292,152
	2020	1,179,819	1,179,819	1,120,311
	2021	11,020,003	11,020,003	10,424,254
	Total	12,535,030	12,535,030	11,836,716

1) See Attachment 8 for the total cost cap amounts.

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**157 TRAVIS AFB (TAFB) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
157-NON-SP	157- NON-SPECIFIC	2018	1,000,000	1,000,000	1,000,000		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
2018	1,000,000	1,000,000	1,000,000	
2019	-	-	-	
2020	-	-	-	
2021	-	-	-	
Total	1,000,000	1,000,000	1,000,000	

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**120 VISALIA (VIS) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114423	STA 77-01 Treatment & Gen. Set	2020	1,620,781	0	0	Y	
00114479	STA 96-01 Nitrate Treatment	2020	1,878,301	0	1,800,038		
00114520	STA 92-01 Nitrate Treatment	2021	1,956,027	0	0		
00114521	VIS 91-01 Pump & Motor Replacement	2019	68,803	0	65,675		
00115059	New Tank Install	2021	2,370,775	0	2,181,113		
00115095	Visalia 25 Panelboard Replacement	2020	268,435	0	0		
00115101	VIS 24 Panel Replace. & Generator	2019	375,069	0	0		
00115105	VIS 23 Panel Replace. & Generator	2019	375,069	0	0		
00115287	VIS 022-01:Pump & Motor Replacement	2021	72,286	0	69,000		
00115289	VIS 026-01:Pump & Motor Replacement	2020	70,523	0	0		
00115290	VIS 027-01:Pump & Motor Replacement	2019	82,512	78,762	78,761		
00115319	VIS 039-01:Pump & Motor Replacement	2020	70,523	67,318	0		
00115320	VIS 045-01:Pump & Motor Replacement	2021	72,286	0	69,000		
00115324	VIS 051-01:Pump & Motor Replacement	2019	68,803	0	65,676		
00115334	VIS 055-02:Pump & Motor Replacement	2019	101,496	0	96,883		
00115335	VIS 061-01:Pump & Motor Replacement	2020	84,575	80,730	80,730		
00115343	VIS Radio Communication Upgrade	2020	136,416	124,210	0		
00115565	VIS 064-01: Pump & Motor Replace	2021	86,689	0	82,749		
00115569	VIS 081-01: Pump & Motor Replace	2020	84,575	80,730	80,730		
00115581	VIS 082-01: Pump & Motor Replace	2020	84,575	0	0		
00115589	VIS 083-01: Pump & Motor Replace	2020	101,063	0	0		
00115847	2019 Vehicle Replacement Program	2019	365,407	292,300	293,584		
00115848	2020 Vehicle Replacement Program	2020	281,338	255,761	268,550		
00115855	2021 Vehicle Replacement Program	2021	49,175	44,704	46,940		
00115872	VIS 042-PT1 - Replace Pressure Tank	2021	178,686	24,966	163,148		
00115993	New well at Station 200 Tulco	2021	1,710,273	0	1,639,011		
00116351	REPLACE V205059	2019	179,132	162,848	170,989		
00116353	REPLACE V205060 LEAK TRUCK	2019	179,132	162,848	170,989		
00116494	Visalia Reliability Study	2019	222,699	222,699	212,576		
00116565	VIS 2019 Flowmeter Replacements	2019	67,465	32,199	45,079		
00116585	VIS 2020 Flowmeter Replacements	2020	69,151	0	46,206		
00116586	VIS 2021 Flowmeter Replacements	2021	106,319	33,829	71,041		
00117229	VIS 2019 Physical Security Upgrades	2019	202,098	192,913	192,912		
00117233	VIS 2020 Physical Security Upgrades	2020	123,304	117,699	117,699		
00117235	VIS 2021 Physical Security Upgrades	2021	127,311	121,524	121,524		
00117377	VIS 16 Install Generator	2019	187,982	179,438	179,438		
00117412	VIS 79 Install Generator	2021	197,499	188,568	188,522		
00117482	New District Printer	2019	16,021	16,022	16,021		
00117483	New District Printer	2020	16,422	16,422	16,422		
00117943	Purchase 132 N Valley Oaks Dr.	2019	2,163,368	0	0		
00118067	VIS 096 TCP Treatment	2020	1,601,528	0	0		
00118117	Instrumentation Energy Optimization	2021	166,703	163,883	0		
00118121	2019 - VEHICLE FOR NEW COMPLEMENT	2019	49,117	0	46,884		
00118147	Water Quality Instrumentation - VIS	2020	114,201	110,812	0		
00118535	VIS Activated Carbon Renewal	2021	962,029	992,500	918,301		
120MRP19	2019 Main Replacement Program VIS	2019	1,534,848	1,254,337	1,465,081		
120MRP20	2020 Main Replacement Program VIS	2020	2,574,310	1,371,232	2,047,747		
120MRP21	2021 Main Replacement Program VIS	2021	3,664,817	1,498,082	2,798,588		
VIS0900	Meter Replacement Program	2019	295,050	277,696	295,050		
VIS0900	Meter Replacement Program	2020	302,427	284,637	302,427		
VIS0900	Meter Replacement Program	2021	309,987	291,752	309,987		

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**120 VISALIA (VIS) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
120-NON-SP	120- Visalia Non-specific	2021	1,995,035	1,296,773	1,596,028		
120-NON-SP	120- Visalia Non-specific	2019	1,891,590	1,229,534	1,513,272		
120-NON-SP	120- Visalia Non-specific	2020	1,943,950	1,263,568	1,555,160		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2019	8,425,660	4,101,594	4,908,871
	2020	11,426,396	3,773,119	6,315,708
	2021	14,025,897	4,656,579	10,254,951
	Total	33,877,953	12,531,293	21,479,530

1) See Attachment 8 for the total cost cap amounts.



CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**120 VISALIA (VIS) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00063912	Flowmeter replacement VIS-53	2018	29,871	29,871	29,871		
00098051	Replacement of pump and motor due to low efficiency.	2018	69,257	69,257	69,257		
00098054	Replacement of pump and motor.	2018	73,425	73,425	73,425		
00098064	Replacement of pump and motor.	2018	96,128	96,128	96,128		
00098270	Station 12 Visalia Pump/Genset	2018	132,000	132,000	132,000		
00098290	Install new Panelboard and retire existing at Stn13	2019	254,276	254,276	254,276		
00098340	Install new Panelboard and retire existing at Stn14	2019	234,930	234,930	234,930		
00098341	Install new Panelboard and retire existing at Stn32	2019	247,422	247,422	247,422		
00098997	Replace 7 flow meters and install vaults located at stations to be identified. Add to SCADA 2015 GRC Settlement: Replace 3 flow meters and install vaults located at stations to be identified. Add to SCADA.	2019	150,000	150,000	150,000		
00098999	Replace flow meter Sta. 69	2018	33,745	33,745	33,745		
00099257	Vehicle Replacements > 120,000 miles	2019	43,623	43,623	43,623		
00103398	Vulnerability Assessment/Sec. Equip	2018	2,800	2,800	2,800		
00105568	VIS 041-01-Pump Rplcmt & Column Ex	2018	33,650	33,650	33,650		
00108262	VIS 040-01 Pump Replacement	2018	43,149	43,149	43,149		
00112301	Ben Maddox/Houston Main Relocation	2018	55,734	55,734	55,734		
00113063	Visalia Facilities Evaluation	2018	60,000	60,000	60,000		
00113559	VIS 09-01 Pump Maintenance	2018	3,972	3,972	3,972		
00113839	Ave 280 (Caldwell) Widening Project	2018	3,600	3,600	3,600		
00114120	Install Emergency Interconnection	2018	76,000	76,000	76,000		
00114729	O & M Superintendent IPAD	2018	900	900	900		
00114939	VIS 201-02 Pump Equipment	2018	35,000	35,000	35,000		
00114940	VIS 201-01 Pump Pull/Evaluate	2018	17,550	17,550	17,550		
00114946	VIS 200-01 Pump and Tank Design	2018	25,000	25,000	25,000		
00117159	Construction Meter RPP Devices	2018	1,747	1,747	1,747		
00117383	Power Supply For VIS 61-01	2018	2,210	2,210	2,210		
00117464	Visalia Field Equipment	2018	14,218	14,218	14,218		
00117588	2018 Vehicle Radios	2018	14,931	14,931	14,931		
VIS0900	Meter Replacement Program	2018	263,895	263,895	263,895		
120-NON-SP	120- Visalia Non-specific	2018	1,078,140	1,078,140	1,078,140		

Summary

	Year	CWS Application	Cal Advocates	Settlement
	2018	2,166,922	2,166,922	2,166,922
	2019	930,251	930,251	930,251
	2020	-	-	-
	2021	-	-	-
	<b>Total</b>	<b>3,097,173</b>	<b>3,097,173</b>	<b>3,097,173</b>

1) See Attachment 8 for the total cost cap amounts.

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**123 WESTLAKE (WLN) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114340	Sta. 9-Notter Res. Siesmic Retrofit	2020	102,827	94,258	98,543		
00114341	8" Check Valve at Lakeview Canyon	2021	116,279	0	111,434		
00114346	PRV on Westlake & Skelton Canyon	2019	338,097	315,125	324,010		
00114359	Galanis Res. - Install PAX Mixer	2021	151,110	0	0		
00114360	Harper Res. - Install PAX Mixer	2021	151,110	0	0		
00114361	Harris Res. - Install PAX Mixer	2021	257,240	0	246,521		
00114362	Notter Res. - Install PAX Mixer	2020	257,662	0	246,926		
00114499	Pipeline Inspect. on 20" Crossing	2020	59,056	54,134	0		
00114897	WLK 008-T1 - CP Upgrade	2021	14,000	13,363	13,363		
00114898	WLK 001-A: Pump & Motor Replace	2019	43,170	0	41,208		
00114982	WLK Emergency Fuel Supply	2021	137,506	98,188	99,963		
00115755	WLK 010-A: Pump Shelter Replacement	2020	13,816	13,189	13,188		
00115756	WLK 010-B: Pump Shelter Replacement	2020	13,816	13,189	13,188		
00115757	WLK 010-C: Pump Shelter Replacement	2021	14,161	13,519	13,517		
00115857	2019 Vehicle Replacement Program	2019	128,859	117,145	123,002		
00115858	2020 Vehicle Replacement Program	2020	95,951	87,228	91,590		
00115973	WLK Sta 1_ New VFD	2019	46,871	47,239	44,740		
00116236	WLK Nitrification Study	2019	32,428	28,375	30,954		
00116383	WLK 001-B: Pump & Motor Replace	2020	61,421	0	58,629		
00116561	WLK 2019 Flowmeter Replacements	2019	67,465	32,199	45,079		
00117196	WLK 2019 Physical Security Upgrades	2019	36,973	35,037	35,293		
00117197	WLK 2020 Physical Security Upgrades	2020	133,845	127,762	127,762		
00117198	WLK 2021 Physical Security Upgrades	2021	65,272	62,305	62,305		
00117416	Generator STA 10	2021	329,046	329,045	314,090		
123MRP19	2019 Main Replacement Program WLK	2019	223,487	203,176	213,328		
123MRP20	2020 Main Replacement Program WLK	2020	687,316	609,157	546,729		
123MRP21	2021 Main Replacement Program WLK	2021	1,173,992	1,015,245	896,503		
WLK0900	Meter Replacement Program	2019	80,372	75,644	80,372		
WLK0900	Meter Replacement Program	2020	82,381	77,535	82,381		
WLK0900	Meter Replacement Program	2021	84,441	79,473	84,441		
123-NON-SP	123- Westlake Non-specific	2021	465,290	302,439	372,232		
123-NON-SP	123- Westlake Non-specific	2019	441,235	286,803	352,988		
123-NON-SP	123- Westlake Non-specific	2020	453,390	294,704	362,712		

Summary	Year	CWS Application	Cal Advocates	Settlement
	2019	1,438,956	1,140,742	1,290,973
	2020	1,961,480	1,371,155	1,641,646
	2021	2,959,448	1,913,577	2,214,371
	Total	6,359,885	4,425,475	5,146,989

1) See Attachment 8 for the total cost cap amounts.

CWS 2018 GRC Settlement Agreement  
Attachment 12 (District Capital Projects)

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**123 WESTLAKE (WLN) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00064175	16inch Pipeline, Hampshire	2019	1,213,753	1,213,753	1,213,753		
00097422	Station 008 Kanan Reservoir Seismic Retrofit Scope of work limited to installation of force balanced joint at common inlet/outlet. Overflow and drain modifications are not necessary.	2018	136,908	136,908	136,908		
00097807	Station 002 Asphalt Replacement	2019	60,963	60,963	60,963		
00097859	Upgrade CP system at Westlake tanks: 1-T1, 6-T1 and 9-T1	2018	25,000	25,000	25,000		
00098168	Replacement of pump and motor. Sta. 010-B	2019	70,910	2,931	70,910		
00098169	Replacement of pump and motor. Sta. 010-C	2019	70,910	2,330	70,910		
00098202	Replacement of pump and motor. Sta. 010-D	2019	70,910	15,497	70,910		
00098203	Replacement of pump and motor. Sta. 007-C	2018	65,458	65,458	65,458		
00098271	Install new cover/roof for genset at station #1.	2018	40,348	40,348	40,348		
00098321	Hydrant Meter Reduced Pressure Principal Assembly	2019	10,647	10,647	10,647		
00098530	Sta 007 Install Driveway at Harper Reservoir	2019	92,228	92,228	92,228		
00098605	Replacement of 1 control valve in Westlake. Location: 123_000_CV001	2018	31,977	31,977	31,977		
00098606	Replacement of 1 control valve in Westlake. Location: 123_000_CV002	2018	32,776	32,776	32,776		
00099026	Scada RTU	2019	49,346	49,346	49,346		
00099258	Vehicle Replacements > 120,000 miles	2018	79,040	79,040	79,040		
00099259	Vehicle Replacements > 120,000 miles	2019	122,076	122,076	122,076		
00107428	Pax mixer for Johnson Reservoir	2018	290,000	90,783	290,000		
00116464	560' 10" DI Townsgate Rd	2018	342,180	342,180	342,180		
00116941	Easement acquisition - Sta 10	2018	18,604	18,604	18,604		
WLK0900	Meter Replacement Program	2018	71,140	71,140	71,140		
123-NON-SP	123- Westlake Non-specific	2018	131,640	131,640	131,640		

Summary	CWS			
	Year	Application	Cal Advocates	Settlement
	2018	1,265,071	1,065,854	1,265,071
	2019	1,761,743	1,569,772	1,761,743
	2020	-	-	-
	2021	-	-	-
	<b>Total</b>	<b>3,026,814</b>	<b>2,635,626</b>	<b>3,026,814</b>

1) See Attachment 8 for the total cost cap amounts.

**SETTLED ADVANCE CAPITAL BUDGET (ACB) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**121 WILLOWS (WIL) DISTRICT**

Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00114659	WIL Replace Sta 2 Elevated Tank	2020	488,019	0	0		
00114988	WIL R/R Crossing - Willow & Stehama	2020	403,721	355,294	387,573		
00115233	WIL 4 - New 10K Gal Hydro Tank	2020	211,302	0	0		
00116358	2021 VEHICLE REPLACEMENT PROJECT	2021	55,825	0	53,398		
00116399	WIL 2019 Analyzer Replacement	2019	16,987	15,510	16,248		
00116495	WIL 5 - New 10K Gal Hydro	2020	211,302	0	0		
00116514	Willows WSFMP	2019	93,226	63,057	66,059		
00117236	WIL 2021 Physical Security Upgrades	2021	26,905	24,566	25,735		
00117258	WIL 2019 Physical Security Upgrades	2019	30,127	27,504	28,817		
00117313	WIL 2020 Physical Security Upgrade	2020	29,249	26,705	27,977		
00117370	Generator STA 4	2020	182,529	168,236	174,593		
121MRP19	2019 Main Replacement Program WIL	2019	367,114	508,670	351,152		
121MRP20	2020 Main Replacement Program WIL	2020	658,376	532,073	467,815		
121MRP21	2021 Main Replacement Program WIL	2021	964,049	555,436	590,166		
WIL0900	Meter Replacement Program	2019	17,874	16,823	17,874		
WIL0900	Meter Replacement Program	2020	18,321	17,243	18,321		
WIL0900	Meter Replacement Program	2021	18,779	17,674	18,779		
121-NON-SP	121- Willows Non-specific	2021	70,125	45,581	56,100		
121-NON-SP	121- Willows Non-specific	2019	66,640	43,316	53,312		
121-NON-SP	121- Willows Non-specific	2020	68,340	44,421	54,672		

Summary	Year	CWS Application	Cal Advocates	Settlement
	2019	591,967	674,879	533,462
	2020	2,271,159	1,143,972	1,130,951
	2021	1,135,684	643,257	744,179
	Total	3,998,810	2,462,108	2,408,592

1) See Attachment 8 for the total cost cap amounts.

**SETTLED CARRYOVER (CO) PROJECTS**

(Direct costs do not include overhead or IDC/AFUDC.)

**121 WILLOWS (WIL) DISTRICT**

CWIP + Direct Costs (\$)

PID	Description	Year (Settlement)	CWS Application	Cal Advocates	Settlement	Advice Letter <sup>1</sup>	Litigated
00094841	"FULL COST" Willows Sta.8 Chrome VI Treatment	2019	-	-	1,062,221		
00094928	"FULL COST" Willows Sta.9 Chrome VI Treatment	2019	-	-	939,639		
00094953	"FULL COST" Willows Sta.7 Chrome VI Treatment	2018	-	-	892,273		
00098316	Hydrant Meter Reduced Pressure Principal Assembly	2019	4,302	4,302	4,302		
00098457	Reseal/Overlay hardscapes at stations 11 and 2 in Willows District	2019	16,233	16,233	16,233		
00098889	"FULL COST" Willows Sta.4 Chrome VI Treatment	2018	-	-	1,162,417		
00099180	"FULL COST" Replace SCADA software and hardware	2019	-	-	268,868		
00099264	Vehicle Replacements > 120,000 miles	2019	40,179	40,179	40,179		
00102724	"FULL COST" Prop 50 Full Scale Research	2020	-	-	165,575		
00109878	WIL 8 VFD Installation	2018	57,000	57,000	57,000		
00114424	Chlorine Probe Wil Sta 4-01 2017	2018	1,820	1,820	1,820		
00115004	Rebuild Altitude Valve WIL Sta 11	2018	4,300	4,300	4,300		
00116518	WIL 4 - Cr6 Burst Plate	2018	29,431	29,431	29,431		
00116559	WIL 7 - Cr6 Burst Plate	2018	29,431	29,431	29,431		
00116563	WIL 9 - Cr6 Burst Plate	2018	29,431	29,431	29,431		
00116639	WIL 8 - Cr6 Burst Plate	2018	29,431	29,431	29,431		
00117105	Hydrant Meter RP 2017	2018	5,340	5,340	5,340		
WIL0900	Meter Replacement Program	2018	15,248	15,248	15,248		
121-NON-SP	121- Willows Non-specific	2018	89,160	89,160	89,160		

Summary	Year	CWS Application	Cal Advocates	Settlement
	2018	290,592	290,592	2,345,282
	2019	60,714	60,714	2,331,442
	2020	-	-	165,575
	2021	-	-	-
	<b>Total</b>	<b>351,306</b>	<b>351,306</b>	<b>4,842,299</b>

1) See Attachment 8 for the total cost cap amounts.

**ATTACHMENT 13**

**LIST OF EVIDENTIARY EXHIBITS**

CWS 2018 GRC Settlement Agreement  
Attachment 13 (List of Evidentiary Exhibits)

Case Name: 2018 General Rate Case of California Water Service Company (Test Year 2020)  
Case Number: Application 18-07-001

Joint Exhibit List - CORRECTED October 8, 2019

ALJ/Commissioner: ALJ Wildgrube/ALJ Ferguson/Commissioner Randolph

Exhibit No.	Description	Relevant Area	Witness/Sponsor/Issue (or Application Support)	Date Served	Date Marked	Date Admitted
<b>California Water Service Company</b>						
CW-01	Amended Application of California Water Service Company for General Rate Increases	Company-Wide	Application	July 16, 2018		
CW-02	General Report (Including Customer Support Services Report on the Results of Operation)	Company-Wide	Greg Milleman, unless otherwise identified	July 2, 2018	7/1/2019	
CW-03	Additional Testimony of California Water Service Company	Company-Wide	Various identified	July 2, 2018	7/2/2019	
CW-04	Report on Unregulated and Affiliate Operations	Company-Wide	Greg Milleman	July 2, 2018		
CW-05	M. Cubed Reports - Conservation, Sales and Services, and Rate Design	Company-Wide	David Mitchell	July 2, 2018	7/1/2019	7/1/2019
CW-06(i)	Metro Districts Depreciation Study as of December 31, 2016 (consists of 3 books)	Customer Support Services, Bayshore, Bear Gulch, East Los Angeles, Hermosa-Redondo, Livermore, Palos Verdes, Dominguez, Westlake	Earl Robinson	July 2, 2018		
CW-06(ii)	Valley Districts Depreciation Study as of December 31, 2016 (consists of 3 books)	Bakersfield, Chico, Dixon, King City, Marysville, Oroville, Salinas, Selma, Stockton, Visalia, Willows	Earl Robinson	July 2, 2018		
CW-06(iii)	Dominguez Water Depreciation Study as of December 31, 2016 (consists of 1 book)	Antelope Valley, Kern River Valley, Redwood Valley (Coast Springs, Luceme, Unified)	Earl Robinson	July 2, 2018		
CW-07	Minimum Data Requirements Book	Company-Wide	Application Support	July 2, 2018		
CW-07C	Minimum Data Requirements Book	Company-Wide	Application Support	July 2, 2018		
CW-08	Report on Lead-Lag Study	Company-Wide	Greg Milleman	July 2, 2018		
CW-09	Public Versions of Confidentiality Matrices - For RO Books, MDR, and Travis & For Capital Project Justification Books	Various	Greg Milleman, Scott Wagner	July 2, 2018		
CW-10C	Confidentiality Matrices - For RO Books, MDR, and Travis - Confidential	Various	Greg Milleman, Scott Wagner	July 2, 2018		
CW-11C	Confidentiality Matrices - For Capital Project Justification Books - Confidential	Company-Wide	Scott Wagner	July 2, 2018		
CW-12	Results of Operations Report	Bay Area Region (Bayshore and Redwood Valley Areas)	Greg Milleman	July 2, 2018		
CW-13	Results of Operations Report	Bakersfield District	Greg Milleman	July 2, 2018		
CW-14	Results of Operations Report	Bear Gulch District	Greg Milleman	July 2, 2018		
CW-15	Results of Operations Report	Chico District	Greg Milleman	July 2, 2018		
CW-16	Results of Operations Report	Customer Support Services (General Office)	Greg Milleman	July 2, 2018		
CW-17	Results of Operations Report	Dixon District	Greg Milleman	July 2, 2018		
CW-18	Results of Operations Report	Dominguez District	Greg Milleman	July 2, 2018		
CW-19	Results of Operations Report	East Los Angeles District	Greg Milleman	July 2, 2018		
CW-20	Results of Operations Report	Hermosa-Redondo District	Greg Milleman	July 2, 2018		
CW-21	Results of Operations Report	Kern River Valley District	Greg Milleman	July 2, 2018		
CW-22	Results of Operations Report	Los Angeles County Region (Antelope Valley and Palos Verdes Areas)	Greg Milleman	July 2, 2018		
CW-23	Results of Operations Report	Livermore District	Greg Milleman	July 2, 2018		
CW-24	Results of Operations Report	Los Altos District	Greg Milleman	July 2, 2018		
CW-25	Results of Operations Report	Marysville District	Greg Milleman	July 2, 2018		
CW-26	Results of Operations Report	Monterey Region (King City and Salinas Areas)	Greg Milleman	July 2, 2018		
CW-27	Results of Operations Report	Oroville District	Greg Milleman	July 2, 2018		

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Attachment 13 (List of Evidentiary Exhibits)

Exhibit No.	Description	Relevant Area	Witness/Sponsor/Issue (or Application Support)	Date Served	Date Marked	Date Admitted
CW-28	Results of Operations Report	Selma District	Greg Milleman	July 2, 2018		
CW-29	Results of Operations Report	Stockton District	Greg Milleman	July 2, 2018		
CW-30	Results of Operations Report	Visalia District	Greg Milleman	July 2, 2018		
CW-31	Results of Operations Report	Westlake District	Greg Milleman	July 2, 2018		
CW-32	Results of Operations Report	Willows District	Greg Milleman	July 2, 2018		
CW-33	Results of Operations Report and Capital Project Justification Book for the Travis District	Travis District	Scott Wagner	July 2, 2018		
CW-33C	Results of Operations Report and Capital Project Justification Book for the Travis District - CONFIDENTIAL	Travis District	Scott Wagner	July 2, 2018		
CW-34	Capital Project Justification Book - Common Plant Book	Various	Scott Wagner	July 2, 2018	7/1/2019	7/1/2019
CW-34C	Capital Project Justification Book - Common Plant Book - CONFIDENTIAL	Various	Scott Wagner	July 2, 2018	7/1/2019	7/1/2019
CW-35	Capital Project Justification Book	Bay Area Region (Bayshore and Redwood Valley Areas)	Scott Wagner	July 2, 2018		
CW-35C	Capital Project Justification Book - CONFIDENTIAL	Bay Area Region (Bayshore and Redwood Valley Areas)	Scott Wagner	July 2, 2018		
CW-36	Capital Project Justification Book	Bakersfield District	Scott Wagner	July 2, 2018		
CW-36C	Capital Project Justification Book - CONFIDENTIAL	Bakersfield District	Scott Wagner	July 2, 2018		
CW-37	Capital Project Justification Book	Bear Gulch District	Scott Wagner	July 2, 2018	7/2/2019	
CW-37C	Capital Project Justification Book - CONFIDENTIAL	Bear Gulch District	Scott Wagner	July 2, 2018	7/2/2019	
CW-38	Capital Project Justification Book	Customer Support Services and The Rancho Dominguez Office	Scott Wagner	July 2, 2018		
CW-38C	Capital Project Justification Book - CONFIDENTIAL	Customer Support Services and The Rancho Dominguez Office	Scott Wagner	July 2, 2018		
CW-39	Capital Project Justification Book	Chico District	Scott Wagner	July 2, 2018	7/1/2019	7/1/2019
CW-39C	Capital Project Justification Book - CONFIDENTIAL	Chico District	Scott Wagner	July 2, 2018	7/1/2019	7/1/2019
CW-40	Capital Project Justification Book	Dixon District	Scott Wagner	July 2, 2018		
CW-40C	Capital Project Justification Book - CONFIDENTIAL	Dixon District	Scott Wagner	July 2, 2018		
CW-41	Capital Project Justification Book	Dominguez District	Scott Wagner	July 2, 2018		
CW-41C	Capital Project Justification Book - CONFIDENTIAL	Dominguez District	Scott Wagner	July 2, 2018		
CW-42	Capital Project Justification Book	East Los Angeles District	Scott Wagner	July 2, 2018		
CW-42C	Capital Project Justification Book - CONFIDENTIAL	East Los Angeles District	Scott Wagner	July 2, 2018		
CW-43	Capital Project Justification Book	Hermosa-Redondo District	Scott Wagner	July 2, 2018		
CW-43C	Capital Project Justification Book - CONFIDENTIAL	Hermosa-Redondo District	Scott Wagner	July 2, 2018		
CW-44	Capital Project Justification Book	Kern River Valley District	Scott Wagner	July 2, 2018		
CW-44C	Capital Project Justification Book - CONFIDENTIAL	Kern River Valley District	Scott Wagner	July 2, 2018		
CW-45	Capital Project Justification Book	Livermore District	Scott Wagner	July 2, 2018		
CW-45C	Capital Project Justification Book - CONFIDENTIAL	Livermore District	Scott Wagner	July 2, 2018		
CW-46	Capital Project Justification Book	Los Altos District	Scott Wagner	July 2, 2018		
CW-46C	Capital Project Justification Book - CONFIDENTIAL	Los Altos District	Scott Wagner	July 2, 2018		
CW-47	Capital Project Justification Book	Los Angeles County Region (Antelope Valley and Palos Verdes Areas)	Scott Wagner	July 2, 2018		
CW-47C	Capital Project Justification Book - CONFIDENTIAL	Los Angeles County Region (Antelope Valley and Palos Verdes Areas)	Scott Wagner	July 2, 2018		
CW-48	Capital Project Justification Book	Marysville District	Scott Wagner	July 2, 2018		
CW-48C	Capital Project Justification Book - CONFIDENTIAL	Marysville District	Scott Wagner	July 2, 2018		



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Attachment 13 (List of Evidentiary Exhibits)

Exhibit No.	Description	Relevant Area	Witness/Sponsor/Issue (or Application Support)	Date Served	Date Marked	Date Admitted
CW-49	Capital Project Justification Book	Monterey Region (King City and Salinas Areas)	Scott Wagner	July 2, 2018	7/1/2019	7/1/2019
CW-49C	Capital Project Justification Book - CONFIDENTIAL	Monterey Region (King City and Salinas Areas)	Scott Wagner	July 2, 2018	7/1/2019	7/1/2019
CW-50	Capital Project Justification Book	Oroville District	Scott Wagner	July 2, 2018		
CW-50C	Capital Project Justification Book - CONFIDENTIAL	Oroville District	Scott Wagner	July 2, 2018		
CW-51	Capital Project Justification Book	Selma District	Scott Wagner	July 2, 2018		
CW-51C	Capital Project Justification Book - CONFIDENTIAL	Selma District	Scott Wagner	July 2, 2018		
CW-52	Capital Project Justification Book	Stockton District	Scott Wagner	July 2, 2018		
CW-52C	Capital Project Justification Book - CONFIDENTIAL	Stockton District	Scott Wagner	July 2, 2018		
CW-53	Capital Project Justification Book	Visalia District	Scott Wagner	July 2, 2018		
CW-53C	Capital Project Justification Book - CONFIDENTIAL	Visalia District	Scott Wagner	July 2, 2018		
CW-54	Capital Project Justification Book	Westlake District	Scott Wagner	July 2, 2018		
CW-54C	Capital Project Justification Book - CONFIDENTIAL	Westlake District	Scott Wagner	July 2, 2018		
CW-55	Capital Project Justification Book	Willows District	Scott Wagner	July 2, 2018		
CW-55C	Capital Project Justification Book - CONFIDENTIAL	Willows District	Scott Wagner	July 2, 2018		
CW-56	Urban Water Management Plan	Antelope Valley Area (in Los Angeles County Region)	Application Support	July 2, 2018		
CW-57	Urban Water Management Plan	Bakersfield District	Application Support	July 2, 2018		
CW-58	Urban Water Management Plan	Mid-Peninsula Area of Bayshore (in Bay Area Region)	Application Support	July 2, 2018		
CW-59	Urban Water Management Plan	Bear Gulch District	Application Support	July 2, 2018		
CW-60	Urban Water Management Plan	Chico District	Application Support	July 2, 2018		
CW-61	Urban Water Management Plan	Dixon District	Application Support	July 2, 2018		
CW-62	Urban Water Management Plan	Dominguez District	Application Support	July 2, 2018		
CW-63	Urban Water Management Plan	East Los Angeles District	Application Support	July 2, 2018		
CW-64	Urban Water Management Plan	Hermosa-Redondo District	Application Support	July 2, 2018		
CW-65	Urban Water Management Plan	Kern River Valley District	Application Support	July 2, 2018		
CW-66	Urban Water Management Plan	King City District	Application Support	July 2, 2018		
CW-67	Urban Water Management Plan	Livermore District	Application Support	July 2, 2018		
CW-68	Urban Water Management Plan	Los Altos District	Application Support	July 2, 2018		
CW-69	Urban Water Management Plan	Marysville District	Application Support	July 2, 2018		
CW-70	Urban Water Management Plan	Oroville District	Application Support	July 2, 2018		
CW-71	Urban Water Management Plan	Palos Verdes Area (in Los Angeles County Region)	Application Support	July 2, 2018		
CW-72	Urban Water Management Plan	Redwood Valley District	Application Support	July 2, 2018		
CW-73	Urban Water Management Plan	Salinas District	Application Support	July 2, 2018		
CW-74	Urban Water Management Plan	Selma District	Application Support	July 2, 2018		
CW-75	Urban Water Management Plan	Stockton District	Application Support	July 2, 2018		
CW-76	Urban Water Management Plan	Visalia District	Application Support	July 2, 2018		
CW-77	Urban Water Management Plan	Westlake District	Application Support	July 2, 2018		
CW-78	Urban Water Management Plan	Willows District	Application Support	July 2, 2018		
CW-79	Urban Water Management Plan	South San Francisco Area of Bayshore (in Bay Area Region)	Application Support	July 2, 2018		
CW-80	Water Supply & Facilities Master Plan	Antelope Valley Area (in Los Angeles County Region)	Application Support	July 2, 2018		
CW-80C	Water Supply & Facilities Master Plan - CONFIDENTIAL	Antelope Valley Area (in Los Angeles County Region)	Application Support	July 2, 2018		

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Exhibit No.	Description	Relevant Area	Witness/Sponsor/Issue (or Application Support)	Date Served	Date Marked	Date Admitted
CW-81	Water Supply & Facilities Master Plan	Bakersfield District	Application Support	July 2, 2018		
CW-81C	Water Supply & Facilities Master Plan - CONFIDENTIAL	Bakersfield District	Application Support	July 2, 2018		
CW-82	Water Supply & Facilities Master Plan (Consists of two books: (1) Mid-Peninsula and (2) South San Francisco)	Bayshore (in Bay Area Region)	Application Support	July 2, 2018		
CW-82C	Water Supply & Facilities Master Plan (Consists of two books: (1) Mid-Peninsula and (2) South San Francisco) - CONFIDENTIAL	Bayshore (in Bay Area Region)	Application Support	July 2, 2018		
CW-83	Water Supply & Facilities Master Plan (Consists of two books: (1) Bear Gulch and (2) Skyline and Old La Honda)	Bear Gulch District	Application Support	July 2, 2018		
CW-83C	Water Supply & Facilities Master Plan (Consists of two books: (1) Bear Gulch and (2) Skyline and Old La Honda) - CONFIDENTIAL	Bear Gulch District	Application Support	July 2, 2018		
CW-84	Water Supply & Facilities Master Plan	Chico District	Application Support	July 2, 2018		
CW-84C	Water Supply & Facilities Master Plan - CONFIDENTIAL	Chico District	Application Support	July 2, 2018		
CW-85	Water Supply & Facilities Master Plan	Dixon District	Application Support	July 2, 2018		
CW-85C	Water Supply & Facilities Master Plan - CONFIDENTIAL	Dixon District	Application Support	July 2, 2018		
CW-86	Water Supply & Facilities Master Plan	"Rancho Dominguez" - Dominguez, Hermosa-Redondo, Palos Verdes	Application Support	July 2, 2018		
CW-86C	Water Supply & Facilities Master Plan - CONFIDENTIAL	"Rancho Dominguez" - Dominguez, Hermosa-Redondo, Palos Verdes	Application Support	July 2, 2018		
CW-87	Water Supply & Facilities Master Plan	East Los Angeles District	Application Support	July 2, 2018		
CW-87C	Water Supply & Facilities Master Plan - CONFIDENTIAL	East Los Angeles District	Application Support	July 2, 2018		
CW-88	Water Supply & Facilities Master Plan	Kern River Valley District	Application Support	July 2, 2018		
CW-88C	Water Supply & Facilities Master Plan - CONFIDENTIAL	Kern River Valley District	Application Support	July 2, 2018		
CW-89	Water Supply & Facilities Master Plan	King City Area (in Monterey Region)	Application Support	July 2, 2018		
CW-89C	Water Supply & Facilities Master Plan - CONFIDENTIAL	King City Area (in Monterey Region)	Application Support	July 2, 2018		
CW-90	Water Supply & Facilities Master Plan	Livermore District	Application Support	July 2, 2018		
CW-90C	Water Supply & Facilities Master Plan - CONFIDENTIAL	Livermore District	Application Support	July 2, 2018		
CW-91	Water Supply & Facilities Master Plan	Los Altos District	Application Support	July 2, 2018		
CW-91C	Water Supply & Facilities Master Plan - CONFIDENTIAL	Los Altos District	Application Support	July 2, 2018		
CW-92	Water Supply & Facilities Master Plan	Marysville District	Application Support	July 2, 2018		
CW-92C	Water Supply & Facilities Master Plan - CONFIDENTIAL	Marysville District	Application Support	July 2, 2018		
CW-93	Water Supply & Facilities Master Plan	Oroville District	Application Support	July 2, 2018		
CW-93C	Water Supply & Facilities Master Plan - CONFIDENTIAL	Oroville District	Application Support	July 2, 2018		
CW-94	Water Supply & Facilities Master Plan	Redwood Valley Area (in Bay Area Region)	Application Support	July 2, 2018		
CW-94C	Water Supply & Facilities Master Plan - CONFIDENTIAL	Redwood Valley Area (in Bay Area Region)	Application Support	July 2, 2018		
CW-95	Water Supply & Facilities Master Plan	Salinas Area (in Monterey Region)	Application Support	July 2, 2018		
CW-95C	Water Supply & Facilities Master Plan - CONFIDENTIAL	Salinas Area (in Monterey Region)	Application Support	July 2, 2018		
CW-96	Water Supply & Facilities Master Plan	Selma District	Application Support	July 2, 2018		
CW-96C	Water Supply & Facilities Master Plan - CONFIDENTIAL	Selma District	Application Support	July 2, 2018		
CW-97	Water Supply & Facilities Master Plan	Stockton District	Application Support	July 2, 2018		
CW-97C	Water Supply & Facilities Master Plan - CONFIDENTIAL	Stockton District	Application Support	July 2, 2018		
CW-98	Water Supply & Facilities Master Plan	Visalia District	Application Support	July 2, 2018		
CW-98C	Water Supply & Facilities Master Plan - CONFIDENTIAL	Visalia District	Application Support	July 2, 2018		
CW-99	Water Supply & Facilities Master Plan	Westlake District	Application Support	July 2, 2018		
CW-99C	Water Supply & Facilities Master Plan - CONFIDENTIAL	Westlake District	Application Support	July 2, 2018		

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Attachment 13 (List of Evidentiary Exhibits)

Exhibit No.	Description	Relevant Area	Witness/Sponsor/Issue (or Application Support)	Date Served	Date Marked	Date Admitted
CW-100	Water Supply & Facilities Master Plan	Willows District	Application Support	July 2, 2018		
CW-100C	Water Supply & Facilities Master Plan - CONFIDENTIAL	Willows District	Application Support	July 2, 2018		
CW-101	Emergency Response Plans (Redacted)	Company-Wide	Application Support	July 2, 2018		
CW-102	Additional Testimony of Greg Milleman on Inclusion of Chromium-6 Projects (Monterey Region - King City/Salinas)	Monterey Region (King City and Salinas Areas)	Greg Milleman	November 7, 2018		
CW-103	General Rebuttal (Book # 1)	Company-Wide	Greg Milleman, unless otherwise identified	April 23, 2019	7/1/2019	7/1/2019 (Exhibit B)
CW-104	General Plant Rebuttal (Book # 2)	Customer Support Services (CSS), Rancho Dominguez (RDOM), Travis District, and Common Plant Issues	Michael Luu, Scott Wagner	April 23, 2019	7/1/2019	7/1/2019
CW-105	Rebuttal on Capital Projects (AV-DOM) (Book # 3)	Antelope Valley, Bakersfield, Bayshore, Chico, Dixon, Dominguez	Scott Wagner	April 23, 2019	7/1/2019	7/1/2019
CW-105C	Rebuttal on Capital Projects (AV-DOM) (Book # 3) - Confidential	Antelope Valley, Bakersfield, Bayshore, Chico, Dixon, Dominguez	Scott Wagner	April 23, 2019	7/1/2019	7/1/2019
CW-106	Rebuttal on Capital Projects (ELA-RDV) (Book # 4)	East Los Angeles, Hermosa-Redondo, Kern River Valley, King City, Livermore, Los Altos, Marysville, Oroville, Palos Verdes, Redwood Valley	Scott Wagner	April 23, 2019	7/1/2019	7/1/2019
CW-106C	Rebuttal on Capital Projects (ELA-RDV) (Book # 4) - Confidential	East Los Angeles, Hermosa-Redondo, Kern River Valley, King City, Livermore, Los Altos, Marysville, Oroville, Palos Verdes, Redwood Valley	Scott Wagner	April 23, 2019	7/1/2019	7/1/2019
CW-107	Rebuttal on Capital Projects (SLN-WIL) (Book # 5)	Salinas, Selma, Stockton, Visalia, Westlake, Willows	Scott Wagner	April 23, 2019	7/1/2019	7/1/2019
CW-107C	Rebuttal on Capital Projects (SLN-WIL) (Book # 5) - Confidential	Salinas, Selma, Stockton, Visalia, Westlake, Willows	Scott Wagner	April 23, 2019	7/1/2019	7/1/2019
CW-108	Corrections to July 2018 Reports	General Report, Los Angeles County Region, and Monterey Region	Greg Milleman, Scott Wagner	January 9, 2019		
CW-109	Corrected RO Plant Tables (RO Reports, Attachment A)	Company-Wide	Application Support	January 9, 2019		
CW-110	For Reference: Comparison Tables for Corrected RO Plant Table 3 (Carryover Projects)	Company-Wide	Application Support	January 9, 2019		
CW-111	DVDs: Electronic Versions of Public CWS Exhibits (Consists of 2 DVD)	Company-Wide	Various, Application Support	July 1, 2019		
CW-112C	DVD: Electronic Versions of Confidential CWS Material (Consists of 1 DVD)	Company-Wide	Various, Application Support	July 1, 2019		
CW-201	CWS Response to DR VMMA-016	Company-Wide	Rate Design		7/2/2019	7/2/2019
CW-202C	Dominguez Drinking Water Supply Study	Dominguez District	Dominguez Wells and Treatment			
CW-203	9/13/16 Letter from CA Water Boards to Ms. Sophie James re System No. 1910033 - Permit Amendment	Dominguez District	Station 294 4-Log Inactivation (PID 117757)		8/7/2019	8/7/2019
CW-203C	9/13/16 Letter from CA Water Boards to Ms. Sophie James re System No. 1910033 - Permit Amendment	Dominguez District	Station 294 4-Log Inactivation (PID 117757)		8/7/2019	8/7/2019
PA-01	Public Advocates Office Report on Plant - Company-Wide Report on the Results of Operations	Company-Wide	Various (Brian Yu, Jose Cabrera, Sung Han, Patricia Esule, Susana Nasserie, Anthony Andrade)	Feb. 22, 2018		
PA-02	Public Advocates Office Report on Plant - Common Issues	Company-Wide	Various (Brian Yu, Alex Lau, Justin Menda, Kyle Graff, Zaved Sarkar, Cortney Sorensen)	Feb. 22, 2018	7/1/2019	

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Attachment 13 (List of Evidentiary Exhibits)

Exhibit No.	Description	Relevant Area	Witness/Sponsor/Issue (or Application Support)	Date Served	Date Marked	Date Admitted
PA-03	Public Advocates Office Report on Plant – Antelope Valley, Palos Verdes, Hermosa Redondo, and Westlake Districts, Public Version	Antelope Valley, Palos Verdes, Hermosa Redondo, and Westlake Districts	Alex Lau	Feb. 22, 2018	7/2/2019	7/2/2019
PA-03-C	Public Advocates Office Report on Plant – Antelope Valley, Palos Verdes, Hermosa Redondo, and Westlake Districts, Confidential Version	Antelope Valley, Palos Verdes, Hermosa Redondo, and Westlake Districts	Alex Lau	Feb. 22, 2018	7/2/2019	7/2/2019
PA-04	Public Advocates Office Report on Plant – Bakersfield, Dominguez, East Los Angeles, and Kern River Valley Districts, Public Version	Bakersfield, Dominguez, East Los Angeles, and Kern River Valley Districts	Cortney Sorensen	Feb. 22, 2018		
PA-04-C	Public Advocates Office Report on Plant – Bakersfield, Dominguez, East Los Angeles, and Kern River Valley Districts, Confidential Version	Bakersfield, Dominguez, East Los Angeles, and Kern River Valley Districts	Cortney Sorensen	Feb. 22, 2018		
PA-05	Public Advocates Office Report on Plant – Bayshore, Bear Gulch, Los Altos, and Redwood Valley Districts	Bayshore, Bear Gulch, Los Altos, and Redwood Valley Districts	Justin Menda	Feb. 22, 2018	7/2/2019	
PA-06	Public Advocates Office Report on Plant – Chico, Marysville, Oroville, Selma, Visalia, and Willows Districts, Public Version	Chico, Marysville, Oroville, Selma, Visalia, and Willows Districts	Zaved Sarkar	Feb. 22, 2018	7/2/2019	7/2/2019
PA-06-C	Public Advocates Office Report on Plant – Chico, Marysville, Oroville, Selma, Visalia, and Willows Districts, Confidential Version	Chico, Marysville, Oroville, Selma, Visalia, and Willows Districts	Zaved Sarkar	Feb. 22, 2018	7/2/2019	7/2/2019
PA-07	Public Advocates Office Report on Plant – Dixon, King City, Livermore, Salina, and Stockton Districts, Public Version	Dixon, King City, Livermore, Salina, and Stockton Districts	Kyle Graff	Feb. 22, 2018	7/2/2019	7/2/2019
PA-07-C	Public Advocates Office Report on Plant – Dixon, King City, Livermore, Salina, and Stockton Districts, Confidential Version	Dixon, King City, Livermore, Salina, and Stockton Districts	Kyle Graff	Feb. 22, 2018	7/1/2019	7/2/2019
PA-08	Public Advocates Office Report on Special Requests 1, 2, 3, 4, 5, 6, 7, 10, and 16	Company-Wide	Danilo Sanchez	Feb. 22, 2018		
PA-09	Public Advocates Office Report on Sales and Rate Design	Company-Wide	Vanessa Martinez	Feb. 22, 2018	7/2/2019	7/2/2019
PA-10	Public Advocates Office Report on Operating Expenses, Public Version	Company-Wide	Kelsey Choing, Herbert Merida	Feb. 22, 2018		
PA-10-C	Public Advocates Office Report on Operating Expenses, Confidential Version	Company-Wide	Kelsey Choing, Herbert Merida	Feb. 22, 2018		
PA-11	Public Advocates Office Report on Payroll, Benefits, Workers' Compensation and Special Requests 14, Public Version	Company-Wide	Roy Keowen	Feb. 22, 2018		
PA-11-C	Public Advocates Office Report on Payroll, Benefits, Workers' Compensation and Special Requests 14, Confidential Version	Company-Wide	Roy Keowen	Feb. 22, 2018		
PA-12	Public Advocates Office Report on Customer Support Services	Customer Support Services (GO)	Mandy Rasmussen	Feb. 22, 2018		
PA-13	Public Advocates Office Rebuttal Testimony to Town of Portola Testimony	Bear Gulch District	Justin Menda	May 23, 2019		
PA-101	Cal Water response to Public Advocates Office DR VMA-016, Question 3 & 4	Company-Wide	Rate Design		7/1/2019	7/1/2019
PA-102C	CONFIDENTIAL: Cal Water response to Public Advocates Office DR BYU-001 and confidential attachment (Salinas System Schematic)	Salinas Area (in Monterey Region)	New well in Salinas (PID 115988)		7/1/2019	7/1/2019
PA-103	Cal Water response to Public Advocates Office DR KFG-010 and attachment Demand Data (summary tables)	Salinas Area (in Monterey Region)	New well in Las Lomas system in Salinas district (PID 115959)		7/1/2019	7/1/2019

CWS 2018 GRC Settlement Agreement  
Attachment 13 (List of Evidentiary Exhibits)

Exhibit No.	Description	Relevant Area	Witness/Sponsor/Issue (or Application Support)	Date Served	Date Marked	Date Admitted
PA-104	March 12, 2019, email from DDW to Public Advocates Office re: Las Lomas system 2013 MDD production data	Salinas Area (in Monterey Region)	New well in Las Lomas system in Salinas district (PID 115959)		7/1/2019	N/A
PA-105	Rust prevention blogs	Chico District	Panelboard replacements		7/1/2019	N/A
PA-106	Cal Water response to Public Advocates Office DR Z51-012 with inspection report attachment (Chico Station 20, July 25, 2017)	Chico District	Panelboard replacements		7/1/2019	7/1/2019
PA-107	Excerpt from Water Main Break Rates in the USA and Canada: A Comprehensive Study by Utah State University	Company-Wide	Pipeline replacement		7/1/2019	7/1/2019
PA-108	Standard Practice U-4	Company-Wide	Depreciation		7/2/2019	7/2/2019
PA-109	DDW Monitoring Schedule for Well 215-01	Dominguez District	Sta. 215 Treat, Design & Constr. (PID 114503, 114507)		8/6/2019	8/6/2019
PA-110	DDW Water Quality Data for Well 215-01	Dominguez District	Sta. 215 Treat, Design & Constr. (PID 114503, 114507)		8/6/2019	8/6/2019
PA-111	Dominguez Stage 2 Disinfection Byproduct Rule Total Trihalomethane (TTHM) and Haloacetic Acid (HAA5) Quarterly Reports First Quarter 2017 - Second Quarter 2018	Dominguez District	Sta. 215 Treat, Design & Constr. (PID 114503, 114507)		8/6/2019	8/6/2019
PA-112	DOM Triggered Source Water Monitoring Plan for Compliance with the Groundwater Rule	Dominguez District	Sta. 215 Treat, Design & Constr. (PID 114503, 114507)		8/6/2019	8/6/2019
PA-113	DDW Water Quality Data 19327 Belshaw Ave	Dominguez District	Sta. 215 Treat, Design & Constr. (PID 114503, 114507)		8/6/2019	8/6/2019
PA-114	DDW Water Quality Sampling Results for Well 216-02	Dominguez District	Sta. 215 Treat, Design & Constr. (PID 114503, 114507)		8/6/2019	8/6/2019
PA-115	DDW Monitoring Schedule for Well 275-01	Dominguez District	Station 294 4-Log Inactivation (PID 117757)		8/6/2019	8/6/2019
PA-116	DDW Monitoring Schedule for Well 294-01	Dominguez District	Station 294 4-Log Inactivation (PID 117757)		8/6/2019	8/6/2019
PA-117	Water Quality Data for Well 294-01 Treatment Plant January 2017 and February 2017	Dominguez District	Station 294 4-Log Inactivation (PID 117757)		8/6/2019	8/6/2019
PA-118	DOM Distribution System Coliform and HPC Monitoring Results January and February 2017	Dominguez District	Station 294 4-Log Inactivation (PID 117757)		8/6/2019	N/A
PA-118-R	DOM Distribution System Coliform and HPC Monitoring Results January and February 2017 (with redactions)	Dominguez District	Station 294 4-Log Inactivation (PID 117757)		8/7/2019	8/7/2019
PA-119	Cal Water Earnings Call Transcript	Company-Wide	Pension and Health Cost Balancing Accounts		8/7/2019	8/7/2019
PA-120	Accounting Standards Codification 980.835.30	Rate Base	Capitalized Interest/AFUDC		8/7/2019	8/7/2019
PA-121	Excerpt from Cal Water's cost of capital testimony in A.17-04-006	Rate Base	Capitalized Interest/AFUDC		8/7/2019	8/7/2019
PA-122	Cal Water's Response to Data Request SBH-005 and Attachment 5c	Rate Base	Capitalized Interest/AFUDC		8/7/2019	8/7/2019
PA-123	Cal Water's 2016 Annual Report - page 4	Rate Base	Capitalized Interest/AFUDC		8/7/2019	8/7/2019
PV-01	Testimony of Brandi De Garneauux	Bear Gulch District	Witness/Sponsor/Issue Brandi De Garneauux	Date Served 5/2/2019	Date Marked 8/7/2019	Date Admitted 8/7/2019