Golden State Water Company
A Subsidiary of American States Water Company

SURCHARGES AND SURCREDITS

Golden State Water has developed the following guide to provide detailed information on all surcharges and surcredits factored into customer water bills. Please select your community from the list below and navigate to the identified page to learn about bill impacts for your area.

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Apple Valley

- **CAP Surcharge: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.080 is applied to each 748 gallons (1 Ccf) billed.
  Description: The CPUC has authorized Golden State Water to implement the Customer Assistance Program (CAP) to assist low-income families. Golden State Water's CAP provides a monthly credit for eligible customers based upon the same income qualification guidelines that are used by the electric and gas CARE programs. As part of the program, the CPUC authorizes Golden State Water to track and recover costs associated with the administration of the program.
  Expires: N/A; Rates are recalibrated every three years in accordance with the GRC filing.

- **Tangible Property Regulation Collateral Consequences Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.015 is applied to each 748 gallons (1 Ccf) billed.
  Description: The Tangible Property Regulation Collateral Consequences Memorandum Account (TPRCCMA) is to recover or refund costs, including taxes, that are impacted as a consequence of adopting the tangible property regulations ("TPR" or "repair regulations") with respect to tax years prior to 2016.
  Expires: July 31, 2024

- **Basin Pumping Rights Litigation Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.055 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting the amortization of the balance in the Basin Pumping Rights Litigation Memorandum Account (OCBPRLMA). GSWC expects to continue incurring large legal expenses during years 2022-2024 as this court case continues to get more complex.
  Expires: July 31, 2024

- **School Lead Testing Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.0007 is applied to each 748 gallons (1 Ccf) billed.
  Description: The School Lead Testing Memorandum Account (SLTMA) is listed as Part OOO in GSWC's Preliminary Statement. GSWC is requesting the amortization of the balance in the SLTMA. If there is a residual balance after the amortization expires, GSWC requests authorization to file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, close the account, and remove reference to the SLTMA from its Preliminary Statement.
  Expires: January 31, 2024

- **Emergency Consumer Protection Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.00145 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting to amortize the balance in the Emergency Consumer Protection Memorandum Account (CEMAECP) and if a residual balance exists after the amortization expires, GSWC will file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, and remove the reference to the CEMAECP in its Preliminary Statement.
  Expires: January 31, 2024

- **Public Safety Power Shut-Off Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $ 0.019 is applied to each 748 gallons (1 Ccf) billed.
  Description: The purpose of the Public Safety Power Shut-Off Memorandum Account (PSPSMA) is to record the incremental Operation and Maintenance (O&M) expenses and carrying costs of the new facilities costs, that are not otherwise covered in GSWC's revenue requirement, to address public safety needs in the event of a proposed or declared Public Safety Power Shut-off (PSPS) event by any of the electric utilities that provide electric service to GSWC's ratemaking areas, including advanced preparation costs
  Expires: July 31, 2024

- **WRAM/MCBA: Advice Letter 1898-W**
  Customer Bill Impact: A surcharge of $0.058 is applied to each 748 gallons (1 Ccf) billed.
  Description: Refer to Glossary
  Expires: July 31, 2025

Arden Cordova

- **CAP Surcharge: Advice Letter 1904-W**
  Customer Bill Impact: A surcharge of $0.107 is applied to each 748 gallons (1 Ccf) billed.
  Description: The CPUC has authorized Golden State Water to implement the Customer Assistance Program (CAP) to assist low-income families. Golden State Water's CAP provides a monthly credit for eligible customers based upon the same income qualification guidelines that are used by the electric and gas CARE programs. As part of the program, the CPUC authorizes Golden State Water to track and recover costs associated with the administration of the program.
  Expires: N/A; Rates are recalibrated every three years in accordance with the GRC filing.

- **American Recovery and Reinvestment Act of 2009 (ARRA) Surcharge: Advice Letter 1756-W**
  Customer Bill Impact: See the table below.

Meter Size	Next 4.5 Years Monthly Surcharge	Thereafter Until End of Loan Repayment Term
5/8 x 3/4 inch	$1.05	$0.85
3/4 inch	$1.58	$1.28
1 inch	$2.62	$2.14
1 ½ inch	$5.23	$4.26 2
inch	$8.37	$6.82
3 inch	$15.69	$12.79
4 inch	$26.14	$21.31
6 inch	$52.29	$42.62
8 inch	$83.66	$68.20
10 inch	$120.26	$98.04

Flat Rate	Next 5 Years Monthly Surcharge	Thereafter Until End of Loan Repayment Term
Single Unit	$1.95	$1.28
Duplex	$1.95	$1.28

Description: As authorized by the California Public Utilities Commission a surcharge will be applied to customer bills for the remainder of a 20-year loan obligation that began in March 2013 to repay a $8.6 million loan Golden State Water Company received under the Safe Drinking Water State Revolving Fund and the American Recovery and Reinvestment Act of 2009 from the California Department of Public Health to fund the Meter Installation and Retrofit Program in the Arden-Cordova District, pursuant to Commission resolution W-4810. The surcharges below will go into effect on the effective date of Advice Letter 1756-W.
Expires: March 2, 2033

- **Water Quality Litigation Memorandum Account Surcharge: Advice Letter 1904-W**
  Customer Bill Impact: A surcharge of $0.286 is applied to each 748 gallons (1 Ccf) billed.
  Description: In 2005, Golden State Water's local water supply was contaminated by a third party. As a result, Golden State Water wells suffered and became inoperable. The CPUC authorized Golden State Water to institute a surcharge to recover legal expenses associated with this litigation.
  Expires: Sept. 21, 2025

- **Tangible Property Regulation Collateral Consequences Memorandum Account: Advice Letter 1904-W**
  Customer Bill Impact: A surcharge of $0.015 is applied to each 748 gallons (1 Ccf) billed.

Description: The Tangible Property Regulation Collateral Consequences Memorandum Account (TPRCCMA) is to recover or refund costs, including taxes, that are impacted as a consequence of adopting the tangible property regulations ("TPR" or "repair regulations") with respect to tax years prior to 2016.
Expires: July 31, 2024

- **School Lead Testing Memorandum Account: Advice Letter 1904-W**
  Customer Bill Impact: A surcharge of $0.0007 is applied to each 748 gallons (1 Ccf) billed.
  Description: The School Lead Testing Memorandum Account (SLTMA) is listed as Part OOO in GSWC's Preliminary Statement. GSWC is requesting the amortization of the balance in the SLTMA. If there is a residual balance after the amortization expires, GSWC requests authorization to file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, close the account, and remove reference to the SLTMA from its Preliminary Statement.
  Expires: January 31, 2024

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  Customer Bill Impact: A surcharge of $0.00145 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting to amortize the balance in the Emergency Consumer Protection Memorandum Account (CEMAECP) and if a residual balance exists after the amortization expires, GSWC will file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, and remove the reference to the CEMAECP in its Preliminary Statement.
  Expires: January 31, 2024

- **WRAM/MCBA: Advice Letter 1898-W**
  Customer Bill Impact: A surcharge of $0.137 is applied to each 748 gallons (1 Ccf) billed.
  Description: Refer to Glossary
  Expires: July 31, 2024

Barstow

- **CAP Surcharge: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.080 is applied to each 748 gallons (1 Ccf) billed.

Description: The CPUC has authorized Golden State Water to implement the Customer Assistance Program (CAP) to assist low-income families. Golden State Water's CAP provides a monthly credit for eligible customers based upon the same income qualification guidelines that are used by the electric and gas CARE programs. As part of the program, the CPUC authorizes Golden State Water to track and recover costs associated with the administration of the program.
Expires: N/A; Rates are recalibrated every three years in accordance with the GRC filing.

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  Customer Bill Impact: A surcharge of $0.00145 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting to amortize the balance in the Emergency Consumer Protection Memorandum Account (CEMAECP) and if a residual balance exists after the amortization expires, GSWC will file a Tier 1 advice letter to rollover the residual balance to

the General Ratemaking Area Balancing Account, and remove the reference to the CEMAECP in its Preliminary Statement.
Expires: January 31, 2024

- **Public Safety Power Shut-Off Memorandum Account: Advice Letter 1903-W**

  Customer Bill Impact: A surcharge of $ 0.019 is applied to each 748 gallons (1 Ccf) billed.

  Description: The purpose of the Public Safety Power Shut-Off Memorandum Account (PSPSMA) is to record the incremental Operation and Maintenance (O&M) expenses and carrying costs of the new facilities costs, that are not otherwise covered in GSWC's revenue requirement, to address public safety needs in the event of a proposed or declared Public Safety Power Shut-off (PSPS) event by any of the electric utilities that provide electric service to GSWC's ratemaking areas, including advanced preparation costs.
  Expires: July 31, 2024

- **WRAM/MCBA: Advice Letter 1898-W**
  Customer Bill Impact: A surcharge of $0.058 is applied to each 748 gallons (1 Ccf) billed.
  Description: Refer to Glossary
  Expires: July 31, 2025

Bay Point

- **CAP Surcharge: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.107 is applied to each 748 gallons (1 Ccf) billed.
  Description: The CPUC has authorized Golden State Water to implement the Customer Assistance Program (CAP) to assist low-income families. Golden State Water's CAP provides a monthly credit for eligible customers based upon the same income qualification guidelines that are used by the electric and gas CARE programs. As part of the program, the CPUC authorizes Golden State Water to track and recover costs associated with the administration of the program.
  Expires: N/A; Rates are recalibrated every three years in accordance with the GRC filing.

- **Tangible Property Regulation Collateral Consequences Memorandum Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.015 is applied to each 748 gallons (1 Ccf) billed.
  Description: The Tangible Property Regulation Collateral Consequences Memorandum Account (TPRCCMA) is to recover or refund costs, including taxes, that are impacted as a

consequence of adopting the tangible property regulations ("TPR" or "repair regulations") with respect to tax years prior to 2016.
Expires: July 31, 2024

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  Expires: January 31, 2024

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  Customer Bill Impact: A surcharge of $0.00145 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting to amortize the balance in the Emergency Consumer Protection Memorandum Account (CEMAECP) and if a residual balance exists after the amortization expires, GSWC will file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, and remove the reference to the CEMAECP in its Preliminary Statement.
  Expires: January 31, 2024

- **Public Safety Power Shut-Off Memorandum Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.001 is applied to each 748 gallons (1 Ccf) billed.
  Description: The purpose of the Public Safety Power Shut-Off Memorandum Account (PSPSMA) is to record the incremental Operation and Maintenance (O&M) expenses and carrying costs of the new facilities costs, that are not otherwise covered in GSWC's revenue requirement, to address public safety needs in the event of a proposed or declared Public Safety Power Shut-off (PSPS) event by any of the electric utilities that provide electric service to GSWC's ratemaking areas, including advanced preparation costs,
  Expires: July 31, 2024

- **General Ratemaking Area Balancing Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.202 applied to each 748 gallons (1 Ccf) billed.
  Description: The purpose of the General Ratemaking Area Balancing Account (GRABA) is to aggregate small residual dollar amounts (from expired authorized amortizations and other authorized dollar amounts (e.g. intervener compensation awards) for subsequent amortization at the ratemaking area level. A small residual balance would encompass any balance less than 2% of gross adopted revenues by ratemaking area.
  Expires: July 31, 2024

- **WRAM & MCBA Balancing Account: Advice Letter 1898-W**

  Customer Bill Impact: As authorized by the California Public Utilities Commission, each customer served under this tariff schedule will receive a monthly sur-credit for a 3-month period, in the amount listed below, This refund includes the over collection of the WRAM&MCBA Balancing Account.

  The table below shows the refund for each meter size:

Meter Size	Monthly Credit for 3-Months
5/8" x 3/4"	$ 13.67
3/4"	$ 20.50
1"	$ 34.17
1-1/2"	$ 68.35
2"	$ 109.35
3"	$ 205.04
4"	$ 341.73
6"	$ 683.47
8"	$ 1,093.55
10"	$ 1,571.97
Fire Sprinkler 6" to 1-1/2"	$ 93.23
Fire Sprinkler 6" to 2"	$ 136.56
Fire Sprinkler 6" to 3"	$ 219.80
Fire Sprinkler 8" to 2"	$ 142.30
Fire Sprinkler 8" to 3"	$ 225.54

  Description: Refer to Glossary
  Expires: October 31, 2023

Calipatria

- **CAP Surcharge: Advice Letter 1903-W**

  Customer Bill Impact: A surcharge of $0.080 is applied to each 748 gallons (1 Ccf) billed.
  Description: The CPUC has authorized Golden State Water to implement the Customer Assistance Program (CAP) to assist low-income families. Golden State Water's CAP provides a monthly credit for eligible customers based upon the same income qualification guidelines that are used by the electric and gas CARE programs. As part of the program, the CPUC

authorizes Golden State Water to track and recover costs associated with the administration of the program.
Expires: N/A; Rates are recalibrated every three years in accordance with the GRC filing.

- **Tangible Property Regulation Collateral Consequences Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.015 is applied to each 748 gallons (1 Ccf) billed.
  Description: The Tangible Property Regulation Collateral Consequences Memorandum Account (TPRCCMA) is to recover or refund costs, including taxes, that are impacted as a consequence of adopting the tangible property regulations ("TPR" or "repair regulations") with respect to tax years prior to 2016.
  Expires: July 31, 2024

- **Basin Pumping Rights Litigation Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.055 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting the amortization of the balance in the Basin Pumping Rights Litigation Memorandum Account (OCBPRLMA). GSWC expects to continue incurring large legal expenses during years 2022-2024 as this court case continues to get more complex.
  Expires: July 31, 2024

- **School Lead Testing Memorandum Account: Advice Letter 1903-W**
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  Description: The School Lead Testing Memorandum Account (SLTMA) is listed as Part OOO in GSWC's Preliminary Statement. GSWC is requesting the amortization of the balance in the SLTMA. If there is a residual balance after the amortization expires, GSWC requests authorization to file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, close the account, and remove reference to the SLTMA from its Preliminary Statement.
  Expires: January 31, 2024

- **Emergency Consumer Protection Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.00145 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting to amortize the balance in the Emergency Consumer Protection Memorandum Account (CEMAECP) and if a residual balance exists after the amortization expires, GSWC will file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, and remove the reference to the CEMAECP in its Preliminary Statement.
  Expires: January 31, 2024

- **Public Safety Power Shut-Off Memorandum Account: Advice Letter 1903-W**

Customer Bill Impact: A surcharge of $ 0.019 is applied to each 748 gallons (1 Ccf) billed.
Description: The purpose of the Public Safety Power Shut-Off Memorandum Account (PSPSMA) is to record the incremental Operation and Maintenance (O&M) expenses and carrying costs of the new facilities costs, that are not otherwise covered in GSWC's revenue requirement, to address public safety needs in the event of a proposed or declared Public Safety Power Shut-off (PSPS) event by any of the electric utilities that provide electric service to GSWC's ratemaking areas, including advanced preparation costs.
Expires: July 31, 2024

- **WRAM/MCBA: Advice Letter 1898-W**
  Customer Bill Impact: A surcharge of $0.058 is applied to each 748 gallons (1 Ccf) billed.
  Description: Refer to Glossary
  Expires: July 31, 2025

Central Basin East (Artesia, Norwalk and surrounding communities)

- **CAP Surcharge: Advice Letter 1901-W**
  Customer Bill Impact: A surcharge of $0.202 is applied to each 748 gallons (1 Ccf) billed.
  Description: The CPUC has authorized Golden State Water to implement the Customer Assistance Program (CAP) to assist low-income families. Golden State Water's CAP provides a monthly credit for eligible customers based upon the same income qualification guidelines that are used by the electric and gas CARE programs. As part of the program, the CPUC authorizes Golden State Water to track and recover costs associated with the administration of the program.
  Expires: N/A; Rates are recalibrated every three years in accordance with the GRC filing.

- **Tangible Property Regulation Collateral Consequences Memorandum Account: Advice Letter 1901-W**
  Customer Bill Impact: A surcharge of $0.015 is applied to each 748 gallons (1 Ccf) billed.
  Description: The Tangible Property Regulation Collateral Consequences Memorandum Account (TPRCCMA) is to recover or refund costs, including taxes, that are impacted as a consequence of adopting the tangible property regulations ("TPR" or "repair regulations") with respect to tax years prior to 2016.
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Expires: January 31, 2024

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  Description: GSWC is requesting to amortize the balance in the Emergency Consumer Protection Memorandum Account (CEMAECP) and if a residual balance exists after the amortization expires, GSWC will file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, and remove the reference to the CEMAECP in its Preliminary Statement.
  Expires: January 31, 2024

- **WRAM/MCBA: Advice Letter 1898-W**
  Customer Bill Impact: A surcharge of $0.402 is applied to each 748 gallons (1 Ccf) billed.
  Description: Refer to Glossary
  Expires: January 31, 2025

Central Basin West (Bell, Bell Gardens and surrounding communities)

- **CAP Surcharge: Advice Letter 1901-W**
  Customer Bill Impact: A surcharge of $0.202 is applied to each 748 gallons (1 Ccf) billed.
  Description: The CPUC has authorized Golden State Water to implement the Customer Assistance Program (CAP) to assist low-income families. Golden State Water's CAP provides a monthly credit for eligible customers based upon the same income qualification guidelines that are used by the electric and gas CARE programs. As part of the program, the CPUC authorizes Golden State Water to track and recover costs associated with the administration of the program.
  Expires: N/A; Rates are recalibrated every three years in accordance with the GRC filing.

- **Tangible Property Regulation Collateral Consequences Memorandum Account: Advice Letter 1901-W**
  Customer Bill Impact: A surcharge of $0.015 is applied to each 748 gallons (1 Ccf) billed.

Description: The Tangible Property Regulation Collateral Consequences Memorandum Account (TPRCCMA) is to recover or refund costs, including taxes, that are impacted as a consequence of adopting the tangible property regulations ("TPR" or "repair regulations") with respect to tax years prior to 2016.
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  authorization to file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, close the account, and remove reference to the SLTMA from its Preliminary Statement.
  Expires: January 31, 2024

- **Emergency Consumer Protection Memorandum Account: Advice Letter 1901-W**
  Customer Bill Impact: A surcharge of $0.00145 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting to amortize the balance in the Emergency Consumer Protection Memorandum Account (CEMAECP) and if a residual balance exists after the amortization expires, GSWC will file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, and remove the reference to the CEMAECP in its Preliminary Statement.
  Expires: January 31, 2024

- **WRAM/MCBA: Advice Letter 1898-W**
  Customer Bill Impact: A surcharge of $0.402 is applied to each 748 gallons (1 Ccf) billed.
  Description: Refer to Glossary
  Expires: January 31, 2025

Claremont

- **CAP Surcharge: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.080 is applied to each 748 gallons (1 Ccf) billed.
  Description: The CPUC has authorized Golden State Water to implement the Customer Assistance Program (CAP) to assist low-income families. Golden State Water's CAP provides a monthly credit for eligible customers based upon the same income qualification guidelines that are used by the electric and gas CARE programs. As part of the program, the CPUC

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Expires: N/A; Rates are recalibrated every three years in accordance with the GRC filing.

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  Customer Bill Impact: A surcharge of $0.055 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting the amortization of the balance in the Basin Pumping Rights Litigation Memorandum Account (OCBPRLMA). GSWC expects to continue incurring large legal expenses during years 2022-2024 as this court case continues to get more complex.
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Expires: July 31, 2024

- **WRAM/MCBA: Advice Letter 1898-W**
  Customer Bill Impact: A surcharge of $0.058 is applied to each 748 gallons (1 Ccf) billed.
  Description: Refer to Glossary
  Expires: July 31, 2025

Clearlake

- **CAP Surcharge: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.107 is applied to each 748 gallons (1 Ccf) billed.
  Description: The CPUC has authorized Golden State Water to implement the Customer Assistance Program (CAP) to assist low-income families. Golden State Water's CAP provides a monthly credit for eligible customers based upon the same income qualification guidelines that are used by the electric and gas CARE programs. As part of the program, the CPUC authorizes Golden State Water to track and recover costs associated with the administration of the program.
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- **School Lead Testing Memorandum Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.0007 is applied to each 748 gallons (1 Ccf) billed.
  Description: The School Lead Testing Memorandum Account (SLTMA) is listed as Part OOO in GSWC's Preliminary Statement. GSWC is requesting the amortization of the balance in the

SLTMA. If there is a residual balance after the amortization expires, GSWC requests authorization to file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, close the account, and remove reference to the SLTMA from its Preliminary Statement.
Expires: January 31, 2024

- **Emergency Consumer Protection Memorandum Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.00145 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting to amortize the balance in the Emergency Consumer Protection Memorandum Account (CEMAECP) and if a residual balance exists after the amortization expires, GSWC will file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, and remove the reference to the CEMAECP in its Preliminary Statement.
  Expires: January 31, 2024

- **Public Safety Power Shut-Off Memorandum Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.068 is applied to each 748 gallons (1 Ccf) billed.
  Description: The purpose of the Public Safety Power Shut-Off Memorandum Account (PSPSMA) is to record the incremental Operation and Maintenance (O&M) expenses and carrying costs of the new facilities costs, that are not otherwise covered in GSWC's revenue requirement, to address public safety needs in the event of a proposed or declared Public Safety Power Shut-off (PSPS) event by any of the electric utilities that provide electric service to GSWC's ratemaking areas, including advanced preparation costs.
  Expires: July 31, 2024

Culver City

- **CAP Surcharge: Advice Letter 1901-W**
  Customer Bill Impact: A surcharge of $0.202 is applied to each 748 gallons (1 Ccf) billed.
  Description: The CPUC has authorized Golden State Water to implement the Customer Assistance Program (CAP) to assist low-income families. Golden State Water's CAP provides a monthly credit for eligible customers based upon the same income qualification guidelines that are used by the electric and gas CARE programs. As part of the program, the CPUC authorizes Golden State Water to track and recover costs associated with the administration of the program.
  Expires: N/A; Rates are recalibrated every three years in accordance with the GRC filing.

- **Tangible Property Regulation Collateral Consequences Memorandum Account: Advice Letter 1901-W**
  Customer Bill Impact: A surcharge of $0.015 is applied to each 748 gallons (1 Ccf) billed.
  Description: The Tangible Property Regulation Collateral Consequences Memorandum Account (TPRCCMA) is to recover or refund costs, including taxes, that are impacted as a consequence of adopting the tangible property regulations ("TPR" or "repair regulations") with respect to tax years prior to 2016.
  Expires: July 31, 2024

- **School Lead Testing Memorandum Account: Advice Letter 1901-W**
  Customer Bill Impact: A surcharge of $0.0007 is applied to each 748 gallons (1 Ccf) billed.
  Description: The School Lead Testing Memorandum Account (SLTMA) is listed as Part OOO in GSWC's Preliminary Statement. GSWC is requesting the amortization of the balance in the SLTMA. If there is a residual balance after the amortization expires, GSWC requests authorization to file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, close the account, and remove reference to the SLTMA from its Preliminary Statement.
  Expires: January 31, 2024

- **Emergency Consumer Protection Memorandum Account: Advice Letter 1901-W**
  Customer Bill Impact: A surcharge of $0.00145 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting to amortize the balance in the Emergency Consumer Protection Memorandum Account (CEMAECP) and if a residual balance exists after the amortization expires, GSWC will file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, and remove the reference to the CEMAECP in its Preliminary Statement.
  Expires: January 31, 2024

- **WRAM/MCBA: Advice Letter 1898-W**
  Customer Bill Impact: A surcharge of $0.402 is applied to each 748 gallons (1 Ccf) billed.
  Description: Refer to Glossary
  Expires: January 31, 2025

Los Alamitos

- **CAP Surcharge: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.080 is applied to each 748 gallons (1 Ccf) billed.
  Description: The CPUC has authorized Golden State Water to implement the Customer Assistance Program (CAP) to assist low-income families. Golden State Water's CAP provides a monthly credit for eligible customers based upon the same income qualification guidelines

that are used by the electric and gas CARE programs. As part of the program, the CPUC authorizes Golden State Water to track and recover costs associated with the administration of the program.
Expires: N/A; Rates are recalibrated every three years in accordance with the GRC filing.

- **Tangible Property Regulation Collateral Consequences Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.015 is applied to each 748 gallons (1 Ccf) billed.
  Description: The Tangible Property Regulation Collateral Consequences Memorandum Account (TPRCCMA) is to recover or refund costs, including taxes, that are impacted as a consequence of adopting the tangible property regulations ("TPR" or "repair regulations") with respect to tax years prior to 2016.
  Expires: July 31, 2024

- **Basin Pumping Rights Litigation Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.055 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting the amortization of the balance in the Basin Pumping Rights Litigation Memorandum Account (OCBPRLMA). GSWC expects to continue incurring large legal expenses during years 2022-2024 as this court case continues to get more complex.
  Expires: July 31, 2024

- **School Lead Testing Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.0007 is applied to each 748 gallons (1 Ccf) billed.
  Description: The School Lead Testing Memorandum Account (SLTMA) is listed as Part OOO in GSWC's Preliminary Statement. GSWC is requesting the amortization of the balance in the SLTMA. If there is a residual balance after the amortization expires, GSWC requests authorization to file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, close the account, and remove reference to the SLTMA from its Preliminary Statement.
  Expires: January 31, 2024

- **Emergency Consumer Protection Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.00145 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting to amortize the balance in the Emergency Consumer Protection Memorandum Account (CEMAECP) and if a residual balance exists after the amortization expires, GSWC will file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, and remove the reference to the CEMAECP in its Preliminary Statement.
  Expires: January 31, 2024

- **Public Safety Power Shut-Off Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $ 0.019 is applied to each 748 gallons (1 Ccf) billed.
  Description: The purpose of the Public Safety Power Shut-Off Memorandum Account (PSPSMA) is to record the incremental Operation and Maintenance (O&M) expenses and carrying costs of the new facilities costs, that are not otherwise covered in GSWC's revenue requirement, to address public safety needs in the event of a proposed or declared Public Safety Power Shut-off (PSPS) event by any of the electric utilities that provide electric service to GSWC's ratemaking areas, including advanced preparation costs.
  Expires: July 31, 2024

- **WRAM/MCBA: Advice Letter 1898-W**
  Customer Bill Impact: A surcharge of $0.058 is applied to each 748 gallons (1 Ccf) billed.
  Description: Refer to Glossary
  Expires: July 31, 2025

Los Osos

- **CAP Surcharge: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.107 is applied to each 748 gallons (1 Ccf) billed.
  Description: The CPUC has authorized Golden State Water to implement the Customer Assistance Program (CAP) to assist low-income families. Golden State Water's CAP provides a monthly credit for eligible customers based upon the same income qualification guidelines that are used by the electric and gas CARE programs. As part of the program, the CPUC authorizes Golden State Water to track and recover costs associated with the administration of the program.
  Expires: N/A; Rates are recalibrated every three years in accordance with the GRC filing.

- **Los Osos Groundwater Adjudication Memorandum Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.547 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC has decided that it is unable to forecast expenses into the next rate cycle accurately and instead is requesting to keep the Los Osos Groundwater Adjudication Memorandum Account (LOAMA) open because it expects to continue to incur legal costs during 2022-2024 to implement the Stipulation Judgement. Negotiations continue on governance options to implement basin programs and may include the establishment of a Joint Powers Authority (JPA) or other agreement to spread costs to all users of the Los Osos Basin. In addition, the County of San Luis Obispo has indicated that policies established by the Board of Supervisors may prohibit their ongoing contribution to funding of administrative costs to the Los Osos Basin Management Committee (LOBMC) to be consistent with funding of programs

under the Sustainable Groundwater Management Act (SGMA) for all groundwater basins in the county. As such, costs currently funded by San Luis Obispo County for administrative costs may be borne by GSWC and the other members of the LOBMC.
Expires: July 31, 2026

- **Tangible Property Regulation Collateral Consequences Memorandum Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.015 is applied to each 748 gallons (1 Ccf) billed.
  Description: The Tangible Property Regulation Collateral Consequences Memorandum Account (TPRCCMA) is to recover or refund costs, including taxes, that are impacted as a consequence of adopting the tangible property regulations ("TPR" or "repair regulations") with respect to tax years prior to 2016.
  Expires: July 31, 2024

- **Los Osos Basin Management Memorandum Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.409 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC, as a committee member, bears a percentage of costs as defined in the Stipulation, to implement administration of the committee as well as programs which include monitoring, production of an annual report and other programs to bring the basin into sustainability as approved by the Los Osos Basin Management Memorandum Account (LOBMC). The LOBMC approves an annual budget and costs allocated to the various responsible members are reviewed and approved at public LOBMC Board meetings. Additional funding mechanisms for some proposed programs such as development of a transient groundwater flow model, a community nitrate removal system and recharge evaluations and other basin projects are still not defined but may include the establishment of a Joint Powers Authority (JPA) or other agreement to spread costs to all users of the Los Osos Basin.
  Expires: July 31, 2025

- **School Lead Testing Memorandum Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.0007 is applied to each 748 gallons (1 Ccf) billed.
  Description: The School Lead Testing Memorandum Account (SLTMA) is listed as Part OOO in GSWC's Preliminary Statement. GSWC is requesting the amortization of the balance in the SLTMA. If there is a residual balance after the amortization expires, GSWC requests authorization to file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, close the account, and remove reference to the SLTMA from its Preliminary Statement.
  Expires: January 31, 2024

- **Emergency Consumer Protection Memorandum Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.00145 is applied to each 748 gallons (1 Ccf) billed.

Description: GSWC is requesting to amortize the balance in the Emergency Consumer Protection Memorandum Account (CEMAECP) and if a residual balance exists after the amortization expires, GSWC will file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, and remove the reference to the CEMAECP in its Preliminary Statement.
Expires: January 31, 2024

- **SLOVGB Memorandum Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.149 is applied to each 748 gallons (1 Ccf) billed.
  Description: The SLOVGBMA is listed as Part JJJJ GSWC's Preliminary Statement. GSWC expects to continue to incur costs through 2024 related to the development, review and implementation of a Groundwater Sustainability Plan (GSP) for the San Luis Obispo Valley Groundwater Basin. Expected costs are related but not limited to the following activities: Groundwater Sustainability Commission Administration, legal and consultant support costs to assist with negotiations and development of the GSP as well as customer outreach and implementation activities. Development of the GSP is currently in process and is due to be submitted to the Department of Water Resources (DWR) by January 2022. DWR will have two years to review the submitted plan and request modifications, during which time, the proposed plan will need to be initiated along with program costs which are unknown at this

  time. GSWC's position in the basin is located in the most depressed area in respect to groundwater levels and may as a result have one of the highest cost impacts during implementation. GSWC is requesting to amortize the balance in the SLOVGBMA and keep the account open until December 31, 2024.
  Expires: July 31, 2024

- **Public Safety Power Shut-Off Memorandum Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.068 is applied to each 748 gallons (1 Ccf) billed.
  Description: The purpose of the Public Safety Power Shut-Off Memorandum Account (PSPSMA) is to record the incremental Operation and Maintenance (O&M) expenses and carrying costs of the new facilities costs, that are not otherwise covered in GSWC's revenue requirement, to address public safety needs in the event of a proposed or declared Public Safety Power Shut-off (PSPS) event by any of the electric utilities that provide electric service to GSWC's ratemaking areas, including advanced preparation costs.
  Expires: July 31, 2024

- **General Ratemaking Area Balancing Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.139 is applied to each 748 gallons (1 Ccf) billed.
  Description: The purpose of the General Ratemaking Area Balancing Account (GRABA) is to aggregate small residual dollar amounts (from expired authorized amortizations and other

authorized dollar amounts (e.g. intervener compensation awards) for subsequent amortization at the ratemaking area level. A small residual balance would encompass any balance less than 2% of gross adopted revenues by ratemaking area.
Expires: July 31, 2024

Morongo Valley

- **CAP Surcharge: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.080 is applied to each 748 gallons (1 Ccf) billed.
  Description: The CPUC has authorized Golden State Water to implement the Customer Assistance Program (CAP) to assist low-income families. Golden State Water's CAP provides a monthly credit for eligible customers based upon the same income qualification guidelines that are used by the electric and gas CARE programs. As part of the program, the CPUC authorizes Golden State Water to track and recover costs associated with the administration of the program.
  Expires: N/A; Rates are recalibrated every three years in accordance with the GRC filing.

- **Tangible Property Regulation Collateral Consequences Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.015 is applied to each 748 gallons (1 Ccf) billed.
  Description: The Tangible Property Regulation Collateral Consequences Memorandum Account (TPRCCMA) is to recover or refund costs, including taxes, that are impacted as a consequence of adopting the tangible property regulations ("TPR" or "repair regulations") with respect to tax years prior to 2016.
  Expires: July 31, 2024

- **Basin Pumping Rights Litigation Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.055 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting the amortization of the balance in the Basin Pumping Rights Litigation Memorandum Account (OCBPRLMA). GSWC expects to continue incurring large legal expenses during years 2022-2024 as this court case continues to get more complex.
  Expires: July 31, 2024

- **School Lead Testing Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.0007 is applied to each 748 gallons (1 Ccf) billed.
  Description: The School Lead Testing Memorandum Account (SLTMA) is listed as Part OOO in GSWC's Preliminary Statement. GSWC is requesting the amortization of the balance in the

SLTMA. If there is a residual balance after the amortization expires, GSWC requests authorization to file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, close the account, and remove reference to the SLTMA from its Preliminary Statement.
Expires: January 31, 2024

- **Emergency Consumer Protection Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.00145 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting to amortize the balance in the Emergency Consumer Protection Memorandum Account (CEMAECP) and if a residual balance exists after the amortization expires, GSWC will file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, and remove the reference to the CEMAECP in its Preliminary Statement.
  Expires: January 31, 2024

- **Public Safety Power Shut-Off Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $ 0.019 is applied to each 748 gallons (1 Ccf) billed.
  Description: The purpose of the Public Safety Power Shut-Off Memorandum Account (PSPSMA) is to record the incremental Operation and Maintenance (O&M) expenses and carrying costs of the new facilities costs, that are not otherwise covered in GSWC's revenue requirement, to address public safety needs in the event of a proposed or declared Public Safety Power Shut-off (PSPS) event by any of the electric utilities that provide electric service to GSWC's ratemaking areas, including advanced preparation costs.
  Expires: July 31, 2024

- **WRAM/MCBA: Advice Letter 1898-W**
  Customer Bill Impact: A surcharge of $0.058 is applied to each 748 gallons (1 Ccf) billed.
  Description: Refer to Glossary
  Expires: July 31, 2025

Placentia

- **CAP Surcharge: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.080 is applied to each 748 gallons (1 Ccf) billed.
  Description: The CPUC has authorized Golden State Water to implement the Customer Assistance Program (CAP) to assist low-income families. Golden State Water's CAP provides a monthly credit for eligible customers based upon the same income qualification guidelines that are used by the electric and gas CARE programs. As part of the program, the CPUC authorizes Golden State Water to track and recover costs associated with the administration of the program.

Expires: N/A; Rates are recalibrated every three years in accordance with the GRC filing.

- **Tangible Property Regulation Collateral Consequences Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.015 is applied to each 748 gallons (1 Ccf) billed.
  Description: The Tangible Property Regulation Collateral Consequences Memorandum Account (TPRCCMA) is to recover or refund costs, including taxes, that are impacted as a consequence of adopting the tangible property regulations ("TPR" or "repair regulations") with respect to tax years prior to 2016.
  Expires: July 31, 2024

- **Basin Pumping Rights Litigation Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.055 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting the amortization of the balance in the Basin Pumping Rights Litigation Memorandum Account (OCBPRLMA). GSWC expects to continue incurring large legal expenses during years 2022-2024 as this court case continues to get more complex.
  Expires: July 31, 2024

- **School Lead Testing Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.0007 is applied to each 748 gallons (1 Ccf) billed.
  Description: The School Lead Testing Memorandum Account (SLTMA) is listed as Part OOO in GSWC's Preliminary Statement. GSWC is requesting the amortization of the balance in the SLTMA. If there is a residual balance after the amortization expires, GSWC requests authorization to file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, close the account, and remove reference to the SLTMA from its Preliminary Statement.
  Expires: January 31, 2024

- **Emergency Consumer Protection Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.00145 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting to amortize the balance in the Emergency Consumer Protection Memorandum Account (CEMAECP) and if a residual balance exists after the amortization expires, GSWC will file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, and remove the reference to the CEMAECP in its Preliminary Statement.
  Expires: January 31, 2024

- **Public Safety Power Shut-Off Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $ 0.019 is applied to each 748 gallons (1 Ccf) billed.

Description: The purpose of the Public Safety Power Shut-Off Memorandum Account (PSPSMA) is to record the incremental Operation and Maintenance (O&M) expenses and carrying costs of the new facilities costs, that are not otherwise covered in GSWC's revenue requirement, to address public safety needs in the event of a proposed or declared Public Safety Power Shut-off (PSPS) event by any of the electric utilities that provide electric service to GSWC's ratemaking areas, including advanced preparation costs.
Expires: July 31, 2024

- **WRAM/MCBA: Advice Letter 1898-W**
  Customer Bill Impact: A surcharge of $0.058 is applied to each 748 gallons (1 Ccf) billed.
  Description: Refer to Glossary
  Expires: July 31, 2025

San Dimas

- **CAP Surcharge: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.080 is applied to each 748 gallons (1 Ccf) billed.
  Description: The CPUC has authorized Golden State Water to implement the Customer Assistance Program (CAP) to assist low-income families. Golden State Water's CAP provides a monthly credit for eligible customers based upon the same income qualification guidelines that are used by the electric and gas CARE programs. As part of the program, the CPUC authorizes Golden State Water to track and recover costs associated with the administration of the program.

  Expires: N/A; Rates are recalibrated every three years in accordance with the GRC filing.

- **Tangible Property Regulation Collateral Consequences Memorandum Account: Advice Letter 1903-W**

  Customer Bill Impact: A surcharge of $0.015 is applied to each 748 gallons (1 Ccf) billed.
  Description: The Tangible Property Regulation Collateral Consequences Memorandum Account (TPRCCMA) is to recover or refund costs, including taxes, that are impacted as a consequence of adopting the tangible property regulations ("TPR" or "repair regulations") with respect to tax years prior to 2016.
  Expires: July 31, 2024

- **Basin Pumping Rights Litigation Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.055 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting the amortization of the balance in the Basin Pumping Rights Litigation Memorandum Account (OCBPRLMA). GSWC expects to continue incurring

large legal expenses during years 2022-2024 as this court case continues to get more complex.
Expires: July 31, 2024

- **School Lead Testing Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.0007 is applied to each 748 gallons (1 Ccf) billed.
  Description: The School Lead Testing Memorandum Account (SLTMA) is listed as Part OOO in GSWC's Preliminary Statement. GSWC is requesting the amortization of the balance in the SLTMA. If there is a residual balance after the amortization expires, GSWC requests authorization to file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, close the account, and remove reference to the SLTMA from its Preliminary Statement.
  Expires: January 31, 2024

- **Emergency Consumer Protection Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.00145 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting to amortize the balance in the Emergency Consumer Protection Memorandum Account (CEMAECP) and if a residual balance exists after the amortization expires, GSWC will file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, and remove the reference to the CEMAECP in its Preliminary Statement.
  Expires: January 31, 2024

- **Public Safety Power Shut-Off Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $ 0.019 is applied to each 748 gallons (1 Ccf) billed.

  Description: The purpose of the Public Safety Power Shut-Off Memorandum Account (PSPSMA) is to record the incremental Operation and Maintenance (O&M) expenses and carrying costs of the new facilities costs, that are not otherwise covered in GSWC's revenue requirement, to address public safety needs in the event of a proposed or declared Public Safety Power Shut-off (PSPS) event by any of the electric utilities that provide electric service to GSWC's ratemaking areas, including advanced preparation costs.
  Expires: July 31, 2024

- **WRAM/MCBA: Advice Letter 1898-W**
  Customer Bill Impact: A surcharge of $0.058 is applied to each 748 gallons (1 Ccf) billed.
  Description: Refer to Glossary
  Expires: July 31, 2025

San Gabriel

- **CAP Surcharge: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.080 is applied to each 748 gallons (1 Ccf) billed.
  Description: The CPUC has authorized Golden State Water to implement the Customer Assistance Program (CAP) to assist low-income families. Golden State Water's CAP provides a monthly credit for eligible customers based upon the same income qualification guidelines that are used by the electric and gas CARE programs. As part of the program, the CPUC authorizes Golden State Water to track and recover costs associated with the administration of the program.
  Expires: N/A; Rates are recalibrated every three years in accordance with the GRC filing.

- **Tangible Property Regulation Collateral Consequences Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.015 is applied to each 748 gallons (1 Ccf) billed.
  Description: The Tangible Property Regulation Collateral Consequences Memorandum Account (TPRCCMA) is to recover or refund costs, including taxes, that are impacted as a consequence of adopting the tangible property regulations ("TPR" or "repair regulations") with respect to tax years prior to 2016.
  Expires: July 31, 2024

- **Basin Pumping Rights Litigation Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.055 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting the amortization of the balance in the Basin Pumping Rights Litigation Memorandum Account (OCBPRLMA). GSWC expects to continue incurring large legal expenses during years 2022-2024 as this court case continues to get more complex.
  Expires: July 31, 2024

- **School Lead Testing Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.0007 is applied to each 748 gallons (1 Ccf) billed.

  Description: The School Lead Testing Memorandum Account (SLTMA) is listed as Part OOO in GSWC's Preliminary Statement. GSWC is requesting the amortization of the balance in the SLTMA. If there is a residual balance after the amortization expires, GSWC requests authorization to file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, close the account, and remove reference to the SLTMA from its Preliminary Statement.
  Expires: January 31, 2024

- **Emergency Consumer Protection Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.00145 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting to amortize the balance in the Emergency Consumer Protection Memorandum Account (CEMAECP) and if a residual balance exists after the amortization expires, GSWC will file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, and remove the reference to the CEMAECP in its Preliminary Statement.
  Expires: January 31, 2024

- **Public Safety Power Shut-Off Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $ 0.019 is applied to each 748 gallons (1 Ccf) billed.
  Description: The purpose of the Public Safety Power Shut-Off Memorandum Account (PSPSMA) is to record the incremental Operation and Maintenance (O&M) expenses and carrying costs of the new facilities costs, that are not otherwise covered in GSWC's revenue requirement, to address public safety needs in the event of a proposed or declared Public Safety Power Shut-off (PSPS) event by any of the electric utilities that provide electric service to GSWC's ratemaking areas, including advanced preparation costs.
  Expires: July 31, 2024

- **WRAM/MCBA: Advice Letter 1898-W**
  Customer Bill Impact: A surcharge of $0.058 is applied to each 748 gallons (1 Ccf) billed.
  Description: Refer to Glossary
  Expires: July 31, 2025

Santa Maria

- **CAP Surcharge: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.107 is applied to each 748 gallons (1 Ccf) billed.
  Description: The CPUC has authorized Golden State Water to implement the Customer Assistance Program (CAP) to assist low-income families. Golden State Water's CAP provides a monthly credit for eligible customers based upon the same income qualification guidelines that are used by the electric and gas CARE programs. As part of the program, the CPUC authorizes Golden State Water to track and recover costs associated with the administration of the program.
  Expires: N/A; Rates are recalibrated every three years in accordance with the GRC filing.

- **Santa Maria Water Rights Memorandum Account: Advice Letter 1889-W**
  Customer Bill Impact: A surcharge of $0.148 is applied to each 748 gallons (1 Ccf) billed.
  Description: Golden State Water is authorized to track and recover litigation costs associated with Golden State Water's ongoing efforts to protect its groundwater rights in the Santa Maria

Groundwater Basin. The stipulation ensures that Golden State Water has the right to obtain the necessary water supplies to meet customer demands, that there is equitable cost sharing among basin users, and that the basin water supplies are adequately managed. Golden State Water is required to submit an annual update and revise the temporary surcharge to recover the authorized Santa Maria Water Rights litigation-related expenses incurred pre-December 31, 2005, and post-December 31, 2005.
Expiration: December 1, 2023

- **Santa Maria Steelhead Recovery Plan Memorandum Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.115 is applied to each 748 gallons (1 Ccf) billed.
  Description: With the passage of the Sustainable Groundwater Management Act ("SGMA"), groundwater and stream interactions will need to be addressed in basins throughout the State and it is expected to be an issue in Santa Maria at some point again in the future. At this point the timing and cost is unknown. Steelhead habitat continues to be raised as a legal issue in multiple river/groundwater basins and is an ongoing issue on the Ventura River as part of SGMA. Further, two Steelhead habitat lawsuits have been filed regarding the Santa Maria River. The first by the San Luis Obispo Coastkeeper and the Los Padres Forest Watch groups against the Conservation District and a second Federal Endangered Species Act lawsuit by Coastkeeper against the Bureau of Reclamation to require releases of water from Twitchell Reservoir, a key element in ensuring groundwater basin recharge under the Santa Maria Adjudication (which GSWC has rights to under the Stipulation). GSWC continues to incur legal costs and may incur future legal costs to address this matter. As such, GSWC expects to incur significant costs related to the lawsuit and will continue to make entries into the SMSRPMA beyond 2021. GSWC is requesting review and amortization of costs incurred subsequent to last audit performed on this account and to continue this account until 2024.
  Expiration: July 31, 2024

- **Tangible Property Regulation Collateral Consequences Memorandum Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.015 is applied to each 748 gallons (1 Ccf) billed.
  Description: The Tangible Property Regulation Collateral Consequences Memorandum Account (TPRCCMA) is to recover or refund costs, including taxes, that are impacted as a consequence of adopting the tangible property regulations ("TPR" or "repair regulations") with respect to tax years prior to 2016.
  Expires: July 31, 2024

- **School Lead Testing Memorandum Account Surcharge: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.0007 is applied to each 748 gallons (1 Ccf) billed.
  Description: The School Lead Testing Memorandum Account (SLTMA) is listed as Part OOO in GSWC's Preliminary Statement. GSWC is requesting the amortization of the balance in the

SLTMA. If there is a residual balance after the amortization expires, GSWC requests authorization to file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, close the account, and remove reference to the SLTMA from its Preliminary Statement.
Expires: January 31, 2024

- **Emergency Consumer Protection Memorandum Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.00145 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting to amortize the balance in the Emergency Consumer Protection Memorandum Account (CEMAECP) and if a residual balance exists after the amortization expires, GSWC will file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, and remove the reference to the CEMAECP in its Preliminary Statement.
  Expires: January 31, 2024

- **Public Safety Power Shut-Off Memorandum Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.003 is applied to each 748 gallons (1 Ccf) billed.
  Description: The purpose of the Public Safety Power Shut-Off Memorandum Account (PSPSMA) is to record the incremental Operation and Maintenance (O&M) expenses and carrying costs of the new facilities costs, that are not otherwise covered in GSWC's revenue requirement, to address public safety needs in the event of a proposed or declared Public Safety Power Shut-off (PSPS) event by any of the electric utilities that provide electric service to GSWC's ratemaking areas, including advanced preparation costs.
  Expires: July 31, 2024

- **General Ratemaking Area Balancing Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.010 is applied to each 748 gallons (1 Ccf) billed.
  Description: The purpose of the General Ratemaking Area Balancing Account (GRABA) is to aggregate small residual dollar amounts (from expired authorized amortizations and other authorized dollar amounts (e.g. intervener compensation awards) for subsequent amortization at the ratemaking area level. A small residual balance would encompass any balance less than 2% of gross adopted revenues by ratemaking area.
  Expires: July 31, 2024

- **WRAM/MCBA: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.244 is applied to each 748 gallons (1 Ccf) billed.
  Description: Refer to Glossary
  Expires: January 31, 2025

Simi Valley

- **CAP Surcharge: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.107 is applied to each 748 gallons (1 Ccf) billed.
  Description: The CPUC has authorized Golden State Water to implement the Customer Assistance Program (CAP) to assist low-income families. Golden State Water's CAP provides a monthly credit for eligible customers based upon the same income qualification guidelines that are used by the electric and gas CARE programs. As part of the program, the CPUC authorizes Golden State Water to track and recover costs associated with the administration of the program.
  Expires: N/A; Rates are recalibrated every three years in accordance with the GRC filing.

- **Tangible Property Regulation Collateral Consequences Memorandum Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.015 is applied to each 748 gallons (1 Ccf) billed.
  Description: The Tangible Property Regulation Collateral Consequences Memorandum Account (TPRCCMA) is to recover or refund costs, including taxes, that are impacted as a consequence of adopting the tangible property regulations ("TPR" or "repair regulations") with respect to tax years prior to 2016.
  Expires: July 31, 2024

- **School Lead Testing Memorandum Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.0007 is applied to each 748 gallons (1 Ccf) billed.
  Description: The School Lead Testing Memorandum Account (SLTMA) is listed as Part OOO in GSWC's Preliminary Statement. GSWC is requesting the amortization of the balance in the SLTMA. If there is a residual balance after the amortization expires, GSWC requests authorization to file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, close the account, and remove reference to the SLTMA from its Preliminary Statement.
  Expires: January 31, 2024

- **Emergency Consumer Protection Memorandum Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.00145 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting to amortize the balance in the Emergency Consumer Protection Memorandum Account (CEMAECP) and if a residual balance exists after the amortization expires, GSWC will file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, and remove the reference to the CEMAECP in its Preliminary Statement.
  Expires: January 31, 2024

- **Public Safety Power Shut-Off Memorandum Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.035 is applied to each 748 gallons (1 Ccf) billed.
  Description: The purpose of the Public Safety Power Shut-Off Memorandum Account (PSPSMA) is to record the incremental Operation and Maintenance (O&M) expenses and carrying costs of the new facilities costs, that are not otherwise covered in GSWC's revenue requirement, to address public safety needs in the event of a proposed or declared Public Safety Power Shut-off (PSPS) event by any of the electric utilities that provide electric service to GSWC's ratemaking areas, including advanced preparation costs.
  Expires: July 31, 2024

- **General Ratemaking Area Balancing Account: Advice Letter 1899-W**
  Customer Bill Impact: A surcharge of $0.008 is applied to each 748 gallons (1 Ccf) billed.
  Description: The purpose of the General Ratemaking Area Balancing Account (GRABA) is to aggregate small residual dollar amounts (from expired authorized amortizations and other authorized dollar amounts (e.g. intervener compensation awards) for subsequent amortization at the ratemaking area level. A small residual balance would encompass any balance less than 2% of gross adopted revenues by ratemaking area.
  Expires: July 31, 2024

- **WRAM & MCBA Balancing Account: Advice Letter 1898-W**
  Customer Bill Impact: As authorized by the California Public Utilities Commission, each customer served under this tariff schedule will receive a monthly sur-credit for a 3-month period, in the amount listed belowThis refund includes the over collection of the WRAM&MCBA Balancing Account.

  The table below shows the refund for each meter size:

Meter Size	Monthly Credit for 3-Months
5/8" x 3/4"	$ 11.67
3/4"	$ 17.50
1"	$ 29.17
1-1/2"	$ 58.34
2"	$ 93.35
Fire Sprinkler 1" to 5/8”	$ 12.14
Fire Sprinkler 1" to 3/4”	$ 17.68
Fire Sprinkler 1 1/2" to 3/4”	$ 19.95
Fire Sprinkler 2" to 3/4”	$ 20.83
Fire Sprinkler 1 1/2" to 1”	$ 31.21
Fire Sprinkler 2" to 1”	$ 32.09

Description: Refer to Glossary
Expires: October 31, 2024

Southwest

- **CAP Surcharge: Advice Letter 1901-W**
  Customer Bill Impact: A surcharge of $0.202 is applied to each 748 gallons (1 Ccf) billed.
  Description: The CPUC has authorized Golden State Water to implement the Customer Assistance Program (CAP) to assist low-income families. Golden State Water's CAP provides a monthly credit for eligible customers based upon the same income qualification guidelines that are used by the electric and gas CARE programs. As part of the program, the CPUC authorizes Golden State Water to track and recover costs associated with the administration of the program.
  Expires: N/A; Rates are recalibrated every three years in accordance with the GRC filing.

- **Tangible Property Regulation Collateral Consequences Memorandum Account: Advice Letter 1901-W**
  Customer Bill Impact: A surcharge of $0.015 is applied to each 748 gallons (1 Ccf) billed.
  Description: The Tangible Property Regulation Collateral Consequences Memorandum Account (TPRCCMA) is to recover or refund costs, including taxes, that are impacted as a consequence of adopting the tangible property regulations ("TPR" or "repair regulations") with respect to tax years prior to 2016.
  Expires: July 31, 2024

- **School Lead Testing Memorandum Account: Advice Letter 1901-W**

  Customer Bill Impact: A surcharge of $0.0007 is applied to each 748 gallons (1 Ccf) billed.
  Description: The School Lead Testing Memorandum Account (SLTMA) is listed as Part OOO in GSWC's Preliminary Statement. GSWC is requesting the amortization of the balance in the SLTMA. If there is a residual balance after the amortization expires, GSWC requests authorization to file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, close the account, and remove reference to the SLTMA from its Preliminary Statement.
  Expires: January 31, 2024

- **Emergency Consumer Protection Memorandum Account: Advice Letter 1901-W**
  Customer Bill Impact: A surcharge of $0.00145 is applied to each 748 gallons (1 Ccf) billed.

Description: GSWC is requesting to amortize the balance in the Emergency Consumer Protection Memorandum Account (CEMAECP) and if a residual balance exists after the amortization expires, GSWC will file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, and remove the reference to the CEMAECP in its Preliminary Statement.
Expires: January 31, 2024

- **WRAM/MCBA: Advice Letter 1898-W**
  Customer Bill Impact: A surcharge of $0.402 is applied to each 748 gallons (1 Ccf) billed.
  Description: Refer to Glossary
  Expires: January 31, 2025

Wrightwood

- **CAP Surcharge: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.080 is applied to each 748 gallons (1 Ccf) billed.
  Description: The CPUC has authorized Golden State Water to implement the Customer Assistance Program (CAP) to assist low-income families. Golden State Water's CAP provides a monthly credit for eligible customers based upon the same income qualification guidelines that are used by the electric and gas CARE programs. As part of the program, the CPUC authorizes Golden State Water to track and recover costs associated with the administration of the program.
  Expires: N/A; Rates are recalibrated every three years in accordance with the GRC filing.

- **Tangible Property Regulation Collateral Consequences Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.015 is applied to each 748 gallons (1 Ccf) billed.
  Description: The Tangible Property Regulation Collateral Consequences Memorandum Account (TPRCCMA) is to recover or refund costs, including taxes, that are impacted as a consequence of adopting the tangible property regulations ("TPR" or "repair regulations") with respect to tax years prior to 2016.
  Expires: July 31, 2024

- **Basin Pumping Rights Litigation Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.055 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting the amortization of the balance in the Basin Pumping Rights Litigation Memorandum Account (OCBPRLMA). GSWC expects to continue incurring large legal expenses during years 2022-2024 as this court case continues to get more complex.
  Expires: July 31, 2024

- **School Lead Testing Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.0007 is applied to each 748 gallons (1 Ccf) billed.
  Description: The School Lead Testing Memorandum Account (SLTMA) is listed as Part OOO in GSWC's Preliminary Statement. GSWC is requesting the amortization of the balance in the SLTMA. If there is a residual balance after the amortization expires, GSWC requests authorization to file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, close the account, and remove reference to the SLTMA from its Preliminary Statement.
  Expires: January 31, 2024

- **Emergency Consumer Protection Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $0.00145 is applied to each 748 gallons (1 Ccf) billed.
  Description: GSWC is requesting to amortize the balance in the Emergency Consumer Protection Memorandum Account (CEMAECP) and if a residual balance exists after the amortization expires, GSWC will file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, and remove the reference to the CEMAECP in its Preliminary Statement.
  Expires: January 31, 2024

- **Public Safety Power Shut-Off Memorandum Account: Advice Letter 1903-W**
  Customer Bill Impact: A surcharge of $ 0.019 is applied to each 748 gallons (1 Ccf) billed.
  Description: The purpose of the Public Safety Power Shut-Off Memorandum Account (PSPSMA) is to record the incremental Operation and Maintenance (O&M) expenses and carrying costs of the new facilities costs, that are not otherwise covered in GSWC's revenue requirement, to address public safety needs in the event of a proposed or declared Public Safety Power Shut-off (PSPS) event by any of the electric utilities that provide electric service to GSWC's ratemaking areas, including advanced preparation costs.
  Expires: July 31, 2024

- **WRAM/MCBA: Advice Letter 1898-W**

  Customer Bill Impact: A surcharge of $0.058 is applied to each 748 gallons (1 Ccf) billed.
  Description: Refer to Glossary
  Expires: July 31, 2025

Glossary

Basin Pumping Rights Litigation Memorandum Account: GSWC is requesting the amortization of the balance in the Basin Pumping Rights Litigation Memorandum Account (OCBPRLMA). GSWC expects to continue incurring large legal expenses during years 2022-2024 as this court case continues to get more complex.

California Public Utilities Commission (CPUC): The CPUC regulates privately owned electric, natural gas, telecommunications, water, railroad, rail transit, and passenger transportation companies. The CPUC serves the public interest by protecting consumers and ensuring the provision of safe, reliable utility service and infrastructure at just and reasonable rates, with a commitment to environmental enhancement and a healthy California economy.

Customer Assistance Program (CAP): The program provides a monthly credit for eligible customers based upon the same income qualification guidelines that are used by the electric and gas CARE programs. As part of the program, the CPUC authorizes Golden State Water to track and recover costs associated with the administration of the program.

Emergency Consumer Protection Memorandum Account: GSWC is requesting to amortize the balance in the Emergency Consumer Protection Memorandum Account (CEMAECP) and if a residual balance exists after the amortization expires, GSWC will file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, and remove the reference to the CEMAECP in its Preliminary Statement.

General Ratemaking Area Balancing Account: The purpose of the General Ratemaking Area Balancing Account (GRABA) is to aggregate small residual dollar amounts (from expired authorized amortizations and other authorized dollar amounts (e.g. intervener compensation awards) for subsequent amortization at the ratemaking area level. A small residual balance would encompass any balance less than 2% of gross adopted revenues by ratemaking area.

Los Osos Basin Management Memorandum Account: GSWC, as a committee member, bears a percentage of costs as defined in the Stipulation, to implement administration of the committee as well as programs which include monitoring, production of an annual report and other programs to bring the basin into sustainability as approved by the Los Osos Basin Management Memorandum Account (LOBMC). The LOBMC approves an annual budget and costs allocated to the various responsible members are reviewed and approved at public LOBMC Board meetings. Additional funding mechanisms for some proposed programs such as development of a transient groundwater flow model, a community nitrate removal system and recharge evaluations and other basin projects

are still not defined but may include the establishment of a Joint Powers Authority (JPA) or other agreement to spread costs to all users of the Los Osos Basin.

Los Osos Groundwater Adjudication Memorandum Account: GSWC has decided that it is unable to forecast expenses into the next rate cycle accurately and instead is requesting to keep the Los Osos Groundwater Adjudication Memorandum Account (LOAMA) open because it expects to continue to incur legal costs during 2022-2024 to implement the Stipulation Judgement. Negotiations continue on governance options to implement basin programs and may include the establishment of a Joint Powers Authority (JPA) or other agreement to spread costs to all users of the Los Osos Basin. In addition, the County of San Luis Obispo has indicated that policies established by the Board of Supervisors may prohibit their ongoing contribution to funding of administrative costs to the Los Osos Basin Management Committee (LOBMC) to be consistent with funding of programs under the Sustainable Groundwater Management Act (SGMA) for all groundwater basins in the county. As such, costs currently funded by San Luis Obispo County for administrative costs may be borne by GSWC and the other members of the LOBMC.

Public Safety Power Shut-Off Memorandum Account: The purpose of the Public Safety Power Shut-Off Memorandum Account (PSPSMA) is to record the incremental Operation and Maintenance (O&M) expenses and carrying costs of the new facilities costs, that are not otherwise covered in GSWC's revenue requirement, to address public safety needs in the event of a proposed or declared Public Safety Power Shut-off (PSPS) event by any of the electric utilities that provide electric service to GSWC's ratemaking areas, including advanced preparation costs.

SLOVGB Memorandum Account: The SLOVGBMA is listed as Part JJJJ GSWC's Preliminary Statement. GSWC expects to continue to incur costs through 2024 related to the development, review and implementation of a Groundwater Sustainability Plan (GSP) for the San Luis Obispo Valley Groundwater Basin. Expected costs are related but not limited to the following activities: Groundwater Sustainability Commission Administration, legal and consultant support costs to assist with negotiations and development of the GSP as well as customer outreach and implementation activities. Development of the GSP is currently in process and is due to be submitted to the Department of Water Resources (DWR) by January 2022. DWR will have two years to review the submitted plan and request modifications, during which time, the proposed plan will need to be initiated along with program costs which are unknown at this time. GSWC's position in the basin is located in the most depressed area in respect to groundwater levels and may as a result have one of the highest cost impacts during implementation. GSWC is requesting to amortize the balance in the SLOVGBMA and keep the account open until December 31, 2024.

Santa Maria Steelhead Recovery Plan Memorandum Account: With the passage of the Sustainable Groundwater Management Act ("SGMA"), groundwater and stream interactions will need to be addressed in basins throughout the State and it is expected to be an issue in Santa Maria at some

point again in the future. At this point the timing and cost is unknown. Steelhead habitat continues to be raised as a legal issue in multiple river/groundwater basins and is an ongoing issue on the Ventura River as part of SGMA. Further, two Steelhead habitat lawsuits have been filed regarding the Santa Maria River. The first by the San Luis Obispo Coastkeeper and the Los Padres Forest Watch groups against the Conservation District and a second Federal Endangered Species Act lawsuit by Coastkeeper against the Bureau of Reclamation to require releases of water from Twitchell Reservoir, a key element in ensuring groundwater basin recharge under the Santa Maria Adjudication (which GSWC has rights to under the Stipulation). GSWC continues to incur legal costs and may incur future legal costs to address this matter. As such, GSWC expects to incur significant costs related to the lawsuit and will continue to make entries into the SMSRPMA beyond 2021. GSWC is requesting review and amortization of costs incurred subsequent to last audit performed on this account and to continue this account until 2024.

School Lead Testing Memorandum Account: The School Lead Testing Memorandum Account (SLTMA) is listed as Part OOO in GSWC's Preliminary Statement. GSWC is requesting the amortization of the balance in the SLTMA. If there is a residual balance after the amortization expires, GSWC requests authorization to file a Tier 1 advice letter to rollover the residual balance to the General Ratemaking Area Balancing Account, close the account, and remove reference to the SLTMA from its Preliminary Statement.

Tangible Property Regulation Collateral Consequences Memorandum Account: The Tangible Property Regulation Collateral Consequences Memorandum Account (TPRCCMA) is to recover or refund costs, including taxes, that are impacted as a consequence of adopting the tangible property regulations ("TPR" or "repair regulations") with respect to tax years prior to 2016.

WRAM/MCBA Balancing Accounts: During the ratemaking process, regulated utilities forecast water usage to ensure revenue recovered from rates balances with expenses to operate, maintain and improve the water system. A large portion of these costs are fixed, meaning they don't change as usage changes. Companywide, fixed costs average 73 percent of Golden State Water's expenses.

When water usage and water supply costs do not match the forecasted level and the revenue collected either exceeds or falls short of the authorized amount, the WRAM and MCBA are used to achieve the financial balance. The WRAM ensures any under-collected revenue is recovered with a temporary surcharge, and revenue that exceeds the CPUC-authorized amount is returned to customers in the form of a temporary surcredit.

The MCBA ensures any savings associated with lower water supply costs are credited to the customers, and any water supply costs that are lower than the CPUC authorized level are returned to the customer in the form of a surcredit. Vice Versa, any supply costs that exceed the CPUC-authorized levels are recovered in the form of a temporary surcharge. This process provides transparency and accountability but can also present challenges during times of drought and reduced water usage.

Given unprecedented statewide conservation requirements, water utilities in every community must make adjustments to account for revenue shortfalls resulting from reduced usage. This is a challenge for all water providers, regulated and municipal.