

Schedule No. AS
Additional Surcharges/Surcredits

Page 1

Pension Cost & Healthcare Cost Balancing Accounts

(N)

The purpose of the **Pension Cost Balancing Account (PCBA)** is to true up the difference between actual pension costs and those that were adopted by the CPUC for calendar years 2023-2025. Adopted pension costs exceeded actual costs for this period, so a fixed sur-credit will be applied to each service connection. Sur-credits vary by ratemaking area and will be in effect for a period of 12 months (except for a one-time lump-sum charge for Travis).

The purpose of the **Healthcare Cost Balancing Account (HCBA)** is to true up the difference between actual healthcare costs and those that were adopted by the CPUC for the calendar years 2023-2025. Adopted healthcare costs exceeded actual costs for this period, so a fixed sur-credit will be applied to each service connection. Sur-credits vary by ratemaking area and will be in effect for a period of 12 months (except for a one time lump-sum credit for Travis).

Effective July 1, 2026 – June 30, 2027		
Ratemaking Area	PCBA (\$/mo.)	HCBA (\$/mo.)
Bakersfield	-\$2.67	-\$0.63
Bay Area Region	-\$2.89	-\$0.68
Bear Gulch	-\$4.43	-\$1.04
Diablo Ranch Region	-\$2.68	-\$0.63
East Los Angeles	-\$3.55	-\$0.83
Kern River Valley	-\$5.45	-\$1.28
Los Altos	-\$3.55	-\$0.84
Los Angeles County Region	-\$3.30	-\$0.78
Marysville	-\$4.28	-\$1.01
North Valley Region	-\$3.34	-\$0.79
Salinas Valley Region	-\$3.66	-\$0.86
Selma	-\$2.80	-\$0.66
South Bay Region	-\$2.71	-\$0.64
Stockton	-\$2.90	-\$0.68
Travis	See Schedule No. TRV	
Visalia	-\$2.23	-\$0.52
Westlake	-\$4.22	-\$0.99
Willows	-\$4.85	-\$1.14

(N)

(To be inserted by utility)

Advice Letter 2580

Decision

Issued By

Greg MillemanVice PresidentRates and Regulatory Affairs

(To be inserted by CPUC)

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Resolution

CALIFORNIA WATER SERVICE COMPANY

1720 North First Street

San Jose, CA 95112

(408) 367-8200

This tariff has been approved by the California
Public Utilities Commission and is effective 10/1/2024

Revised Cal. P.U.C. Sheet No. 13593-W

Cancelling Cal. P.U.C. Sheet No. 13586-W

Schedule No. AS

Page 2

Additional Surcharges/Surcredits**2. Interim Rate Memo Account True-up**

Due to the delay in setting final rates approved in D. 24-03-042, the Commission authorized interim rates for a period of 17 months from January 1, 2023, through May 31, 2024 (Interim Period). The surcharges below reflect the difference between the interim rates on customers' bills since January 1, 2023, and the final rates that would have been in effect during the 17-month Interim Period.

- A. All Customers (except Private Fire Protection and Private Fire Hydrant services)** – For metered customers, a surcharge (per 100 Cubic Feet, or CCF) will be applied based on water usage. For flat rate customers, a fixed surcharge per month will be applied to each service. These surcharges will be in effect for a period of 12, 24, 26, 36, or 42 months, depending upon the district.

Additional Coast Springs Surcharge – For all customers in the Coast Springs area (part of the Bay Area Region), the surcharge per CCF identified below will be in effect for all usage that exceeds 2 CCF per month (i.e., for 3 CCF and higher).

(N)
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(N)

A. All Customers (except Private Fire Protection and Private Fire Hydrant services)		
Rate Area	Surcharge (\$/CCF) or Credit (\$/mo.)	Effective Dates
Antelope Valley (LA County Region)	\$0.0641	10/01/2024 - 09/30/2027
Bakersfield	\$0.2945	10/01/2024 - 09/30/2027
Bakersfield Flat	\$6.55 / mo	10/01/2024 - 09/30/2027
Bay Area Region (BAY, RDV)	\$0.6122	10/01/2024 - 11/30/2026
Coast Springs – additional surcharge per CCF for monthly usage of 3 CCF and higher	\$0.2997	10/01/2024 - 11/30/2026
Bear Gulch	\$0.5823	10/01/2024 - 09/30/2025
Dixon	\$0.7109	10/01/2024 - 03/31/2028
East Los Angeles	\$0.4506	10/01/2024 - 09/30/2027
Kern River Valley	\$1.3555	10/01/2024 - 09/30/2027
Livermore	\$0.3303	10/01/2024 - 09/30/2026
Los Altos	\$0.3975	10/01/2024 - 09/30/2025
Marysville	\$0.2913	10/01/2024 - 09/30/2025
North Valley Region (CHI, ORO)	\$0.1760	10/01/2024 - 09/30/2027
Palos Verdes (LA County Region)	\$0.3582	10/01/2024 - 09/30/2027
Salinas Valley Region (SLN, KC)	\$0.2159	10/01/2024 - 09/30/2027
Selma	\$0.1038	10/01/2024 - 09/30/2026
South Bay Region (DOM, HR)	\$0.2742	10/01/2024 - 09/30/2026
Stockton	\$0.4584	10/01/2024 - 09/30/2027
Travis Flat	\$1,524,474.08	One time (date TBD)
Visalia	\$0.0851	10/01/2024 - 09/30/2025
Westlake	\$0.1423	10/01/2024 - 09/30/2026
Willows	\$0.2855	10/01/2024 - 09/30/2025

(N)
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(Continued)

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Greg MillemanVice PresidentRates and Regulatory Affairs

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Schedule No. AS
Additional Surcharges/Surcredits

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Drought Expense Recovery for 2023 – 2024

(N)

The following surcharges will be applied to all regulated customers, excluding Grand Oaks and Travis, for a period of twelve months starting October 1, 2026, to recover expenses incurred for drought activities from January 2023 until August 2024 tracked in the Drought Memorandum Account 2 (DRMA2).

Ratemaking Area	Surcharge (\$/CCF)	Effective Dates
Bakersfield	\$0.0085	10/01/2026 - 9/30/2027
Bay Area Region	\$0.0123	10/01/2026 - 9/30/2027
Bear Gulch	\$0.0128	10/01/2026 - 9/30/2027
Dixon	\$0.0497	10/01/2026 - 9/30/2027
East Los Angeles	\$0.0105	10/01/2026 - 9/30/2027
Kern River Valley	\$0.0772	10/01/2026 - 9/30/2027
Livermore	\$0.0244	10/01/2026 - 9/30/2027
Los Altos	\$0.0090	10/01/2026 - 9/30/2027
Los Angeles County Region (Antelope Valley, Palos Verdes)	\$0.0077	10/01/2026 - 9/30/2027
Marysville	\$0.0085	10/01/2026 - 9/30/2027
North Valley Region (Chico, Oroville)	\$0.0712	10/01/2026 - 9/30/2027
Salinas Valley Region	\$0.0080	10/01/2026 - 9/30/2027
Selma	\$0.0072	10/01/2026 - 9/30/2027
Stockton	\$0.0087	10/01/2026 - 9/30/2027
South Bay Region (Dominguez, Hermosa Redondo)	\$0.0064	10/01/2026 - 9/30/2027
Visalia	\$0.0259	10/01/2026 - 9/30/2027
Willows	\$0.0180	10/01/2026 - 9/30/2027
Westlake	\$0.0141	10/01/2026 - 9/30/2027

(N)

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Greg ShimanskyVice PresidentRates and Regulatory Affairs

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CALIFORNIA WATER SERVICE COMPANY

1720 North First Street
San Jose, CA 95112
(408) 367-8200

This tariff has been approved by the California
Public Utilities Commission and is effective 7/1/2026

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Additional Surcharges/Surcredits

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General Balancing Account, Drinking Water Fee Balancing Account, and Chromium-6 Treatment

In Decision 26-04-045, the Commission authorized Cal Water to amortize the balances in the following regulatory balancing and memo accounts by applying surcharges or credits to customers' bills.

The "General Balancing Account" for each ratemaking area tracks small dollar amounts left over after other accounts have been amortized, and aggregates them into net balances for later amortization. Residual balances were left over after eleven (11) accounts were amortized. The amount to be recovered from each ratemaking area is listed below, for a total net amount of \$12,519,171.

The "Drinking Water Fees Balancing Account" tracks the difference between actual fees charged by the State Water Resources Control Board and the fees authorized in rates. The cost to be recovered across all ratemaking areas is \$1,478,969.

In Decision 24-03-042, the Commission authorized Cal Water to amortize the balance in the "Chromium-6 Treatment Account." Cal Water tracked the costs spent to treat water for the odorless and tasteless metallic element, chromium-6, long-term exposure to which is believed to be carcinogenic and harmful to public health. The cost to be recovered from the Dixon District is \$65,957 and from the Willows District is \$84,765.

Effective July 1, 2026 – June 30, 2027 (unless otherwise indicated)					
\$ Surcharge per 100 Cubic Feet (CCF)/month (unless otherwise indicated)					
Area	General Balancing Account		Drinking Water Fees Balancing Account	(D) (N)	Chromium-6 Treat. Acct.
Bakersfield	\$0.0547	(N)	\$0.0104	(N)	
Bay Area Region	\$0.2205	(N)	\$0.0354	(N)	
Bear Gulch	\$0.0193	(N)	\$0.0144	(N)	
Diablo Ranch Region (DIX, LIV)	\$0.3060	(N)	\$0.0229	(N)	
Dixon only					\$0.0514 (10/1/24 – 9/30/27)
East Los Angeles	\$0.1061	(N)	\$0.0040	(N)	
Kern River Valley	\$1.9303	(N)	\$0.0528	(N)	
Los Altos	\$0.1603	(N)	\$0.0152	(N)	
Los Angeles Region	\$0.2092	(N)	\$0.0140	(N)	
Marysville	\$0.0562	(N)	\$(3.53) one-time credit	(N)	
North Valley Region	\$0.0516	(N)	\$0.0037	(N)	
Salinas Valley Region	\$(6.08) one-time credit	(N)	\$0.0222	(N)	
Selma	\$(2.14) flat credit/mo.	(N)	\$0.0033	(N)	
South Bay Region (DOM, HR)	\$0.0571	(N)	\$0.0105	(N)	
Dominguez only	\$0.2439	(N)			
Hermosa-Redondo only	\$(0.06) one-time credit	(N)			
Stockton	\$0.0162	(N)	\$0.0128	(N)	
Travis			See Schedule No. TRV	(N)	
Visalia	\$0.0130	(N)	\$0.0103	(N)	
Westlake	\$0.1663	(N)	\$0.0136	(N)	
Willows	\$0.5814	(N)	\$(4.34) one-time credit	(N)	\$0.0954 (10/1/24 – 9/30/26)

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Decision

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Greg Milleman
Vice President
Rates and Regulatory Affairs

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CALIFORNIA WATER SERVICE COMPANY

1720 North First Street

San Jose, CA 95112

(408) 367-8200

This tariff has been approved by the California
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Schedule No. AS
Additional Surcharges/Surcredits

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4. M-WRAM Surcharges and Surcredits

The purpose of the Monterey-Style Water Revenue Adjustment Mechanism (M-WRAM) is to track the difference between actual quantity revenues collected from residential customers who have a tiered rate structure, and the quantity revenues that would have been collected if a single quantity rate (i.e., a uniform rate) had been in effect in that area. This comparison is done by multiplying the actual amount of water used by the uniform rate authorized by the Commission.

Because there was an under-collection of revenues tracked in the M-WRAM Balancing Account in calendar years 2023 and 2024, a surcharge is applied to each 100 cubic feet (CCF) of water used by residential metered customers in those areas that had tiered quantity rates as shown below.

Ratemaking Area	2023 Balance			2024 Balance		
	Surcharge (\$/ccf)	Effective Dates		Surcharge (\$/ccf)	Effective Dates	
Bakersfield	\$0.0484	10/01/2024 – 09/30/2026		\$0.0754	10/01/2025 – 09/30/2026	(N)
Bay Area Region	\$0.3346	10/01/2024 – 09/30/2026		\$0.4521	10/01/2025 – 09/30/2027	(N)
Bear Gulch			(D)	\$0.1036	10/01/2025 – 09/30/2026	(N)
Dixon	\$0.2734	10/01/2024 – 09/30/2026		\$0.5374	10/01/2025 – 09/30/2026	(N)
East Los Angeles			(D)	\$0.2451	10/01/2025 – 09/30/2026	(N)
Livermore			(D)	\$0.2733	10/01/2025 – 09/30/2026	(N)
Los Altos			(D)	\$0.5898	10/01/2025 – 09/30/2026	(N)
Los Angeles County Region - Antelope Valley	\$0.4675	10/01/2024 – 09/30/2026		\$0.2991	10/01/2025 – 03/31/2027	(N)
Los Angeles County Region - Palos Verdes	\$0.1981	10/01/2024 – 09/30/2026		\$0.3083	10/01/2025 – 03/31/2027	(N)
Marysville			(D)	\$0.2014	10/01/2025 – 09/30/2026	(N)
North Valley Region (Chico, Oroville)	\$0.1195	10/01/2024 – 09/30/2026		\$0.2282	10/01/2025 – 09/30/2026	(N)
Salinas Valley Region	\$0.0645	10/01/2024 – 09/30/2026		\$0.1419	10/01/2025 – 09/30/2026	(N)
Selma			(D)	\$0.0802	10/01/2025 – 09/30/2026	(N)
South Bay Region (Dominguez, Hermosa Redondo)	\$0.2025	10/01/2024 – 09/30/2026		\$0.4509	10/01/2025 – 09/30/2026	(N)
Stockton			(D)	\$0.3706	10/01/2025 – 09/30/2026	(N)
Visalia			(D)	\$0.0764	10/01/2025 – 09/30/2026	(N)
Westlake	\$0.2476	10/01/2024 – 09/30/2026		\$0.4850	10/01/2025 – 09/30/2026	(N)
Willows	\$0.2262	10/01/2024 – 09/30/2026		\$0.4379	10/01/2025 – 09/30/2026	(N)

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Decision

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Greg MillemanVice PresidentRates and Regulatory Affairs

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(T)
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(T)

Schedule No. AS
Additional Surcharges/Surcredits

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M-WRAM Surcharges and Surcredits

(N)

The purpose of the Monterey-Style Water Revenue Adjustment Mechanism (M-WRAM) is to track the difference between actual quantity revenues collected from residential customers who have a tiered rate structure, and the quantity revenues that would have been collected if a single quantity rate (i.e., a uniform rate) had been in effect in that area. This comparison is done by multiplying the actual amount of water used by the uniform rate authorized by the Commission.

Because there was an under-collection of revenues tracked in the M-WRAM Balancing Account in calendar year 2025, a surcharge is applied to each 100 cubic feet (CCF) of water used by residential metered customers in those areas that had tiered quantity rates as shown below.

2025 Balance (AL 2583)		
Ratemaking Area	Surcharge (\$/ccf)	Effective Dates
Bakersfield	\$0.1397	07/01/2026 - 06/30/2027
Bay Area Region	\$1.3785	07/01/2026 - 06/30/2027
Bear Gulch	\$0.4033	07/01/2026 - 06/30/2027
Dixon	\$0.8105	07/01/2026 - 06/30/2027
East Los Angeles	\$0.2556	07/01/2026 - 06/30/2027
Livermore	\$0.5280	07/01/2026 - 06/30/2027
Los Altos	\$0.4549	07/01/2026 - 06/30/2028
Los Angeles County Region – Antelope Valley	\$0.3820	07/01/2026 - 06/30/2027
Los Angeles County Region – Palos Verdes	\$0.5826	07/01/2026 - 06/30/2027
Marysville	\$0.3132	07/01/2026 - 06/30/2027
North Valley Region (Chico, Oroville)	\$0.2959	07/01/2026 - 06/30/2027
Salinas Valley Region (King City, Salinas)	\$0.2199	07/01/2026 - 06/30/2027
Selma	\$0.0950	07/01/2026 - 06/30/2027
South Bay Region (Dominguez, Hermosa Redondo)	\$0.5241	07/01/2026 - 06/30/2027
Stockton	\$0.4555	07/01/2026 - 06/30/2027
Visalia	\$0.0842	07/01/2026 - 06/30/2027
Westlake	\$0.3091	07/01/2026 - 06/30/2028
Willows	\$0.5362	07/01/2026 - 06/30/2027

(N)

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Advice Letter 2583

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Schedule No. AS
Additional Surcharges/Surcredits

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ICBA Surcharges

(N)

There are Incremental Cost Balancing Accounts (ICBAs) associated with three aspects of producing water: purchasing water from wholesale providers, paying the power costs needed to produce water, and paying fees for pumping water. The rates for these activities are established by third parties and are not within Cal Water's control. When third parties change their rates, the resulting changes in the cost of producing water are tracked in the appropriate ICBA.

Each year, the balances in the three ICBAs are netted to one amount for each area identified below. Under-collections are amortized through a quantity-based (per CCF) surcharge, and overcollections are amortized through fixed monthly credits. These surcharges and credits are applied to all metered customers.

Effective July 1, 2026 – June 30, 2027		
Rate Making Area	Credit (\$/mo.)	Surcharge (\$/CCF)
Bakersfield		\$0.1402
Bay Area Region	-\$4.34	
Bear Gulch		\$0.1222
Dixon		\$0.1145
East Los Angeles		\$0.0743
Kern River Valley		\$0.4594
Livermore		\$0.0193
Los Altos		\$0.0473
Los Angeles County Region	-\$0.50	
Marysville		\$0.0600
North Valley Region		\$0.0434
Salinas Valley Region		\$0.1387
Selma		\$0.1216
South Bay Region		\$0.0379
Stockton		\$0.0163
Visalia		\$0.0626
Westlake	-\$0.19	
Willows		\$0.0694

(N)

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Schedule No. AS
Additional Surcharges/Surcredits

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Drought Response Memo Account 2023 – August 2024

(N)

The following surcharges/surcredits will be applied to the following rate making areas. The duration varies by rate making area, and is set to begin October 1, 2026 to amortize lost revenue incurred for drought activities from 2023 to August 2024 tracked in the Drought Response Memorandum Account (DREMA).

Ratemaking Area	Surcharge (\$/CCF)	Surcredit (Flat Monthly)	Effective Dates
Bakersfield	\$0.0520		10/01/2026 - 09/30/2027
Bay Area Region	\$0.0090		10/01/2026 - 09/30/2027
Bear Gulch	\$0.0527		10/01/2026 - 09/30/2027
Dixon	\$0.2148		10/01/2026 - 09/30/2027
East Los Angeles	\$0.0116		10/01/2026 - 09/30/2027
Kern River Valley		(\$5.80)	10/01/2026 - 09/30/2028
Livermore		(\$2.60)	10/01/2026 One Time Credit
Los Angeles County Region - Antelope Valley		(\$5.86)	10/01/2026 - 09/30/2028
Los Angeles County Region - Palos Verdes	\$0.0934		10/01/2026 - 09/30/2027
Marysville	\$0.0622		10/01/2026 - 09/30/2027
Salinas Valley Region	\$0.0486		10/01/2026 - 09/30/2027
South Bay Region (Dominguez, Hermosa Redondo)	\$0.0562		10/01/2026 - 09/30/2027
Visalia	\$0.0327		10/01/2026 - 09/30/2027
Willows	\$0.1461		10/01/2026 - 09/30/2027
Westlake	\$0.2611		10/01/2026 - 09/30/2027

(N)

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		<u>Rates and Regulatory Affairs</u>	Resolution	_____

CALIFORNIA WATER SERVICE COMPANY

1720 North First Street

San Jose, CA 95112

(408) 367-8200

This tariff has been approved by the California
Public Utilities Commission and is effective 7/1/2026

Original

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Schedule No. AS
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CONSERVATION PROGRAM REFUND

(N)

Conservation Program Refund: Water rates in effect for 2023-2025 included funding for conservation programs that provide incentives to reduce water use. This refund returns unspent conservation program funds to customers through a 12-month credit.

Effective July 1, 2026 to June 30, 2027	
Bakersfield	-\$0.10
Bay Area Region	-\$1.39
Bear Gulch	-\$2.27
Diablo Ranch Region	-\$0.53
East Los Angeles	-\$1.62
Kern River Valley	-\$1.85
Los Altos	-\$0.47
Marysville	-\$0.65
North Valley Region	-\$0.20
Los Angeles Region	-\$0.96
South Bay Region	-\$1.27
Salinas Valley Region	-\$1.27
Selma	-\$0.93
Stockton	-\$0.62
Travis	See Schedule No. TRV
Visalia	-\$0.25
Westlake	-\$0.29
Willows	-\$0.19

(N)

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Schedule No. AS
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(N)

Interim Rate Memo Account True-up

(N)

Due to the delay in setting final rates approved in D.26-04-045, the Commission authorized interim rates for a period of 6 months from January 1, 2026, through June 30, 2026 (Interim Period). The surcharges below reflect the difference between the interim rates on customers' bills since January 1, 2026, and the final rates that would have been in effect during the 6-month Interim Period. Under-collections are amortized through a quantity-based (per CCF) surcharge, and overcollections are amortized through fixed monthly credits. These surcharges and credits are applied to all metered customers (except Grand Oaks).

Effective October 1, 2026 to September 30, 2027		
Tariff Area	Credit (\$/mo.)	Surcharge (\$/CCF)
Bakersfield		\$0.0999
Bay Area Region (Bayshore, Redwood Valley)		\$0.3500
Bear Gulch		\$0.2484
Diablo Ranch Region (Dixon, Livermore)		\$0.4950
East Los Angeles		\$0.2394
Kern River Valley	-\$0.21	
Los Altos		\$0.0908
L.A. County Region - Antelope Valley		\$0.1541
L.A. County Region - Palos Verdes		\$0.1719
Marysville		\$0.1127
North Valley Region (Chico, Oroville)		\$0.1339
Salinas Valley Region (King City, Salinas)		\$0.0470
Selma		\$0.1435
South Bay Region (Dominguez, Hermosa-Redondo)	-\$2.67	
Stockton		\$0.0871
Travis		See Schedule No. TRV
Visalia		\$0.1416
Westlake		\$0.4668
Willows		\$0.4034

(N)

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Schedule No. AS
Additional Surcharges/Surcredits

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(N)

Interim Rate Memo Account True-Up (continued)

(N)

- A. Customer Assistance Program (CAP) True-Up** – For certain CAP customers who did not receive the full CAP benefit during the Interim Period, a fixed monthly credit will be applied to each service for 12 months.
- B. Private Fire Protection True-Up** – For customers served under the Schedule no. AA-4, a surcharge of \$0.35 per inch of diameter (of the service connection) will be applied monthly for 12 months.

Effective October 1, 2026 to September 30, 2027		
	A	B
Tariff Area	CAP Customers Credit (\$/Mo.)	Private Fire Customers
Bakersfield	(\$1.56)	Surcharge of \$0.35 per inch, per month
Bay Area Region (Bayshore, Redwood Valley)	(\$0.55)	
Bear Gulch	(\$2.30)	
Diablo Ranch Region - Dixon	-	
Diablo Ranch Region - Livermore	(\$1.36)	
East Los Angeles	(\$1.22)	
Kern River Valley	(\$1.24)	
Los Altos	(\$1.17)	
L.A. County Region - Antelope Valley	(\$2.43)	
L.A. County Region - Palos Verdes	(\$2.80)	
Marysville	-	
North Valley Region - Chico	(\$0.40)	
North Valley Region - Oroville	(\$0.60)	
Salinas Valley Region (King City, Salinas)	(\$0.75)	
Selma	(\$1.49)	
South Bay Region (Dominguez, Hermosa-Redondo)	(\$0.39)	
Stockton	(\$0.11)	
Visalia	(\$0.72)	
Westlake	(\$5.12)	
Willows	(\$1.50)	

(N)

(To be inserted by utility)

Issued By

(To be inserted by CPUC)

Advice Letter 2599Greg Shimansky

Date Filed _____

Decision D.26-04-045Vice President

Effective _____

Rates and Regulatory Affairs

Resolution _____